

## East Norwalk Association Library Budget

INCOME	PROPOSED		Change	% Change
	FY2024-25	FY2025-26		
Hall Rental	19,000.00	19,000.00	-	0.00%
TTD Appropriation	180,000.00	180,000.00	-	0.00%
Grants	6,500.00	5,250.00	(1,250.00)	-19.23%
Donations	3,300.00	3,000.00	(300.00)	-9.09%
Book Sales				
Fundraising/Event	995.00	-	(995.00)	-100.00%
Fines	250.00	250.00	-	0.00%
Prints	400.00	400.00	-	0.00%
ENIA Dues	20.00	20.00	-	0.00%
Bank Interest	15.00	15.00	-	0.00%
In-Kind Donation of Supplies	190.00	130.00	(60.00)	-30.00%
<b>TOTAL INCOME</b>	<b>210,670.00</b>	<b>208,065.00</b>	<b>(2,605.00)</b>	<b>-1.24%</b>

### EXPENSES

<b>PAYROLL</b>	122,400.00	120,204.00	(2,196.00)	-1.79%
Director				
Library Asst.				
Web admin.				
<b>NON-PAYROLL POSITION</b>				
Library Page -on call	1,400.00	2,200.00	800.00	57.14%
Payroll Taxes	7,800.00	7,800.00	-	0.00%
Library Audit	5,750.00	6,700.00	950.00	16.52%
Bank Charges	1,000.00	1,000.00	-	0.00%
Bookeeping	5,700.00	5,700.00	-	0.00%
Retirement	2,100.00	2,100.00	-	0.00%
EPLI Insurance	2,150.00	2,150.00	-	0.00%
Health Insurance	19,500.00	20,000.00	500.00	2.56%
Worker's Comp. Insurance	1,750.00	1,750.00	-	0.00%
Children Programs	3,000.00	2,700.00	(300.00)	-10.00%
Adult Programs	2,555.00	2,500.00	(55.00)	-2.15%
Program Supplies	600.00	200.00	(400.00)	-66.67%
Marketing	1,000.00	1,216.00	216.00	21.60%
Legal Services	35.00		(35.00)	-100.00%
Tech Hardware	1,000.00	900.00	(100.00)	-10.00%
Software	500.00	500.00	-	0.00%
Tech Maintenance	700.00	500.00	(200.00)	-28.57%
Books -Adult	8,200.00	8,000.00	(200.00)	-2.44%
Books-Children	4,100.00	2,500.00	(1,600.00)	-39.02%
Magzines	600.00	300.00	(300.00)	-50.00%
Newspaper	600.00	600.00	-	0.00%
DVD'S	350.00		(350.00)	-100.00%
Databases				

Supplies	1,500.00	1,500.00	-	0.00%
Equipment-Office	700.00	700.00	-	0.00%
Equipment- Leasing	450.00	450.00	-	0.00%
PHONE/INTERNET/fax/cable	4,000.00	4,000.00	-	0.00%
Building Repair				
Janitor	4,200.00	4,200.00	-	0.00%
Exterminator	500.00	500.00	-	0.00%
Cleaning Supplies/PPE				
Handy Contractor	300.00	955.00	655.00	218.33%
Gas	5,500.00	5,500.00	-	0.00%
Electric	230.00	230.00	-	0.00%
Water	500.00	500.00	-	0.00%
<b>TOTAL EXPENSES</b>	<b>210,670.00</b>	<b>208,055.00</b>	<b>(2,615.00)</b>	<b>-1.27%</b>

# Analysis of East Norwalk Library Association

## Change in Fund Balance

	<b>FY2017-2018</b>	<b>FY2018-2019</b>	<b>FY2019-2020</b>	<b>FY2020-2021</b>	<b>FY2021-2022</b>	<b>FY2022-2023</b>	<b>FY2023-2024</b>	<b>FY2024-2025</b>	<b>FY2025-2026</b>
	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Current FY Budget	Proposed Budget
<b>Revenue</b>									
Rental Income	25,692	25,043	20,627	12,669	17,268	20,687	26,937	19,000	19,000
Interest and Other Inc	5,676	7,877	25,241	17,074	3,726	3,479	3,195	5,170	3,815
TTD Matching Funds		9,394	10,357	11,000	11,035	11,000	0		
Grants		6,000	7,000	12,900	34,000	9,008	8,450	6,500	5,250
Insurance Proceeds		22,500							
<b>Total Revenue</b>	<b>31,368</b>	<b>70,814</b>	<b>63,225</b>	<b>53,643</b>	<b>66,029</b>	<b>44,174</b>	<b>38,582</b>	<b>30,670</b>	<b>28,065</b>
<b>Expenses</b>									
Personnel	111,841	113,610	107,329	103,192	121,432	122,246	127,111		
Benefits and Taxes	34,430	22,583	29,848	26,697	30,334	28,376	36,506		
Programming	36,555	25,122	27,897	30,537	42,001	19,086	23,629		
Utilities	11,770	10,608	7,324	9,442	9,739	11,979	10,972		
Building Maint, Sec & Repairs	21,358	13,308	12,791	15,233	32,652	19,827	11,021		
Professional Fees	12,297	11,841	8,224	12,004	12,286	15,455	11,788		
Promotions and Adv	7,534	10,160	11,695	14,804	45,851	18,074	15,455		
Settlement Costs		11,250							
<b>Total Expenses</b>	<b>235,785</b>	<b>218,482</b>	<b>205,108</b>	<b>211,909</b>	<b>294,295</b>	<b>235,043</b>	<b>236,482</b>	<b>210,670</b>	<b>208,055</b>
<b>Excess (Deficiency) Rev over Exp</b>	<b>(204,417)</b>	<b>(147,668)</b>	<b>(141,883)</b>	<b>(158,266)</b>	<b>(228,266)</b>	<b>(190,869)</b>	<b>(197,900)</b>	<b>(180,000)</b>	<b>(179,990)</b>
<b>Transfer from District</b>	190,000	162,900	170,000	170,000	170,000	170,000	170,000	180,000	180,000
<b>Capital Expenditures</b>			(4,260)		(4,900)				
<b>Excess Rev over Exp plus Transfer</b>	<b>(14,417)</b>	15,232	23,857	11,734	<b>(63,166)</b>	<b>(20,869)</b>	<b>(27,900)</b>	0	10
<b>Fund- Opening Balance</b>	84,287	69,870	85,102	108,959	120,693	57,527	36,658	8,758	8,758
<b>Fund - Ending Balance</b>	69,870	85,102	108,959	120,693	57,527	36,658	8,758	8,758	8,768
<b>Total TTD contributions</b>									
Transfer plus Matching Funds	190,000	172,294	180,357	181,000	181,035	181,000	170,000	180,000	180,000

**Notes:**

Data for FY2017-2018, FY2018-2019, FY2019-2020, FY2020-2021, FY2021-2022, FY2022-2023 and FY2023-2024 obtained from the Third Taxing District Audited financial reports

Data for FY2024-2025 and FY2025-2026 obtained from the approved and proposed library budgets

**THIRD TAXING DISTRICT**  
**Fiscal Year 2025-2026**  
**Proposed District Budget**



	FY 2023-2024		FY 2024-2025		FY 2025-2026	Percentage
	Budget	Actuals	Budget	Projected Actuals	Proposed	Change
<b>District Revenues</b>						
Rental Income - Firehouse (1)	\$53,718	\$53,718	\$55,330	\$55,350	\$56,990	3.00%
Interest	\$325	\$677	\$350	\$350	\$350	0.00%
Interest						
<b>Total Revenues</b>	<b>\$54,043</b>	<b>\$54,395</b>	<b>\$55,680</b>	<b>\$55,700</b>	<b>\$57,340</b>	2.98%
<b>District Expenses</b>						
District Operations						
Commission Stipends	\$10,500	\$10,500	\$10,500	\$10,500	\$12,000	14.29%
Treasurer Stipend	\$1,800	\$1,800	\$1,800	\$1,800	\$2,070	15.00%
Clerk Stipend	\$1,800	\$1,800	\$1,800	\$1,800	\$2,070	15.00%
Rate Payer Representative Stipend	\$1,800	\$1,800	\$1,800	\$1,800	\$2,070	15.00%
Payroll Tax Exp	\$1,300	\$1,078	\$1,300	\$1,300	\$1,500	15.38%
District Events						
Holiday Events (Christmas Tree Lighting)	\$6,800	\$10,371	\$10,350	\$10,350	\$10,900	5.31%
Summer Concert Series	\$33,900	\$26,533	\$31,000	\$29,150	\$34,600	11.61%
Annual Electors Meeting	\$3,000	\$2,355	\$3,000	\$3,000	\$3,000	0.00%
Maintenance of District Assets						
Parks - Groundskeeping & Maintenance	\$42,800	\$43,952	\$38,800	\$38,800	\$32,300	-16.75%
Firehouse Building Maintenance	\$1,500	\$0	\$1,500	\$1,500	\$1,500	0.00%
East Norwalk Library Building Maintenance	\$8,100	\$7,970	\$9,200	\$9,200	\$9,400	2.17%
East Norwalk Historical Cemetery Maintenance	\$31,700	\$31,009	\$35,500	\$35,500	\$35,300	-0.56%
Other						
Other District Services	\$10,000	\$8,125	\$10,000	\$10,000	\$10,000	0.00%
Contingencies	\$30,000	\$0	\$30,000	\$30,000	\$30,000	0.00%
East Norwalk Improvement Association						
Library - Operations	\$170,000	\$170,000	\$180,000	\$180,000	\$185,000	2.78%
Library - Contingent Matching Funds (2)	\$0	\$0	\$0	\$0	\$0	
<b>Total District Expenses</b>	<b>\$355,000</b>	<b>\$317,293</b>	<b>\$366,550</b>	<b>\$364,700</b>	<b>\$371,710</b>	1.41%
Net Operating Income (Revenues minus Expenses)	(\$300,957)	(\$262,898)	(\$310,870)	(\$309,000)	(\$314,370)	1.13%
<b>Capital Expenditures</b>						
Park Improvements (3)	\$150,000	\$10,378	\$125,000	\$264,622	\$75,000	-40.00%
Firehouse Building	\$400,000	\$30,000	\$0	\$370,000	\$0	
East Norwalk Library Building (4)	\$0	\$0	\$60,000	\$60,000	\$25,000	
East Norwalk Historical Cemetery	\$0	\$0	\$0	\$0	\$0	
<b>Total Capital Projects</b>	<b>\$550,000</b>	<b>\$40,378</b>	<b>\$185,000</b>	<b>\$694,622</b>	<b>\$100,000</b>	-45.95%
<b>Total Funding Required</b>	<b>\$850,957</b>	<b>\$303,276</b>	<b>\$495,870</b>	<b>\$1,003,622</b>	<b>\$414,370</b>	-16.44%
<b>Opening District Fund Balance</b>	\$70,117	\$79,364	\$46,132	\$591,088	\$67,466	
<b>Transfer from Electric</b>	<b>\$815,000</b>	<b>\$815,000</b>	<b>\$480,000</b>	<b>\$480,000</b>	<b>\$380,000</b>	-20.83%
<b>Ending - District Fund Balance</b>	\$34,160	\$591,088	\$30,262	\$67,466	\$33,096	

**Notes:**

- (1) Firehouse Rental Income as per Lease with City of Norwalk
- (2) Library - Contingent Matching Funds program ended in FY2023-2024
- (3) Park Improvements - Phase III of Roger Ludlow Park Improvement project and other park improvements
- (4) Improvements to the Van Zillen Community Hall and New Computers