

PORT WASHINGTON PUBLIC LIBRARY
BUDGET BROCHURE

OPERATING BUDGET FOR FISCAL YEAR ENDING JUNE 30, 2024

March 15, 2023

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 Board of Trustees hereby presents its proposed 2023-2024 fiscal year budget to the public with a 2% tax levy increase, the first increase since 2019. As always, we have diligently ensured that the Library is run efficiently and that all expenses are managed and contained as best as possible. With that in consideration, we have developed this budget with a recognition of the needs of our community, the requirements to keep our facility in shape, and a regard to the current fiscal environment. We feel that this is a well thought-out and forward-thinking budget which will allow us to continue to serve the community in a way that you have come to count on.

We wish to express our appreciation to all constituents, whose collective contributions have enabled us to deliver on our mission through this unique and unprecedented time in history. Thanks to the generosity of our donors and volunteers, and to the dedication of our peerless staff, the Library has adapted and evolved in new and transformative ways to meet today's needs.

Here are just a few of the significant highlights from this past year:

- In-person and online lifelong enrichment continued with English classes, Children's Story Time, Books for Dessert (our reading program for adults with intellectual disabilities), world-class lectures, book discussions, exercise classes, and more.
- Substantial progress was completed in our multi-year, multi-million dollar facilities maintenance and improvement plan, with upgrades and repairs made to our restrooms, roof, and façade.
- Musical events, featuring top-class performers from all genres, took place in our Library and at Sunset Park.
- Our immensely popular Manhasset Bay Boat Tour program returned, allowing those without boat access the ability to experience Port Washington's beautiful waters.
- Special cultural celebrations commenced, honoring both Hispanic Heritage Month and Lunar New Year.
- Popular services, such as VHS to DVD conversion, virtual one-on-one tech help, job and career training, and document notarization were provided.
- Additional museum passes were made available, and many patrons utilized our "*Library of Games and Gadgets*," which offers loanable Chromebooks, Wi-Fi hotspots, musical instruments, lawn games, GoPro cameras, video game consoles, and more to take home.
- Digital content, such as eBooks, eAudiobooks, music, movies, training videos, and television shows were readily available through popular services such as Libby, Kanopy, LinkedIn Learning, and Hoopla.
- Home delivery of materials to ensure our most vulnerable community members continue to access Library items.

We sincerely appreciate your patronage and engagement. As we look to the future, we will strive to enhance the lives of our families, friends, and the Port Washington community. Please come to the Library to vote on Tuesday, April 4th between 7:00 a.m. and 9:00 p.m.

Kind Regards,
Patricia Bridges
President, PWPL Board of Trustees

PORT WASHINGTON PUBLIC LIBRARY
Proposed Budget for Fiscal Year Ending June 30, 2024

	2024	2023		2022	
	Proposed Budget	Budget	Projected Actual	Budget	Actual
REVENUES					
Real Property Taxes	7,213,733	7,072,264	7,072,264	7,072,264	7,072,264
Payments in Lieu of Taxes	100,000	100,000	124,000	100,000	123,667
Use of Money & Property	80,000	3,000	30,390	3,000	3,226
Other Local Revenue	32,000	33,500	34,829	33,500	35,136
State Sources	8,800	7,000	8,800	7,000	8,876
Federal Sources	-	-	-	-	476
Total Revenues	<u>7,434,533</u>	<u>7,215,764</u>	<u>7,270,283</u>	<u>7,215,764</u>	<u>7,243,645</u>
Other Sources: Operating transfers			-		-
Total Revenue & Other Sources			<u>7,270,283</u>		<u>7,243,645</u>
Assigned - Terminal Leave	-	-		-	
Assigned - Capital Projects	-	100,000		100,000	
Assigned - Appropriated Fund Balance	66,500	66,500		66,500	
Total Revenues & App Fund Bal	<u>7,501,033</u>	<u>7,382,264</u>		<u>7,382,264</u>	
EXPENDITURES					
SALARIES, TERMINAL LEAVE ACCRUALS, & EMPLOYEE BENEFITS					
Salaries	3,859,132	3,718,124	3,513,576	3,604,385	3,562,378
Terminal Leave	-	-	2,889	-	78,100
Employee Benefits - Retirement	475,488	421,349	402,422	572,236	481,387
Employee Benefits - Medical	975,040	850,019	833,690	813,572	759,220
Employee Benefits - Other	373,126	362,338	320,530	353,637	314,839
Subtotal - Salaries, Terminal Leave Accruals & Employee Benefits	<u>5,682,786</u>	<u>5,351,830</u>	<u>5,073,107</u>	<u>5,343,830</u>	<u>5,195,924</u>
LIBRARY MATERIALS					
Books - Fiction	50,000	50,000	46,058	50,000	45,903
Books - Non-fiction	50,000	50,000	33,516	50,000	34,224
Books - Reference	35,000	35,000	31,894	35,000	31,445
Books - Children's	23,500	23,500	23,414	23,500	33,333
Books - Audio & Electronic - Teen/Adult/Child	100,000	95,000	111,054	85,000	110,195
Books - Young Adult	15,000	15,000	14,985	15,000	18,469
Software & Online Databases	95,000	95,000	98,792	95,000	97,818
Periodicals	36,500	36,500	29,592	36,500	32,321
Media - DVD/CD	72,000	67,000	68,317	67,000	79,346
Subtotal - Library Materials	<u>477,000</u>	<u>467,000</u>	<u>457,622</u>	<u>457,000</u>	<u>483,054</u>
LIBRARY OPERATIONS					
Office & Library Supplies	60,700	60,700	55,389	65,700	61,108
Telephone	35,000	31,000	33,024	31,000	35,399
Postage & Freight	25,000	25,000	21,154	25,000	21,229
Printing	47,500	40,500	43,711	40,500	40,252
Staff Conference & Training	20,000	20,000	6,150	20,000	4,734
ALIS/NLS	93,000	88,000	93,737	88,000	92,922
Program Services	69,500	69,500	62,058	69,500	48,265
Memberships	7,000	7,000	5,100	7,000	5,025
Maint. Office Equip.	30,500	30,500	30,794	30,500	30,843
Accounting/Legal	135,000	133,700	124,457	132,500	118,868
Security Service	45,000	45,000	57,857	45,000	65,015
Computer Service	64,800	60,040	63,040	60,040	63,236
General	27,000	27,000	23,363	27,000	30,256
Subtotal - Library Operations	<u>660,000</u>	<u>637,940</u>	<u>619,834</u>	<u>641,740</u>	<u>617,152</u>
BUILDING OPERATIONS					
Fuel & Utilities	202,970	182,970	214,232	182,970	165,858
Custodial	119,400	131,200	88,451	145,400	85,217
Insurance	80,000	70,000	76,145	70,000	72,995
Subtotal - Building Operations	<u>402,370</u>	<u>384,170</u>	<u>378,828</u>	<u>398,370</u>	<u>324,070</u>
Subtotal Expenditures	<u>7,222,156</u>	<u>6,840,940</u>	<u>6,529,391</u>	<u>6,840,940</u>	<u>6,620,200</u>
EQUIPMENT, REPAIRS, & TRANSFERS					
Equipment	56,350	56,350	57,324	56,350	37,168
Repairs & Alterations	100,000	100,000	98,689	100,000	102,090
Transfers to Capital	110,000	380,000	380,000	380,000	380,000
Subtotal - Equipment, Repairs, & Transfers	<u>266,350</u>	<u>536,350</u>	<u>536,013</u>	<u>536,350</u>	<u>519,258</u>
DEBT SERVICE					
Bonds - Principal & Interest	-	-	-	-	-
Installment Debt - Principal & Interest	12,527	4,974	17,085	4,974	4,974
Subtotal - Debt Service	<u>12,527</u>	<u>4,974</u>	<u>17,085</u>	<u>4,974</u>	<u>4,974</u>
Total Expenditures	<u>7,501,033</u>	<u>7,382,264</u>	<u>7,082,489</u>	<u>7,382,264</u>	<u>7,144,432</u>
Tax Levy Increase	2.00%				
Budget Levy Increase	1.61%				

PORT WASHINGTON PUBLIC LIBRARY
Proposed Budget for Fiscal Year Ending June 30, 2024
Summary With Prior Years' Budgets

	2024 Proposed Budget	2023 Budget	2022 Budget	2021 Budget	2020 Budget
REVENUES					
Real Property Taxes	7,213,733	7,072,264	7,072,264	7,072,264	7,072,264
Payments in Lieu of Taxes	100,000	100,000	100,000	65,000	65,000
Interest	80,000	3,000	3,000	11,000	11,000
Other Local Revenue	32,000	33,500	33,500	77,500	77,500
State Sources	8,800	7,000	7,000	6,500	6,500
Total Revenues	7,434,533	7,215,764	7,215,764	7,232,264	7,232,264
Assigned - Terminal Leave	-	-	-	-	-
Assigned - Capital Projects	-	100,000	100,000	100,000	-
Assigned - Appropriated Fund Balance	66,500	66,500	66,500	50,000	50,000
Total Revenues & App Fund Bal	7,501,033	7,382,264	7,382,264	7,382,264	7,282,264
EXPENDITURES					
SALARIES, TERMINAL LEAVE					
ACCRUALS, & EMPLOYEE BENEFITS					
Salaries	3,859,132	3,718,124	3,604,385	3,496,150	3,496,150
Terminal Leave	-	-	-	-	-
Employee Benefits - Retirement	475,488	421,349	572,236	506,430	506,430
Employee Benefits - Medical	975,040	850,019	813,572	844,057	844,057
Employee Benefits - Other	373,126	362,338	353,637	344,567	344,567
MTA Tax	-	-	-	-	-
Subtotal - Salaries, Terminal Leave Accruals, & Employee Benefits	5,682,786	5,351,830	5,343,830	5,191,204	5,191,204
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	100,000	95,000	85,000	75,000	75,000
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	36,500	36,500	36,500	36,500	36,500
Media - DVD/CD	72,000	67,000	67,000	77,000	77,000
Subtotal - Library Materials	477,000	467,000	457,000	457,000	457,000
LIBRARY OPERATIONS					
Office & Library Supplies	60,700	60,700	65,700	65,700	65,700
Telephone	35,000	31,000	31,000	31,000	31,000
Postage & Freight	25,000	25,000	25,000	25,000	25,000
Printing	47,500	40,500	40,500	40,500	40,500
Staff Conference & Training	20,000	20,000	20,000	20,000	20,000
ALIS/NLS	93,000	88,000	88,000	88,000	88,000
Program Services	69,500	69,500	69,500	69,500	69,500
Memberships	7,000	7,000	7,000	7,000	7,000
Maint. Office Equip.	30,500	30,500	30,500	30,500	30,500
Accounting/Legal	135,000	133,700	132,500	108,000	108,000
Security Service	45,000	45,000	45,000	45,000	45,000
Computer Service	64,800	60,040	60,040	60,040	60,040
General	27,000	27,000	27,000	27,000	27,000
Subtotal - Library Operations	660,000	637,940	641,740	617,240	617,240
BUILDING OPERATIONS					
Fuel & Utilities	202,970	182,970	182,970	181,070	181,070
Custodial	119,400	131,200	145,400	145,400	145,400
Insurance	80,000	70,000	70,000	70,000	70,000
Subtotal - Building Operations	402,370	384,170	398,370	396,470	396,470
Subtotal Expenditures	7,222,156	6,840,940	6,840,940	6,661,914	6,661,914
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	564,000	564,000
Subtotal - Equipment, Repairs, & Transfers	266,350	536,350	536,350	720,350	720,350
DEBT SERVICE					
Bonds - Principal & Interest	-	-	-	-	-
Installment Debt - Principal & Interest	12,527	4,974	4,974	-	-
Subtotal - Debt Service	12,527	4,974	4,974	-	-
Total Expenditures	7,501,033	7,382,264	7,382,264	7,382,264	7,382,264

PORT WASHINGTON PUBLIC LIBRARY
Proposed Budget for Fiscal Year Ending June 30, 2024
Summary With Prior Years' Actuals

	2024 Proposed Budget	2023 Projected Actual	2022 Actual	2021 Actual	2020 Actual
REVENUES					
Real Property Taxes	7,213,733	7,072,264	7,072,264	7,072,264	7,072,264
Payments in Lieu of Taxes	100,000	100,000	123,667	107,973	100,050
Interest	80,000	3,000	3,226	2,880	46,193
Other Local Revenue	32,000	33,500	35,136	77,301	64,892
State Sources	8,800	7,000	8,876	13,864	9,111
Federal Sources	-	-	476	-	-
Total Revenues	7,434,533	7,215,764	7,243,645	7,274,282	7,292,510
Other Sources: Operating transfers	-	-	-	-	-
Total Revenue & Other Sources	7,434,533	7,215,764	7,243,645	7,274,282	7,292,510
Assigned - Terminal Leave	-				
Assigned - Capital Projects	-				
Assigned - Appropriated Fund Balance	66,500				
Total Revenues & App Fund Bal	7,501,033	7,215,764	7,243,645	7,274,282	7,292,510
EXPENDITURES					
SALARIES, TERMINAL LEAVE ACCRUALS, & EMPLOYEE BENEFITS					
Salaries	3,859,132	3,718,124	3,562,378	3,286,050	3,276,694
Terminal Leave	-	-	78,100	-	42,853
Employee Benefits - Retirement	475,488	421,349	481,387	457,802	469,161
Employee Benefits - Medical	975,040	850,019	759,220	743,527	699,989
Employee Benefits - Other	373,126	362,338	314,839	275,746	311,464
MTA Tax	-	-	-	-	-
Subtotal - Salaries, Terminal Leave Accruals, & Employee Benefits	5,682,786	5,351,830	5,195,924	4,763,125	4,800,161
LIBRARY MATERIALS					
Books and Information Services					
Books - Service Continuations	-	-	-	-	1,790
Books - Fiction	50,000	50,000	45,903	24,689	51,237
Books - Non-fiction	50,000	50,000	34,224	32,881	48,015
Books - Reference	35,000	35,000	31,445	33,915	31,813
Books - Children's	23,500	23,500	33,333	9,680	15,810
Books - Audio & Electronic Teen/Adult/	100,000	95,000	110,195	109,567	101,692
Books - Young Adult	15,000	15,000	18,469	7,282	10,986
Software & Online Databases	95,000	95,000	97,818	103,037	77,966
Periodicals	36,500	36,500	32,321	29,691	28,749
Media - DVD/CD	72,000	67,000	79,346	64,988	52,339
Media - Audio/Recordings & Rental	-	-	-	-	-
Subtotal - Library Materials	477,000	467,000	483,054	415,730	420,397
LIBRARY OPERATIONS					
Office & Library Supplies	60,700	60,700	61,108	45,280	50,274
Telephone	35,000	31,000	35,399	34,036	32,493
Postage & Freight	25,000	25,000	21,229	17,798	18,402
Printing	47,500	40,500	40,252	45,296	48,599
Staff Conference & Training	20,000	20,000	4,734	7,519	13,641
ALIS/NLS	93,000	88,000	92,922	93,718	93,502
Program Services	69,500	69,500	48,265	31,600	37,908
Memberships	7,000	7,000	5,025	2,907	3,242
Maint. Office Equip.	30,500	30,500	30,843	26,080	30,387
Accounting/Legal	135,000	133,700	118,868	112,471	128,404
Security Service	45,000	45,000	65,015	61,321	35,916
Computer Service	64,800	60,040	63,236	63,016	62,916
General	27,000	27,000	30,256	37,895	21,317
Subtotal - Library Operations	660,000	637,940	617,152	578,937	577,001
BUILDING OPERATIONS					
Fuel & Utilities	202,970	182,970	165,858	131,878	114,016
Custodial	119,400	131,200	85,217	87,948	104,078
Insurance	80,000	70,000	72,995	66,143	67,762
Subtotal - Building Operations	402,370	384,170	324,070	285,969	285,856
Subtotal Expenditures	7,222,156	6,840,940	6,620,200	6,043,761	6,083,415
EQUIPMENT, REPAIRS, & TRANSFERS					
Equipment	56,350	56,350	37,168	38,280	59,242
Repairs & Alterations	100,000	100,000	102,090	94,008	97,776
Transfers to Capital	110,000	380,000	380,000	564,000	564,000
Subtotal - Equipment, Repairs, & Transfers	266,350	536,350	519,258	696,288	721,018
DEBT SERVICE					
Bond - Principal & Interest	-	-	-	-	-
Installment Debt - Principal & Interest	12,527	4,974	4,974	4,974	4,974
Subtotal - Debt Service	12,527	4,974	4,974	4,974	4,974
Total Expenditures	7,501,033	7,382,264	7,144,432	6,745,023	6,809,407

PORT WASHINGTON PUBLIC LIBRARY
GENERAL FUND BALANCE ANALYSIS
Proposed Budget for Fiscal Year Ending June 30, 2024

	2023 Projected Actual	2022 Actual	2021 Actual	2020 Actual
Revenues	<u>7,215,764</u>	<u>7,243,645</u>	<u>7,274,282</u>	<u>7,292,510</u>
Expenditures				
Salaries, Terminal Leave and Benefits	5,351,830	5,195,924	4,763,125	4,800,161
Library Materials	467,000	483,054	415,730	420,397
Library Operations	637,940	617,152	578,937	577,001
Building Operations	384,170	324,070	285,969	285,856
Equipment, Repairs, & Transfers to Capital	536,350	519,258	696,288	721,018
Debt Service	<u>4,974</u>	<u>4,974</u>	<u>4,974</u>	<u>4,974</u>
Total Expenditures	<u>7,382,264</u>	<u>7,144,432</u>	<u>6,745,023</u>	<u>6,809,407</u>
Excess (Deficiency) of Revenues over Expenditures	(166,500)	99,213	529,259	483,103
Fund Balance - Beginning of Year	<u>4,851,975</u>	<u>4,752,762</u>	<u>4,223,503</u>	<u>3,740,400</u>
Fund Balance - End of Year	4,685,475	4,851,975	4,752,762	4,223,503
Nonspendable:				
Prepays	-	(102,806)	(100,495)	(34,127)
Advances	-	-	-	-
Assigned For:				
Terminal Leave	(892,689)	(892,689)	(921,634)	(621,634)
Employee Retirement Contributions	(454,741)	(556,749)	(454,741)	(221,241)
Capital Projects	(2,272,333)	(2,372,333)	(2,372,333)	(2,237,333)
Encumbrances	-	(26,534)	(3,928)	-
Subsequent Year's Budget	<u>(166,500)</u>	<u>(166,500)</u>	<u>(166,500)</u>	<u>(150,000)</u>
Unassigned Fund Balance	<u>899,212</u>	<u>734,364</u>	<u>733,131</u>	<u>959,168</u>

PORT WASHINGTON PUBLIC LIBRARY
Schedule of Revenues and Expenditures
By Grant - Special Aid Fund
For The Year Ended June 30, 2022

	Reserved for Special Programs and Projects June 30, 2021	Revenues			Expenditures	Reserved for Special Programs and Projects June 30, 2022
		Grants & Donations	Interest	Transfers		
<u>Miscellaneous Grants</u>						
Friends of the Library	\$ 33,943	\$ 65,420	\$	\$	\$ (63,390)	\$ 35,973
Friends of the Library - Bogen	33,156	18,043	45		(6,622)	44,622
Foundation Grant Career Coaching	2,001	34,371	3		(36,375)	-
Foundation Storytelling	364					364
Foundation Intergenerational	592				(336)	256
Adult Literacy	17,005	11,152	25		(6,148)	22,034
Job Boot Camp	-	34,345			(34,345)	-
Epstein Book Fund	359					359
American Girl Dolls	478				(127)	351
Parent Child Home Program	14,718	5,162	21		(691)	19,210
NLS - Computers	666		1			667
NLS - Bullet Aid	30,833	25,000	46		(27,425)	28,454
NLS - ESL Grant Supplies	757		1		(284)	474
	<u>134,872</u>	<u>193,493</u>	<u>142</u>	<u>-</u>	<u>(175,743)</u>	<u>152,764</u>
<u>State Grants</u>						
9/11 Project - 10/02 Shodell	128					128
Construction Grant	562		1			563
Media Room Renovation Grant	11,897		14			11,911
Construction Grant	20,647		25			20,672
Lobby Renovation Grant	21,831		27			21,858
Goodman Assistive Technology	6,048		7			6,055
	<u>61,113</u>	<u>-</u>	<u>74</u>	<u>-</u>	<u>-</u>	<u>61,187</u>
<u>Local - Specific Purposes</u>						
Art Advisory Council	8,399		9	24	(2,739)	5,693
Health Information Center	35,723		44	53		35,820
Health Information-Anti Smoking	18,279		21		(1,000)	17,300
Burtis	18,746		23			18,769
Underhill	23,116		28			23,144
Brown Fund	5,661		7	13		5,681
Fendrick Memorial	1,262		2			1,264
Morse Fund	1,802		2			1,804
Nautical Center	264,393	2,500	318	2	(9,243)	257,970
Children's Grant	2,055		3			2,058
Children's Advisory Council	11,615		14		(525)	11,104
S. Steyn Memorial Book Fund	7,645		9			7,654
Vera Fiddler	256					256
Unger / Beslity Memorial Fund	10,642		13			10,655
Whittemore Memorial Fund	2,061		3			2,064
Robert Stern - Books	100	100				200
Zucker Grant	10,124	4,500	14		(2,148)	12,490
Saltzman Grant	6,241		8			6,249
Outdoor Wi-Fi	4,349	2,100	6		(3,133)	3,322
Maker Space	10,004		7		(6,227)	3,784
Russell and Jane Stern - Wi-Fi Hotspots	56					56
Regional Technology & Media	294	1,796	1		(1,274)	817
Small Study Room Upgrade	-	12,000	1		(10,470)	1,531
	<u>442,823</u>	<u>22,996</u>	<u>533</u>	<u>92</u>	<u>(36,759)</u>	<u>429,685</u>
<u>Local - General Library Purposes</u>						
Music Advisory Council	29,471	261	36	54	(936)	28,886
Special Trust Account	2,615		3			2,618
Publication Fund	6,666	685			(81)	7,270
Miscellaneous Workshops	29,617					29,617
National Endowment for Arts	2,151		3			2,154
Bronson	10,595		13			10,608
	<u>81,115</u>	<u>946</u>	<u>55</u>	<u>54</u>	<u>(1,017)</u>	<u>81,153</u>
Total	<u>\$ 719,923</u>	<u>\$ 217,435</u>	<u>\$ 804</u>	<u>\$ 146</u>	<u>\$ (213,519)</u>	<u>\$ 724,789</u>

PORT WASHINGTON PUBLIC LIBRARY
Schedule of Revenues and Expenditures by Account -
Permanent Fund
For The Year Ended June 30, 2022

	Reserve	Revenues		Transfers	Expenditures	Reserve
	Balance	Donations	Interest			Balance
	June 30, 2021					June 30, 2022
<u>Permanent Fund</u>						
Art Advisory Council	\$ 22,240	\$	\$ 24	\$ (24)	\$	\$ 22,240
Health Information Center	49,181		53	(53)		49,181
Music Advisory Council	49,406		54	(54)		49,406
Nautical Center	2,296		2	(2)		2,296
Underhill Grant	11,882		13	(13)		11,882
Total Permanent Fund	<u>\$ 135,005</u>	<u>\$ -</u>	<u>\$ 146</u>	<u>\$ (146)</u>	<u>\$ -</u>	<u>\$ 135,005</u>