

PORT WASHINGTON PUBLIC LIBRARY
BUDGET BROCHURE

OPERATING BUDGET FOR FISCAL YEAR ENDING JUNE 30, 2026

February 14, 2025

Table of Contents

Introduction.....	i
Table 1: Proposed Budget	Page 1
Table 2: Proposed Budget with Prior Years' Budgets	Page 2
Table 3: Proposed Budget with Prior Years' Actuals	Page 3
Table 4: Fund Balance Analysis	Page 4
Library Grants	Page 5
Library Permanent Funds	Page 6

A Message from the President of the Library Board of Trustees

The Port Washington Public Library (PWPL) proposed 2025-2026 fiscal budget to the public. We have carefully crafted a budget with consideration of current economic factors, requirements to keep our facility in excellent condition, and the vital needs of our community. As such, this 2% tax levy increase is only the third increase we have asked of the community in the past seven years. Thanks to the generosity of our donors, volunteers, and the dedication of our excellent staff, the PWPL continues to fulfill its Mission.

Here are some of the significant highlights from this past year:

- Nearly 295,000 patrons visited our Library in 2024, checking out a total of over 234,600 books, borrowing over 98,000 eBooks, and utilizing our spaces for work, study, and meetings.
- Our Computer Lab renovation project has begun, which will introduce a revamped space featuring new furniture, new interior design elements, and a new dedicated classroom for technology and assistance.
- Lifelong enrichment continued with over 2,600 English classes, over 260 Children's Story Times, over 90 *Books for Dessert* sessions (our reading club for adults with intellectual disabilities), world-class lectures, book discussions, exercise classes, and more.
- Over 50 musical events, featuring top-class performers from all genres, took place in our Library and at Sunset Park.
- Study pods were constructed in our Library, allowing for quiet and private space to work, study, or participate in Zoom calls.
- New magazine and newspaper shelving was installed in the Reading Room to make our periodicals more accessible to all.
- *Manhasset Bay Boat Tours* set sail, allowing those without boat access the ability to experience one of Port Washington's most special features.
- Cultural events occurred, honoring Hispanic Month, the Moon Festival, and Lunar New Year.
- Homework help sessions were offered, with sessions available for kids, tweens, and teens.
- *Theater for Dessert*, a theatrical performance group of adults with intellectual disabilities, continued this year.
- The Library was an early voting location for the Presidential Election, providing a convenient location for thousands of residents to actively participate in the democratic process.
- Popular services were continued such as: one-on one tech help both on-site and off-site; Homebound Delivery Service to bring Library materials to homes of those who cannot visit us easily; job and career training; notary services; and VHS to DVD conversion.
- The Library of Games and Gadgets was expanding and continues to offer loanable Chromebook, Wi-Fi hotspots, musical instruments, lawn games, GoPro cameras, video game consoles, home repair tools, and more.

- Digital content, such as eBooks, audiobooks, music, movies, training videos, and television shows were readily available through popular services such as Libby, Kanopy, LinkedIn Learning, and Hoopla.

As we look to the future, we strive to enhance the lives of our families, friends, and the Port Washington community. Please come to the Library to participate in our Budget Vote and Trustee Election Tuesday, April 8th between 7:00 a.m. and 9:00 p.m. We thank you for your continued patronage and engagement.

Kind Regards,

William Keller

President, PWPL Board of Trustees

PORT WASHINGTON PUBLIC LIBRARY
Proposed Budget for Fiscal Year Ending June 30, 2026

	2026	2025	Projected	2024	
	Proposed Budget	Budget	Actual	Budget	Actual
REVENUES					
Real Property Taxes	7,505,261	7,357,901	7,357,901	7,213,733	7,213,732
Payments in Lieu of Taxes	100,000	100,000	119,000	100,000	119,755
Use of Money & Property	112,200	139,400	135,794	80,000	170,356
Other Local Revenue	32,000	32,000	22,541	32,000	83,341
State Sources	8,800	8,800	9,009	8,800	9,632
Total Revenues	7,758,261	7,638,101	7,644,245	7,434,533	7,596,816
Other Sources: Operating transfers			-		-
Total Revenue & Other Sources			7,644,245		7,596,816
Assigned - Retirement	47,000	47,000			-
Assigned - Capital Projects	-	-			-
Assigned - Appropriated Fund Balance	192,000	109,000		66,500	
Total Revenues & App Fund Bal	7,997,261	7,794,101		7,501,033	
EXPENDITURES					
SALARIES, TERMINAL LEAVE ACCRUALS, & EMPLOYEE BENEFITS					
Salaries	4,243,110	4,132,730	3,609,692	3,859,132	3,770,007
Terminal Leave	-	-	112,493	-	7,153
Employee Benefits - Retirement	605,345	526,384	543,830	475,488	467,823
Employee Benefits - Medical	1,009,452	1,033,100	995,599	975,040	873,707
Employee Benefits - Other	402,500	394,056	323,233	373,126	333,692
Subtotal - Salaries, Terminal Leave Accruals & Employee Benefits	6,260,407	6,086,270	5,584,847	5,682,786	5,452,382
LIBRARY MATERIALS					
Books - Fiction	50,000	50,000	46,961	50,000	46,164
Books - Non-fiction	50,000	50,000	46,857	50,000	45,767
Books - Reference	35,000	35,000	33,249	35,000	33,203
Books - Children's	23,500	23,500	22,719	23,500	23,960
Books - Audio & Electronic - Teen/Adult/Child	125,000	100,000	146,567	100,000	148,211
Books - Young Adult	15,000	15,000	11,940	15,000	11,267
Software & Online Databases	95,000	95,000	95,411	95,000	101,687
Periodicals	32,500	32,500	28,771	36,500	29,652
Media - DVD/CD	66,000	70,000	67,987	72,000	67,847
Subtotal - Library Materials	492,000	471,000	500,463	477,000	507,758
LIBRARY OPERATIONS					
Office & Library Supplies	60,700	60,700	71,166	60,700	72,112
Telephone	35,000	35,000	25,399	35,000	29,495
Postage & Freight	25,000	25,000	26,750	25,000	26,560
Printing	47,500	47,500	44,287	47,500	53,085
Staff Conference & Training	17,000	20,000	11,894	20,000	11,384
ALIS/NLS	106,000	106,000	97,526	93,000	97,796
Program Services	69,500	69,500	80,097	69,500	57,143
Memberships	5,000	7,000	1,006	7,000	1,208
Maint. Office Equip.	30,500	30,500	35,696	30,500	31,846
Accounting/Legal	137,390	135,000	141,157	135,000	138,665
Security Service	60,000	50,000	67,378	45,000	60,370
Computer Service	66,744	64,800	62,554	64,800	62,712
General	27,000	27,000	44,935	27,000	38,729
Subtotal - Library Operations	687,334	678,000	709,843	660,000	681,105
BUILDING OPERATIONS					
Fuel & Utilities	202,970	202,970	184,696	202,970	166,317
Custodial	108,200	102,400	114,609	119,400	118,130
Insurance	90,000	85,000	85,134	80,000	84,225
Subtotal - Building Operations	401,170	390,370	384,440	402,370	368,672
Subtotal Expenditures	7,840,911	7,625,640	7,179,594	7,222,156	7,009,917
EQUIPMENT, REPAIRS, & TRANSFERS					
Equipment	56,350	56,350	52,351	56,350	47,573
Repairs & Alterations	100,000	100,000	101,537	100,000	132,609
Transfers to Capital	-	-	-	110,000	612,581
Subtotal - Equipment, Repairs, & Transfers	156,350	156,350	153,888	266,350	792,763
DEBT SERVICE					
Installment Debt - Principal & Interest	-	12,111	12,111	12,527	12,526
Subtotal - Debt Service	-	12,111	12,111	12,527	12,526
Total Expenditures	7,997,261	7,794,101	7,345,593	7,501,033	7,815,206
Tax Levy Increase		2.00%			
Budget Levy Increase		2.61%			

PORT WASHINGTON PUBLIC LIBRARY
Proposed Budget for Fiscal Year Ending June 30, 2026
Summary With Prior Years' Budgets

	2026 Proposed Budget	2025 Budget	2024 Budget	2023 Budget	2022 Budget
REVENUES					
Real Property Taxes	7,505,261	7,357,901	7,213,733	7,072,264	7,072,264
Payments in Lieu of Taxes	100,000	100,000	100,000	100,000	100,000
Interest	112,200	139,400	80,000	3,000	3,000
Other Local Revenue	32,000	32,000	32,000	33,500	33,500
State Sources	8,800	8,800	8,800	7,000	7,000
Total Revenues	7,758,261	7,638,101	7,434,533	7,215,764	7,215,764
Assigned - Retirement	47,000				
Assigned - Terminal Leave	-	47,000			
Assigned - Capital Projects	-	-		100,000	100,000
Assigned - Appropriated Fund Balance	192,000	109,000	66,500	66,500	66,500
Total Revenues & App Fund Bal	7,997,261	7,794,101	7,501,033	7,382,264	7,382,264
EXPENDITURES					
SALARIES, TERMINAL LEAVE					
ACCRUALS, & EMPLOYEE BENEFITS					
Salaries	4,243,110	4,132,730	3,859,132	3,718,124	3,604,385
Terminal Leave	-	-			
Employee Benefits - Retirement	605,345	526,384	475,488	421,349	572,236
Employee Benefits - Medical	1,009,452	1,033,100	975,040	850,019	813,572
Employee Benefits - Other	402,500	394,056	373,126	362,338	353,637
Subtotal - Salaries, Terminal					
Leave Accruals, & Employee Benefits	6,260,407	6,086,270	5,682,786	5,351,830	5,343,830
LIBRARY MATERIALS					
Books - Fiction	50,000	50,000	50,000	50,000	50,000
Books - Non-fiction	50,000	50,000	50,000	50,000	50,000
Books - Reference	35,000	35,000	35,000	35,000	35,000
Books - Children's	23,500	23,500	23,500	23,500	23,500
Books - Audio & Electronic Teen/Adult/Child	125,000	100,000	100,000	95,000	85,000
Books - Young Adult	15,000	15,000	15,000	15,000	15,000
Software & Online Databases	95,000	95,000	95,000	95,000	95,000
Periodicals	32,500	32,500	36,500	36,500	36,500
Media - DVD/CD	66,000	70,000	72,000	67,000	67,000
Subtotal - Library Materials	492,000	471,000	477,000	467,000	457,000
LIBRARY OPERATIONS					
Office & Library Supplies	60,700	60,700	60,700	60,700	65,700
Telephone	35,000	35,000	35,000	31,000	31,000
Postage & Freight	25,000	25,000	25,000	25,000	25,000
Printing	47,500	47,500	47,500	40,500	40,500
Staff Conference & Training	17,000	20,000	20,000	20,000	20,000
ALIS/NLS	106,000	106,000	93,000	88,000	88,000
Program Services	69,500	69,500	69,500	69,500	69,500
Memberships	5,000	7,000	7,000	7,000	7,000
Maint. Office Equip.	30,500	30,500	30,500	30,500	30,500
Accounting/Legal	137,390	135,000	135,000	133,700	132,500
Security Service	60,000	50,000	45,000	45,000	45,000
Computer Service	66,744	64,800	64,800	60,040	60,040
General	27,000	27,000	27,000	27,000	27,000
Subtotal - Library Operations	687,334	678,000	660,000	637,940	641,740
BUILDING OPERATIONS					
Fuel & Utilities	202,970	202,970	202,970	182,970	182,970
Custodial	108,200	102,400	119,400	131,200	145,400
Insurance	90,000	85,000	80,000	70,000	70,000
Subtotal - Building Operations	401,170	390,370	402,370	384,170	398,370
Subtotal Expenditures	7,840,911	7,625,640	7,222,156	6,840,940	6,840,940
EQUIPMENT, REPAIRS, & TRANSFERS					
Equipment	56,350	56,350	56,350	56,350	56,350
Repairs & Alterations	100,000	100,000	100,000	100,000	100,000
Transfers to Capital	-	-	110,000	380,000	380,000
Subtotal - Equipment, Repairs, & Transfers	156,350	156,350	266,350	536,350	536,350
DEBT SERVICE					
Installment Debt - Principal & Interest	-	12,111	12,527	4,974	4,974
Subtotal - Debt Service	-	12,111	12,527	4,974	4,974
Total Expenditures	7,997,261	7,794,101	7,501,033	7,382,264	7,382,264

PORT WASHINGTON PUBLIC LIBRARY
Proposed Budget for Fiscal Year Ending June 30, 2026
Summary With Prior Years' Actuals

	2026 Proposed Budget	2025 Projected Actual	2024 Actual	2023 Actual	2022 Actual
REVENUES					
Real Property Taxes	7,505,261	7,357,901	7,213,732	7,072,264	7,072,264
Payments in Lieu of Taxes	100,000	100,000	119,755	125,714	123,667
Interest	112,200	139,400	170,356	77,672	3,226
Other Local Revenue	32,000	32,000	83,341	44,242	35,136
State Sources	8,800	8,800	9,632	9,611	8,876
Federal Sources	-	-	-	-	476
Total Revenues	7,758,261	7,638,101	7,596,816	7,329,503	7,243,645
Other Sources: Operating transfers					
Total Revenue & Other Sources	7,758,261	7,638,101	7,596,816	7,329,503	7,243,645
Assigned - Terminal Leave	47,000				
Assigned - Capital Projects	-				
Assigned - Appropriated Fund Balance	192,000				
Total Revenues & App Fund Bal	7,997,261	7,638,101	7,596,816	7,329,503	7,243,645
EXPENDITURES					
SALARIES, TERMINAL LEAVE ACCRUALS, & EMPLOYEE BENEFITS					
Salaries	4,243,110	4,132,730	3,770,007	3,552,926	3,562,378
Terminal Leave	-	-	7,153	2,890	78,100
Employee Benefits - Retirement	605,345	526,384	467,823	408,885	481,387
Employee Benefits - Medical	1,009,452	1,033,100	873,707	827,725	759,220
Employee Benefits - Other	402,500	394,056	333,692	316,269	314,839
MTA Tax	-	-	-	-	-
Subtotal - Salaries, Terminal Leave					
Accruals, & Employee Benefits	6,260,407	6,086,270	5,452,382	5,108,695	5,195,924
LIBRARY MATERIALS					
Books and Information Services					
Books - Service Continuations	-	-	-	-	-
Books - Fiction	50,000	50,000	46,164	37,969	45,903
Books - Non-fiction	50,000	50,000	45,767	35,050	34,224
Books - Reference	35,000	35,000	33,203	33,656	31,445
Books - Children's	23,500	23,500	23,960	19,242	33,333
Books - Audio & Electronic Teen/Adult/Ch	125,000	100,000	148,211	131,993	110,195
Books - Young Adult	15,000	15,000	11,267	9,273	18,469
Software & Online Databases	95,000	95,000	101,687	90,221	97,818
Periodicals	32,500	32,500	29,652	27,149	32,321
Media - DVD/CD	66,000	70,000	67,847	71,370	79,346
Media - Audio/Recordings & Rental	-	-	-	-	-
Subtotal - Library Materials	492,000	471,000	507,758	455,923	483,054
LIBRARY OPERATIONS					
Office & Library Supplies	60,700	60,700	72,112	59,590	61,108
Telephone	35,000	35,000	29,495	32,966	35,399
Postage & Freight	25,000	25,000	26,560	20,202	21,229
Printing	47,500	47,500	53,085	53,470	40,252
Staff Conference & Training	17,000	20,000	11,384	8,442	4,734
ALIS/NLS	106,000	106,000	97,796	94,695	92,922
Program Services	69,500	69,500	57,143	46,870	48,265
Memberships	5,000	7,000	1,208	3,034	5,025
Maint. Office Equip.	30,500	30,500	31,846	31,761	30,843
Accounting/Legal	137,390	135,000	138,665	128,302	118,868
Security Service	60,000	50,000	60,370	62,338	65,015
Computer Service	66,744	64,800	62,712	70,866	63,236
General	27,000	27,000	38,729	12,449	30,256
Subtotal - Library Operations	687,334	678,000	681,105	624,985	617,152
BUILDING OPERATIONS					
Fuel & Utilities	202,970	202,970	166,317	175,908	165,858
Custodial	108,200	102,400	118,130	92,701	85,217
Insurance	90,000	85,000	84,225	78,523	72,995
Subtotal - Building Operations	401,170	390,370	368,672	347,132	324,070
Subtotal Expenditures	7,840,911	7,625,640	7,009,917	6,536,735	6,620,200
EQUIPMENT, REPAIRS, & TRANSFERS					
Equipment	56,350	56,350	47,573	75,997	37,168
Repairs & Alterations	100,000	100,000	132,609	82,861	102,090
Transfers to Capital	-	-	612,581	380,000	380,000
Subtotal - Equipment, Repairs, & Transfers	156,350	156,350	792,763	538,858	519,258
DEBT SERVICE					
Bond - Principal & Interest	-	-	-	-	-
Installment Debt - Principal & Interest	-	12,111	12,526	17,085	4,974
Subtotal - Debt Service	-	12,111	12,526	17,085	4,974
Total Expenditures	7,997,261	7,794,101	7,815,206	7,092,678	7,144,432

PORT WASHINGTON PUBLIC LIBRARY
GENERAL FUND BALANCE ANALYSIS
Proposed Budget for Fiscal Year Ending June 30, 2026

	2025 Projected Actual	2024 Actual	2023 Actual	2022 Actual
Revenues	<u>7,638,101</u>	<u>7,596,816</u>	<u>7,329,503</u>	<u>7,243,645</u>
Expenditures				
Salaries, Terminal Leave and Benefits	6,086,270	5,452,382	5,108,695	5,195,924
Library Materials	471,000	507,758	455,923	483,054
Library Operations	678,000	681,105	624,985	617,152
Building Operations	390,370	368,672	347,132	324,070
Equipment, Repairs, & Transfers to Capital	156,350	792,763	538,858	519,258
Debt Service	<u>12,111</u>	<u>12,526</u>	<u>17,085</u>	<u>4,974</u>
Total Expenditures	<u>7,794,101</u>	<u>7,815,206</u>	<u>7,092,678</u>	<u>7,144,432</u>
Excess (Deficiency) of Revenues over Expenditures	(156,000)	(218,390)	236,825	99,213
Fund Balance - Beginning of Year	<u>4,870,410</u>	<u>5,088,800</u>	<u>4,851,975</u>	<u>4,752,762</u>
Fund Balance - End of Year	4,714,410	4,870,410	5,088,800	4,851,975
Nonspendable:				
Prepays	-	(110,360)	(137,343)	(34,127)
Assigned For:				
Terminal Leave	(882,646)	(882,646)	(889,799)	(621,634)
Employee Retirement Contributions	(454,741)	(509,749)	(556,749)	(221,241)
Capital Projects	(2,272,333)	(2,429,046)	(2,643,407)	(2,237,333)
Encumbrances	-	(16,382)	(16,123)	-
Subsequent Year's Budget	<u>1,104,690</u>	<u>813,227</u>	<u>778,879</u>	<u>1,571,140</u>
Unassigned Fund Balance	<u>1,104,690</u>	<u>813,227</u>	<u>778,879</u>	<u>1,571,140</u>

PORT WASHINGTON PUBLIC LIBRARY
Schedule of Revenues and Expenditures
By Grant - Special Aid Fund
For The Year Ended June 30, 2024

Reserved for Special Programs and Projects June 30, 2023	Revenues			Expenditures	Reserved for Special Programs and Projects June 30, 2024
	Grants & Donations	Interest	Transfers		
Miscellaneous Grants					
Friends of the Library	\$ 36,529	\$ 113,391	\$ 1,888	\$ (118,338)	\$ 31,582
Friends of the Library - Bogen	41,853	6,130		(3,324)	46,547
Foundation Grant Career Coaching	-	9,700	583	(4,300)	5,983
Foundation Storytelling	373		17		390
Foundation Intergenerational	172	4,000	164	(163)	4,173
Adult Literacy	15,667	40,000	977	(32,665)	23,979
Job Boot Camp	-	(9,237)	3		(9,234)
Epstein Book Fund	368		16		384
American Girl Dolls	233		8	(85)	156
Parent Child Home Program	23,351		987	(966)	23,372
NLS - Computers	684		30		714
NLS - Bullet Aid	7,420	12,000	80	(16,369)	3,131
NLS - ESL Grant Supplies	394		14	(108)	300
Theater for Dessert	-	1,057	42		1,099
	127,044	177,041	4,809	-	(176,318)
					132,576
State Grants					
9/11 Project - 10/02 Shodell	131		6		137
Construction Grant	577		24		601
Media Room Renovation Grant	12,213		528		12,741
Construction Grant	21,196		917		22,113
Lobby Renovation Grant	22,411		969	(11,980)	11,400
Goodman Assistive Technology	6,209		269		6,478
	62,737	-	2,713	-	(11,980)
					53,470
Local - Specific Purposes					
Art Advisory Council	9,195	6,890	563	890	(2,943)
Health Information Center	36,340	235	1,395	1,969	(10,253)
Health Information-Anti Smoking	14,680		613		(1,000)
Burtis	19,245		832		20,077
Underhill	24,017		1,048	476	25,541
Brown Fund	5,812		251		6,063
Fendrick Memorial	1,296		56		1,352
Morse Fund	1,850		80		1,930
Nautical Center	254,241	1,902	10,852	92	(7,826)
Children's Grant	2,110		91		2,201
Children's Advisory Council	10,366	5,000	509		(4,645)
S. Steyn Memorial Book Fund	7,847		340		8,187
Vera Fiddler	263		11		274
Unger / Beslity Memorial Fund	10,925		473		11,398
Whittemore Memorial Fund	2,116		91		2,207
Robert Stern - Books	205		9		214
Zucker Grant	13,528	5,000	554		(1,356)
Saltzman Grant	6,407		277		6,684
Outdoor Wi-Fi	3,056		131		3,187
Maker Space	11,020		447		11,467
Russell and Jane Stern - Wi-Fi Hotspots	57		3		60
Regional Technology & Media	838		36		874
Small Study Room Upgrade	1,570		68		1,638
HEARTS Grant	22		1		23
T. Bier Fund	10,150		438		10,588
	447,156	19,027	19,169	3,427	(28,023)
					460,756
Local - General Library Purposes					
Music Advisory Council	21,697	10,000	1,061	1,978	(13,616)
Special Trust Account	2,685		116		2,801
Publication Fund	7,492	104			(8)
					7,588

See Paragraph on Supplementary Information Included in Auditor's Report

- 5 -

Miscellaneous Workshops	19,921	10	(480)	19,451
National Endowment for Arts	2,207	95	(2,170)	132
Bronson	10,876	470		11,346
	<u>64,878</u>	<u>10,114</u>	<u>1,742</u>	<u>1,978</u>
			<u>(16,274)</u>	<u>62,438</u>
Total	<u>\$ 701,815</u>	<u>\$ 206,182</u>	<u>\$ 28,433</u>	<u>\$ 5,405</u>
			<u>\$ (232,595)</u>	<u>\$ 709,240</u>

PORT WASHINGTON PUBLIC LIBRARY
Schedule of Revenues and Expenditures by Account -
Permanent Fund
For The Year Ended June 30, 2024

	Reserve Balance June 30, 2023	Revenues			Expenditures		Reserve Balance June 30, 2024
		Donations	Interest	Transfers			
<u>Permanent Fund</u>							
Art Advisory Council	\$ 22,240	\$ 890	\$ (890)	\$ 22,240			
Health Information Center	49,181	1,969	(1,969)	49,181			
Music Advisory Council	49,406	1,978	(1,978)	49,406			
Nautical Center	2,296	92	(92)	2,296			
Underhill Grant	11,882	476	(476)	11,882			
Total Permanent Fund	\$ 135,005	\$ -	\$ 5,405	\$ (5,405)	\$ -	\$ 135,005	