Complete audit of available Library records

Berkeley Heights Public Library | Evidence through November 5, 2026

The records justify tighter spending controls, a realistic budget, and a pause on unsupported expansion. They establish reporting defects, a recurring check-register weakness and specific payment questions. They do not establish intentional fraud, personal conversion or a presently refundable dollar amount.

Priority	Finding and decision
Capital discipline	$703,678.28 capital book balance at October 31. Defer the bookmobile, offsite depots, broad office redesign and lobby pods unless a costed need is demonstrated. Their $370,000-$550,000 combined estimate is not a savings or refund calculation. [S079-S080; S001 p11]
Cash recovery lead	Creativebug: $3,520 recorded against a stated $2,640 three-year contract leaves $880 to reconcile. Obtain vendor applications, credits/extensions and bank clearance before alleging overpayment. [S034 pp11-12,68,70,72]
Accounting controls	The September financial workbook omits September from some YTD formulas and mixes nine salary months with ten operating months. Four check references are reused for different payees across 2025-2026. [S071 p3; S079; S083]
Contract spending	Professional services post at $65,572.08 against a $45,000 category. Match approvals, amendments, scopes, remaining commitments and insurance recovery. The legal-services resolution names the wrong vendor in its operative paragraph. [S080; P01-P03]
Value review	Pause new premium giveaways and scrutinize low-use subscriptions. Verify actual access, full license-period use and cancellation rights. Preserve necessary public access, repairs and core service. [S034-S035; S079; S085]
Taxpayer relief	Review restrictions and actual operating needs, then use the statutory excess-funds process for municipal property-tax relief. Do not promise the entire reserve back or individual refund checks. [S082; L01-L03]

The Library is not uniformly expensive against every reasonable peer group. Published 2025 survey spending is $101.20 per resident, 3.62% below the selected eleven-suburb median, but seventh highest among 41 municipal libraries serving 10,000 to fewer than 15,000 people. These comparisons use survey definitions and omit a fully matched building-cost comparison. [S033; P04; supporting comparison workbook]

This is a comprehensive review of the available documents, calculations and purchasing priorities. It is **not an independent CPA assurance opinion, a bank-confirmed forensic examination or a physical condition inspection**. The report and workbook identify the records required to close each material question.

Scope, evidence and limits

Population reviewed	Coverage
Primary archive	98 distinct primary library source entries: 55 PDFs, 28 DOCX, 14 XLSX and one CSV. All 98 have distinct SHA-256 hashes. The new ZIP contains 20 files: 14 PDFs and six XLSX. Seventeen misrouted school-board PDFs are excluded.
Uploaded workbook	The separately uploaded 2024 Library Data workbook is byte-identical to an archived source. It is one dataset, not independent corroboration. The uploaded handoff and pasted prior analysis were leads to test, not authority or evidence of their own accuracy.
Accounting review	All supplied native July-October ledger and trial-balance rows were screened. Independently parsed 365 main-bank rows in 2025 and 188 in January-June 2026 reconcile to printed changes. All 127 July-October bank running balances recalculate. The 50-page 2024 scanned ledger was OCR-screened with quality limits.
Services and purchasing	All 275 pages across database, digital-material, museum-pass, technology and periodicals packets were read as OCR text. All 28 DOCX director reports were substantively read, including one semantic duplicate. Another 41 bill-list/postage/benefit pages were OCR-reviewed. Text review is not inspection of every page image.
Governance and peers	Reviewed 2024/2025 relevant minutes, January-September 2026 regular minutes, October 5 special minutes, October 19/November 9 agendas and posted award resolutions. Fresh official 2025 NJSL data match 195 selected comparison values. The produced 2025 state-report PDF is a draft.
What remains unconfirmed	Bank balances/clearance, independent vendor statements, all executed priced contracts, current encumbrances, complete shared-cost invoices, exact adopted budget versions, final filed survey adjustments and present building conditions.

How to read findings

A **documented error** can be corrected from the source record. An **unresolved payment question** needs bank/vendor evidence. A **value recommendation** challenges necessity or benefit without asserting illegality. An **approval** does not prove payment or good value. An **agenda item** does not prove adoption. Missing production does not establish that a record never existed.

Amounts in this report are nonadditive unless a subtotal is explicitly defined. Budget variances, capital balances, transfers, proposed projects and past payments overlap or measure different things. No master savings figure is presented. Personal banking details and employee-level benefit deductions are omitted.

Source IDs S001-S098 map to the complete hashed inventory in the workbook. P and L references identify supplemental public records and legal sources listed at the end. Page locators use one-based PDF pages. Original produced files were preserved.

Operating finances and capital accumulation

Audited measure	2023	2024	2025
Municipal contribution	$1,231,916.00	$1,329,169.00	$1,472,413.79
Operating income	$1,249,373.71	$1,355,743.83	$1,490,542.34
Salaries	$545,581.26	$598,290.37	$668,845.97
Other operating expense	$615,287.98	$706,797.43	$719,358.22
Operating expense	$1,160,869.24	$1,305,087.80	$1,388,204.19
Operating income excess	$88,504.47	$50,656.03	$102,338.15
Transfer to capital	$0.00	$300,000.00	$250,000.00
Closing operating fund	$705,568.61	$456,224.64	$308,562.79
Closing capital reserve	$149,657.24	$450,526.77	$702,153.05

Sources: P05 (2024 audit) pp11-13,27; S081 (2025 audit) pp11-13,27. Operating expense excludes transfers for a consistent comparison. The 2023 total miscellaneous reserves also included video/lost-book reserves and must not be substituted for capital alone.

The $550,000 transferred in 2024-2025 exceeds those two years' $152,994.18 combined operating income excess by $397,005.82. That explains the operating fund balance decline from $705,568.61 to $308,562.79. These are internal transfers, not another $550,000 of outside purchases.

The 2024 audit includes the transfer in expenditure and reports a $249,343.97 post-transfer deficit. Separating the transfer, as the 2025 comparative does, gives $50,656.03 of operating excess. Both presentations reconcile. The records do not show an operating loss of $249,344 before transfers.

Capital rollforward	Calculation
2024	$149,657.24 + $300,000 transfer + $869.53 interest = $450,526.77
2025	$450,526.77 + $250,000 transfer + $1,626.28 interest = $702,153.05
October 31, 2026	$703,678.28 book balance. Reconcile to the bank and all commitments before considering available excess.

The 2024 and 2025 capital schedules show receipts and no capital disbursement line. Purchases may still have been funded through operating accounts. Require a project-level explanation before further reserve transfers. November 2024 minutes attribute accumulated cash partly to vacant or part-year staffing. That explains a source of cash, but does not establish that new renovation or expansion is the best use. [S013 pp3-4; S014 p2; S008 p2]

Budget realism and actual spending

Audited 2024 budget of $1,820,969 exceeds operating actuals of $1,305,087.80 by $515,881.20 (28.3%). In 2025, $1,713,525.31 exceeds $1,388,204.19 by $325,321.12 (19.0%). These favorable variances warrant explanation and a better budget. They are not additional cash to add to reserves. [P05 p13; S081 p13]

2025 direct Library category	Budget	Actual	Budget less actual
Delivery	$5,000	$905.00	$4,095.00
Memberships	$3,000	$3,614.00	-$614.00
Marketing	$11,000	$3,931.76	$7,068.24
Programs	$50,000	$17,952.49	$32,047.51
Periodicals	$25,000	$33,036.75	-$8,036.75
Museum passes	$6,000	$7,254.76	-$1,254.76
Reimagining	$50,000	$18,595.64	$31,404.36
Consortium	$50,000	$73,840.35	-$23,840.35
Library of Things	$5,000	$1,976.56	$3,023.44
AV	$6,000	$70.38	$5,929.62
Books	$110,000	$59,422.86	$50,577.14
Digital	$90,000	$89,278.26	$721.74
Databases	$45,000	$15,233.23	$29,766.77
Summer reading	$10,000	$9,104.07	$895.93
Tech/equipment	$25,000	$7,049.61	$17,950.39
Utilities	$50,000	$45,563.33	$4,436.67
Facilities	$25,000	$26,384.00	-$1,384.00
Xerox	$7,000	$4,984.09	$2,015.91
Postage	$500	$582.68	-$82.68
Supplies	$25,000	$20,677.58	$4,322.42
Professional development	$27,000	$14,521.38	$12,478.62
Professional services	$30,000	$42,631.62	-$12,631.62
Total direct expenses	$655,500	$496,610.40	$158,889.60

Build the next budget from actual recurring costs, documented changes, filled positions and costed projects. Explain recurring unspent allowances and category overages. Verify amendment authority rather than equating total underspending with permission to exceed any line. Database actual is $15,233.23; an earlier OCR value of $45,233.23 is incorrect.

2026 financial reports need correction

The native September workbook has reproducible formula and cutoff defects. These are reporting weaknesses, not proven cash losses. Do not use the displayed grand total as a complete through-September operating cost. [S083, YTD 2026 INC.EXP]

Source cell or issue	Recorded result	Independent calculation / consequence
T16 salary YTD	$464,048.75	$523,112.78 for January-September. Formula excludes September M16 $59,064.03 and includes blank N16.
T22 operating YTD	$386,010.50	$360,294.16 for January-September; $413,283.50 including October. Formula omits September $27,273 and includes October $52,989.34.
T52 combined total	$936,396.28	Mixes nine salary months with ten operating months. Exceeds displayed T16+T22 by $86,337.03. This is the missing September component sum, not a separate loss.
T20 Township costs	$0 actual	Budget $280,000 and projection $310,000. Zero display does not establish zero benefits/shared costs or a complete actual expense total.
J17 Q2 full-time display	$29,940.32	Monthly sum $89,820.96. Parent quarter salary total is correct. The $59,880.64 display error must not be added again as lost payroll.
Monthly category sums	March +$1,711.58; May +$900; June +$99.94; August -$0.05	Summary operating amounts differ from detailed categories. Reconcile each month to ledger and adjustments.
Other stale/cutoff fields	$482,463.75 salary on monthly-report tab	August file already contains September operating data. Month labels are insufficient evidence of cutoff.

The September projection is $1,444,000 against a $1,801,200 budget, a $357,200 favorable forecast. It is not realized savings. Its $638,000 salary projection leaves only $114,887.22 for October-December after nine-month salary of $523,112.78. Management should substantiate that remaining run rate with current positions and pay periods.

The older 2026 total is $1,853,291. Its $52,091 difference from $1,801,200 reconciles to wages down $71,991 and Township costs up $19,900. Both include $40,000 doors and $25,000 badges. The $65,000 is identified, not missing money. The exact numeric budget adopted in February and all amendments remain to be produced. [S001; S012; P01]

Require one dated reporting cutoff, protected formulas, a ledger/payroll/benefit reconciliation and a documented second-person check. Preserve issued reports and publish corrections. Do not overwrite OPRA originals. December 2025 and March/April/September 2026 minutes independently record financial corrections. [S008; P01]

Cash, accounting bases and liabilities

October 31, 2026 books	Amount / meaning
Main account	$384,394.12
Capital account	$703,678.28
Petty cash	$100.00
Accounts payable	$20,756.00
Other current liabilities	$145.14

These book amounts do not establish bank-confirmed cash, complete outstanding obligations, restricted donations, payroll/benefit accruals or transferable excess. The 2025 operating fund balance is about 2.7 months of that year's audited operating expense. That ratio does not establish the appropriate cash cushion. [S079-S081]

QuickBooks, audit and survey numbers measure different things

Bridge requiring accountant support	Why it is not a missing-cash finding
2024 QB direct expense-named accounts $447,501.78 versus audited direct $446,697.43	Difference $804.35, after excluding the $300,000 capital transfer. Obtain adjusted trial balance and audit entries.
2025 QB expense-named accounts $505,663.59; Friends credit $1,648.73	Netting gives $504,014.86, versus audited $496,610.40. Do not decide the Friends classification without the accountant's bridge.
June 26, 2026 expense-named accounts $234,152.92; Friends debit $1,456.95	Including the debit gives $235,609.87 versus monthly $235,512. The apparent difference changes with classification. Neither treatment is established here.
2025 capital opening differs by $61.60	QB receipts offset the same opening difference and both close at $702,153.05. Final audit adjustments are needed.
2024 survey expenditure $1,212,577 versus audit $1,305,087.80	Difference $92,510.80. Survey personnel $858,390 numerically matches audit Township-processed wages/other $858,390.37. Remaining definitions/overhead/encumbrances need a crosswalk.

QuickBooks trial balances are accrual-basis outputs. The audit uses New Jersey regulatory/budgetary rules, including encumbrances. The survey has its own definitions. The 2024 retrospective monthly budget also differs from audit by $130,931, explained arithmetically by salary and Township-cost budget versions, with approval history still missing. [S010; S070-S074; S080-S081; P05; S033]

The 2025 auditor gave an unmodified NJ regulatory-basis opinion and an adverse GAAP opinion because the prescribed basis differs from GAAP. No material weakness or reportable noncompliance was identified within that audit's scope; recommendations were NONE. This does not certify every purchase as necessary or all controls as effective. [S081 pp5-6,9-10,29]

Payment exceptions and fraud screening

Creativebug: a narrow recovery question

The contract identifies March 2024-February 2027 service at $2,640 total, payable as three $880 installments. Recorded payments of $880 in 2024 and $2,640 in 2025 total $3,520. That is **$880 above the stated whole contract**. The $1,760 difference from the single 2025 installment could partly prepay the last installment. Get the full vendor account, payment applications, credits/refunds, amendments or extended service, and bank clearance. No confirmed loss yet. [S034 pp11-12,68,70,72]

Reused check references in the same main-bank sections

Reference / source	Different recorded payees and amounts
10117 / May 12, 2025 / S071 p3	Document Solutions Leasing $296.71; Traf-Sys $280.00
10536 / August 10, 2026 / S079 rows44,57	Employee reimbursement $42.62; Demco $60.03
10554 / September 14 / S079 rows76,79	T-Mobile $54.24; Wiley legal $4,306.25
10556 / September 14 / S079 rows77,81	Museum of the American Revolution $200; Frick Collection $200

These are distinct same-bank rows, not normal bank/AP/expense mirrors. Possible explanations include entry or void/reissue errors. Obtain statements, front/back cleared images, issue/void register and signed reconciliations. Correct references and ask the accountant whether a control recommendation is warranted. Matching register totals validate extraction, not clearance. A repeated zero/void reference is excluded.

Deposit applications and ordinary counterevidence

Kanopy invoices 389620-PPU121 and 405520-PPU153 say paid from deposit, $0 outstanding, while corresponding check records appear. The $274 in question may replenish deposits. Reconcile opening deposit + deposits - applications = closing vendor balance before claiming duplicate payment. [S035 pp4-5,20-21]

A repeated check image on digital pp15-16 is one attachment duplication. Equal Xerox charges cover different months. A returned $155.90 Amazon-label purchase has a credit. Repeated fixed monthly leases/telecom/cleaning are not automatically duplicates. No reviewed record substantiates embezzlement, kickbacks, false vendors or personal conversion.

Fraud cannot be ruled out by document screening, but the present findings support correction and targeted confirmation. Intent, recipient benefit and actual clearance must be established before a public fraud allegation.

Subscription and digital-service value

Service / recorded cost	Usage, limit and recommended decision
LinkedIn Learning $7,125 / Sept 5, 2026-Sept 4, 2029	Annualized $2,375 versus prior $2,500. Comparable populated April-September course views: 116 in 2025, six in 2026 (94.8% reported decline). January-March 2026 are blank. Verify access/definitions, full-term use, approval and termination terms. Low use challenges the commitment, not the price per year.
Infobase $2,038.60 annual bundle from July 31, 2026	Dashboard January-September: 20 logins, 18 searches, 133 views. Match the contract term and product bundle, verify overlap with MAIN/state access, and eliminate unused optional content at renewal.
EBSCO / Flipster $1,923.22 / March 2026-February 2027	Includes magazine titles and platform fees. Earlier access/password issues warrant a functioning-access check. Do not attribute the entire bundle to one session count.
EBSCO reference bundle $4,324 / August 2026-July 2027	Most title-level metrics absent from the dashboard. Require entitlement and usage comparison before renewal.
ProQuest US Newsstream $8,488.53 / May 2026-April 2027	743 reported January-September searches are not a matching full-license period. Verify incremental coverage and local demand before comparing alternatives.
Speakers Consortium / PBCGuru $3,500 / April 2026-March 2027	31 live registrations and 19 live views reported January-September. Archive entries are ambiguously cumulative/adjusted. Nineteen is not total use. Obtain combined vendor export and matching-period results.

Sources: S034 pp20-21,60-67,81-82,87-93; S049 pp71-72 (current Infobase invoice); S035 pp58-59; S079 rows92,642; S044 p1; S085 rows24-44,123-125. The workbook preserves period and missing-data limits. No cost-per-use ratios are calculated from mismatched periods.

Create one renewal calendar with contract owner, cancellation deadline, total and annualized price, full term, local use, access failures and equivalent state/consortium entitlements. OCLC notices require written cancellation at least 30 days before automatic renewal. Staff reports and the budget already describe subscription review and trimming. Improve and document that process rather than claim no review occurred. [S048; S001 p6; director reports]

Periodicals, program costs and contrary evidence

Record / price	Finding and spending decision
Newsstream: $8,201.48 to $8,488.53	Consecutive annual May-April terms show a 3.5% increase. No extraordinary price spike established. Still test incremental content and matched use. [S049 pp23-27; S034 pp90-93]
NewsBank: $4,037.50 then $4,158.50	Terms are November 2025-October 2026 and November 2026-October 2027. Early renewal is a cash-timing/value question, not overlapping duplicate service. Copied check10432 images are one payment trail. [S049 pp37-40,66-69]
BookPage: $822.60 in 2024; $1,519.20 in 2026	Print quantity rose from 50 to 150 copies monthly, with digital entitlement. This is not a same-quantity price comparison. Check pickup, leftovers and digital use; reduce unused copies/components at renewal. [S049 pp8,63-65]
New York Times $504.52 upgrade	Prorated All Access add-on through July 16,2026, after news credit. Review optional Cooking/Games use, but do not call it a second full subscription. [S049 pp41-43,57-59]
Infobase $16.19 credit correction	Original 2025 payment plus later correction equals the $1,960.21 invoice. Vendor correspondence explains the correction; no extra loss established. [S049 pp44-52]
Postage: $248.65 in produced YTD report	Stamps and returned-book postage have voucher/receipt support. This corroborates withdrawal of the old postage allegation. It is not a full-year total. [S024-S029]

Director reports show several very low-attendance films, including zero, one, seven or eight attendees in particular months. Other months improve. Match each program to staff, license and vendor cost before continuing or stopping it. Strong children's participation, filled workshops, volunteer contributions and exam-study use counter blanket claims that programming lacks demand. [S032; S041; S056; S059; S055; S058]

November 2025 management language about trying to spend the budget through specific projects warrants a needs-first budget rule. It does not establish improper spending. A Director desk was already delivered by May 2026, and MAIN delivery-processing changes provide a functional reason for some layout work. Require remaining scope and reuse alternatives before another broad redesign. [S066; S059; S052; S068]

Controllable operating costs and equipment

Item	Recommended financial control
4Imprint: $11,325.23 gross January-October	Eight distinct payments for items including giveaways, totes, stickers and signs. Pause new premium giveaway orders. Reconcile Friends funding/offsets, quantities, inventory, distribution and program purpose. The gross total is not all established taxpayer marketing or recoverable waste. [S079; operating-value evidence]
$35,000 proposal review pool	$10,000 conferences + $10,000 extra free-print pilot + $15,000 catalog stands. Verify commitments, training necessity, printing demand/quotas and lower-cost stand designs. This is a screening pool, not a savings estimate. [S001 p6]
Professional services: $65,572.08 posted	$45,000 category and $60,881.27 monthly result require a cutoff/classification/amendment bridge. Separate legal necessity, QPA compliance, strategic planning and transition/PR deliverables. Some ledger entries are bills, not bank-confirmed cash. [S080; S083]
Self-checkout: $18,076 bill; mobile kiosk: $6,789 bill	June report says self-checkout delivered, but dashboard usage row is dashes. Require acceptance, actual transactions, uptime, support costs and staff-time benefit. Missing metrics do not prove no use. [S051 pp1-2,23,26-31; S055; S085 row9]
Existing furnishings / bins	Children's bins were installed in March, mobile desk ordered in May, self-checkout installed/reported in June. Use serviceable assets. Check phases and encumbrances before claiming planned allowances can all be cancelled. [P01]
Cleaning / shared procurement	November 2024 compares $1,709.25 municipal cleaning with $2,134 library cleaning, but scopes/current prices are unmatched. Obtain current service specification, area/frequency, award and quotes before calculating savings. [S013 p3; P01]

Staff snacks/drinks ($225.17), a marketing-conference reimbursement ($1,079.85), a media kit ($342.97), Rotary breakfast sponsorship ($200), and 36 display bins ($2,402.28) merit purpose, receipt and approval checks. Larger capital, staffing and contract decisions deserve most attention. Small expenses do not themselves establish personal misuse. [S079]

The 2024 fixed-asset schedule totals $468,265.26 historical gross cost. It is not current value or all spending in 2024. Its Sorted sheet must not be counted again. Reconcile assets to location, ownership, current condition and disposals before replacing equipment. [S097, Sheet1 K96]

Staffing, payroll and benefits

Verified item	Conclusion and action
January-June payroll	$355,258.51 register gross versus $354,802.83 monthly salary. Difference $455.68 exactly matches a January 30 EA adjustment. Obtain Township confirmation of treatment; do not call it unexplained payroll. [S075 pp9,101-104; S083]
Employer payroll liabilities	$30,725.53; gross plus these liabilities $385,984.04. This is not a complete health/pension schedule. Department 024-01 is included in 024 and must not be added twice. [S075 pp102-103]
Medical reimbursement schedule	$133,943.45 = $56,880 retirees + $77,063.45 active. Benefits p3 reconciles active net: $106,878.96 less $29,815.51 employee contributions. Alternative worksheets are not extra expenses. Obtain final rates/effective dates; avoid counting charges twice. [S077 p3; S078 rows9,18]
Assistant Director	$90,480 = $87,000 x 1.04. $3,770 semi-monthly x 24 = $90,480. The $8,700 stipend was expressly approved February 9. Review duties/conditions/value, not a false lack-of-authority allegation. [S003; S014; S075 p2; P01 p3]
2026 staffing footprint	Head of Access $74,000; Program/Marketing $67,500; Outreach $67,000: $208,500 combined full-year salaries before benefits. Coordinator $35/hour, up to 12/week: $21,840 annual ceiling. Departures and vacancies mean these are not established net additions. [P01 July-August]
Workload comparison	2024 headcount is four full-time plus twenty part-time. Published 2025 NJ 35-hour FTE is 7.465 per 10,000, versus 7.357 cohort mean. Neither measure alone establishes overstaffing. [S033; P04]

Publish an authorized-position register showing filled/vacant status, FTE, dates, replacement versus expansion, gross pay and complete employer costs. Match staffing to opening hours, desk demand, programming and outreach outcomes. Review each vacancy before filling, with service consequences and alternatives. Do not apply a blanket cut based on 24 people or count new salaries without subtracting replaced positions.

September authorizes a Youth Services range of $75,000-$80,000. October agendas list proposed personnel business; agendas do not establish hiring. October 5 minutes approve resignation with salary/benefits through October 15. Final leave payout and November interim/strategic-plan proposals need subsequent minutes and actual records. No inference is made about reasons for departure. [P01]

Governance, contracts and procurement

Correct a concrete resolution defect

The June 8 legal-services resolution heading and recitals name Wiley Malehorn Sirota & Raynes, but the operative authorization names Bibliotheca. June minutes separately approve Wiley. Counsel and the Board should confirm intended authority and publish a corrected/clarifying record linked to the actual engagement, rates, cap and funds certification. This inconsistency does not by itself invalidate the contract or prove unauthorized payment. [P02; P01 June p3]

One public schedule of professional commitments

Recorded approval	Needed control
QPA: Garden State Advisory $1,000/month (May)	Check actual scope, term, invoices, designation, threshold authority and shared-service alternatives. Township QPA was reported unavailable in February; do not assume this compliance service was unnecessary.
Specialized counsel: Methfessel & Werbel $250/hour (May)	Produce nonprivileged rates, totals, cap, insurer allocation and payment authority. Keep legal advice privileged.
Strategic planning: not to exceed $30,000 (July)	Track deliverables, acceptance, paid/remaining amounts and proposed November addendum. Approval is not proof of value or payment.
Cordelia Anderson PR/marketing: $4,000 (October 5)	Recorded 7-1 approval. Obtain precise transition scope, deliverables, deposit and final payment. Avoid overlap with paid staff/existing consultants.

April 13 resolutions provide award authority for OverDrive, MAIN, Ingram, Midwest/Hoopla, Demco and Bibliotheca. Obtain executed priced contracts and acquisition-specific support; do not repeat the claim that no award authority exists. [P03]

Effective July 1, 2025, DCA maximum bid/quote thresholds are $17,500/$2,625 without a QPA and $53,000/$7,950 with properly adopted QPA authority. Pay-to-play remains $17,500. Apply aggregation, award date, exemptions, cooperative authority and disclosures to the actual transaction. Library/educational-goods exceptions are not blanket purchasing immunity. [L04; L11,40A:11-2(25),40A:11-5(1)(q)]

June camera approval calls for a replacement contract without sales tax and describes one-year acquisition/five-year software. Obtain corrected executed price and procurement basis. May minutes report completed bank-account-access updates. Actual bond/signatory evidence, independent reconciliations and void/reissue controls remain to inspect. [P01; P03]

The shared building and the rent question

The executed February 22, 2021 shared-services agreement expressly provides **rent-free Library space**. Rent-free occupancy is authorized by the agreement. Municipal libraries are public services and can receive building support as part of municipal funding. We did not conduct a prevalence survey establishing how common this exact arrangement is. [S093 section3, p2]

Existing responsibility	What should be verified
Township roof, structure and general building systems	Apply agreement qualifications and repair/insurance provisions. Do not use Library reserves for Township obligations without a proper basis. [sections4-5]
Library utilities, IT, custodial and defined fixtures/furniture	Match actual invoices, service scope and payments. Confirm ownership and avoid double charging. [sections4-5]
22.5% applicable shared expenses	Not 22.5% of every Township cost. Verify the eligible pool, invoice support and any written insurance agreement. Allocation may be adjusted by mutual consent no more often annually.
Invoice and accounting requirements	Section6 requires actual invoices/support and payment/objection timing; section7 monthly Township debit/credit reporting. Obtain a same-cutoff reconciliation.
Nonminor alterations	Prior written Township consent under section10. Check office/lobby, security, wiring, signage and other shared-space proposals.

The audit omits estimated facility rental value because an objective valuation was unavailable and does not supply a full pension-cost allocation. Published Library operating costs therefore do not represent all economic resources used. A consolidated taxpayer-cost statement should show Library accounts plus the Township building/services contribution, with intergovernmental transfers eliminated. [S081 notes; S093]

Can an article propose rent?

An article can question the full subsidy and ask whether the cost agreement is fair and enforced. **Rent alone moves money between two taxpayer-supported accounts.** It creates net relief only if it reduces combined spending or lawfully reduces the overall levy, without replacing it elsewhere or double charging. Rent would require agreement/legal review, and published N.J.A.C.15:21-12.6 restricts charging mandatory library appropriations for rent/debt service. Final current paragraph text should be confirmed before a formal proposal. [L10; L05 version note]

The stronger immediate recommendation is to enforce actual-cost allocation, recover appropriate warranty/insurance costs, defer unsupported projects and test statutory excess. Capital transfers do not become justified merely because occupancy is free; equally, free occupancy does not make every reserve dollar refundable.

Protect real repairs, accessibility and core systems

A new building can have real defects

The Library opened in the municipal complex in October 2021, roughly five years before this review. The plan reports water damage to new assets. February 2025 and June 2026 inspections document localized suspect growth/water damage; the June report recommends prompt remediation and correction of water sources before reconstruction. The August consultant email permits work after roof repairs, but is not completion or clearance evidence. [S002 pp1-2; S096 pp1-3; S095 pp1,3-5; S094 p1]

Obtain roof completion, remediation invoices/clearance, current condition, damaged asset inventory, payer and warranty/contractor/insurance recovery. Repair the cause before replacing damaged furnishings. An August 2025 director report also describes elevator entrapment; obtain inspection/maintenance and corrective-action records without assuming a present unresolved defect. Historic reports do not establish present conditions or building-wide hazardous airborne mold. No site inspection was performed. [S052]

Accessibility doors: often the push-button type, but scope matters

Push-button low-energy operators are one accessible-door option. Accessible manual doors can also comply; ADA does not universally require automation. The plan says entrance doors are kept open for access, allowing noise and odors, and seeks doors that can remain closed. It does not specify operator model, number of doors or frames, wiring, fire/security integration or exact accessibility defect. [S002 p2; L06]

Protect accessible entry, but require an assessment, existing opening-force/width/hardware measurements, options, quantities, quotes, maintenance costs, contract and responsible payer before accepting the $40,000 package. September minutes report vendor selection; final scope/commitment remains unverified. There is no established market-overpricing finding. [S001 p6; P01 September p2]

Security and IT should follow a risk and replacement plan

The budget allocates $25,000 to badge readers and includes $30,000 cameras, $15,000 catalog stands and $7,500 computers inside the $55,000 technology category. The component amounts must not be added again to the category. Require door-by-door security needs, camera coverage, privacy/retention, existing Township-system overlap, recurring software/support and procurement evidence. Replace failed/unsupported IT by condition and support life instead of treating a complete upgrade as automatically necessary. [S001 p6; S002 p2; P01 June]

Necessary repair, access and dependable core systems come before convenience and premium features. Their essential function does not validate every proposed package or price.

Capital plan decisions: A-F

All 23 A-W components are assessed below. NEED protects documented remaining work. CONDITIONAL requires evidence and cost control. DEFER recommends no new commitment absent a compelling service case. These are audit recommendations, not Board actions. [S002 pp1-2; S001 pp6,11]

A. Water-damaged materials/furniture and water-intrusion remediation - NEED: repair priority; verify outstanding work

Amount/status: TBD. Verify completion. Fund documented outstanding repair and necessary replacements, with written payer and recovery allocation.

Evidence needed: Damage inventory, roof completion, remaining remediation/clearance, replacement condition, warranty/contractor/insurance recovery, written payer. **Ongoing cost:** Future maintenance; replacement cycle.

B. Back-of-house shelving/furniture and reconfiguration - CONDITIONAL: demonstrate scope and value

Amount/status: Not item-priced; may overlap broader office redesign $100k-$150k. Limited necessary workflow fixes conditional; defer broad $100k-$150k office redesign. Do not count its estimate multiple times across B/C/E.

Evidence needed: Existing asset ages/condition, bottlenecks, costed smaller alternative, quotes and ownership. **Ongoing cost:** Furniture upkeep and eventual replacement.

C. Activity-room changes to accommodate increased staff - CONDITIONAL: demonstrate scope and value

Amount/status: No separate amount; possible overlap with office redesign. Conditional on demonstrated requirement, not automatic endorsement of staffing growth.

Evidence needed: Position/coverage plan, current floor layout, staff workstations, room use and alternative layouts. **Ongoing cost:** Possible loss of program capacity; fit-out maintenance.

D. Basement storage restructuring/shelving - CONDITIONAL: demonstrate scope and value

Amount/status: No separate amount. Conditional; essential if documented safety or asset-protection defect.

Evidence needed: Photos/condition, obstruction or water risks, inventory volume, organizing/reuse alternative and quotes. **Ongoing cost:** Storage upkeep, security, environmental protection.

E. Circulation/back-office changes for consortium requirements - CONDITIONAL: demonstrate scope and value

Amount/status: Circulation desk $15k in $40k Reimagining; broader office estimate may overlap. Conditional. Committee discussion and quote requirement do not prove purchase completion.

Evidence needed: MAIN requirement, ergonomic/service-flow evidence, current assets, three quotes where required, structural permission, final contract/remaining scope. **Ongoing cost:** Desk/furniture upkeep; return-system servicing.

F. Accessible entrance doors that can remain closed - CONDITIONAL: demonstrate scope and value

Amount/status: 2026 budget allocation $40,000. Proposed package is conditional; neither $40k necessity nor overpricing is established.

Evidence needed: Accessibility assessment, existing door force/width/hardware, exact design, door count, operator/frames/wiring/fire/security scope, alternatives, quotes, contract and payer. **Ongoing cost:** Operator service, adjustments, power, safety checks.

Capital plan decisions: G-L

All 23 A-W components are assessed below. NEED protects documented remaining work. CONDITIONAL requires evidence and cost control. DEFER recommends no new commitment absent a compelling service case. These are audit recommendations, not Board actions. [S002 pp1-2; S001 pp6,11]

G. Air filtration for odor control - CONDITIONAL: demonstrate scope and value

Amount/status: No separate amount. Conditional on effective, necessary solution.

Evidence needed: Root-cause/indoor-air assessment, HVAC solution, sized equipment, filter/service cost, payer. **Ongoing cost:** Filters, energy, service and disposal.

H. Upper-floor lobby capture, sound dampening and study pods - DEFER: current need not established

Amount/status: $70,000-$100,000 for lobby study-pod concept. Defer broad buildout; targeted noise correction could be separately justified.

Evidence needed: Existing occupancy and unmet quiet-study demand, less expensive alternatives, shared-space permission, egress/access design, quotes. **Ongoing cost:** Cleaning, wear, sound panels, utilities, future replacement.

I. Keyless ID-card entry on all interior Library doors - CONDITIONAL: demonstrate scope and value

Amount/status: $25,000 badge-reader budget. Conditional; prioritize specific risk, not automatic all-door conversion.

Evidence needed: Door-by-door security/egress assessment, access problems, cheaper keyed/limited-access options, integration, recurring fees, approvals. **Ongoing cost:** Licensing, cards, batteries, software support, maintenance.

J. Historical artifact display space - DEFER: current need not established

Amount/status: Not separately priced. Defer dedicated buildout; modest reuse could be considered.

Evidence needed: Preservation need, existing display/reuse alternatives, modest design and maintenance cost. **Ongoing cost:** Conservation, display updates, cleaning.

K. Interior/exterior signs, including digital signs - CONDITIONAL: demonstrate scope and value

Amount/status: Not separately priced. Functional signs conditional; defer optional digital/branding portion.

Evidence needed: Identify actual wayfinding/access defects; compare low-cost static signs; price content labor/licenses and exterior approvals. **Ongoing cost:** Content production, licensing, screens, power, replacement.

L. Complete IT infrastructure upgrade with MAIN and replacement cycle - CONDITIONAL: demonstrate scope and value

Amount/status: No total scoped; public computers $7,500 within $55k Tech budget. Conditional scope; protect failed/unsupported core components first.

Evidence needed: Asset ages, end-of-support/risk, MAIN obligations, current capacity, sharing/duplicates, quotes and implementation plan. **Ongoing cost:** Licenses, support, cybersecurity, refresh/decommissioning.

Capital plan decisions: M-R

All 23 A-W components are assessed below. NEED protects documented remaining work. CONDITIONAL requires evidence and cost control. DEFER recommends no new commitment absent a compelling service case. These are audit recommendations, not Board actions. [S002 pp1-2; S001 pp6,11]

M. Mobile workstations - CONDITIONAL: demonstrate scope and value

Amount/status: Not separately priced. Conditional, preferably a limited evaluated pilot.

Evidence needed: Demand, booking use, accessibility benefit, existing devices, pilot, staff support. **Ongoing cost:** Device support, security, software and replacement.

N. State-of-the-art computer labs - DEFER: current need not established

Amount/status: Not separately priced. Defer premium lab expansion; maintain reliable ordinary public computers.

Evidence needed: Concurrent capacity shortages, unmet digital-access/training need, staffing, usage commitments, full equipment/software costs. **Ongoing cost:** Specialist support, software, training, replacements.

O. Mobile service requiring vehicle/bookmobile - DEFER: current need not established

Amount/status: $150,000-$200,000 bookmobile and related costs. Defer until a costed service case outperforms lower-cost delivery.

Evidence needed: Homebound/transport-limited demand, delivery route and service hours, existing-vehicle/partner alternatives, staffing, insurance, parking and replacement. **Ongoing cost:** Driver/staff time, fuel, insurance, servicing, parking, equipment.

P. Satellite/pop-up sites with self-service lending machine/offsite depots - DEFER: current need not established

Amount/status: $50,000-$100,000; location TBD. Defer equipment/buildout; pilot low-cost outreach where justified.

Evidence needed: Specific site/permission, local demand/travel barriers, pilot results, restocking, security and alternative arrangements. **Ongoing cost:** Restocking labor, connectivity, machine service, site/security costs.

Q. Convert all four reservable rooms into digital creative spaces - DEFER: current need not established

Amount/status: No separate total. Defer whole-room program; evaluate a modest specific pilot.

Evidence needed: Room occupancy and unmet demand, one-room pilot, trained operators, accessible design, equipment and total costs. **Ongoing cost:** Licenses, trained staff, consumables, upkeep, rapid technology refresh.

R. Electronic outdoor lockers for off-hours/curbside pickup - DEFER: current need not established

Amount/status: Not separately priced. Defer hardware until demand and best-value case are demonstrated.

Evidence needed: After-hours/curbside requests, mobility/access barriers, cheaper pickup options, location, weather/security design and cost per pickup. **Ongoing cost:** Maintenance, connectivity, software, power and replacement.

Capital plan decisions: S-W

All 23 A-W components are assessed below. NEED protects documented remaining work. CONDITIONAL requires evidence and cost control. DEFER recommends no new commitment absent a compelling service case. These are audit recommendations, not Board actions. [S002 pp1-2; S001 pp6,11]

S. Memorial Park sound system - DEFER: current need not established

Amount/status: Not separately priced. Defer permanent system; use portable equipment if needed.

Evidence needed: Event frequency/audience/access need, portable alternatives, park permission/noise and costs. **Ongoing cost:** Storage, setup, repairs, batteries/power and replacement.

T. Memorial Park Library signage - DEFER: current need not established

Amount/status: Not separately priced. Defer permanent installation; modest functional signs may be justified.

Evidence needed: Repeated programs, actual wayfinding problem, reusable alternative, park approval. **Ongoing cost:** Upkeep, replacement, content updates.

U. Memorial Park outdoor cooling system - DEFER: current need not established

Amount/status: Not separately priced. Defer unless a specific safety/access case beats less costly options.

Evidence needed: Heat/access assessment, attendance and season, shade/scheduling/indoor alternatives, ownership, complete lifecycle price. **Ongoing cost:** Water/energy, seasonal service, repairs and storage.

V. Memorial Park additional sun control/shade - CONDITIONAL: demonstrate scope and value

Amount/status: Not separately priced. Conditional; favor simple portable/existing shade before permanent capital.

Evidence needed: Exposure and event demand, safe portable alternatives, installation permission and full costs. **Ongoing cost:** Inspection, storage, weather damage and replacement.

W. Memorial Park storage for Library materials - DEFER: current need not established

Amount/status: Not separately priced. Defer new structure/storage pending quantified need.

Evidence needed: Volume and event frequency, existing storage, location/security, weather protection, alternatives and price. **Ongoing cost:** Security, upkeep, weather/pest protection.

The matrix has one documented-repair group, eleven conditional groups and eleven deferral groups. Some grouped projects contain both essential and discretionary elements. There is no validated total cost for the entire plan. The editable workbook preserves full rationale and source locators.

The four largest concepts and local demand

Concept / rough estimate	Recommendation for a town of roughly 15,000
Bookmobile / $150,000-$200,000	Defer vehicle purchase. Measure homebound/transport barriers, route demand and service hours. Compare modest delivery, partners and existing vehicles. Include driver time, staffing, insurance, parking, fuel and replacement. Population alone does not invalidate access needs.
Offsite depots / $50,000-$100,000	Defer machine/buildout while location is TBD. This concept is a self-service lending site, not simply a return box. Pilot low-cost outreach at a demonstrated location, with permissions, restocking and demand records.
Office redesign / $100,000-$150,000	Defer broad redesign of relatively new usable space. Require current asset condition, staff/workflow bottlenecks and priced rearrangement/reuse alternatives. Repairs from water damage are a separate demonstrated need. Several A-W components overlap this concept.
Lobby pods / $70,000-$100,000	Defer expansion/buildout. Test whether existing study rooms are unavailable when people need them, and compare booking changes and modest acoustic fixes. Include shared-space permission, egress, cleaning and replacement.

The four distinct concept estimates sum to **$370,000-$550,000**. They are estimates on budget p11, not contracts, approved construction totals, available money or proven avoidable expenditure. Do not add overlapping office/circulation subprojects to this subtotal. [S001 p11]

January-September 2026 reports 162 conference reservations, 113 creative-space reservations and 748 quiet-study reservations. Counts alone do not provide booked hours, peak occupancy, room availability or rejected requests. They cannot establish a shortage justifying pods or conversion of all four rooms. [S085 B158:J162]

For a plain offsite return box, separately identify an accessible site and actual unmet return need, existing return access, collection route, security and weather protection. A low-cost return solution should not be conflated with a $50,000-$100,000 automated lending depot. The reviewed front-door counts cannot reliably settle either question because counter location is unresolved.

Require each project to name the problem, number of people affected, cheapest adequate alternative, purchase and five-year operating costs, payer, binding commitments, success measure and funding source. Cancel or defer unsupported optional projects rather than spend because reserve cash exists.

Service measurement and fair comparisons

Measure	Finding and correction
43,804 front-door events in 2026	Physical counter location is unconfirmed: it may be a Library or municipal entrance. Obtain a counter map, raw export, entry/exit and repeat-event rules. Do not call it verified Library attendance or calculate cost per visit.
Combined 87,774 events	Includes a separate children's counter. Not unique visitors. June children G136 contains 5.152; aggregate 10,063 less front 4,911 implies 5,152. Confirm and log any correction.
2025 front count 44,581	February missing. Public-computer January-May counts are labelled estimates; other series are incomplete. Avoid unsupported growth/decline claims.
Monthly uniques / followers	Sums of monthly unique users are not annual unique users; sums of follower snapshots are not current followers. Archive-view and changing cardholder definitions need clarification.
2025 programs / attendance	Current official dataset: 733 / 13,522. Produced DRAFT return: 717 / 12,245. Use the published series and obtain final return/amendment crosswalk.

Sources: S044 pp1-5; S045; S085 G134:G136, N134:N136 and related metrics; S023 pp9,12,16; P04 HM17:HN17. Correct metrics before using them to justify service expansions or staff-efficiency claims.

2025 comparison	What it says
Selected eleven-suburb median	BH $101.20 operating expense/resident versus $105.00 median: 3.62% below. All 195 checked values across 13 libraries match fresh official data.
Same-size municipal cohort	41 libraries, population 10,000 to fewer than 15,000. Highest-first ranks: expense/resident 7; personnel/resident 7; circulation/resident 14; FTE intensity 16. Visits rank23 is limited by missing February.
Staffing intensity	NJ 35-hour FTE per 10,000: BH7.465 versus cohort mean7.357. Different 35/40-hour definitions must not be mixed.
Population and full cost	2024 survey reports13,285. Roughly15,000 is planning shorthand. Compare years, building support, service hours, catchment and accounting definitions before using a peer result as a cut target.

The evidence supports scrutiny of spending and demand, while countering a claim that Berkeley Heights is universally the most expensive or plainly overstaffed. Neither rankings nor traffic gaps establish fraud. [S033; P04; comparison workbook; verified metrics]

Can money be returned to taxpayers?

Yes, municipal property-tax relief is a lawful objective, but the present records do not establish a transferable amount. Review capital necessity, restrictions, current operating needs and actual obligations, then complete the statutory approval process. [L01-L03]

Legal distinction	Practical consequence
Mandatory levy: N.J.S.A.40:54-8	One-third mill on equalized value is a statutory dedicated funding floor, subject to the law's higher-rate provisions. Cutting actual expense does not automatically permit lowering that levy below the floor. It does not require spending every dollar.
Excess funds: N.J.S.A.40:54-15	Annual detailed financial report, trustee intent resolution, State Librarian review/approval and transfer safeguards. Relevant exclusions/protections include qualifying capital/grant restrictions, donations and operating requirements. The audited-operating-expense-plus20% reference is not a universal cash-balance refund formula.
Use of transfer: N.J.S.A.40A:4-25.1	Approved transfers must reduce the municipal property-tax levy. They are not automatic individual refund checks or a new general spending source.
Three-year plan	State approval of an excess-funds transfer requires the statutory written plan and current operating safeguards. Do not claim every original capital purchase always requires separate State approval.

The produced form shows rounded available funds $2,058,089 less current budget $1,801,200 and temporary restriction $277,641 = -$20,752, displayed as $0 transfer. That is the outcome of its inputs. It does not prove that every proposed project or restriction is necessary. Conversely, substituting a desired lower budget does not make a transfer authorized. [S082]

A board restriction, a donor restriction and a signed construction commitment have different legal effects. Obtain originating resolutions, current commitments and written accountant/counsel/State guidance on releases. Simply moving the $65,000 door/badge allowance to a new restricted-capital line would not lower total needs. Actual cancellation or a valid release must be real and legally recognized.

The 15% funding test at40:54-8.1 compares with prior municipal library expenditures, and allows State Librarian approval. An approximately18% levy-to-levy increase is not the statutory test. For illustration, $1,737,267.48/1.15=$1,510,667.37; the proper 2025 expenditure basis and approval record are still needed. [L07]

Current chapter15:21 is listed active through October 7,2032. Final 2025 adopted paragraph text was not retrieved, so older published paragraph language is not used to declare a present violation. Current statutory transfer safeguards are independently sourced. [L05]

Records needed to close the audit

Existing record group	Question it resolves
Bank control package	Monthly statements/reconciliations, outstanding items, issue/void register and cleared images for10117/10536/10554/10556. Confirms cash and actual payees/clearance.
Vendor account statements	Creativebug full contract/application/credit/extension history and Kanopy deposit ledger. Confirms or disproves recoverable payment differences.
Budget and accountant bridge	Final adopted numeric budgets, amendments, adjusted trial balances/audit entries, reconciled monthly/ledger/payroll/benefit/survey accounts, same-cutoff payable and encumbrance schedules.
Capital restriction / commitment register	Originating resolutions, funding source and legal restriction, donor/grant terms, executed contracts, cost estimates, cancellation rights and State excess-funds correspondence.
Professional-service / procurement register	Executed engagements, rates, caps, funds certifications, deliverables/acceptance, invoices/remaining obligations, insurance responsibility, quotes/co-op/exemption/award support.
Township shared services	Actual invoicing/monthly reports, allocation pool/calculation, insurance allocation, alteration consents and same-cutoff payments/objections.
Staff and services	Authorized/filled/vacant FTE and complete employer costs; counter documentation/raw exports, full-term usage, room hours/denied requests, final survey/amendments, self-checkout metrics.
Facility and asset closeout	Roof/remediation completion and clearance, condition/damage inventory, recovery claims, asset location/ownership/disposals, door/security scope and corrected tax-exempt camera contract.

OPRA delivery and redaction crosswalk

The October redaction log names Missing Vendors Parts1-6, but those separately named packets are absent from the 20-file ZIP. They may have arrived separately. Obtain existing delivery metadata/exact filenames and identify which request item each file answers. The log is not the invoice itself. [S098; ZIP inventory]

Some service dates associated with a December 2025 invoice are printed as November 2026, including future dates relative to the request. Ask for correction or explanation without claiming fabrication. Seek segregable nonprivileged totals, rates, payment dates and insurer responsibility, while preserving privileged advice. [S098 pp1-5]

These are a ready records checklist for counsel/custodian follow-up. No correspondence, new OPRA filing, external confirmation request or publication has been sent as part of this audit.

Corrective plan and spending recommendations

Timing / proposed responsible party	Action and proof of completion
Before the next financial approval Treasurer, accountant, CFO	Publish corrected same-cutoff reports and budget-version bridge. Reconcile bank/payroll/benefits/AP. Have a second reviewer sign the packet. Retain original and corrected versions.
Within 30 days Treasurer / accountant	Resolve Creativebug and Kanopy directly from account statements. Obtain cleared check images for all reused references and correct the issue/void trail. Report any confirmed recovery separately.
Before new optional commitments Board / capital committee	Defer bookmobile, depots, broad office redesign, lobby pods and unsupported amenities. Publish project problem, alternatives, full lifecycle costs, payer and current contract status.
Promptly, based on present condition Township / Library facilities owners	Close water-source/remediation work, clearance, damaged asset needs and recovery claims. Preserve accessible entry and dependable core systems. Confirm who pays under SSA.
Within 30-60 days Board / purchasing / counsel	Correct legal resolution; publish professional commitments and amendments. Verify QPA/camera/cleaning procurement evidence and eliminate unnecessary overlap.
Before each renewal Service owner / director	Use full-term vendor data and access tests. Cancel unused optional content within notice deadlines. Reconcile Friends offsets and pause premium giveaways pending value review.
For 2027 budget Board / director / Township CFO	Budget from actuals plus documented changes. Show full-year replacement/expansion staffing costs, one-time projects and complete shared costs. Do not automatically reallocate vacancy savings to capital.
After reconciliations Board / auditor / counsel / State Librarian	Set a justified operating cash minimum, review legally releasable restrictions and submit an accurate annual excess-funds calculation. Apply an approved transfer solely to lawful municipal levy relief.

Recommended spending rule: fund legal obligations, actual repair, safe accessible service, supported staffing and dependable core resources first. Use small pilots for uncertain demand. Do not buy because an allowance exists or because a reserve balance is available.

No fixed dollar cut is certified. The four-concept estimate, $35,000 review pool, gross giveaway purchases, professional over-budget posting and possible $880 contract mismatch must not be combined. They represent different periods, statuses, funding sources and overlapping commitments.

Resolved concerns and claims to avoid

Claim	Evidence-based position
The $8,700 stipend lacked approval	February 9 minutes expressly approve it. Value/duties remain reviewable.
$3,770 pay x26 establishes an excessive salary	Pay is semi-monthly: x24=$90,480, consistent with approved4%increase.
No operating-budget / MAIN approval	February approves the budget; March approves MAIN; April adds vendor award authority. Exact numeric versions/priced execution remain gaps.
$65,000 is missing from the budget	It is $40,000 doors plus $25,000 badge readers.
Large old postage/marketing/summer-reading overruns prove waste	Withdrawn earlier category-mapping errors. Use corrected actual accounts and periods.
All equal charges / copied check images are double payments	Different coverage periods, accounting mirrors or duplicate attachments explain several. Only specific same-bank numbering/application exceptions remain open.
Family-member instructor proves concealed nepotism	Minutes disclose the relationship, comparable pay and policy exception, approved while related trustee absent. Compliance can be checked, but concealment is contradicted.
24 employees means24 full-time positions	2024 survey reports4 full-time/20 part-time. Later staffing needs a net-cost bridge.
43,804 is established Library attendance	Counter location and handling unconfirmed. No verified cost-per-visit result.
Rent-free use proves wrongdoing	Executed SSA provides it. Enforce actual cost terms and evaluate combined taxpayer effect.
The entire capital balance should be refunded	Balance is not statutory excess. Operations, restrictions, commitments and State approval still matter.
Audit opinion proves either fraud or perfect spending	Adverse GAAP opinion reflects prescribed accounting basis. Unmodified regulatory opinion does not certify every expenditure as necessary.

The strongest public position is specific: correct the reports, reconcile the payment exceptions, justify new commitments, protect necessary repairs and pursue lawful levy relief. These records warrant oversight without inventing misconduct.

Primary source index

The editable workbook contains all 98 primary sources with paths, hashes, extraction and review coverage, plus supplemental public records. This selected index identifies the principal sources used throughout the report. Sources are original records unless labelled as a derived comparison.

ID	Source title
S001	Budget 2026.pdf
S002	Capital Plan 2024-2029(1).docx.pdf
S022	check detail 112023-762026-1.pdf
S033	Copy-of-2024 LibraryData.xlsx
S034	Database Vendors 2024-2026 YTD-2.pdf
S035	Digital Materials Vendors 2024-2026 YTD_Redacted.pdf
S044	Library Monthly Statistics.YTD.2025.pdf
S049	Periodicals 2024-2026 YTD_Redacted.pdf
S051	Tech and Equipment 2024-2026 YTD-1.pdf
S071	2025_General Ledger.pdf
S075	Library Payroll 2026-2_Redacted.pdf
S078	library billing 2026(Sheet1).csv
S079	General Ledger.xlsx
S080	Trial Balance.xlsx
S081	BHPL Audited Financial Statements (2025).pdf
S082	2026 TRANSFER CALCULATION FORM 09_09_26 rev 1.xlsx - Sheet1.pdf
S083	Library Monthly Financial Summary September 2026.xlsx
S085	Library YTD Statistics 2026.xlsx
S093	Library - SSA (1).pdf
S094	Mold Update Sept 26 (2).pdf
S095	Mold Report_ June 26 (2).pdf
S096	February 2025 Mold Report- 29 Park Ave Berkeley Heights NJ-MM (1).pdf
S097	Fixed Assets 2024.xlsx
S098	Redaction Log October 19 2026 Request.pdf

The original capital-plan hash is efa9076561cafd1cfaec63408e3f6104041d76aa42d69c82f4ea059b9ecb915b. Derivative OCR assists searching and screening; critical amounts and conclusions rely on native cells or targeted original-page checks.

Supplemental public sources

P01. BHPL Board minutes and agendas: 2026 meetings and historical approvals

https://bhplnj.org/board-meeting-agendas-minutes/

P02. June 8 legal-services resolution (operative vendor inconsistency)

https://bhplnj.org/wp-content/uploads/2026/07/Non-fair-and-Open-Contract-Resolution.Legal_.2026.docx.pdf

P03. April 13 vendor awards and June QPA/camera resolutions

https://bhplnj.org/board-meeting-agendas-minutes/

P04. Official 2025 NJSL library data, refreshed November 5

https://www.njstatelib.org/wp-content/uploads/2026/10/2025LibraryData.xlsx

P05. Official BHPL 2024 audited financial statements

https://bhplnj.org/wp-content/uploads/2026/01/Auditors-Report-2024.pdf

Web checks and raw captures are preserved in the evidence folders. Some posted minutes are labelled DRAFT even where subsequent minutes record approval. Obtain certified copies where exact authority is decisive. The December 2025 filename/heading dates differ; this report uses December 2025 pending clarification. October 19 regular minutes were not posted when checked; the November 9 agenda was posted November 5.

Additional support is the previously supplied Library_comparison.xlsx. The current official 2025 NJSL dataset independently matches all 195 checked values across its 13 libraries. The comparison workbook is derived material, not an additional independent primary return.

Legal source index

L01. N.J.S.A.40:54-8 mandatory municipal-library funding (P.L.2017c260)

https://pub.njleg.gov/bills/2016/PL17/260_.HTM

L02. N.J.S.A.40:54-15 excess-fund transfer safeguards (P.L.2011c224)

https://pub.njleg.gov/bills/2010/PL11/224_.PDF

L03. N.J.S.A.40A:4-25.1 levy use, section2only (P.L.2008c8)

https://pub.njleg.gov/bills/2008/PL08/8_.HTM

L04. DCA Local Finance Notice 2025-08 bid/quote/pay-to-play thresholds

https://www.nj.gov/dca/dlgs/lfns/2025/2025-08.pdf

L05. OAL active chapter15:21expiration report; paragraph-text version limit

https://www.nj.gov/oal/about/notices/reports/pdf/NJAC%20Full%20Code%20Expiration%20Report%20(By%20Chapter)%2009-26.pdf

L06. US Access Board accessible doors/entrances guide

https://www.access-board.gov/ada/guides/chapter-4-entrances-doors-and-gates/

L07. 40:54-8.1 expenditure-based15%test, P.L.2001c137section53

https://pub.njleg.gov/bills/2000/PL01/137_.HTM

L08. DLGS2016-20 implementation of library transfers, p6

https://www.nj.gov/dca/divisions/dlgs/lfns/16/2016_20.pdf

L09. DCA2018-17 library budget/funding guidance, pp5-6

https://www.nj.gov/dca/dlgs/lfns/2018/2018-17.pdf

L10. Published rent/debt-service rule (confirm final current paragraph)

https://www.law.cornell.edu/regulations/new-jersey/N-J-A-C-15-21-12-6

L11. Official LPCL reference guide: library/educational-goods provisions

https://www.nj.gov/dca/divisions/dlgs/programs/lpcl_docs/LPCL-NJAC%20Reference%20Guide%20V2.0.pdf

Draft public article - not published

The Library needs a spending plan that puts necessity first

Berkeley Heights can support a good library and still ask hard but honest questions about its spending. The records show roughly $704,000 in the capital account as of October 31. They also describe bookmobile, offsite-depot, office-redesign and lobby-study-pod concepts estimated together at $370,000 to $550,000. Before making those commitments, the Library should show who needs them, why existing services cannot meet that need, and what they will cost to run.

The building opened in2021. That makes a broad office redesign a fair question. It does not mean every repair is unnecessary: inspection records document water damage and localized remediation needs. The Township and Library should establish what remains to be fixed, who must pay, and whether warranties or insurance can cover the cost. Accessible entry and dependable core services should come first.

The Library occupies municipal space rent-free under its signed agreement. Residents deserve to see the full cost of that support and whether the agreed utility, cleaning and other shared charges are being properly invoiced. Calling a payment rent would not by itself save taxpayers money; it would move money between two public accounts. The real test is whether combined spending and taxes go down, and whether any change is lawful.

The financial reports also need correction. Some 2026 totals omit a month or mix different reporting periods. Several check numbers are used for different payees, and one subscription account has an $880 contract-versus-payment difference that needs vendor confirmation. Those are specific questions requiring records. They do not establish fraud.

There is contrary evidence residents should know. The current state data put Library spending below the median of a selected nearby-suburb group, although spending ranks higher among libraries of a similar population size. A previously questioned $8,700 stipend had Board approval. We should correct mistakes in the public discussion as carefully as mistakes in the books.

My recommendation is straightforward: correct the reports, reconcile payments, publish the full staffing and contract costs, and defer capital amenities until their need and value are demonstrated. Then have the Board, auditor and State Librarian determine whether funds can lawfully be transferred for municipal property-tax relief. We should not spend simply because money is available, and we should not promise a refund the records have not established.

Editorial note: all statements above summarize this records review. Update later minutes, contracts, reconciliations and conditions before publication. This draft has not been sent or posted.