

**SMITHTOWN LIBRARY**  
**NOTICE OF MEETING - BOARD OF TRUSTEES**  
**AGENDA**

A meeting of the Board of Trustees ("Board") of The Smithtown Library ("Library") will be held on Wednesday, May 21, 2025, at 6:30 p.m. in the offices of the Library located at 1 Church Street, Kings Park, NY (Kings Park building).

The trustees will also deliberate and take action on the following matters:

**READING AND APPROVAL OF MINUTES**

1. Approval of MINUTES

- a. *RESOLVED, that the REGULAR MEETING MINUTES of April 15, 2025 and the SPECIAL MEETING MINUTES of May 6, 2025 be approved as presented (appended).*

**REPORTS OF OFFICERS, BOARDS, STANDING COMMITTEES AND DIRECTOR'S REPORT**

2. Report of the BUDGET AND FINANCE COMMITTEE

a. *TREASURER'S REPORT*

*RESOLVED, that the TREASURER'S REPORT for the month ended April 30, 2025 be approved for filing (appended).*

b. *WARRANTS*

*RESOLVED, that the following WARRANTS be approved for payment:*

i. Warrant #25 - May ("L" fund) PREPAYS	\$ 52,596.33
ii. Warrant #25 - May ("L" fund) WARRANT	\$ 453,994.10
iii. Warrant #25 - May ("M" fund) WARRANT	\$ 758,136.69
iv. Warrant #25 - May (PAYROLL #9 – 4/25/25)	\$ 275,181.37
v. Warrant #25 - May (PAYROLL #10 – 5/9/25)	\$ 271,914.64

c. *INDEPENDENT AUDIT REPORT*

*RESOLVED, that the independent audit report for the fiscal year beginning January 1, 2024 and ending December 31, 2024, prepared by Baldessari & Coster, Certified Public Accountants, including financial statements and supplementary schedules, be accepted as presented.*

d. FUND TRANSFERS, COMMITMENTS, AND REPAYMENTS

*RESOLVED that the Board of Trustees of The Smithtown Library authorizes the Business Manager to perform the following financial transactions on behalf of the Library:*

i. *Uncommit Funds from Reserves:*

*Uncommit funds in the amount of \$3,500,000 from the Undesignated Reserves in the "L" Fund*

ii. *Transfer Between Funds:*

*The transfer of \$3,500,000 from the "L" Fund to the "M" Fund to support planned expenditures*

iii. *Commit Funds for Capital Project:*

*The commitment of \$3,000,000 in the "M" Fund for the Smithtown Lower Level Reconstruction Project*

iv. *Repayment Between Funds:*

*The repayment of \$575,969.47 from the "M" Fund to the "L" Fund, restoring previously reallocated funds*

3. Report of the PERSONNEL COMMITTEE

a. PERSONNEL CHANGES

*RESOLVED, that the following PERSONNEL changes be approved as presented:*

*Resignations:*

i. *Resignation of **James DeGaray**, Library Clerk, Circulation Department, Kings Park building, effective May 23, 2025.*

ii. *Resignation of **Diane C. Havern**, Library Clerk, Long Island Room, Smithtown building, effective May 1, 2025.*

iii. *Resignation of **Caitlin Robinson**, Library Clerk, Circulation Department, Kings Park building, effective May 17, 2025.*

*Leave of Absence:*

iv. *Leave of absence without pay for **Gianna Monteleone**, Page, Nesconset building, from July 1, 2025 through July 25, 2025.*

b. VIRTUAL COURSE ATTENDANCE REQUEST:

*RESOLVED, that the following virtual attendance request set forth hereinafter is hereby approved:*

i. *That Librarian Trainee **Emma Zanfardino**, Government Services/Reference Department, Smithtown building, be authorized to attend a virtual self-scheduled course titled "N.Y.S. Notary Licensing Exam Prep Online", sponsored by N.Y.S. Notary Licensing, with reimbursement for a registration fee of \$77.00.*

#### 4. Report of the BUILDINGS AND GROUNDS COMMITTEE

##### a. HVAC SERVICE AGREEMENT

*RESOLVED, that the Board of Trustees of The Smithtown Library does hereby authorize the Library Director to enter into a contract agreement with Thermal Solutions, Inc. for the period September 1, 2025 through August 31, 2026, for year two (2) of a five (5) year contract, to provide heating, ventilation, and air conditioning (HVAC) maintenance/service to the Library's four buildings at a total annual cost of \$24,810.00.*

##### b. SNOW PLOWING & SALT SANDING OPERATIONS – Sonnenberg Nursery

*RESOLVED, that the Board of Trustees of The Smithtown Library does hereby authorize the Library Director to renew the third term of a three-year renewable contract with Sonnenberg Nursery, Inc., at a cost as dictated by contract terms, for the purpose of providing snow plowing and salt sanding operations for driving surfaces in the parking lots of the Smithtown, Commack, Kings Park & Nesconset buildings; said contract to be in effect for the period September 15, 2025 through May 15, 2026.*

#### 5. Report of the COMMUNICATIONS COMMITTEE

##### a. DONATIONS – Smithtown Building Restoration

- i. RESOLVED, that the Board of Trustees of The Smithtown Library does hereby acknowledge the bake sale of **Ella Bowman** consisting of cupcakes, brownies and cookies, and be it*

*FURTHER RESOLVED, that the Board of Trustees does graciously accept and thank **Ella Bowman** for the most generous donation of One Hundred Eighty-Five dollars (\$185.00) revenue raised from the bake sale for the purpose of the restoration of the Smithtown building due to the catastrophic flood of August 19, 2024.*

- ii. RESOLVED, that the Board of Trustees of The Smithtown Library does hereby graciously accept and thank **Helen and Curtis Mustapich** for their generous donation of One Hundred dollars (\$100.00) for the purpose of the restoration of the Smithtown building due to the catastrophic flood of August 19, 2024, and be it*

*FURTHER RESOLVED, that said donation will be put toward the replacement of toys in the Children's Department.*

- iii. RESOLVED, that the Board of Trustees of The Smithtown Library does hereby graciously accept and thank **Ed Cody, Jr.** for the generous donation of Twenty dollars (\$20.00) for the purpose of the restoration of the Smithtown building due to the catastrophic flood of August 19, 2024.*

##### b. DONATION – Commack Veterinary Center

*RESOLVED, that the Board of Trustees of The Smithtown Library does hereby graciously accept and thank the Commack Veterinary Center for their most generous donation of nine chairs; and be it*

*FURTHER RESOLVED, that said items will be utilized as needed in all four Library buildings at the Library's discretion.*

6. Report of the STRATEGIC PLANNING COMMITTEE
7. DIRECTOR'S REPORT – Robert Lusak, Library Director

## UNFINISHED BUSINESS

## PUBLIC COMMENTS

## NEW BUSINESS

8. DISCUSSION – Sample Ballot On Website

9. REVISED POLICY – **REFRESHMENTS POLICY [Policy 700-55]** (1<sup>st</sup> reading)

[Note: revisions are noted in underlined bold font; deletions are noted with a strikethrough]

~~The Library's budget shall provide for appropriations within the special program budget code for refreshments at certain Library functions at the discretion of the Library Director or designee.~~

**The Library's budget shall provide appropriations for refreshments at certain Library functions at the discretion of the Library Director or designee.**

10. REVISED POLICY – **Public Access to Computers and Internet Policy [Policy 700-80]** (1<sup>st</sup> reading)

[Note: revisions are noted in underlined bold font; deletions are noted with a strikethrough]

*Public access to computers is made available to all patrons **of the Library** with preference given to Smithtown Library District cardholders. The equipment may not be utilized for commercial or profit-making purposes. To fulfill the Library's mission, The Smithtown Library provides access to a broad range of information resources, including those available through the Internet. The Internet offers access to many useful local, national and international sources of information. However, not all sources on the Internet provide accurate, complete, or current information. An astute information consumer should evaluate the validity and accuracy of information gleaned from resources obtained by way of accessing the Internet.*

### PROCEDURES

1. *An individual who wishes to utilize a computer may sign-on to a computer utilizing his/her Smithtown Library card possessing ~~an existing~~ **a current** password. A password may be assigned to a Library card through the catalog or at a public service desk. If a person does not possess a Smithtown Library card, he/she can obtain a guest pass by displaying proof of identification at a public service desk.*
2. *Use of a computer is limited to one-hour sessions. These may be extended in one-hour increments provided no other individual is seeking to use the computer.*
3. *Computers are automatically turned-off ten (10) minutes prior to the closing of the Library. The Library assumes no responsibility for work lost due to the automatic shutting off of equipment, or due to any other scheduled or unscheduled event.*



4. Flash drives are available for purchase from the Circulation Desk. Work cannot be saved to the computer. All information will be automatically erased at the end of the work session when one logs off.
5. The first four (4) black and white or two (2) color printed pages per day are complimentary for Smithtown Library cardholders who use their Library card to sign on. A fee, determined by the cost of maintaining and operating the printing equipment, will be charged for additional pages and pages for those utilizing a guest pass. Patrons may not supply their own paper.
6. The Library provides formal instruction on the use of computers by appointment ("Book A Librarian"), and in technology programs that are offered at the Library.
7. Any malfunctions of the computer and/or printer are to be reported to the appropriate department immediately.
8. Patrons are not permitted to alter or to attach equipment to a Library computer, with the exception of flash drives or external hard drives. Patrons may not install programs or software on Library computers.
9. Users must respect other users' privacy.
10. Users must utilize headphones whenever viewing content that produces sound ~~in the Library~~.

**Users may not:**

1. Damage **or adulterate** computer equipment or software.
2. Alter software or hardware configurations.
3. Submit, publish, or display on Library computers any defamatory, inaccurate, abusive, obscene, profane, sexually oriented, threatening, racially offensive or illegal material.
4. Cause degradation of system performance.
5. Use any Library Internet access computer for any illegal or criminal purpose.
6. Violate copyright laws or software licensing agreements.
7. Engage in any activity which is offensive, libelous, or slanderous.
8. Upload or install any software onto Library computers.
9. Download any information to Library Internet access computers' hard disks or any diskettes other than that which occurs during the normal course of "browsing" the Web.

**Copyright**

U.S. Copyright Law (Title 17, U.S. Code) prohibits the unauthorized reproduction or distribution of copyrighted materials, except as permitted by the principle of "fair use." Users may not copy or distribute electronic materials (including electronic mail, text, images, programs or data) without the explicit permission of the copyright holder. Responsibility for any consequences of copyright infringement lies with the user; the Library expressly disclaims any liability or responsibility resulting from such use; and will hold accountable any user who is found to have infringed upon copyright entitlements. A user will indemnify **and hold harmless** the Library as to any damages assessed against it by way of a copyright infringement.

**Filtering Software**

The Internet is a global ~~entity~~ **resource** with a highly diverse user population and information content. It offers unlimited global access to all types of information. Not all sources are accurate, complete, current, legal or philosophically acceptable to all people. ~~Some~~ **Information** may be offensive, inappropriate, controversial, illegal, erroneous, etc. It is the responsibility of the user to select or reject online information based on judgment and discretion.

*The Library cannot protect users from materials that are inaccurate or that may be deemed offensive. However, in order to seek to facilitate precluding certain types of material from being viewed in the Library, filtering software is utilized on all Internet access computers.*

*Filtering seeks to avoid access to a predetermined list of sites and keywords deemed inappropriate. As a result, it is possible that some sites that may not contain offensive material may be filtered by the software. Due to the diverse and dynamic nature of the Internet it is not possible to block access to all sites that may be considered objectionable. If a site ~~that you are seeking to access~~ **sought to be accessed** is being blocked, you may submit a request to have the site unblocked at the reference desk. Your request will be reviewed and granted if it doesn't conflict with this policy.*

*It is to be the sole responsibility of the parent(s) or guardian(s) to monitor the use of the computers and Internet by their minor children.*

#### **Notice**

*Violations of this policy will result in loss of access; the user will be liable for any damages resulting from computer misuse. Unlawful activities found to have been committed will lead to the suspension or permanent banning of computer use and the reporting of such to outside authorities as warranted.*

*The Library assumes no responsibility for the content of external sites on the Internet; Library patrons view them at their own risk. The Library assumes no responsibility or liability for any programs accessed on Library computers, or for any loss of information. Users of public access computers as a condition of use will hold harmless and indemnify the Library as to all claims, actions and judgments which accrue against the Library related to such use.*

### **11. REVISED POLICY – WIRELESS ACCEPTABLE USE POLICY [Policy 700-95] 1<sup>st</sup> reading)**

[Note: revisions are noted in underlined bold font; deletions are noted with a strikethrough]

*The Smithtown Library recognizes that the Internet has become an essential research and educational tool. The Internet offers access to many valuable local, national, and international sources of information. However, it is a fluid environment with the content and format of information constantly changing. Some information on the Internet may be inaccurate, incomplete, dated, or offensive to some users. You must evaluate the validity and appropriateness of the information found as the Library ~~can~~ **takes** no responsibility for such content.*

*The Smithtown Library ~~cannot~~ **does not** guarantee that children and youth will never access inappropriate web sites. We recommend that parents/legal guardians take an active interest in, and responsibility for, their children's Internet use.*

*Prior to accessing the Internet at The Smithtown Library, users ~~shall~~ **will be** be required to indicate their agreement that they shall not display, print, transmit or distribute threatening material; expressions of bigotry, racism or hate; obscene or sexually provocative material.*

*The Smithtown Library assumes no responsibility for costs, liabilities, claims, or damages arising from the use of the Internet.*

~~The user understands that~~ **The** wireless Internet connection is unsecured and open to everyone. The Library is not responsible for any financial loss that may occur while using the wireless network. This includes but is not limited to, loss due to improper use of online financial tools, personal information intercepted while being transmitted, and identity theft.

Computer users ~~must~~ **are to** be considerate of ~~nearby~~ patrons. ~~Please use~~ **Headphones/earbuds are to be employed** while using applications that ~~require~~ **emit** sound, such as audio/video players, ~~or turn the volume off~~. Use of Internet phone applications, including but not limited to Skype and Google Call Phone, are not permitted in the Library as they are considered equivalent to cell phone use. ~~Please do not use an excessive amount of workspace as Library workspace is limited.~~ **Workspace is to be limited in consideration of fellow patrons.**

The Library ~~cannot~~ **will not** guarantee that ~~the~~ **its** wireless Internet access service will be available at any specific time nor can the Library accept reservations for wireless access. Signal strength may vary in each building.

Users may not plug equipment into the Library's computer network. Use of electrical outlets on table-tops is permitted.

Users are responsible for ~~knowing how to~~ **configuring** their own equipment. Library staff cannot provide technical support for establishing or maintaining a connection. The Library will not support configurations and ~~cannot~~ **will not** be responsible for any changes made to an individual's computer settings.

Virus and security protections are the user's responsibility. The Library assumes no responsibility for damage, theft, or loss of any kind to a user's equipment, software, data files or other personal property brought into or used at the Library.

The wireless Internet access service is available for use on premises, both interior and exterior.

Printers are available for wireless network users; please see [smithlib.org](http://smithlib.org) for details.

Misuse or abuse of this Wireless Internet Acceptable Use Policy will result in the loss of Internet Access privileges.

Due to the ever-changing nature and impact of these services, this policy is subject to change without notice at the Library's discretion.

12. Next "Regular" meeting of the Board of Trustees – June 17, 2025 – 6:30 p.m. – Nesconset building.

**MINUTES  
BOARD OF TRUSTEES  
THE SMITHTOWN LIBRARY  
April 15, 2025**

A regular meeting of the Board of Trustees of The Smithtown Library was held at the Kings Park building, Kings Park, New York, on the 15<sup>th</sup> day of April, 2025. The meeting was called to order at 6:30 pm with the pledge of allegiance to the flag.

The following Library Trustees were present: Mildred Bernstein, Barbara Deal, Annette Galarza, Howard Knispel, Christopher Sarvis and Theresa Stabile. Trustee Brianna Baker-Stines was absent with prior notice.

Also present were Library Director Robert Lusak, Assistant Library Director Eileen Caulfield, Clerk Lauren Gunderson, Treasurer Kevin Miller and Secretary Linda Taurassi. Assistant Library Director Patricia Thomson was absent with prior notice.

Library Board President Annette Galarza acted as Chairperson of the meeting.

**READING AND APPROVAL OF MINUTES**

**1. APPROVAL OF MINUTES**

Library Board President Annette Galarza moved to approve the adoption of the following resolution:

- a. *RESOLVED, that the REGULAR meeting minutes of March 18, 2025 and the SPECIAL meeting minutes of April 1, 2025 be approved as presented:*

The motion was seconded by Trustee Mildred Bernstein and adopted 6-0 by the following roll call vote:

FOR--Bernstein, Deal, Galarza, Knispel, Sarvis, Stabile; AGAINST—none

**REPORTS OF OFFICERS, BOARDS, STANDING COMMITTEES & DIRECTOR'S REPORT**

2. The BUDGET AND FINANCE COMMITTEE report was presented by Budget and Finance Committee Liaison Howard Knispel, who moved to approve the adoption of resolution "a":

- a. **TREASURER'S REPORT**

*RESOLVED, that the TREASURER'S REPORT for the month ended March 31, 2025 be approved for filing (copy of report appended to the original of these minutes).*

The motion was seconded by Trustee Christopher Sarvis and adopted 6-0 by the following roll call vote:

FOR--Bernstein, Deal, Galarza, Knispel, Sarvis, Stabile; AGAINST—none

4/15/25

b. WARRANTS

Budget and Finance Committee Liaison Howard Knispel moved to approve the adoption of resolution “b”:

*RESOLVED, that the following WARRANTS be approved for payment:*

i. Warrant #25 - April (“L” fund) PREPAYS	\$ 31,872.81
ii. Warrant #25 - April (“L” fund) WARRANT	\$ 422,673.51
iii. Warrant #25 - April (“M” fund) WARRANT	\$ 215,309.58
iv. Warrant #25 - April (PAYROLL #7 – 3/28/25)	\$ 271,975.75
v. Warrant #25 - April (PAYROLL #8 – 4/11/25)	\$ 316,027.13

The motion was seconded by Trustee Barbara Deal and adopted 6-0 by the following roll call vote:

FOR--Bernstein, Deal, Galarza, Knispel, Sarvis, Stabile; AGAINST—none

3. The PERSONNEL COMMITTEE report was presented by Personnel Committee Liaison Barbara Deal, who moved to approve the adoption of resolution “a”:

a. PERSONNEL CHANGES

*RESOLVED, that the following PERSONNEL changes be approved as presented:*

Part-time appointments:

- i. Part-time appointment of **Deborah Sanger** to the position of Account Clerk, Business Office, Nesconset building, at an hourly rate of pay of \$24.33, not to exceed 17.5 hours per week, effective April 28, 2025, (to fill part of the vacancy created by the reassignment of Jenny Tepper to the Circulation Department, Commack building, effective date TBD).
- ii. Release of **Steven Richardson** from a call-in Custodial Worker I position into a part-time Custodial Worker I position, all buildings, at an hourly rate of pay of \$22.18, effective April 16, 2025 (to fill part of the vacancy created by the promotional appointment of Carmine Aro to the position of Custodial Worker II, effective 11/25/24).

Resignation:

- iii. Resignation of **Rachael DiLeo**, Account Clerk, Business Office, Nesconset building, effective March 28, 2025.

Leave of Absence:

- iv. Leave of absence without pay, nunc pro tunc, for **Eileen Blum**, Library Clerk, Circulation Department, Commack building, effective April 5, 2025 through June 1, 2025.

The motion was seconded by Trustee Howard Knispel and adopted 6-0 by the following roll call vote:

FOR--Bernstein, Deal, Galarza, Knispel, Sarvis, Stabile; AGAINST—none

b. LIVE/VIRTUAL CONFERENCES, WORKSHOPS, OR EXAMINATION ATTENDANCE REQUESTS:

Personnel Committee Liaison Barbara Deal moved to approve the adoption of resolution “b”:

*RESOLVED, that the following LIVE/VIRTUAL CONFERENCES, WORKSHOPS, OR EXAMINATION ATTENDANCE requests set forth hereinafter are hereby approved:*

- i. *That Assistant Library Director **Eileen Caulfield** be authorized to attend, on paid release time, the 2025 NYLA Spring on the Hill Conference, sponsored by the New York Public Library Association, to be held in Albany, NY, from May 19, 2025 through May 21, 2025, with reimbursement for reasonable expenses incurred with the display of certified receipts.*
- ii. *That Librarian I **James Hansen**, Technical Services/Reference Departments, Nesconset building, be authorized to attend, on paid release time, a Notary Public Walk-In Examination, sponsored by New York State Notary, to be held at the Perry Duryea State Office Building, Hauppauge, NY, with reimbursement for a registration fee of \$15.00.*
- iii. *That Children’s Outreach Librarian II **Wendy Johnson** be authorized to attend, on paid release time, the online workshop “Creating Interactive Storytimes with Music, Play and More”, sponsored by the American Library Association (ALA), on May 1, 2025, with reimbursement for a registration fee of \$71.10.*

The motion was seconded by Trustee Christopher Sarvis and adopted 6-0 by the following roll call vote:

FOR--Bernstein, Deal, Galarza, Knispel, Sarvis, Stabile; AGAINST—none

4. BUILDINGS & GROUNDS COMMITTEE:

- a. Library Director Robert Lusak gave the Library Board an update on the progress of the rebuilding of the Smithtown building and reported that the main level of the Smithtown building will reopen on Monday, May 5<sup>th</sup>.
- b. PRESENTATION – Nicolas Amoruso, SCC Construction Management Group – Smithtown Building - Rebuild Plan

Library Board President Annette Galarza introduced Owner’s Representative Nicolas Amoruso, of SCC Construction Management Group, who presented updated conceptual drawings and cost estimates pertaining to the rebuilding of the Smithtown building’s lower level and partial main level.

- c. BOND REFERENDUM – After a discussion pertaining to a bond referendum that would fund the rebuilding of the Smithtown Building Lower Level and relocate the Long Island Room to the Main Level, as well as a variety of mitigation measures to prevent a future flood event, Library Board President Annette Galarza moved to approve the adoption of the following resolution:

*RESOLVED, that the Board of Trustees of the Smithtown Special Library District has determined to present a bond referendum in the amount of \$16,500,00.00 to the electorate of the Smithtown Special Library District.*

The motion was seconded by Trustee Howard Knispel and adopted 6-0 by the following roll call vote:

FOR--Bernstein, Deal, Galarza, Knispel, Sarvis, Stabile; AGAINST—none

- d. BOND REFERENDUM DATE – Library Board President Annette Galarza moved to approve the adoption of the following resolution:

*Resolved, that the Board of Trustees of the Smithtown Special Library District has determined that the bond referendum vote will be scheduled on July 1, 2025.*

5. The COMMUNICATIONS COMMITTEE report was presented by Communications Committee Liaison Christopher Sarvis, who moved to approve the adoption of resolutions “a”-“c”:

- a. DONATION – Smithtown Building Restoration – Bill O’Connor

*RESOLVED, that the Board of Trustees of The Smithtown Library does hereby graciously accept and thank Mr. Bill O’Connor for the donation of Three dollars (\$3.00) for the purpose of the restoration of the Smithtown building due to the catastrophic flood of August 19, 2024.*

- b. DONATION – Anton Prokopenko

*RESOLVED, that the Board of Trustees of The Smithtown Library does hereby graciously accept and thank Anton Prokopenko, of Kings Park, NY, for the generous online donation of One Hundred dollars (\$100.00); and be it*

*FURTHER RESOLVED, that said donation is to be used as necessary at the Library’s discretion.*

- c. DONATION – Liberty Coca-Cola

*RESOLVED, that the Board of Trustees of The Smithtown Library does hereby graciously accept and thank Liberty Coca-Cola, of Hauppauge, NY, for the generous donation of ten cases of Dasani water; and be it*

*FURTHER RESOLVED, that said donation is to be used as necessary at the Library’s discretion.*

The motion was seconded by Trustee Barbara Deal and adopted 6-0 by the following roll call vote:

FOR--Bernstein, Deal, Galarza, Knispel, Sarvis, Stabile; AGAINST—none

## 6. The STRATEGIC PLANNING COMMITTEE

In the absence of Assistant Library Director Patricia Thomson, Personnel Assistant Lori Mauceri reported that questions from the committee for the staff survey have been collected, and the survey itself will be sent out soon. There are approximately 25 questions to review and compile to gain valuable insight from colleagues.

## 7. DIRECTOR'S REPORT – Robert Lusak, Library Director

The Library Director's report had been submitted previously to the Library Board (copy of report appended to the original of these minutes).

## UNFINISHED BUSINESS

### 8. REPEALED POLICY - **COVID-19 Reopening Safety Plan** [Policy 500-70] (2<sup>nd</sup> reading)

Library Board President Annette Galarza moved to waive the reading of the COVID-19 Reopening Safety Plan [Policy 500-70]. The motion was seconded by Trustee Christopher Sarvis and adopted 6-0 by the following roll call vote:

FOR--Bernstein, Deal, Galarza, Knispel, Sarvis, Stabile; AGAINST—none

Library Board President Annette Galarza moved to approve the repeal of the COVID-19 Reopening Safety Plan [Policy 500-70]. The motion was seconded by Trustee Christopher Sarvis and adopted 6-0 by the following roll call vote:

FOR--Bernstein, Deal, Galarza, Knispel, Sarvis, Stabile; AGAINST—none

#### ***Phased Reopening Time Line***

*The Smithtown Library will adhere to the following phased reopening schedule. The Library's Board of Trustees will determine when to advance from phase to phase. The determination will be based on the most current information from NYS and Suffolk County health officials.*

#### ***The Smithtown Library Phase 1 (Approximately 2 weeks as deemed appropriate by the Board of Trustees)***

- *Library employees may return to work in the number approved by the Director.*
- *Social distancing will be practiced.*
- *Staff shifts may be staggered and work schedules adjusted to reduce density; supplementary cleaning protocols will be effected in Library facilities.*
- *Library employees will be assigned to enhance distance services and prepare the Library facility for onsite Library services.*

#### ***The Smithtown Library Phase 2 (Approximately 2 weeks as deemed appropriate by the Board of Trustees)***

- *The Library may begin to allow the lending and returning of Library items by way of contactless curbside pickup or delivery services. Subject to guidance received from the CDC and/or the Federal Institute of Library and Museum Services, Library materials will be quarantined for a period determined to be safe by local standards prior to being handled.*
- *Social distancing will be practiced.*
- *Staff shifts may be staggered and work schedules adjusted; supplementary cleaning protocols will be effected.*



- *Employees who have contact with Library materials will be offered the option to wear gloves while handling materials. Gloves will be provided if requested.*
- *Employees who have contact with the public will be required to wear masks during times of contact. Masks will be provided.*

***The Smithtown Library Phase 3 (Approximately 2-10 weeks as deemed appropriate by the Board of Trustees)***

- *Library facilities may open to the public with social distancing restrictions in place.*
- *Significant modifications of facilities and service programs may be implemented including restrictions on Library hours, public access, building capacities, seating areas, computer usage, and access to Library stacks.*
- *The Library may offer in-building computer use by appointment but only with the ability to maintain safe social distances. Computers will be regularly sanitized between uses.*
- *Social distancing will be practiced*
- *Staff shifts may be staggered and work schedules adjusted; supplementary cleaning protocols will be effected.*
- *Employees who have contact with Library materials will be offered the option to wear gloves while handling materials. Gloves will be provided if requested.*
- *Employees who have contact with the public will be required to wear masks during times of contact. Masks will be provided.*

***The Smithtown Library Phase 4 (Approximately 4-12 months as deemed appropriate by the Board of Trustees)***

- *The Library may open to the public with social distancing protocols in place. Modifications of facilities and service programs may be necessary including restrictions on seating areas, computer usage, and access to Library stacks.*
- *Small group events may be permissible.*
- *Social distancing will be practiced.*
- *Staff shifts may be staggered and work schedules adjusted; supplementary cleaning protocols will be effected.*
- *Employees who have contact with Library materials will be offered the option to wear gloves while handling materials. Gloves will be provided if requested.*
- *Employees who have contact with the public will be required to wear masks during times of contact. Masks will be provided.*

***Post Phase 4***

- *Library may return to normal, pre-COVID-19 operations and reinstate regular service programs including events. The use of face coverings and observance of social distancing will be determined by the Board of Trustees based on local standards recommendations.*

*At the May 18, 2021 Regular Board meeting, the following resolution was adopted:*

*RESOLVED, that the Board of Trustees hereby acknowledges and adopts the May 19, 2021 NYS regulations which allow fully vaccinated individuals to conduct most public indoor activities without a mask, including within a Public Library, and rescinds all prior Board resolutions on this subject that are inconsistent with this new regulation and current CDC guidelines.*

***Communication***

*The Library will continually review and implement State and County issued guidelines regarding social distancing, protective equipment, hygiene and cleaning, screening and contact tracing, etc. for patrons and staff.*

*Employees will be notified of updated information via their smithlib.org email account.*

*All employees will be trained on new protocols and informed of all safety guidelines.*

*The Library will use social media, the Library website and signage to provide patrons with updated information.*

*Signage inside and outside of the Library will be posted to remind employees and patrons to adhere to proper hygiene, social distancing rules, appropriate use of PPE, and cleaning and disinfecting protocols.*

*The Library will conspicuously post safety plans.*

*The Library will use social media, verbal communication and signage to provide patrons with instructions for ordering/pick-up of Library materials.*

### **Social Distancing**

*The Library will adhere to State and County issued guidelines regarding social distancing for library patrons and staff. Not all of the following guidelines will be observed depending on the current guidance.*

*Employees must maintain a six (6) foot distance from each other, unless safety or the core function of the work activity performed by masked employees requires a shorter distance in which case masks are to be worn.*

*Employees will be limited to in-house presence only as scheduled for assigned tasks to be accomplished; Library hours may be adjusted to spread employee and patron traffic over a period of time.*

*Workspaces and employee seating areas will be modified and/or restricted (as to capacity) in order to maintain 6 ft. distance. If not feasible, face coverings will be required; or physical barriers (e.g. clear shielding walls) will be enacted (in accordance with governmental guidelines) in areas where they will not impair airflow, heating, cooling, or ventilation.*

*When employees are less than 6 ft. apart from each other (or a patron) and without a physical barrier (e.g. clear shielding wall); employees must wear acceptable face coverings.*

*Signs with arrows may be posted to reduce bi-directional foot traffic in narrow aisles, hallways, or spaces.*

*Tightly confined spaces (e.g. elevators, narrow aisles) should be occupied by only one individual at a time, unless all employees are wearing face coverings. If occupied by more than one person, the occupancy will be maintained at or under 50% of maximum capacity.*

*When possible patron arrivals will be staggered by advising of pick-up time "windows"; and avoiding direct hand-offs.*

*Social distancing markers that denote 6 ft. of spacing in commonly used (and other applicable) areas will be clearly designated.*

*Designated areas for pick-ups and deliveries will be established; limiting contact to the extent possible.*

*Designated patron waiting areas (e.g. lines, parking areas) will be arranged to maximize social distancing; a contactless delivery system will be implemented.*

*In-person gatherings will be limited. Tele-or-video-conferencing will be utilized whenever possible. Essential in-person gatherings (e.g. meetings) will be held in open, well-ventilated spaces with appropriate social distancing among participants.*

*Non-essential visitors will be prohibited from the Library.*

## **Protective Equipment**

*The Library will adhere to New York State guidance regarding face coverings for patrons and staff.*

*Employees will be provided with an acceptable face covering at no cost to the employee. An adequate supply of replacement coverings will be available. Acceptable face coverings include but are not limited to cloth and surgical masks, unless the nature of the work requires stricter PPE (e.g. N95, face shield).*

*Employees must clean or replace face coverings after use or when damaged or soiled. Face coverings must not be shared and should be properly stored or discarded.*

*The sharing of objects (e.g. telephones) will be limited; the touching of shared surfaces is discouraged; when employees are in contact with shared objects or frequently touched areas they will have the option to wear gloves; or sanitize or wash hands before and after contact.*

## **Hygiene & Cleaning**

*The Library will adhere to the hygiene and sanitation requirements of the Centers for Disease Control and Prevention (CDC) and State and County Departments of Health (DOH) and maintain cleaning logs on site that document the date, time, and scope of cleaning.*

*The Library will provide and maintain hand hygiene stations for employees, including accessibility for handwashing with soap, water, and paper towels or air dryers, as well as an alcohol-based hand sanitizer containing 60% or more alcohol for areas where handwashing is not feasible.*

*The Library will provide and encourage employees to use cleaning/disinfecting supplies before and after use of shared or frequently touched surfaces, followed by hand hygiene.*

*The Library will provide adequate space for employees to observe social distancing while eating meals. The sharing of food and beverages is prohibited.*

*Employees have the option to wear gloves when handling Library materials (books, DVDs, etc.) that have not been quarantined for the period determined to be safe by local standards. Employees must wash or sanitize their hands before and after handling Library materials.*

*Regular premises cleaning and disinfection (after every shift, or more frequently as needed) and more frequent cleaning and disinfection of shared objects (e.g. telephones), shared surfaces, and high touch areas (self-checkout stations, pickup areas, restrooms, common areas) will be implemented.*

*Cleaning and disinfecting will be performed using Department of Environment Conservation (DEC) products identified by the Environmental Protection Agency (EPA) as effective against COVID-19. If cleaning or disinfection products (or the act of cleaning and disinfecting) causes safety hazards or degrades the material or machinery, employees will receive access to a hand hygiene station between use and/or be supplied with disposable gloves if requested.*

*In the event an employee tests positive COVID-19 the Library will execute a plan for cleaning and disinfecting.*

## **Screening & Contact Tracing**

*Employees who are sick or feel unwell should stay home or return home if they become sick or feel unwell at work.*

*Employees may be asked to undertake a health self-assessment test (e.g. questionnaire, temperature check) before beginning work each day. Assessment responses will be reviewed every day and documented. The need for health self-assessments will be periodically evaluated by the Director and changes will be communicated to employees via their smithlib.org email account.*

*Employees who present COVID-19 symptoms will be sent home and instructed to contact their health care provider for medical assessment and COVID-19 testing. If tested positive, employee may only return to work after completing the NY State mandated quarantine period.*

*Employees who present no symptoms but have tested positive may only return to work after completing the NY State mandated quarantine period.*

*Employees who have had close contact with a confirmed or suspected person with COVID-19 but are not experiencing symptoms should inform their supervisors and may be permitted to work with additional precautions, including regular self-monitoring for symptoms and temperature, required wearing of face covering at all times and appropriate social distancing from others.*

*The Library will maintain records of employees, who may have had close contact with other individuals at the Library. Logs for vendors and or delivery persons who have visited the Library will also be kept on record.*

*If an employee, was in close contact with another (or others) at the Library and tests positive for COVID-19, the Library will immediately notify staff, via a memorandum from the Director, the building and the date in which the employee last worked, while maintaining the confidentiality required by state and federal law and regulations.*

**9. REPEALED POLICY – Notification and Dissemination of Information on Sex Offenders Placed Within The Community (Megan’s Law) [Policy 700-150] (2<sup>nd</sup> reading)**

Library Board President Annette Galarza moved to waive the reading of the Notification and Dissemination of Information on Sex Offenders Placed Within The Community (Megan’s Law) [Policy 700-150]. The motion was seconded by Trustee Howard Knispel and adopted 6-0 by the following roll call vote:

FOR--Bernstein, Deal, Galarza, Knispel, Sarvis, Stabile; AGAINST—none

Library Board President Annette Galarza moved to approve the repeal of the Notification and Dissemination of Information on Sex Offenders Placed Within The Community (Megan’s Law) [Policy 700-150]. The motion was seconded by Trustee Christopher Sarvis and adopted 6-0 by the following roll call vote:

FOR--Bernstein, Deal, Galarza, Knispel, Sarvis, Stabile; AGAINST—none

*The Smithtown Library recognizes that one of its significant responsibilities is the protection of the health and safety of adult patrons and their children who receive services or participate in programs or events sponsored by the Library. As the Suffolk County Police Department has determined that it may notify The Smithtown Library when a “sex offender” is to be released to a residence within the geographical area served by the Library, it is determined by the Board of Trustees of The Smithtown Library that it is incumbent upon it that this information be disseminated in a manner which will provide, to the greatest degree possible, the protection of the Library’s adult patrons and their children who participate in Library programs and events, who avail themselves of Library services, or who utilize Library property.*

*Under the terms of the applicable statute, and the policy of the Suffolk County Police Department, the Library will receive notification (dependent upon the “class” of the offender) of information which may include the offender’s exact address, a photograph of the offender, background information including the offender’s crime of conviction, method of operation, type of victim targeted and a description of special conditions imposed on the offender by the authorities.*

*It is the Library's understanding that the purpose of this notification is to provide, to the greatest extent possible, for the safety of adult patrons and their children.*

*In order that the information received by the Library might be most effectively utilized to secure, to the greatest extent possible, the protection of the Library's adult patrons and their children utilizing Library programs, services, and facilities, the Library Director will immediately relay information received with the "Notification" to all pertinent Library personnel, including Library administrators, professional staff, security, or other personnel deemed by the Director to be in a position to utilize appropriately the information to protect the interests of the Library's adult patrons and their children utilizing Library facilities.*

*Notifications received by The Smithtown Library from the Suffolk County Police Department shall be considered "Government Information" and accessible to the public as such. A disclaimer regarding the accuracy of such documents shall be affixed to each notification.*

**Disclaimer:**

With respect to the attached documents made available by the Suffolk County Police Department, neither The Smithtown Library nor its Trustees nor any of its employees assume any legal liability or responsibility for the accuracy, completeness, or usefulness of any information disclosed, or represents that its use would not infringe rights of privacy.

**10. REVISED POLICY – Photocopy, Fax and Scan Services Policy [Policy 700-75] (1<sup>st</sup> reading)**

[Note: revisions are noted in underlined bold font; deletions are noted with a strikethrough]

Library Board President Annette Galarza moved to waive the reading of the Photocopy, Fax and Scan Services Policy [Policy 700-75]. The motion was seconded by Trustee Barbara Deal and adopted 6-0 after discussion by the following roll call vote:

FOR--Bernstein, Deal, Galarza, Knispel, Sarvis, Stabile; AGAINST—none

Library Board President Annette Galarza moved to approve the adoption of the Photocopy, Fax and Scan Services Policy [Policy 700-75]. The motion was seconded by Trustee Mildred Bernstein and adopted 6-0 after discussion by the following roll call vote:

FOR--Bernstein, Deal, Galarza, Knispel, Sarvis, Stabile; AGAINST—none

*In accordance with New York State Division of Library Development "Minimum Standards for Public Libraries", The Smithtown Library affords photocopy, fax and scan services for patrons.*

*The Library's photocopy, fax and scan services may be utilized only for lawful purposes.*

*The copyright laws of the United States govern the making of photocopies or other reproductions of copyrighted material. A notice of copyright restrictions will be prominently displayed adjacent to the copier equipment. The person using the equipment is liable for any infringement.*

**Photocopy**

*Each Smithtown Library building will provide at least one self-service photocopier for patron use.*

*A fee, determined by the cost of maintaining and operating the copier equipment, will be charged for all copies. Fees for use of the copier will be clearly displayed.*

*The use of paper from an outside source is not permitted.*

### **Fax**

A ~~free~~ self-service public fax machine is available at each of The Smithtown Library buildings for ~~sending~~ transmitting out-going documents only. The Library does not accept in-coming faxes. Faxing to international numbers is not available. **A fee, determined by the cost of maintaining and operating the fax equipment, will be charged for all pages faxed (a double sided document constitutes two pages). Fees for use of the fax service will be clearly displayed.**

The user of the fax retains the sole responsibility and duty for confirming delivery of a fax to the intended recipient. In no event will the Library, including its staff, be liable for losses or damages of any kind suffered by the sender of the fax or any third party resulting from delays, non-deliveries, wrong deliveries, service interruptions, performance or failure of the fax service.

### **Scan**

Free self-service scanners are available at each of the Library's buildings for scanning and saving documents to a USB (flash) drive or sending via email. Users must provide their own USB storage device. Flash drives may be available for purchase from the Circulation Desk.

## 11. REVISED POLICY – **Freedom of Information** [Policy 700-110] (2<sup>nd</sup> reading)

[Note: revisions are noted in underlined bold font; deletions are noted with a strikethrough]

Library Board President Annette Galarza moved to waive the reading of the Freedom of Information Policy [Policy 700-110]. The motion was seconded by Trustee Howard Knispel and adopted 6-0 after discussion by the following roll call vote:

FOR--Bernstein, Deal, Galarza, Knispel, Sarvis, Stabile; AGAINST—none

Library Board President Annette Galarza moved to approve the adoption of the Freedom of Information Policy [Policy 700-110]. The motion was seconded by Trustee Barbara Deal and adopted 6-0 after discussion by the following roll call vote:

FOR--Bernstein, Deal, Galarza, Knispel, Sarvis, Stabile; AGAINST—none

*The Freedom of Information Law, provides the public the right of access to Library records.*

*The public may review official Library records such as the minutes of The Smithtown Library Board of Trustees, written policies, and Library financial records. It shall be the policy of the Library to make available for public inspection all records subject to such inspection in accordance with the provisions of Article 6 of the Public Officers Law. However, no records pertaining to the circulation of Library materials which contain names or other personally identifying details of patrons will be released for inspection to an unauthorized person.*

*The Board of Trustees has adopted regulations governing when, where, and how an individual can view public records as follows:*

### **I. Designation of Records Management Officer**

1. *The Records Management Officer shall be the Clerk. The Records Management Officer shall ensure that Library records that are not permitted to be released are not released. He/She shall receive requests for records of the Library and make such records available for inspection or copying when such requests are granted.*

2. The Records Management Officer shall compile and maintain a detailed current list by subject matter of all records in the possession of the Library whether or not available to the public. In addition, he/she shall develop and oversee a program for the orderly and efficient management of Library records, including maintenance of information security as it pertains to the release of Library records.

## **II. Definition of Records**

1. A record is defined as any information kept, held, filed, produced or reproduced by, with or for the Library in any physical form whatsoever, including but not limited to reports, statements, examinations, memoranda, opinions, folders, files, books, manuals, pamphlets, forms, papers, designs, drawings, maps, photos, letters, microfilms, storage media, rules, regulations or codes, and emails.
2. The Records Management Officer will have the responsibility for compiling and maintaining the following records:
  - a. a record of the final vote of each member of the Board on any proceeding or matter on which the member votes; and
  - b. a record setting forth the name, business address, title and salary of every employee of the Library;
  - c. a reasonably detailed current list by subject matter of all records in possession of the Library whether or not available for public inspection and copying.
3. No record for which there is a pending request for access may be destroyed. However, nothing in these regulations shall require the Library to create any record not possessed or maintained by it.

## **III. Access to Records**

1. Requests to inspect or secure printed or electronic copies of records shall be submitted in writing (or by completing the Library's Freedom of Information Application) to the Records Management Officer at 148 Smithtown Boulevard, Nesconset, NY 11767 either in person or by mail. Requests may also be submitted via e-mail at [smithlib@smithlib.org](mailto:smithlib@smithlib.org).
2. Records may be inspected in-person at, the Office of the Records Management Officer, located at the Nesconset building, 148 Smithtown Boulevard, Nesconset, NY, during the hours of 10:00 a.m. to 5:00 p.m. on any business day on which the Library Administration offices are open. Records may also be received via email.
3. The fee for documents up to 8-1/2" x 14" is 25 cents per page. To determine the actual cost of reproducing a record that is either in excess of 8 1/2" x 14" or is in a different format (i.e. storage media record), the Library will charge an amount equal to the hourly rate attributed to the lowest paid Library employee who has the necessary skill required to prepare a copy of the requested record, as well as the cost of reproduction of said record. However, no fee shall be charged for records maintained digitally and sent via email, the search for or inspection of records, certification of documents, or copies of documents which have been printed or reproduced for distribution to the public. The number of such copies given to any one organization or individual may be limited as to the discretion of the Records Management Officer.

4. *All requests for information shall be responded to within five business days of receipt of the request. If the request cannot be fulfilled within five business days, the Records Management Officer shall acknowledge receipt of the request and advise the approximate date when the request will be granted or denied.*
5. *If a request cannot be granted within 20 business days from the date of acknowledgement of the request, the Library must state in writing both the reason the request cannot be granted within 20 business days, and a date certain within a reasonable period when it will be granted depending on the circumstances of the request.*
6. *When a request for access to a public record is denied, the Records Management Officer shall indicate in writing the reasons for such denial, and the right to appeal.*
7. *An applicant denied access to a public record may file an appeal by delivering a copy of the request and a copy of the denial to the Library Director within 30 days after the denial from which such appeal is taken.*
8. *The applicant will be informed of the Library Director's determination in writing within 10 business days of receipt of an appeal. The Library Director shall transmit to the Committee on Open Government photocopies of all appeals and determinations.*

#### **IV. Records Exempted from Public Access**

*The provisions of this regulation relating to information available for public inspection and copying shall not apply to records that:*

1. *are specifically exempted from disclosure by state and/or federal statute;*
2. *if disclosed would constitute an unwarranted invasion of personal privacy;*
3. *if disclosed would impair present or imminent contract awards or collective bargaining negotiations;*
4. *are confidentially disclosed to the Library and compiled and maintained for the regulation of commercial enterprise, including trade secrets, or for the grant or review of a license;*
5. *are compiled for law enforcement purposes and which, if disclosed, would:*
  - a. *interfere with law enforcement investigations or judicial proceedings;*
  - b. *deprive a person of a right to a fair trial or impartial adjudication;*
  - c. *identify a confidential source or disclose confidential techniques or procedures, except routine techniques or procedures; or*
  - d. *reveal criminal investigative techniques or procedures, except routine techniques and procedures;*
6. *records which if disclosed, would endanger the life or safety of any person;*
7. *records which are interagency or intra-agency communications, except to the extent that such materials consist of:*
  - a. *statistical or factual tabulations or data;*
  - b. *instructions to staff which affect the public;*
  - c. *final Board policy or determinations; or*
  - d. *external audits, including but not limited to audits performed by the comptroller and the federal government;*



8. records which, if disclosed, would jeopardize the Library's capacity to guarantee the security of its information technology assets (which encompasses both the system and the infrastructure).

## **V. Prevention of Unwarranted Invasion of Privacy**

To prevent an unwarranted invasion of personal privacy, the Records Management Officer may delete identifying details when records are made available. An unwarranted invasion of personal privacy includes but shall not be limited to:

1. disclosure of confidential personal matters reported to the Library which are not relevant or essential to the ordinary work of the Library;
2. disclosure of employment, medical or credit histories or personal references of applicants for employment, unless the applicant has provided a written release permitting such disclosures;
3. sale or release of lists of names and addresses in the possession of the Library if such lists would be used for private, commercial or fund-raising purposes;
4. disclosure of information of a personal nature when disclosure would result in economic or personal hardship to the subject party and such records are not relevant or essential to the ordinary work of the Library; or
5. disclosure of items involving the medical or personal records of a client or patient in a hospital or medical facility.

Unless otherwise deniable, disclosure shall not be construed to constitute an unwarranted invasion of privacy when identifying details are deleted, when the person to whom records pertain consents in writing to disclosure, or when upon representing reasonable proof of identity, a person seeks access to records pertaining to him or her.

## **VI. Notification of Disclosure of Employee Disciplinary Records**

**In accordance with New York State Public Officers Law § 87(6), this policy establishes a process to notify Library employees when the Library responds to a request for disciplinary records.**

**This notification will apply to all current and former employees of the Library whose disciplinary records may be subject to public disclosure under the Freedom of Information Law (FOIL).**

1. **For purposes of this policy, disciplinary records will constitute any records created in furtherance of a disciplinary proceeding, including, but not limited to:**
  - a. **the complaints, allegations, and charges against an employee;**
  - b. **the name of the employee complained of or charged;**
  - c. **the transcript of any disciplinary trial or hearing, including any exhibits introduced at such trial or hearing;**
  - d. **the disposition of any disciplinary proceeding; and**
  - e. **the final written opinion or memorandum supporting the disposition and discipline imposed including the District's complete factual findings and its analysis of the conduct and appropriate discipline of the covered employee.**

**2. Notification Upon Release of Disciplinary Records**

**When the Library releases an employee's disciplinary records in response to a FOIL request, it will promptly provide written notification to the affected employee, unless the request is from the employee for his/her own records.**

**For current employees, this notification will be sent to the employee's work email address or, if unavailable, his/her home address on file with the Business Office.**

**For former employees, this notification will be sent to the employee's last known home address on file with the Business Office. The Library will make every reasonable effort to notify former employees, and will document the steps taken to do so.**

**3. Content of Notification**

**The notification will include a brief description of the released records. This notification is for informational purposes only and does not require employee consent. Its purpose is to ensure that employees are aware of the disclosure.**

**PUBLIC COMMENTS**

12. There were no public comments.

**NEW BUSINESS**

**13. UTILIZATION OF VACATION AND SICK TIME BY STAFF MEMBERS – CSEA UNIT 8349**

Library Board President Annette Galarza moved to approve the adoption of the following resolution:

*RESOLVED: That the Board of Trustees of The Smithtown Library authorizes the proposal of CSEA Unit 8349, Smithtown Library Unit, on the matter of the utilization of vacation and sick time by staff members, to make a voluntary donation of earned paid vacation and/or sick time, in an amount not to exceed 17:00 hours total per employee, to afford unit member employee #1131 additional needed paid sick leave.*

The motion was seconded by Trustee Mildred Bernstein and adopted 6-0 by the following roll call vote:

FOR--Bernstein, Deal, Galarza, Knispel, Sarvis, Stabile; AGAINST—none

14. After discussion, the date of the May regular board meeting was tentatively rescheduled to Wednesday, May 21, 2025 at a building to be determined.
15. There being no further business, Library Board President Annette Galarza moved to adjourn the meeting at 8:12 pm. The motion was seconded by Trustee Howard Knispel and adopted 6-0 by the following roll call vote:

FOR--Bernstein, Deal, Galarza, Knispel, Sarvis, Stabile; AGAINST—none

Minutes approved this 21<sup>st</sup> day of May, 2025.

Annette Galarza, President  
Smithtown Library Board of Trustees

Linda Taurassi  
Secretary to the Board of Trustees

(This is a draft of the April 15, 2025 Board of Trustees meeting; to be voted on for approval at the May 21, 2025 Board of Trustees meeting).

**MINUTES**  
**SPECIAL MEETING**  
**BOARD OF TRUSTEES**  
**THE SMITHTOWN LIBRARY**  
**May 6, 2025**

A SPECIAL meeting of the Board of Trustees of The Smithtown Library was held at the Nesconset building, Nesconset, NY, on the 6<sup>th</sup> day of May, 2025. The meeting was called to order at 5:30 p.m. with the pledge of allegiance to the flag.

The following Library Trustees were present and participating at the meeting: Brianna Baker-Stines, Mildred Bernstein, Barbara Deal, Annette Galarza, Howard Knispel and Theresa Stabile. Trustee Christopher Sarvis was absent with prior notice.

Also present were Library Director Robert Lusak, Library Counsel Kevin Seaman, Assistant Library Director Eileen Caulfield, Assistant Library Director Patricia Thomson, Clerk Lauren Gunderson, and Secretary Linda Taurassi. Treasurer Kevin Miller was absent with prior notice.

Also in attendance were Robert Smith of Hawkins, Delafield and Wood, Nicolas Amoruso of SCC Construction Management, and John Tanzi of John Tanzi Architects.

Annette Galarza, President of the Board of Trustees, acted as Chairman of the meeting.

**1. LIBRARY BOND REFERENDUM VOTE:**

Library Board President Annette Galarza moved to approve the adoption of the following resolution:

*RESOLVED, that the Board of Trustees of the Smithtown Special Library District does hereby authorize Clerk Lauren Gunderson to oversee all actions necessary pursuant to Chapter 193 of the Laws of New York to conduct the Library's Bond Referendum Vote to take place on July 1, 2025, including:*

- i. The hiring of the Suffolk County Board of Elections (BOE) to provide voter registration listings, mailing labels, and switchboard assistance, at a cost not to exceed \$500.00 (Note: BOE is unable to provide voting machines due to NYS early voting.)*
- ii. The hiring of Bold Systems, LLC to provide electronic poll books (listings provided by SCBOE), at a cost not to exceed \$7,910.00.*
- iii. Administering the selection and appointment of not more than eight (8) persons to serve in the capacity of ballot clerk for the Bond Referendum Vote, at a flat daily rate of pay per inspector of \$250.00.*

- iv. *Administering the selection and appointment of not more than one (1) person to serve as election chairman and not more than seven (7) persons to serve in the capacity of election co-chairperson for the Bond Referendum, at a flat daily rate of pay of \$325.00.*

The motion was seconded by Trustee Brianna Baker-Stines and adopted 6-0 after discussion by the following roll call vote:

FOR—Baker-Stines, Bernstein, Deal, Galarza, Knispel, Stabile; AGAINST—none

2. STATE ENVIRONMENTAL QUALITY REVIEW ACT RESOLUTION; PROPOSED CAPITAL IMPROVEMENT PROJECT - THE SMITHTOWN SPECIAL LIBRARY DISTRICT

Library Board President Annette Galarza moved to waive the reading of the “State Environmental Quality Review Act Resolution; Proposed Capital Improvement Project – The Smithtown Special Library District”. The motion was seconded by Trustee Brianna Baker-Stines and adopted 6-0 by the following roll call vote:

FOR—Baker-Stines, Bernstein, Deal, Galarza, Knispel, Stabile; AGAINST—none

Library Board President Annette Galarza moved to approve the adoption of the “State Environmental Quality Review Act Resolution; Proposed Capital Improvement Project – The Smithtown Special Library District”

**WHEREAS**, *the Board of Trustees of The Smithtown Special Library District desires to embark upon the following capital improvements at the library’s facility as set forth herein and as listed in the working budget: (1) complete basement restoration and reconstruction after a major flood event, (2) interior upgrades, improvements, and reconfiguration to the original portion of the library to house the new Long Island History collection moved from the basement and restored from the flood. The upgrades and improvements will include custom wood & glass millwork shelving and display cases to match existing architectural features, and (3) exterior mitigation measures to improve storm water drainage and prevent future flooding including additional drainage structures in the east parking area, raising a retaining wall around the exterior stairs and installing an emergency generator at The Smithtown Main Library; (hereinafter collectively referred to as the “Project”); and*

**WHEREAS**, *said capital improvements are subject to classification under the State Environmental Quality Review Act (SEQRA); and*

**WHEREAS**, *maintenance or repair involving no substantial changes in an existing structure or facility are classified as Type II Actions under the current Department of Environmental Conservation SEQRA Regulations (Section 6 NYCRR 617.5 (c)(1)); and*

**WHEREAS**, *replacement, rehabilitation or reconstruction of a structure or a facility, in kind, on the same site, including upgrading buildings to meet building or fire codes, unless such action meets or exceeds any of the thresholds in section 617.4 are classified as Type II Actions under the current Department of Environmental Conservation SEQRA Regulations (Section 6 NYCRR 617.5 (c)(2)); and*

**WHEREAS**, routine activities of educational institutions, including expansion of existing facilities by less than 10,000 square feet of gross floor area are classified as Type II Actions under the current Department of Environmental Conservation SEQRA Regulations (Section 6 NYCRR 617.5 (c)(10)); and

**WHEREAS**, the purchase or sale of furnishings, equipment or supplies...other than the following: land, radioactive material, pesticides, herbicides, or other hazardous materials are classified as Type II Actions under the current Department of Environmental Conservation SEQRA Regulations (Section 6 NYCRR 617.5 (c)(31)); and

**WHEREAS**, the SEQRA Regulations declare Type II Actions to be actions that have no significant impact on the environment and require no further review under SEQRA; and

**WHEREAS**, the Board of Trustees, as the only involved agency, has examined all information related to the capital improvement projects and has determined that the Projects are classified as Type II Actions pursuant to Section 617.5(c)(1), (2), (10), and (31) of the SEQRA Regulations.

**NOW, THEREFORE, BE IT RESOLVED**, that the Board of Trustees hereby declares itself lead agency in connection with the requirements of the State Environmental Quality Review Act; and

**BE IT FURTHER RESOLVED**, that the Board of Trustees hereby declares that the Projects are Type II Actions, which require no further review under SEQRA.

The motion was seconded by Trustee Howard Knispel and adopted 6-0 by the following roll call vote:

FOR—Baker-Stines, Bernstein, Deal, Galarza, Knispel, Stabile; AGAINST—none

3. Library Board President Annette Galarza moved to waive the reading of the following resolution; the motion was seconded by Trustee Theresa Stabile and adopted by general consent.

**RESOLUTION OF THE BOARD OF TRUSTEES OF THE SMITHTOWN SPECIAL LIBRARY DISTRICT, IN THE TOWN OF SMITHTOWN, SUFFOLK COUNTY, NEW YORK, ADOPTED MAY 6, 2025, PURSUANT TO SECTION 260 OF THE NEW YORK EDUCATION LAW, DETERMINING THAT IT IS NECESSARY AND DESIRABLE TO CONSTRUCT IMPROVEMENTS TO THE MAIN LIBRARY BUILDING LOCATED AT 1 NORTH COUNTRY ROAD, SMITHTOWN, NEW YORK; AND CALLING A SPECIAL DISTRICT MEETING VOTE OF THE SMITHTOWN SPECIAL LIBRARY DISTRICT FOR THE SUBMISSION OF A PROPOSITION RELATED THERETO AND THE FINANCING THEREOF ON JULY 1, 2025.**

**RESOLVED BY THE BOARD OF TRUSTEES OF THE SMITHTOWN SPECIAL LIBRARY DISTRICT, IN THE TOWN OF SMITHTOWN, SUFFOLK COUNTY, NEW YORK, AS FOLLOWS:**

4. Library Board President Annette Galarza moved to approve the adoption of "Section 1":

*Section 1. Pursuant to Section 260 of the New York Education Law ("Section 260"), the Board of Trustees of the Smithtown Special Library District (the "Library"), in the Town of Smithtown, Suffolk County, New York, hereby determines that it is necessary and desirable to construct improvements to the Main Library Building located at 1 North Country Road, Smithtown, New York, which improvements are necessary due to catastrophic flooding resulting from a significant storm event (the "Project"), at the estimated total cost of not to exceed \$16,500,000, such cost to be financed by a borrowing not to exceed \$16,500,000. It is anticipated that FEMA funds and/or funds from other sources will be received by the Library District to pay or reimburse all or part of the cost of the Project.*

The motion was seconded by Trustee Theresa Stabile and adopted by the following roll call vote:

FOR—Baker-Stines, Bernstein, Deal, Galarza, Knispel, Stabile; AGAINST—none

5. Library Board President Annette Galarza moved to approve the adoption of "Section 2" which, after discussion and amendment, was adopted as follows:

*Section 2. Pursuant to Section 260, a Special District Meeting Vote of the qualified voters of the Smithtown Special Library District, in the Town of Smithtown, Suffolk County, New York (the "Library District"), shall be held within the Library District, on Tuesday, July 1, 2025, at the four (4) polling places listed in the Notice of Special District Meeting Vote hereinafter substantially prescribed in Section 4 thereof. The voting at such Special District Meeting Vote shall be by paper ballots and the polls shall remain open from 9:30 A.M. (Prevailing Time) to 9:00 P.M. (Prevailing Time) on said day and as much longer as may be necessary to enable the voters, then present, to cast their votes.*

The motion was seconded by Trustee Barbara Deal and adopted 6-0 by the following roll call vote:

FOR—Baker-Stines, Bernstein, Deal, Galarza, Knispel, Stabile; AGAINST—none

6. Library Board President Annette Galarza moved to approve the adoption of "Section 3":

*Section 3. The business to be acted upon at said Special District Meeting Vote shall be as stated in the Notice thereof, and the District Clerk of the Library District is hereby authorized and directed to cause the Notice of said Special District Meeting Vote to be published in the official newspapers of the Library District, having general circulation within the Library District, at least four (4) times within the seven (7) weeks next preceding such Special District Meeting Vote, the first publication to be made at least forty-five (45) days prior to the date of said Special District Meeting Vote.*

The motion was seconded by Trustee Mildred Bernstein and adopted 6-0 by the following roll call vote:

FOR—Baker-Stines, Bernstein, Deal, Galarza, Knispel, Stabile; AGAINST—none

7. Library Board President Annette Galarza moved to waive the reading of "Section 4". The motion was seconded by Trustee Brianna Baker-Stines and adopted 6-0 by the following roll call vote:

FOR—Baker-Stines, Bernstein, Deal, Galarza, Knispel, Stabile; AGAINST—none

Library Board President Annette Galarza moved to approve the adoption of "Section 4" which, after discussion and amendment, was adopted as follows:

*Section 4. Said Notice of Special District Meeting Vote shall be in substantially the following form:*

**NOTICE OF SPECIAL DISTRICT MEETING VOTE OF THE  
SMITHTOWN SPECIAL LIBRARY DISTRICT, IN THE TOWN OF SMITHTOWN,  
SUFFOLK COUNTY, NEW YORK**

*NOTICE IS HEREBY GIVEN that pursuant to a resolution of the Board of Trustees of the Smithtown Special Library District (the "Library District"), in the Town of Smithtown, Suffolk County, New York, adopted on May 6, 2025, a Special District Meeting Vote of the qualified voters of the Library District will be held on*

***Tuesday, July 1, 2025***

*from 9:30 o'clock A.M. (Prevailing Time) to 9:00 o'clock P.M. (Prevailing Time) at the following four (4) polling places.*

- 1. Qualified voters residing: within zip code 11780; within zip code 11788 who reside SOUTH of Route 347, Nesconset Highway; within zip code 11787 who live EAST of Blydenburgh County Park, Caleb Smith State Park and Route 25A (St. Johnland Road) and SOUTH of Landing Road (NOTE: those who reside in the area serviced by the Emma S. Clark Memorial Library CANNOT vote in this election) will vote at the Smithtown Main Building, located at 1 North Country Road, Smithtown, NY.*
- 2. Qualified voters residing: within zip code 11754 or 11768; and within zip code 11787 who reside NORTH of Route 25, Old Northport Road and Landing Road, WEST of Route 25A (St. Johnland Road) and EAST of Plymouth Boulevard will vote at the Kings Park Branch, located at One Church Street, Kings Park, NY.*
- 3. Qualified voters residing: within zip code 11725; within zip code 11788 who reside SOUTH of Veterans Memorial Highway; and within zip code 11787 who live WEST of Blydenburgh County Park, Caleb Smith State Park and Plymouth Boulevard will vote at the Commack Branch, located at 3 Indian Head Road, Commack, NY.*
- 4. Qualified voters residing: within zip code 11767; who live SOUTH of Route 25 from the Smithtown-Brookhaven border to Southern Boulevard; EAST of Southern Blvd. from Route 25 to Route 347, Nesconset Highway; SOUTH of Route 347, Nesconset Highway from Southern Boulevard to the Smithtown Greenbelt Town Park; EAST of the Smithtown Greenbelt Town Park from Route 347 Nesconset Highway to the Smithtown-Islip border (NOTE: those who reside in the area serviced by the Sachem School and Library Districts CANNOT vote in this election) will vote at the Nesconset Branch, located at 148 Smithtown Boulevard, Nesconset, NY.*



*The voting at the Special District Meeting Vote shall be upon the following Proposition:*

**PROPOSITION**

**RESOLVED:**

*The Board of Trustees of the Smithtown Special Library District (the "Library District"), in the Town of Smithtown, Suffolk County, New York is hereby authorized to (a) construct improvements to the Main Library Building located at 1 North Country Road, Smithtown, New York, which improvements are necessary due to catastrophic flooding resulting from a significant storm event in August 2024, at the estimated cost of not to exceed \$16,500,000; and to expend therefor, including preliminary costs and costs incidental thereto and the financing thereof, and to reimburse prior expenditures made by the Library therefor, not to exceed in aggregate the estimated total cost \$16,500,000, plus any additional amounts received by the Library in connection with the financing thereof, including but not limited to bond sale premiums, investment income on bond proceeds, grants, donations or charitable contributions; (b) to finance the cost of the Project through the issuance of bonds and/or notes by the Town of Smithtown on behalf of the Library District in an amount not to exceed \$16,500,000; (c) to cause the Town to assess, levy and collect therefor a tax payable in annual installments in an aggregate amount not to exceed \$1,800,000 per year, which annual installment of the tax shall be in addition to the amount presently raised annually by tax for the Library District's annual appropriations, over a maximum period of fifteen (15) years for the payment of all principal, interest, redemption premiums, if any, and expenses relating to the financing of said cost; (d) to assign and pledge all of said tax to the Town; and (e) to enter into loan agreements and any other agreements and/or to take any and all other actions incidental or necessary to the completion of the Project and the financing thereof.*

*Such Proposition shall appear on the ballot used for voting at said Special District Meeting Vote in substantially the foregoing form.*

*The voting will be conducted by paper ballots and the polls will remain open from 9:30 A.M. (Prevailing Time) to 9:00 P.M. (Prevailing Time) and as much longer as may be necessary to enable the voters, then present, to cast their ballots. Only qualified voters shall be permitted to vote at said Special District Meeting Vote.*

*PLEASE TAKE FURTHER NOTICE THAT every qualified voter of the Town of Smithtown who resides within the Smithtown Special Library District and is otherwise qualified to vote at a General Town Election shall be qualified to vote at said Special District Meeting Vote.*

*PLEASE TAKE FURTHER NOTICE that applications for absentee ballots and early mail ballots will be available at each library building within the Smithtown Special Library District during regular business hours and may be printed from the Library's website ([www.smithlib.org](http://www.smithlib.org)). Such application must be received by the District Clerk at least seven (7) days prior to the July 1, 2025 Special District Meeting Vote if the ballot is to be mailed to the voter; or the last business day before the election if the ballot is to be personally delivered to the voter. Qualified voters may obtain an absentee/early mail ballot at the Community Relations Department in the Nesconset Building, located at 148 Smithtown Boulevard, Nesconset, NY, on days the Library is open to the public between the*

hours of 9:30 A.M. and 5:00 P.M. (except Saturday, Sunday and holidays) commencing June 6, 2025. A list of all persons to whom absentee/early mail ballots have been issued will be posted in the Administration Office in the Nesconset Building on each of the five (5) days prior to the July 1, 2025 Special District Meeting Vote between the hours of 9:30 A.M. and 5:00 P.M., except Saturday, Sunday and holidays. No absentee/early mail ballot shall be canvassed unless received by the District Clerk no later than 5:00 P.M. on the day of the Special District Meeting Vote.

AND FURTHER NOTICE IS HEREBY GIVEN, that military voters who are qualified voters of the Smithtown Special Library District must apply for a military ballot by submitting an application which is obtainable from the District Clerk. Completed applications for a military ballot must be returned by mail or in person, and received by the District Clerk not later than twenty-five (25) days before the date of the Special District Meeting Vote. Military voters may designate a preference to receive a ballot application and/or the military ballot by mail, facsimile transmission or electronic mail. Ballots for military voters shall be mailed or otherwise distributed in accordance with the preferred method of transmission, as soon as practicable, but not later than twenty-five (25) days before the date of the Special District Meeting Vote (June 6, 2025). Irrespective of the preferred method of transmission, military ballots must be received by mail or returned in person to the Office of the District Clerk no later than 5:00 PM (Prevailing Time) on the day of the Special District Meeting Vote in order to be counted.

Lauren Gunderson, District Clerk  
Smithtown Special Library District

The motion was seconded by Trustee Brianna Baker-Stines and adopted 6-0 by the following roll call vote:

FOR—Baker-Stines, Bernstein, Deal, Galarza, Knispel, Stabile; AGAINST—none

8. Library Board President Annette Galarza moved to approve the adoption of “Section 5”:

*Section 5. The proceeds of the bonds authorized pursuant to the Proposition, and any bond anticipation notes issued in anticipation of said bonds may be applied to reimburse the Library District for expenditures made for the purpose or purposes for which said bonds are authorized. The foregoing statement of intent with respect to reimbursement is made in conformity with Treasury Regulation Section 1.150-2 of the United States Treasury Department.*

The motion was seconded by Trustee Theresa Stabile and adopted 6-0 by the following roll call vote:

FOR—Baker-Stines, Bernstein, Deal, Galarza, Knispel, Stabile; AGAINST—none

9. Library Board President Annette Galarza moved to approve the adoption of “Section 6”:

*Section 6. This resolution shall take effect immediately.*

The motion was seconded by Trustee Brianna Baker-Stines and adopted 6-0 by the following roll call vote:

FOR—Baker-Stines, Bernstein, Deal, Galarza, Knispel, Stabile; AGAINST—none

## 10. DISCUSSION – Syntax – Proposal for Bond Communication Services

After discussion, Library Board President Annette Galarza moved to approve the adoption of the following resolution:

*RESOLVED, that Syntax is retained for an amount not to exceed \$6,500.00 to provide bond communication services pertaining to the prospective Bond Referendum of July 1, 2025.*

The motion was seconded by Trustee Howard Knispel and adopted 6-0 by the following roll call vote:

FOR—Baker-Stines, Bernstein, Deal, Galarza, Knispel, Stabile; AGAINST—none

11. Library Board President Annette Galarza noted that the next “regular” meeting of the Board of Trustees is scheduled to be held Wednesday, May 21, 2025 at 6:30 pm at the Kings Park building.
12. There being no further business, Library Board President Annette Galarza moved to adjourn the meeting at 6:51 pm. The motion was seconded by Trustee Barbara Deal and adopted by a unanimous 6-0 vote.

Minutes approved this 21<sup>st</sup> day of May, 2025.

Annette Galarza, President  
Smithtown Library Board of Trustees

Linda Taurassi  
Secretary to the Board of Trustees

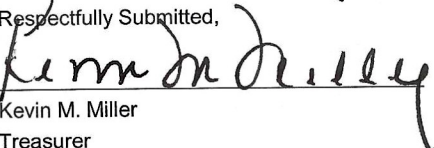
(This is a draft of the May 6, 2025 Board of Trustees SPECIAL meeting; to be voted on for approval at the May 21, 2025 Board of Trustees meeting).

**THE SMITHTOWN LIBRARY**  
**Smithtown , New York**  
**TREASURER'S REPORT**  
**For the Month Ending April 30, 2025**

		General Fund Investment Acct.	General Fund Disbursement Checking Account	Payroll Checking Account	M Fund Grant/Donate Checking	T-Bills	TOTAL
BBF	3/31/2025	\$ 2,009,417.56	\$ 391,045.02	\$ 64,405.15	\$ 724,616.35	\$ 12,566,651.11	\$ 15,756,135.19
<b>APRIL</b>							
Interest		\$ 2,638.32	\$ -	\$ -		\$ 43,348.89	\$ 45,987.21
Real Property Taxes		\$ 233,576.16	\$ -	\$ -	\$ -	\$ -	\$ 233,576.16
Prop Tax Interest Distribution		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PILOT		\$ 152,638.39	\$ -	\$ -	\$ -	\$ -	\$ 152,638.39
Fines/Fees		\$ -	\$ 2,542.65	\$ -	\$ -	\$ -	\$ 2,542.65
Refund/Reimbursements		\$ -	\$ 14,701.06	\$ -	\$ -	\$ -	\$ 14,701.06
Commissions		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Gifts/Donations		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
E-Rate		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Passports		\$ -	\$ 3,177.20	\$ -	\$ -	\$ -	\$ 3,177.20
Miscellaneous		\$ -	\$ -	\$ -	\$ 32.00	\$ -	\$ 32.00
Programs/Trips		\$ -	\$ 16,031.00	\$ -	\$ -	\$ -	\$ 16,031.00
State Aid/Grants		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Health Insurance		\$ -	\$ 5,641.36	\$ -	\$ -	\$ -	\$ 5,641.36
Prior Month Void Checks		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Adjustment (s)		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
E-Rate		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer From M Fund		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer FROM T-Bills		\$ 1,240.77	\$ -	\$ -	\$ -	\$ -	\$ 1,240.77
Transfer FROM Investment Acct.		\$ -	\$ 390,000.00	\$ 600,000.00	\$ -	\$ -	\$ 990,000.00
<b>TOTAL:</b>		<b>\$ 2,399,511.20</b>	<b>\$ 823,138.29</b>	<b>\$ 664,405.15</b>	<b>\$ 724,648.35</b>	<b>\$ 12,610,000.00</b>	<b>\$ 17,221,702.99</b>
<b>Expenditures</b>							
<b>APRIL</b>							
Monthly Disbursements		\$ -	\$ 368,257.73	\$ 601,572.81	\$ 215,341.58	\$ 1,240.77	\$ 1,186,412.89
Transfer to CD		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer to Investment Account		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer to M Fund		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer to T-Bills		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer to Disburse. Acct.		\$ 390,000.00	\$ -	\$ -	\$ -	\$ -	\$ 390,000.00
Transfer to Payroll Acct.		\$ 600,000.00	\$ -	\$ -	\$ -	\$ -	\$ 600,000.00
<b>TOTAL:</b>		<b>\$ 990,000.00</b>	<b>\$ 368,257.73</b>	<b>\$ 601,572.81</b>	<b>\$ 215,341.58</b>	<b>\$ 1,240.77</b>	<b>\$ 2,176,412.89</b>
<b>Balance</b>	<b>4/30/2025</b>	<b>\$ 1,409,511.20</b>	<b>\$ 454,880.56</b>	<b>\$ 62,832.34</b>	<b>\$ 509,306.77</b>	<b>\$ 12,608,759.23</b>	<b>\$ 15,045,290.10</b>

I CERTIFY THAT THIS REPORT IS A TRUE AND CORRECT STATEMENT OF THE FINANCIAL TRANSACTION  
FOR THE SMITHTOWN LIBRARY FOR MONTH ENDING APRIL 30, 2025

Respectfully Submitted,

  
Kevin M. Miller  
Treasurer  
The Smithtown Library

Library Trust Funds

Handley Fund	\$ 11,467.96
Board of Trustees	\$ 28,476.84
	<u>\$ 39,944.80</u>



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05/14/25

Accrual Basis

# THE SMITHTOWN LIBRARY - L FUND

## REVENUE AND EXPENSE STATEMENT

January through April 2025

	Jan - Apr 25	Budget	\$ Over Budget	% of Budget
<b>Income</b>				
L.10010 · REAL PROPERTY TAXES	11,006,675.01	16,514,443.00	-5,507,767.99	66.6%
L.10810 · OTHER TAX ITEMS -PILOT	152,638.39	288,485.00	-135,846.61	52.9%
L.20821 · LIBRARY FINES	298.80	1,200.00	-901.20	24.9%
L.20823 · PASSPORT ACCEPTANCE FEES	11,136.10	30,000.00	-18,863.90	37.1%
L.20825 · LOST AND PAIDS	3,355.88	12,000.00	-8,644.12	28.0%
L.20826 · OUTSIDE LOST & PAIDS	493.76	2,600.00	-2,106.24	19.0%
L.20827 · PATRON PRINT FEES	3,583.10	15,000.00	-11,416.90	23.9%
L.20828 · PATRON COMPUTER DISC FEES	96.00	500.00	-404.00	19.2%
L.20829 · OTHER LIBRARY FEES	0.00	2,000.00	-2,000.00	0.0%
L.24011 · INTEREST EARNED MM & DISB	165,156.48	350,000.00	-184,843.52	47.2%
L.24501 · COMMISSIONS - COPIERS	2,152.10	7,500.00	-5,347.90	28.7%
L.27030 · REFUND PRIOR YEAR EXPENSE	14,701.06	13,500.00	1,201.06	108.9%
L.27050 · GIFTS AND DONATIONS	1,636.53	5,000.00	-3,363.47	32.7%
L.27700 · MISCELLANEOUS INCOME	225.00	2,500.00	-2,275.00	9.0%
L.27701 · Program Income	6,689.00	27,500.00	-20,811.00	24.3%
L.38400 · STATE AID/BULLET GRANT	20,000.00	35,000.00	-15,000.00	57.1%
L0599.0 · BUDGET APPROP FUND BALANCE	0.00	799,351.00	-799,351.00	0.0%
<b>Total Income</b>	<b>11,388,837.21</b>	<b>18,106,579.00</b>	<b>-6,717,741.79</b>	<b>62.9%</b>
<b>Gross Profit</b>	<b>11,388,837.21</b>	<b>18,106,579.00</b>	<b>-6,717,741.79</b>	<b>62.9%</b>
<b>Expense</b>				
L.1375 · Credit Card Expenses	1,407.41	0.00	1,407.41	100.0%
L.1410 · CERT LIBRARIANS SALARIES	1,209,097.75	4,095,100.00	-2,886,002.25	29.5%
L.1411 · LIBRARIAN PART TIME	128,838.19	509,500.00	-380,661.81	25.3%
L.1420 · CLERICAL STAFF SALARIES	460,506.08	1,878,100.00	-1,417,593.92	24.5%
L.1421 · CLERICAL PART TIME	230,356.37	813,200.00	-582,843.63	28.3%
L.1430 · PAGES SALARIES	87,765.97	315,000.00	-227,234.03	27.9%
L.1440 · CUSTODIAL SALARIES	21,273.02	135,000.00	-113,726.98	15.8%
L.1441 · CUSTODIAL PART TIME	69,669.78	285,000.00	-215,330.22	24.4%
L.1442 · MESSENGER/GROUNDSKEEPER PT	6,172.81	49,000.00	-42,827.19	12.6%
L.1443 · MESSENGER/GROUNDSKEEPER FT	11,325.88	36,000.00	-24,674.12	31.5%
L.1450 · SUNDAY SALARIES	48,022.51	115,000.00	-66,977.49	41.8%
L.2000 · COMPUTER EQUIPMENT	0.00	20,000.00	-20,000.00	0.0%
L.2030 · BUILDING EQUIPMENT	12,895.15	90,000.00	-77,104.85	14.3%
L.2100 · OTHER CAPITAL OUTLAY	170,886.00	35,000.00	135,886.00	488.2%
L.4000 · MISCELLANEOUS EXPENSE	7.00	100.00	-93.00	7.0%
L.4100 · BOOKS	51,700.12	275,000.00	-223,299.88	18.8%
L.4110 · LOST AND PAID	427.11	2,000.00	-1,572.89	21.4%
L.4120 · RECORDINGS	15,702.79	80,000.00	-64,297.21	19.6%
L.4130 · PERIODICALS	50,918.69	45,000.00	5,918.69	113.2%
L.4131 · OTHER SERIALS	17,671.86	53,000.00	-35,328.14	33.3%
L.4150 · ONLINE MATL'S AND SVC	583,690.40	680,000.00	-96,309.60	85.8%
L.4151 · OTHER NON BOOK MATLS	2,183.98	15,200.00	-13,016.02	14.4%
L.4160 · BINDING	0.00	500.00	-500.00	0.0%
L.4290 · PROGRAMS	9,989.98	121,000.00	-111,010.02	8.3%
L.4290S · SUMMER READING PROGRAM	6,519.29	25,000.00	-18,480.71	26.1%
L.4291 · STAFF DEVELOPMENT	1,961.55	7,500.00	-5,538.45	26.2%
L.4300 · OFFICE AND LIBRARY SUPPLIES	8,358.33	70,000.00	-61,641.67	11.9%
L.4301 · PAYROLL PROCESSING	6,107.71	21,400.00	-15,292.29	28.5%
L.4311 · TELECOMMUNICATIONS	21,465.43	96,550.00	-75,084.57	22.2%
L.4320 · Computer Supplies & Services	54,335.39	90,000.00	-35,664.61	60.4%

10:09 AM

05/14/25

Accrual Basis

# THE SMITHTOWN LIBRARY - L FUND

## REVENUE AND EXPENSE STATEMENT

January through April 2025

	Jan - Apr 25	Budget	\$ Over Budget	% of Budget
L.4330 · POSTAGE AND FREIGHT	2,595.67	18,350.00	-15,754.33	14.1%
L.4340 · PRINTING	6,200.00	34,950.00	-28,750.00	17.7%
L.4350 · TRAVEL	8,910.30	10,000.00	-1,089.70	89.1%
L.4360 · SCLS MEMBER SUPPORT	163,702.00	171,000.00	-7,298.00	95.7%
L.4370 · PROFESSIONAL FEES	32,771.75	105,000.00	-72,228.25	31.2%
L.4375 · PROFESSIONAL FEES - SECURITY	52,080.89	250,000.00	-197,919.11	20.8%
L.4380 · MEMBERSHIP DUES	1,435.00	4,500.00	-3,065.00	31.9%
L.4390 · SHARED NETWORK MAINTENANCE	42,177.62	86,000.00	-43,822.38	49.0%
L.4500 · FUEL AND UTILITIES	53,356.47	299,000.00	-245,643.53	17.8%
L.4510 · CUSTODIAL SUPPLIES	2,902.00	16,050.00	-13,148.00	18.1%
L.4520 · BUILDING REPAIRS & MAINTENANCE	55,499.19	285,000.00	-229,500.81	19.5%
L.4540 · INSURANCE	31,028.00	140,000.00	-108,972.00	22.2%
L.4730 · MAINTENANCE OF VEHICLES	1,018.42	5,000.00	-3,981.58	20.4%
L.4900 · Lease - Principal	0.00	11,861.00	-11,861.00	0.0%
L.4901 · Lease - Interest	0.00	1,193.00	-1,193.00	0.0%
L.6000 · DEBT SERVICE	0.00	1,435,250.00	-1,435,250.00	0.0%
L.6010 · DEBT SERVICE - INTEREST	0.00	107,875.00	-107,875.00	0.0%
L.8100 · RETIREMENT SYSTEM CONTRIBUTION	237,852.00	1,181,000.00	-943,148.00	20.1%
L.8200 · SOCIAL SECURITY CONTRIBUTION	135,733.27	516,000.00	-380,266.73	26.3%
L.8210 · MEDICARE CONTRIBUTION	31,744.04	122,000.00	-90,255.96	26.0%
L.8300 · WORKMANS COMPENSATION	10,984.00	83,000.00	-72,016.00	13.2%
L.8400 · UNEMPLOYMENT COMPENSATION	0.00	5,000.00	-5,000.00	0.0%
L.8500 · HOSPITAL/MEDICAL INSURANCE	975,970.56	3,076,300.00	-2,100,329.44	31.7%
L.8600 · CSEA BENEFIT FUND	54,141.82	179,000.00	-124,858.18	30.2%
L.8700 · EMPLOYEE ASSISTANCE PROGRAM	0.00	5,100.00	-5,100.00	0.0%
L.9901 · INTERFUND EXPENSE TRANSFER	1,504,125.00			
<b>Total Expense</b>	<b>6,693,484.55</b>	<b>18,106,579.00</b>	<b>-11,413,094.45</b>	<b>37.0%</b>
<b>Net Income</b>	<b>4,695,352.66</b>	<b>0.00</b>	<b>4,695,352.66</b>	<b>100.0%</b>

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05/14/25

Accrual Basis

**THE SMITHTOWN LIBRARY -M FUND**  
**REVENUE AND EXPENSE STATEMENT**  
 January through April 2025

	Jan - Apr 25	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Expense				
M.2100 · OTHER CAPITAL	587,275.89			
M.4000 · MISC EXPENSE	-42.00			
M.4300 · MISC DONATION	5,117.00			
Total Expense	592,350.89			
Net Ordinary Income	-592,350.89			
Other Income/Expense				
Other Income				
M.2401 · Interest	65.53			
Total Other Income	65.53			
Net Other Income	65.53	0.00	65.53	100.0%
Net Income	-592,285.36	0.00	-592,285.36	100.0%

**THE SMITHTOWN LIBRARY-L FUND**  
**MAY 2025 PREPAYS**  
April 17 - May 13, 2025

Type	Num	Date	Name	Memo	Account	Paid Amount
Bill Pmt -Check	15626	04/17/2025	NATIONAL GRID-K	19964-96006	L0201.0 · CASH DISBURSEME...	
Bill	1996496006 K3...	04/17/2025		K - GAS 3/7 - 4/7/25	L.4500 · FUEL AND UTILITIES	-1,160.27
TOTAL						-1,160.27
Bill Pmt -Check	15627	04/17/2025	OPTIMUM - C	0784019860201-8	L0201.0 · CASH DISBURSEME...	
Bill	078401986020...	04/17/2025		C - 4/8 - 5/7/25	L.4311 · TELECOMMUNICATIO...	-186.26
TOTAL						-186.26
Bill Pmt -Check	15628	04/17/2025	OPTIMUM - N	0784019878201-8	L0201.0 · CASH DISBURSEME...	
Bill	078401987820...	04/17/2025		N - 4/8 - 5/7/25	L.4311 · TELECOMMUNICATIO...	-186.26
TOTAL						-186.26
Bill Pmt -Check	15637	04/22/2025	NATIONAL GRID-N	31106-33007	L0201.0 · CASH DISBURSEME...	
Bill	31106-33007 N...	04/22/2025		N - GAS 3/12 - 4/11/25	L.4500 · FUEL AND UTILITIES	-1,051.12
TOTAL						-1,051.12
Bill Pmt -Check	15638	04/22/2025	NATIONAL GRID-S	44773-87003	L0201.0 · CASH DISBURSEME...	
Bill	44773-87003 S...	04/22/2025		S - GAS 3/17 - 4/14/25	L.4500 · FUEL AND UTILITIES	-616.75
TOTAL						-616.75
Check	15629	04/25/2025	METLIFE	PLAN#1009950-C1 403b PR#9 DAT...	L0201.0 · CASH DISBURSEME...	
				PR#9 DATED 4/25/25	L0729.0 · EMPLOYEES ANNUIT...	-620.00
TOTAL						-620.00
Check	15630	04/25/2025	NYS DEFERRED COMP	PR#9 DATED 4/25/25	L0201.0 · CASH DISBURSEME...	
				PR#9 DATED 4/25/25	L0729.0 · EMPLOYEES ANNUIT...	-5,032.99
TOTAL						-5,032.99



**THE SMITHTOWN LIBRARY-L FUND**  
**MAY 2025 PREPAYS**  
April 17 - May 13, 2025

Type	Num	Date	Name	Memo	Account	Paid Amount
Check	15631	04/25/2025	AFLAC	PR#9 DATED 4/25/25	L0201.0 · CASH DISBURSEME...	
				PR#9 DATED 4/25/25	L0720.0 · EMPLOYEES INSURA...	-40.50
TOTAL						-40.50
Check	15632	04/25/2025	MUTUAL OF OMAHA	PR#9 DATED 4/25/25	L0201.0 · CASH DISBURSEME...	
				PR#9 DATED 4/25/25	L0720.0 · EMPLOYEES INSURA...	-589.00
TOTAL						-589.00
Check	15633	04/25/2025	PEARL CARROLL & ASSOCIAT...	PR#9 DATED 4/25/25	L0201.0 · CASH DISBURSEME...	
				PR#9 DATED 4/25/25	L0720.0 · EMPLOYEES INSURA...	-80.88
TOTAL						-80.88
Check	15634	04/25/2025	EQUITABLE FINANCIAL	PR#9 DATED 4/25/25	L0201.0 · CASH DISBURSEME...	
				PR#9 DATED 4/25/25	L0729.0 · EMPLOYEES ANNUIT...	-2,798.00
TOTAL						-2,798.00
Check	15635	04/25/2025	CSEA	PR#9 DATED 4/25/25	L0201.0 · CASH DISBURSEME...	
				PR#9 DATED 4/25/25	L0720.0 · EMPLOYEES INSURA...	-93.77
				PR#9 DATED 4/25/25	L0724.0 · CSEA	-2,570.09
TOTAL						-2,663.86
Check	15636	04/25/2025	CSEA EMPLOYEE BENEFIT FU...	PR#8,9 APRIL 2025 GROUP #S 15...	L0201.0 · CASH DISBURSEME...	
				EE - GROUP # 155 PR#S 8,9 APRIL...	L.8601 · CSEA BENEFIT FUND ...	-478.00
				ER - GROUP # 155 PR#S 8,9 APRIL...	L.8602 · CSEA BENEFIT FUND ...	-12,514.02
				EE - GROUP # 898 PR#S 8,9 APRIL...	L.8601 · CSEA BENEFIT FUND ...	-263.50
TOTAL						-13,255.52

**THE SMITHTOWN LIBRARY-L FUND**  
**MAY 2025 PREPAYS**  
April 17 - May 13, 2025

Type	Num	Date	Name	Memo	Account	Paid Amount
Bill Pmt -Check	15643	05/06/2025	OPTIMUM - K	0784014995203-2	L0201.0 · CASH DISBURSEME...	
Bill	078401499520...	05/06/2025		K - 5/1 - 5/31/25	L.4311 · TELECOMMUNICATIO...	-186.26
TOTAL						-186.26
Bill Pmt -Check	15644	05/06/2025	OPTIMUM - S	0784094293802-3	L0201.0 · CASH DISBURSEME...	
Bill	078409429380...	05/06/2025		S - 5/1 - 5/31/25	L.4311 · TELECOMMUNICATIO...	-236.26
TOTAL						-236.26
Bill Pmt -Check	15645	05/06/2025	VERIZON WIRELESS	482485858-00001	L0201.0 · CASH DISBURSEME...	
Bill	6111763870	05/06/2025		SCKN - Broadband and Cell 3/24 - 4...	L.4311 · TELECOMMUNICATIO...	-93.28
TOTAL						-93.28
Bill Pmt -Check	15646	05/07/2025	PSEGLI - SCKN	Cust. ID #0715-0037-94-8	L0201.0 · CASH DISBURSEME...	
Bill	07150037948 4...	05/07/2025		K - 6500371101 3/28 - 4/29/25 C - 6505010201 3/25 - 4/24/25 N - 8955665401 3/20 - 4/21/25	L.4500 · FUEL AND UTILITIES L.4500 · FUEL AND UTILITIES L.4500 · FUEL AND UTILITIES	-3,145.27 -2,694.30 -4,889.17
TOTAL						-10,728.74
Check	15639	05/09/2025	CSEA	PR# 10 DATED 5/9/25	L0201.0 · CASH DISBURSEME...	
				PR# 10 DATED 5/9/25 PR# 10 DATED 5/9/25	L0720.0 · EMPLOYEES INSURA... L0724.0 · CSEA	-93.77 -2,545.95
TOTAL						-2,639.72
Check	15640	05/09/2025	EQUITABLE FINANCIAL	PR# 10 DATED 5/9/25	L0201.0 · CASH DISBURSEME...	
				PR# 10 DATED 5/9/25	L0729.0 · EMPLOYEES ANNUIT...	-2,798.00
TOTAL						-2,798.00

**THE SMITHTOWN LIBRARY-L FUND**  
**MAY 2025 PREPAYS**  
April 17 - May 13, 2025

Type	Num	Date	Name	Memo	Account	Paid Amount
Check	15641	05/09/2025	METLIFE	PLAN#1009950-C1 403b PR# 10 D...	L0201.0 · CASH DISBURSEME...	
				PR# 10 DATED 5/9/25	L0729.0 · EMPLOYEES ANNUIT...	-620.00
TOTAL						-620.00
Check	15642	05/09/2025	NYS DEFERRED COMP	PR# 10 DATED 5/9/25	L0201.0 · CASH DISBURSEME...	
				PR# 10 DATED 5/9/25	L0729.0 · EMPLOYEES ANNUIT...	-5,174.41
TOTAL						-5,174.41
Bill Pmt -Check	15647	05/12/2025	NATIONAL GRID-C	56647-97009	L0201.0 · CASH DISBURSEME...	
Bill	5664797009 C...	05/12/2025		C - Gas 4/2 - 5/2/25	L.4500 · FUEL AND UTILITIES	-557.76
TOTAL						-557.76
Bill Pmt -Check	15648	05/13/2025	OPTIMUM - C	0784019860201-8	L0201.0 · CASH DISBURSEME...	
Bill	078401986020...	05/13/2025		C - 5/8 - 6/7/25	L.4311 · TELECOMMUNICATIO...	-186.26
TOTAL						-186.26
Bill Pmt -Check	15649	05/13/2025	OPTIMUM - N	0784019878201-8	L0201.0 · CASH DISBURSEME...	
Bill	078401987820...	05/13/2025		N - 5/8 - 6/7/25	L.4311 · TELECOMMUNICATIO...	-186.26
TOTAL						-186.26
Bill Pmt -Check	15650	05/13/2025	NATIONAL GRID-K	19964-96006	L0201.0 · CASH DISBURSEME...	
Bill	1996496006 K4...	05/13/2025		K - Gas 4/7 - 5/7/25	L.4500 · FUEL AND UTILITIES	-907.97
TOTAL						-907.97

**THE SMITHTOWN LIBRARY -L FUND**  
**MAY 2025**  
May 21, 2025

Type	Num	Date	Name	Memo	Account	Paid Amount
<b>Bill Pmt -Che...</b>	<b>15651</b>	<b>05/21/2025</b>	<b>ACE HARDWARE</b>		<b>L0201.0 · CASH DISBUR...</b>	
Bill	36804/19	05/21/2025		Fasteners, Paint RPO# 18279	L.4520 · BUILDING REPA...	-44.61
Bill	36861/19	05/21/2025		Paint Supplies	L.4520 · BUILDING REPA...	-226.45
TOTAL						-271.06
<b>Bill Pmt -Che...</b>	<b>15652</b>	<b>05/21/2025</b>	<b>ALEXANDER,CHRISTINE</b>		<b>L0201.0 · CASH DISBUR...</b>	
Bill	VOUCHER	05/21/2025		Mileage Inter Building 3/11 - 4/30/25	L.4350 · TRAVEL	-82.21
TOTAL						-82.21
<b>Bill Pmt -Che...</b>	<b>15653</b>	<b>05/21/2025</b>	<b>ALL FLAG &amp; FLAGPOLES, INC.</b>		<b>L0201.0 · CASH DISBUR...</b>	
Bill	39747	05/21/2025		N - SERVICE CALL MAIN ENTRANCE PO# 18429	L.4520 · BUILDING REPA...	-1,680.00
Bill	39832	05/21/2025		K - SERVICE CALL AND REPAIRS PO# 18595	L.4520 · BUILDING REPA...	-1,665.00
TOTAL						-3,345.00
<b>Bill Pmt -Che...</b>	<b>15654</b>	<b>05/21/2025</b>	<b>AMAZON BUSINESS</b>	<b>A4VU9S4Y6UBIA</b>	<b>L0201.0 · CASH DISBUR...</b>	
Bill	1R7WNNK...	05/21/2025		T&M- SUPPLIES FOR BURLAP AND BUTTON FLAG AR...	L.42903 · Virtual/Take & ...	-171.61
				NA - SUPPLIES FOR PALLET FLAG PO# 18624	L4290NA · NESCONSET ...	-86.26
				CA - SUPPLIES FOR USABLE BAGS,MAY COOKOFF 2...	L4290CA · COMMACK A...	-131.89
				CJ - SEEDS PO# 18598	L4290CJ · COMMACK JU...	-5.79
				CYA - SUPPLIES FOR DECORATE TO DONATE PO# 1...	L4290CY · COMMACK Y...	-60.66
				NYA - PENCIL SHARPENER PO# 18588	L4290NY · NESCONSET ...	-3.98
				KJ - SCAVENGER HUNT PRIZES,CRICUT BUDDIES P...	L4290KJ · KINGS PARK ...	-72.85
				TAPE DISPENSER,FILE SORTER,RUBBING ALCOHOL...	L.4300 · OFFICE AND LI...	-75.41
				BOOKS	L.4100 · BOOKS	-63.44
				LAWN MOWER REPLACEMENT BLADES PO# 18584	L.4730 · MAINTENANCE ...	-41.04
				SM FLOOD - COMPUTER SUPPLIES PO#'S 18600,1857...	L.43201 · Computer Supp...	-1,574.76
				SM FLOOD - BATTERIES,BAKING SODA PAIL LINERS ...	L.4520 · BUILDING REPA...	-477.52
				WATER FILTERS,TOWEL DISPENSERS,TABLECLOTH...	L.4520 · BUILDING REPA...	-240.10
TOTAL						-3,005.31

**THE SMITHTOWN LIBRARY -L FUND**  
**MAY 2025**  
**May 21, 2025**

Type	Num	Date	Name	Memo	Account	Paid Amount
<b>Bill Pmt -Che...</b>	<b>15655</b>	<b>05/21/2025</b>	<b>American Express - Smithtown L...</b>		<b>L0201.0 · CASH DISBUR...</b>	
Bill	STATEME...	05/21/2025		EFAX, HOTSPOTS PO# 18636	L.4311 · TELECOMMUNI...	-1,033.94
				STAMPS.COM MONTHLY	L.4330 · POSTAGE AND ...	-19.99
				MISC. SUPPLIES PO#'S 18582,81,97,18608,39,30,49,50...	L.4300 · OFFICE AND LI...	-2,823.23
				NYLA MEMBERSHIPS, BJ MEMBERSHIP PO#'S 18567,...	L.4380 · MEMBERSHIP D...	-930.00
				ROTARY MEETINGS 4/3,4/10,4/17,1/25,5/1/25	L.4291 · STAFF DEVELO...	-117.39
				CRICUT BUNDLE PO# 18602	L.41512 · LearnLab	-928.83
				ALL - GIFTCARDS, SOIL PO#'S 18607,20,21	L.42901 · All Abilities	-229.92
				T&M - GLUE PO# 18610	L.42903 · Virtual/Take & ...	-47.76
				F - SNACKS,DRINKS(LASER TAG) GIFTCARDS(BINGO...	L.4290F · Friday Night Pr...	-135.23
				T - WICKED TICKETS PO# 18553	L.4290T · TRIPS	-6,775.00
				CA - GIFTCARDS(PUZZLEPALOZZA) (COOKOFF 2025)...	L4290CA · COMMACK A...	-88.99
				NA - SNACKS,GIFTCARDS(BINGO) SUPPLIES (WOOD ...	L4290NA · NESCONSET ...	-233.39
				NJ - GIFTCARDS PO# 18309	L4290NJ · NESCONSET ...	-30.00
				KJ - PERMIT FOR WALK A THON PO# 18601	L4290KJ · KINGS PARK ...	-50.00
				NYA - CRICUT BUNDLE PO# 18578	L4290NY · NESCONSET ...	-331.80
				WATER,MOP HANDLE PO# 18582	L.4510 · CUSTODIAL SU...	-13.71
				MICROWAVE OVEN, KEYS PO#'S 18582,96	L.4520 · BUILDING REPA...	-167.11
				VIMEO,ZOOM,EMAIL SOFTWARE PO#'S 18534,18444,...	L.43202 · Software Servic...	-1,089.90
				SMITHTOWN FLOOD - BUTTON MAKER PO# 18585	L.41512 · LearnLab	-294.93
TOTAL						-15,341.12
<b>Bill Pmt -Che...</b>	<b>15656</b>	<b>05/21/2025</b>	<b>Andrew James Ardizzone</b>		<b>L0201.0 · CASH DISBUR...</b>	
Bill	VOUCHER	05/21/2025		CA - THE EVAN AND JAMES BAND 4/12/25	L4290CA · COMMACK A...	-225.00
TOTAL						-225.00
<b>Bill Pmt -Che...</b>	<b>15657</b>	<b>05/21/2025</b>	<b>ARO, CARMINE</b>		<b>L0201.0 · CASH DISBUR...</b>	
Bill	VOUCHER	05/21/2025		MILEAGE INTER BUILDING TRAVEL	L.4350 · TRAVEL	-17.19
TOTAL						-17.19
<b>Bill Pmt -Che...</b>	<b>15658</b>	<b>05/21/2025</b>	<b>AT &amp; T MOBILITY</b>		<b>L0201.0 · CASH DISBUR...</b>	
Bill	28730454...	05/21/2025		SCKN - Fire Communications and Ipads 5/2 - 6/1/25...	L.4311 · TELECOMMUNI...	-350.27
TOTAL						-350.27

**THE SMITHTOWN LIBRARY -L FUND**  
**MAY 2025**  
May 21, 2025

Type	Num	Date	Name	Memo	Account	Paid Amount
Bill Pmt -Che...	15659	05/21/2025	BAKER & TAYLOR	303805	L0201.0 · CASH DISBUR...	
Bill	VARIOUS ...	05/21/2025		BOOKS CONTINUATION	L.4100 · BOOKS L.4131 · OTHER SERIALS	-18,637.44 -585.99
TOTAL						-19,223.43
Bill Pmt -Che...	15660	05/21/2025	BALDESSARI & COSTER LLP		L0201.0 · CASH DISBUR...	
Bill	2024 AUDI...	05/21/2025		2024 Financial Audit & Prep/file of Fed. Form 990; phone ...	L.4370 · PROFESSIONA...	-22,839.53
TOTAL						-22,839.53
Bill Pmt -Che...	15661	05/21/2025	BAUER, DAWN		L0201.0 · CASH DISBUR...	
Bill	VOUCHER	05/21/2025		INTER BUILDING TRAVEL 1/10 - 4/2/25	L.4350 · TRAVEL	-16.75
Bill	VOUCHER	05/21/2025		Mileage Inter Building 4/9 - 5/2/25	L.4350 · TRAVEL	-9.91
TOTAL						-26.66
Bill Pmt -Che...	15662	05/21/2025	BERGEN, ALANA		L0201.0 · CASH DISBUR...	
Bill	VOUCHER	05/21/2025		CA - BARRE(LESS)BARRE 4/1 - 4/29/25	L4290CA · COMMACK A...	-200.00
TOTAL						-200.00
Bill Pmt -Che...	15663	05/21/2025	BERNARDINI, CYNTHIA		L0201.0 · CASH DISBUR...	
Bill	VOUCHER	05/21/2025		Program Refund Homemade Chorizo 5/1/25 (2)	L.27701 · Program Income	-20.00
TOTAL						-20.00
Bill Pmt -Che...	15664	05/21/2025	BESTCO / HARTFORD - 6795 (BE...		L0201.0 · CASH DISBUR...	
Bill	06221 6/1...	05/21/2025		Retired Health Class June 2025	L.8500 · HOSPITAL/MEDI...	-12,705.78
TOTAL						-12,705.78

**THE SMITHTOWN LIBRARY -L FUND**  
**MAY 2025**  
May 21, 2025

Type	Num	Date	Name	Memo	Account	Paid Amount
<b>Bill Pmt -Che...</b>	<b>15665</b>	<b>05/21/2025</b>	<b>BONDY, LISA</b>		<b>L0201.0 · CASH DISBUR...</b>	
Bill	VOUCHER	05/21/2025		Mileage to SCLS PALS Coordinators Meeting	L.4350 · TRAVEL	-11.76
TOTAL						-11.76
<b>Bill Pmt -Che...</b>	<b>15666</b>	<b>05/21/2025</b>	<b>BRAND, KAITLIN</b>		<b>L0201.0 · CASH DISBUR...</b>	
Bill	VOUCHER	05/21/2025		REGISTRATION FOR LILC CONFERENCE 5/8/25	L.4291 · STAFF DEVELO...	-85.00
TOTAL						-85.00
<b>Bill Pmt -Che...</b>	<b>15667</b>	<b>05/21/2025</b>	<b>BRENTWOOD PUBLIC LIBRARY</b>		<b>L0201.0 · CASH DISBUR...</b>	
Bill	817489	05/21/2025		L&P to Brentwood Library Patron A Hogan	L.4110 · LOST AND PAID	-18.00
TOTAL						-18.00
<b>Bill Pmt -Che...</b>	<b>15668</b>	<b>05/21/2025</b>	<b>BRODART CO/BOOKS, TS</b>		<b>L0201.0 · CASH DISBUR...</b>	
Bill	B6972229	05/21/2025		CONTINUATIONS	L.4131 · OTHER SERIALS	-71.36
Bill	B6971530	05/21/2025		CONTINUATIONS	L.4131 · OTHER SERIALS	-93.54
Bill	B6968416	05/21/2025		CONTINUATIONS	L.4131 · OTHER SERIALS	-164.88
Bill	B6975605	05/21/2025		CONTINUATIONS	L.4131 · OTHER SERIALS	-65.95
Bill	B6963870	05/21/2025		CONTINUATIONS	L.4131 · OTHER SERIALS	-80.34
Bill	B6960091	05/21/2025		CONTINUATIONS	L.4131 · OTHER SERIALS	-131.25
TOTAL						-607.32
<b>Bill Pmt -Che...</b>	<b>15669</b>	<b>05/21/2025</b>	<b>BRODART/SUPPLIES</b>		<b>L0201.0 · CASH DISBUR...</b>	
Bill	657390	05/21/2025		CLASSIFICATION LABELS PO# 18671	L.4300 · OFFICE AND LI...	-121.74
TOTAL						-121.74
<b>Bill Pmt -Che...</b>	<b>15670</b>	<b>05/21/2025</b>	<b>BROOKS, CAROLYN</b>		<b>L0201.0 · CASH DISBUR...</b>	
Bill	VOUCHER	05/21/2025		Mileage to SCLS Readers Advisory Committee	L.4350 · TRAVEL	-18.45
TOTAL						-18.45

**THE SMITHTOWN LIBRARY -L FUND**  
**MAY 2025**  
May 21, 2025

Type	Num	Date	Name	Memo	Account	Paid Amount
<b>Bill Pmt -Che...</b>	<b>15671</b>	<b>05/21/2025</b>	<b>CATTRANO, JENNIFER</b>		<b>L0201.0 · CASH DISBUR...</b>	
Bill	VOUCHER	05/21/2025		MILEAGE INTER BUILDING, SCLS	L.4350 · TRAVEL	-31.42
TOTAL						-31.42
<b>Bill Pmt -Che...</b>	<b>15672</b>	<b>05/21/2025</b>	<b>CDW-G CORPORATE OFFICE</b>		<b>L0201.0 · CASH DISBUR...</b>	
Bill	AD6D93W	05/21/2025		Cisco Catalyst Ports PO# 18502	L.43201 · Computer Supp...	-2,183.96
TOTAL						-2,183.96
<b>Bill Pmt -Che...</b>	<b>15673</b>	<b>05/21/2025</b>	<b>CENGAGE LEARNING</b>		<b>L0201.0 · CASH DISBUR...</b>	
Bill	99910031...	05/21/2025		BOOKS	L.4100 · BOOKS	-24.69
Bill	99910031...	05/21/2025		BOOKS	L.4100 · BOOKS	-115.65
Bill	99910032...	05/21/2025		BOOKS	L.4100 · BOOKS	-392.67
Bill	99910031...	05/21/2025		BOOKS	L.4100 · BOOKS	-151.95
Bill	99910037...	05/21/2025		BOOKS	L.4100 · BOOKS	-30.39
Bill	99910036...	05/21/2025		BOOKS	L.4100 · BOOKS	-59.18
Bill	99910037...	05/21/2025		BOOKS	L.4100 · BOOKS	-30.39
Bill	99910037...	05/21/2025		BOOKS	L.4100 · BOOKS	-120.76
TOTAL						-925.68
<b>Bill Pmt -Che...</b>	<b>15674</b>	<b>05/21/2025</b>	<b>CENTER MORICHES FREE PUB....</b>		<b>L0201.0 · CASH DISBUR...</b>	
Bill	963084	05/21/2025		L&P to Center Moriches Library Patron M Torres	L.4110 · LOST AND PAID	-12.95
Bill	972900	05/21/2025		L&P to Center Moriches Library Patron Q Rahman	L.4110 · LOST AND PAID	-22.99
TOTAL						-35.94
<b>Bill Pmt -Che...</b>	<b>15675</b>	<b>05/21/2025</b>	<b>CENTER POINT PUBLISHING</b>		<b>L0201.0 · CASH DISBUR...</b>	
Bill	2167761	05/21/2025		BOOKS	L.4100 · BOOKS	-81.81
Bill	2167126	05/21/2025		BOOKS	L.4100 · BOOKS	-27.27
TOTAL						-109.08



**THE SMITHTOWN LIBRARY -L FUND**  
**MAY 2025**  
May 21, 2025

Type	Num	Date	Name	Memo	Account	Paid Amount
Bill Pmt -Che...	15676	05/21/2025	Champey Elaine		L0201.0 · CASH DISBUR...	
Bill	VOUCHER	05/21/2025		Program Refund Homemade Chorizo 5/1/25	L.27701 · Program Income	-10.00
TOTAL						-10.00
Bill Pmt -Che...	15677	05/21/2025	CHRIST, LINDSAY		L0201.0 · CASH DISBUR...	
Bill	VOUCHER	05/21/2025		NYA - PIZZA FOR TEEN TRIVIA NIGHT 4/15/25	L4290NY · NESCONSET ...	-72.20
TOTAL						-72.20
Bill Pmt -Che...	15678	05/21/2025	Christopher Evan Greek		L0201.0 · CASH DISBUR...	
Bill	VOUCHER	05/21/2025		CA - THE EVAN AND JAMES BAND 4/12/25	L4290CA · COMMACK A...	-225.00
TOTAL						-225.00
Bill Pmt -Che...	15679	05/21/2025	COLBY KAREN		L0201.0 · CASH DISBUR...	
Bill	VOUCHER	05/21/2025		Program Refund Homemade Chorizo 5/1/25 (2)	L.27701 · Program Income	-20.00
TOTAL						-20.00
Bill Pmt -Che...	15680	05/21/2025	COMMACK PUBLIC LIBRARY		L0201.0 · CASH DISBUR...	
Bill	969876	05/21/2025		L&P to Commack Public Library Patron R Philip	L.4110 · LOST AND PAID	-14.00
TOTAL						-14.00
Bill Pmt -Che...	15681	05/21/2025	CORNELL COOPERATIVE EXTE...		L0201.0 · CASH DISBUR...	
Bill	VOUCHER	05/21/2025		CJ - HOP TO IT 4/22/25	L4290CJ · COMMACK JU...	-250.00
TOTAL						-250.00

**THE SMITHTOWN LIBRARY -L FUND**  
**MAY 2025**  
May 21, 2025

Type	Num	Date	Name	Memo	Account	Paid Amount
<b>Bill Pmt -Che...</b>	<b>15682</b>	<b>05/21/2025</b>	<b>CUMMINS, INC</b>		<b>L0201.0 · CASH DISBUR...</b>	
Bill	G3-25046...	05/21/2025		N - PLANNED MAINTENANCE RPO# 18352	L.4520 · BUILDING REPA...	-602.84
Bill	G3-25046...	05/21/2025		K - Planned Maintenance RPO# 18352	L.4520 · BUILDING REPA...	-592.30
TOTAL						-1,195.14
<b>Bill Pmt -Che...</b>	<b>15683</b>	<b>05/21/2025</b>	<b>DASNY (DORM AUTHORITY STA...</b>		<b>L0201.0 · CASH DISBUR...</b>	
Bill	SEMI ANN...	05/21/2025		One Half Dormitory Authority Fee	L.4370 · PROFESSIONA...	-841.50
TOTAL						-841.50
<b>Bill Pmt -Che...</b>	<b>15684</b>	<b>05/21/2025</b>	<b>DEMCO, INC.</b>		<b>L0201.0 · CASH DISBUR...</b>	
Bill	7640120	05/21/2025		LABEL HOLDERS,BOOK TAPE,CLASSIFICATION LABE...	L.4300 · OFFICE AND LI...	-598.67
TOTAL						-598.67
<b>Bill Pmt -Che...</b>	<b>15685</b>	<b>05/21/2025</b>	<b>ELLEN'S STARDUST DINER</b>		<b>L0201.0 · CASH DISBUR...</b>	
Bill	NYC TRIP ...	05/21/2025		BALANCE FOR NYC TRIP DUE 45 DAYS BEFORE TRI...	L.4290T · TRIPS	-1,096.48
TOTAL						-1,096.48
<b>Bill Pmt -Che...</b>	<b>15686</b>	<b>05/21/2025</b>	<b>FANNY CAKES</b>		<b>L0201.0 · CASH DISBUR...</b>	
Bill	VOUCHER	05/21/2025		NYA - LET'S PAINT A GARDEN CUPCAKES 4/14/25	L4290NY · NESCONSET ...	-375.00
TOTAL						-375.00
<b>Bill Pmt -Che...</b>	<b>15687</b>	<b>05/21/2025</b>	<b>FIDELE CONSTRUCTION, INC.</b>		<b>L0201.0 · CASH DISBUR...</b>	
Bill	SMPL-EM...	05/21/2025		SM FLOOD: Emergency Bldg Restoration Phase I	L.2100 · OTHER CAPITA...	-25,412.50
TOTAL						-25,412.50

**THE SMITHTOWN LIBRARY -L FUND**  
**MAY 2025**  
May 21, 2025

Type	Num	Date	Name	Memo	Account	Paid Amount
<b>Bill Pmt -Che...</b>	<b>15688</b>	<b>05/21/2025</b>	<b>FINN, LEE - ANN</b>		<b>L0201.0 · CASH DISBUR...</b>	
Bill	VOUCHER	05/21/2025		INTER BUILDING TRAVEL MARCH-APRIL 2025	L.4350 · TRAVEL	-41.89
Bill	VOUCHER	05/21/2025		MILEAGE TO LILC CONFERENCE	L.4350 · TRAVEL	-20.86
Bill	VOUCHER	05/21/2025		LILC CONFERENCE REGISTRATION	L.4291 · STAFF DEVELO...	-85.00
TOTAL						-147.75
<b>Bill Pmt -Che...</b>	<b>15689</b>	<b>05/21/2025</b>	<b>FIREMATIC SUPPLY CO., INC.</b>		<b>L0201.0 · CASH DISBUR...</b>	
Bill	INFELI109...	05/21/2025		S - Fire Extinguisher Inspection RPO# 18525	L.4520 · BUILDING REPA...	-89.00
Bill	INFELI114...	05/21/2025		S - Extinguisher for Temporary Breakroom RPO# 18525...	L.4520 · BUILDING REPA...	-176.75
Bill	INFELI109...	05/21/2025		C - Fire Extinguisher Inspection RPO# 18525	L.4520 · BUILDING REPA...	-111.00
Bill	INFELI109...	05/21/2025		K - Fire Extinguisher Inspection RPO# 18525	L.4520 · BUILDING REPA...	-122.00
Bill	INFELI115...	05/21/2025		N - Fire Extinguisher Inspection RPO# 18525	L.4520 · BUILDING REPA...	-242.87
TOTAL						-741.62
<b>Bill Pmt -Che...</b>	<b>15690</b>	<b>05/21/2025</b>	<b>FUN EXPRESS LLC</b>		<b>L0201.0 · CASH DISBUR...</b>	
Bill	73693917...	05/21/2025		KJ - CRAFT KITS PO# 18613	L4290KJ · KINGS PARK ...	-41.89
Bill	73703268...	05/21/2025		NJ - CRAFT KITS,STICKER BOOKS,WATERCOLOR SH...	L4290NJ · NESCONSET ...	-91.97
TOTAL						-133.86
<b>Bill Pmt -Che...</b>	<b>15691</b>	<b>05/21/2025</b>	<b>GRAINGER, W.W.</b>		<b>L0201.0 · CASH DISBUR...</b>	
Bill	9464355925	05/21/2025		BROWN MULTI FOLD TOWELS PO# 18580	L.4510 · CUSTODIAL SU...	-108.66
Bill	9492887915	05/21/2025		MULTI FOLD TOWELS PO# 18658	L.4510 · CUSTODIAL SU...	-54.33
TOTAL						-162.99
<b>Bill Pmt -Che...</b>	<b>15692</b>	<b>05/21/2025</b>	<b>GREY HOUSE PUBLISHING</b>		<b>L0201.0 · CASH DISBUR...</b>	
Bill	988515	05/21/2025		CONTINUATIONS - NYS Directory 25-26	L.4131 · OTHER SERIALS	-583.50
TOTAL						-583.50

**THE SMITHTOWN LIBRARY -L FUND**  
**MAY 2025**  
May 21, 2025

Type	Num	Date	Name	Memo	Account	Paid Amount
<b>Bill Pmt -Che...</b>	<b>15693</b>	<b>05/21/2025</b>	<b>GXC INC.</b>		<b>L0201.0 · CASH DISBUR...</b>	
Bill	253500	05/21/2025		CKN - Protective Services 4/3 - 4/16/25 RPO# 18319	L.4375 · PROFESSIONA...	-9,815.73
Bill	253547	05/21/2025		CKN - Protective Services 4/17 - 4/30/25RPO# 18319	L.4375 · PROFESSIONA...	-9,342.78
TOTAL						-19,158.51
<b>Bill Pmt -Che...</b>	<b>15694</b>	<b>05/21/2025</b>	<b>HANSEN, JAMES</b>		<b>L0201.0 · CASH DISBUR...</b>	
Bill	VOUCHER	05/21/2025		NOTARY EXAM AND APPLICATION	L.4291 · STAFF DEVELO...	-75.00
Bill	VOUCHER	05/21/2025		NOTARY STAMP	L.4300 · OFFICE AND LI...	-37.37
TOTAL						-112.37
<b>Bill Pmt -Che...</b>	<b>15695</b>	<b>05/21/2025</b>	<b>HAUPPAUGE PUBLIC LIBRARY</b>		<b>L0201.0 · CASH DISBUR...</b>	
Bill	875117	05/21/2025		L&P to Hauppauge Library Patron B Meseika	L.4110 · LOST AND PAID	-9.99
Bill	894022	05/21/2025		L&P to Hauppauge Library Patron B Meseika	L.4110 · LOST AND PAID	-7.00
Bill	894021	05/21/2025		L&P to Hauppauge Library Patron B Meseika	L.4110 · LOST AND PAID	-7.00
Bill	965853	05/21/2025		L&P to Hauppauge Library Patron J Starace	L.4110 · LOST AND PAID	-13.99
TOTAL						-37.98
<b>Bill Pmt -Che...</b>	<b>15696</b>	<b>05/21/2025</b>	<b>HELMLE, Nanci</b>		<b>L0201.0 · CASH DISBUR...</b>	
Bill	VOUCHER	05/21/2025		Mileage Nursing Home Visits 3/5 - 4/24/25	L.4350 · TRAVEL	-65.28
TOTAL						-65.28
<b>Bill Pmt -Che...</b>	<b>15697</b>	<b>05/21/2025</b>	<b>HERBER PLUMBING</b>		<b>L0201.0 · CASH DISBUR...</b>	
Bill	94652	05/21/2025		N - REPAIR LEAKING FLUSHOMETER RPO# 18574	L.4520 · BUILDING REPA...	-569.00
TOTAL						-569.00
<b>Bill Pmt -Che...</b>	<b>15698</b>	<b>05/21/2025</b>	<b>HOME DEPOT CREDIT SERVICES</b>	<b>6035-3220-0456-1233</b>	<b>L0201.0 · CASH DISBUR...</b>	
Bill	STATEME...	05/21/2025		BLADES,MDF PANELS,PLANTS RPO# 18286	L.4520 · BUILDING REPA...	-289.19
				FOLDING TABLES,CHAIRS PO# 18614	L.4520 · BUILDING REPA...	-562.94
				CYA - MIRACLE GROW,PEA GRAVEL PO# 18628 (GRE...	L4290CY · COMMACK Y...	-73.35
TOTAL						-925.48

**THE SMITHTOWN LIBRARY -L FUND**  
**MAY 2025**  
May 21, 2025

Type	Num	Date	Name	Memo	Account	Paid Amount
<b>Bill Pmt -Che...</b>	<b>15699</b>	<b>05/21/2025</b>	<b>INGRAM LIBRARY SERVICES</b>		<b>L0201.0 · CASH DISBUR...</b>	
Bill	60495468	05/21/2025		BOOKS	L.4100 · BOOKS	-125.79
Bill	60506379	05/21/2025		BOOKS	L.4100 · BOOKS	-35.94
Bill	60500437	05/21/2025		BOOKS	L.4100 · BOOKS	-147.36
Bill	60501703	05/21/2025		BOOKS	L.4100 · BOOKS	-53.91
TOTAL						-363.00
<b>Bill Pmt -Che...</b>	<b>15700</b>	<b>05/21/2025</b>	<b>IRON MOUNTAIN</b>		<b>L0201.0 · CASH DISBUR...</b>	
Bill	KJHG617	05/21/2025		SCKN - Document Storage 5/1 - -5/31/25	L.4520 · BUILDING REPA...	-376.67
TOTAL						-376.67
<b>Bill Pmt -Che...</b>	<b>15701</b>	<b>05/21/2025</b>	<b>ISLAND ELEVATOR INDUSTRIES...</b>		<b>L0201.0 · CASH DISBUR...</b>	
Bill	12099897...	05/21/2025		CKN - MONTHLY SERVICE RPO# 18321	L.4520 · BUILDING REPA...	-703.50
TOTAL						-703.50
<b>Bill Pmt -Che...</b>	<b>15702</b>	<b>05/21/2025</b>	<b>ISLIP PUBLIC LIBRARY</b>		<b>L0201.0 · CASH DISBUR...</b>	
Bill	960882	05/21/2025		L&P to Islip Public Library Patron J Kane	L.4110 · LOST AND PAID	-7.00
TOTAL						-7.00
<b>Bill Pmt -Che...</b>	<b>15703</b>	<b>05/21/2025</b>	<b>J. C. BRODERICK &amp; ASSOCIATES,</b>		<b>L0201.0 · CASH DISBUR...</b>	
Bill	25-61243	05/21/2025		ENVIRONMENTAL CONSULTING PO# 18651	L.4370 · PROFESSIONA...	-2,400.00
TOTAL						-2,400.00
<b>Bill Pmt -Che...</b>	<b>15704</b>	<b>05/21/2025</b>	<b>JANSEN, GERALDINE</b>		<b>L0201.0 · CASH DISBUR...</b>	
Bill	VOUCHER	05/21/2025		Program Refund Homemade Chorizo 5/1/25	L.27701 · Program Income	-10.00
TOTAL						-10.00

**THE SMITHTOWN LIBRARY -L FUND**  
**MAY 2025**  
May 21, 2025

Type	Num	Date	Name	Memo	Account	Paid Amount
<b>Bill Pmt -Che...</b>	<b>15705</b>	<b>05/21/2025</b>	<b>JOHNSON, WENDY</b>		<b>L0201.0 · CASH DISBUR...</b>	
Bill	VOUCHER	05/21/2025		CJ - SUPPLIES FOR NATURE BUDDIES PROGRAM 4/1...	L4290CJ · COMMACK JU...	-32.17
Bill	VOUCHER	05/21/2025		SRP - J - RAFFLE ITEMS	L.4290S · SUMMER REA...	-15.00
Bill	VOUCHER	05/21/2025		REGISTRATION FEE FOR WEBINAR	L.4291 · STAFF DEVELO...	-71.10
TOTAL						-118.27
<b>Bill Pmt -Che...</b>	<b>15706</b>	<b>05/21/2025</b>	<b>KANOPY</b>		<b>L0201.0 · CASH DISBUR...</b>	
Bill	449200-PPU	05/21/2025		SCKN - Video Streaming April 2025	L.4150 · ONLINE MATL'S...	-904.00
TOTAL						-904.00
<b>Bill Pmt -Che...</b>	<b>15707</b>	<b>05/21/2025</b>	<b>KENT ADHESIVE PRODUCTS/(K...</b>		<b>L0201.0 · CASH DISBUR...</b>	
Bill	1497786	05/21/2025		BOOK COVERS PO# 18675	L.4300 · OFFICE AND LI...	-257.40
TOTAL						-257.40
<b>Bill Pmt -Che...</b>	<b>15708</b>	<b>05/21/2025</b>	<b>KINGS PARK HARDWARE</b>		<b>L0201.0 · CASH DISBUR...</b>	
Bill	3052	05/21/2025		ALL WEATHER BLACKTOP PATCH PO# 18530	L.4520 · BUILDING REPA...	-63.96
Bill	7555	05/21/2025		HARDWARE 4/9/25	L.4520 · BUILDING REPA...	-2.64
Bill	9939	05/21/2025		MISC. HARDWARE	L.4520 · BUILDING REPA...	-3.89
Bill	11097	05/21/2025		KEY	L.4520 · BUILDING REPA...	-2.99
Bill	9955	05/21/2025		HARDWARE FOR PAPERTOWEL DISPENSER	L.4520 · BUILDING REPA...	-3.78
TOTAL						-77.26
<b>Bill Pmt -Che...</b>	<b>15709</b>	<b>05/21/2025</b>	<b>KL HOME INSPECTION SERVICE...</b>		<b>L0201.0 · CASH DISBUR...</b>	
Bill	VOUCHER	05/21/2025		NA - Your Home's Insulation 4/23/25	L4290NA · NESCONSET ...	-200.00
TOTAL						-200.00
<b>Bill Pmt -Che...</b>	<b>15710</b>	<b>05/21/2025</b>	<b>KOCKA, BRIEANNE</b>		<b>L0201.0 · CASH DISBUR...</b>	
Bill	VOUCHER	05/21/2025		CJ - SUPPLIES FOR JACK AND THE BEANSTALK	L4290CJ · COMMACK JU...	-8.25
TOTAL						-8.25

**THE SMITHTOWN LIBRARY -L FUND**  
**MAY 2025**  
May 21, 2025

Type	Num	Date	Name	Memo	Account	Paid Amount
Bill Pmt -Che...	15711	05/21/2025	LAKESHORE LEARNING MATERI...		L0201.0 · CASH DISBUR...	
Bill	90717270	05/21/2025		NJ - POSE AND PLAY FAMILIES PO# 18643	L4290NJ · NESCONSET ...	-100.83
TOTAL						-100.83
Bill Pmt -Che...	15712	05/21/2025	LALLY, DINA		L0201.0 · CASH DISBUR...	
Bill	VOUCHER	05/21/2025		INTER BUILDING TRAVEL 1/2025 - 3/2025	L.4350 · TRAVEL	-104.73
TOTAL						-104.73
Bill Pmt -Che...	15713	05/21/2025	LEAF	contract #100-2087037-002	L0201.0 · CASH DISBUR...	
Bill	18323546	05/21/2025		Copier Lease RPO# 18355	L.4520 · BUILDING REPA...	-652.70
Bill	18260879	05/21/2025		Copier Lease RPO# 1852 MAY AND JUNE	L.4520 · BUILDING REPA...	-702.49
TOTAL						-1,355.19
Bill Pmt -Che...	15714	05/21/2025	LENTINO, AMANDA		L0201.0 · CASH DISBUR...	
Bill	VOUCHER	05/21/2025		Mileage to Nursing Homes 4/2,4/8,4/23/25	L.4350 · TRAVEL	-28.14
TOTAL						-28.14
Bill Pmt -Che...	15715	05/21/2025	LEONE, GINA		L0201.0 · CASH DISBUR...	
Bill	VOUCHER	05/21/2025		KA - Friends of the Family 4/26/25	L4290KA · KINGS PARK ...	-50.00
TOTAL						-50.00
Bill Pmt -Che...	15716	05/21/2025	Live It Up Tours INC.	23151	L0201.0 · CASH DISBUR...	
Bill	CONTRAC...	05/21/2025		DEPOSIT FOR WEST POINT TRIP 10/28/25	L.4290T · TRIPS	-250.00
TOTAL						-250.00

**THE SMITHTOWN LIBRARY -L FUND**  
**MAY 2025**  
May 21, 2025

Type	Num	Date	Name	Memo	Account	Paid Amount
Bill Pmt -Che...	15717	05/21/2025	MANAGED TECHNOLOGY, INC		L0201.0 · CASH DISBUR...	
Bill	44228	05/21/2025		SCKN - Monthly Support 05/01 - 05/31/2025, RPO#18353	L.43202 · Software Servic...	-825.00
TOTAL						-825.00
Bill Pmt -Che...	15718	05/21/2025	MATTURRO, KEITH		L0201.0 · CASH DISBUR...	
Bill	VOUCHER	05/21/2025		NA - REMEMBERING V-E DAY 80 YEARS LATER 5/2/25	L4290NA · NESCONSET ...	-175.00
TOTAL						-175.00
Bill Pmt -Che...	15719	05/21/2025	MD DESIGN STUDIO		L0201.0 · CASH DISBUR...	
Bill	VOUCHER	05/21/2025		CYA - FRAMED FLOWERS 4/17/25	L4290CY · COMMACK Y...	-600.00
TOTAL						-600.00
Bill Pmt -Che...	15720	05/21/2025	MIDWEST TAPE		L0201.0 · CASH DISBUR...	
Bill	506906471	05/21/2025		DVD SECURITY CASES PO# 18549	L.4300 · OFFICE AND LI...	-481.98
Bill	VARIOUS ...	05/21/2025		RECORDINGS	L.4120 · RECORDINGS	-5,963.66
				HOOPLA	L.4150 · ONLINE MATL'S...	-2,005.66
TOTAL						-8,451.30
Bill Pmt -Che...	15721	05/21/2025	MOBILE BEACON		L0201.0 · CASH DISBUR...	
Bill	MB-191550	05/21/2025		HOTSPOTS PO# 18636	L.4311 · TELECOMMUNI...	-995.00
TOTAL						-995.00
Bill Pmt -Che...	15722	05/21/2025	MOLONEY, MARGARET		L0201.0 · CASH DISBUR...	
Bill	VOUCHER	05/21/2025		LILC Conference Registration	L.4291 · STAFF DEVELO...	-85.00
TOTAL						-85.00



**THE SMITHTOWN LIBRARY -L FUND**  
**MAY 2025**  
May 21, 2025

Type	Num	Date	Name	Memo	Account	Paid Amount
Bill Pmt -Che...	15723	05/21/2025	MULHOLLAND, CHRIS		L0201.0 · CASH DISBUR...	
Bill	VOUCHER	05/21/2025		NA - Pysanky Egg Decorating 4/14/25	L4290NA · NESCONSET ...	-275.00
TOTAL						-275.00
Bill Pmt -Che...	15724	05/21/2025	MUSUMECI, EMILEE		L0201.0 · CASH DISBUR...	
Bill	VOUCHER	05/21/2025		NYA - SUPPLIES FOR BLOCK LETTER ART 5/8/25	L4290NY · NESCONSET ...	-57.88
TOTAL						-57.88
Bill Pmt -Che...	15725	05/21/2025	NAVINS, COLLEEN		L0201.0 · CASH DISBUR...	
Bill	VOUCHER	05/21/2025		SUPPLIES FOR LIBRARY LASER TAG 4/11/25	L4290NY · NESCONSET ...	-150.75
Bill	VOUCHER	05/21/2025		SUPPLIES FOR BRUNCH AND BINGO 4/14/25	L4290NY · NESCONSET ...	-32.41
				MILEAGE FOR TEEN PROGRAMS JAN - APRIL 2025	L.4350 · TRAVEL	-36.95
TOTAL						-220.11
Bill Pmt -Che...	15726	05/21/2025	NORTHERN NEW YORK LIBRAR...		L0201.0 · CASH DISBUR...	
Bill	2425 DIGI...	05/21/2025		Digitization (microfilm scan & host) - Smithtown News 198...	L.4130 · PERIODICALS	-4,010.00
TOTAL						-4,010.00
Bill Pmt -Che...	15727	05/21/2025	NYS EMPLOYEES HEALTH INS. (...)	03419	L0201.0 · CASH DISBUR...	
Bill	618 6/25 0...	05/21/2025		Employee Health Insurance June 2025	L.8500 · HOSPITAL/MEDI...	-200,646.80
TOTAL						-200,646.80
Bill Pmt -Che...	15728	05/21/2025	NYS INDUSTRIES FOR THE DISA...		L0201.0 · CASH DISBUR...	
Bill	1096407	05/21/2025		SCKN - Document Destruction RPO# 18287 3/14/25	L.4520 · BUILDING REPA...	-117.88
TOTAL						-117.88

**THE SMITHTOWN LIBRARY -L FUND**  
**MAY 2025**  
May 21, 2025

Type	Num	Date	Name	Memo	Account	Paid Amount
<b>Bill Pmt -Che...</b>	<b>15729</b>	<b>05/21/2025</b>	<b>NYSOPRHP-LONG ISLAND</b>		<b>L0201.0 · CASH DISBUR...</b>	
Bill	VOUCHER	05/21/2025		CJ - TINY TOTS @ CALEB SMITH STATE PARK 5/7/25	L4290CJ · COMMACK JU...	-52.00
TOTAL						-52.00
<b>Bill Pmt -Che...</b>	<b>15730</b>	<b>05/21/2025</b>	<b>OCEAN JANITORIAL SUPPLIES</b>		<b>L0201.0 · CASH DISBUR...</b>	
Bill	616186	05/21/2025		VACUUM BAGS,ROLLER BRUSH,FILTER REPLACEME...	L.4510 · CUSTODIAL SU...	-149.84
Bill	616651	05/21/2025		SM FLOOD - CLEANER,PEROXIDE,VACUUM BAGS,PO...	L.4510 · CUSTODIAL SU...	-556.01
Bill	616977	05/21/2025		FILTER,PEROXIDE,VACUUM ROLLER BRUSH PO# 18...	L.4510 · CUSTODIAL SU...	-130.11
TOTAL						-835.96
<b>Bill Pmt -Che...</b>	<b>15731</b>	<b>05/21/2025</b>	<b>OLSEN'S DISCOUNT NURSERIES</b>		<b>L0201.0 · CASH DISBUR...</b>	
Bill	287018	05/21/2025		S - MULCH 3/31/25 RPO# 18308	L.4520 · BUILDING REPA...	-145.00
Bill	287019	05/21/2025		C - MULCH 3/31/25 RPO# 18308	L.4520 · BUILDING REPA...	-173.00
Bill	287585	05/21/2025		K - MULCH 4/9/25 RPO# 18308	L.4520 · BUILDING REPA...	-209.00
Bill	287292	05/21/2025		N - MULCH 4/4/25 RPO# 18308	L.4520 · BUILDING REPA...	-246.00
TOTAL						-773.00
<b>Bill Pmt -Che...</b>	<b>15732</b>	<b>05/21/2025</b>	<b>OLSON CARA</b>		<b>L0201.0 · CASH DISBUR...</b>	
Bill	VOUCHER	05/21/2025		Patron Refund Lost Book Found	L.4110 · LOST AND PAID	-6.99
TOTAL						-6.99
<b>Bill Pmt -Che...</b>	<b>15733</b>	<b>05/21/2025</b>	<b>PARK, JESSICA (LEVINESS)</b>		<b>L0201.0 · CASH DISBUR...</b>	
Bill	VOUCHER	05/21/2025		Mileage to Dogwood Elementary PTA Mtg.	L.4350 · TRAVEL	-3.50
Bill	VOUCHER	05/21/2025		MILEAGE SCHOOL VISITS,LILC CONF., INTER BUILDI...	L.4350 · TRAVEL	-29.76
TOTAL						-33.26
<b>Bill Pmt -Che...</b>	<b>15734</b>	<b>05/21/2025</b>	<b>PATCHOGUE-MEDFORD LIBRARY</b>		<b>L0201.0 · CASH DISBUR...</b>	
Bill	945908	05/21/2025		L&P to Patchogue Medford Lib Patron A Hogan	L.4110 · LOST AND PAID	-14.00
Bill	961707	05/21/2025		L&P to Patchogue Medford Lib Patron A Wisotsky	L.4110 · LOST AND PAID	-29.00
TOTAL						-43.00

**THE SMITHTOWN LIBRARY -L FUND**  
**MAY 2025**  
May 21, 2025

Type	Num	Date	Name	Memo	Account	Paid Amount
<b>Bill Pmt -Che...</b>	<b>15735</b>	<b>05/21/2025</b>	<b>PORT JEFFERSON FREE LIBRARY</b>		<b>L0201.0 · CASH DISBUR...</b>	
Bill	896034	05/21/2025		L&P to Port Jefferson Free Lib. Patron J Degaray	L.4110 · LOST AND PAID	-14.99
TOTAL						-14.99
<b>Bill Pmt -Che...</b>	<b>15736</b>	<b>05/21/2025</b>	<b>PRECISION MICROPRODUCTS OF</b>		<b>L0201.0 · CASH DISBUR...</b>	
Bill	250413	05/21/2025		SCKN - Copier Maintenance RPO# 18518	L.4520 · BUILDING REPA...	-386.50
Bill	250414	05/21/2025		SCKN - Copier Maintenance RPO# 18322	L.4520 · BUILDING REPA...	-6,713.00
TOTAL						-7,099.50
<b>Bill Pmt -Che...</b>	<b>15737</b>	<b>05/21/2025</b>	<b>REESE, STEPHANIE</b>		<b>L0201.0 · CASH DISBUR...</b>	
Bill	VOUCHER	05/21/2025		CA - Louisa May Alcott 5/10/25	L4290CA · COMMACK A...	-200.00
TOTAL						-200.00
<b>Bill Pmt -Che...</b>	<b>15738</b>	<b>05/21/2025</b>	<b>RINGCENTRAL INC</b>		<b>L0201.0 · CASH DISBUR...</b>	
Bill	CD_00110...	05/21/2025		SCKN - Cloud Services - 04/29 - 05/28/2025 - RPO#18356	L.4311 · TELECOMMUNI...	-2,521.02
TOTAL						-2,521.02
<b>Bill Pmt -Che...</b>	<b>15739</b>	<b>05/21/2025</b>	<b>RONCO PAPER PRODUCTS COR...</b>		<b>L0201.0 · CASH DISBUR...</b>	
Bill	R06679	05/21/2025		TOILET PAPER,HAND TOWELS,TISSUES PO# 18570	L.4510 · CUSTODIAL SU...	-381.66
Bill	R06693	05/21/2025		TOILET PAPER, TISSUES PO# 18571	L.4510 · CUSTODIAL SU...	-178.56
Bill	R06694	05/21/2025		TOILET PAPER,HAND TOWELS,TRASH BAGS PO# 18...	L.4510 · CUSTODIAL SU...	-194.45
Bill	R07522	05/21/2025		SM FLOOD - JANITORIAL SUPPLIES PO# 18617	L.4510 · CUSTODIAL SU...	-382.53
Bill	R07984	05/21/2025		TOILET PAPER,PAPER TOWELS PO# 18660	L.4510 · CUSTODIAL SU...	-238.64
Bill	R07697	05/21/2025		WET MOPS PO# 18462	L.4510 · CUSTODIAL SU...	-166.80
TOTAL						-1,542.64
<b>Bill Pmt -Che...</b>	<b>15740</b>	<b>05/21/2025</b>	<b>ROSENZWEIG, ARI M.</b>		<b>L0201.0 · CASH DISBUR...</b>	
Bill	VOUCHER	05/21/2025		DUNGEONS AND DRAGONS 5/5/25	L4290CY · COMMACK Y...	-50.00
TOTAL						-50.00

**THE SMITHTOWN LIBRARY -L FUND**  
**MAY 2025**  
May 21, 2025

Type	Num	Date	Name	Memo	Account	Paid Amount
Bill Pmt -Che...	15741	05/21/2025	ROSSANO, NICOLE		L0201.0 · CASH DISBUR...	
Bill	VOUCHER	05/21/2025		INTER BUILDING TRAVEL	L.4350 · TRAVEL	-9.62
TOTAL						-9.62
Bill Pmt -Che...	15742	05/21/2025	RYU SHU KAN		L0201.0 · CASH DISBUR...	
Bill	VOUCHER	05/21/2025		CYA - JAPANESE BRUSH PAINTING 5/7/25	L4290CY · COMMACK Y...	-300.00
Bill	VOUCHER	05/21/2025		CA - THE ART OF ORIGAMI 5/9/25	L4290CA · COMMACK A...	-150.00
TOTAL						-450.00
Bill Pmt -Che...	15743	05/21/2025	S&S WORLDWIDE, INC.		L0201.0 · CASH DISBUR...	
Bill	IN1015609...	05/21/2025		ALL - PAINT PO# 18543	L.42901 · All Abilities	-34.19
TOTAL						-34.19
Bill Pmt -Che...	15744	05/21/2025	SADIES AMISH SHEDS		L0201.0 · CASH DISBUR...	
Bill	INV0001	05/21/2025		10x16' A Frame Shed	L.2100 · OTHER CAPITA...	-5,600.00
TOTAL						-5,600.00
Bill Pmt -Che...	15745	05/21/2025	SCHAFF BARBARA		L0201.0 · CASH DISBUR...	
Bill	VOUCHER	05/21/2025		PROGRAM REFUND LIVING ENVIRONMENT REGENT ...	L.27701 · Program Income	-15.00
TOTAL						-15.00
Bill Pmt -Che...	15746	05/21/2025	SCLS		L0201.0 · CASH DISBUR...	
Bill	94490	05/21/2025		S - SRP YA - Battle of the Books 2025	L.4290S · SUMMER REA...	-250.00
Bill	94488	05/21/2025		C - SRP YA - Battle of the Books 2025	L.4290S · SUMMER REA...	-250.00
Bill	94493	05/21/2025		K - SRP YA - Battle of the Books 2025	L.4290S · SUMMER REA...	-250.00
Bill	94489	05/21/2025		N - SRP YA - Battle of the Books 2025	L.4290S · SUMMER REA...	-250.00
Bill	94637	05/21/2025		S - Overdues Mailed April 2025	L.4330 · POSTAGE AND ...	-5.32
				C - Overdues Mailed April 2025	L.4330 · POSTAGE AND ...	-25.27
				K - Overdues Mailed April 2025	L.4330 · POSTAGE AND ...	-39.90
				N - Overdues Mailed April 2025	L.4330 · POSTAGE AND ...	-50.54

**THE SMITHTOWN LIBRARY -L FUND**  
**MAY 2025**  
**May 21, 2025**

Type	Num	Date	Name	Memo	Account	Paid Amount
Bill	945598	05/21/2025		AQUARIUM TICKETS ADULTS 160 PO# 18619	L.42904 · Ticket Transacti...	-6,240.00
				AQUARIUM TICKETS CHILD/SENIOR 100 PO# 18619	L.42904 · Ticket Transacti...	-2,800.00
TOTAL						-10,161.03
<b>Bill Pmt -Che...</b>	<b>15747</b>	<b>05/21/2025</b>	<b>SCOTT, ROBERT G.</b>		<b>L0201.0 · CASH DISBUR...</b>	
Bill	VOUCHER	05/21/2025		KA - Chef Rob's Asiago Cheese Bread 4/22/25	L4290KA · KINGS PARK ...	-465.00
TOTAL						-465.00
<b>Bill Pmt -Che...</b>	<b>15748</b>	<b>05/21/2025</b>	<b>SEAMAN, KEVIN A.</b>		<b>L0201.0 · CASH DISBUR...</b>	
Bill	1 MAY 2025	05/21/2025		Legal Counsel - Financing/Bond Issue	L.4370 · PROFESSIONA...	-5,238.80
TOTAL						-5,238.80
<b>Bill Pmt -Che...</b>	<b>15749</b>	<b>05/21/2025</b>	<b>SMITHTOWN HIGHWAY DEPART...</b>		<b>L0201.0 · CASH DISBUR...</b>	
Bill	6068	05/21/2025		FUEL USAGE APRIL 2025	L.4730 · MAINTENANCE ...	-44.09
TOTAL						-44.09
<b>Bill Pmt -Che...</b>	<b>15750</b>	<b>05/21/2025</b>	<b>SOUTH HUNTINGTON PUBLIC LI...</b>		<b>L0201.0 · CASH DISBUR...</b>	
Bill	968587	05/21/2025		L&P to S Huntington Free Lib Patron C Palmer	L.4110 · LOST AND PAID	-16.99
TOTAL						-16.99
<b>Bill Pmt -Che...</b>	<b>15751</b>	<b>05/21/2025</b>	<b>Stanley Steemer</b>		<b>L0201.0 · CASH DISBUR...</b>	
Bill	683325	05/21/2025		CLEAN & DISINFECT CARPETS AT SMITHTOWN	L.4520 · BUILDING REPA...	-3,700.00
TOTAL						-3,700.00
<b>Bill Pmt -Che...</b>	<b>15752</b>	<b>05/21/2025</b>	<b>STAPLES BUSINESS ADVANTAGE</b>		<b>L0201.0 · CASH DISBUR...</b>	
Bill	7005071739	05/21/2025		BROWN BUSINESS ENVELOPES FOR VOTE PO# 18629	L.4300 · OFFICE AND LI...	-154.75
Bill	7004963188	05/21/2025		TAPE, SIGN HOLDER PO# 18599	L.4300 · OFFICE AND LI...	-104.00
Bill	7004882899	05/21/2025		TAPE,GLUE,COPY PAPER,MISC. ITEMS PO# 18587, 1...	L.4300 · OFFICE AND LI...	-310.72
Bill	7005177537	05/21/2025		Pens,Dividers,Paper,Clips,Wipes PO# 18645	L.4300 · OFFICE AND LI...	-100.47
TOTAL						-669.94

**THE SMITHTOWN LIBRARY -L FUND**  
**MAY 2025**  
May 21, 2025

Type	Num	Date	Name	Memo	Account	Paid Amount
<b>Bill Pmt -Che...</b>	<b>15753</b>	<b>05/21/2025</b>	<b>STERLING NA (PREV STAR)</b>		<b>L0201.0 · CASH DISBUR...</b>	
Bill	195968	05/21/2025		SCKN - Newsletter May 2025 12pgs RPO# 18311	L.4340 · PRINTING	-1,550.00
TOTAL						-1,550.00
<b>Bill Pmt -Che...</b>	<b>15754</b>	<b>05/21/2025</b>	<b>Store on Site LLC (SOS)</b>		<b>L0201.0 · CASH DISBUR...</b>	
Bill	D1977	05/21/2025		16' Store Pod @SM Monthly Fee RPO# 18560	L.4520 · BUILDING REPA...	-225.00
TOTAL						-225.00
<b>Bill Pmt -Che...</b>	<b>15755</b>	<b>05/21/2025</b>	<b>SYNTAX COMMUNICATION</b>		<b>L0201.0 · CASH DISBUR...</b>	
Bill	1st of 2 Pa...	05/21/2025		Bond Communication Services for July 1, 2025 Bond Ref...	L.4370 · PROFESSIONA...	-3,250.00
TOTAL						-3,250.00
<b>Bill Pmt -Che...</b>	<b>15756</b>	<b>05/21/2025</b>	<b>THERMAL SOLUTIONS, INC.</b>		<b>L0201.0 · CASH DISBUR...</b>	
Bill	C45999	05/21/2025		S - HVAC SERVICE 4Q (JUNE,JULY, AUGUST) RPO# 1...	L.4520 · BUILDING REPA...	-2,386.25
Bill	C45988	05/21/2025		C - HVAC Service 4Q(June,July,August) RPO# 18313	L.4520 · BUILDING REPA...	-930.00
Bill	C45993	05/21/2025		K - HVAC Service 4Q(June,July,August) RPO# 18313	L.4520 · BUILDING REPA...	-930.00
Bill	C45995	05/21/2025		N - HVAC Service 4Q(June,July,August) RPO# 18313	L.4520 · BUILDING REPA...	-1,893.75
TOTAL						-6,140.00
<b>Bill Pmt -Che...</b>	<b>15757</b>	<b>05/21/2025</b>	<b>TILDEN, KYLE</b>		<b>L0201.0 · CASH DISBUR...</b>	
Bill	VOUCHER	05/21/2025		Mileage 1/2025 - 5/2025	L.4350 · TRAVEL	-53.47
TOTAL						-53.47
<b>Bill Pmt -Che...</b>	<b>15758</b>	<b>05/21/2025</b>	<b>TOSHIBA BUSINESS SOLUTIONS</b>		<b>L0201.0 · CASH DISBUR...</b>	
Bill	6126754	05/21/2025		N - Maintenance Charge 4/7 - 5/6/25 RPO# 18314	L.4520 · BUILDING REPA...	-34.00
TOTAL						-34.00

**THE SMITHTOWN LIBRARY -L FUND**  
**MAY 2025**  
May 21, 2025

Type	Num	Date	Name	Memo	Account	Paid Amount
<b>Bill Pmt -Che...</b>	<b>15759</b>	<b>05/21/2025</b>	<b>TOWN OF SMITHTOWN GENERA...</b>		<b>L0201.0 · CASH DISBUR...</b>	
Bill	1320-0525...	05/21/2025		S - Solid Waste Disposal May 2025	L.4520 · BUILDING REPA...	-256.33
Bill	2443-0525...	05/21/2025		C - Solid Waste Disposal May 2025	L.4520 · BUILDING REPA...	-128.16
Bill	0464-0525...	05/21/2025		K - Solid Waste Disposal May 2025	L.4520 · BUILDING REPA...	-128.16
Bill	1978-0525...	05/21/2025		N - Solid Waste Disposal May 2025	L.4520 · BUILDING REPA...	-128.16
TOTAL						-640.81
<b>Bill Pmt -Che...</b>	<b>15760</b>	<b>05/21/2025</b>	<b>TOWN OF SMITHTOWN PARKS ...</b>		<b>L0201.0 · CASH DISBUR...</b>	
Bill	FUEL 1/1-...	05/21/2025		FUEL FOR VANS 1/1 - 1/16/25	L.4730 · MAINTENANCE ...	-88.34
Bill	FUEL 1/23...	05/21/2025		Fuel for Vans 1/23 - 1/29/25	L.4730 · MAINTENANCE ...	-55.32
Bill	FUEL 2/12...	05/21/2025		Fuel for Vans 2/12 - 3/12/25	L.4730 · MAINTENANCE ...	-194.53
Bill	FUEL 3/13...	05/21/2025		Fuel for Vans 3/13-3/25/25	L.4730 · MAINTENANCE ...	-61.10
TOTAL						-399.29
<b>Bill Pmt -Che...</b>	<b>15761</b>	<b>05/21/2025</b>	<b>UTICA NATIONAL INSURANCE G...</b>	<b>101072968</b>	<b>L0201.0 · CASH DISBUR...</b>	
Bill	10107296...	05/21/2025		Auto Commercial	L.4540 · INSURANCE	-2,787.00
				Commercial Package	L.4540 · INSURANCE	-22,722.00
				Umbrella Policy	L.4540 · INSURANCE	-4,794.00
				Workers Comp Policy	L.8300 · WORKMANS C...	-10,968.00
TOTAL						-41,271.00
<b>Bill Pmt -Che...</b>	<b>15762</b>	<b>05/21/2025</b>	<b>VAIL, AMY</b>		<b>L0201.0 · CASH DISBUR...</b>	
Bill	VOUCHER	05/21/2025		NYA - WATERCOLOR PARROTS 5/8/25	L4290NY · NESCONSET ...	-300.00
TOTAL						-300.00
<b>Bill Pmt -Che...</b>	<b>15763</b>	<b>05/21/2025</b>	<b>VECCHIONE, MICHAEL F.</b>		<b>L0201.0 · CASH DISBUR...</b>	
Bill	VOUCHER	05/21/2025		KA - Friends of the Family 4/26/25	L4290KA · KINGS PARK ...	-200.00
TOTAL						-200.00

**THE SMITHTOWN LIBRARY -L FUND**  
**MAY 2025**  
May 21, 2025

Type	Num	Date	Name	Memo	Account	Paid Amount
<b>Bill Pmt -Che...</b>	<b>15764</b>	<b>05/21/2025</b>	<b>VERGA, CHRISTOPHER</b>		<b>L0201.0 · CASH DISBUR...</b>	
Bill	VOUCHER	05/21/2025		KA - Fire Island Carrington Estate 5/7/25	L4290KA · KINGS PARK ...	-225.00
TOTAL						-225.00
<b>Bill Pmt -Che...</b>	<b>15765</b>	<b>05/21/2025</b>	<b>Wilmington Trust</b>	<b>159231-000</b>	<b>L0201.0 · CASH DISBUR...</b>	
Bill	20250331-...	05/21/2025		Custody fee for Treasury Bills	L.4370 · PROFESSIONA...	-750.00
TOTAL						-750.00
<b>Bill Pmt -Che...</b>	<b>15766</b>	<b>05/21/2025</b>	<b>WINTERS BROS. HAULNG OF L...</b>		<b>L0201.0 · CASH DISBUR...</b>	
Bill	4541642 S...	05/21/2025		S - Garbage Pickup May 2025	L.4520 · BUILDING REPA...	-171.00
Bill	4542017 C...	05/21/2025		C - Garbage Pickup May 2025	L.4520 · BUILDING REPA...	-100.00
Bill	4542018 K...	05/21/2025		K - Garbage Pickup May 2025	L.4520 · BUILDING REPA...	-103.00
Bill	4546437 N...	05/21/2025		N - Garbage Pickup May 2025	L.4520 · BUILDING REPA...	-123.75
TOTAL						-497.75
<b>Bill Pmt -Che...</b>	<b>15767</b>	<b>05/21/2025</b>	<b>WORLOW, SHEILA</b>		<b>L0201.0 · CASH DISBUR...</b>	
Bill	VOUCHER	05/21/2025		REGISTRATION FOR LILC CONFERENCE 5/8/25 MILEAGE TO LILC CONFERENCE 5/8/25	L.4291 · STAFF DEVELO... L.4350 · TRAVEL	-85.00 -12.81
TOTAL						-97.81
<b>Bill Pmt -Che...</b>	<b>15768</b>	<b>05/21/2025</b>	<b>Zeiss Mary</b>		<b>L0201.0 · CASH DISBUR...</b>	
Bill	VOUCHER	05/21/2025		T - PROGRAM REFUND NYC BUS TRIP WICKED/ELLE...	L.4290T · TRIPS	-460.00
TOTAL						-460.00



**THE SMITHTOWN LIBRARY - M FUND**  
**MAY 2025**  
May 21, 2025

Type	Num	Date	Name	Memo	Account	Paid Amount
<b>Bill Pmt -...</b>	<b>1162</b>	<b>05/21/2025</b>	<b>AMERICAN EXPRESS</b>		<b>M.0201 · CASH DISBURSEMEN...</b>	
Bill	STATEMEN...	05/21/2025		LI SCIENCE CENTER PO# M-173	M.4300 · MISC DONATION	-350.00
				HECKSCHER MUSEUM PO# M-167	M.4300 · MISC DONATION	-250.00
				LI MUSEUM PO# M-172	M.4300 · MISC DONATION	-300.00
TOTAL						-900.00
<b>Bill Pmt -...</b>	<b>1163</b>	<b>05/21/2025</b>	<b>FIDELE CONSTRUCTION, I...</b>		<b>M.0201 · CASH DISBURSEMEN...</b>	
Bill	SMPL-EME...	05/21/2025		SM FLOOD: Emergency Bldg Restoration P...	M.2100 · OTHER CAPITAL	-613,059.05
TOTAL						-613,059.05
<b>Bill Pmt -...</b>	<b>1164</b>	<b>05/21/2025</b>	<b>SCC CONSTRUCTION MAN...</b>		<b>M.0201 · CASH DISBURSEMEN...</b>	
Bill	042516 APR...	05/21/2025		Pre-Construction Services - APR 2025	M.2100 · OTHER CAPITAL	-6,500.00
Bill	032504 MAR...	05/21/2025		Pre-Construction Services - MAR 2025	M.2100 · OTHER CAPITAL	-6,500.00
TOTAL						-13,000.00
<b>Bill Pmt -...</b>	<b>1165</b>	<b>05/21/2025</b>	<b>TANZI, JOHN A.</b>		<b>M.0201 · CASH DISBURSEMEN...</b>	
Bill	2409-04	05/21/2025		SM FLOOD: Emergency Bldg Restoration P...	M.2100 · OTHER CAPITAL	-4,752.64
Bill	2410-02	05/21/2025		SM FLOOD: Lower Level Reconstruction Ph...	M.2100 · OTHER CAPITAL	-17,500.00
Bill	2410-02	05/21/2025		SM FLOOD_LL Reconstruction Phase 2	M.2100 · OTHER CAPITAL	-108,615.00
TOTAL						-130,867.64
<b>Bill Pmt -...</b>	<b>1166</b>	<b>05/21/2025</b>	<b>THE LONG ISLAND EXPLO...</b>		<b>M.0201 · CASH DISBURSEMEN...</b>	
Bill	RENEWAL 2...	05/21/2025		MUSEUM PASS RENEWAL PO# M-171	M.4300 · MISC DONATION	-310.00
TOTAL						-310.00

FT PR# 9 Dated 4/25/25

<b>Client ID:</b> 21SSL - Smithtown Soecial Librarv District	<b>PAYROLL SUMMARY</b>	<b>Period Begin Date:</b> 4/5/2025
<b>Pay Group:</b> FT	Smithtown Special Library District	<b>Period End Date:</b> 4/18/2025
<b>Check Date:</b> 4/25/2025		<b>Pay Period:</b> 9
<b>Run Date:</b> 4/22/2025	Run Number: 218	<b>Payroll Type:</b> Regular Payroll

\*\*\* PAYROLL FUNDING \*\*\*

Debit Type	Bank Name	Transit Routing #	Bank Account #	Counts	Amount	ACH Debit
Checks					\$0.00	\$0.00
Direct Deposits	M & T BANK	*****0046	*****9349	66	\$0.00	\$138,120.20
<b>Totals:</b>				<b>66</b>	<b>\$0.00</b>	<b>\$138,120.20</b>
Tax Liabilities	M & T BANK	*****0046	*****9349		\$0.00	\$65,052.91
Third Party Checks					\$0.00	\$0.00
Third Party Electronic Payment	M & T BANK	*****0046	*****9349		\$0.00	\$0.00
Payroll Billing	M & T BANK	*****0046	*****9349		\$0.00	\$425.87
<b>Totals:</b>					<b>\$0.00</b>	<b>\$65,478.78</b>
<b>Total ACH Debit:</b>				<b>Impound Date: 4/24/2025</b>		<b>\$203,598.98</b>
<b>Total Payroll Funding (all items):</b>				<b>\$203,598.98</b>		

\*\*\* PAYROLL TOTALS \*\*\*

Payroll Totals		Totals By Check Type		Counts By Check Type		Employee Counts	
Net Pay Checks	\$0.00	Total Live Checks	\$0.00	Total Live Checks	0	Active Employees Paid	61
Direct Deposits	\$138,120.20	Additional Checks	\$1,083.66	Additional Checks	0	Inactive Employees Paid	0
<b>**** Total Net Payroll</b>	<b>\$138,120.20</b>	Manual Checks	\$0.00	Manual Checks	0	Terminated Employees Paid	0
		Void Checks/Direct Deposits	\$0.00	Void Checks	0	Total Employees Paid	61
Total Taxes	\$65,052.91	Third Party Sick Checks	\$0.00	Third Party Sick Checks	0	Active Employee Count	61
<b>**** Total Payroll</b>	<b>\$203,173.11</b>	Adjustments	\$0.00	Adjustments	0	Inactive Employee Count	0
		Direct Deposits (66)	\$138,120.20	Vouchers (Direct Deposit)	64	Terminated Employee Count	21
Payroll Adjustments	\$0.00	Total Third Party Pays	\$0.00	Total Third Party Payments	0	Total Employee Count	82
<b>**** Adjusted Total</b>	<b>\$203,173.11</b>	Total Third Party Void Checks	\$0.00	Total Third Party Voids	0	Employees Paid this Month	63
				Zero Net Checks	0	Active Employees this Month	61
						Employees with W2 Data	63
						Active Employees Not Paid	0
						Active (Hired) EEs Not Paid	0

FI - 203,598.98 +  
 PR - 71,582.39 +  
 275,181.37 \*  
 Total

O.K. PR  
 16 Apr 25

*** PAYROLL TAXES ***								
	----- CURRENT -----		----- MTD -----		----- QTD -----		----- YTD -----	
Federal Deposits	Wages	Taxes	Wages	Taxes	Wages	Taxes	Wages	Taxes
FEDERAL WH	191,075.73	24,218.99	410,369.69	50,209.60	410,369.69	50,209.60	1,772,848.07	221,426.12
MED EE (1.450000%)	202,811.49	2,940.80	434,029.44	6,293.46	434,029.44	6,293.46	1,907,022.27	27,651.82
MED ER (1.450000%)	202,811.49	2,940.80	434,029.44	6,293.46	434,029.44	6,293.46	1,907,022.27	27,651.82
SOC SEC EE (6.200000%)	202,811.49	12,574.33	434,029.44	26,909.79	434,029.44	26,909.79	1,907,022.27	118,235.37
SOC SEC ER (6.200000%)	202,811.49	12,574.33	434,029.44	26,909.79	434,029.44	26,909.79	1,907,022.27	118,235.37
Total Federal Deposits	55,249.25		116,616.10		116,616.10		513,200.50	
State/Local Employee Tax	Wages	Taxes	Wages	Taxes	Wages	Taxes	Wages	Taxes
NEW YORK WH	194,395.60	9,803.66	417,250.39	20,598.37	417,250.39	20,598.37	1,801,780.31	92,012.42
Total State/Local Employee Tax	9,803.66		20,598.37		20,598.37		92,012.42	
Total Taxes	65,052.91		137,214.47		137,214.47		605,212.92	

*** EMPLOYER TAX EXPENSE ***								
	CURRENT		MTD		QTD		YTD	
Employer Tax	Wages	Taxes	Wages	Taxes	Wages	Taxes	Wages	Taxes
MED ER (1.450000%)	202,811.49	2,940.80	434,029.44	6,293.46	434,029.44	6,293.46	1,907,022.27	27,651.82
SOC SEC ER (6.200000%)	202,811.49	12,574.33	434,029.44	26,909.79	434,029.44	26,909.79	1,907,022.27	118,235.37
Total Employer Tax	15,515.13		33,203.25		33,203.25		145,887.19	

Tax Agency Id's		
State	Tax Agency	Tax Id
Federal	Internal Revenue Service	11-6042380
New York	NY-NYC-Yonk - EE W/H	116042380

<b>Client ID:</b> 21SSL - Smithtown Special Library District	<b>PAYROLL SUMMARY</b>	<b>Period Begin Date:</b> 4/5/2025
<b>Pay Group:</b> FT	Smithtown Special Library District	<b>Period End Date:</b> 4/18/2025
<b>Check Date:</b> 4/25/2025		<b>Pay Period:</b> 9
<b>Run Date:</b> 4/22/2025	Run Number: 218	<b>Payroll Type:</b> Regular Payroll

\*\*\* EARNINGS & DEDUCTIONS \*\*\*

	CURRENT		MTD		QTD		YTD	
Earnings	Hrs/Units	Dollars	Hrs/Units	Dollars	Hrs/Units	Dollars	Hrs/Units	Dollars
Sunday	92.50	5,699.56	189.50	11,806.70	189.50	11,806.70	758.25	46,214.23
Holiday	0.00	0.00	0.00	0.00	0.00	0.00	2,675.37	129,164.51
Regular	3,529.95	169,842.66	7,094.85	344,142.54	7,094.85	344,142.54	29,907.28	1,456,331.98
Sick	191.81	8,713.19	389.11	17,618.02	389.11	17,618.02	1,830.26	83,026.86
Vacation	402.12	21,454.44	661.19	32,565.06	661.19	32,565.06	2,457.62	117,255.51
Personal	46.13	2,103.35	85.21	3,719.44	85.21	3,719.44	518.55	24,069.62
Jury Duty	7.00	141.18	7.00	141.18	7.00	141.18	35.00	1,283.71
Bereavement Ear	35.00	1,976.38	35.00	1,976.38	35.00	1,976.38	147.00	6,985.25
Comp Time	39.24	1,725.38	163.31	7,540.31	163.31	7,540.31	709.79	33,389.37
Call Back	2.50	117.77	2.50	117.77	2.50	117.77	2.50	117.77
Stipend	0.00	1,300.00	0.00	1,300.00	0.00	1,300.00	0.00	2,600.00
NYS CP	0.00	0.00	21.00	1,185.83	21.00	1,185.83	77.00	4,017.29
Travel	1.75	78.87	2.33	106.13	2.33	106.13	24.41	1,102.61
Meetings	13.50	803.25	72.25	4,590.75	72.25	4,590.75	190.63	10,668.66
Medical Screen	3.50	193.91	8.75	479.55	8.75	479.55	21.00	1,256.53
Overtime Reg	0.00	0.00	0.00	0.00	0.00	0.00	11.00	626.60
Vacation NR	0.00	0.00	0.00	0.00	0.00	0.00	179.30	10,124.73
Snow Day	0.00	0.00	0.00	0.00	0.00	0.00	97.75	4,606.25
Sick NR	0.00	0.00	0.00	0.00	0.00	0.00	783.40	44,237.11
Longevity REG	0.00	1,250.00	0.00	31,916.68	0.00	31,916.68	0.00	31,916.68
<b>Total Earnings</b>	<b>4,365.00</b>	<b>215,399.94</b>	<b>8,732.00</b>	<b>459,206.34</b>	<b>8,732.00</b>	<b>459,206.34</b>	<b>40,426.11</b>	<b>2,008,995.27</b>
<b>Memo Calculations</b>	Hrs/Units	Dollars	Hrs/Units	Dollars	Hrs/Units	Dollars	Hrs/Units	Dollars
MemoSundayHours	93.00	0.00	191.50	0.00	191.50	0.00	672.25	0.00
Salary Hours	3,462.37	0.00	6,964.69	0.00	6,964.69	0.00	26,466.42	0.00
<b>Total Memo Calculations</b>	<b>3,555.37</b>	<b>0.00</b>	<b>7,156.19</b>	<b>0.00</b>	<b>7,156.19</b>	<b>0.00</b>	<b>27,138.67</b>	<b>0.00</b>
<b>Deductions</b>		Dollars		Dollars		Dollars		Dollars
Medical Pre-tax		12,568.20		25,136.40		25,136.40		101,811.00
Aflac		20.25		40.50		40.50		162.00
NYS Retirement		3,319.87		6,880.70		6,880.70		28,932.24
Retirement Loan		775.61		1,551.22		1,551.22		8,133.74
AXA Equitable		2,798.00		5,546.00		5,546.00		24,782.00

^Hrs/Units = Units (Units not included in Totals)

*** EARNINGS & DEDUCTIONS ***				
	CURRENT	MTD	QTD	YTD
CSEA Benefit Fd	478.00	956.00	956.00	4,342.00
NYS Def Comp	4,997.89	9,993.05	9,993.05	44,879.96
CSEA Ins	93.77	187.54	187.54	843.93
Disability	199.50	399.00	399.00	1,596.00
CSEA Dues	1,769.50	3,539.00	3,539.00	16,039.16
Post Tax SCP	60.93	121.86	121.86	548.37
Pearl Carroll	40.44	80.88	80.88	363.96
Met Life	620.00	1,240.00	1,240.00	35,580.00
<b>Total Deductions</b>	<b>27,741.96</b>	<b>55,672.15</b>	<b>55,672.15</b>	<b>268,014.36</b>

^Hrs/Units = Units (Units not included in Totals)

	Current		Month To Date		Quarter To Date		Year To Date	
	Hours	Dollars	Hours	Dollars	Hours	Dollars	Hours	Dollars
<b>Position Category(1 - Clerical Full Time) Totals</b>								
<b>Pays:</b>								
Sunday	38.00	1,787.73	76.00	3,790.20	76.00	3,790.20	307.25	14,949.52
Holiday							970.50	36,732.62
Regular	1,324.04	51,284.48	2,646.25	102,474.28	2,646.25	102,474.28	10,605.49	405,853.52
Sick	69.75	2,423.18	126.01	4,571.92	126.01	4,571.92	646.45	23,526.91
Vacation	105.37	3,830.76	200.37	7,149.47	200.37	7,149.47	938.75	36,002.23
Personal	9.60	354.69	27.55	966.86	27.55	966.86	195.95	7,399.41
Jury Duty	7.00	141.18	7.00	141.18	7.00	141.18	14.00	371.32
Bereavement Ear							70.00	2,343.56
Comp Time	21.74	960.36	69.99	2,802.19	69.99	2,802.19	262.96	9,824.60
Stipend		700.00		700.00		700.00		1,400.00
Travel	1.00	30.96	1.33	42.14	1.33	42.14	11.56	397.62
Meetings							24.25	1,176.81
Medical Screen	1.50	96.84	1.50	96.84	1.50	96.84	1.50	96.84
Overtime Reg							11.00	626.60
Snow Day							34.25	1,387.11
Longevity REG				9,333.34		9,333.34		9,333.34
<b>Total Gross Pay:</b>	<b>1,578.00</b>	<b>61,610.18</b>	<b>3,156.00</b>	<b>132,068.42</b>	<b>3,156.00</b>	<b>132,068.42</b>	<b>14,093.91</b>	<b>551,422.01</b>
<b>Employee Taxes:</b>								
SOC SEC EE		3,536.99		7,622.55		7,622.55		31,883.63
MED EE		827.22		1,782.73		1,782.73		7,456.66
FEDERAL WH		5,708.49		11,954.32		11,954.32		50,064.78
NEW YORK WH		2,572.23		5,447.77		5,447.77		22,938.43
<b>Total Employee Taxes:</b>		<b>12,644.93</b>		<b>26,807.37</b>		<b>26,807.37</b>		<b>112,343.50</b>
<b>Deductions:</b>								
Medical Pre-tax		4,541.82		9,083.64		9,083.64		37,008.12
Aflac		20.25		40.50		40.50		162.00
NYS Retirement		1,364.25		2,852.75		2,852.75		11,662.45
Retirement Loan		124.00		248.00		248.00		1,116.00
AXA Equitable		700.00		1,400.00		1,400.00		6,300.00
CSEA Benefit Fd		174.00		348.00		348.00		1,566.00
NYS Def Comp		2,802.81		5,605.62		5,605.62		25,129.75
CSEA Ins		59.90		119.80		119.80		539.10
Disability		66.50		133.00		133.00		513.00
CSEA Dues		544.85		1,089.70		1,089.70		4,879.08
Pearl Carroll		24.79		49.58		49.58		223.11
Met Life		120.00		240.00		240.00		1,080.00
<b>Total Deductions:</b>		<b>10,543.17</b>		<b>21,210.59</b>		<b>21,210.59</b>		<b>90,178.61</b>
<b>Netpay:</b>		<b>38,422.08</b>		<b>84,050.46</b>		<b>84,050.46</b>		<b>348,899.90</b>
<b>Employer Taxes:</b>								
SOC SEC ER		3,536.99		7,622.55		7,622.55		31,883.63
MED ER		827.22		1,782.73		1,782.73		7,456.66
<b>Total Employer Taxes:</b>		<b>4,364.21</b>		<b>9,405.28</b>		<b>9,405.28</b>		<b>39,340.29</b>

O.K. RZ  
16 Apr 25

<b>Client ID:</b> 21SSL - Smithtown Special Library District	<b>LABOR ALLOCATION SUMMARY</b>	<b>Period Begin Date:</b> 4/5/2025
<b>Pay Group:</b> FT	Smithtown Special Library District	<b>Period End Date:</b> 4/18/2025
<b>Check Date:</b> 4/25/2025		<b>Pay Period:</b> 9
<b>Run Date:</b> 4/22/2025	Run Number: 218	<b>Payroll Type:</b> Regular Payroll
Group By: Position Category		

	Current		Month To Date		Quarter To Date		Year To Date	
	Hours	Dollars	Hours	Dollars	Hours	Dollars	Hours	Dollars
<b>Position Category(3 - Librarian Full Time) Totals</b>								
<b>Pays:</b>								
Sunday	50.00	3,781.34	100.00	7,625.02	100.00	7,625.02	388.00	29,442.91
Holiday							1,620.87	90,044.47
Regular	2,086.91	115,221.44	4,192.10	234,378.08	4,192.10	234,378.08	18,286.71	1,022,128.99
Sick	108.06	5,889.83	249.10	12,645.92	249.10	12,645.92	1,125.31	57,675.41
Vacation	296.75	17,623.68	460.82	25,415.59	460.82	25,415.59	1,476.87	79,664.18
Personal	36.53	1,748.66	55.16	2,704.25	55.16	2,704.25	311.06	16,312.01
Jury Duty							14.00	647.54
Bereavement Ear	35.00	1,976.38	35.00	1,976.38	35.00	1,976.38	77.00	4,641.69
Comp Time	10.50	500.17	86.32	4,473.27	86.32	4,473.27	415.45	22,681.80
Call Back	2.50	117.77	2.50	117.77	2.50	117.77	2.50	117.77
Stipend		600.00		600.00		600.00		1,200.00
NYS CP			21.00	1,185.83	21.00	1,185.83	77.00	4,017.29
Travel	0.75	47.91	1.00	63.99	1.00	63.99	12.85	704.99
Meetings	13.50	803.25	72.25	4,590.75	72.25	4,590.75	166.38	9,491.85
Medical Screen	2.00	97.07	7.25	382.71	7.25	382.71	17.00	1,065.10
Vacation NR							179.30	10,124.73
Snow Day							55.50	3,008.98
Sick NR							783.40	44,237.11
Longevity REG		1,250.00		21,833.34		21,833.34		21,833.34
<b>Total Gross Pay:</b>	<b>2,642.50</b>	<b>149,657.50</b>	<b>5,282.50</b>	<b>317,992.90</b>	<b>5,282.50</b>	<b>317,992.90</b>	<b>25,009.20</b>	<b>1,419,040.16</b>
<b>Employee Taxes:</b>								
SOC SEC EE		8,781.14		18,720.25		18,720.25		83,962.69
MED EE		2,053.66		4,378.12		4,378.12		19,636.43
FEDERAL WH		18,195.64		37,601.14		37,601.14		168,449.49
NEW YORK WH		7,051.40		14,765.00		14,765.00		67,402.74
<b>Total Employee Taxes:</b>		<b>36,081.84</b>		<b>75,464.51</b>		<b>75,464.51</b>		<b>339,451.35</b>
<b>Deductions:</b>								
Medical Pre-tax		8,026.38		16,052.76		16,052.76		64,802.88
NYS Retirement		1,911.11		3,935.01		3,935.01		16,850.71
Retirement Loan		651.61		1,303.22		1,303.22		7,017.74
AXA Equitable		2,098.00		4,146.00		4,146.00		18,482.00
CSEA Benefit Fd		288.00		576.00		576.00		2,632.00
NYS Def Comp		2,195.08		4,387.43		4,387.43		19,750.21
CSEA Ins		33.87		67.74		67.74		304.83
Disability		133.00		266.00		266.00		1,083.00
CSEA Dues		1,189.66		2,379.32		2,379.32		10,846.19
Post Tax SCP		60.93		121.86		121.86		548.37
Pearl Carroll		15.65		31.30		31.30		140.85
Met Life		500.00		1,000.00		1,000.00		34,500.00
<b>Total Deductions:</b>		<b>17,103.29</b>		<b>34,266.64</b>		<b>34,266.64</b>		<b>176,958.78</b>
<b>Netpay:</b>		<b>96,472.37</b>		<b>208,261.75</b>		<b>208,261.75</b>		<b>902,630.03</b>
<b>Employer Taxes:</b>								
SOC SEC ER		8,781.14		18,720.25		18,720.25		83,962.69
MED ER		2,053.66		4,378.12		4,378.12		19,636.43
<b>Total Employer Taxes:</b>		<b>10,834.80</b>		<b>23,098.37</b>		<b>23,098.37</b>		<b>103,599.12</b>



<b>Client ID:</b> 21SSL - Smithtown Special Library District	<b>LABOR ALLOCATION SUMMARY</b>	<b>Period Begin Date:</b> 4/5/2025
<b>Pay Group:</b> FT	Smithtown Special Library District	<b>Period End Date:</b> 4/18/2025
<b>Check Date:</b> 4/25/2025		<b>Pay Period:</b> 9
<b>Run Date:</b> 4/22/2025	Run Number: 218	<b>Payroll Type:</b> Regular Payroll
Group By: Position Category		

	Current		Month To Date		Quarter To Date		Year To Date	
	Hours	Dollars	Hours	Dollars	Hours	Dollars	Hours	Dollars
<b>Position Category(5 - Custodial Full Time) Totals</b>								
<b>Pays:</b>								
Holiday							42.00	1,583.41
Regular	56.00	2,118.80	126.00	4,767.30	126.00	4,767.30	473.58	17,903.34
Sick	7.00	264.85	7.00	264.85	7.00	264.85	37.50	1,418.56
Vacation							42.00	1,589.10
Personal							7.43	279.36
Jury Duty							7.00	264.85
Comp Time	7.00	264.85	7.00	264.85	7.00	264.85	14.99	567.02
Medical Screen							2.50	94.59
Snow Day							3.00	113.50
Longevity REG				750.00		750.00		750.00
<b>Total Gross Pay:</b>	<b>70.00</b>	<b>2,648.50</b>	<b>140.00</b>	<b>6,047.00</b>	<b>140.00</b>	<b>6,047.00</b>	<b>630.00</b>	<b>24,563.73</b>
<b>Employee Taxes:</b>								
SOC SEC EE		164.21		374.91		374.91		1,522.95
MED EE		38.40		87.68		87.68		356.17
FEDERAL WH		220.55		450.33		450.33		1,991.44
NEW YORK WH		122.52		263.40		263.40		1,119.79
<b>Total Employee Taxes:</b>		<b>545.68</b>		<b>1,176.32</b>		<b>1,176.32</b>		<b>4,990.35</b>
<b>Deductions:</b>								
CSEA Benefit Fd		8.00		16.00		16.00		72.00
CSEA Dues		34.99		69.98		69.98		313.89
<b>Total Deductions:</b>		<b>42.99</b>		<b>85.98</b>		<b>85.98</b>		<b>385.89</b>
<b>Netpay:</b>		<b>2,059.83</b>		<b>4,784.70</b>		<b>4,784.70</b>		<b>19,187.49</b>
<b>Employer Taxes:</b>								
SOC SEC ER		164.21		374.91		374.91		1,522.95
MED ER		38.40		87.68		87.68		356.17
<b>Total Employer Taxes:</b>		<b>202.61</b>		<b>462.59</b>		<b>462.59</b>		<b>1,879.12</b>

<b>Client ID:</b> 21SSL - Smithtown Special Library District	<b>LABOR ALLOCATION SUMMARY</b>	<b>Period Begin Date:</b> 4/5/2025
<b>Pay Group:</b> FT	Smithtown Special Library District	<b>Period End Date:</b> 4/18/2025
<b>Check Date:</b> 4/25/2025		<b>Pay Period:</b> 9
<b>Run Date:</b> 4/22/2025	Run Number: 218	<b>Payroll Type:</b> Regular Payroll
Group By: Position Category		

	Current		Month To Date		Quarter To Date		Year To Date	
	Hours	Dollars	Hours	Dollars	Hours	Dollars	Hours	Dollars
<b>Position Category(7 - Messenger / Groundskeeper) Totals</b>								
<b>Pays:</b>								
Sunday	4.50	130.49	13.50	391.48	13.50	391.48	63.00	1,821.80
Holiday							42.00	804.01
Regular	63.00	1,217.94	130.50	2,522.88	130.50	2,522.88	541.50	10,446.13
Sick	7.00	135.33	7.00	135.33	7.00	135.33	21.00	405.98
Personal			2.50	48.33	2.50	48.33	4.11	78.84
Comp Time							16.39	315.95
Snow Day							5.00	96.66
<b>Total Gross Pay:</b>	<b>74.50</b>	<b>1,483.76</b>	<b>153.50</b>	<b>3,098.02</b>	<b>153.50</b>	<b>3,098.02</b>	<b>693.00</b>	<b>13,969.37</b>
<b>Employee Taxes:</b>								
SOC SEC EE		91.99		192.08		192.08		866.10
MED EE		21.52		44.93		44.93		202.56
FEDERAL WH		94.31		203.81		203.81		920.41
NEW YORK WH		57.51		122.20		122.20		551.46
<b>Total Employee Taxes:</b>		<b>265.33</b>		<b>563.02</b>		<b>563.02</b>		<b>2,540.53</b>
<b>Deductions:</b>								
NYS Retirement		44.51		92.94		92.94		419.08
CSEA Benefit Fd		8.00		16.00		16.00		72.00
<b>Total Deductions:</b>		<b>52.51</b>		<b>108.94</b>		<b>108.94</b>		<b>491.08</b>
<b>Netpay:</b>		<b>1,165.92</b>		<b>2,426.06</b>		<b>2,426.06</b>		<b>10,937.76</b>
<b>Employer Taxes:</b>								
SOC SEC ER		91.99		192.08		192.08		866.10
MED ER		21.52		44.93		44.93		202.56
<b>Total Employer Taxes:</b>		<b>113.51</b>		<b>237.01</b>		<b>237.01</b>		<b>1,068.66</b>

<b>Client ID:</b> 21SSL - Smithtown Special Library District		<b>LABOR ALLOCATION SUMMARY</b>		<b>Period Begin Date:</b> 4/5/2025	
<b>Pay Group:</b> FT		Smithtown Special Library District		<b>Period End Date:</b> 4/18/2025	
<b>Check Date:</b> 4/25/2025				<b>Pay Period:</b> 9	
<b>Run Date:</b> 4/22/2025		Run Number: 218		<b>Payroll Type:</b> Regular Payroll	
Group By: Position Category					

	Current		Month To Date		Quarter To Date		Year To Date	
	Hours	Dollars	Hours	Dollars	Hours	Dollars	Hours	Dollars
<b>Grand Totals</b>								
<b>Pays:</b>								
Sunday	92.50	5,699.56	189.50	11,806.70	189.50	11,806.70	758.25	46,214.23
Holiday							2,675.37	129,164.51
Regular	3,529.95	169,842.66	7,094.85	344,142.54	7,094.85	344,142.54	29,907.28	1,456,331.98
Sick	191.81	8,713.19	389.11	17,618.02	389.11	17,618.02	1,830.26	83,026.86
Vacation	402.12	21,454.44	661.19	32,565.06	661.19	32,565.06	2,457.62	117,255.51
Personal	46.13	2,103.35	85.21	3,719.44	85.21	3,719.44	518.55	24,069.62
Jury Duty	7.00	141.18	7.00	141.18	7.00	141.18	35.00	1,283.71
Bereavement Ear	35.00	1,976.38	35.00	1,976.38	35.00	1,976.38	147.00	6,985.25
Comp Time	39.24	1,725.38	163.31	7,540.31	163.31	7,540.31	709.79	33,389.37
Call Back	2.50	117.77	2.50	117.77	2.50	117.77	2.50	117.77
Stipend		1,300.00		1,300.00		1,300.00		2,600.00
NYS CP			21.00	1,185.83	21.00	1,185.83	77.00	4,017.29
Travel	1.75	78.87	2.33	106.13	2.33	106.13	24.41	1,102.61
Meetings	13.50	803.25	72.25	4,590.75	72.25	4,590.75	190.63	10,668.66
Medical Screen	3.50	193.91	8.75	479.55	8.75	479.55	21.00	1,256.53
Overtime Reg							11.00	626.60
Vacation NR							179.30	10,124.73
Snow Day							97.75	4,606.25
Sick NR							783.40	44,237.11
Longevity REG		1,250.00		31,916.68		31,916.68		31,916.68
<b>Total Gross Pay:</b>	<b>4,365.00</b>	<b>215,399.94</b>	<b>8,732.00</b>	<b>459,206.34</b>	<b>8,732.00</b>	<b>459,206.34</b>	<b>40,426.11</b>	<b>2,008,995.27</b>
<b>Employee Taxes:</b>								
SOC SEC EE		12,574.33		26,909.79		26,909.79		118,235.37
MED EE		2,940.80		6,293.46		6,293.46		27,651.82
FEDERAL WH		24,218.99		50,209.60		50,209.60		221,426.12
NEW YORK WH		9,803.66		20,598.37		20,598.37		92,012.42
<b>Total Employee Taxes:</b>		<b>49,537.78</b>		<b>104,011.22</b>		<b>104,011.22</b>		<b>459,325.73</b>
<b>Deductions:</b>								
Medical Pre-tax		12,568.20		25,136.40		25,136.40		101,811.00
Aflac		20.25		40.50		40.50		162.00
NYS Retirement		3,319.87		6,880.70		6,880.70		28,932.24
Retirement Loan		775.61		1,551.22		1,551.22		8,133.74
AXA Equitable		2,798.00		5,546.00		5,546.00		24,782.00
CSEA Benefit Fd		478.00		956.00		956.00		4,342.00
NYS Def Comp		4,997.89		9,993.05		9,993.05		44,879.96
CSEA Ins		93.77		187.54		187.54		843.93
Disability		199.50		399.00		399.00		1,596.00
CSEA Dues		1,769.50		3,539.00		3,539.00		16,039.16
Post Tax SCP		60.93		121.86		121.86		548.37
Pearl Carroll		40.44		80.88		80.88		363.96
Met Life		620.00		1,240.00		1,240.00		35,580.00
<b>Total Deductions:</b>		<b>27,741.96</b>		<b>55,672.15</b>		<b>55,672.15</b>		<b>268,014.36</b>
<b>Netpay:</b>		<b>138,120.20</b>		<b>299,522.97</b>		<b>299,522.97</b>		<b>1,281,655.18</b>
<b>Employer Taxes:</b>								
SOC SEC ER		12,574.33		26,909.79		26,909.79		118,235.37
MED ER		2,940.80		6,293.46		6,293.46		27,651.82
<b>Total Employer Taxes:</b>		<b>15,515.13</b>		<b>33,203.25</b>		<b>33,203.25</b>		<b>145,887.19</b>

O.K. RZ  
16 APR 25

PT PR# 9 Dated 4/25/25

<b>Client ID:</b> 21SSL - Smithtown Special Library District		<b>PAYROLL SUMMARY</b>	<b>Period Begin Date:</b> 4/5/2025
<b>Pay Group:</b> PT		Smithtown Special Library District	<b>Period End Date:</b> 4/18/2025
<b>Check Date:</b> 4/25/2025			<b>Pay Period:</b> 9
<b>Run Date:</b> 4/22/2025      Run Number: 219			<b>Payroll Type:</b> Regular Payroll

\*\*\* PAYROLL FUNDING \*\*\*

Debit Type	Bank Name	Transit Routing #	Bank Account #	Counts	Amount	ACH Debit
Checks					\$0.00	\$0.00
Direct Deposits	M & T BANK	*****0046	*****9349	84	\$0.00	\$54,695.62
<b>Totals:</b>				<b>84</b>	<b>\$0.00</b>	<b>\$54,695.62</b>
Tax Liabilities	M & T BANK	*****0046	*****9349		\$0.00	\$16,611.25
Third Party Checks					\$0.00	\$0.00
Third Party Electronic Payment	M & T BANK	*****0046	*****9349		\$0.00	\$0.00
Payroll Billing	M & T BANK	*****0046	*****9349		\$0.00	\$275.52
<b>Totals:</b>					<b>\$0.00</b>	<b>\$16,886.77</b>
<b>Total ACH Debit:</b>						<b>Impound Date: 4/24/2025      \$71,582.39</b>
<b>Total Payroll Funding (all items):</b>						<b>\$71,582.39</b>

\*\*\* PAYROLL TOTALS \*\*\*

Payroll Totals		Totals By Check Type		Counts By Check Type		Employee Counts	
Net Pay Checks	\$0.00	Total Live Checks	\$0.00	Total Live Checks	0	Active Employees Paid	83
Direct Deposits	\$54,695.62	Additional Checks	\$0.00	Additional Checks	0	Inactive Employees Paid	0
<b>**** Total Net Payroll</b>	<b>\$54,695.62</b>	Manual Checks	\$0.00	Manual Checks	0	Terminated Employees Paid	0
		Void Checks/Direct Deposits	\$0.00	Void Checks	0	Total Employees Paid	83
Total Taxes	\$16,611.25	Third Party Sick Checks	\$0.00	Third Party Sick Checks	0	Active Employee Count	84
<b>**** Total Payroll</b>	<b>\$71,306.87</b>	Adjustments	\$0.00	Adjustments	0	Inactive Employee Count	0
		Direct Deposits (84)	\$54,695.62	Vouchers (Direct Deposit)	83	Terminated Employee Count	63
Payroll Adjustments	\$0.00	Total Third Party Pays	\$0.00	Total Third Party Payments	0	Total Employee Count	147
<b>**** Adjusted Total</b>	<b>\$71,306.87</b>	Total Third Party Void Checks	\$0.00	Total Third Party Voids	0	Employees Paid this Month	84
				Zero Net Checks	0	Active Employees this Month	84
						Employees with W2 Data	85
						Active Employees Not Paid	1
						Active (Hired) EEs Not Paid	0

O.K. RL  
22 Apr 25

Client ID: 21SSL - Smithtown Special Library District

Pay Group: PT

Check Date: 4/25/2025

Run Date: 4/22/2025 Run Number: 219

## PAYROLL SUMMARY

Smithtown Special Library District

Period Begin Date: 4/5/2025

Period End Date: 4/18/2025

Pay Period: 9

Payroll Type: Regular Payroll

## \*\*\* PAYROLL TAXES \*\*\*

	CURRENT		MTD		QTD		YTD	
	Wages	Taxes	Wages	Taxes	Wages	Taxes	Wages	Taxes
<b>Federal Deposits</b>								
FEDERAL WH	67,051.08	3,985.49	143,841.61	8,546.36	143,841.61	8,546.36	607,507.63	34,888.36
MED EE (1.450000%)	67,947.13	985.24	145,721.66	2,112.99	145,721.66	2,112.99	615,573.23	8,925.80
MED ER (1.450000%)	67,947.13	985.24	145,721.66	2,112.99	145,721.66	2,112.99	615,573.23	8,925.80
SOC SEC EE (6.200000%)	67,947.13	4,212.75	145,721.66	9,034.73	145,721.66	9,034.73	615,573.23	38,165.54
SOC SEC ER (6.200000%)	67,947.13	4,212.75	145,721.66	9,034.73	145,721.66	9,034.73	615,573.23	38,165.54
<b>Total Federal Deposits</b>		<b>14,381.47</b>		<b>30,841.80</b>		<b>30,841.80</b>		<b>129,071.04</b>
<b>State/Local Employee Tax</b>								
NEW YORK WH	67,912.03	2,229.78	145,651.46	4,797.83	145,651.46	4,797.83	615,325.42	19,817.72
<b>Total State/Local Employee Tax</b>		<b>2,229.78</b>		<b>4,797.83</b>		<b>4,797.83</b>		<b>19,817.72</b>
<b>Total Taxes</b>		<b>16,611.25</b>		<b>35,639.63</b>		<b>35,639.63</b>		<b>148,888.76</b>

Employer Tax	CURRENT		MTD		QTD		YTD	
	Wages	Taxes	Wages	Taxes	Wages	Taxes	Wages	Taxes
MED ER (1.450000%)	67,947.13	985.24	145,721.66	2,112.99	145,721.66	2,112.99	615,573.23	8,925.80
SOC SEC ER (6.200000%)	67,947.13	4,212.75	145,721.66	9,034.73	145,721.66	9,034.73	615,573.23	38,165.54
Total Employer Tax	5,197.99		11,147.72		11,147.72		47,091.34	

Tax Agency Id's		
State	Tax Agency	Tax Id
Federal	Internal Revenue Service	11-6042380
New York	NY-NYC-Yonk - EE W/H	116042380

*** EARNINGS & DEDUCTIONS ***								
	CURRENT		MTD		QTD		YTD	
Earnings	Hrs/Units	Dollars	Hrs/Units	Dollars	Hrs/Units	Dollars	Hrs/Units	Dollars
Sunday	37.28	1,706.59	66.28	3,025.65	66.28	3,025.65	268.78	12,458.57
Holiday	0.00	0.00	0.00	0.00	0.00	0.00	1,271.50	33,335.13
Regular	2,187.76	58,342.10	4,330.28	114,554.03	4,330.28	114,554.03	18,298.74	479,586.71
Sick	86.00	2,485.11	164.00	5,246.06	164.00	5,246.06	655.88	22,570.51
Vacation	123.07	4,402.82	248.57	8,799.15	248.57	8,799.15	1,169.19	37,453.12
Personal	10.00	276.51	20.50	553.78	20.50	553.78	232.36	6,538.64
Jury Duty	0.00	0.00	0.00	0.00	0.00	0.00	5.00	83.75
Bereavement Ear	0.00	0.00	10.00	214.02	10.00	214.02	48.00	1,121.53
Comp Time	13.85	371.00	47.10	1,248.26	47.10	1,248.26	191.07	5,089.01
Call Back	0.00	0.00	0.00	0.00	0.00	0.00	6.00	133.14
Snow Removal	0.00	0.00	0.00	0.00	0.00	0.00	30.00	849.90
NYS CP	0.00	0.00	22.75	381.06	22.75	381.06	45.75	1,045.22
Travel	0.00	0.00	0.00	0.00	0.00	0.00	0.77	26.15
Meetings	0.00	0.00	2.00	70.66	2.00	70.66	9.50	335.64
Sunday Reg	16.00	296.00	31.88	561.99	31.88	561.99	119.88	2,034.99
Medical Screen	4.00	67.00	4.00	67.00	4.00	67.00	16.00	477.82
Retro Pay	0.00	0.00	0.00	0.00	0.00	0.00	4.00	97.96
Snow Day	0.00	0.00	0.00	0.00	0.00	0.00	55.25	1,335.44
Longevity REG	0.00	0.00	0.00	11,000.00	0.00	11,000.00	0.00	11,000.00
<b>Total Earnings</b>	<b>2,477.96</b>	<b>67,947.13</b>	<b>4,947.36</b>	<b>145,721.66</b>	<b>4,947.36</b>	<b>145,721.66</b>	<b>22,427.67</b>	<b>615,573.23</b>
<b>Memo Calculations</b>	Hrs/Units	Dollars	Hrs/Units	Dollars	Hrs/Units	Dollars	Hrs/Units	Dollars
MemoSundayHours	53.28	0.00	97.66	0.00	97.66	0.00	342.16	0.00
<b>Total Memo Calculations</b>	<b>53.28</b>	<b>0.00</b>	<b>97.66</b>	<b>0.00</b>	<b>97.66</b>	<b>0.00</b>	<b>342.16</b>	<b>0.00</b>
<b>Deductions</b>		Dollars		Dollars		Dollars		Dollars
NYS Retirement		860.95		1,809.85		1,809.85		7,817.79
CSEA Benefit Fd		60.86		121.72		121.72		527.34
NYS Def Comp		35.10		70.20		70.20		247.81
Disability		80.75		161.50		161.50		646.00
CSEA Dues		800.59		1,601.18		1,601.18		7,326.74
Post Tax SCP		0.00		0.00		0.00		58.35
<b>Total Deductions</b>		<b>1,838.25</b>		<b>3,764.45</b>		<b>3,764.45</b>		<b>16,624.03</b>

^Hrs/Units = Units (Units not included in Totals)

<b>Client ID:</b> 21SSL - Smithtown Special Library District	<b>LABOR ALLOCATION SUMMARY</b>	<b>Period Begin Date:</b> 4/5/2025
<b>Pay Group:</b> PT	Smithtown Special Library District	<b>Period End Date:</b> 4/18/2025
<b>Check Date:</b> 4/25/2025		<b>Pay Period:</b> 9
<b>Run Date:</b> 4/22/2025	Run Number: 219	<b>Payroll Type:</b> Regular Payroll
Group By: Position Category		

	Current		Month To Date		Quarter To Date		Year To Date	
	Hours	Dollars	Hours	Dollars	Hours	Dollars	Hours	Dollars
<b>Position Category(2 - Clerical Part Time) Totals</b>								
<b>Pays:</b>								
Sunday	16.00	737.29	32.00	1,441.46	32.00	1,441.46	136.50	6,132.53
Holiday							555.50	14,707.21
Regular	855.15	23,904.09	1,729.40	47,548.39	1,729.40	47,548.39	7,501.23	204,099.55
Sick	81.00	2,309.61	138.00	4,161.27	138.00	4,161.27	366.20	10,615.97
Vacation	70.94	2,159.48	157.44	4,722.57	157.44	4,722.57	728.26	21,141.76
Personal	6.00	126.54	16.50	403.81	16.50	403.81	141.82	3,677.82
Bereavement Ear			10.00	214.02	10.00	214.02	33.00	863.58
Comp Time	4.35	89.93	23.60	660.23	23.60	660.23	86.68	2,441.52
NYS CP							23.00	664.16
Travel							0.25	5.46
Medical Screen							4.00	131.55
Retro Pay							1.00	32.71
Snow Day							18.00	487.75
Longevity REG				5,500.00		5,500.00		5,500.00
<b>Total Gross Pay:</b>	<b>1,033.44</b>	<b>29,326.94</b>	<b>2,106.94</b>	<b>64,651.75</b>	<b>2,106.94</b>	<b>64,651.75</b>	<b>9,595.44</b>	<b>270,501.57</b>
<b>Employee Taxes:</b>								
SOC SEC EE		1,818.29		4,008.40		4,008.40		16,771.10
MED EE		425.22		937.45		937.45		3,922.26
FEDERAL WH		1,685.58		3,641.93		3,641.93		14,711.02
NEW YORK WH		1,017.38		2,207.61		2,207.61		9,033.94
<b>Total Employee Taxes:</b>		<b>4,946.47</b>		<b>10,795.39</b>		<b>10,795.39</b>		<b>44,438.32</b>
<b>Deductions:</b>								
NYS Retirement		448.51		997.14		997.14		4,019.72
CSEA Benefit Fd		25.33		50.66		50.66		227.97
Disability		38.00		76.00		76.00		304.00
CSEA Dues		487.30		974.60		974.60		4,444.17
Post Tax SCP								58.35
<b>Total Deductions:</b>		<b>999.14</b>		<b>2,098.40</b>		<b>2,098.40</b>		<b>9,054.21</b>
<b>Netpay:</b>		<b>23,381.33</b>		<b>51,757.96</b>		<b>51,757.96</b>		<b>217,009.04</b>
<b>Employer Taxes:</b>								
SOC SEC ER		1,818.29		4,008.40		4,008.40		16,771.10
MED ER		425.22		937.45		937.45		3,922.26
<b>Total Employer Taxes:</b>		<b>2,243.51</b>		<b>4,945.85</b>		<b>4,945.85</b>		<b>20,693.36</b>

O.F. - RR  
22 APR 25



<b>Client ID:</b> 21SSL - Smithtown Special Library District	<b>LABOR ALLOCATION SUMMARY</b>	<b>Period Begin Date:</b> 4/5/2025
<b>Pay Group:</b> PT	Smithtown Special Library District	<b>Period End Date:</b> 4/18/2025
<b>Check Date:</b> 4/25/2025		<b>Pay Period:</b> 9
<b>Run Date:</b> 4/22/2025	Run Number: 219	<b>Payroll Type:</b> Regular Payroll
Group By: Position Category		

	Current		Month To Date		Quarter To Date		Year To Date	
	Hours	Dollars	Hours	Dollars	Hours	Dollars	Hours	Dollars
<b>Position Category(4 - Librarian Part Time) Totals</b>								
<b>Pays:</b>								
Sunday	8.00	527.38	12.00	842.78	12.00	842.78	56.00	3,796.48
Holiday							180.00	7,609.17
Regular	323.87	14,037.41	637.87	27,308.41	637.87	27,308.41	2,628.42	112,143.97
Sick			17.00	816.97	17.00	816.97	211.07	10,329.71
Vacation	47.13	2,067.84	81.13	3,725.58	81.13	3,725.58	275.12	11,994.71
Personal	4.00	149.97	4.00	149.97	4.00	149.97	36.78	1,543.19
Comp Time	5.00	206.19	8.00	325.56	8.00	325.56	16.61	663.50
Travel							0.52	20.69
Meetings			2.00	70.66	2.00	70.66	9.50	335.64
Medical Screen							4.00	210.27
Snow Day							6.00	258.20
Longevity REG				3,750.00		3,750.00		3,750.00
<b>Total Gross Pay:</b>	<b>388.00</b>	<b>16,988.79</b>	<b>762.00</b>	<b>36,989.93</b>	<b>762.00</b>	<b>36,989.93</b>	<b>3,424.02</b>	<b>152,655.53</b>
<b>Employee Taxes:</b>								
SOC SEC EE		1,053.31		2,293.38		2,293.38		9,464.64
MED EE		246.35		536.37		536.37		2,213.50
FEDERAL WH		1,211.85		2,636.36		2,636.36		10,760.02
NEW YORK WH		681.80		1,453.93		1,453.93		6,090.77
<b>Total Employee Taxes:</b>		<b>3,193.31</b>		<b>6,920.04</b>		<b>6,920.04</b>		<b>28,528.93</b>
<b>Deductions:</b>								
NYS Retirement		276.46		546.55		546.55		2,552.70
CSEA Benefit Fd		35.53		71.06		71.06		299.37
Disability		23.75		47.50		47.50		190.00
CSEA Dues		259.01		518.02		518.02		2,314.61
<b>Total Deductions:</b>		<b>594.75</b>		<b>1,183.13</b>		<b>1,183.13</b>		<b>5,356.68</b>
<b>Netpay:</b>		<b>13,200.73</b>		<b>28,886.76</b>		<b>28,886.76</b>		<b>118,769.92</b>
<b>Employer Taxes:</b>								
SOC SEC ER		1,053.31		2,293.38		2,293.38		9,464.64
MED ER		246.35		536.37		536.37		2,213.50
<b>Total Employer Taxes:</b>		<b>1,299.66</b>		<b>2,829.75</b>		<b>2,829.75</b>		<b>11,678.14</b>

<b>Client ID:</b> 21SSL - Smithtown Special Library District	<b>LABOR ALLOCATION SUMMARY</b>	<b>Period Begin Date:</b> 4/5/2025
<b>Pay Group:</b> PT	Smithtown Special Library District	<b>Period End Date:</b> 4/18/2025
<b>Check Date:</b> 4/25/2025		<b>Pay Period:</b> 9
<b>Run Date:</b> 4/22/2025	Run Number: 219	<b>Payroll Type:</b> Regular Payroll
Group By: Position Category		

	Current		Month To Date		Quarter To Date		Year To Date	
	Hours	Dollars	Hours	Dollars	Hours	Dollars	Hours	Dollars
<b>Position Category(6 - Custodial Part Time) Totals</b>								
<b>Pays:</b>								
Sunday	13.28	441.92	22.28	741.41	22.28	741.41	76.28	2,529.56
Holiday							183.00	4,966.02
Regular	319.25	8,496.71	616.25	16,468.46	616.25	16,468.46	2,487.32	65,689.62
Sick	5.00	175.50	9.00	267.82	9.00	267.82	41.18	994.69
Vacation	5.00	175.50	10.00	351.00	10.00	351.00	123.56	3,618.89
Personal							46.44	1,197.14
Comp Time							32.50	1,034.06
Call Back							6.00	133.14
Snow Removal							27.00	793.04
Retro Pay							3.00	65.25
Snow Day							6.75	157.22
Longevity REG				1,750.00		1,750.00		1,750.00
<b>Total Gross Pay:</b>	<b>342.53</b>	<b>9,289.63</b>	<b>657.53</b>	<b>19,578.69</b>	<b>657.53</b>	<b>19,578.69</b>	<b>3,033.03</b>	<b>82,928.63</b>
<b>Employee Taxes:</b>								
SOC SEC EE		575.95		1,213.88		1,213.88		5,141.57
MED EE		134.71		283.90		283.90		1,202.47
FEDERAL WH		736.41		1,582.41		1,582.41		6,519.93
NEW YORK WH		373.00		828.09		828.09		3,383.20
<b>Total Employee Taxes:</b>		<b>1,820.07</b>		<b>3,908.28</b>		<b>3,908.28</b>		<b>16,247.17</b>
<b>Deductions:</b>								
NYS Def Comp		35.10		70.20		70.20		247.81
Disability		19.00		38.00		38.00		152.00
CSEA Dues		54.28		108.56		108.56		483.17
<b>Total Deductions:</b>		<b>108.38</b>		<b>216.76</b>		<b>216.76</b>		<b>882.98</b>
<b>Netpay:</b>		<b>7,361.18</b>		<b>15,453.65</b>		<b>15,453.65</b>		<b>65,798.48</b>
<b>Employer Taxes:</b>								
SOC SEC ER		575.95		1,213.88		1,213.88		5,141.57
MED ER		134.71		283.90		283.90		1,202.47
<b>Total Employer Taxes:</b>		<b>710.66</b>		<b>1,497.78</b>		<b>1,497.78</b>		<b>6,344.04</b>

<b>Client ID:</b> 21SSL - Smithtown Special Library District	<b>LABOR ALLOCATION SUMMARY</b>	<b>Period Begin Date:</b> 4/5/2025
<b>Pay Group:</b> PT	Smithtown Special Library District	<b>Period End Date:</b> 4/18/2025
<b>Check Date:</b> 4/25/2025		<b>Pay Period:</b> 9
<b>Run Date:</b> 4/22/2025	Run Number: 219	<b>Payroll Type:</b> Regular Payroll
Group By: Position Category		

	Current		Month To Date		Quarter To Date		Year To Date	
	Hours	Dollars	Hours	Dollars	Hours	Dollars	Hours	Dollars
<b>Position Category(7 - Messenger / Groundskeeper) Totals</b>								
<b>Pays:</b>								
Holiday							33.00	588.96
Regular	54.59	949.49	100.61	1,739.93	100.61	1,739.93	371.56	6,436.88
Sick							37.43	630.14
Vacation							16.43	269.18
Personal							6.14	101.31
Bereavement Ear							15.00	257.95
Comp Time			3.00	51.59	3.00	51.59	3.00	51.59
Snow Removal							3.00	56.86
Snow Day							2.00	34.39
<b>Total Gross Pay:</b>	<b>54.59</b>	<b>949.49</b>	<b>103.61</b>	<b>1,791.52</b>	<b>103.61</b>	<b>1,791.52</b>	<b>487.56</b>	<b>8,427.26</b>
<b>Employee Taxes:</b>								
SOC SEC EE		58.88		111.07		111.07		522.49
MED EE		13.77		25.99		25.99		122.20
NEW YORK WH		18.75		38.51		38.51		195.41
<b>Total Employee Taxes:</b>		<b>91.40</b>		<b>175.57</b>		<b>175.57</b>		<b>840.10</b>
<b>Deductions:</b>								
CSEA Dues								84.79
<b>Total Deductions:</b>								<b>84.79</b>
<b>Netpay:</b>		<b>858.09</b>		<b>1,615.95</b>		<b>1,615.95</b>		<b>7,502.37</b>
<b>Employer Taxes:</b>								
SOC SEC ER		58.88		111.07		111.07		522.49
MED ER		13.77		25.99		25.99		122.20
<b>Total Employer Taxes:</b>		<b>72.65</b>		<b>137.06</b>		<b>137.06</b>		<b>644.69</b>

<b>Client ID:</b> 21SSL - Smithtown Special Library District	<b>LABOR ALLOCATION SUMMARY</b>	<b>Period Begin Date:</b> 4/5/2025
<b>Pay Group:</b> PT	Smithtown Special Library District	<b>Period End Date:</b> 4/18/2025
<b>Check Date:</b> 4/25/2025		<b>Pay Period:</b> 9
<b>Run Date:</b> 4/22/2025	Run Number: 219	<b>Payroll Type:</b> Regular Payroll
Group By: Position Category		

	Current		Month To Date		Quarter To Date		Year To Date	
	Hours	Dollars	Hours	Dollars	Hours	Dollars	Hours	Dollars
<b>Position Category(8 - Pages) Totals</b>								
<b>Pays:</b>								
Holiday							320.00	5,463.77
Regular	634.90	10,954.40	1,246.15	21,488.84	1,246.15	21,488.84	5,310.21	91,216.69
Vacation							25.82	428.58
Personal							1.18	19.18
Jury Duty							5.00	83.75
Comp Time	4.50	74.88	12.50	210.88	12.50	210.88	52.28	898.34
NYS CP			22.75	381.06	22.75	381.06	22.75	381.06
Sunday Reg	16.00	296.00	31.88	561.99	31.88	561.99	119.88	2,034.99
Medical Screen	4.00	67.00	4.00	67.00	4.00	67.00	8.00	136.00
Snow Day							22.50	397.88
<b>Total Gross Pay:</b>	<b>659.40</b>	<b>11,392.28</b>	<b>1,317.28</b>	<b>22,709.77</b>	<b>1,317.28</b>	<b>22,709.77</b>	<b>5,887.62</b>	<b>101,060.24</b>
<b>Employee Taxes:</b>								
SOC SEC EE		706.32		1,408.00		1,408.00		6,265.74
MED EE		165.19		329.28		329.28		1,465.37
FEDERAL WH		351.65		685.66		685.66		2,897.39
NEW YORK WH		138.85		269.69		269.69		1,114.40
<b>Total Employee Taxes:</b>		<b>1,362.01</b>		<b>2,692.63</b>		<b>2,692.63</b>		<b>11,742.90</b>
<b>Deductions:</b>								
NYS Retirement		135.98		266.16		266.16		1,245.37
<b>Total Deductions:</b>		<b>135.98</b>		<b>266.16</b>		<b>266.16</b>		<b>1,245.37</b>
<b>Netpay:</b>		<b>9,894.29</b>		<b>19,750.98</b>		<b>19,750.98</b>		<b>88,071.97</b>
<b>Employer Taxes:</b>								
SOC SEC ER		706.32		1,408.00		1,408.00		6,265.74
MED ER		165.19		329.28		329.28		1,465.37
<b>Total Employer Taxes:</b>		<b>871.51</b>		<b>1,737.28</b>		<b>1,737.28</b>		<b>7,731.11</b>

<b>Client ID:</b> 21SSL - Smithtown Special Library District	<b>LABOR ALLOCATION SUMMARY</b>	<b>Period Begin Date:</b> 4/5/2025
<b>Pay Group:</b> PT	Smithtown Special Library District	<b>Period End Date:</b> 4/18/2025
<b>Check Date:</b> 4/25/2025		<b>Pay Period:</b> 9
<b>Run Date:</b> 4/22/2025	Run Number: 219	<b>Payroll Type:</b> Regular Payroll
Group By: Position Category		

	Current		Month To Date		Quarter To Date		Year To Date	
	Hours	Dollars	Hours	Dollars	Hours	Dollars	Hours	Dollars
<b>Grand Totals</b>								
<b>Pays:</b>								
Sunday	37.28	1,706.59	66.28	3,025.65	66.28	3,025.65	268.78	12,458.57
Holiday							1,271.50	33,335.13
Regular	2,187.76	58,342.10	4,330.28	114,554.03	4,330.28	114,554.03	18,298.74	479,586.71
Sick	86.00	2,485.11	164.00	5,246.06	164.00	5,246.06	655.88	22,570.51
Vacation	123.07	4,402.82	248.57	8,799.15	248.57	8,799.15	1,169.19	37,453.12
Personal	10.00	276.51	20.50	553.78	20.50	553.78	232.36	6,538.64
Jury Duty							5.00	83.75
Bereavement Ear			10.00	214.02	10.00	214.02	48.00	1,121.53
Comp Time	13.85	371.00	47.10	1,248.26	47.10	1,248.26	191.07	5,089.01
Call Back							6.00	133.14
Snow Removal							30.00	849.90
NYS CP			22.75	381.06	22.75	381.06	45.75	1,045.22
Travel							0.77	26.15
Meetings			2.00	70.66	2.00	70.66	9.50	335.64
Sunday Reg	16.00	296.00	31.88	561.99	31.88	561.99	119.88	2,034.99
Medical Screen	4.00	67.00	4.00	67.00	4.00	67.00	16.00	477.82
Retro Pay							4.00	97.96
Snow Day							55.25	1,335.44
Longevity REG				11,000.00		11,000.00		11,000.00
<b>Total Gross Pay:</b>	<b>2,477.96</b>	<b>67,947.13</b>	<b>4,947.36</b>	<b>145,721.66</b>	<b>4,947.36</b>	<b>145,721.66</b>	<b>22,427.67</b>	<b>615,573.23</b>
<b>Employee Taxes:</b>								
SOC SEC EE		4,212.75		9,034.73		9,034.73		38,165.54
MED EE		985.24		2,112.99		2,112.99		8,925.80
FEDERAL WH		3,985.49		8,546.36		8,546.36		34,888.36
NEW YORK WH		2,229.78		4,797.83		4,797.83		19,817.72
<b>Total Employee Taxes:</b>		<b>11,413.26</b>		<b>24,491.91</b>		<b>24,491.91</b>		<b>101,797.42</b>
<b>Deductions:</b>								
NYS Retirement		860.95		1,809.85		1,809.85		7,817.79
CSEA Benefit Fd		60.86		121.72		121.72		527.34
NYS Def Comp		35.10		70.20		70.20		247.81
Disability		80.75		161.50		161.50		646.00
CSEA Dues		800.59		1,601.18		1,601.18		7,326.74
Post Tax SCP								58.35
<b>Total Deductions:</b>		<b>1,838.25</b>		<b>3,764.45</b>		<b>3,764.45</b>		<b>16,624.03</b>
<b>Netpay:</b>		<b>54,695.62</b>		<b>117,465.30</b>		<b>117,465.30</b>		<b>497,151.78</b>
<b>Employer Taxes:</b>								
SOC SEC ER		4,212.75		9,034.73		9,034.73		38,165.54
MED ER		985.24		2,112.99		2,112.99		8,925.80
<b>Total Employer Taxes:</b>		<b>5,197.99</b>		<b>11,147.72</b>		<b>11,147.72</b>		<b>47,091.34</b>

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FT PR# 10 Dated 5/9/25

<b>Client ID:</b> 21SSL - Smithtown Special Library District	<b>PAYROLL SUMMARY</b>	<b>Period Begin Date:</b> 4/19/2025
<b>Pay Group:</b> FT	Smithtown Special Library District	<b>Period End Date:</b> 5/2/2025
<b>Check Date:</b> 5/9/2025		<b>Pay Period:</b> 10
<b>Run Date:</b> 5/6/2025	Run Number: 220	<b>Payroll Type:</b> Regular Payroll

\*\*\* PAYROLL FUNDING \*\*\*

Debit Type	Bank Name	Transit Routing #	Bank Account #	Counts	Amount	ACH Debit
Checks					\$0.00	\$0.00
Direct Deposits	M & T BANK	*****0046	*****9349	63	\$0.00	\$134,439.53
<b>Totals:</b>				<b>63</b>	<b>\$0.00</b>	<b>\$134,439.53</b>
Tax Liabilities	M & T BANK	*****0046	*****9349		\$0.00	\$62,967.26
Third Party Checks					\$0.00	\$0.00
Third Party Electronic Payment	M & T BANK	*****0046	*****9349		\$0.00	\$0.00
Payroll Billing	M & T BANK	*****0046	*****9349		\$0.00	\$389.12
<b>Totals:</b>					<b>\$0.00</b>	<b>\$63,356.38</b>
<b>Total ACH Debit:</b>				<b>Impound Date: 5/8/2025</b>		<b>\$197,795.91</b>
<b>Total Payroll Funding (all items):</b>				<b>\$197,795.91</b>		

\*\*\* PAYROLL TOTALS \*\*\*

Payroll Totals		Totals By Check Type		Counts By Check Type		Employee Counts	
Net Pay Checks	\$0.00	Total Live Checks	\$0.00	Total Live Checks	0	Active Employees Paid	61
Direct Deposits	\$134,439.53	Additional Checks	\$0.00	Additional Checks	0	Inactive Employees Paid	0
<b>**** Total Net Payroll</b>	<b>\$134,439.53</b>	Manual Checks	\$0.00	Manual Checks	0	Terminated Employees Paid	0
		Void Checks/Direct Deposits	\$0.00	Void Checks	0	Total Employees Paid	61
Total Taxes	\$62,967.26	Third Party Sick Checks	\$0.00	Third Party Sick Checks	0	Active Employee Count	61
<b>**** Total Payroll</b>	<b>\$197,406.79</b>	Adjustments	\$0.00	Adjustments	0	Inactive Employee Count	0
		Direct Deposits (63)	\$134,439.53	Vouchers (Direct Deposit)	61	Terminated Employee Count	21
Payroll Adjustments	\$0.00	Total Third Party Pays	\$0.00	Total Third Party Payments	0	Total Employee Count	82
<b>**** Adjusted Total</b>	<b>\$197,406.79</b>	Total Third Party Void Checks	\$0.00	Total Third Party Voids	0	Employees Paid this Month	61
				Zero Net Checks	0	Active Employees this Month	61
						Employees with W2 Data	63
						Active Employees Not Paid	0
						Active (Hired) EEs Not Paid	0

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R2

FT - 197,795.91 +  
PT - 74,118.73 +  
271,914.64 \*  
Total

\*\*\* PAYROLL TAXES \*\*\*

	CURRENT		MTD		QTD		YTD	
Federal Deposits	Wages	Taxes	Wages	Taxes	Wages	Taxes	Wages	Taxes
FEDERAL WH	185,712.32	23,230.17	185,712.32	23,230.17	596,082.01	73,439.77	1,958,560.39	244,656.29
MED EE (1.450000%)	197,549.39	2,864.53	197,549.39	2,864.53	631,578.83	9,157.99	2,104,571.66	30,516.35
MED ER (1.450000%)	197,549.39	2,864.53	197,549.39	2,864.53	631,578.83	9,157.99	2,104,571.66	30,516.35
SOC SEC EE (6.200000%)	197,549.39	12,248.08	197,549.39	12,248.08	631,578.83	39,157.87	2,104,571.66	130,483.45
SOC SEC ER (6.200000%)	197,549.39	12,248.08	197,549.39	12,248.08	631,578.83	39,157.87	2,104,571.66	130,483.45
<b>Total Federal Deposits</b>		<b>53,455.39</b>		<b>53,455.39</b>		<b>170,071.49</b>		<b>566,655.89</b>
State/Local Employee Tax	Wages	Taxes	Wages	Taxes	Wages	Taxes	Wages	Taxes
NEW YORK WH	188,992.08	9,511.87	188,992.08	9,511.87	606,242.47	30,110.24	1,990,772.39	101,524.29
<b>Total State/Local Employee Tax</b>		<b>9,511.87</b>		<b>9,511.87</b>		<b>30,110.24</b>		<b>101,524.29</b>
<b>Total Taxes</b>		<b>62,967.26</b>		<b>62,967.26</b>		<b>200,181.73</b>		<b>668,180.18</b>

Employer Tax	CURRENT		MTD		QTD		YTD	
	Wages	Taxes	Wages	Taxes	Wages	Taxes	Wages	Taxes
MED ER (1.450000%)	197,549.39	2,864.53	197,549.39	2,864.53	631,578.83	9,157.99	2,104,571.66	30,516.35
SOC SEC ER (6.200000%)	197,549.39	12,248.08	197,549.39	12,248.08	631,578.83	39,157.87	2,104,571.66	130,483.45
Total Employer Tax	15,112.61		15,112.61		48,315.86		160,999.80	

Tax Agency Id's		
State	Tax Agency	Tax Id
Federal	Internal Revenue Service	11-6042380
New York	NY-NYC-Yonk - EE W/H	116042380



*** EARNINGS & DEDUCTIONS ***								
	CURRENT		MTD		QTD		YTD	
Earnings	Hrs/Units	Dollars	Hrs/Units	Dollars	Hrs/Units	Dollars	Hrs/Units	Dollars
Sunday	46.00	3,105.33	46.00	3,105.33	235.50	14,912.03	804.25	49,319.56
Holiday	0.00	0.00	0.00	0.00	0.00	0.00	2,675.37	129,164.51
Regular	3,626.65	177,682.71	3,626.65	177,682.71	10,721.50	521,825.25	33,533.93	1,634,014.69
Sick	196.05	9,540.96	196.05	9,540.96	585.16	27,158.98	2,026.31	92,567.82
Vacation	271.65	11,963.22	271.65	11,963.22	932.84	44,528.28	2,729.27	129,218.73
Personal	44.31	2,094.76	44.31	2,094.76	129.52	5,814.20	562.86	26,164.38
Jury Duty	0.00	0.00	0.00	0.00	7.00	141.18	35.00	1,283.71
Bereavement Ear	14.00	588.26	14.00	588.26	49.00	2,564.64	161.00	7,573.51
Comp Time	78.14	3,619.25	78.14	3,619.25	241.45	11,159.56	787.93	37,008.62
Call Back	0.00	0.00	0.00	0.00	2.50	117.77	2.50	117.77
Stipend	0.00	0.00	0.00	0.00	0.00	1,300.00	0.00	2,600.00
NYS CP	24.50	741.35	24.50	741.35	45.50	1,927.18	101.50	4,758.64
Travel	1.17	59.70	1.17	59.70	3.50	165.83	25.58	1,162.31
Meetings	13.53	742.30	13.53	742.30	85.78	5,333.05	204.16	11,410.96
Medical Screen	0.00	0.00	0.00	0.00	8.75	479.55	21.00	1,256.53
Overtime Reg	0.00	0.00	0.00	0.00	0.00	0.00	11.00	626.60
Vacation NR	0.00	0.00	0.00	0.00	0.00	0.00	179.30	10,124.73
Snow Day	0.00	0.00	0.00	0.00	0.00	0.00	97.75	4,606.25
Sick NR	0.00	0.00	0.00	0.00	0.00	0.00	783.40	44,237.11
Longevity REG	0.00	0.00	0.00	0.00	0.00	31,916.68	0.00	31,916.68
<b>Total Earnings</b>	<b>4,316.00</b>	<b>210,137.84</b>	<b>4,316.00</b>	<b>210,137.84</b>	<b>13,048.00</b>	<b>669,344.18</b>	<b>44,742.11</b>	<b>2,219,133.11</b>
<b>Memo Calculations</b>	Hrs/Units	Dollars	Hrs/Units	Dollars	Hrs/Units	Dollars	Hrs/Units	Dollars
MemoSundayHours	46.00	0.00	46.00	0.00	237.50	0.00	718.25	0.00
Salary Hours	3,579.45	0.00	3,579.45	0.00	10,544.14	0.00	30,045.87	0.00
<b>Total Memo Calculations</b>	<b>3,625.45</b>	<b>0.00</b>	<b>3,625.45</b>	<b>0.00</b>	<b>10,781.64</b>	<b>0.00</b>	<b>30,764.12</b>	<b>0.00</b>
<b>Deductions</b>		Dollars		Dollars		Dollars		Dollars
Medical Pre-tax		12,568.20		12,568.20		37,704.60		114,379.20
Aflac		20.25		20.25		60.75		182.25
NYS Retirement		3,279.76		3,279.76		10,160.46		32,212.00
Retirement Loan		776.00		776.00		2,327.22		8,909.74
AXA Equitable		2,798.00		2,798.00		8,344.00		27,580.00

^Hrs/Units = Units (Units not included in Totals)

<b>Client ID:</b> 21SSL - Smithtown Special Library District	<b>PAYROLL SUMMARY</b>	<b>Period Begin Date:</b> 4/19/2025
<b>Pay Group:</b> FT	Smithtown Special Library District	<b>Period End Date:</b> 5/2/2025
<b>Check Date:</b> 5/9/2025		<b>Pay Period:</b> 10
<b>Run Date:</b> 5/6/2025	Run Number: 220	<b>Payroll Type:</b> Regular Payroll

\*\*\* EARNINGS & DEDUCTIONS \*\*\*

	CURRENT	MTD	QTD	YTD
CSEA Benefit Fd	478.00	478.00	1,434.00	4,820.00
NYS Def Comp	5,139.31	5,139.31	15,132.36	50,019.27
CSEA Ins	93.77	93.77	281.31	937.70
Disability	199.50	199.50	598.50	1,795.50
CSEA Dues	1,769.50	1,769.50	5,308.50	17,808.66
Post Tax SCP	60.93	60.93	182.79	609.30
Pearl Carroll	40.44	40.44	121.32	404.40
Met Life	620.00	620.00	1,860.00	36,200.00
<b>Total Deductions</b>	<b>27,843.66</b>	<b>27,843.66</b>	<b>83,515.81</b>	<b>295,858.02</b>

^Hrs/Units = Units (Units not included in Totals)

<b>Client ID:</b> 21SSL - Smithtown Special Library District	<b>LABOR ALLOCATION SUMMARY</b>	<b>Period Begin Date:</b> 4/19/2025
<b>Pay Group:</b> FT	Smithtown Special Library District	<b>Period End Date:</b> 5/2/2025
<b>Check Date:</b> 5/9/2025		<b>Pay Period:</b> 10
<b>Run Date:</b> 5/6/2025	Run Number: 220	<b>Payroll Type:</b> Regular Payroll
Group By: Position Category		

	Current		Month To Date		Quarter To Date		Year To Date	
	Hours	Dollars	Hours	Dollars	Hours	Dollars	Hours	Dollars
<b>Position Category(1 - Clerical Full Time) Totals</b>								
<b>Pays:</b>								
Sunday	17.00	873.62	17.00	873.62	93.00	4,663.82	324.25	15,823.14
Holiday							970.50	36,732.62
Regular	1,248.59	48,583.72	1,248.59	48,583.72	3,894.84	151,058.00	11,854.08	454,437.24
Sick	83.27	3,106.34	83.27	3,106.34	209.28	7,678.26	729.72	26,633.25
Vacation	132.50	4,909.78	132.50	4,909.78	332.87	12,059.25	1,071.25	40,912.01
Personal	9.25	311.27	9.25	311.27	36.80	1,278.13	205.20	7,710.68
Jury Duty					7.00	141.18	14.00	371.32
Bereavement Ear							70.00	2,343.56
Comp Time	41.14	1,439.56	41.14	1,439.56	111.13	4,241.75	304.10	11,264.16
Stipend						700.00		1,400.00
NYS CP	24.50	741.35	24.50	741.35	24.50	741.35	24.50	741.35
Travel	0.75	30.40	0.75	30.40	2.08	72.54	12.31	428.02
Meetings							24.25	1,176.81
Medical Screen					1.50	96.84	1.50	96.84
Overtime Reg							11.00	626.60
Snow Day							34.25	1,387.11
Longevity REG						9,333.34		9,333.34
<b>Total Gross Pay:</b>	<b>1,557.00</b>	<b>59,996.04</b>	<b>1,557.00</b>	<b>59,996.04</b>	<b>4,713.00</b>	<b>192,064.46</b>	<b>15,650.91</b>	<b>611,418.05</b>
<b>Employee Taxes:</b>								
SOC SEC EE		3,436.89		3,436.89		11,059.44		35,320.52
MED EE		803.82		803.82		2,586.55		8,260.48
FEDERAL WH		5,371.39		5,371.39		17,325.71		55,436.17
NEW YORK WH		2,461.48		2,461.48		7,909.25		25,399.91
<b>Total Employee Taxes:</b>		<b>12,073.58</b>		<b>12,073.58</b>		<b>38,880.95</b>		<b>124,417.08</b>
<b>Deductions:</b>								
Medical Pre-tax		4,541.82		4,541.82		13,625.46		41,549.94
Aflac		20.25		20.25		60.75		182.25
NYS Retirement		1,366.40		1,366.40		4,219.15		13,028.85
Retirement Loan		124.00		124.00		372.00		1,240.00
AXA Equitable		700.00		700.00		2,100.00		7,000.00
CSEA Benefit Fd		174.00		174.00		522.00		1,740.00
NYS Def Comp		2,931.03		2,931.03		8,536.65		28,060.78
CSEA Ins		59.90		59.90		179.70		599.00
Disability		66.50		66.50		199.50		579.50
CSEA Dues		544.85		544.85		1,634.55		5,423.93
Pearl Carroll		24.79		24.79		74.37		247.90
Met Life		120.00		120.00		360.00		1,200.00
<b>Total Deductions:</b>		<b>10,673.54</b>		<b>10,673.54</b>		<b>31,884.13</b>		<b>100,852.15</b>
<b>Netpay:</b>		<b>37,248.92</b>		<b>37,248.92</b>		<b>121,299.38</b>		<b>386,148.82</b>
<b>Employer Taxes:</b>								
SOC SEC ER		3,436.89		3,436.89		11,059.44		35,320.52
MED ER		803.82		803.82		2,586.55		8,260.48
<b>Total Employer Taxes:</b>		<b>4,240.71</b>		<b>4,240.71</b>		<b>13,645.99</b>		<b>43,581.00</b>

O.K. 8 MAY 25

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<b>Client ID:</b> 21SSL - Smithtown Special Library District	<b>LABOR ALLOCATION SUMMARY</b>	<b>Period Begin Date:</b> 4/19/2025
<b>Pay Group:</b> FT	Smithtown Special Library District	<b>Period End Date:</b> 5/2/2025
<b>Check Date:</b> 5/9/2025		<b>Pay Period:</b> 10
<b>Run Date:</b> 5/6/2025	Run Number: 220	<b>Payroll Type:</b> Regular Payroll
Group By: Position Category		

	Current		Month To Date		Quarter To Date		Year To Date	
	Hours	Dollars	Hours	Dollars	Hours	Dollars	Hours	Dollars
<b>Position Category(3 - Librarian Full Time) Totals</b>								
<b>Pays:</b>								
Sunday	29.00	2,231.71	29.00	2,231.71	129.00	9,856.73	417.00	31,674.62
Holiday							1,620.87	90,044.47
Regular	2,242.06	125,211.56	2,242.06	125,211.56	6,434.16	359,589.64	20,528.77	1,147,340.55
Sick	110.78	6,358.95	110.78	6,358.95	359.88	19,004.87	1,236.09	64,034.36
Vacation	139.15	7,053.44	139.15	7,053.44	599.97	32,469.03	1,616.02	86,717.62
Personal	33.06	1,744.83	33.06	1,744.83	88.22	4,449.08	344.12	18,056.84
Jury Duty							14.00	647.54
Bereavement Ear	14.00	588.26	14.00	588.26	49.00	2,564.64	91.00	5,229.95
Comp Time	37.00	2,179.69	37.00	2,179.69	123.32	6,652.96	452.45	24,861.49
Call Back					2.50	117.77	2.50	117.77
Stipend						600.00		1,200.00
NYS CP					21.00	1,185.83	77.00	4,017.29
Travel	0.42	29.30	0.42	29.30	1.42	93.29	13.27	734.29
Meetings	13.53	742.30	13.53	742.30	85.78	5,333.05	179.91	10,234.15
Medical Screen					7.25	382.71	17.00	1,065.10
Vacation NR							179.30	10,124.73
Snow Day							55.50	3,008.98
Sick NR							783.40	44,237.11
Longevity REG						21,833.34		21,833.34
<b>Total Gross Pay:</b>	<b>2,619.00</b>	<b>146,140.04</b>	<b>2,619.00</b>	<b>146,140.04</b>	<b>7,901.50</b>	<b>464,132.94</b>	<b>27,628.20</b>	<b>1,565,180.20</b>
<b>Employee Taxes:</b>								
SOC SEC EE		8,563.08		8,563.08		27,283.33		92,525.77
MED EE		2,002.68		2,002.68		6,380.80		21,639.11
FEDERAL WH		17,559.11		17,559.11		55,160.25		186,008.60
NEW YORK WH		6,877.54		6,877.54		21,642.54		74,280.28
<b>Total Employee Taxes:</b>		<b>35,002.41</b>		<b>35,002.41</b>		<b>110,466.92</b>		<b>374,453.76</b>
<b>Deductions:</b>								
Medical Pre-tax		8,026.38		8,026.38		24,079.14		72,829.26
NYS Retirement		1,872.76		1,872.76		5,807.77		18,723.47
Retirement Loan		652.00		652.00		1,955.22		7,669.74
AXA Equitable		2,098.00		2,098.00		6,244.00		20,580.00
CSEA Benefit Fd		288.00		288.00		864.00		2,920.00
NYS Def Comp		2,208.28		2,208.28		6,595.71		21,958.49
CSEA Ins		33.87		33.87		101.61		338.70
Disability		133.00		133.00		399.00		1,216.00
CSEA Dues		1,189.66		1,189.66		3,568.98		12,035.85
Post Tax SCP		60.93		60.93		182.79		609.30
Pearl Carroll		15.65		15.65		46.95		156.50
Met Life		500.00		500.00		1,500.00		35,000.00
<b>Total Deductions:</b>		<b>17,078.53</b>		<b>17,078.53</b>		<b>51,345.17</b>		<b>194,037.31</b>
<b>Netpay:</b>		<b>94,059.10</b>		<b>94,059.10</b>		<b>302,320.85</b>		<b>996,689.13</b>
<b>Employer Taxes:</b>								
SOC SEC ER		8,563.08		8,563.08		27,283.33		92,525.77
MED ER		2,002.68		2,002.68		6,380.80		21,639.11
<b>Total Employer Taxes:</b>		<b>10,565.76</b>		<b>10,565.76</b>		<b>33,664.13</b>		<b>114,164.88</b>

<b>Client ID:</b> 21SSL - Smithtown Special Library District	<b>LABOR ALLOCATION SUMMARY</b>	<b>Period Begin Date:</b> 4/19/2025
<b>Pay Group:</b> FT	Smithtown Special Library District	<b>Period End Date:</b> 5/2/2025
<b>Check Date:</b> 5/9/2025		<b>Pay Period:</b> 10
<b>Run Date:</b> 5/6/2025	Run Number: 220	<b>Payroll Type:</b> Regular Payroll
Group By: Position Category		

	Current		Month To Date		Quarter To Date		Year To Date	
	Hours	Dollars	Hours	Dollars	Hours	Dollars	Hours	Dollars
<b>Position Category(5 - Custodial Full Time) Totals</b>								
<b>Pays:</b>								
Holiday							42.00	1,583.41
Regular	68.00	2,572.83	68.00	2,572.83	194.00	7,340.13	541.58	20,476.17
Sick	2.00	75.67	2.00	75.67	9.00	340.52	39.50	1,494.23
Vacation							42.00	1,589.10
Personal							7.43	279.36
Jury Duty							7.00	264.85
Comp Time					7.00	264.85	14.99	567.02
Medical Screen							2.50	94.59
Snow Day							3.00	113.50
Longevity REG						750.00		750.00
<b>Total Gross Pay:</b>	<b>70.00</b>	<b>2,648.50</b>	<b>70.00</b>	<b>2,648.50</b>	<b>210.00</b>	<b>8,695.50</b>	<b>700.00</b>	<b>27,212.23</b>
<b>Employee Taxes:</b>								
SOC SEC EE		164.21		164.21		539.12		1,687.16
MED EE		38.41		38.41		126.09		394.58
FEDERAL WH		220.55		220.55		670.88		2,211.99
NEW YORK WH		122.52		122.52		385.92		1,242.31
<b>Total Employee Taxes:</b>		<b>545.69</b>		<b>545.69</b>		<b>1,722.01</b>		<b>5,536.04</b>
<b>Deductions:</b>								
CSEA Benefit Fd		8.00		8.00		24.00		80.00
CSEA Dues		34.99		34.99		104.97		348.88
<b>Total Deductions:</b>		<b>42.99</b>		<b>42.99</b>		<b>128.97</b>		<b>428.88</b>
<b>Netpay:</b>		<b>2,059.82</b>		<b>2,059.82</b>		<b>6,844.52</b>		<b>21,247.31</b>
<b>Employer Taxes:</b>								
SOC SEC ER		164.21		164.21		539.12		1,687.16
MED ER		38.41		38.41		126.09		394.58
<b>Total Employer Taxes:</b>		<b>202.62</b>		<b>202.62</b>		<b>665.21</b>		<b>2,081.74</b>

<b>Client ID:</b> 21SSL - Smithtown Special Library District	<b>LABOR ALLOCATION SUMMARY</b>	<b>Period Begin Date:</b> 4/19/2025
<b>Pay Group:</b> FT	Smithtown Special Library District	<b>Period End Date:</b> 5/2/2025
<b>Check Date:</b> 5/9/2025		<b>Pay Period:</b> 10
<b>Run Date:</b> 5/6/2025	Run Number: 220	<b>Payroll Type:</b> Regular Payroll
Group By: Position Category		

	Current		Month To Date		Quarter To Date		Year To Date	
	Hours	Dollars	Hours	Dollars	Hours	Dollars	Hours	Dollars
<b>Position Category(7 - Messenger / Groundskeeper) Totals</b>								
<b>Pays:</b>								
Sunday					13.50	391.48	63.00	1,821.80
Holiday							42.00	804.01
Regular	68.00	1,314.60	68.00	1,314.60	198.50	3,837.48	609.50	11,760.73
Sick					7.00	135.33	21.00	405.98
Personal	2.00	38.66	2.00	38.66	4.50	86.99	6.11	117.50
Comp Time							16.39	315.95
Snow Day							5.00	96.66
<b>Total Gross Pay:</b>	<b>70.00</b>	<b>1,353.26</b>	<b>70.00</b>	<b>1,353.26</b>	<b>223.50</b>	<b>4,451.28</b>	<b>763.00</b>	<b>15,322.63</b>
<b>Employee Taxes:</b>								
SOC SEC EE		83.90		83.90		275.98		950.00
MED EE		19.62		19.62		64.55		222.18
FEDERAL WH		79.12		79.12		282.93		999.53
NEW YORK WH		50.33		50.33		172.53		601.79
<b>Total Employee Taxes:</b>		<b>232.97</b>		<b>232.97</b>		<b>795.99</b>		<b>2,773.50</b>
<b>Deductions:</b>								
NYS Retirement		40.60		40.60		133.54		459.68
CSEA Benefit Fd		8.00		8.00		24.00		80.00
<b>Total Deductions:</b>		<b>48.60</b>		<b>48.60</b>		<b>157.54</b>		<b>539.68</b>
<b>Netpay:</b>		<b>1,071.69</b>		<b>1,071.69</b>		<b>3,497.75</b>		<b>12,009.45</b>
<b>Employer Taxes:</b>								
SOC SEC ER		83.90		83.90		275.98		950.00
MED ER		19.62		19.62		64.55		222.18
<b>Total Employer Taxes:</b>		<b>103.52</b>		<b>103.52</b>		<b>340.53</b>		<b>1,172.18</b>

<b>Client ID:</b> 21SSL - Smithtown Soecial Librarv District	<b>LABOR ALLOCATION SUMMARY</b>	<b>Period Begin Date:</b> 4/19/2025
<b>Pay Group:</b> FT	Smithtown Special Library District	<b>Period End Date:</b> 5/2/2025
<b>Check Date:</b> 5/9/2025		<b>Pay Period:</b> 10
<b>Run Date:</b> 5/6/2025	Run Number: 220	<b>Payroll Type:</b> Regular Payroll
Group By: Position Category		

	Current		Month To Date		Quarter To Date		Year To Date	
	Hours	Dollars	Hours	Dollars	Hours	Dollars	Hours	Dollars
<b>Grand Totals</b>								
<b>Pays:</b>								
Sunday	46.00	3,105.33	46.00	3,105.33	235.50	14,912.03	804.25	49,319.56
Holiday							2,675.37	129,164.51
Regular	3,626.65	177,682.71	3,626.65	177,682.71	10,721.50	521,825.25	33,533.93	1,634,014.69
Sick	196.05	9,540.96	196.05	9,540.96	585.16	27,158.98	2,026.31	92,567.82
Vacation	271.65	11,963.22	271.65	11,963.22	932.84	44,528.28	2,729.27	129,218.73
Personal	44.31	2,094.76	44.31	2,094.76	129.52	5,814.20	562.86	26,164.38
Jury Duty					7.00	141.18	35.00	1,283.71
Bereavement Ear	14.00	588.26	14.00	588.26	49.00	2,564.64	161.00	7,573.51
Comp Time	78.14	3,619.25	78.14	3,619.25	241.45	11,159.56	787.93	37,008.62
Call Back					2.50	117.77	2.50	117.77
Stipend						1,300.00		2,600.00
NYS CP	24.50	741.35	24.50	741.35	45.50	1,927.18	101.50	4,758.64
Travel	1.17	59.70	1.17	59.70	3.50	165.83	25.58	1,162.31
Meetings	13.53	742.30	13.53	742.30	85.78	5,333.05	204.16	11,410.96
Medical Screen					8.75	479.55	21.00	1,256.53
Overtime Reg							11.00	626.60
Vacation NR							179.30	10,124.73
Snow Day							97.75	4,606.25
Sick NR							783.40	44,237.11
Longevity REG						31,916.68		31,916.68
<b>Total Gross Pay:</b>	<b>4,316.00</b>	<b>210,137.84</b>	<b>4,316.00</b>	<b>210,137.84</b>	<b>13,048.00</b>	<b>669,344.18</b>	<b>44,742.11</b>	<b>2,219,133.11</b>
<b>Employee Taxes:</b>								
SOC SEC EE		12,248.08		12,248.08		39,157.87		130,483.45
MED EE		2,864.53		2,864.53		9,157.99		30,516.35
FEDERAL WH		23,230.17		23,230.17		73,439.77		244,656.29
NEW YORK WH		9,511.87		9,511.87		30,110.24		101,524.29
<b>Total Employee Taxes:</b>		<b>47,854.65</b>		<b>47,854.65</b>		<b>151,865.87</b>		<b>507,180.38</b>
<b>Deductions:</b>								
Medical Pre-tax		12,568.20		12,568.20		37,704.60		114,379.20
Aflac		20.25		20.25		60.75		182.25
NYS Retirement		3,279.76		3,279.76		10,160.46		32,212.00
Retirement Loan		776.00		776.00		2,327.22		8,909.74
AXA Equitable		2,798.00		2,798.00		8,344.00		27,580.00
CSEA Benefit Fd		478.00		478.00		1,434.00		4,820.00
NYS Def Comp		5,139.31		5,139.31		15,132.36		50,019.27
CSEA Ins		93.77		93.77		281.31		937.70
Disability		199.50		199.50		598.50		1,795.50
CSEA Dues		1,769.50		1,769.50		5,308.50		17,808.66
Post Tax SCP		60.93		60.93		182.79		609.30
Pearl Carroll		40.44		40.44		121.32		404.40
Met Life		620.00		620.00		1,860.00		36,200.00
<b>Total Deductions:</b>		<b>27,843.66</b>		<b>27,843.66</b>		<b>83,515.81</b>		<b>295,858.02</b>
<b>Netpay:</b>		<b>134,439.53</b>		<b>134,439.53</b>		<b>433,962.50</b>		<b>1,416,094.71</b>
<b>Employer Taxes:</b>								
SOC SEC ER		12,248.08		12,248.08		39,157.87		130,483.45
MED ER		2,864.53		2,864.53		9,157.99		30,516.35
<b>Total Employer Taxes:</b>		<b>15,112.61</b>		<b>15,112.61</b>		<b>48,315.86</b>		<b>160,999.80</b>

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PT PR#10 Dated 5/9/25

<b>Client ID:</b> 21SSL - Smithtown Special Library District	<b>PAYROLL SUMMARY</b>	<b>Period Begin Date:</b> 4/19/2025
<b>Pay Group:</b> PT	Smithtown Special Library District	<b>Period End Date:</b> 5/2/2025
<b>Check Date:</b> 5/9/2025		<b>Pay Period:</b> 10
<b>Run Date:</b> 5/6/2025	Run Number: 221	<b>Payroll Type:</b> Regular Payroll

\*\*\* PAYROLL FUNDING \*\*\*

Debit Type	Bank Name	Transit Routing #	Bank Account #	Counts	Amount	ACH Debit
Checks					\$0.00	\$0.00
Direct Deposits	M & T BANK	*****0046	*****9349	85	\$0.00	\$55,876.13
<b>Totals:</b>				<b>85</b>	<b>\$0.00</b>	<b>\$55,876.13</b>
Tax Liabilities	M & T BANK	*****0046	*****9349		\$0.00	\$17,967.08
Third Party Checks					\$0.00	\$0.00
Third Party Electronic Payment	M & T BANK	*****0046	*****9349		\$0.00	\$0.00
Payroll Billing	M & T BANK	*****0046	*****9349		\$0.00	\$275.52
<b>Totals:</b>					<b>\$0.00</b>	<b>\$18,242.60</b>
<b>Total ACH Debit:</b>					<b>Impound Date: 5/8/2025</b>	<b>\$74,118.73</b>
<b>Total Payroll Funding (all items):</b>						<b>\$74,118.73</b>

\*\*\* PAYROLL TOTALS \*\*\*

Payroll Totals	Totals By Check Type	Counts By Check Type	Employee Counts
Net Pay Checks \$0.00	Total Live Checks \$0.00	Total Live Checks 0	Active Employees Paid 83
Direct Deposits \$55,876.13	Additional Checks \$2,072.75	Additional Checks 0	Inactive Employees Paid 0
<b>**** Total Net Payroll \$55,876.13</b>	Manual Checks \$0.00	Manual Checks 0	Terminated Employees Paid 0
	Void Checks/Direct Deposits \$0.00	Void Checks 0	Total Employees Paid 83
Total Taxes \$17,967.08	Third Party Sick Checks \$0.00	Third Party Sick Checks 0	Active Employee Count 84
<b>**** Total Payroll \$73,843.21</b>	Adjustments \$0.00	Adjustments 0	Inactive Employee Count 0
	Direct Deposits (85) \$55,876.13	Vouchers (Direct Deposit) 84	Terminated Employee Count 63
Payroll Adjustments \$0.00	Total Third Party Pays \$0.00	Total Third Party Payments 0	Total Employee Count 147
<b>**** Adjusted Total \$73,843.21</b>	Total Third Party Void Checks \$0.00	Total Third Party Voids 0	Employees Paid this Month 83
		Zero Net Checks 0	Active Employees this Month 84
			Employees with W2 Data 86
			Active Employees Not Paid 1
			Active (Hired) EEs Not Paid 1

O.I.C. RL  
1 May 25



*** PAYROLL TAXES ***								
	CURRENT		MTD		QTD		YTD	
Federal Deposits	Wages	Taxes	Wages	Taxes	Wages	Taxes	Wages	Taxes
FEDERAL WH	69,381.34	4,626.72	69,381.34	4,626.72	213,222.95	13,173.08	676,888.97	39,515.08
MED EE (1.450000%)	70,258.92	1,018.76	70,258.92	1,018.76	215,980.58	3,131.75	685,832.15	9,944.56
MED ER (1.450000%)	70,258.92	1,018.76	70,258.92	1,018.76	215,980.58	3,131.75	685,832.15	9,944.56
SOC SEC EE (6.200000%)	70,258.92	4,356.07	70,258.92	4,356.07	215,980.58	13,390.80	685,832.15	42,521.61
SOC SEC ER (6.200000%)	70,258.92	4,356.07	70,258.92	4,356.07	215,980.58	13,390.80	685,832.15	42,521.61
<b>Total Federal Deposits</b>	<b>15,376.38</b>		<b>15,376.38</b>		<b>46,218.18</b>		<b>144,447.42</b>	
State/Local Employee Tax	Wages	Taxes	Wages	Taxes	Wages	Taxes	Wages	Taxes
NEW YORK WH	70,223.82	2,590.70	70,223.82	2,590.70	215,875.28	7,388.53	685,549.24	22,408.42
<b>Total State/Local Employee Tax</b>	<b>2,590.70</b>		<b>2,590.70</b>		<b>7,388.53</b>		<b>22,408.42</b>	
<b>Total Taxes</b>	<b>17,967.08</b>		<b>17,967.08</b>		<b>53,606.71</b>		<b>166,855.84</b>	

\*\*\* EMPLOYER TAX EXPENSE \*\*\*

Employer Tax	CURRENT		MTD		QTD		YTD	
	Wages	Taxes	Wages	Taxes	Wages	Taxes	Wages	Taxes
MED ER (1.450000%)	70,258.92	1,018.76	70,258.92	1,018.76	215,980.58	3,131.75	685,832.15	9,944.56
SOC SEC ER (6.200000%)	70,258.92	4,356.07	70,258.92	4,356.07	215,980.58	13,390.80	685,832.15	42,521.61
Total Employer Tax	5,374.83		5,374.83		16,522.55		52,466.17	

Tax Agency Id's		
State	Tax Agency	Tax Id
Federal	Internal Revenue Service	11-6042380
New York	NY-NYC-Yonk - EE W/H	116042380

*** EARNINGS & DEDUCTIONS ***								
	CURRENT		MTD		QTD		YTD	
Earnings	Hrs/Units	Dollars	Hrs/Units	Dollars	Hrs/Units	Dollars	Hrs/Units	Dollars
Sunday	16.00	656.99	16.00	656.99	82.28	3,682.64	284.78	13,115.56
Holiday	0.00	0.00	0.00	0.00	0.00	0.00	1,271.50	33,335.13
Regular	2,162.43	56,887.98	2,162.43	56,887.98	6,492.71	171,442.01	20,461.17	536,474.69
Sick	89.55	2,995.51	89.55	2,995.51	253.55	8,241.57	745.43	25,566.02
Vacation	86.50	2,817.29	86.50	2,817.29	335.07	11,616.44	1,255.69	40,270.41
Personal	11.00	336.86	11.00	336.86	31.50	890.64	243.36	6,875.50
Jury Duty	0.00	0.00	0.00	0.00	0.00	0.00	5.00	83.75
Bereavement Ear	17.00	676.41	17.00	676.41	27.00	890.43	65.00	1,797.94
Comp Time	39.50	1,090.02	39.50	1,090.02	86.60	2,338.28	230.57	6,179.03
Call Back	0.00	0.00	0.00	0.00	0.00	0.00	6.00	133.14
Snow Removal	0.00	0.00	0.00	0.00	0.00	0.00	30.00	849.90
NYS CP	0.00	0.00	0.00	0.00	22.75	381.06	45.75	1,045.22
Travel	0.00	0.00	0.00	0.00	0.00	0.00	0.77	26.15
Meetings	6.50	225.01	6.50	225.01	8.50	295.67	16.00	560.65
Sunday Reg	8.00	136.00	8.00	136.00	39.88	697.99	127.88	2,170.99
Medical Screen	0.00	0.00	0.00	0.00	4.00	67.00	16.00	477.82
Retro Pay	0.00	0.00	0.00	0.00	0.00	0.00	4.00	97.96
Vacation NR	127.62	3,534.12	127.62	3,534.12	127.62	3,534.12	127.62	3,534.12
Snow Day	0.00	0.00	0.00	0.00	0.00	0.00	55.25	1,335.44
Longevity REG	0.00	0.00	0.00	0.00	0.00	11,000.00	0.00	11,000.00
Donation	27.45	902.73	27.45	902.73	27.45	902.73	27.45	902.73
<b>Total Earnings</b>	<b>2,591.55</b>	<b>70,258.92</b>	<b>2,591.55</b>	<b>70,258.92</b>	<b>7,538.91</b>	<b>215,980.58</b>	<b>25,019.22</b>	<b>685,832.15</b>
<b>Memo Calculations</b>	Hrs/Units	Dollars	Hrs/Units	Dollars	Hrs/Units	Dollars	Hrs/Units	Dollars
MemoSundayHours	24.00	0.00	24.00	0.00	121.66	0.00	366.16	0.00
<b>Total Memo Calculations</b>	<b>24.00</b>	<b>0.00</b>	<b>24.00</b>	<b>0.00</b>	<b>121.66</b>	<b>0.00</b>	<b>366.16</b>	<b>0.00</b>
<b>Deductions</b>		Dollars		Dollars		Dollars		Dollars
NYS Retirement		842.48		842.48		2,652.33		8,660.27
CSEA Benefit Fd		55.76		55.76		177.48		583.10
NYS Def Comp		35.10		35.10		105.30		282.91
Disability		80.75		80.75		242.25		726.75
CSEA Dues		776.45		776.45		2,377.63		8,103.19

^Hrs/Units = Units (Units not included in Totals)

*** EARNINGS & DEDUCTIONS ***				
	CURRENT	MTD	QTD	YTD
Post Tax SCP	0.00	0.00	0.00	58.35
Total Deductions	1,790.54	1,790.54	5,554.99	18,414.57

^Hrs/Units = Units (Units not included in Totals)

<b>Client ID:</b> 21SSL - Smithtown Special Library District	<b>LABOR ALLOCATION SUMMARY</b>	<b>Period Begin Date:</b> 4/19/2025
<b>Pay Group:</b> PT	Smithtown Special Library District	<b>Period End Date:</b> 5/2/2025
<b>Check Date:</b> 5/9/2025		<b>Pay Period:</b> 10
<b>Run Date:</b> 5/6/2025	Run Number: 221	<b>Payroll Type:</b> Regular Payroll
Group By: Position Category		

	Current		Month To Date		Quarter To Date		Year To Date	
	Hours	Dollars	Hours	Dollars	Hours	Dollars	Hours	Dollars
<b>Position Category(2 - Clerical Part Time) Totals</b>								
<b>Pays:</b>								
Sunday	8.00	390.77	8.00	390.77	40.00	1,832.23	144.50	6,523.30
Holiday							555.50	14,707.21
Regular	838.00	23,220.49	838.00	23,220.49	2,567.40	70,768.88	8,339.23	227,320.04
Sick	78.05	2,510.07	78.05	2,510.07	216.05	6,671.34	444.25	13,126.04
Vacation	30.50	774.96	30.50	774.96	187.94	5,497.53	758.76	21,916.72
Personal	9.00	242.77	9.00	242.77	25.50	646.58	150.82	3,920.59
Bereavement Ear					10.00	214.02	33.00	863.58
Comp Time	26.50	684.67	26.50	684.67	50.10	1,344.90	113.18	3,126.19
NYS CP							23.00	664.16
Travel							0.25	5.46
Meetings	3.50	112.53	3.50	112.53	3.50	112.53	3.50	112.53
Medical Screen							4.00	131.55
Retro Pay							1.00	32.71
Vacation NR	127.62	3,534.12	127.62	3,534.12	127.62	3,534.12	127.62	3,534.12
Snow Day							18.00	487.75
Longevity REG						5,500.00		5,500.00
Donation	27.45	902.73	27.45	902.73	27.45	902.73	27.45	902.73
<b>Total Gross Pay:</b>	<b>1,148.62</b>	<b>32,373.11</b>	<b>1,148.62</b>	<b>32,373.11</b>	<b>3,255.56</b>	<b>97,024.86</b>	<b>10,744.06</b>	<b>302,874.68</b>
<b>Employee Taxes:</b>								
SOC SEC EE		2,007.13		2,007.13		6,015.53		18,778.23
MED EE		469.41		469.41		1,406.86		4,391.67
FEDERAL WH		2,388.16		2,388.16		6,030.09		17,099.18
NEW YORK WH		1,397.45		1,397.45		3,605.06		10,431.39
<b>Total Employee Taxes:</b>		<b>6,262.15</b>		<b>6,262.15</b>		<b>17,057.54</b>		<b>50,700.47</b>
<b>Deductions:</b>								
NYS Retirement		450.89		450.89		1,448.03		4,470.61
CSEA Benefit Fd		25.33		25.33		75.99		253.30
Disability		38.00		38.00		114.00		342.00
CSEA Dues		463.16		463.16		1,437.76		4,907.33
Post Tax SCP								58.35
<b>Total Deductions:</b>		<b>977.38</b>		<b>977.38</b>		<b>3,075.78</b>		<b>10,031.59</b>
<b>Netpay:</b>		<b>25,133.58</b>		<b>25,133.58</b>		<b>76,891.54</b>		<b>242,142.62</b>
<b>Employer Taxes:</b>								
SOC SEC ER		2,007.13		2,007.13		6,015.53		18,778.23
MED ER		469.41		469.41		1,406.86		4,391.67
<b>Total Employer Taxes:</b>		<b>2,476.54</b>		<b>2,476.54</b>		<b>7,422.39</b>		<b>23,169.90</b>

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1 May 25

<b>Client ID:</b> 21SSL - Smithtown Soecial Librarv District	<b>LABOR ALLOCATION SUMMARY</b>	<b>Period Begin Date:</b> 4/19/2025
<b>Pay Group:</b> PT	Smithtown Special Library District	<b>Period End Date:</b> 5/2/2025
<b>Check Date:</b> 5/9/2025		<b>Pay Period:</b> 10
<b>Run Date:</b> 5/6/2025	Run Number: 221	<b>Payroll Type:</b> Regular Payroll
Group By: Position Category		

	Current		Month To Date		Quarter To Date		Year To Date	
	Hours	Dollars	Hours	Dollars	Hours	Dollars	Hours	Dollars
<b>Position Category(4 - Librarian Part Time) Totals</b>								
<b>Pays:</b>								
Sunday					12.00	842.78	56.00	3,796.48
Holiday							180.00	7,609.17
Regular	311.50	13,354.24	311.50	13,354.24	949.37	40,662.65	2,939.92	125,498.21
Sick	11.50	485.44	11.50	485.44	28.50	1,302.41	222.57	10,815.15
Vacation	16.50	827.83	16.50	827.83	97.63	4,553.41	291.62	12,822.54
Personal	2.00	94.09	2.00	94.09	6.00	244.06	38.78	1,637.28
Bereavement Ear	17.00	676.41	17.00	676.41	17.00	676.41	17.00	676.41
Comp Time	6.00	286.76	6.00	286.76	14.00	612.32	22.61	950.26
Travel							0.52	20.69
Meetings	3.00	112.48	3.00	112.48	5.00	183.14	12.50	448.12
Medical Screen							4.00	210.27
Snow Day							6.00	258.20
Longevity REG						3,750.00		3,750.00
<b>Total Gross Pay:</b>	<b>367.50</b>	<b>15,837.25</b>	<b>367.50</b>	<b>15,837.25</b>	<b>1,129.50</b>	<b>52,827.18</b>	<b>3,791.52</b>	<b>168,492.78</b>
<b>Employee Taxes:</b>								
SOC SEC EE		981.92		981.92		3,275.30		10,446.56
MED EE		229.65		229.65		766.02		2,443.15
FEDERAL WH		1,066.83		1,066.83		3,703.19		11,826.85
NEW YORK WH		628.95		628.95		2,082.88		6,719.72
<b>Total Employee Taxes:</b>		<b>2,907.35</b>		<b>2,907.35</b>		<b>9,827.39</b>		<b>31,436.28</b>
<b>Deductions:</b>								
NYS Retirement		267.14		267.14		813.69		2,819.84
CSEA Benefit Fd		30.43		30.43		101.49		329.80
Disability		23.75		23.75		71.25		213.75
CSEA Dues		259.01		259.01		777.03		2,573.62
<b>Total Deductions:</b>		<b>580.33</b>		<b>580.33</b>		<b>1,763.46</b>		<b>5,937.01</b>
<b>Netpay:</b>		<b>12,349.57</b>		<b>12,349.57</b>		<b>41,236.33</b>		<b>131,119.49</b>
<b>Employer Taxes:</b>								
SOC SEC ER		981.92		981.92		3,275.30		10,446.56
MED ER		229.65		229.65		766.02		2,443.15
<b>Total Employer Taxes:</b>		<b>1,211.57</b>		<b>1,211.57</b>		<b>4,041.32</b>		<b>12,889.71</b>

<b>Client ID:</b> 21SSL - Smithtown Special Library District	<b>LABOR ALLOCATION SUMMARY</b>	<b>Period Begin Date:</b> 4/19/2025
<b>Pay Group:</b> PT	Smithtown Special Library District	<b>Period End Date:</b> 5/2/2025
<b>Check Date:</b> 5/9/2025		<b>Pay Period:</b> 10
<b>Run Date:</b> 5/6/2025	Run Number: 221	<b>Payroll Type:</b> Regular Payroll
Group By: Position Category		

	Current		Month To Date		Quarter To Date		Year To Date	
	Hours	Dollars	Hours	Dollars	Hours	Dollars	Hours	Dollars
<b>Position Category(6 - Custodial Part Time) Totals</b>								
<b>Pays:</b>								
Sunday	8.00	266.22	8.00	266.22	30.28	1,007.63	84.28	2,795.78
Holiday							183.00	4,966.02
Regular	351.50	8,858.43	351.50	8,858.43	967.75	25,326.89	2,838.82	74,548.05
Sick					9.00	267.82	41.18	994.69
Vacation	39.50	1,214.50	39.50	1,214.50	49.50	1,565.50	163.06	4,833.39
Personal							46.44	1,197.14
Comp Time							32.50	1,034.06
Call Back							6.00	133.14
Snow Removal							27.00	793.04
Retro Pay							3.00	65.25
Snow Day							6.75	157.22
Longevity REG						1,750.00		1,750.00
<b>Total Gross Pay:</b>	<b>399.00</b>	<b>10,339.15</b>	<b>399.00</b>	<b>10,339.15</b>	<b>1,056.53</b>	<b>29,917.84</b>	<b>3,432.03</b>	<b>93,267.78</b>
<b>Employee Taxes:</b>								
SOC SEC EE		641.03		641.03		1,854.91		5,782.60
MED EE		149.91		149.91		433.81		1,352.38
FEDERAL WH		823.02		823.02		2,405.43		7,342.95
NEW YORK WH		411.71		411.71		1,239.80		3,794.91
<b>Total Employee Taxes:</b>		<b>2,025.67</b>		<b>2,025.67</b>		<b>5,933.95</b>		<b>18,272.84</b>
<b>Deductions:</b>								
NYS Def Comp		35.10		35.10		105.30		282.91
Disability		19.00		19.00		57.00		171.00
CSEA Dues		54.28		54.28		162.84		537.45
<b>Total Deductions:</b>		<b>108.38</b>		<b>108.38</b>		<b>325.14</b>		<b>991.36</b>
<b>Netpay:</b>		<b>8,205.10</b>		<b>8,205.10</b>		<b>23,658.75</b>		<b>74,003.58</b>
<b>Employer Taxes:</b>								
SOC SEC ER		641.03		641.03		1,854.91		5,782.60
MED ER		149.91		149.91		433.81		1,352.38
<b>Total Employer Taxes:</b>		<b>790.94</b>		<b>790.94</b>		<b>2,288.72</b>		<b>7,134.98</b>

<b>Client ID:</b> 21SSL - Smithtown Special Library District <b>Pay Group:</b> PT <b>Check Date:</b> 5/9/2025 <b>Run Date:</b> 5/6/2025	<b>LABOR ALLOCATION SUMMARY</b> Smithtown Special Library District  Run Number: 221 Group By: Position Category	<b>Period Begin Date:</b> 4/19/2025 <b>Period End Date:</b> 5/2/2025 <b>Pay Period:</b> 10 <b>Payroll Type:</b> Regular Payroll
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	Current		Month To Date		Quarter To Date		Year To Date	
	Hours	Dollars	Hours	Dollars	Hours	Dollars	Hours	Dollars
<b>Position Category(7 - Messenger / Groundskeeper) Totals</b>								
<b>Pays:</b>								
Holiday							33.00	588.96
Regular	45.68	778.94	45.68	778.94	146.29	2,518.87	417.24	7,215.82
Sick							37.43	630.14
Vacation							16.43	269.18
Personal							6.14	101.31
Bereavement Ear							15.00	257.95
Comp Time	3.00	51.59	3.00	51.59	6.00	103.18	6.00	103.18
Snow Removal							3.00	56.86
Snow Day							2.00	34.39
<b>Total Gross Pay:</b>	<b>48.68</b>	<b>830.53</b>	<b>48.68</b>	<b>830.53</b>	<b>152.29</b>	<b>2,622.05</b>	<b>536.24</b>	<b>9,257.79</b>
<b>Employee Taxes:</b>								
SOC SEC EE		51.49		51.49		162.56		573.98
MED EE		12.04		12.04		38.03		134.24
NEW YORK WH		21.19		21.19		59.70		216.60
<b>Total Employee Taxes:</b>		<b>84.72</b>		<b>84.72</b>		<b>260.29</b>		<b>924.82</b>
<b>Deductions:</b>								
CSEA Dues								84.79
<b>Total Deductions:</b>								<b>84.79</b>
<b>Netpay:</b>		<b>745.81</b>		<b>745.81</b>		<b>2,361.76</b>		<b>8,248.18</b>
<b>Employer Taxes:</b>								
SOC SEC ER		51.49		51.49		162.56		573.98
MED ER		12.04		12.04		38.03		134.24
<b>Total Employer Taxes:</b>		<b>63.53</b>		<b>63.53</b>		<b>200.59</b>		<b>708.22</b>



<b>Client ID:</b> 21SSL - Smithtown Special Library District	<b>LABOR ALLOCATION SUMMARY</b>	<b>Period Begin Date:</b> 4/19/2025
<b>Pay Group:</b> PT	Smithtown Special Library District	<b>Period End Date:</b> 5/2/2025
<b>Check Date:</b> 5/9/2025		<b>Pay Period:</b> 10
<b>Run Date:</b> 5/6/2025	Run Number: 221	<b>Payroll Type:</b> Regular Payroll
Group By: Position Category		

	Current		Month To Date		Quarter To Date		Year To Date	
	Hours	Dollars	Hours	Dollars	Hours	Dollars	Hours	Dollars
<b>Position Category(8 - Pages) Totals</b>								
<b>Pays:</b>								
Holiday							320.00	5,463.77
Regular	615.75	10,675.88	615.75	10,675.88	1,861.90	32,164.72	5,925.96	101,892.57
Vacation							25.82	428.58
Personal							1.18	19.18
Jury Duty							5.00	83.75
Comp Time	4.00	67.00	4.00	67.00	16.50	277.88	56.28	965.34
NYS CP					22.75	381.06	22.75	381.06
Sunday Reg	8.00	136.00	8.00	136.00	39.88	697.99	127.88	2,170.99
Medical Screen					4.00	67.00	8.00	136.00
Snow Day							22.50	397.88
<b>Total Gross Pay:</b>	<b>627.75</b>	<b>10,878.88</b>	<b>627.75</b>	<b>10,878.88</b>	<b>1,945.03</b>	<b>33,588.65</b>	<b>6,515.37</b>	<b>111,939.12</b>
<b>Employee Taxes:</b>								
SOC SEC EE		674.50		674.50		2,082.50		6,940.24
MED EE		157.75		157.75		487.03		1,623.12
FEDERAL WH		348.71		348.71		1,034.37		3,246.10
NEW YORK WH		131.40		131.40		401.09		1,245.80
<b>Total Employee Taxes:</b>		<b>1,312.36</b>		<b>1,312.36</b>		<b>4,004.99</b>		<b>13,055.26</b>
<b>Deductions:</b>								
NYS Retirement		124.45		124.45		390.61		1,369.82
<b>Total Deductions:</b>		<b>124.45</b>		<b>124.45</b>		<b>390.61</b>		<b>1,369.82</b>
<b>Netpay:</b>		<b>9,442.07</b>		<b>9,442.07</b>		<b>29,193.05</b>		<b>97,514.04</b>
<b>Employer Taxes:</b>								
SOC SEC ER		674.50		674.50		2,082.50		6,940.24
MED ER		157.75		157.75		487.03		1,623.12
<b>Total Employer Taxes:</b>		<b>832.25</b>		<b>832.25</b>		<b>2,569.53</b>		<b>8,563.36</b>

<b>Client ID:</b> 21SSL - Smithtown Special Library District	<b>LABOR ALLOCATION SUMMARY</b>	<b>Period Begin Date:</b> 4/19/2025
<b>Pay Group:</b> PT	Smithtown Special Library District	<b>Period End Date:</b> 5/2/2025
<b>Check Date:</b> 5/9/2025		<b>Pay Period:</b> 10
<b>Run Date:</b> 5/6/2025	Run Number: 221	<b>Payroll Type:</b> Regular Payroll
Group By: Position Category		

	Current		Month To Date		Quarter To Date		Year To Date	
	Hours	Dollars	Hours	Dollars	Hours	Dollars	Hours	Dollars
<b>Grand Totals</b>								
<b>Pays:</b>								
Sunday	16.00	656.99	16.00	656.99	82.28	3,682.64	284.78	13,115.56
Holiday							1,271.50	33,335.13
Regular	2,162.43	56,887.98	2,162.43	56,887.98	6,492.71	171,442.01	20,461.17	536,474.69
Sick	89.55	2,995.51	89.55	2,995.51	253.55	8,241.57	745.43	25,566.02
Vacation	86.50	2,817.29	86.50	2,817.29	335.07	11,616.44	1,255.69	40,270.41
Personal	11.00	336.86	11.00	336.86	31.50	890.64	243.36	6,875.50
Jury Duty							5.00	83.75
Bereavement Ear	17.00	676.41	17.00	676.41	27.00	890.43	65.00	1,797.94
Comp Time	39.50	1,090.02	39.50	1,090.02	86.60	2,338.28	230.57	6,179.03
Call Back							6.00	133.14
Snow Removal							30.00	849.90
NYS CP					22.75	381.06	45.75	1,045.22
Travel							0.77	26.15
Meetings	6.50	225.01	6.50	225.01	8.50	295.67	16.00	560.65
Sunday Reg	8.00	136.00	8.00	136.00	39.88	697.99	127.88	2,170.99
Medical Screen					4.00	67.00	16.00	477.82
Retro Pay							4.00	97.96
Vacation NR	127.62	3,534.12	127.62	3,534.12	127.62	3,534.12	127.62	3,534.12
Snow Day							55.25	1,335.44
Longevity REG						11,000.00		11,000.00
Donation	27.45	902.73	27.45	902.73	27.45	902.73	27.45	902.73
<b>Total Gross Pay:</b>	<b>2,591.55</b>	<b>70,258.92</b>	<b>2,591.55</b>	<b>70,258.92</b>	<b>7,538.91</b>	<b>215,980.58</b>	<b>25,019.22</b>	<b>685,832.15</b>
<b>Employee Taxes:</b>								
SOC SEC EE		4,356.07		4,356.07		13,390.80		42,521.61
MED EE		1,018.76		1,018.76		3,131.75		9,944.56
FEDERAL WH		4,626.72		4,626.72		13,173.08		39,515.08
NEW YORK WH		2,590.70		2,590.70		7,388.53		22,408.42
<b>Total Employee Taxes:</b>		<b>12,592.25</b>		<b>12,592.25</b>		<b>37,084.16</b>		<b>114,389.67</b>
<b>Deductions:</b>								
NYS Retirement		842.48		842.48		2,652.33		8,660.27
CSEA Benefit Fd		55.76		55.76		177.48		583.10
NYS Def Comp		35.10		35.10		105.30		282.91
Disability		80.75		80.75		242.25		726.75
CSEA Dues		776.45		776.45		2,377.63		8,103.19
Post Tax SCP								58.35
<b>Total Deductions:</b>		<b>1,790.54</b>		<b>1,790.54</b>		<b>5,554.99</b>		<b>18,414.57</b>
<b>Netpay:</b>		<b>55,876.13</b>		<b>55,876.13</b>		<b>173,341.43</b>		<b>553,027.91</b>
<b>Employer Taxes:</b>								
SOC SEC ER		4,356.07		4,356.07		13,390.80		42,521.61
MED ER		1,018.76		1,018.76		3,131.75		9,944.56
<b>Total Employer Taxes:</b>		<b>5,374.83</b>		<b>5,374.83</b>		<b>16,522.55</b>		<b>52,466.17</b>

O.K. PL  
1 May 25

**SMITHTOWN SPECIAL LIBRARY DISTRICT**

**FINANCIAL REPORT  
WITH  
ADDITIONAL INFORMATION**

**DECEMBER 31, 2024**

# SMITHTOWN SPECIAL LIBRARY DISTRICT

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# BALDESSARI & COSTER LLP

Certified Public Accountants  
84 Covert Avenue  
Stewart Manor, New York 11530

Kevin Baldessari, C.P.A.  
Albert Coster, C.P.A.  
Edward Schlomann, C.P.A.

MEMBERS OF  
THE AMERICAN INSTITUTE OF  
CERTIFIED PUBLIC ACCOUNTANTS

THE NEW YORK STATE SOCIETY OF  
CERTIFIED PUBLIC ACCOUNTANTS

(516) 326-2582  
Fax # (516) 358-7626

## **INDEPENDENT AUDITOR'S REPORT**

The Board of Trustees  
Smithtown Special Library District  
148 Smithtown Blvd.  
Nesconset, New York 11767

### **Opinions**

We have audited the accompanying basic financial statements of the governmental activities and each major fund of Smithtown Special Library District (the "Library") as of and for the year ended December 31, 2024, and the related notes to the financial statements, which collectively comprise the Library's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of Smithtown Special Library District, as of December 31, 2024, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### **Basis for Opinions**

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Smithtown Special Library District, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

### **Responsibilities of Management for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Smithtown Special Library District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

### **Auditor's Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists.

## **INDEPENDENT AUDITOR'S REPORT**

**(Continued)**

The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgement made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgement and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Smithtown Special Library District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgement, there are conditions or events, considered in the aggregate, that raise substantial doubt about Smithtown Special Library District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

### **Required Supplementary Information**

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, the schedule of proportionate share of the net pension liability, the schedule of library pension contributions and the schedule of changes in the Library's total OPEB liability and related ratios be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

*Baldwin & Company*

Certified Public Accountants  
Stewart Manor, New York  
April 25, 2025

## **MANAGEMENT'S DISCUSSION AND ANALYSIS**

### **Using This Annual Report**

This annual report consists of three parts- *management's discussion and analysis* (this section), the *basic financial statements*, and *required supplementary information*. The basic financial statements include information that presents two different views of the Library:

- The first four columns of the financial statements include information on the Library funds under the modified accrual method. These *Fund Financial Statements* focus on current financial resources and provide a more detailed view about the accountability of the Library's sources and uses of funds.

The adjustment column of the financial statements represents adjustments necessary to convert the fund financial statements to the government-wide financial statements under the full-accrual method.

- The *government-wide financial statement* columns provide both long-term and short-term information about the Library's overall financial status. The statement of net position and the statement of activities provide information about the activities of the Library as a whole and present a longer-term view of the Library's finances. These statements tell how these services were financed in the short term as well as what remains for future spending.

The financial statements also include *notes* that explain some of the information in the financial statements and provide more detailed data. The statements are followed by a section of *required supplementary information* that further explains and supports the information in the financial statements.

**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**(Continued)**

**Condensed Financial Information:**

The table below compares key financial information in a condensed format between the current year and the prior year:

	December 31, 2024	2023	Increase (Decrease)
Assets:			
Current assets	\$ 11,856,951	\$ 11,270,977	\$ 585,974
Right to use assets	36,968	48,390	(11,422)
Capital assets	<u>16,357,641</u>	<u>19,043,328</u>	<u>(2,685,687)</u>
Total Assets	<u>28,251,560</u>	<u>30,362,695</u>	<u>(2,111,135)</u>
Deferred Outflows of Resources	<u>7,716,174</u>	<u>10,071,069</u>	<u>(2,354,895)</u>
Liabilities:			
Long-term debt	31,767,055	41,611,163	(9,844,108)
Other liabilities	<u>768,502</u>	<u>686,281</u>	<u>82,221</u>
Total Liabilities	<u>32,535,557</u>	<u>42,297,444</u>	<u>(9,761,887)</u>
Deferred Inflows of Resources	<u>14,658,365</u>	<u>8,604,014</u>	<u>6,054,351</u>
Net Position:			
Net investment in capital assets	10,747,641	12,203,328	(1,455,687)
Restricted	86,463	85,445	1,018
Unrestricted	<u>(22,060,292)</u>	<u>(22,756,467)</u>	<u>696,175</u>
Total Net Position	<u>\$ (11,226,188)</u>	<u>\$ (10,467,694)</u>	<u>\$ (758,494)</u>
Revenue:			
Tax revenues	\$ 16,174,934	\$ 15,816,499	\$ 358,435
Payments in lieu of taxes	298,061	267,840	30,221
Other revenue	<u>759,061</u>	<u>719,917</u>	<u>39,144</u>
Total Revenue	17,232,056	16,804,256	427,800
Expenses - Library Services	<u>17,990,550</u>	<u>16,875,127</u>	<u>1,115,423</u>
Change in net position	<u>(758,494)</u>	<u>(70,871)</u>	<u>(687,623)</u>
Net position - beginning of year	<u>(10,467,694)</u>	<u>(10,396,823)</u>	<u>(70,871)</u>
Net Position - End of Year	<u>\$ (11,226,188)</u>	<u>\$ (10,467,694)</u>	<u>\$ (758,494)</u>



## **MANAGEMENT'S DISCUSSION AND ANALYSIS**

### **(Continued)**

#### **The Library As A Whole**

- The Library's net position decreased by \$758,494 this year. The primary reason for this decrease is detailed within the Statement of Activities on pages twelve and thirteen.
- The Library's primary source of revenue is from property taxes, which represents 93.9 percent of total revenue. In the prior year, property taxes represented 94.1 percent of total revenue.
- As is typical of service agencies, salaries and benefits are a significant expense of the Library, representing 64.6 percent of the Library's total expenses (as per the Statement of Activities). In the prior year salaries and benefits represented 75.9 percent of total expenses.

#### **The Library Funds:**

Our analyses of the Library's major funds are included in the first three columns of pages 10 through 13 on the respective statements. The fund columns provide detailed information about the most significant funds – not the Library as a whole. The Library Board has the ability to create separate funds to help manage money for specific purposes and to maintain accountability for certain activities. The Library's major funds consist of the General Fund, the Special Revenue Fund, and the Debt Service Fund.

The fund balance of the General Fund increased during the year from \$9,192,473 to \$10,308,362. This is primarily the result of the budgetary highlights described below.

The fund balance of the Special Revenue Fund decreased during the year from \$1,099,256 to \$469,747.

The fund balance of the Debt Service Fund increased during the year from \$80,329 to \$81,347.

#### **Budgetary Highlights:**

The following are explanations for the significant variations between the Library's final budget and the actual results of the General Fund:

- The Library received more payments in lieu of taxes than expected. The Library budgets for this income based upon information provided by the Town of Smithtown.
- The Library received less passport processing fees than anticipated due to the a reduction in the number of passport applications received.
- The Library received more interest income than expected due to significantly higher interest rates and the Library's decision to invest in Treasury Bills.

**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**(Continued)**

**Budgetary Highlights: (Continued)**

- The favorable budget variance for gifts and donations was \$6,841. The Library attributes this to the generosity of the Friends of the Library and the community at large.
- In total, salaries and employee benefits were only underspent by \$290,264 or 3.66%. This budget section is difficult to budget for due to changing payrates, the payout of accrued time and staff transitioning in and out of employment with the Library. Typically, when a staff member separates from service there is a lapse of time before a replacement can be hired.
- The budget line for hospital and medical insurance was underspent by \$280,547. At the time of budget preparation, the 2024 insurance premiums were not available. Fortunately, the actual premiums were less than projected.
- The budget line for CSEA benefit fund was underspent due to the attrition of some full-time staff members.
- The budget line for workers' compensation insurance was underspent by \$11,996. The Library attributes this to a decrease in workplace injuries which has reduced premiums.
- The unemployment budget line was underspent by \$5,000. Since the Library is self-insured for unemployment, it felt it was prudent to budget for the possibility that claims would be submitted. Fortunately, the Library did not receive any claims that required reimbursement.
- In total, the Library materials and programs budget section was underspent by \$192,196. The Library attributes this to a decrease in demand for physical materials such as book and periodicals in a print format. The overall trend for online materials and services had been on a multi-year uptrend and the Library budgeted for this line based upon the activity of prior years. However, during the current fiscal year, the rate of increase was less than anticipated and this line was underspent.
- The budget line programs as well as for office and library supplies were both underspent. The Library attributes this to the flood which forced the closure of the Smithtown Building.
- The budget line for telecommunications was underspent by \$26,309. This was primarily due to receiving a large e-rate reimbursement. The Library budgets conservatively for these reimbursements because the amount received is not guaranteed from year to year.
- The budget line for fuel and utilities was underspent by \$49,993. The Library attributes this to the combination of the mild weather and the fact that the flood which forced the closure of the Smithtown Building.
- The budget line for building and equipment repairs as well as the capital outlay budget section were both underspent. When you take into account the size and number of buildings, it is difficult to predict which mechanicals will fail and need to be repaired or replaced. Fortunately, fewer repairs and replacements were required than had been budgeted for.

**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**(Continued)**

**Budgetary Highlights: (Continued)**

- The debt service budget section appears to be overspent. Due to the issuance of Governmental Accounting Standard No. 87, the Library was required reclassify its obligation for office equipment leases to long-term debt. As a result, the lease payments were required to be classified as principal and interest payments within the debt service budget section.

**Capital Assets:**

During the year ending December 31, 2024 the Library purchased \$139,347 of fixed assets (capital outlay). The expenditures were for a variety of items such as professional fees related to the EV charging stations and the Kings Park revitalization project, as well as furniture and equipment.

On August 19, 2024, due to flooding caused by a historic rainfall, the Smithtown Building at 1 North Country Road suffered significant damage to its lower level. As a result, the Library wrote-off various capital assets that were destroyed or impaired. The estimated historical cost of the building improvements, furniture, equipment and historical documents totaled \$3,014,221. The carrying value (after accumulated depreciation) was \$1,842,639.

**Debt Administration:**

Long term debt consisted of bonds payable, its net pension liabilities, its lease payable, the obligation for other post-employment benefits, the NYS retirement incentive payable and the liability the Library has to its employees for unused sick and vacation time (compensated absences). The Library began the year with total long-term debt of \$41,611,163. This debt decreased during the year by the net of 9,844,108. The largest component of this decrease was related to the other post-employment benefits. The total long-term debt at December 31, 2023 was \$31,767,055. Of this total, \$1,306,861 is due to be paid within the next twelve months.

**Currently Known Conditions:**

The Library budget vote for the 2025 fiscal year was approved by the taxpayers. The anticipated tax revenues will be \$16,514,443. This represents a 2.10% increase over the 2024 fiscal year budget.

**SMITHTOWN SPECIAL LIBRARY DISTRICT**  
**STATEMENT OF NET POSITION AND**  
**GOVERNMENTAL FUNDS BALANCE SHEET**  
**AS OF DECEMBER 31, 2024**

	General Fund	Special Revenue Fund	Debt Service Fund	Total	Adjustments (Note 16)	Statement of Net Position
<b>Assets:</b>						
Cash and cash equivalents	\$ 9,945,779	\$ 1,141,537	\$	\$ 11,087,316	\$	\$ 11,087,316
State Aid, grants and other receivables	22,017	5,000		27,017		27,017
Internal receivables	575,969		41,819	617,788	(617,788)	
Prepaid expenses	536,393			536,393		536,393
Accrued interest income	26,447			26,447		26,447
Cash - held by fiscal agent			179,778	179,778		179,778
Right to use assets, net of accumulated amortization					36,968	36,968
Capital assets, net of accumulated depreciation					16,357,641	16,357,641
<b>Total Assets</b>	<u>11,106,605</u>	<u>1,146,537</u>	<u>221,597</u>	<u>12,474,739</u>	<u>15,776,821</u>	<u>28,251,560</u>
<b>Deferred Outflows of Resources (note 11)</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>7,716,174</u>	<u>7,716,174</u>
<b>Total Assets and Deferred Outflows of Resources</b>	<u>\$ 11,106,605</u>	<u>\$ 1,146,537</u>	<u>\$ 221,597</u>	<u>\$ 12,474,739</u>	<u>\$ 23,492,995</u>	<u>\$ 35,967,734</u>
<b>Liabilities:</b>						
Accounts payable	\$ 144,007	\$ 3,250	\$	\$ 147,257	\$	\$ 147,257
Accrued payroll and related items	368,678			368,678		368,678
Accrued interest payable			140,250	140,250		140,250
Internal payables	41,819	575,969		617,788	(617,788)	
Grants received in advance		97,571		97,571		97,571
Other liabilities	14,746			14,746		14,746
Non-current liabilities:						
Compensated absences payable (note 6)					1,618,919	1,618,919
Lease payable (note 8)					36,968	36,968
Net pension liabilities (note 9)					3,540,865	3,540,865
Obligation for other post-employment benefits (note 10)					20,960,303	20,960,303
Bonds payable (note 12)					5,610,000	5,610,000
<b>Total Liabilities</b>	<u>\$ 569,250</u>	<u>\$ 676,790</u>	<u>\$ 140,250</u>	<u>\$ 1,386,290</u>	<u>\$ 31,149,267</u>	<u>\$ 32,535,557</u>

The accompanying notes are an integral part of the financial statements.

**SMITHTOWN SPECIAL LIBRARY DISTRICT**  
**STATEMENT OF NET POSITION AND**  
**GOVERNMENTAL FUNDS BALANCE SHEET**  
**AS OF DECEMBER 31, 2024**

	General Fund	Special Revenue Fund	Debt Service Fund	Total	Adjustments (Note 16)	Statement of Net Position
<b>Deferred Inflows of Resources (note 11)</b>	\$ 228,993	\$ 0	\$ 0	\$ 228,993	\$ 14,429,372	\$ 14,658,365
<b>Fund Balances/Net Position:</b>						
Nonspendable	536,393			536,393	(536,393)	
Restricted for specific purposes (note 14)		5,116	81,347	86,463	(86,463)	
Committed for specific purposes (note 13)	947,172	197,487		1,144,659	(1,144,659)	
Assigned for the 2025 budget	799,351			799,351	(799,351)	
Assigned for programs and projects		267,144		267,144	(267,144)	
Unassigned	8,025,446			8,025,446	(8,025,446)	
<b>Total Fund Balance</b>	<u>10,308,362</u>	<u>469,747</u>	<u>81,347</u>	<u>10,859,456</u>	<u>(10,859,456)</u>	
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	<u>\$ 11,106,605</u>	<u>\$ 1,146,537</u>	<u>\$ 221,597</u>	<u>\$ 12,474,739</u>		
<b>Net Position:</b>						
Net investment in capital assets					10,747,641	10,747,641
Restricted for specific purposes					86,463	86,463
Unrestricted					(22,060,292)	(22,060,292)
<b>Total Net Position</b>					<u>\$ (11,226,188)</u>	<u>\$ (11,226,188)</u>

The accompanying notes are an integral part of the financial statements.

**SMITHTOWN SPECIAL LIBRARY DISTRICT**  
**STATEMENT OF ACTIVITIES AND GOVERNMENTAL**  
**FUND REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**FOR THE YEAR ENDED DECEMBER 31, 2024**

	General Fund	Special Revenue Fund	Debt Service Fund	Total	Adjustments (Note 16)	Statement of Activities
<b>Revenues:</b>						
District taxes	\$ 16,174,934	\$	\$	\$ 16,174,934	\$	\$ 16,174,934
Payments in lieu of taxes	298,061			298,061		298,061
State aid and grants	34,996			34,996		34,996
Charges for services	61,019			61,019		61,019
Investment income	543,432	199	39,018	582,649		582,649
Gifts and donations	8,841	29,607		38,448		38,448
Programs and other miscellaneous income	41,949			41,949		41,949
<b>Total Revenues</b>	<b>17,163,232</b>	<b>29,806</b>	<b>39,018</b>	<b>17,232,056</b>	<b>0</b>	<b>17,232,056</b>
<b>Expenditures/Expenses For Library Services:</b>						
Salaries and wages	7,632,936			7,632,936	(100,158)	7,532,778
Employee benefits	4,125,160			4,125,160	(27,104)	4,098,056
Library materials and programs	1,108,504	11,413		1,119,917		1,119,917
Library operations	1,051,865	569		1,052,434	(39,713)	1,012,721
Building operations	581,796	578,476		1,160,272		1,160,272
Capital outlay	30,777	68,857		99,634	(99,634)	
Depreciation					982,395	982,395
Amortization					11,422	11,422
Loss on flood					1,842,639	1,842,639
Debt service:						
Principal	11,422		1,230,000	1,241,422	(1,241,422)	
Interest	1,633		311,250	312,883	(82,533)	230,350
<b>Total Expenditures/Expenses</b>	<b>\$ 14,544,093</b>	<b>\$ 659,315</b>	<b>\$ 1,541,250</b>	<b>\$ 16,744,658</b>	<b>\$ 1,245,892</b>	<b>\$ 17,990,550</b>

The accompanying notes are an integral part of the financial statements.

**SMITHTOWN SPECIAL LIBRARY DISTRICT**  
**STATEMENT OF ACTIVITIES AND GOVERNMENTAL**  
**FUND REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**FOR THE YEAR ENDED DECEMBER 31, 2024**

	General Fund	Special Revenue Fund	Debt Service Fund	Total	Adjustments (Note 16)	Statement of Activities
<b>Excess (Deficiency) Of Revenues Over Expenditures</b>	\$ 2,619,139	\$ (629,509)	\$ (1,502,232)	\$ 487,398	\$ (1,245,892)	
<b>Other Financing Sources (Uses):</b>						
Transfers- internal activities	(1,503,250)		1,503,250	0		
<b>Total Other Financing Sources (Uses)</b>	(1,503,250)	0	1,503,250	0	0	
<b>Excess (Deficiency) Of Revenues And Other Financing Sources Over Expenditures</b>	1,115,889	(629,509)	1,018	487,398	(487,398)	
<b>Change In Net Position</b>					(758,494)	(758,494)
Fund balance/net position- beginning of the year	9,192,473	1,099,256	80,329	10,372,058	(20,839,752)	(10,467,694)
<b>Fund Balance/Net Position- End Of The Year</b>	<u>\$ 10,308,362</u>	<u>\$ 469,747</u>	<u>\$ 81,347</u>	<u>\$ 10,859,456</u>	<u>\$ (22,085,644)</u>	<u>\$ (11,226,188)</u>

The accompanying notes are an integral part of the financial statements.

**SMITHTOWN SPECIAL LIBRARY DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2024**

**NOTE 1: Summary of Significant Accounting Policies**

The accounting policies of Smithtown Special Library District conform to accounting principles generally accepted in the United States of America as applicable to governmental units. Accordingly, in June 1999, the GASB issued Statement No. 34, *Basic Financial Statements – and Managements Discussion and Analysis – for State and Local Governments*. Some of the significant changes in the statement include the following:

- A Management’s Discussion and Analysis section providing an analysis of the Library’s overall financial position and results of operations.
- Financial statements prepared using full accrual accounting for all of the Library’s activities.
- A change in the fund financial statements to focus on the major funds.

The following is a summary of the significant accounting policies:

- A. **Reporting Entity:** The Smithtown Special Library District is comprised of one main library building located in Smithtown and three local branches located in Commack, Kings Park and Nesconset. The Library coordinates the raising of its real estate tax revenues with the Town of Smithtown. The Library Board of Trustees is responsible for the approval of the proposed annual budget and oversight of the Library management’s control and disbursement of funds and maintenance of assets. The Library’s management is solely responsible for day-to-day operations.
- B. **Management Focus, Basis of Accounting and Financial Statement Presentation:** The Library’s basic financial statements include both government-wide (reporting the Library as a whole) and fund financial statements (reporting the Library’s major funds).

**Government-Wide Financial Statements:** The Government-wide financial statements (i.e., the statement of net position and the statement of activities) are reported using the economic resources measurement focus and the accrual basis of accounting. Revenue is recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenue in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met. The effect of interfund governmental activity has been eliminated from the government-wide financial statements.

The Statement of net position includes and recognizes all long-term assets and receivables as well as long-term debt and obligations. The Library’s net position is reported in three parts: net investment in capital assets; restricted net position; and unrestricted net position.



**SMITHTOWN SPECIAL LIBRARY DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2024**

**NOTE 1: Summary of Significant Accounting Policies (Continued)**

**B. Management Focus, Basis of Accounting and Financial Statement Presentation:**  
**(Continued)**

**Fund Financial Statements:** Governmental fund financial statements are reported using the modified accrual basis of accounting prescribed by the Governmental Accounting Standards Board and the State of New York's Department of Audit and Control, Division of Municipal Affairs. Under this method, revenues are recognized in the period in which they become both measurable and available. The Library considers all revenues reported in the governmental funds to be available if the revenues are collected within a reasonable period of time after fiscal year end, except for real property taxes, which are considered to be available if they are collected within sixty days after the end of the fiscal year. Fees and other income items other than interest income are recorded when received in cash. Expenditures are recognized in the period in which the liability is incurred. However, debt service expenditures are recorded only when a payment is due. The Library reports on the following funds:

**General Fund:** This fund is established to account for resources devoted to the general services that the Library performs for its taxpayers. General tax revenues and other sources of revenues used to finance the fundamental operation of the Library are included in this fund.

**Special Revenue Fund:** This fund is used to account for designated improvement projects, grants, gifts and donations in which principal and income benefit the Library. Criteria established by the Board and the donors govern the use of the funds.

**Debt Service Fund:** This fund is used to account for the accumulation of resources and the payment of principal and interest on long-term general obligation debt.

- C. Interfund Transactions:** The operations of the Library include transactions between funds. These transactions may be temporary in nature, such as with interfund borrowings. The Library typically loans resources between funds for cash flow purposes. These interfund receivables and payables are expected to be repaid within one year. Permanent transfers of funds include transfers to provide financing or other services. This includes the transfer of unrestricted General Fund revenues to finance various programs that the Library must account for in other funds in accordance with budgetary authorizations.

**SMITHTOWN SPECIAL LIBRARY DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2024**

**NOTE 1:**     **Summary of Significant Accounting Policies (Continued)**

- D.     Receivables:**     Receivables are shown net of allowance for uncollectibles, if any. However, no allowance for uncollectibles has been provided since it is believed that such an allowance would not be material.
- E.     Fund Balance Classifications:**     The Governmental Accounting Standards Board (GASB) issued Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions* that defines the different types of fund balances that a governmental entity must use for financial reporting purposes. They are as follows:
- Nonspendable:**     This includes amounts that cannot be spent because they are either not in spendable form (i.e., inventories, prepaid expenses, etc.) or they are legally or contractually required to be maintained intact.
- Restricted:**     This includes amounts with constraints placed on the use of resources. These constraints can be externally imposed by creditors, grantors, contributors, or imposed by laws and regulations.
- Committed:**     This includes amounts that can only be used for the specific purposes pursuant to constraints imposed by formal action of the Library's Board. Those committed amounts cannot be used for any other purpose unless the government removes or changes the specified use by taking the same type of action it employed to previously commit those amounts.
- Assigned:**     This includes amounts that are constrained by the Library's intent to be used for specific purposes but are neither restricted nor committed. The Library Board is not required to impose or remove the constraint. Assignments of fund balance cannot be made if it would result in a negative unassigned fund balance.
- Unassigned:**     This includes the residual classification for the Library's general fund. This classification represents fund balance that has not been assigned to other funds, assigned for specific purposes, restricted, or committed.
- F.     Use of Restricted/Unrestricted Net Position:**     When an expense is incurred for purposes for which both restricted and unrestricted net position are available, the Library's policy is to apply restricted net position first.
- G.     Cash and Cash Equivalents:**     The Library has defined cash and cash equivalents to include cash on hand, demand deposits, and short-term investments with a maturity of three months or less.

**SMITHTOWN SPECIAL LIBRARY DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2024**

**NOTE 1:**     **Summary of Significant Accounting Policies (Continued)**

- H.     Capital Assets:**     Capital assets are defined by the Library as assets with an initial cost of \$1,000 or more and an estimated useful life of more than two years. Such assets are recorded at historical cost or estimated historical cost. Donated assets are reported at estimated fair market value at the date of donation. Additions, improvements, and other capital outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred. Library books and materials are not capitalized. All capital assets, except land and the art collection, are depreciated on the straight-line basis over the following estimated useful lives:

Buildings and improvements	20 to 40 years
Land improvements	15 to 20 years
Furniture and equipment	5 to 15 years

- I.     Use of Estimates:**     The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statement and the reported amounts of revenues and expenditures during the period. Actual results could differ from those estimates.
- J.     Investments:**     The Library's investment policies are governed by State statutes and its own written investment policy. Permissible investments for the Library include special time deposit accounts, certificates of deposit and obligations of the United States of America and New York State.

**NOTE 2:**     **Concentration of Credit Risk**

The Library maintains its cash balances at one bank. At year end, the Library's carrying amount of deposits (excluding the cash held by the fiscal agent, treasury bills of \$8,407,320 and petty cash) was \$2,678,824 and the bank balance was \$2,837,215. Of the bank balance, \$500,000 was covered by federal depository insurance, and the remaining balance of \$2,337,215 was covered by collateral held by the Library's agent.

**SMITHTOWN SPECIAL LIBRARY DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2024**

**NOTE 3: Capital Assets**

A summary of changes in general fixed assets is as follows:

	<b>Balance as of 1/1/2024</b>	<b>Additions</b>	<b>Adjustments &amp; Deletions</b>	<b>Balance as of 12/31/2024</b>
<b>Assets not being depreciated:</b>				
Land	\$ 1,408,073	\$ 0	\$ 0	\$ 1,408,073
Long Island Room Collection	1,439,720	0	(290,452)	1,149,268
Construction in progress	76,170	58,230	0	134,400
<b>Other capital assets:</b>				
Buildings and improvements	25,570,063	0	(2,430,203)	23,139,860
Land improvements	1,205,160	0	0	1,205,160
Fixtures	640,309	17,875	0	658,184
Furniture and equipment	1,163,729	63,242	(293,566)	933,405
Total	31,503,224	139,347	(3,014,221)	28,628,350
Accumulated depreciation	(12,459,896)	(982,395)	1,171,582	(12,270,709)
Net Book Value	\$ <u>19,043,328</u>	\$ <u>(843,048)</u>	\$ <u>(1,842,639)</u>	\$ <u>16,357,641</u>

**NOTE 4: Right to Use Leased Assets**

The Library has recorded one right to use leased asset for copier equipment. This right to use asset is amortized over the term of its related lease and at the same rate as the lease payment schedule. The following is a summary of the right to use asset activity for the year ended December 31, 2024:

	<b>Balance as of 1/1/2024</b>	<b>Increases</b>	<b>Decreases</b>	<b>Balance as of 12/31/2024</b>
Right to use assets:				
Leased office equipment	\$ <u>59,569</u>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>59,569</u>
Less accumulated amortization for:				
Leased office equipment	(11,179)	(11,422)	0	(22,601)
Right to use assets, net	\$ <u>48,390</u>	\$ <u>(11,422)</u>	\$ <u>0</u>	\$ <u>36,968</u>

**SMITHTOWN SPECIAL LIBRARY DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2024**

**NOTE 5: Long Term Debt**

The following is a summary of changes in long-term debt for the period ended December 31, 2024:

	<b>Balance</b>			<b>Balance</b>	<b><u>Non-current liabilities</u></b>	
	<b>1/1/2024</b>	<b>Increases</b>	<b>Reductions</b>	<b>12/31/2024</b>	<b>Due within</b>	<b>Due after</b>
					<b>one year</b>	<b>one year</b>
Compensated absences	\$ 1,726,739	\$ 0	\$ 107,820	\$ 1,618,919	\$ 0	\$ 1,618,919
Other post-employment						
benefits payable	27,846,354	0	6,886,051	20,960,303	0	20,960,303
Lease payable	48,390	0	11,422	36,968	11,861	25,107
Net pension liability	5,098,951	0	1,558,086	3,540,865	0	3,540,865
NYS retirement						
incentive payable	50,729	0	50,729	0	0	0
General obligation bonds	6,840,000	0	1,230,000	5,610,000	1,295,000	4,315,000
	<u>\$ 41,611,163</u>	<u>\$ 0</u>	<u>\$ 9,844,108</u>	<u>\$ 31,767,055</u>	<u>\$ 1,306,861</u>	<u>\$ 30,460,194</u>

**NOTE 6: Compensated Absences Payable**

The Library has an accumulated liability as of December 31, 2024 for unused vacation and sick pay amounting to \$1,618,919. This is a decrease of \$107,820 from the December 31, 2023 balance of \$1,726,739. The Library does not expect to pay any of this liability within the next twelve months.

**NOTE 7: Interfund Transactions**

Interfund balances and activities at December 31, 2024 are as follows:

	<b><u>Interfund Activity</u></b>			
	<b><u>Receivable</u></b>	<b><u>Payable</u></b>	<b><u>Transfer In</u></b>	<b><u>Transfer Out</u></b>
General Fund	\$ 575,969	\$ 41,819	\$ 0	\$ 1,503,250
Special Revenue Fund	0	575,969	0	0
Debt Service Fund	41,819	0	1,503,250	0
Total	<u>\$ 617,788</u>	<u>\$ 617,788</u>	<u>\$ 1,503,250</u>	<u>\$ 1,503,250</u>

The Library typically transfers monies from the General Fund to the Special Revenue Fund and the Debt Service Fund so that it has the amount required to pay its current year expenditures and the installments on its bonds payable.

**SMITHTOWN SPECIAL LIBRARY DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2024**

**NOTE 8: Lease Liability**

The Library entered into copier equipment lease agreement. The agreement qualifies as other than a short-term lease under GASB No. 87 and, therefore, has been recorded at the present value of the future minimum payments as of the date of inception.

The agreement was executed on January 20, 2023 and requires 60 monthly payments of \$1,088. The lease liability is measured at a discount rate of 3.78%, which is the Applicable Federal Rate. As a result of the lease, the Library has recorded a right to use asset with a net book value of \$36,968 at December 31, 2024.

The future minimum lease obligations and the present value of these minimum lease payments as of December 31, 2024 are as follows:

<b><u>Year Ended</u></b> <b><u>December 31,</u></b>	<b><u>Principal</u></b> <b><u>Payments</u></b>	<b><u>Interest</u></b> <b><u>Payments</u></b>	<b><u>Total</u></b> <b><u>Payments</u></b>
2025	\$ 11,861	\$ 1,193	\$ 13,054
2026	12,317	737	13,054
2027	12,790	264	13,054
Total	<u>\$ 36,968</u>	<u>\$ 2,194</u>	<u>\$ 39,162</u>

**NOTE 9: Retirement Plan**

- A. Plan Description and Benefits Provided:** The Library participates in the New York State and Local Employees' Retirement System (the System). This is a cost-sharing multiple-employer, defined benefit pension plan. The System provides retirement benefits as well as death and disability benefits. The net position of the System is held in the New York State Common Retirement Fund (the Fund), which was established to hold all net assets and record changes in plan net position allocated to the System. The Comptroller of the State of New York serves as the trustee of the Fund and is the administrative head of the System. The Comptroller is an elected official determined in a direct statewide election and serves a four-year term. Thomas P. DiNapoli has served as Comptroller since February 7, 2007. In November 2022, he was elected for a new term commencing January 1, 2023. System benefits are established under the provisions of the New York State Retirement and Social Security Law (RSSL). Once a public employer elects to participate in the System, the election is irrevocable. The New York State Constitution provides that pension membership is a contractual relationship and plan benefits cannot be diminished or impaired. Benefits can be changed for future members only by enactment of a State statute. The Library also participates in the Public Employees' Group Life Insurance plan (GLIP), which provides death benefits in the form of life insurance. The System is included in the State's financial report as a pension trust fund. Separately issued financial statements for the System can be accessed on the Comptroller's website.

**SMITHTOWN SPECIAL LIBRARY DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2024**

**NOTE 9:**     **Retirement Plan (Continued)**

- B.     Benefits Provided:** The System provides retirement benefits as well as death and disability benefits.

*Tiers 1 and 2*

Eligibility: Tier 1 members, with the exception of those retiring under special retirement plans, must be at least age 55 to be eligible to collect a retirement benefit. There is no minimum service requirement for Tier 1 members. Tier 2 members, with the exception of those retiring under special retirement plans, must have five years of service and be at least age 55 to be eligible to collect a retirement benefit. The age at which full benefits may be collected for Tier 1 is 55, and the full benefit age for Tier 2 is 62.

Benefit Calculation: Generally, the benefit is 1.67 percent of final average salary for each year of service if the member retires with less than 20 years. If the member retires with 20 or more years of service, the benefit is 2 percent of final average salary for each year of service.

Tier 2 members with five or more years of service can retire as early as age 55 with reduced benefits. Tier 2 members age 55 or older with 30 or more years of service can retire with no reduction in benefits. As a result of Article 19 of the RSSL, Tier 1 and Tier 2 members who worked continuously from April 1, 1999 through October 1, 2000 received an additional month of service credit for each year of credited service they have at retirement, up to a maximum of 24 additional months. Final average salary is the average of the wages earned in the three highest consecutive years. For Tier 1 members who joined on or after June 17, 1971, each year's compensation used in the final average salary calculation is limited to no more than 20 percent greater than the previous year. For Tier 2 members, each year of final average salary is limited to no more than 20 percent of the average of the previous two years.

*Tiers 3, 4, and 5*

Eligibility: Tier 3, 4 and 5 members, with the exception of those retiring under special retirement plans, must have five years of service and be at least age 55 to be eligible to collect a retirement benefit. The full benefit age for Tiers 3, 4 and 5 is 62.

**SMITHTOWN SPECIAL LIBRARY DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2024**

**NOTE 9:**     **Retirement Plan (Continued)**

**B.     Benefits Provided: (Continued)**

*Tiers 3, 4, and 5 (Continued)*

Benefit Calculation: Generally, the benefit is 1.67 percent of final average salary for each year of service if the member retires with less than 20 years. If a member retires with between 20 and 30 years of service, the benefit is 2 percent of final average salary for each year of service. If a member retires with more than 30 years of service, an additional benefit of 1.5 percent of final average salary is applied for each year of service over 30 years. Tier 3 and 4 members with five or more years of service and Tier 5 members with 5 or more years of service can retire as early as age 55 with reduced benefits. Tier 3 and 4 members age 55 or older with 30 or more years of service can retire with no reduction in benefits. Final average salary is the average of the wages earned in the three highest consecutive years. For Tier 3, 4 and 5 members, each year's compensation used in the final average salary calculation is limited to no more than 10 percent greater than the average of the previous two years.

*Tier 6*

Eligibility: Tier 6 members, with the exception of those retiring under special retirement plans, must have five years of service and be at least age 55 to be eligible to collect a retirement benefit. The full benefit age for Tier 6 is 63.

Benefit Calculation: Generally, the benefit is 1.67 percent of final average salary for each year of service if the member retires with less than 20 years. If a member retires with 20 years of service, the benefit is 1.75 percent of final average salary for each year of service. If a member retires with more than 20 years of service, an additional benefit of 2 percent of final average salary is applied for each year of service over 20 years. Tier 6 members with five or more years of service can retire as early as age 55 with reduced benefits.

Final average salary is the average of the wages earned in the five highest consecutive years of employment. For Tier 6 members, each year's compensation used in the final average salary calculation is limited to no more than 10 percent greater than the average of the previous four years.

*Disability Retirement Benefits*

Disability retirement benefits are available to System members unable to perform their job duties because of permanent physical or mental incapacity. There are three general types of disability benefits: ordinary, performance of duty, and accidental disability benefits. Eligibility, benefit amounts, and other rules such as any offsets of other benefits depend on a member's tier, years of service, and plan.



**SMITHTOWN SPECIAL LIBRARY DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2024**

**NOTE 9:**     **Retirement Plan (Continued)**

**B.     Benefits Provided: (Continued)**

**Ordinary Death Benefits**

Death benefits are payable upon the death, before retirement, of a member who meets eligibility requirements as set forth by law. The first \$50,000 of an ordinary death benefit is paid in the form of group term life insurance. The benefit is generally three times the member's annual salary. For most members, there is also a reduced post-retirement ordinary death benefit available.

**Post-Retirement Benefit Increases**

A cost-of-living adjustment is provided annually to: (i) all retirees who have attained age 62 and have been retired for five years; (ii) all retirees who have attained age 55 and have been retired for 10 years; (iii) all disability retirees, regardless of age, who have been retired for five years; (iv) ERS recipients of an accidental death benefit, regardless of age, who have been receiving such benefit for five years and (v) the spouse of a deceased retiree receiving a lifetime benefit under an option elected by the retiree at retirement.

An eligible spouse is entitled to one-half the cost-of-living adjustment amount that would have been paid to the retiree when the retiree would have met the eligibility criteria. This cost-of-living adjustment is a percentage of the annual retirement benefit of the eligible retiree as computed on a base benefit amount not to exceed \$18,000 of the annual retirement benefit. The cost-of-living percentage shall be 50 percent of the annual Consumer Price Index as published by the U.S. Bureau of Labor, but cannot be less than 1 percent or exceed 3 percent.

- C.     Contributions:** Generally, Tier 3, 4, and 5 members must contribute 3 percent of their salary to the System. As a result of Article 19 of the RSSL, eligible tier 3 and 4 employees, with a membership date on or after July 27, 1976, who have ten or more years of membership or credited service with the System, are not required to contribute. Members cannot be required to begin making contributions or to make increased contributions beyond what was required when membership began. For Tier 6 members, the contribution rate varies from 3 to 6 percent depending on salary. Generally, Tier 5 and 6 members are required to contribute for all years of service.

Under the authority of the NYSRSSL, the Comptroller annually certifies the actuarially determined rates expressly used in computing the employers' contributions based on salaries paid during the Systems' fiscal year ending March 31. Contributions for the current year and two preceding years were equal to 100 percent of the contributions required. The required contribution for the current fiscal year was \$951,408, for the 2023 fiscal year it was \$919,862 and for the 2022 fiscal year it was \$965,486.

**SMITHTOWN SPECIAL LIBRARY DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2024**

**NOTE 9:**     **Retirement Plan (Continued)**

**C.**     **Contributions: (Continued)**

Chapter 57 of the laws of 2010 of the State of New York allows local employers to amortize a portion of their retirement bill for 10 years in accordance with the following stipulations:

- For State fiscal year 2010-11, the amount in excess of the traded rate of 9.5% of employees' covered pensionable salaries, with the first payment of those pension costs not due until the fiscal year succeeding that fiscal year in which the amortization was instituted.
- For subsequent State fiscal years, the graded rate will increase or decrease by up to one percent depending on the gap between the increase or decrease in the System's average rate and the previous graded rate.
- For subsequent State fiscal years in which the System's average rates are lower than the graded rates, the employer will be required to pay the graded rate. Any additional contributions made will first be used to pay off existing amortizations, and any excess will be deposited into a reserve account and will be used to offset future increases in contribution rates.

Once a public employer elects to participate in the System, the election is irrevocable. This law requires participating employers to make payments on a current basis, while amortizing existing unpaid amounts relating to the System's fiscal years when the local employer opts to participate in the program.

During the year ended December 31, 2014, the Library opted to participate in this program. In the current year, the final installment of \$49,144 was charged to expenditures in the governmental funds. The liability was paid in full as of December 31, 2024.

**D.**     **Pension Liabilities, Pension Expenses, Deferred Outflows of Resources and Deferred Inflow of Resources Related to Pensions:**

At December 31, 2024, the Smithtown Special Library District reported a liability of \$3,540,865 for its proportionate share of the net pension liability. The net pension liability was measured as of March 31, 2024, and the total pension liability was determined by an actuarial valuation as of that date. The Smithtown Special Library District's proportion of the net pension liability was based on a projection of the Smithtown Special Library District's long-term share of contributions to the pension plan relative to the projected contributions of all participating members, actuarially determined.

**SMITHTOWN SPECIAL LIBRARY DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2024**

**NOTE 9:**     **Retirement Plan (Continued)**

**D.     Pension Liabilities, Pension Expenses, Deferred Outflows of Resources and Deferred Inflow of Resources Related to Pensions: (Continued)**

At December 31, 2024, the Smithtown Special Library District's proportion was 0.0240482 percent, which was an increase of .0002702 percent from its proportion measured at December 31, 2023.

For the year ended December 31, 2024, the Smithtown Special Library District recognized pension expense of \$1,513,380.

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

	<b><u>Deferred Outflow of Resources</u></b>	<b><u>Deferred Inflow of Resources</u></b>
Differences between expected and actual experience	\$ 1,140,510	\$ 96,550
Changes in assumptions	1,338,721	0
Net difference between projected and actual earnings on pension plan investments	0	1,729,694
Changes in proportion and differences between employer contributions and proportionate share of contributions	98,788	140,770
Library's contributions subsequent to the measurement date	<u>713,556</u>	<u>0</u>
Total	<u><u>\$ 3,291,575</u></u>	<u><u>\$ 1,967,014</u></u>

**SMITHTOWN SPECIAL LIBRARY DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2024**

**NOTE 9: Retirement Plan (Continued)**

**D. Pension Liabilities, Pension Expenses, Deferred Outflows of Resources and Deferred Inflow of Resources Related to Pensions: (Continued)**

\$713,556 reported as deferred outflows of resources related to pensions resulting from Smithtown Special Library District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended December 31, 2025. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

<b><u>Year Ending December 31,</u></b>	<b><u>Amount Recognized</u></b>
2025	\$ (665,347)
2026	661,722
2027	1,004,767
2028	(390,137)
2029	<u>0</u>
Total	<u>\$ 611,005</u>

- E. Actuarial Assumptions:** The total pension liability at March 31, 2024 was determined by using a roll forward procedure to advance the liability calculated using System assumptions and member demographics from the actuarial valuation completed as of April 1, 2023. Economic assumptions used in the April 1, 2023 actuarial valuation include:

Inflation	2.90%
Salary increases	4.40%
Investment rate of return (net of investment expense, including inflation)	5.90%
Cost of Living Adjustments	1.50%

To set the long-term expected rate of return on pension plan investments, consideration was given to a building-block method using best-estimate ranges of expected future real rates of return (expected return, net of investment expenses and inflation) for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation.

**SMITHTOWN SPECIAL LIBRARY DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2024**

**NOTE 9:**     **Retirement Plan** (Continued)

**E.     Actuarial Assumptions:** (Continued)

Demographic assumptions used in the April 1, 2023 actuarial valuation are based on the results of an actuarial experience study completed April 1, 2020. Demographic assumptions are primarily based on System experience over the period April 1, 2015 – March 31, 2020. Annuitant mortality rates are adjusted to incorporate mortality improvements under the Society of Actuaries' Scale MP-2021.

The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Domestic equity	32.00%	4.00%
International equity	15.00%	6.65%
Private equity	10.00%	7.25%
Real estate	9.00%	4.60%
Opportunistic portfolio	3.00%	5.25%
Credit	4.00%	5.40%
Real assets	3.00%	5.79%
Fixed income	23.00%	1.50%
Cash	1.00%	0.25%
Total	<u>100.00%</u>	

The real rate of return is net of the long-term inflation assumption of 2.9%

*Discount Rate* – The discount rate used to measure the total pension liability (asset) was 5.9%. The projection of cash flows used to determine the discount rate assumes that contributions from plan members will be made at the current contribution rates and that contributions from employers will be made at statutorily required rates, actuarially determined. Based upon those assumptions, the System's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability (asset).

**SMITHTOWN SPECIAL LIBRARY DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2024**

**NOTE 9:**     **Retirement Plan** (Continued)

- E. Actuarial Assumptions: (Continued)** *Sensitivity of the Proportionate Share of the Net Pension Liability(Asset) to the Discount Rate Assumption* – The following presents the current-period net pension liability of the Library, calculated using the current-period discount rate assumption of 5.9 percent, as well as what the net pension liability (asset) would be if it were calculated using a discount rate that is 1 percentage-point lower (4.9 percent) or 1 percentage- point higher (6.9 percent) than the current assumption:

	<b>1% Decrease (4.9%)</b>	<b>Current Assumption (5.9%)</b>	<b>1% Increase (6.9%)</b>
Library's proportionate share of the net pension (asset) liability	\$ 11,132,840	\$ 3,540,865	\$ (2,800,010)

*Pension plan fiduciary net position* – The components of the current year net pension liability of the New York State Employees' Retirement System as of March 31, 2024, in thousands of dollars was as follows:

	<b><u>Total</u></b>
Employers' total pension liability	\$ 240,696,851
Plan net position	<u>(225,972,801)</u>
Employers' net pension liability	<u>\$ 14,724,050</u>
Ratio of plan net position to the Employers' total pension liability	93.88%

**SMITHTOWN SPECIAL LIBRARY DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2024**

**NOTE 10: Post-employment Benefits Other Than Pensions**

- A. **Plan Description:** The New York State Department of Civil Service (DCS) administers the New York Health Insurance Program (NYSHIP) which provides health insurance to current and retired employees of New York State, and participating public authorities and local governmental units, such as the Smithtown Special Library District. NYSHIP offers comprehensive hospital, medical and prescription drug benefits. As administrator of NYSHIP, the DCS performs all administrative tasks and has the authority to establish and amend the benefit provisions offered. Annual benefit premiums charged to and paid by participating local governmental entities are generally the same, regardless of each individual employer's risk profile. The annual benefit premiums collected by DCS are then remitted to the health insurance carriers that comprise NYSHIP. NYSHIP is considered an agent multiple-employer defined benefit plan, it is not a separate entity or trust, and does not issue stand-alone financial statements. In 2017, The Library entered into an agreement with Hartford Insurance Company as an additional provider of retiree health insurance. The Library, as a participant in both plans, recognizes these postemployment benefits on an accrual basis.
- B. **Benefits Provided:** Contribution requirements are determined by the Library Board. Currently, providing that the employee has completed at least 11 years of service as of December 31, 2017, the Library will pay 100% of the cost for the retiree and 100% for the spouse, less \$100 per month. For active employees that have completed less than 11 years of service as of December 31, 2017, the retiree will contribute towards their healthcare premiums at the same rate at the time of their active employment immediately prior to retirement, according to the following schedule:

<b><u>Year of Retirement</u></b>	<b><u>Retiree Contribution</u></b>
2018	18.00%
2019	18.50%
2020	19.00%
2021	19.50%
2022+	20.00%

For 2024, The Library recognized the cost of providing retiree health insurance by recording its share of insurance premiums of \$908,628 as an expenditure in the General Fund. Smithtown Special Library District also reimbursed retired employees and their spouses the full cost of Medicare deducted from their Social Security benefits, which amounted to \$201,374. The retiree's share of premiums for health insurance was \$63,287.

**SMITHTOWN SPECIAL LIBRARY DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2024**

**NOTE 10: Post-employment Benefits Other Than Pensions (Continued)**

**B. Benefits Provided: (Continued)**

As of January 1, 2024, the following employees were covered by the benefit terms:

Active employees	66
Inactive employees entitled to but not yet receiving benefit payments	0
Inactive employees or beneficiaries currently receiving benefit payments	80
Total	<u>146</u>

- C. Total Other Post-employment Benefit (OPEB) Liability:** The Library's total OPEB liability of \$20,960,303 was updated through December 31, 2024, and was determined by an actuarial valuation as of January 1, 2024.

**D. Actuarial Assumptions and Other Inputs:**

Inflation Rate	2.00%
Payroll Growth Rate	2.50%
Discount Rate	4.08%
2024 Medical Trend Rates (Pre-65/Post-65)	8.00% / 5.00%
2025 Medical Trend Rates (Pre-65/Post-65)	7.50% / 5.00%
Ultimate Medical Trend Rate	5.00%
Year Ultimate Trend Year Reached (Pre-65/Post-65)	2030/2024

The discount rate was based on the *Bond-Buyer's 20-Bond Index* as of December 31, 2024.

Mortality rates were based on the Society of Actuaries' RPH-2014 Total Dataset head count-weighted fully generational with the MP-2021 projection scale.



**SMITHTOWN SPECIAL LIBRARY DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2024**

**NOTE 10: Post-employment Benefits Other Than Pensions (Continued)**

**E. Changes In The Total OPEB Liability:**

Balance at December 31, 2023	\$ 27,846,354
Changes for the year:	
Service cost	746,099
Interest	755,524
Changes in benefit terms	0
Differences between expected and actual experience	(5,078,378)
Changes in assumptions and other inputs	(2,395,640)
Benefit payments	(913,656)
Net changes	<u>(6,886,051)</u>
Balance at December 31, 2024	<u>\$ 20,960,303</u>

*Sensitivity of the total OPEB liability to changes in the discount rate* – The following presents the total OPEB liability of the Library, as well as what the Library's total OPEB liability would be if it were calculated using a discount rate that is 1 percentage point lower (3.08%) or 1 percentage point higher (5.08%) than the current discount rate:

	<b>1% Decrease (3.08%)</b>	<b>Discount Rate (4.08%)</b>	<b>1% Increase (5.08%)</b>
Total OPEB Liability	\$ 24,080,486	\$ 20,960,303	\$ 18,410,359

*Sensitivity of the total OPEB liability to changes in the healthcare cost trend rates* – The following presents the total OPEB liability of the Library, as well as what the Library's total OPEB liability would be if it were calculated using a healthcare cost trend rates that are 1 percentage point lower (6.50% decreasing to 4.00%) or 1 percentage point higher (8.50% decreasing to 6.00%) than the current healthcare cost trend rate:

	<b>1% Decrease (6.50% Decreasing to 4.00%)</b>	<b>Healthcare Cost Trend Rate (7.50% Decreasing to 5.00%)</b>	<b>1% Increase (8.50% Decreasing to 6.00%)</b>
<b>Pre-65 Trend</b>			
<b>Post-65 Trend</b>			
Total OPEB Liability	\$ 17,848,062	\$ 20,960,303	\$ 24,983,882

**SMITHTOWN SPECIAL LIBRARY DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2024**

**NOTE 10: Post-employment Benefits Other Than Pensions (Continued)**

**E. Changes In The Total OPEB Liability: (Continued)**

Note: For the purpose of calculating this liability, there have been no plan changes. The assumption changes were the updating of the pre-65 healthcare cost trend rates and the mortality improvement scale. The discount rate was 3.26% at December 31, 2023 and was 4.08% at December 31, 2024.

**F. OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of resources Related to OPEB:** For the year ending December 31, 2024, the Library recognized OPEB expense of \$331,539. At December 31, 2024, the Library reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	<b><u>Deferred Outflows of Resources</u></b>	<b><u>Deferred Inflows of Resources</u></b>
Differences between expected and actual experience	\$ 1,919,371	\$ 5,538,193
Changes in assumptions	<u>2,336,493</u>	<u>6,601,834</u>
Total	<u>\$ 4,255,864</u>	<u>\$ 12,140,027</u>

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

<b><u>Year Ending December 31,</u></b>	<b><u>Amount Recognized</u></b>
2025	\$ (1,305,494)
2026	(1,771,308)
2027	(1,405,177)
2028	(1,440,624)
2029	(1,200,571)
Thereafter	<u>(760,989)</u>
Total	<u>\$ (7,884,163)</u>

**SMITHTOWN SPECIAL LIBRARY DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2024**

**NOTE 11: Deferred Outflows/Inflows of Resources**

The components of the deferred outflows and inflows of resources at December 31, 2024 are as follows:

<b><u>Description of Deferrred Outflows/Inflows</u></b>	<b><u>Deferred Outflows of Resources</u></b>	<b><u>Deferred Inflows of Resources</u></b>
Related to Pension (see note 9)	\$ 3,291,575	\$ 1,967,014
Tax revenues received in advance	0	228,993
Related to post-employment benefits (see Note 10)	4,255,864	12,140,027
Refunding of serial bonds	168,735	322,331
Total	<u>\$ 7,716,174</u>	<u>\$ 14,658,365</u>

**NOTE 12: Bonds Payable**

During the 2016 fiscal year, the Smithtown Special Library District issued \$14,865,000 in refunding serial bonds with interest rates ranging from 3.0% to 5.0%, depending on maturity. The proceeds were used to advance refund \$15,825,000 of outstanding 2008 serial bonds bearing interest rates at a rate ranging from 4.0% to 6.0%. The net proceeds of \$17,567,207 (including \$2,957,392 of issuance premium and after \$96,700 in underwriter's fees and other issuance costs) were used to purchase U.S. Government securities. Those securities were deposited in an irrevocable trust with an escrow agent to provide all future debt service payments on the bonds. As a result, the 2008 serial bonds are considered defeased and the liability for those serial bonds has been removed from the Statement of Net Position. The reacquisition price exceeded the net carrying amount of the old debt by \$255,185 in the governmental activities. These amounts and the premium are being amortized over the remaining life of the refunded debt. The Smithtown Special Library District advanced refunded the serial bonds to reduce its total debt service payments over 12 years by \$2,401,284 and to obtain a net present value economic gain of \$2,164,150. As of December 31, 2024, \$5,610,000 remained payable. Future payments are due each year as follows:

<b><u>Year Ended December 31,</u></b>	<b><u>Principal Payments</u></b>	<b><u>Interest Payments</u></b>	<b><u>Total Payments</u></b>
2025	\$ 1,295,000	\$ 280,500	\$ 1,575,500
2026	1,365,000	215,750	1,580,750
2027	1,435,000	147,500	1,582,500
2028	1,515,000	75,750	1,590,750
Total	<u>\$ 5,610,000</u>	<u>\$ 719,500</u>	<u>\$ 6,329,500</u>

**SMITHTOWN SPECIAL LIBRARY DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2024**

**NOTE 13: Fund Balances Committed for Specific Purposes:**

A summary of changes in committed funds for the year ending December 31, 2024 is as follows:

	<b>Balance as of 1/1/2024</b>	<b>Funds Committed (Uncommitted)</b>	<b>Funds Expended</b>	<b>Balance as of 12/31/2024</b>
<b>Funds Committed For:</b>				
<b>General Fund</b>				
Capital improvements and equipment replacement	\$ 547,172	\$ 0	\$ 0	\$ 547,172
Retirement and future benefit payments	525,000	(125,000)	0	400,000
<b>Special Revenue Fund</b>				
Smithtown reconstruction	0	700,000	(596,993)	103,007
EV charging station	550,000	(550,000)	0	0
LL renovation & Podcast studio	147,861	(147,861)	0	0
BMS project	94,480	0	0	94,480
Total	<u>\$ 1,864,513</u>	<u>\$ (122,861)</u>	<u>\$ (596,993)</u>	<u>\$ 1,144,659</u>

**NOTE 14: Funds Restricted for Specific Purposes**

The components of the fund balance restricted for specific purposes as December 31, 2024 are as follows:

	<b>General Fund</b>	<b>Special Revenue Fund</b>	<b>Debt Service Fund</b>	<b>Total</b>
<b>Funds Restricted For:</b>				
Long Island Room	\$ 0	\$ 5,000	\$ 0	\$ 5,000
B. Trenk Memorial	0	116	0	116
Debt service	0	0	81,347	81,347
Total	<u>\$ 0</u>	<u>\$ 5,116</u>	<u>\$ 81,347</u>	<u>\$ 86,463</u>

**NOTE 15: Significant Events**

On August 19, 2024, due to flooding caused by a historic rainfall, the Smithtown Building at 1 North Country Road suffered significant damage to its lower level. As a result, the Library wrote-off various capital assets that were destroyed or impaired. The capital assets had a carrying value of \$1,842,639. The Library estimates that the cost to rebuild the lower level and to replace or restore the furniture, equipment, and historical documents will be in excess of \$13,000,000. In order to pay for the reconstruction and restoration, the Library has applied for assistance from FEMA. In addition, the Board has approved a motion to present a bond referendum of \$16,500,000 to the electorate of the Library District.

**SMITHTOWN SPECIAL LIBRARY DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2024**

**NOTE 16: Reconciliation of Fund Financial Statements to Government-Wide Financial Statements**

Total fund balance and the net change in fund balance of the Library's governmental fund differs from net position and changes in net position of the governmental activities reported in the statement of net position and statement of activities. This difference primarily results from the long-term economic focus of the statement of net position and statement of activities versus the current financial resources focus of the governmental fund balance sheet and statement of revenue, expenditures, and change in fund balance.

The following are reconciliations of fund balance to net position and the net change in fund balance to the net change in net position:

<b>Total Fund Balance- Modified Accrual Basis</b>	<b>\$ 10,859,456</b>
Amounts reported in the statement of net position are different because:	
• Capital assets are not financial resources, and are not reported in the funds	16,357,641
• Right to use assets are not financial resources, and are not reported in the funds	36,968
• Deferred outflow on pension is not reported in the funds	3,291,575
• Deferred outflow on refunding of bonds	168,735
• Deferred outflow on OPEB is not reported in the funds	4,255,864
• Compensated absences, not anticipated to be paid within the next twelve months, are not included in the funds	(1,618,919)
• Obligation for post-employment health insurance, to be paid in future periods is not reported in the funds	(20,960,303)
• Deferred inflow on pension is not reported in the funds.	(1,967,014)
• Deferred inflow on OPEB is not reported in the funds	(12,140,027)
• Deferred inflow on refunding of bonds is not reported in the funds	(322,331)
• Lease liability due in future periods is not reported in the funds	(36,968)
• Net pension liability is not included in the funds	(3,540,865)
• Bonds payable in future periods are not reported in the funds	<u>(5,610,000)</u>
<b>Total Net Position- Full Accrual Basis</b>	<b><u>\$(11,226,188)</u></b>

**SMITHTOWN SPECIAL LIBRARY DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2024**

**NOTE 16: Reconciliation of Fund Financial Statements to Government-Wide Financial Statements (Continued)**

<b>Net Change in Fund Balance- Modified Accrual Basis</b>	<b>\$ 487,398</b>
Amounts reported in the statement of activities are different because:	
• Capital outlays are reported as expenditures in the statement of revenue, expenditures, and changes in fund balance; in the statement of activities, these costs are expensed over their estimated useful lives as depreciation:	
Capital outlay	139,347
Loss on flood	(1,842,639)
Depreciation expense	(982,395)
Amortization expense	(11,422)
• (Increase)/decrease in the items reported as expenditures in the statements of activities, not in the fund statements:	
Compensated absences	107,820
Post-employment health costs	582,117
Net pension expenses	(613,404)
The amortization of the deferred refunding credit on the old bonds is not an expense in the funds	82,533
• Payments on the NYS retirement incentive is not an expense in the statement of activities, rather it is a reduction of the liability	50,729
• Repayment of long-term debt is not an expense in the statement of activities, rather a reduction of the liability:	
Principal paid on lease liability	11,422
Principal paid on bond liability	<u>1,230,000</u>
<b>Change In Net Position- Full Accrual Basis</b>	<b><u>\$ (758,494)</u></b>

**SMITHTOWN SPECIAL LIBRARY DISTRICT  
REQUIRED SUPPLEMENTARY INFORMATION  
BUDGETARY COMPARISON SCHEDULE - GENERAL FUND  
FOR THE YEAR ENDED DECEMBER 31, 2024**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Balances</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues:</b>				
<b>Operating Revenues:</b>				
District taxes	\$ 16,174,934	\$ 16,174,934	\$ 16,174,934	\$ 0
Payments in lieu of taxes	250,000	250,000	298,061	48,061
State aid and grants	33,602	33,602	34,996	1,394
Library fines	6,000	6,000	3,037	(2,963)
Patron print fees	15,000	15,000	14,780	(220)
Patron computer fees	500	500	388	(112)
Passport processing and other fees	32,000	32,000	21,960	(10,040)
Lost and paid	13,100	13,100	13,688	588
Copier commissions	7,500	7,500	7,166	(334)
Interest income	250,000	250,000	543,432	293,432
Gifts and donations	2,000	2,000	8,841	6,841
Refund of prior year expense	13,500	13,500	13,423	(77)
Program and other miscellaneous income	30,000	30,000	28,526	(1,474)
<b>Total Operating Revenues</b>	<u>16,828,136</u>	<u>16,828,136</u>	<u>17,163,232</u>	<u>335,096</u>
<b>Non-Operating Revenue:</b>				
Transfer from unappropriated fund balance	<u>464,824</u>	<u>464,824</u>	<u>0</u>	<u>(464,824)</u>
<b>Total Revenues</b>	<u>\$ 17,292,960</u>	<u>\$ 17,292,960</u>	<u>\$ 17,163,232</u>	<u>\$ (129,728)</u>
<b>Expenditures:</b>				
<b>Salaries and Wages:</b>				
Librarians, full-time	\$ 4,084,800	\$ 4,059,800	\$ 3,922,438	\$ 137,362
Librarians, part-time	539,700	464,700	390,310	74,390
Clerical staff, full-time	1,756,900	1,756,900	1,709,595	47,305
Clerical staff, part-time	684,500	759,500	756,932	2,568
Pages	294,000	294,000	285,936	8,064
Custodial staff, full-time	143,300	168,300	161,354	6,946
Custodial staff, part-time	240,000	240,000	232,395	7,605
Messenger/Groundskeeper	65,000	65,000	59,856	5,144
Sunday salaries	115,000	115,000	114,120	880
<b>Total Salaries and Wages</b>	<u>\$ 7,923,200</u>	<u>\$ 7,923,200</u>	<u>\$ 7,632,936</u>	<u>\$ 290,264</u>

The accompanying notes are an integral part of the financial statements.

**SMITHTOWN SPECIAL LIBRARY DISTRICT  
REQUIRED SUPPLEMENTARY INFORMATION  
BUDGETARY COMPARISON SCHEDULE - GENERAL FUND  
FOR THE YEAR ENDED DECEMBER 31, 2024**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Balances</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Expenditures: (Continued)</b>				
<b>Employee Benefits:</b>				
State retirement	\$ 1,013,000	\$ 968,150	\$ 943,522	\$ 24,628
Social Security	607,000	607,000	553,893	53,107
Hospital & medical insurance	2,675,000	2,675,000	2,394,453	280,547
CSEA benefit fund	182,000	182,000	158,429	23,571
Workers' compensation insurance	82,000	82,000	70,004	11,996
Unemployment insurance	5,000	5,000	0	5,000
Employee Assistance Program	5,100	5,100	4,859	241
<b>Total Employee Benefits</b>	<u>4,569,100</u>	<u>4,524,250</u>	<u>4,125,160</u>	<u>399,090</u>
<b>Library Materials and Programs:</b>				
Books	275,000	278,000	239,037	38,963
Online materials and services	680,000	680,000	582,503	97,497
Recordings	90,000	87,000	74,421	12,579
Periodicals	45,000	45,000	24,483	20,517
Serials	53,000	53,000	50,745	2,255
Lost and paid	2,000	2,000	3,250	(1,250)
Non-book materials	15,200	14,400	15,292	(892)
Binding	500	500	0	500
Programs	140,000	140,800	118,773	22,027
<b>Total Library Materials and Programs</b>	<u>1,300,700</u>	<u>1,300,700</u>	<u>1,108,504</u>	<u>192,196</u>
<b>Library Operations:</b>				
Office and library supplies	70,000	70,000	53,266	16,734
Telecommunications	96,640	96,640	70,331	26,309
Computer supplies and services	80,000	118,227	114,774	3,453
Shared network maintenance	81,000	81,500	81,425	75
Printing	33,550	33,550	27,378	6,172
SCLS member support	167,000	167,000	163,088	3,912
Postage	17,000	17,000	17,446	(446)
Travel and conference	9,000	12,250	12,818	(568)
Membership dues	5,000	5,000	2,775	2,225
Staff development	8,020	8,020	7,146	874
Maintenance of equipment/vehicles	5,000	5,000	2,095	2,905
Professional fees/security	525,000	525,000	472,768	52,232
Payroll processing	21,400	21,400	22,157	(757)
Credit card expenses	0	5,000	4,243	757
Miscellaneous	100	200	155	45
<b>Total Library Operations</b>	<u>\$ 1,118,710</u>	<u>\$ 1,165,787</u>	<u>\$ 1,051,865</u>	<u>\$ 113,922</u>

The accompanying notes are an integral part of the financial statements.



**SMITHTOWN SPECIAL LIBRARY DISTRICT  
REQUIRED SUPPLEMENTARY INFORMATION  
BUDGETARY COMPARISON SCHEDULE - GENERAL FUND  
FOR THE YEAR ENDED DECEMBER 31, 2024**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Balances</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Expenditures: (Continued)</b>				
<b>Building Operations:</b>				
Fuel and utilities	\$ 275,000	\$ 275,000	\$ 225,007	\$ 49,993
Insurance	124,000	124,000	121,902	2,098
Building and equipment repairs	281,000	291,000	214,063	76,937
Custodial supplies	15,000	21,000	20,824	176
<b>Total Building Operations</b>	<u>695,000</u>	<u>711,000</u>	<u>581,796</u>	<u>129,204</u>
<b>Capital Outlay:</b>				
Computer equipment	20,000	7,773	2,396	5,377
Building equipment	90,000	84,000	10,506	73,494
Other capital outlay	35,000	35,000	17,875	17,125
<b>Total Capital Outlay</b>	<u>145,000</u>	<u>126,773</u>	<u>30,777</u>	<u>95,996</u>
<b>Debt Service:</b>				
Lease - principal	0	0	11,422	(11,422)
Lease - interest	0	0	1,633	(1,633)
<b>Total Capital Outlay</b>	<u>0</u>	<u>0</u>	<u>13,055</u>	<u>(13,055)</u>
<b>Total Expenditures</b>	<u>15,751,710</u>	<u>15,751,710</u>	<u>14,544,093</u>	<u>1,207,617</u>
<b>Other Financing (Sources) Uses:</b>				
Transfer to Debt Service fund	<u>1,541,250</u>	<u>1,541,250</u>	<u>1,503,250</u>	<u>(38,000)</u>
<b>Total Other Financing (Sources) Uses</b>	<u>1,541,250</u>	<u>1,541,250</u>	<u>1,503,250</u>	<u>(38,000)</u>
<b>Total Expenditures and Other Financing Uses</b>	<u>17,292,960</u>	<u>17,292,960</u>	<u>16,047,343</u>	<u>1,245,617</u>
<b>Excess Of Revenues Over Expenditures and Other Financing Uses</b>	0	0	1,115,889	1,115,889
Budgetary fund balance- beginning of year	<u>9,192,473</u>	<u>9,192,473</u>	<u>9,192,473</u>	<u>9,192,473</u>
<b>Budgetary Fund Balance- End Of Year</b>	<u>\$ 9,192,473</u>	<u>\$ 9,192,473</u>	<u>\$ 10,308,362</u>	<u>\$ 10,308,362</u>

The accompanying notes are an integral part of the financial statements.

**SMITHTOWN SPECIAL LIBRARY DISTRICT**  
**SCHEDULE OF PROPORTIONATE SHARE OF THE NET PENSION LIABILITY**  
**NYSLRS PENSION PLAN**  
**FOR THE 2024 FISCAL YEAR\*\***

	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Library's proportion of the net pension liability (asset)	0.02405%	0.02378%	0.02323%	0.02179%	0.02154%	0.02161%	0.02210%	0.02224%	0.02238%	0.02148%
Library's proportionate share of the net pension liability (asset)	\$3,540,865	\$5,098,951	(1,898,927)	\$21,696	\$5,704,951	\$1,531,338	\$713,318	\$2,089,502	\$3,592,063	\$725,674
Library's covered-employee payroll	\$6,565,222	\$6,799,346	\$6,296,346	\$6,029,846	\$6,008,788	\$5,804,307	\$5,639,232	\$5,631,188	\$5,559,012	\$5,809,803
Library's proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	53.934%	74.992%	(30.159%)	0.360%	94.943%	26.383%	12.649%	37.106%	64.617%	12.491%
Plan fiduciary net position as a percentage of the total pension liability	93.88%	90.78%	103.65%	99.95%	86.39%	96.27%	98.24%	94.70%	90.70%	97.95%

\*\* The amounts presented for the fiscal year were determined as of the March 31st that occurred within the fiscal year.

The accompanying notes are an integral part of the financial statements.

**SMITHTOWN SPECIAL LIBRARY DISTRICT**  
**SCHEDULE OF LIBRARY PENSION CONTRIBUTIONS**  
**NYSLRS PENSION PLAN**  
**FOR THE 2024 FISCAL YEAR**

	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Contractually required contribution	\$ 951,408	\$ 919,862	\$ 965,486	\$ 1,034,654	\$ 943,671	\$ 911,626	\$ 906,247	\$ 917,016	\$ 938,458	\$ 1,080,989
Contributions in relation to the contractually required contribution	951,408	919,862	965,486	1,034,654	943,671	911,626	906,247	917,016	938,458	1,080,989
Contribution deficiency (excess)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Library's covered-employee payroll	\$ 6,565,222	\$ 6,799,346	\$ 6,296,346	\$ 6,029,846	\$ 6,008,788	\$ 5,804,307	\$ 5,639,232	\$ 5,631,188	\$ 5,559,012	\$ 5,809,803
Contributions as a percentage of covered-employee payroll	14.49%	13.53%	15.33%	17.16%	15.70%	15.71%	16.07%	16.28%	16.88%	18.61%

The accompanying notes are an integral part of the financial statements.

**SMITHTOWN SPECIAL LIBRARY DISTRICT**  
**SCHEDULE OF CHANGES IN THE LIBRARY'S TOTAL OPEB**  
**LIABILITY AND RELATED RATIOS**

	2024	2023	2022	2021	2020	2019	2018
Service Cost	\$ 746,099	\$ 846,879	\$ 1,291,818	\$ 1,113,941	\$ 918,683	\$ 749,247	\$ 864,033
Interest	755,524	955,644	663,095	602,922	689,028	984,273	886,224
Changes of benefit terms	0	0	0	0	0	0	0
Differences between expected and actual experience	(5,078,378)	0	3,176,602	0	(4,245,970)	0	0
Changes in assumptions or other inputs	(2,395,640)	1,743,531	(7,542,695)	263,025	1,638,215	5,327,527	(2,327,865)
Benefit payments	(913,656)	(1,074,530)	(1,031,333)	(971,471)	(967,365)	(1,073,469)	(1,054,923)
Net Change in total OPEB liability	(6,886,051)	2,471,524	(3,442,513)	1,008,417	(1,967,409)	5,987,578	(1,632,531)
Total OPEB liability- beginning	27,846,354	25,374,830	28,817,343	27,808,926	29,776,335	23,788,757	25,421,288
Total OPEB liability- ending	<u>\$ 20,960,303</u>	<u>\$ 27,846,354</u>	<u>\$ 25,374,830</u>	<u>\$ 28,817,343</u>	<u>\$ 27,808,926</u>	<u>\$ 29,776,335</u>	<u>\$ 23,788,757</u>
Covered-employee payroll	\$ 5,241,369	\$ 5,743,961	\$ 5,603,864	\$ 4,933,331	\$ 4,813,006	\$ 4,815,457	\$ 4,698,007
Total OPEB liability as a % of covered-employee payroll	399.90%	484.79%	452.81%	584.14%	577.79%	618.35%	506.36%
Notes to schedule:							
Assumption changes:							
Discount rate	4.08%	3.26%	3.72%	2.06%	2.12%	2.74%	4.10%
Mortality Improvement Scale	MP-2021	MP-2021	MP-2021	MP-2019	MP-2019	MP-2016	MP-2016
Pre-65 Trend Rate	8.0% down to 5.0%	6.5% down to 5.0%	7.0% down to 5.0%	7.0% down to 4.5%	7.5% down to 4.5%	8.0% down to 5.0%	8.5% down to 5.0%
Plan changes:	None	None	None	None	None	None	None

The accompanying notes are an integral part of the financial statements.



## Summary of Friends of The Smithtown Library meeting on Wednesday, April 16th, 2025

1. Pledge
2. Minutes of the meeting on Monday, March 19th, 2025.
3. Correspondence – Two donations received for over \$1,000 towards the restoration. It was decided that Michele Routi will send Thank You letters to those who donate \$50.00 or more.
4. Membership – Total of 166 Members. The Breakdown is as follows:  
  
Commack-18; King's Park-39; Nesconset-16; Smithtown-93  
  
Individual-7; Family-38; Senior-77; Lifetime-31; Patron-13
5. Book sales - A total of \$823.72 was collected in the month of March from all three buildings. The breakdown by building is as follows:
  - Commack - \$213.00
  - Kings Park - \$200.48
  - Nesconset - \$410.24
6. Treasurer's Report as of 3/31/24:
  - a. Checking -\$28,494.06
  - b. Savings -\$1,084.99
  - c. Money Market -\$59,637.43
7. Old Business:
  - a. Garage Sale Fundraiser – It is scheduled for May 10<sup>th</sup>, with May 17<sup>th</sup> as a rain date. It will take place in the staff parking lot of the Nesconset Building from 10:00 AM – 3:00 PM and each spot will be priced at \$25/each. There are 38 spots available and will be advertised in the April newsletter as well as on social media. If a minimum of 20 spots are not reserved, then the event will be cancelled.
  - b. Scholarship – Applications have been sent out to schools.
  - c. March Raffle – Total collected from the March Raffle was \$794.00
  - d. Penny Collection – Penny collection is on hold for now. \$80.00 was received from the Stop and Shop reusable bag fundraiser in March.

8. New Business:
  - a. Museum Passes – The LI Children’s Museum passes will only be printable going forward. The printable passes are only valid for (2) users. The Executive Board voted and approved the purchase of (2) passes for (4) total users.
9. Appropriations: None
10. Date of next meeting – Scheduled for May 12th at 7:00 PM at the Commack building.
11. Motion to Adjourn at 7:55 PM.

Respectfully submitted by Christopher Sarvis

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## Summary of Friends meeting on Monday, May 12, 2025

### 1. Pledge

2. Minutes from April 16, 2025, were approved.

3. Correspondence – Thank you cards are being sent when the Friend's receives donations for the restoration account or other donations.

4. Membership – since January 1, 2025, there have been a total of 176 new Friends members. They are broken down by building in the following amounts: Commack – 19; Kings Park – 42; Nesconset – 18; Smithtown – 97. Membership category is as follows: Patron – 13; Lifetime – 31; Individual – 14; Family – 41; Senior – 77.

5. Book Sales – in April 2025, a total of \$278.05 was collected from Nesconset; \$178.85 from Commack; and \$142.95 from Kings Park for a grand total of \$599.85. The Smithtown – Main building currently has books for sale on carts but will soon have a dedicated area for book sales.

### 6. Treasurer's Report – as of April 30, 2025

- Checking - \$30,281.80
- Saving - \$1,084.99
- Money Market - \$59,659.44
- Restoration account - \$6,126.65

### 7. Old Business

- Garage Sale Fundraiser – The garage sale made \$742. There was very positive feedback from vendors and those shopping. Next year the sale will be advertised as a garage sale and book sale
- Scholarship – there are 7 completed scholarship applications with a few that are partially completed. The deadline to submit is May 16. The scholarship amounts are \$1500 for 1<sup>st</sup> place and \$750 for 2<sup>nd</sup> place.

### 8. New Business

- Fall book sale – The friends received a generous donation of books and other items from the Riverhead Library Friends. Because of this influx of items, some which were sold at the garage sale, a fall book sale is temporarily scheduled for Saturday, November 15 at Nesconset. There will be a lottery raffle basket.
- October fundraiser – the Friends are considering doing a fundraiser with a band and gift basket raffle to raise funds for the library restoration is temporary scheduled for October 2025.
- Penny collection – pictures of possible containers were passed to the members in attendance. This fundraiser is being considered for after the bond vote in July.
- June meeting agenda – discussion about change to by-laws. Addition of new membership level for businesses.

### 9. Dates of Next Meetings

- June 25 at 7:00pm at Nesconset

### 10. Meeting adjourned at 7:47pm.



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**Administration and Business Offices:** 148 Smithtown Boulevard 📖 Nesconset, NY 11767 📞 (631) 360-2480

## **DIRECTOR'S REPORT**

### **May 21, 2025**

#### **Personnel**

*Committee Chair:* Jessica Park, a Children's librarian at our Smithtown building, was recently asked about the possibility of chairing a potential new Suffolk County Library Association committee. SCLA is interested in starting a Library Employees of Color committee, similar to the Nassau County Library Association's Library Staff of Color committee. The President of SCLA reached out to Jessica, along with three other Suffolk librarians, to ask that she assist with the creation of this committee. Their goal is to present a proposal to the SCLA board by this fall, after which they would vote on the creation of the committee.

#### **Buildings & Grounds**

*People Counters:* During the month of April, a total of 26,631 patrons visited our Library buildings. The breakdown, by building, is as follows: Commack (7,356); Kings Park (7,661); and Nesconset (11,614).

*Flag Collection Box:* During the month of April, 28 American flags were deposited in the flag collection box that is located at the front entrance of our Smithtown building.

*Toy Drive:* On April 15, collection boxes were dropped off at each of our buildings by a 10th grade Commack high school student for a Toy Drive to benefit the Stony Brook Children's Hospital. The collection ends on May 16.

*The Yellow Dot Program:* All of our Library buildings now have Yellow Dot information cards and decals in order to participate in The Yellow Dot Program, a project of the New York State Sheriff's Association. This free program is designed to help first responders provide life-saving medical attention during the first "golden hour" after a car crash or other



emergency. A Yellow Dot decal on the driver's side rear window of someone's vehicle will alert first responders that vital medical information is stored in their glove compartment. They are available for patrons to take and use as they wish and are located in the following locations: Commack building: Patron Information Table; Kings Park building: Outreach Information Shelving; Nesconset: Community Information Shelving; Smithtown building: Main lobby area.

*Commack Shed:* Earlier this month, our Commack building's original dilapidated shed was replaced with a new one. It has certainly enhanced the property and will provide a more secure storage solution for outdoor equipment, etc.

## **I.T. Network**

Our I.T. staff completed the installation of the I.T. cabinet and equipment for the main floor at our Smithtown building. They also restored all staff and patron I.T. services and equipment.

*April Statistics:* Faxes—The Library had a total of 1,557 pages sent by fax. The breakdown, by building, is as follows: Commack (417); Kings Park (455); and Nesconset (705). Patron Release Stations—The Library had a total of 2,859 pages scanned on the patron release stations. The breakdown, by building, is as follows: Commack (1,058); Kings Park (634); and Nesconset (1,167). WIFI—Users per building in April are as follows: Commack (905); Kings Park (661); and Nesconset (2,254).

## **Public Relations & Programs**

*Regents Review 2025:* Regents Review classes at our Commack, Kings Park, and Nesconset buildings will be taking place in the coming months. Registration began on April 21 for Smithtown Library cardholders and opened up to out-of-district patrons on May 5. All Regents Review classes are \$15.00 per person, per class. Information regarding Regents Review can be found on our Library's website.

*New York Historic Newspapers:* Four additional years of *The Smithtown News* (1988–1992) have been digitized and are now available on the “New York Historic Newspapers” website. This update fills a previous gap in the collection, providing coverage from 1945 through 1996. Phase 3 of the digitization project was made possible through funding from the 2024 LILRC Digitization Grant. Unfortunately, our application for the 2025 grant was not approved, in part because we have received funding in previous years. It is our goal to reapply next year, and if awarded, we will continue in our efforts to digitize and preserve additional issues of *The Smithtown News* for the public to access.

*Mentorship Program 2025:* The Public Library Director's Association of Suffolk County, Suffolk County Library Association, and Children's Librarians Association of Suffolk County have partnered together for a series of panel discussions from Suffolk library colleagues on topics that include professional growth, decision making, Civil Service, networking, and

budgeting. On September 12, our Nesconset building will be hosting a program on “Library Budgeting” and I have been asked to be a guest speaker. The discussion will explain that library budgets go beyond just department spending and payroll. I will be discussing our process for creating a budget at the Smithtown Library, how our trustees and staff are involved, and what financial decisions need to be made to ensure that the Library runs effectively and fiscally sound.

### **Passport Acceptance Facility and Patent & Trademark Research Center Services Statistics**

The Passport Acceptance Facility remains busy. It is anticipated that we will be increasing the hours of service soon, scheduling permitting of our trained agents. On April 5, PTRC Representative Will Salas lectured about intellectual property protection at the Grant Campus of Suffolk Community College. From April 14-17, Will attended the 46th Annual PTRCP Seminar. On April 30, Will offered a “Patents and Trademarks 101” presentation at the Middle Country Public Library’s Miller Business Center.

The PAF totals are as follows: 44 passport reference questions and 57 applications processed. There were 45 photos taken. Total Revenue for the Library was \$2,625. The April PTRC stats are as follows: 6 appointments were made. There were 2 reference questions. There were 2 outreach events in April, with 14 individuals in attendance. There were 4 Senior ID cards issued to individuals in April.

### **Outreach, Library of Things and Seed Library Statistics**

The Library recently added a “Congrats Grad Lawn Sign” kit to its Library of Things collection.

The statistics for the month of April are as follows: Library of Things Circulation—The Library had a total of 210 items that circulated and 84 renewals. Hotspots—The Library had 101 hotspots circulate, along with 38 renewals. Nursing Home Visits—The Library had 6 visits. There was a total of 77 people in attendance. The Library processed 2 new library cards. There were 277 transactions. All Abilities Programs—The Library had 10 sessions. There was 1 outreach session. There were 181 people who attended the sessions. Seed Library—The Library had 146 patrons signed up. There were 2,272 seed packets given out to patrons. A total of 8,387 packets have been given out since February 17.

## Friends of the Smithtown Library

*Garage Sale:* The Friends' hosted a Garage Sale on May 10 in the staff parking area of our Nesconset building. It was a successful day, as they made \$743 in the process. They were also able to sell some Book Sale items, since we received a donation last month from the Friends of the Riverhead Free Library. The Smithtown Friends have designated some of the funds raised on May 10 to their Smithtown Building Restoration Fund. Throughout the day they received a lot of good feedback and ideas, so they may consider doing this event again next year, together with a larger Spring Book Sale. Below is what they made:

Vendors: \$485  
Scholarship: \$25  
Book Sale: \$174  
Raffle: \$43  
Snacks: \$16  
**Total: \$743**

## Conferences and Meetings and Workshops

On Thursday, April 17, I attended a Rotary Club of Smithtown Sunrise meeting that was held at the Millenium Diner in Smithtown.

On Thursday, April 24, I attended a Rotary Club of Smithtown Sunrise meeting that was held at the Millenium Diner in Smithtown.

On Thursday, May 1, I attended a Rotary Club of Smithtown Sunrise meeting that was held at the Millenium Diner in Smithtown.

On Thursday, May 1, I attended a program entitled "*Key Performance Indicators for Library Success*", that was held at SCLS.

On Thursday, May 8, I attended a Rotary Club of Smithtown Sunrise meeting that was held at the Millenium Diner in Smithtown.

On Thursday, May 15, I attended a Rotary Club of Smithtown Sunrise meeting that was held at the Millenium Diner in Smithtown.

Respectfully Submitted,

  
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Robert Lusak, Library Director

May 16, 2025

APRIL - 2025 MONTHLY STATISTICAL REPORT - ALL BUILDINGS								
LIBRARY COLLECTION	Item	2024	Current	YTD	Current	YTD	YTD Net	Approximate
	Code	Holdings	Additions	Additions	Withdrawals	Withdrawals	Changes	Holdings
Adult Fiction Books	1	78,836	689	2,233	259	1,398	835	79,671
Adult Nonfiction Books	2	95,534	335	1,204	185	1,043	161	95,695
<b>Subtotal Adult Books</b>		<b>174,370</b>	<b>1,024</b>	<b>3,437</b>	<b>444</b>	<b>2,441</b>	<b>996</b>	<b>175,366</b>
Juvenile Fiction Books	3	60,095	310	1,002	97	1,331	(329)	59,766
Juvenile Nonfiction Books	4	31,263	92	334	20	223	111	31,374
<b>Subtotal Juv Books</b>		<b>91,358</b>	<b>402</b>	<b>1,336</b>	<b>117</b>	<b>1,554</b>	<b>(218)</b>	<b>91,140</b>
<b>Total Books</b>		<b>265,728</b>	<b>1,426</b>	<b>4,773</b>	<b>561</b>	<b>3,995</b>	<b>778</b>	<b>266,506</b>
Adult Periodical (Serial)	5	5,080	519	2,010	783	2,658	(648)	4,432
Juvenile Periodical (Serial)	s	298	25	77	69	112	(35)	263
<b>Total Serials</b>		<b>5,378</b>	<b>544</b>	<b>2,087</b>	<b>852</b>	<b>2,770</b>	<b>(683)</b>	<b>4,695</b>
Adult Audio Recordings	a	12,932	104	314	162	1,118	(804)	12,128
Juvenile Audio Recordings	v	1,211	0	1	1	14	(13)	1,198
<b>Subtotal Audio Recordings</b>		<b>14,143</b>	<b>104</b>	<b>315</b>	<b>163</b>	<b>1,132</b>	<b>(817)</b>	<b>13,326</b>
Adult Video Recording	6	27,281	186	765	99	214	551	27,832
Juvenile Video Recording	j	6,670	46	78	5	42	36	6,706
<b>Subtotal Video Recording</b>		<b>33,951</b>	<b>232</b>	<b>843</b>	<b>104</b>	<b>256</b>	<b>587</b>	<b>34,538</b>
<b>Subtotal Adult A/V</b>		<b>40,213</b>	<b>290</b>	<b>1,079</b>	<b>261</b>	<b>1,332</b>	<b>(253)</b>	<b>39,960</b>
<b>Subtotal Juvenile A/V</b>		<b>7,881</b>	<b>46</b>	<b>79</b>	<b>6</b>	<b>56</b>	<b>23</b>	<b>7,904</b>
<b>Total A/V</b>		<b>48,094</b>	<b>336</b>	<b>1,158</b>	<b>267</b>	<b>1,388</b>	<b>(230)</b>	<b>47,864</b>
Other	9	849	0	11	2	9	2	851
<b>Grand Total</b>		<b>320,049</b>	<b>2,306</b>	<b>8,029</b>	<b>1,682</b>	<b>8,162</b>	<b>(133)</b>	<b>319,916</b>
<b>PEOPLE VISITED LIBRARY</b>		<b>Current</b>	<b>YTD</b>					
Library Visits (LIVE/On-Site)		26,631	102,642					
Website / Social Media		31,806	55,276					
<b>CIRCULATION TRANSACTIONS</b>		<b>Current</b>	<b>YTD</b>					
Checkouts		24,918	101,375					
Renewals		24,801	92,659					
Downloadable Check-Outs		35,007	140,388					
<b>Grand Total Library Circulation</b>		<b>84,726</b>	<b>334,422</b>					
<b>INTERLIBRARY LOAN</b>		<b>Current</b>	<b>YTD</b>					
Borrowed		4,279	17,443					
Loaned		3,232	12,907					
<b>Total Interlibrary Loan</b>		<b>7,511</b>	<b>30,350</b>					
<b>RESERVES FILLED</b>		<b>Current</b>	<b>YTD</b>					
		7,118	30,655					
<b>COMPUTER USE</b>		<b>Current</b>	<b>YTD</b>					
Adult		1,232	6,714					
Juvenile		543	2,294					
<b>Total Computer Internet Use</b>		<b>1,775</b>	<b>9,008</b>					
<b>REFERENCE TRANSACTIONS</b>		<b>Current</b>	<b>YTD</b>					
Adult Reference		5,083	20,664					
Juvenile Reference		2,092	8,484					
Chat		175	662					
Email		115	317					
Social Media		3	16					
<b>Total Reference Transactions</b>		<b>7,175</b>	<b>30,143</b>					
<b>LIBRARY PROGRAMS</b>		<b>Current</b>	<b>Current</b>	<b>YTD</b>	<b>YTD</b>	<b>YTD Avg.</b>		
		<b>Sessions</b>	<b>Attendance</b>	<b>Sessions</b>	<b>Attendance</b>	<b>Attendance</b>		
Adult Programs		93	1,081	773	3,288	4		
Young Adult Programs		33	265	98	747	8		
Juvenile Programs		105	2,433	315	7,489	24		
One-On-One Programs & Services		450	2,749	2,058	4,454	2		
General Interest Programs		0	0	0	0	0		
<b>Total Library Programs</b>		<b>681</b>	<b>6,528</b>	<b>3,244</b>	<b>15,978</b>	<b>5</b>		
<b>PATRON REGISTRATIONS</b>		<b>Current</b>	<b>YTD</b>					
Adult Registrations		221	1,048					
Young Adult Registrations		12	165					
Juvenile Registrations		67	347					
<b>Total Borrower Registrations</b>		<b>288</b>	<b>1,260</b>					

Circulation Activity By Library - April 2025 - System Wide Totals										
Checkouts and renewals are based on activity done on each library's terminals - not the library's items										
LIBRARY	Current Year To Date Total Checkouts and Renewals	Previous Year To Date Total Checkouts and Renewals	This Month Total Checkouts and Renewals	Checkouts	Checkins	Renewals	Holds	Recall	Total	%
<b>TOTAL FOR SMITHTOWN</b>	<b>99,896</b>	<b>113,628</b>	<b>24,705</b>	<b>23,889</b>	<b>25,076</b>	<b>816</b>	<b>2,801</b>	<b>1</b>	<b>52,583</b>	<b>0</b>
223-Sachem	66,500	72,583	15,535	15,153	15,493	382	1,303	1	32,332	3.5%
260-Emma S Clark	61,732	67,685	14,529	14,249	14,891	280	633	0	30,053	3.3%
<b>229-Smithtown-Nesconset</b>	<b>45,025</b>	<b>25,469</b>	<b>10,733</b>	<b>10,318</b>	<b>11,453</b>	<b>415</b>	<b>1,040</b>	<b>0</b>	<b>23,226</b>	<b>2.5%</b>
208-Comsewogue	42,634	45,724	10,235	9,892	10,844	343	768	0	21,847	2.4%
216-Longwood	39,732	43,230	9,835	9,341	12,275	494	1,556	0	23,666	2.6%
231-South Huntington	37,489	38,538	9,257	8,981	10,395	276	508	0	20,160	2.2%
213-Harborfields	33,350	35,225	7,794	7,671	7,793	123	562	0	16,149	1.8%
219-Northport-Main	32,621	34,169	7,615	7,341	8,090	274	704	0	16,409	1.8%
244-Center Moriches	28,648	31,710	6,943	6,690	6,667	253	632	0	14,242	1.6%
211-HHL-Dix Hills	27,696	32,042	6,957	6,731	7,246	226	1,125	1	15,329	1.7%
215-Lindenhurst	27,573	28,583	6,808	6,630	6,826	178	636	0	14,270	1.6%
<b>228-Smithtown-Kings Park</b>	<b>27,426</b>	<b>24,566</b>	<b>7,070</b>	<b>6,861</b>	<b>6,871</b>	<b>209</b>	<b>751</b>	<b>1</b>	<b>14,693</b>	<b>1.6%</b>
<b>227-Smithtown-Commack</b>	<b>26,700</b>	<b>26,125</b>	<b>6,659</b>	<b>6,518</b>	<b>6,629</b>	<b>141</b>	<b>863</b>	<b>0</b>	<b>14,151</b>	<b>1.6%</b>
239-Patchogue Medford	25,873	31,152	6,062	5,795	6,316	267	606	0	12,984	1.4%
210-East Islip	25,273	25,600	6,228	6,123	6,438	105	342	0	13,008	1.4%
224-Sayville	23,498	26,445	5,506	5,391	6,041	115	485	0	12,032	1.3%
214-Islip	22,975	26,269	5,207	5,108	5,587	99	377	1	11,172	1.2%
233-West Islip	22,955	24,226	5,399	5,344	5,405	55	332	0	11,136	1.2%
230-South Country	22,421	23,072	5,064	4,831	5,010	233	573	0	10,647	1.2%
207-Commack	21,865	22,074	5,293	5,176	5,318	117	669	0	11,280	1.2%
202-Bayport	21,716	20,525	5,563	5,185	4,970	378	640	0	11,173	1.2%
203-Brentwood	21,348	24,759	5,052	4,905	4,950	147	471	9	10,482	1.2%
220-Northport-East Northport	21,195	21,877	5,022	4,824	5,837	198	487	0	11,346	1.2%
221-Port Jefferson	21,042	23,901	4,843	4,753	4,695	90	428	0	9,966	1.1%
259-Bayshore-Brightwaters	20,938	21,318	5,230	4,837	4,963	393	561	0	10,754	1.2%
232-West Babylon	19,629	21,148	4,398	4,302	4,547	96	303	0	9,248	1.0%
225-North Shore	19,345	20,868	4,833	4,346	6,036	487	477	0	11,346	1.2%
250-Riverhead	18,439	21,455	4,428	4,249	4,757	179	497	0	9,682	1.1%
201-Babylon	16,833	17,283	4,256	4,177	4,172	79	263	0	8,691	1.0%
246-Hauppauge	16,303	16,391	4,071	3,935	4,058	136	345	0	8,474	0.9%
240-Huntington Main	16,116	15,148	3,889	3,625	6,319	264	682	0	10,890	1.2%
217-Mastic-Moriches-Shirley 1	15,393	13	3,551	3,345	4,207	206	454	0	8,212	0.9%
245-Hampton Bays	15,348	17,211	3,762	3,605	3,691	157	414	1	7,868	0.9%
234-Westhampton	13,201	14,447	3,061	2,943	3,123	118	353	0	6,537	0.7%
218-North Babylon	13,028	14,889	3,224	3,038	2,942	186	238	0	6,404	0.7%
205-Central Islip	12,566	14,181	2,917	2,805	2,938	112	165	0	6,020	0.7%
243-Deer Park	11,770	12,232	2,915	2,782	4,140	133	314	0	7,369	0.8%
255-Rogers Memorial	11,767	19,855	1,654	1,501	2,340	153	537	0	4,531	0.5%
252-East Hampton	11,546	12,635	2,857	2,761	2,761	96	347	0	5,965	0.7%
206-Cold Spring Harbor	11,246	11,804	2,560	2,426	2,467	134	266	0	5,293	0.6%
264-Copague	11,082	11,934	2,575	2,475	2,521	100	325	0	5,421	0.6%
251-Elwood	10,601	10,244	2,685	2,580	2,494	105	436	0	5,615	0.6%
200-Amityville	8,470	10,701	2,136	2,045	2,159	91	305	0	4,600	0.5%
209-Cutchogue	8,397	9,039	1,970	1,868	1,816	102	200	0	3,986	0.4%
248-John Jermain	7,892	8,161	1,941	1,831	1,806	110	323	0	4,070	0.4%
212-HHL-Melville	7,704	8,206	1,762	1,707	1,866	55	311	0	3,939	0.4%
253-Mattituck-Laurel	6,947	8,188	1,705	1,632	1,599	73	95	0	3,399	0.4%
254-Floyd Memorial	6,785	7,890	1,522	1,334	1,438	188	283	0	3,243	0.4%
247-Southold	6,258	7,130	1,590	1,465	1,485	125	233	0	3,308	0.4%
204-Brookhaven	5,295	5,592	1,379	1,320	1,328	59	128	0	2,835	0.3%
256-Quogue	5,228	5,165	1,308	1,156	1,087	152	154	0	2,549	0.3%
267-Patchogue Medford-Medgo	5,196		1,261	1,091	1,050	170	170	0	2,481	0.3%
238-Montauk	4,903	5,057	1,296	1,190	1,095	106	137	0	2,528	0.3%
249-Hampton Library	4,276	4,331	996	801	789	195	124	0	1,909	0.2%
257-Shelter Island	4,062	5,605	1,037	907	807	130	273	0	2,117	0.2%
241-Huntington Station	3,756	3,521	808	737	984	71	242	0	2,034	0.2%
266-Mastic-Moriches-Moriches	3,543	6,776	844	810	1,063	34	170	0	2,077	0.2%
265-Mastic-Moriches-Mastic Be	3,198	10,516	662	633	958	29	156	0	1,776	0.2%
258- Amagansett	3,111	3,659	857	827	810	30	129	0	1,796	0.2%
235-Wyandach	1,287	1,248	238	190	215	48	32	0	485	0.1%
<b>226-Smithtown-Main</b>	<b>745</b>	<b>37,468</b>	<b>243</b>	<b>192</b>	<b>123</b>	<b>51</b>	<b>147</b>	<b>0</b>	<b>513</b>	<b>0.1%</b>
261-Fisher's Island	196	221	55	55	54	0	0	0	109	0.0%