

**PORT WASHINGTON PUBLIC LIBRARY  
BOARD OF TRUSTEES MEETING  
February 15, 2023  
AGENDA**

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**BUDGET HEARING**

- A. Presentation of the Proposed 2023-2024 Library Operating Budget
  - B. Trustee's Discussion of the Proposed 2023-2024 Library Operating Budget
  - C. Public Comments
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I Approval of January 18, 2023 Board of Trustees Minutes

II Approval of January 2023 Warrants

III Approval of January 2023 Staff Changes

IV Financial Report  
a) January Financial Report

V Director's Report  
a) 2021- 2022 Audit Presentation  
b) Façade/ALC Roof Update  
c) Budget Vote/Trustee Election Timeline  
d) Voting at Library 2023  
e) Manorhaven Outreach  
f) Excess Equipment List

VI President's Report  
a) Chief Election Inspector – Diana Regino  
b) Property Tax Cap Form  
c) Advocacy Day – February 28, 2023 in Albany

VII Assistant Director  
a) In-Person Services Update

VIII Councils  
a) Art Advisory Council Minutes – December 14, 2022  
b) Children's Council Minutes – January 26, 2023

IX Foundation  
a) Minutes of November 14, 2022  
b) Financial Report – December 30, 2022

(over)

- X Friends of the Library
  - a) Minutes of Meeting – January 11, 2023
- XI Correspondence
  - a) Patron Comments
- XII Unfinished Business
  - a) Nancy Curtin Scholarship
- XIII Staff Association
- XIV Public Comments
- XV Adjournment

PORT WASHINGTON PUBLIC LIBRARY  
BUDGET BROCHURE

OPERATING BUDGET FOR FISCAL YEAR ENDING JUNE 30, 2024

February 15, 2023

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

	2024	2023		2022	
	Proposed Budget	Budget	Projected Actual	Budget	Actual
<b>REVENUES</b>					
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
<b>Total Revenues</b>	<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			-		-
<b>Total Revenue &amp; Other Sources</b>			<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	
<b>Total Revenues &amp; App Fund Bal</b>	<u>7,501,033</u>	<u>7,382,264</u>		<u>7,382,264</u>	
<b>EXPENDITURES</b>					
<b>SALARIES, TERMINAL LEAVE ACCRUALS, &amp; EMPLOYEE BENEFITS</b>					
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>
<b>LIBRARY MATERIALS</b>					
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>
<b>LIBRARY OPERATIONS</b>					
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>
<b>BUILDING OPERATIONS</b>					
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>
<b>Subtotal Expenditures</b>	<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>
<b>EQUIPMENT, REPAIRS, &amp; TRANSFERS</b>					
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>
<b>DEBT SERVICE</b>					
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>
<b>Total Expenditures</b>	<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>
<b>Tax Levy Increase</b>	2.00%				
<b>Budget Levy Increase</b>	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
<b>REVENUES</b>					
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
<b>Total Revenues</b>	<b>7,434,533</b>	<b>7,215,764</b>	<b>7,215,764</b>	<b>7,232,264</b>	<b>7,232,264</b>
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
<b>Total Revenues &amp; App Fund Bal</b>	<b>7,501,033</b>	<b>7,382,264</b>	<b>7,382,264</b>	<b>7,382,264</b>	<b>7,282,264</b>
<b>EXPENDITURES</b>					
<b>SALARIES, TERMINAL LEAVE</b>					
<b>ACCRUALS, &amp; EMPLOYEE BENEFITS</b>					
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	<b>5,682,786</b>	<b>5,351,830</b>	<b>5,343,830</b>	<b>5,191,204</b>	<b>5,191,204</b>
<b>LIBRARY MATERIALS</b>					
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	<b>477,000</b>	<b>467,000</b>	<b>457,000</b>	<b>457,000</b>	<b>457,000</b>
<b>LIBRARY OPERATIONS</b>					
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	<b>660,000</b>	<b>637,940</b>	<b>641,740</b>	<b>617,240</b>	<b>617,240</b>
<b>BUILDING OPERATIONS</b>					
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	<b>402,370</b>	<b>384,170</b>	<b>398,370</b>	<b>396,470</b>	<b>396,470</b>
<b>Subtotal Expenditures</b>	<b>7,222,156</b>	<b>6,840,940</b>	<b>6,840,940</b>	<b>6,661,914</b>	<b>6,661,914</b>
<b>EQUIPMENT, REPAIRS, &amp; TRANSFERS</b>					
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	<b>266,350</b>	<b>536,350</b>	<b>536,350</b>	<b>720,350</b>	<b>720,350</b>
<b>DEBT SERVICE</b>					
Bonds - Principal & Interest	-	-	-	-	-
Installment Debt - Principal & Interest	12,527	4,974	4,974	-	-
Subtotal - Debt Service	<b>12,527</b>	<b>4,974</b>	<b>4,974</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>7,501,033</b>	<b>7,382,264</b>	<b>7,382,264</b>	<b>7,382,264</b>	<b>7,382,264</b>

**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
<b>REVENUES</b>					
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	-	-
<b>Total Revenues</b>	<b>7,434,533</b>	<b>7,215,764</b>	<b>7,243,645</b>	<b>7,274,282</b>	<b>7,292,510</b>
<b>Other Sources: Operating transfers</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Revenue &amp; Other Sources</b>	<b>7,434,533</b>	<b>7,215,764</b>	<b>7,243,645</b>	<b>7,274,282</b>	<b>7,292,510</b>
Assigned - Terminal Leave	-				
Assigned - Capital Projects	-				
Assigned - Appropriated Fund Balance	66,500				
<b>Total Revenues &amp; App Fund Bal</b>	<b>7,501,033</b>	<b>7,215,764</b>	<b>7,243,645</b>	<b>7,274,282</b>	<b>7,292,510</b>
<b>EXPENDITURES</b>					
<b>SALARIES, TERMINAL LEAVE ACCRUALS, &amp; EMPLOYEE BENEFITS</b>					
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	<b>5,682,786</b>	<b>5,351,830</b>	<b>5,195,924</b>	<b>4,763,125</b>	<b>4,800,161</b>
<b>LIBRARY MATERIALS</b>					
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	<b>477,000</b>	<b>467,000</b>	<b>483,054</b>	<b>415,730</b>	<b>420,397</b>
<b>LIBRARY OPERATIONS</b>					
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	<b>660,000</b>	<b>637,940</b>	<b>617,152</b>	<b>578,937</b>	<b>577,001</b>
<b>BUILDING OPERATIONS</b>					
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	<b>402,370</b>	<b>384,170</b>	<b>324,070</b>	<b>285,969</b>	<b>285,856</b>
<b>Subtotal Expenditures</b>	<b>7,222,156</b>	<b>6,840,940</b>	<b>6,620,200</b>	<b>6,043,761</b>	<b>6,083,415</b>
<b>EQUIPMENT, REPAIRS, &amp; TRANSFERS</b>					
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	<b>266,350</b>	<b>536,350</b>	<b>519,258</b>	<b>696,288</b>	<b>721,018</b>
<b>DEBT SERVICE</b>					
Bond - Principal & Interest	-	-	-	-	-
Installment Debt - Principal & Interest	12,527	4,974	4,974	4,974	4,974
Subtotal - Debt Service	<b>12,527</b>	<b>4,974</b>	<b>4,974</b>	<b>4,974</b>	<b>4,974</b>
<b>Total Expenditures</b>	<b>7,501,033</b>	<b>7,382,264</b>	<b>7,144,432</b>	<b>6,745,023</b>	<b>6,809,407</b>

**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
<b>Revenues</b>	<u>7,215,764</u>	<u>7,243,645</u>	<u>7,274,282</u>	<u>7,292,510</u>
<b>Expenditures</b>				
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
<b>Nonspendable:</b>				
Prepays	-	(102,806)	(100,495)	(34,127)
Advances	-	-	-	-
<b>Assigned For:</b>				
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><u>899,212</u></u>	<u><u>734,364</u></u>	<u><u>733,131</u></u>	<u><u>959,168</u></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>

PORT WASHINGTON PUBLIC LIBRARY  
UNAPPROVED MINUTES OF  
THE BOARD OF TRUSTEES MEETING  
JANUARY 18, 2023

Participants:	Patricia Bridges, Presiding Michael Krevor Sima Vasa	Nancy Comer Matthew Straus Keith Klang
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<p>Ms. Bridges opened the public meeting at 7:45pm stating the Board met at 7:00pm and elected to go into Executive Session to discuss contracts.</p>	<b>OPENING</b>
<p>Ms. Bridges requested a motion to approve the December 21, 2022 Board of Trustees meeting minutes. Ms. Vasa moved to approve. All agreed.</p>	<b>APPROVAL OF MINUTES</b>
<p>Ms. Bridges requested a motion to approve the December 2022 warrants 22-12-04A and 22-12-04B. Mr. Straus moved to approve. All agreed. Ms. Bridges requested a motion to approve two payrolls 12/08/22 and 12/22/22. Ms. Comer moved to approve. All agreed.</p>	<b>APPROVAL OF WARRANTS</b>
<p>Ms. Bridges noted there were no appointments or departures, and no salary adjustments.</p>	<b>STAFF CHANGES</b>
<p>Ms. Bridges asked if there were any questions or comments on the December Financial report. Mr. Klang stated the accountants were happy to make the requested change to an alphabetic format of special revenue funds and provided a list to the Board.</p>	<b>FINANCIAL REPORT/ SPECIAL REVENUE FUND</b>
<p>Mr. Klang informed the Board that Phase I of the Adult Learning Center roof and façade repair is mostly complete, with just a few outstanding punch list items to be completed. Phase II glass replacement and window resealing is scheduled for February/March, weather permitting. The completion of the project is planned for April/May. Mr. Straus asked when the front parking spots would be accessible. Mr. Klang explained that the staging area would be moved to the rear of the building once Phase I is complete.</p>	<b>ALC/ROOF FAÇADE</b>
<p>Mr. Klang stated the Library received \$251,353.00 from the application for NYS construction aid. Mr. Krevor motioned to accept. All agreed.</p>	<b>CONSTRUCTION AID</b>
<p>Mr. Klang stated the Library has also received \$15,000 in undesignated Bullet Aid from the Senate. Last year’s money was used for hot spots and the library will continue to support hot spots. Mr. Straus motioned to approve; Ms. Vasa seconded. All agreed.</p>	<b>BULLET AID</b>
<p>Ms. Vasa motioned to accept the NLS Non-Resident Library Card fee of \$415. Mr. Straus seconded. All agreed.</p>	<b>NON-RESIDENT CARD FEE</b>

Mr. Klang invited the Board to attend the State of the Town of North Hempstead Luncheon sponsored by the League of Women Voters on Friday, January 27, 2023 at Harbor Links.

**STATE OF THE  
TOWN  
LUNCHEON**

Mr. Klang asked the Board to save the date for the Friends of the Library annual Book and Author Luncheon honoring Amy G. Bass President Emerita at the Garden City Hotel on Thursday, May 11 at 11:30am.

**FRIENDS OF THE  
LIBRARY**

Ms. Bridges asked if there were any questions on the proposed 2023-2024 budget stating there would be a 1.61% increase and a tax levy increase of 2%. There were no questions. Mr. Krevor motioned to present this budget to the public at the first Budget Hearing on February 15, 2023. All agreed.

**PROPOSED 2023-  
2024 BUDGET**

Ms. Bridges noted the Nassau Library System 2023 Board Meeting Schedule noting Port Washington is scheduled for October 23, 2023.

**NLS MEETING  
SCHEDULE**

Ms. Bridges read the Election Timeline dates: February 1, 2023, Nominating Petitions are available and are due back on March 5, 2023; Absentee Ballots are available on February 13, 2023; Budget Hearings on February 15th and March 15, 2023; Meet the Candidates (if necessary) and Budget Information Session on March 22, 2023; Personal Registration Day on March 27, 2023; and the Budget Vote/Trustee Election on Tuesday, April 4, 2023.

**ELECTION  
TIMELINE**

Mr. Klang asked the Board to mark their calendars for Library Advocacy Day 2023 which will take place only in person on Tuesday, February 28, 2023. Mr. Klang hopes to meet with legislators before or after on a more personal level.

**LIBRARY  
ADVOCACY DAY**

Mr. Hutter stated the circulation statistics for December 2022 were higher than those of December 2019 pre-pandemic. There were also more active patrons. The Mezzanine Meeting Room is now available for the public to reserve. Mr. Hutter reviewed the well-attended programs in December. Mr. Hutter also informed the Board that exercise classes will resume in January. Teen Space is hosting a pilot program of a Calming Corner for teens to de-stress and unwind after school. Ms. Barbari, a new member of the technology staff, will be hosting special workshops on crypto currency and NFTs.

**IN-PERSON  
SERVICES  
UPDATE**

Ms. Bridges noted the Art Advisory Council minutes of October 12, 2022, and November 9, 2022. Mr. Klang introduced Ms. Agramonte and thanked her for stepping in while Ms. Nastro is on leave. The Board also extended their appreciation.

**ART ADVISORY  
COUNCIL**

Ms. Bridges noted the Friends of the Library minutes of December 14, 2022 stating the Book Swap will be back in March.

**BOOK SWAP**

Ms. Bridges noted the Patron Comment of December 2022 complimenting Ms. Sofia Mirasol.

**PATRON  
COMMENTS**

Ms. Bridges requested a motion to accept a donation in memory of Ted Bier from Paula Bier. The donation will be used for HVAC and green initiatives. Mr. Bier's business maintained the Library's HVAC system and as a resident took personal care of the library's systems for many years. Mr. Krevor moved to approve. All agreed.

**DONATION**

Ms. Agramonte was the Staff Association representative and had no comments or questions.

**STAFF  
ASSOCIATION**

There were no public comments.

**PUBLIC  
COMMENTS**

Ms. Bridges led a moment of silence in memory of Ted Bier.

Ms. Vasa motioned to adjourn. All agreed.

**ADJOURNMENT**

**PORT WASHINGTON PUBLIC LIBRARY  
BOARD MEETING  
JANUARY 2023 REPORTS**

**WARRANTS TO BE VOTED ON**

<b>Warrant Number</b>	<b>Amount</b>
23-01-07A	\$ 328,504.11
23-01-07B	\$ 254,014.36
<b>Warrant Total</b>	<b><u>\$ 582,518.47</u></b>

<b><u>Payroll Date</u></b>		<b><u>Gross</u></b>		<b><u>Net</u></b>		<b><u>Processing</u></b>		<b><u>Tax Liability</u></b>
1/5/2023	\$	134,358.46	\$	97,626.28	\$	-	\$	40,555.44
1/19/2023	\$	125,874.08	\$	79,836.17	\$	2,211.55	\$	33,494.68
<b>PAYROLL TOTAL</b>	<b>\$</b>	<b>260,232.54</b>	<b>\$</b>	<b>177,462.45</b>	<b>\$</b>	<b>2,211.55</b>	<b>\$</b>	<b>74,050.12</b>

Prepared By:  
Paul Thomaidis  
Finance Office

**PORT WASHINGTON PUBLIC LIBRARY**  
**Statement of Revenues and Expenditures - General Fund**  
For One Month and Seven Months Ended January 31, 2023  
58.33% of Budget Expensed

	Budget	January 31, 2023		Balance Remaining	% of Annual Budget
		One Month	Year to Date		
<b>REVENUES</b>					
REAL PROPERTY TAXES	\$ 7,072,264	\$ 589,355	\$ 4,125,487	\$ (2,946,777)	58.3%
OTHER TAX ITEMS	100,000			(100,000)	0.0%
FEES - LOST BOOKS	7,500	354	2,470	(5,030)	32.9%
XEROX REVENUES	9,000	895	6,146	(2,854)	68.3%
INTEREST	3,000	2,422	7,671	4,671	255.7%
SALE OF USED BOOKS	4,500	74	1,356	(3,144)	30.1%
REFUND OF PY EXPENSES			830	830	N/A
GIFTS & DONATIONS	12,500			(12,500)	0.0%
MISCELLANEOUS		3,025	13,041	13,041	N/A
STATE AID	7,000			(7,000)	0.0%
<b>Total Revenues</b>	<b>7,215,764</b>	<b>596,125</b>	<b>4,157,001</b>	<b>(3,058,763)</b>	<b>57.6%</b>
<b>EXPENDITURES</b>					
<b>141 CERTIFIED LIBRARIANS</b>					
.01 CERT.LIB GRADE 29-27-25	132,110	10,163	73,679	58,431	55.8%
.02 CERT.LIB GRADE 21	104,550	8,042	58,302	46,248	55.8%
.03 CERT.LIB GRADE 19	418,440	32,189	233,368	185,072	55.8%
.04 CERT.LIB GRADE 17	567,030	26,972	124,062	442,968	21.9%
.05 CERT.LIB GRADE 15	1,089,112	92,985	727,208	361,904	66.8%
.06 CERT.LIB HOLIDAY & SUNDAY	63,049	2,480	29,028	34,021	46.0%
<b>TOTAL CERT. LIBRARIANS</b>	<b>2,374,291</b>	<b>172,831</b>	<b>1,245,647</b>	<b>1,128,644</b>	<b>52.5%</b>
<b>143 CLERICAL STAFF</b>					
.01 CLERICAL GRADE 11	175,880	13,530	98,090	77,790	55.8%
.02 CLERICAL GRADE 9	49,160	3,781	11,344	37,816	23.1%
.04 CLERICAL GRADE 5	190,130	14,623	114,596	75,534	60.3%
.05 CLERICAL GRADE 3	98,700	7,592	55,043	43,657	55.8%
.06 CLERICAL HOLIDAY & SUNDAY	25,000	533	7,292	17,708	29.2%
<b>TOTAL CLERICAL STAFF</b>	<b>538,870</b>	<b>40,059</b>	<b>286,365</b>	<b>252,505</b>	<b>53.1%</b>
<b>143 HOURLY STAFF</b>					
.11 BOOKSHELVERS-ADULT	70,000	3,539	25,408	44,592	36.3%
.12 BOOK SHELVERS-CHILDREN	25,000	1,982	16,148	8,852	64.6%
.13 ENGLISH AS A SECOND LANGUA	34,000	1,795	10,723	23,277	31.5%
.14 ISD	87,000	6,922	47,029	39,971	54.1%
.15 COLLECTION MANAGEMENT	80,000	5,702	36,887	43,113	46.1%
.16 INTERLOANS	11,000	1,133	7,597	3,403	69.1%
.17 PERIODICAL SERVICE DESK					N/A
.18 PROCESSING OF BOOKS	36,000	2,684	19,098	16,902	53.1%
.19 TECHNICIANS-MEDIA	15,000	854	9,391	5,609	62.6%
.21 STUDENT COMPUTER AIDS	77,000	3,198	30,891	46,109	40.1%
.22 SUNDAY & HOLIDAYS - SUPPORT	36,000	1,900	19,787	16,213	55.0%
.23 INFO. TECH SPEC. II	21,000	948	7,478	13,522	35.6%
.24 COMMUNITY OUTREACH	16,000	1,539	9,429	6,571	58.9%
<b>TOTAL HOURLY STAFF</b>	<b>508,000</b>	<b>32,196</b>	<b>239,866</b>	<b>268,134</b>	<b>47.2%</b>
<b>143 BUILDING STAFF</b>					
.31 CUSTODIAL	274,090	14,585	139,682	134,408	51.0%
.32 HOLIDAYS & SUNDAY - CUSTODIA	22,873	561	9,289	13,584	40.6%
<b>TOTAL BUILDING STAFF</b>	<b>296,963</b>	<b>15,146</b>	<b>148,971</b>	<b>147,992</b>	<b>50.2%</b>
SEPARATION PAYOUTS		2,889	2,889	(2,889)	N/A

**PORT WASHINGTON PUBLIC LIBRARY**  
**Statement of Revenues and Expenditures - General Fund (Continued)**  
For One Month and Seven Months Ended January 31, 2023  
58.33% of Budget Expensed

	Budget	January 31, 2023		Balance Remaining	% of Annual Budget
		One Month	Year to Date		
<b>EXPENDITURES (CONTINUED)</b>					
9030.8 SOCIAL SECURITY	\$ 284,436	\$ 18,890	\$ 145,531	\$ 138,905	51.2%
9040.8 WORKER'S COMPENSATION	38,000		27,622	10,378	72.7%
9045.8 DISABILITY INSURANCE	10,000	1,126	1,291	8,709	12.9%
9050.8 UNEMPLOYMENT INSURANCE	1,390			1,390	
9060.8 HOSPITAL & MEDICAL INSURANCE					
.01 MEDICAL	850,019	66,343	537,044	312,975	63.2%
.02 DENTAL	26,512	1,361	13,805	12,707	52.1%
.03 EYECARE	2,000		1,523	477	76.2%
TOTAL HOSPITAL & MEDICAL INSURANCE	878,531	67,704	552,372	326,159	62.9%
9010.8 STATE RETIREMENT	421,349		298,263	123,086	70.8%
203 EQUIPMENT					
.01 EQUIPMENT - LIBRARY	51,034	2,227	33,535	17,499	65.7%
.02 EQUIPMENT - COMPUTER	16,850		2,590	14,260	15.4%
.03 EQUIPMENT - BUILDING	15,000			15,000	0.0%
TOTAL EQUIPMENT	82,884	2,227	36,125	46,759	43.6%
410 PRINT & INFORMATION SERVICES					
.02 SERVICES & CONTINUATIONS				-	
.05 BOOKS-FICTION	50,000	10,916	18,518	31,482	37.0%
.06 BOOKS-NON-FICTION	50,000	4,741	13,490	36,510	27.0%
.07 BOOKS-REFERENCE	35,000	1,644	14,109	20,891	40.3%
.08 BOOKS-CHILDREN	23,500	5,209	10,855	12,645	46.2%
.09 BOOKS-AUDIO & ELECTRONIC	95,000	25,567	87,279	7,721	91.9%
.10 BOOKS-YOUNG ADULT	15,000	1,210	4,168	10,832	27.8%
TOTAL PRINT & INFORMATION SERVICES	268,500	49,287	148,419	120,081	55.3%
411 MACHINE READABLE MATERIAL					
.02 REFERENCE SOFTWARE	60,000	41,644	52,435	7,565	87.4%
.03 COMPUTER SOFTWARE	35,000	501	18,505	16,495	52.9%
TOTAL MACHINE READABLE MATERIAL	95,000	42,145	70,940	24,060	74.7%
413 SERIALS					
.01 MICROFORM	4,500			4,500	0.0%
.02 NON-MICROFORM	32,000	572	25,952	6,048	81.1%
TOTAL SERIALS	36,500	572	25,952	10,548	71.1%
417 A-V MATERIALS					
.02 CHILDREN'S MATERIALS	6,000	80	506	5,494	8.4%
.03 DVD	20,000	2,748	16,663	3,337	83.3%
.04 YOUNG ADULT				-	N/A
.05 DIGITAL MEDIA	25,000	2,488	13,734	11,266	54.9%
TOTAL A-V MATERIALS	51,000	5,316	30,903	20,097	60.6%
417 AUDIO RECORDINGS					
.11 VIDEO GAME COLLECTION	10,000		3,464	6,536	34.6%
.12 COMPACT DISKS	6,000	473	2,105	3,895	35.1%
TOTAL AUDIO RECORDINGS	16,000	473	5,569	10,431	34.8%
417 A-V RENTAL & MAINTENANCE					
.21 FILM RENTAL-ADULT	3,000		833	2,167	27.8%
.24 MAINT. & REPAIRS	1,000			1,000	0.0%
.25 BULBS	500			500	0.0%
TOTAL A-V RENTAL & MAINTENANCE	4,500	-	833	3,667	18.5%



**PORT WASHINGTON PUBLIC LIBRARY**  
**Statement of Revenues and Expenditures - General Fund (Continued)**  
For One Month and Seven Months Ended January 31, 2023  
58.33% of Budget Expensed

	Budget	January 31, 2023		Balance Remaining	% of Annual Budget
		One Month	Year to Date		
<b>EXPENDITURES (CONTINUED)</b>					
<b>430 OFFICE &amp; LIBRARY SUPPLIES</b>					
.01 ADULT SERVICES	\$ 600	\$	\$ 174	\$ 426	29.0%
.02 CHILDREN'S SERVICES	3,500	77	610	2,890	17.4%
.03 COLLECTION MANAGEMENT	800		151	649	18.9%
.04 COMMUNITY INFO	1,000			1,000	0.0%
.05 COMPUTER SERVICES	7,600		1,546	6,054	20.3%
.06 INFO SERVICES	700	61	108	592	15.4%
.07 MEDIA SERVICES	3,100	11	3,062	38	98.8%
.08 GENERAL OFFICE SUPPLIES	20,000	1,403	7,835	12,165	39.2%
.09 ORAL HISTORY/SPECIAL COLLEC	2,500		75	2,425	3.0%
.10 TECHNICAL SERVICES	8,500	762	2,814	5,686	33.1%
.11 OFFICE EQUIPMENT	12,000	3,090	6,975	5,025	58.1%
.12 YOUNG ADULT	400		284	116	71.0%
<b>TOTAL OFFICE &amp; LIBRARY SUPPLIES</b>	<b>60,700</b>	<b>5,404</b>	<b>23,634</b>	<b>37,066</b>	<b>38.9%</b>
<b>431 TELEPHONE</b>					
.01 TELEPHONE	26,000	3,849	16,848	9,152	64.8%
.02 TELEPHONE MAINTENANCE	5,000		4,738	262	94.8%
<b>TOTAL TELEPHONE</b>	<b>31,000</b>	<b>3,849</b>	<b>21,586</b>	<b>9,414</b>	<b>69.6%</b>
<b>433 POSTAGE &amp; FREIGHT</b>					
.01 POSTAGE - FREIGHT	25,000	201	9,081	15,919	36.3%
<b>434 PRINTING</b>					
.01 PRINTED INFO	7,000	195	1,965	5,035	28.1%
.04 DISPLAYS & EXHIBITIONS	5,500		397	5,103	7.2%
.05 LEGAL ADVERTISING	5,000			5,000	0.0%
.08 NEWSLETTERS	23,000	3,373	21,542	1,458	93.7%
<b>TOTAL PRINTING</b>	<b>40,500</b>	<b>3,568</b>	<b>23,904</b>	<b>16,596</b>	<b>59.0%</b>
<b>435 TRAVEL &amp; MILEAGE</b>					
.01 MEETINGS	15,000	30	1,134	13,866	7.6%
.02 MILEAGE	3,000			3,000	0.0%
.03 STAFF DEVELOPMENT	2,000		1,600	400	80.0%
<b>TOTAL TRAVEL &amp; MILEAGE</b>	<b>20,000</b>	<b>30</b>	<b>2,734</b>	<b>17,266</b>	<b>13.7%</b>
<b>436 ALIS/NLS OPERATING SYSTEM</b>					
.01 CIRCULATION CHARGES	35,000	7,760	23,623	11,377	67.5%
.02 OPAC/CONCURRENT SESSION C	20,000	7,642	21,626	(1,626)	108.1%
.03 NLS	33,000		34,044	(1,044)	103.2%
<b>TOTAL ALIS/NLS OPERATING SYSTEM</b>	<b>88,000</b>	<b>15,402</b>	<b>79,293</b>	<b>8,707</b>	<b>90.1%</b>
<b>437 PROGRAM SERVICES</b>					
.01 PROGRAMS -ADULT	16,000	1,675	7,825	8,175	48.9%
.02 PROGRAMS - YOUNG ADULT	7,500		2,170	5,330	28.9%
.03 PROGRAMS - JUVENILE	22,000	2,527	11,300	10,700	51.4%
.07 MEETING ROOM EXPENSES	1,000	62	62	938	6.2%
.08 OTHER PROGRAM SUPPORT	10,000	359	2,644	7,356	26.4%
.13 MEDIA PROGRAMS	8,500		3,450	5,050	40.6%
<b>TOTAL PROGRAM SERVICES</b>	<b>65,000</b>	<b>4,623</b>	<b>27,451</b>	<b>37,549</b>	<b>42.2%</b>
<b>438 MEMBERSHIPS</b>					
.01 MEMBERSHIPS	7,000	65	1,202	5,798	17.2%
<b>439 RENTAL, REPAIR, MAINTENANCE</b>					
<b>OFFICE EQUIPMENT</b>					
.01 EQUIPMENT	14,000	2,339	11,444	2,556	81.7%
.02 COPY EQUIPMENT	14,500	682	7,695	6,805	53.1%
.04 COMPUTER	1,000			1,000	0.0%
.06 PIANO	1,000			1,000	0.0%
<b>TOTAL RENTAL REPAIR, MAINTENANCE</b>	<b>30,500</b>	<b>3,021</b>	<b>19,139</b>	<b>11,361</b>	<b>62.8%</b>

**PORT WASHINGTON PUBLIC LIBRARY**  
**Statement of Revenues and Expenditures - General Fund (Continued)**  
For One Month and Seven Months Ended January 31, 2023  
58.33% of Budget Expensed

	Budget	January 31, 2023		Balance Remaining	% of Annual Budget
		One Month	Year to Date		
<b>EXPENDITURES (CONTINUED)</b>					
440 BUSINESS SERVICES					
.01 ACCOUNTING	\$ 61,200	\$ 5,100	\$ 37,020	\$ 24,180	60.5%
.02 AUDIT	19,000	4,000	16,200	2,800	85.3%
.05 ELECTION	5,000			5,000	0.0%
.06 LEGAL	30,000	1,840	8,441	21,559	28.1%
.07 PAYROLL	23,500	2,212	13,878	9,622	59.1%
.09 OTHER	20,000	460	4,156	15,844	20.8%
.10 SECURITY SERVICES	45,000	5,229	34,091	10,909	75.8%
.11 COMPUTER SERVICES	60,040	10,560	40,440	19,600	67.4%
.13 CREDIT CARD FEES	2,000	105	777	1,223	38.9%
TOTAL BUSINESS SERVICES	<u>265,740</u>	<u>29,506</u>	<u>155,003</u>	<u>110,737</u>	58.3%
450 FUEL & UTILITIES					
.01 ELECTRICITY	129,250	7,433	82,819	46,431	64.1%
.02 FUEL	40,560	6,847	17,411	23,149	42.9%
.03 WATER POLLUTION CONTROL TA	6,160			6,160	0.0%
.04 WATER TAX	7,000		6,474	526	92.5%
TOTAL FUEL & UTILITIES	<u>182,970</u>	<u>14,280</u>	<u>106,704</u>	<u>76,266</u>	58.3%
451 CUSTODIAL SUPPLIES					
.01 BULBS	10,200		58	10,142	0.6%
.02 HOUSEKEEPING MAINT	14,500	1,276	1,870	12,630	12.9%
.03 UNIFORMS	1,000	159	159	841	15.9%
.04 CLEANING SERVICES	29,000		5,590	23,410	19.3%
TOTAL CUSTODIAL SUPPLIES	<u>54,700</u>	<u>1,435</u>	<u>7,677</u>	<u>47,023</u>	14.0%
452 REPAIRS TO BLDG & BLDG EQUIP .					
.01 REPAIR TO BUILDING	60,000	5,466	23,397	36,603	39.0%
.02 SUPPLIES FOR BUILDING	20,000		16,042	3,958	80.2%
.03 BUILDING IMPROVEMENTS	10,000		7,572	2,428	75.7%
.04 REPAIRS TO EQUIPMENT	10,000	40	3,096	6,904	31.0%
TOTAL REPAIRS TO BLDG & BLDG. EQUIP.	<u>100,000</u>	<u>5,506</u>	<u>50,107</u>	<u>49,893</u>	50.1%
454 INSURANCE					
.01 INSURANCE	70,000	3,170	79,315	(9,315)	113.3%
455 OTHER OPER. & MAINT .					
.01 MECHANICAL CONTRACTS	32,000	3,250	26,416	5,584	82.6%
.02 GROUND MAINT. CONTRACTS	25,000	2,246	9,516	15,484	38.1%
.03 BUILDING MAINT CONTRACT	19,500	540	3,697	15,803	19.0%
TOTAL OTHER OPER. & MAINT.	<u>76,500</u>	<u>6,036</u>	<u>39,629</u>	<u>36,871</u>	51.8%
DEBT SERVICE					
INSTALLMENT DEBT- PRINCIPAL	4,838	809	15,313	(10,475)	316.5%
INSTALLMENT DEBT INTEREST	136	20	115	21	84.6%
TOTAL DEBT SERVICE	<u>4,974</u>	<u>829</u>	<u>15,428</u>	<u>(10,454)</u>	310.2%
INTERFUND TRANSFERS					
OPERATING TRANSFERS OUT	380,000	-	-	380,000	0.0%
TOTAL EXPENDITURES	<u>\$ 7,408,798</u>	<u>\$ 547,786</u>	<u>\$ 3,929,445</u>	<u>3,479,353</u>	53.0%
NET CHANGE IN FUND BALANCE			227,556		
FUND BALANCE, BEGINNING OF YEAR			4,855,624		
FUND BALANCE, FISCAL YEAR TO DATE			<u>\$ 5,083,180</u>		

**PORT WASHINGTON PUBLIC LIBRARY**  
**Statement of Revenues, Expenditures and Changes in Fund Balances -**  
**Special Revenue, Capital Projects and Permanent Funds**  
For One Month and Seven Months Ended January 31, 2023  
58.33% of Budget Expensed

	Special Revenue	Capital Projects	Permanent
<b>REVENUES</b>			
Interest income	\$ 6,747	\$ 12,422	\$ 1,179
Miscellaneous revenue	170,077	251,353	
State sources			
Total Revenues	<u>176,824</u>	<u>263,775</u>	<u>1,179</u>
<b>EXPENDITURES</b>			
Program expenses	<u>146,964</u>	<u>472,150</u>	
<b>OTHER FINANCING SOURCES (USES)</b>			
Operating transfers in	1,179	-	-
Operating transfers (out)			<u>(1,179)</u>
Total Other Financing Sources (Uses)	<u>1,179</u>	<u>-</u>	<u>(1,179)</u>
Net Change in Fund Balance	31,039	(208,375)	-
Fund Balance - Beginning of year	<u>724,790</u>	<u>1,228,087</u>	<u>135,006</u>
Fund Balance - End of month	<u>\$ 755,829</u>	<u>\$ 1,019,712</u>	<u>\$ 135,006</u>

**PORT WASHINGTON PUBLIC LIBRARY**  
**Detailed Schedule of Fund Balance**  
**Special Revenue Fund**  
For One Month and Seven Months Ended January 31, 2023

**Assigned for Special Programs**

9/11 PROJECT - 10/02 - SHODELL	\$ 129
ADULT LITERACY GRANT/BOOKS FOR DESSERT	25,196
AMERICAN GIRL DOLLS	354
ART ADVISORY COUNCIL	9,832
BRONSON	10,715
BROWN	5,726
BURTIS	18,961
CHILDREN'S ADVISORY COUNCIL	6,374
CHILDRENS GRANT	2,078
CONSTRUCTION GRANT	568
EPSTEIN BOOK FUND	363
ESL GRANT SUPPLIES/MATERIALS	388
FENDRICK MEMORIAL	1,277
FOUNDATION GRANT CAREER COACHING	21,740
FRIENDS OF THE LIBRARY	32,454
FRIENDS OF THE LIBRARY-BOGEN	44,261
GOODMAN ASSISTIVE TECHNOLOGY	6,117
HEALTH ADVISORY COUNCIL	36,016
HEALTH INFORMATION - ANTI SMOKING	14,464
HEARTS GRANT	1,007
HEMIGROWN READERS	23,366
JOB SEARCH BOOT CAMP GRANT	100
MAKERSPACE	6,344
MISCELLANEOUS WORKSHOPS	26,498
MORSE FUND	1,823
MUSIC ADVISORY COUNCIL	25,273
NAUTICAL CENTER	254,224
NEA CREATIVE READERS	2,174
NLS BULLET AID	25,528
NLS STATE GRANT COMPUTERS	674
NYS CONSTRUCTION GRANT	20,884
NYS LOBBY RENOVATION GRANT	22,081
NYS MEDIA ROOM RENO GRANT	12,033
OUTDOOR WIFI	3,355
PUBLICATION FUND	7,392
REGIONAL TECH & MEDIA	826
ROBERT STERN	203
S. STEYN MEMORIAL	7,732
SALTZMAN GRANT	6,312
SMALL STUDY ROOM	1,547
SPECIAL TRUST ACCOUNT (MISC)	2,646
SPIELMAN STORY TELLING	368
T. BIER FUND	10,000
TEPPER INTERGENERATIONAL	259
THEATER FOR DESSERT	5,010
UNDERHILL	23,498
UNGER/BESLITY MEMORIAL - TERRACE	10,764
VERA FIDDLER	259
WHITTEMORE MEMORIAL	2,084
WIFI HOTSPOTS	56
ZUCKER GRANT	14,496
	<u>\$ 755,829</u>



Port Washington Public Library  
Variance Report  
As of January 31, 2023

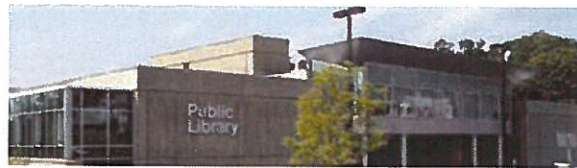
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**Revenues -**

- Interest – Interest rates have increased

**Expenditures -**

- 9040.8 Workers Comp – Workers comp bill was paid on 8/16/22 and covers the period 7/1/22-7/1/23
- 9060.83 Eye care – Staff reimbursement for eye care up to \$150 per employee
- 9010.80 State Retirement – Annual ERS bill for the year was paid in November. This bill covers the ERS expenditure through 3/31/23.
- 410.09 Books Audio & Electronic – Overdrive Inc. expenditures for audio & electronic books
- 411.02 Reference Software – Various reference software purchases through Nassau Library System including EBSCO, Library Elite Digital, LOTE Online, Niche Academy, Consumer Reports, Linked In, and Morningstar.
- 413.02 Serials Non-Microform – Annual periodical subscription paid in July for \$22,688 to Revistas.
- 417.03 DVD – Includes 1,100 DVD cases purchased and reclassified from Media services. Also includes DVD purchases from Midwest Tapes.
- 430.07 Media Services – Items in this code include cable protectors, wireless mic system, guitar amplifiers, speakers, cabinet case, and surge protectors.
- 431.02 Telephone Maintenance – Includes activation fee to Norcom Solutions for telephone services. Usually paid in the beginning of the year.
- 434.08 Newsletters – Includes monthly library newsletter expenditures for Small Kaps and MAF Graphics
- 435.03 Staff Development – LIU 702 Human Resources (Public Library Administration) class for Melanie Davidoff
- 436.02 OPAC/Concurrent Session – ILS member library fees paid quarterly. First quarterly was paid in July, second quarter was paid October (covers 10/1 through 12/31).
- 436.03 NLS – Annual NLS payment for member services was paid in July for \$34,044.
- 439.01 Repair Maintenance Office Equipment – TM Bier expenses for facilities management system.
- 440.02 Business Services Audit – Rynkar, Vail, & Barrett LLP progress billing #1, #2, and #3 for \$5,000, \$7,200, and \$4,000 respectively.
- 440.10 Business Services Security - Code is made up of all invoices from Allied Universal Security.
- 450.04 Water Tax – Quarterly payments for water tax, one payment made in August (covers 4/26 to 7/26) and one made in November (covers 7/26 to 10/24)
- 452.02 Supplies for Building – Code is comprised of custodial supplies from Imperial Bag & Paper Co as well as filter and belt purchases from Quinn & Feiner and Allied Filter Company
- 452.03 Building Improvements – Locust avenue railroad tie replacement from Soundview Landscaping
- 454.01 Insurance – Annual insurance was paid in October for \$76,335
- 455.01 Mechanical Contracts – testing of fire alarm, elevator, and sprinkler systems
- 9785.6 Lease Principal – Includes HP and Dell Lease payments. Annual payment to Dell was made in October for \$12,111



**PORT WASHINGTON PUBLIC LIBRARY**

**FINANCIAL STATEMENTS AND  
SUPPLEMENTARY INFORMATION WITH  
INDEPENDENT AUDITOR'S REPORT**

June 30, 2022

**PORT WASHINGTON PUBLIC LIBRARY**  
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June 30, 2022

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INDEPENDENT AUDITOR'S REPORT

Board of Trustees  
Port Washington Public Library  
One Library Drive  
Port Washington, New York 11050

**Report on the Audit of the Financial Statements**

**Opinions**

We have audited the accompanying financial statements of the governmental activities, the aggregate discretely presented component unit, each major fund, and the aggregate remaining fund information of the Port Washington Public Library, Port Washington, New York, (the "Library"), as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the Library's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the aggregate discretely presented component unit, each major fund, and the aggregate remaining fund information of the Port Washington Public Library, Port Washington, New York as of June 30, 2022, and the respective changes in financial position, thereof, for the year then ended in accordance with accounting principles generally accepted in the United States of America.

**Basis for Opinions**

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

**Responsibilities of Management for the Financial Statements**

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

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

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

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

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

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

**Auditor's Responsibilities for the Audit of the Financial Statements  
(cont.'d)**

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

**Required Supplementary Information**

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis, budgetary comparison information, Schedule of Library's Proportionate Share of the Net Pension Asset/Liability, the Schedule of Library Pension Contributions and Schedule of Changes in the Library's Total OPEB Liability and Related Ratios on pages 3 through 14 and pages 42 through 46 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

**Supplementary Information**

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Port Washington Public Library, Port Washington, New York's basic financial statements. The other supplementary information on pages 47 through 49 are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the other supplementary information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Mineola, New York  
January 16, 2023

*Rynkar, Vail & Barrett, LLP*  
RYNKAR, VAIL & BARRETT, LLP

**PORT WASHINGTON PUBLIC LIBRARY  
MANAGEMENT'S DISCUSSION AND ANALYSIS**

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The Port Washington Public Library's (Library) discussion and analysis of the financial performance provides an overall review of the Library's financial activities for the fiscal year ended June 30, 2022, in comparison with the year ended June 30, 2021, with emphasis on the current year. This should be read in conjunction with the financial statements and notes to financial statements, which immediately follow this section.

**1. FINANCIAL HIGHLIGHTS**

Key financial highlights for fiscal year 2022 are as follows:

- The Library's total net position, as reflected in the government-wide financial statements, increased by \$216,342 or 11.17%. This was due to an excess of revenues over expenses using the economic resources measurement focus and the accrual basis of accounting.
- On the government-wide financial statements, the Library's expenses for the year totaled \$7,345,688. Of this amount, \$342,014 was offset by charges for services, operating grants and contributions, and capital grants. General revenues of \$7,220,016 amount to 95.48% of total revenues, and were adequate to cover the balance of program expenses.
- The general fund's total fund balance, as reflected in the fund financial statements, increased by \$99,213 (2.09%) to \$4,851,975. This was due to an excess of revenues over expenditures and other financing uses using the current financial resources measurement focus and the modified accrual basis of accounting.
- On September 9, 2021, the Library received a State and Municipal Facilities Program (SAM) grant award in the amount of \$100,000 to partially fund the renovation of the lavatories. This project was completed in 2021 and the grant reimbursed expenditures previously paid by the Library.
- On January 27, 2022, the Library was awarded a SAM grant in the amount of \$200,000 to partially fund renovations to the Library to create a Makerspace Lab. The Library has three years from the award date to complete the project to receive the grant funds. As of June 30, 2022, the Library has not incurred any expenditures related to this project.
- The Library's 2022 property tax levy of \$7,072,264 remained unchanged from the 2021 tax levy. The Library's property tax cap allowed for a 2.88% increase.

**2. OVERVIEW OF THE FINANCIAL STATEMENTS**

This annual report consists of four parts – management's discussion and analysis (MD&A), the financial statements, required supplementary information, and supplementary information. The financial statements consist of government-wide financial statements, fund financial statements, and notes to financial statements. A graphic display of the relationship of these statements follows:



**PORT WASHINGTON PUBLIC LIBRARY**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
(Continued)

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**A. Government-Wide Financial Statements**

The government-wide financial statements present the governmental activities of the Library and are organized to provide an understanding of the fiscal performance of the Library, as a whole, in a manner similar to a private sector business. There are two government-wide financial statements - the Statement of Net Position and the Statement of Activities. These statements provide both an aggregate and long-term view of the Library's finances.

These statements utilize the economic resources measurement focus and the accrual basis of accounting. This basis of accounting recognizes the financial effects of events when they occur, without regard to the timing of cash flows related to the events.

The government-wide financial statements include not only the Port Washington Public Library (known as the primary government), but also a legally separate not-for-profit foundation for which the Library is financially accountable. Financial information for this component unit is reported separately from the financial information presented for the primary government itself.

The Statement of Net Position

The Statement of Net Position presents information on all of the Library's assets and deferred outflows of resources, and liabilities and deferred inflows of resources, with the difference reported as net position. Increases or decreases in net position may serve as a useful indicator of whether the financial position of the Library is improving or deteriorating. To assess the overall health of the Library, one needs to consider additional nonfinancial factors such as changes in the Library's property tax base and the condition of the Library's significant capital assets.

The Statement of Activities

The Statement of Activities presents information showing the change in net position during the fiscal year. All changes in net position are recorded at the time the underlying financial event occurs. Revenues are recognized in the period when they are earned and expenses are recognized in the period when the liability is incurred. Therefore, revenues and expenses are reported in the statement for some items that will result in cash flow in future fiscal periods.

**B. Fund Financial Statements**

The fund financial statements provide more detailed information about the Library's funds, not the Library as a whole. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Library also uses fund accounting to ensure compliance with finance-related legal requirements. The funds of the Library are reported in the governmental funds.

Governmental Funds

These statements utilize the current financial resources measurement focus and the modified accrual basis of accounting. This basis of accounting recognizes revenues in the period when they become measurable and available. It recognizes expenditures in the period when the Library incurs the liability, except for certain expenditures such as debt service on general long-term indebtedness, compensated absences, pension costs, and other postemployment benefits (OPEB), which are recognized as expenditures to the extent the related liabilities mature each period.

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, the governmental fund financial statements focus on shorter term inflows and outflows of spendable resources, as well as on balances of

**PORT WASHINGTON PUBLIC LIBRARY**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
(Continued)

spendable resources available at the end of the fiscal year for spending in future years. Consequently, the governmental fund statements provide a detailed short-term view of the Library's operations and the services it provides.

Because the focus of governmental funds is narrower than that of government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, the reader may better understand the long-term impact of the Library's near-term financing decisions. Both the governmental funds Balance Sheet and the governmental funds Statement of Revenues, Expenditures, and Changes in Fund Balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The Library maintains four individual governmental funds: general, special aid, capital projects, and permanent funds, each of which is considered to be a major fund and is presented separately in the fund financial statements.

**3. FINANCIAL ANALYSIS OF THE LIBRARY AS A WHOLE**

**A. Net Position**

The Library's total net position increased by \$216,342 between fiscal year 2022 and 2021. The increase is due to revenues in excess of expenses using the economic resources measurement focus and the accrual basis of accounting. A summary of the Library's Statements of Net Position follows:

	2022	2021	Increase (Decrease)	Percentage Change
<b>Assets</b>				
Current and Other Assets	\$ 7,428,651	\$ 7,283,232	\$ 145,419	2.00 %
Capital Assets, Net	4,931,300	5,022,862	(91,562)	(1.82)%
Net Pension Asset -				
Proportionate Share	848,590	-	848,590	100.00 %
Total Assets	<u>13,208,541</u>	<u>12,306,094</u>	<u>53,857</u>	7.33 %
<b>Deferred Outflows of Resources</b>	<u>4,428,067</u>	<u>3,545,748</u>	<u>882,319</u>	24.88 %
<b>Liabilities</b>				
Current and Other Liabilities	495,167	687,161	(191,994)	(27.94)%
Long-Term Liabilities	897,940	965,616	(67,676)	(7.01)%
Net Pension Liability -				
Proportionate Share	-	9,573	(9,573)	(100.00)%
Total Other Postemployment				
Benefits Liability	8,692,015	9,039,734	(347,719)	(3.85)%
Total Liabilities	<u>10,085,122</u>	<u>10,702,084</u>	<u>(616,962)</u>	(5.76)%
<b>Deferred Inflows of Resources</b>	<u>5,398,589</u>	<u>3,213,203</u>	<u>2,185,386</u>	68.01 %
<b>Net Position</b>				
Net Investment in Capital Assets	4,919,676	5,012,984	(93,308)	(1.86)%
Restricted	856,144	854,128	2,016	0.24 %
Unrestricted (Deficit)	<u>(3,622,923)</u>	<u>(3,930,557)</u>	<u>307,634</u>	7.83 %
Total Net Position	<u>\$ 2,152,897</u>	<u>\$ 1,936,555</u>	<u>\$ 216,342</u>	11.17 %

**PORT WASHINGTON PUBLIC LIBRARY**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
(Continued)

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The increase in current and other assets is primarily evidenced by an increase in cash, offset by a decrease in due from other governments.

The decrease in capital assets, net is due to depreciation expense in excess of capital asset additions. The accompanying Notes to Financial Statements, Note 6 "Capital Assets" provides additional information.

Net pension asset - proportionate share represents the Library's share of the New York State and Local Employees' Retirement System's collective net pension asset, at the measurement date of the respective year. In the current year, the Library's proportionate share shifted from a liability to an asset. The accompanying Notes to Financial Statements, Note 9 "Pension Plans - New York State" provides additional information.

Deferred outflows of resources represents contributions to the pension plan subsequent to the measurement date and actuarial adjustments for the pension and OPEB plans that will be amortized in future years.

The decrease in current and other liabilities is mainly due to decreases in accounts payable and due to employees' retirement system (ERS), offset by an increase in compensated absences payable.

The decrease in long-term liabilities is the result of a decrease in the compensated absences liability, and the repayment of the current maturity of installment purchase debt.

Net pension liability – proportionate share represents the Library's share of the New York State and Local Employees' Retirement System's collective net pension liability at the measurement date of the respective year. In the current year, the Library's proportionate share shifted from a liability to an asset. The accompanying Notes to Financial Statements, Note 9 "Pension Plans – New York State", provides additional information.

The total OPEB liability decrease is based on the actuarial valuation of the plan. The accompanying Notes to Financial Statements, Note 11 "Postemployment Healthcare Benefits", provides additional information.

Deferred inflows of resources represents actuarial adjustments of the pension and OPEB plans that will be amortized in future years.

The net investment in capital assets is the investment in capital assets at cost, net of accumulated depreciation and related outstanding debt. This balance as of June 30, 2022, is computed as follows:

Capital assets, net	\$ 4,931,300
Deduct:	
Retainage payable	(6,373)
Installment purchase debt payable	<u>(5,251)</u>
Net investment in capital assets	<u>\$ 4,919,676</u>

The restricted net position relates to the fund balance of the permanent fund and amounts restricted by grantors. This number increased over the prior year as grant additions exceeded resource usage.

The unrestricted deficit amount relates to the balance of the Library's net position. This balance does not include the Library's reserves, which are classified as restricted. Additionally, certain unfunded liabilities will have the effect of reducing the Library's unrestricted net position. One such unfunded liability is the total OPEB liability. In accordance with state guidelines, the Library is only permitted to fund OPEB on a "pay as you go" basis, and is not permitted to accumulate funds for the OPEB liability.

**PORT WASHINGTON PUBLIC LIBRARY**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
(Continued)

**B. Changes in Net Position**

The results of operations as a whole are reported in the Statement of Activities. A summary of this statement for the years ended June 30, 2022 and 2021 is as follows:

	2022	2021	Increase (Decrease)	Percentage Change
<b>Revenues</b>				
Program Revenues				
Charges for services	\$ 15,703	\$ 3,669	\$ 12,034	327.99 %
Operating grants and contributions	226,311	187,361	38,950	20.79 %
Capital grants	100,000	-	100,000	100.00 %
General Revenues				
Real property taxes	7,072,264	7,072,264	-	0.00 %
Other	147,752	235,499	(87,747)	(37.26)%
Total Revenues	<u>7,562,030</u>	<u>7,498,793</u>	<u>63,237</u>	0.84 %
<b>Expenses</b>				
Personal services	3,640,478	3,286,050	354,428	10.79 %
Contractual and other	1,733,709	1,509,484	224,225	14.85 %
Employee benefits	1,589,582	1,826,659	(237,077)	(12.98)%
Debt service - interest	347	549	(202)	(36.79)%
Depreciation	381,572	382,204	(632)	(0.17)%
Total Expenses	<u>7,345,688</u>	<u>7,004,946</u>	<u>340,742</u>	4.86 %
Change in Net Position	<u>\$ 216,342</u>	<u>\$ 493,847</u>	<u>\$ (277,505)</u>	(56.19)%

The Library's net position increased by \$216,342 and \$493,847 for the years ended June 30, 2022 and 2021, respectively.

When compared to 2021, overall Library revenues increased by \$63,237 in 2022. This increase was primarily due to the increase in capital grants, offset by the decrease in other revenues. The increase in capital grants is due to the fact that the Library was awarded funding of \$100,000 under the Dormitory Authority of the State of New York (DASNY) for the lavatories' renovations. The Library did not recognize a similar amount in the prior year. The decrease in other revenue is due to the fact that in the prior year, the Library recognized a reimbursement for costs associated with the children's room project from the Port Washington Library Foundation (Foundation), counterbalanced by the collection of a new PILOT revenue.

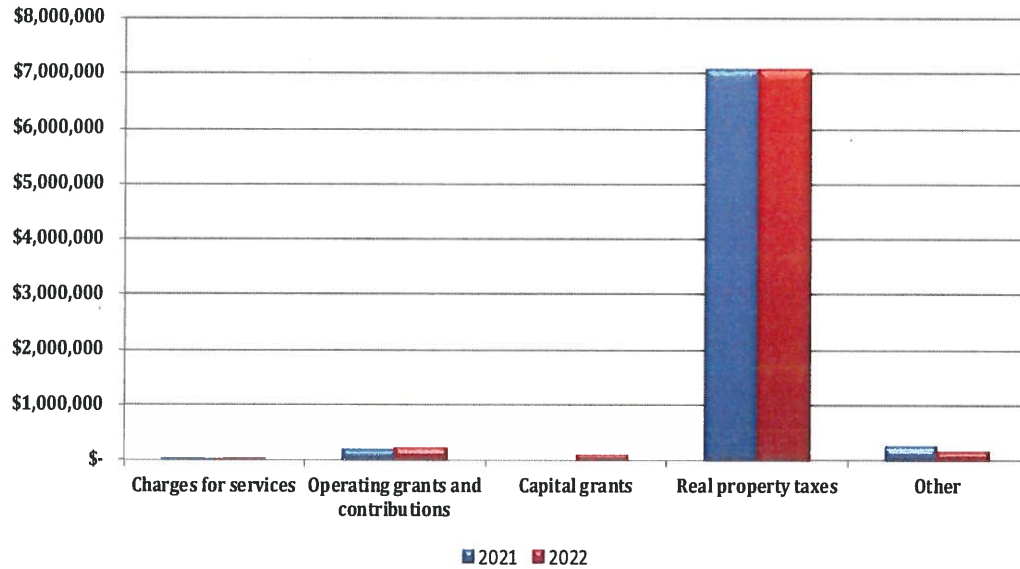
When compared to 2021, overall Library expenses increased by \$340,742 in 2022. This increase was primarily due to the increases within personal services, and contractual and other. Personal services increased due to salary raises, additional overtime, and retiree payouts. Contractual and others increased due to the rise of costs related to inflation, which were mostly within utilities, book costs, and supply expenditures. Employee benefits decreased based on the impact of the net change in actuarially determined pension expenses and OPEB costs.



**PORT WASHINGTON PUBLIC LIBRARY  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
(Continued)**

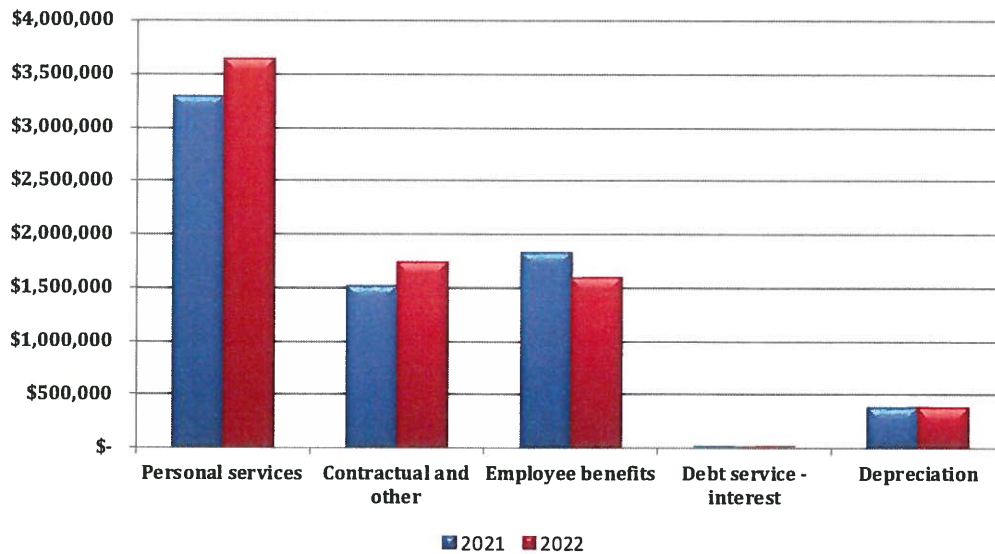
As indicated by the graphs that follow, real property taxes is the largest component of revenues recognized (i.e., 93.5% and 94.3% of the total for the years 2022 and 2021, respectively). Personal services, and contractual and other are the largest categories of expenses incurred (i.e., 73.2% and 68.4% of the total for the years 2022 and 2021, respectively).

A graphic display of the distribution of revenues for the two years follows:



	Charges for services	Operating grants and contributions	Capital grants	Real property taxes	Other
<b>2021</b>	0.0%	2.5%	0.0%	94.3%	3.2%
<b>2022</b>	0.2%	3.0%	1.3%	93.5%	2.0%

A graphic display of the distribution of expenses for the two years follows:



	Personal services	Contractual and other	Employee benefits	Debt service - interest	Depreciation
<b>2021</b>	46.9%	21.5%	26.1%	0.0%	5.5%
<b>2022</b>	49.6%	23.6%	21.6%	0.0%	5.2%

**PORT WASHINGTON PUBLIC LIBRARY**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
(Continued)

**4. FINANCIAL ANALYSIS OF THE LIBRARY'S FUNDS**

At June 30, 2022, the Library's governmental funds reported a combined fund balance of \$6,939,857, which is an increase of \$343,786 over the prior year. This increase is due to revenues and other financing sources exceeding expenditures and other financing uses using the current financial resources measurement focus and the modified accrual basis of accounting. A summary of the change in the components of fund balance by fund is as follows:

	2022	2021	Increase (Decrease)	Percentage Change
<b>General Fund</b>				
Nonspendable: Prepaids	\$ 102,806	\$ 100,495	\$ 2,311	2.30 %
Assigned:				
Appropriated for subsequent year's expenditures	166,500	166,500	-	0.00 %
Capital projects	2,372,333	2,372,333	-	0.00 %
Retirement contribution	556,749	454,741	102,008	22.43 %
Terminal leave	892,689	921,634	(28,945)	(3.14)%
Unappropriated fund balance	26,534	3,928	22,606	575.51 %
Unassigned: Fund balance	734,364	733,131	1,233	0.17 %
	<u>4,851,975</u>	<u>4,752,762</u>	<u>99,213</u>	2.09 %
<b>Special Aid Fund</b>				
Nonspendable: Prepaids	3,650	800	2,850	356.25 %
Restricted: Grants	721,139	719,123	2,016	0.28 %
	<u>724,789</u>	<u>719,923</u>	<u>4,866</u>	0.68 %
<b>Capital Projects Fund</b>				
Assigned: Capital	1,228,088	988,381	239,707	24.25 %
<b>Permanent Fund</b>				
Restricted: Endowment	135,005	135,005	-	0.00 %
Total Fund Balances	<u>\$ 6,939,857</u>	<u>\$ 6,596,071</u>	<u>\$ 343,786</u>	5.21 %

**A. General Fund**

The net change in the general fund - fund balance is an increase of \$99,213, compared to an increase of \$529,259 in the prior year, as revenues of \$7,243,645 exceeded expenditures and other financing uses of \$7,144,432. Revenues decreased by \$30,637 or 0.42% from fiscal year 2021 totals. This decrease was predominantly due to a decrease in miscellaneous revenue, which was due to the fact that in the prior year the Library received a reimbursement for costs related to the children's room project from the Foundation. This decrease was offset by increases in other tax items, and library charges, fines and fees. The increase in other tax items is the result of new PILOT revenues. The increase in library charges, fines and fees was the direct result of the Library earning more revenue from the Xerox machine that was not in use in the prior year.

Expenditures and other financing uses increased by \$399,409 or 5.92% over fiscal 2021 totals. This increase was principally due to increases in personal services, contractual and other, and employee benefits, offset by a decrease in other financing uses. The increase in personal services is due to contractual increases, retiree payouts of unused sick and vacation time, and increases in hourly salaries as the Library returned to normal operations. The increase to contractual and other was mainly due to the Library incurring additional costs for books and information services as well as increased fuel and utility costs. Employee benefits increased

**PORT WASHINGTON PUBLIC LIBRARY**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
(Continued)

largely due to increases in contributions to the retirement system as a result of increased salaries and contribution rates, as well as an increase in health insurance premiums. These increases were offset by a decrease in other financing uses as the Library transferred less to the capital projects fund in the current year.

**B. Special Aid Fund**

The net change in the special aid fund – fund balance is an increase of \$4,866, as revenues and other financing sources of \$218,385 exceeded expenditures of \$213,519.

**C. Capital Projects Fund**

The net change in the capital projects fund – fund balance is an increase of \$239,707, as revenues and other financing sources of \$480,000 exceeded expenditures of \$240,293.

**D. Permanent Fund**

The nonspendable endowment remained the same as the prior year. Earnings within the fund were transferred to the special aid fund.

**5. GENERAL FUND BUDGETARY HIGHLIGHTS**

**A. 2021-2022 Budget**

The Library's general fund voter-approved budget for the year ended June 30, 2022 was \$7,382,264. This amount was increased by encumbrances carried forward from the prior year in the amount of \$3,928, and budget revisions in the amount of \$78,444, for a final budget of \$7,464,636. The final budget was funded through a combination of estimated revenues and appropriated fund balance. The majority of this funding source was \$7,072,264 in estimated property taxes.

**B. Change in General Fund's Unassigned Fund Balance (Budget to Actual)**

The general fund's unassigned fund balance is the component of total fund balance that is the residual of current and prior years' excess revenues over expenditures and other financing uses, net of amounts assigned for future purposes, such as appropriations to fund the subsequent year's budget, encumbrances, capital improvements, pension costs, termination payouts, and amounts classified as nonspendable. The change in this balance demonstrated through a comparison of the actual revenues and expenditures and other financing uses for the year compared to budget follows:

Opening, Unassigned Fund Balance	\$ 733,131
Revenues Over Budget	27,881
Expenditures, Other Financing Uses, and Encumbrances Under Budget	293,670
Unused Appropriated Assignment	(344)
Net Change in Nonspendable Fund Balance	(2,311)
Change in Assigned Fund Balance	(151,163)
Appropriated to Fund the June 30, 2023 Budget	<u>(166,500)</u>
Closing, Unassigned Fund Balance	<u>\$ 734,364</u>

**PORT WASHINGTON PUBLIC LIBRARY**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
(Continued)

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Opening, Unassigned Fund Balance

The \$733,131 shown in the table is the portion of the Library's June 30, 2021 fund balance that was retained as unassigned.

Revenues Over Budget

The 2021-2022 final budget for revenues was \$7,215,764. Actual revenues recognized for the year were \$7,243,645. The excess of actual revenues over estimated or budgeted revenues was \$27,881, which contributes directly to the change to the general fund unassigned fund balance from June 30, 2021 to June 30, 2022. The accompanying Required Supplementary Information, Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual – General Fund, provides additional information.

Expenditures, Other Financing Uses, and Encumbrances Under Budget

The 2021-2022 final budget for expenditures was \$7,464,636. Actual expenditures and other financing uses as of June 30, 2022 were \$7,144,432 and outstanding encumbrances were \$26,534. Combined, the expenditures plus encumbrances for 2021-2022 were \$7,170,966. The final budget variance was \$293,670, which contributes directly to the change in the unassigned portion of the general fund – fund balance from June 30, 2021 to June 30, 2022. The accompanying Required Supplementary Information, Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual – General Fund, provides additional information.

Unused Appropriated Assignment

In 2021-2022, the Library appropriated \$78,444 from the assignment for terminal leave to fund retiree payouts. Due to lower than anticipated expenditures \$344 of this funding was not needed and, therefore, it was returned to the assignment for future use.

Net Change in Nonspendable Fund Balance

The Library prepaid various insurance premiums at June 30, 2022. Nonspendable prepaids increased \$2,311 over the prior year. The resulting balance sheet asset (prepaids) cannot be spent because it is not in spendable form, meaning it will not be converted to cash. Accordingly, an equal amount of fund balance is classified as nonspendable. The net increase in nonspendable fund balance decreases unassigned fund balance.

Change in Assigned Fund Balance

The Library has chosen to assign \$102,008 of its available June 30, 2022 fund balance for the assignment for retirement contributions and \$49,155 to the assignment for terminal leave. As such, the unassigned portion of the June 30, 2022, fund balance must be reduced by these amounts.

Appropriated Fund Balance

The Library has chosen to use \$166,500 from unassigned fund balance, which includes \$100,000 from the assignment for capital projects, to partially fund the 2022-2023 approved operating budget. As such, the unassigned portion of the June 30, 2022, fund balance must be reduced by this amount.

Closing, Unassigned Fund Balance

Based upon the summary changes shown in the previous table, the unassigned fund balance at June 30, 2022 was \$734,364. This is a \$1,233 increase over the unassigned balance as of June 30, 2021.

**PORT WASHINGTON PUBLIC LIBRARY**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
(Continued)

**6. CAPITAL ASSETS, DEBT ADMINISTRATION, AND OTHER LONG-TERM LIABILITIES**

**A. Capital Assets**

At June 30, 2022, the Library had invested in a broad range of capital assets, as indicated in the table below. The net decrease in capital assets, net is due to depreciation expense of \$381,572 in excess of capital additions of \$290,010 recorded for the year ended June 30, 2022. A summary of the Library's capital assets, net of accumulated depreciation at June 30, 2022 and 2021 is as follows:

	<u>2022</u>	<u>2021</u>	<u>Increase (Decrease)</u>
Land	\$ 911,500	\$ 911,500	\$ -
Construction in progress	376,888	142,151	234,737
Site improvements	3,531,119	3,811,575	(280,456)
Furniture and equipment	<u>111,793</u>	<u>157,636</u>	<u>(45,843)</u>
Capital assets, net	<u>\$ 4,931,300</u>	<u>\$ 5,022,862</u>	<u>\$ (91,562)</u>

**B. Debt Administration**

On July 31, 2018, the Library entered into a lease purchase agreement for the purchase of laptop computers. The lease matures in July 2023, and bears interest at a rate of 4.47%. At June 30, 2022, the principal balance remaining for the lease was \$5,251.

<u>Issue Date</u>	<u>Interest Rate</u>	<u>2022</u>	<u>2021</u>	<u>Increase (Decrease)</u>
July 2018	4.47%	<u>\$ 5,251</u>	<u>\$ 9,878</u>	<u>\$ (4,627)</u>

**C. Other Long-Term Liabilities**

Included in the Library's long-term liabilities are the estimated amounts due for compensated absences, which are based on employment contracts, and net pension liability – proportionate share and total other postemployment benefits liability, which are based on actuarial valuations. A summary of the outstanding other long-term liabilities at June 30, 2022 and 2021 is as follows:

	<u>2022</u>	<u>2021</u>	<u>Increase (Decrease)</u>
Compensated absences payable	\$ 892,689	\$ 955,738	\$ (63,049)
Net pension liability - proportionate share	-	9,573	(9,573)
Total OPEB liability	<u>8,692,015</u>	<u>9,039,734</u>	<u>(347,719)</u>
	<u>\$ 9,584,704</u>	<u>\$ 10,005,045</u>	<u>\$ (420,341)</u>

**PORT WASHINGTON PUBLIC LIBRARY**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
(Continued)

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**7. ECONOMIC FACTORS AND NEXT YEAR'S BUDGET**

**A. Subsequent Year's Budget**

The general fund budget, the only fund with a legally adopted budget, for the year ending June 30, 2023, is \$7,382,264 and remains unchanged from the previous year's budget.

The Library's budgeted revenues remain the same as the prior year's estimate. The assigned, appropriated fund balance applied to the budget in the amount of \$66,500, which did not change over the previous year. Additionally, the Library has elected to appropriate \$100,000 from the capital assignments towards the next year's budget, which remained the same as the prior year. Property tax revenues were estimated to be the same as the prior year.

**B. Future Budgets**

The continued need for additional resources, fluctuating rates in this inflationary environment, and increases in charges of goods may impact the Library's future budgets.

**C. Tax Cap**

New York State law limits the increase in the property tax levy of local governments to the lesser of 2% or the rate of inflation. There are additional statutory adjustments in the law. Public libraries are authorized to exceed the tax levy limit only if the governing body enacts, by a 60% vote, to override the tax levy limit, and the budget is approved by more than 50% of the voters. Based on the law, the Library's tax levy cap for 2022-2023 is 3.92%. The Library's 2022-2023 property tax levy remained unchanged from the prior year, which was less than the tax cap and did not require an override vote.

**8. CONTACTING THE LIBRARY**

This financial report is designed to provide the reader with a general overview of the Library's finances and to demonstrate the Library's accountability for the funds it receives. Requests for additional information can be directed to:

Mr. Keith Klang  
Library Director  
Port Washington Public Library  
One Library Drive  
Port Washington, NY 11050

**PORT WASHINGTON PUBLIC LIBRARY**  
**Statement of Net Position**  
June 30, 2022

	<u>Primary Government</u>	<u>Component Unit</u>
<b>ASSETS</b>		
Cash		
Unrestricted	\$ 6,428,129	\$ 403,192
Restricted	856,144	
Investments		950,881
Receivables		
Accounts receivable	8,741	
Due from component unit	29,181	
Prepays	106,456	
Capital assets not being depreciated	1,288,388	
Capital assets being depreciated, net of accumulated depreciation	3,642,912	
Net pension asset - proportionate share	848,590	
	<u>13,208,541</u>	<u>1,354,073</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>		
Pensions	1,768,481	
Other postemployment benefits	2,659,586	
	<u>4,428,067</u>	<u>-</u>
<b>LIABILITIES</b>		
Payables		
Accounts payable	224,090	2,323
Accrued liabilities	101,041	
Retainage payable	6,373	
Due to primary government		29,181
Due to employees' retirement system	101,139	
Compensated absences payable	60,443	
Other liabilities	2,081	
Long-term liabilities		
Due and payable within one year		
Installment purchase debt	4,838	
Compensated absences payable	3,178	
Due and payable after one year		
Installment purchase debt	413	
Compensated absences payable	889,511	
Total other postemployment benefits liability	8,692,015	
	<u>10,085,122</u>	<u>31,504</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>		
Pensions	2,916,757	
Other postemployment benefits	2,481,832	
	<u>5,398,589</u>	<u>-</u>
<b>NET POSITION</b>		
Net investment in capital assets	4,919,676	
Restricted		
Nonexpendable	135,005	
Expendable	721,139	
With donor restrictions		540,115
Without donor restrictions		782,454
Unrestricted (deficit)	<u>(3,622,923)</u>	
	<u>\$ 2,152,897</u>	<u>\$ 1,322,569</u>

**PORT WASHINGTON PUBLIC LIBRARY**  
**Statement of Activities**  
For The Year Ended June 30, 2022

	<u>Primary Government</u>	<u>Component Unit</u>
<b>EXPENSES</b>		
<b>Library Services</b>		
Personal services	\$ 3,640,478	\$
Contractual and other expenses	1,733,709	146,472
Employee benefits	1,589,582	
Debt service - interest	347	
Depreciation	<u>381,572</u>	
 Total Program Expenses	 <u>7,345,688</u>	 <u>146,472</u>
 <b>PROGRAM REVENUES</b>		
Charges for services	15,703	
Operating grants and contributions	226,311	162,361
Capital grants	<u>100,000</u>	
 Total Program Revenues	 <u>342,014</u>	 <u>162,361</u>
 Net Program Expense	 <u>7,003,674</u>	 <u>(15,889)</u>
 <b>GENERAL REVENUES</b>		
Real property taxes	7,072,264	
Other revenues	143,576	
Investment earnings (loss)		(101,141)
Use of money and property	<u>4,176</u>	<u>33,489</u>
 Total General Revenues	 <u>7,220,016</u>	 <u>(67,652)</u>
 Change in Net Position	 216,342	 (51,763)
 Total Net Position - Beginning of year	 <u>1,936,555</u>	 <u>1,374,332</u>
 Total Net Position - End of year	 <u>\$ 2,152,897</u>	 <u>\$ 1,322,569</u>



**PORT WASHINGTON PUBLIC LIBRARY**  
**Balance Sheet - Governmental Funds**  
June 30, 2022

	General	Special Aid	Capital Projects	Permanent	Total Governmental Funds
<b>ASSETS</b>					
Cash					
Unrestricted	\$ 5,009,949	\$ 51,712	\$ 1,366,468	\$	\$ 6,428,129
Restricted		721,072		135,072	856,144
Receivables					
Accounts receivable	8,741				8,741
Due from other funds	72,102	67			72,169
Due from component unit	1,095	28,086			29,181
Prepays	102,806	3,650			106,456
Total Assets	<u>\$ 5,194,693</u>	<u>\$ 804,587</u>	<u>\$ 1,366,468</u>	<u>\$ 135,072</u>	<u>\$ 7,500,820</u>
<b>LIABILITIES</b>					
Payables					
Accounts payable	\$ 78,014	\$ 23,561	\$ 122,515	\$	\$ 224,090
Accrued liabilities	101,041				101,041
Due to other funds		56,237	15,865	67	72,169
Due to employees' retirement system	101,139				101,139
Compensated absences payable	60,443				60,443
Other liabilities	2,081				2,081
Total Liabilities	<u>342,718</u>	<u>79,798</u>	<u>138,380</u>	<u>67</u>	<u>560,963</u>
<b>FUND BALANCES</b>					
Nonspendable:					
Endowment				135,005	135,005
Prepays	102,806	3,650			106,456
Restricted: Grants		721,139			721,139
Assigned:					
Appropriated for subsequent year's expenditures	166,500				166,500
Capital projects	2,372,333		1,228,088		3,600,421
Retirement contribution	556,749				556,749
Terminal leave	892,689				892,689
Unappropriated fund balance	26,534				26,534
Unassigned: Fund balance	734,364				734,364
Total Fund Balances	<u>4,851,975</u>	<u>724,789</u>	<u>1,228,088</u>	<u>135,005</u>	<u>6,939,857</u>
Total Liabilities and Fund Balances	<u>\$ 5,194,693</u>	<u>\$ 804,587</u>	<u>\$ 1,366,468</u>	<u>\$ 135,072</u>	<u>\$ 7,500,820</u>

**PORT WASHINGTON PUBLIC LIBRARY**  
**Reconciliation of the Governmental Funds Balance Sheet**  
**to the Statement of Net Position**  
June 30, 2022

Total Governmental Fund Balances \$ 6,939,857

Amounts reported for governmental activities in the Statement of Net Position are different because:

The costs of building and acquiring capital assets financed from the governmental funds are reported as expenditures in the year they are incurred, and the assets do not appear on the Balance Sheet. However, the Statement of Net Position includes those capital assets among the assets of the Library as a whole, and their original costs are expensed annually over their useful lives.

Original cost of capital assets	\$ 8,750,595	
Less: Accumulated depreciation	<u>(3,819,295)</u>	4,931,300

Proportionate share of the long-term assets, as well as deferred outflows and inflows associated with participation in the state retirement system are not current financial resources or assets and are not reported in the funds.

Net pension asset - employees' retirement system	848,590	
Deferred outflows of resources	1,768,481	
Deferred inflows of resources	<u>(2,916,757)</u>	(299,686)

Total other postemployment benefits liability, as well as deferred outflows and inflows related to providing benefits in retirement are not current financial resources or liabilities and are not reported in the funds.

Deferred outflows of resources	2,659,586	
Total other postemployment benefits liability	(8,692,015)	
Deferred inflows of resources	<u>(2,481,832)</u>	(8,514,261)

Long-term liabilities are not due and payable in the current period and, therefore, are not reported as liabilities in the governmental funds. Long-term liabilities at year end consist of:

Retainage payable	(6,373)	
Installment purchase debt	(5,251)	
Compensated absences payable	<u>(892,689)</u>	(904,313)

Total Net Position		<u>\$ 2,152,897</u>
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**PORT WASHINGTON PUBLIC LIBRARY**  
**Statement of Revenues, Expenditures**  
**and Changes in Fund Balances - Governmental Funds**  
For The Year Ended June 30, 2022

	General	Special Aid	Capital Projects	Permanent	Total Governmental Funds
<b>REVENUES</b>					
Real property taxes	\$ 7,072,264	\$	\$	\$	\$ 7,072,264
Other tax items	123,667				123,667
Library charges, fines & fees	15,703				15,703
Use of money and property	3,226	804		146	4,176
Sale of property and compensation for loss	2,408				2,408
Miscellaneous	17,025	217,435			234,460
State sources	8,876		100,000		108,876
Federal sources	476				476
<b>Total Revenues</b>	<b>7,243,645</b>	<b>218,239</b>	<b>100,000</b>	<b>146</b>	<b>7,562,030</b>
<b>EXPENDITURES</b>					
Personal services	3,640,478				3,640,478
Equipment	37,168				37,168
Contractual and other expenditures	1,526,366	213,519			1,739,885
Employee benefits	1,555,446				1,555,446
Debt Service					
Principal	4,627				4,627
Interest	347				347
Capital outlay			240,293		240,293
<b>Total Expenditures</b>	<b>6,764,432</b>	<b>213,519</b>	<b>240,293</b>	<b>-</b>	<b>7,218,244</b>
Excess (Deficiency) of Revenues Over Expenditures	479,213	4,720	(140,293)	146	343,786
<b>OTHER FINANCING SOURCES AND USES</b>					
Operating transfers in		146	380,000		380,146
Operating transfers out	(380,000)			(146)	(380,146)
<b>Total Other Financing Sources and Uses</b>	<b>(380,000)</b>	<b>146</b>	<b>380,000</b>	<b>(146)</b>	<b>-</b>
<b>Net Change in Fund Balances</b>	<b>99,213</b>	<b>4,866</b>	<b>239,707</b>	<b>-</b>	<b>343,786</b>
Fund Balances - Beginning of year	4,752,762	719,923	988,381	135,005	6,596,071
Fund Balances - End of year	\$ 4,851,975	\$ 724,789	\$ 1,228,088	\$ 135,005	\$ 6,939,857

**PORT WASHINGTON PUBLIC LIBRARY**  
**Reconciliation of the Governmental Funds Statement of Revenues, Expenditures and**  
**Changes in Fund Balances to the Statement of Activities**  
For The Year Ended June 30, 2022

Net Change in Fund Balances \$ 343,786

Amounts reported for governmental activities in the Statement of Activities are different because:

Long-Term Revenue and Expense Differences

Certain expenditures in the governmental funds requiring the use of current financial resources (amounts paid) may exceed the amounts incurred during the year, resulting in a reduction of the long-term liability and an increase in the net position.

Decrease in compensated absences payable 63,049

Capital Related Differences

Capital outlays to purchase or build capital assets are reported in governmental funds as expenditures. However, for governmental activities those costs are capitalized and shown in the Statement of Net Position and allocated over their useful lives as annual depreciation expense in the Statement of Activities. This is the amount by which depreciation expense exceeded capital outlays and other additions in the period.

Capital outlays and other additions	\$	290,010
Depreciation expense		(381,572)
		(91,562)

Retainage payable is withheld from progress payments to contractors for ongoing capital projects until satisfactory completion. It is not a liability in the governmental funds until it is due and payable because it does not require the use of current financial resources, but it is a liability in the Statement of Net Position. Retainage payable increased over the prior year by:

		(6,373)
		(97,935)

Long-Term Debt Transactions Differences

Repayment of long-term debt is an expenditure in the governmental funds, but it reduces long-term liabilities in the Statement of Net Position and does not affect the Statement of Activities.

Repayment of installment purchase debt 4,627

Pension and Other Postemployment Benefits Differences

The change in the proportionate share of the collective pension expense of the state retirement plan and the change in other postemployment benefits expense reported in the Statement of Activities did not affect current financial resources and, therefore, are not reported in the governmental funds.

Employees' retirement system		349,684
Other postemployment benefits		(446,869)
		(97,185)

Change in Net Position of Governmental Activities \$ 216,342

**PORT WASHINGTON PUBLIC LIBRARY**  
**NOTES TO FINANCIAL STATEMENTS**

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**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The financial statements of the Port Washington Public Library (Library) have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) for governmental units. The Governmental Accounting Standards Board (GASB) is the standard-setting body for establishing governmental accounting and financial reporting principles. Significant accounting principles and policies used by the Library are as follows:

**A. Reporting Entity**

The Library is governed by Education Law and other general laws of the State of New York. The governing body is the Board of Trustees of the Library (Board) consisting of seven members. The scope of activities included within the accompanying financial statements are those transactions which comprise library operations, and are governed by, or significantly influenced by, the Board of Trustees. The primary function of the Library is to provide information services to the community.

The financial reporting entity is based on criteria set forth by GASB. The financial reporting entity consists of the primary government, organizations for which the primary government is financially accountable and other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

The accompanying financial statements present the activities of the Library. The Library is not a component unit of another reporting entity. The decision to include a potential component unit in the Library's reporting entity is based on several criteria including legal standing, fiscal dependency, and financial accountability. Based on the application of these criteria, the Port Washington Library Foundation (Foundation) is included in the Library's reporting entity.

The financial statements of the Foundation have been prepared using the accrual basis of accounting in conformity with standards issued by the Financial Accounting Standards Board. The Foundation's assets are cash and investments which consist of shares of publicly traded equities, mutual funds investing in equity securities, and publicly traded partnerships, which are reported at fair market value. Gains and losses are included in revenues. The net assets of the Foundation are classified as with or without donor restrictions. Financial information for the Port Washington Library Foundation may be obtained directly from its administrative office by writing to the Port Washington Library Foundation, Inc., One Library Drive, Port Washington, NY 11050.

**B. Basis of Presentation**

**Government-Wide Financial Statements**

The Statement of Net Position and the Statement of Activities present information about the overall governmental financial activities of the Library. Eliminations have been made to minimize the double counting of interfund transactions. Governmental activities generally are financed through taxes, state aid, intergovernmental revenues, and other exchange and nonexchange transactions. Operating grants and contributions include operating-specific and discretionary (either operating or capital) grants and contributions, while capital grants reflect capital-specific grants, if applicable.

**PORT WASHINGTON PUBLIC LIBRARY**  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

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The Statement of Net Position presents the financial position of the Library at fiscal year end. The Statement of Activities presents a comparison between program expenses for Library services and revenues of the Library's governmental activities for the fiscal year. Program revenues include (a) charges paid by the recipients of goods or services offered by the programs and (b) grants that are restricted to meeting the operational or capital requirements of the Library. Revenues that are not classified as program revenues, including real property taxes, are presented as general revenues.

Fund Financial Statements

The fund financial statements provide information about the Library's funds. The Library's financial statements present the following fund type:

**Governmental Funds** – are those through which most governmental functions are financed. The acquisition, use and balances of expendable financial resources and the related liabilities are accounted for through governmental funds. The emphasis of governmental fund financial statements is on major funds as defined by GASB, each displayed in a separate column. The following are the Library's major governmental funds:

*General Fund* - is the general operating fund and is used to account for all financial transactions except those required to be accounted for in another fund.

*Special Aid Fund* - is used to account for the proceeds of specific revenue sources such as state and local grants that are legally restricted to expenditures for specified purposes, and other activities whose funds are restricted as to use. These legal restrictions may be imposed by either governments that provide the funds or outside parties.

*Capital Projects Fund* – is used to account for the financial resources used for the acquisition, construction, renovation or major repair of capital facilities and other capital assets.

*Permanent Fund* - used to account for resources that are legally restricted to the extent that only earnings and not principal may be used for purposes that support the Library's programs, i.e., for the benefit of the Library.

**C. Measurement Focus and Basis of Accounting**

Measurement focus describes what type of information is reported, and is either the economic resources measurement focus or the current financial resources measurement focus. The economic resources measurement focus reports all assets, liabilities and deferred resources related to given activity, as well as transactions of the period that affect net position. For example, all assets, whether financial (e.g., cash and receivables) or capital (e.g., property and equipment) and liabilities (including long-term debt and obligations) are reported. The current financial resources measurement focus reports more narrowly on assets, liabilities and deferred resources that are relevant to near-term liquidity, along with net changes resulting from transactions of the period. Consequently, capital assets and unmatured portion of long-term debt and certain other liabilities the Library would not expect to liquidate currently with expendable available financial resources (e.g., compensated absences for employees still in active service) would not be reported.

**PORT WASHINGTON PUBLIC LIBRARY**  
**NOTES TO FINANCIAL STATEMENTS**  
(Continued)

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Basis of accounting describes when changes are recognized, and is either the accrual basis of accounting or the modified accrual basis of accounting. The accrual basis of accounting recognizes changes in net position when the underlying event occurs, regardless of the timing of cash flows. The modified accrual basis of accounting recognizes changes only at the point they affect near-term liquidity.

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash transaction takes place. Non-exchange transactions, in which the Library gives or receives value without directly receiving or giving equal value in exchange, include real property taxes, grants and donations. On an accrual basis, revenue from real property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from grants and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied.

The governmental funds financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized when measurable and available. The Library considers all revenues reported in the governmental funds to be available if the revenues are collected within 180 days after the end of the fiscal year, except for real property taxes, which are considered to be available if they are collected within 60 days after the end of the fiscal year. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt, compensated absences, other postemployment benefits, and pension costs, which are recognized as expenditures to the extent they have matured. Capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term debt are reported as other financing sources.

**D. Real Property Taxes**

Calendar

Real property taxes are levied annually by the Board of Education of the Port Washington Union Free School District during the month of August and become a lien on October 1st and April 1st. Property taxes are recognized as revenue in the year for which taxes have been levied.

Enforcement

The Library's tax levy is collected by the Town of North Hempstead and remitted to the school district. The school district remits the Library's share of the tax levy in 12 equal monthly installments. Uncollected real property taxes are subsequently enforced by Nassau County.

**E. Payments in Lieu of Taxes (PILOT)**

The Library reports PILOT revenues in the general fund as part of other tax items revenues. These PILOT revenues are often the result of tax abatements granted by industrial development agencies of the Town and/or the County to help promote local economic development. Property owners make PILOT payments to the government agencies, which in turn remit the collected payments to the Library.

**F. Restricted Resources**

When an expense is incurred for purposes for which both restricted and unrestricted net resources are available, the Library's policy concerning which to apply first varies with the intended use, and with associated legal requirements, many of which are described elsewhere in these Notes to Financial Statements.

**PORT WASHINGTON PUBLIC LIBRARY**  
**NOTES TO FINANCIAL STATEMENTS**  
(Continued)

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**G. Interfund Transactions**

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

In the government-wide statements, eliminations have been made for all interfund receivables and payables between the funds.

The governmental funds report all interfund transactions as originally recorded. Interfund receivables and payables are netted on the accompanying governmental funds balance sheet when it is the Library's practice to settle these amounts at a net balance based upon the right of legal offset.

A detailed disclosure by individual fund for interfund receivables and payables, and transfers in and out activity is provided subsequently in these Notes to Financial Statements.

**H. Use of Estimates**

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amount of assets, deferred outflows of resources, liabilities and deferred inflows of resources, and disclosure of contingencies at the date of the financial statements and the reported revenues and expenses/expenditures during the reporting period. Accordingly, actual results could differ from those estimates. Estimates and assumptions are made in a variety of areas, including revenue availability, compensated absences, pension costs, postemployment benefits, potential contingent liabilities and useful lives of capital assets.

**I. Cash and Cash Equivalents / Investments**

Cash and cash equivalents consist of cash on hand, bank deposits and investments with a maturity date of three months or less from date of acquisition.

Investments are reported at fair value, based on quoted market prices.

Certain cash balances are restricted by various legal and contractual obligations such as endowment funds and grants.

**J. Receivables**

Receivables are shown net of an allowance for uncollectibles, if any. No allowance for uncollectibles has been provided since it is believed that such allowance would not be material.

**K. Prepaid Items**

Prepaid items represent payments made by the Library for which benefits extend beyond year-end. These payments to vendors reflect costs applicable to future accounting periods and are recorded as assets on the Statement of Net Position or Balance Sheet using the consumption method. Under the consumption method, a current asset for the prepaid item is recorded at the time of purchase and an expense/expenditure is reported in the year the services are consumed.



**PORT WASHINGTON PUBLIC LIBRARY**  
**NOTES TO FINANCIAL STATEMENTS**  
(Continued)

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A portion of fund balance has been classified as nonspendable to indicate that prepaids do not constitute available spendable resources.

**L. Capital Assets**

Capital assets are reflected in the government-wide financial statements. Capital assets are reported at actual cost, when the information is available, or estimated historical cost based on professional third-party information. Donated assets are reported at acquisition value at the date of donation.

All capital assets, except land and construction in progress, are depreciated on a straight line basis over their estimated useful lives. Capitalization thresholds, the dollar value above which asset acquisitions are added to the capital asset accounts, and estimated useful lives of capital assets as reported in the government-wide statements are as follows:

	<u>Capitalization Threshold</u>	<u>Estimated Useful Life</u>
Site improvements	\$ 5,000	20 years
Furniture and equipment	500	5-10 years

**M. Deferred Outflows of Resources**

Deferred outflows of resources, in the Statement of Net Position, represents a consumption of net assets that applies to a future reporting period and so will not be recognized as an outflow of resources (expense) until that time. The Library has two items that qualify for reporting in this category. The first item is related to pensions and consists of the Library's proportionate share of changes in the collective net pension assets or liabilities not included in the collective pension expense and the Library's contributions to the pension system subsequent to the measurement date. The second item is related to OPEB and represents the change in the total other postemployment benefits liability not included in OPEB expense.

**N. Employee Benefits - Compensated Absences**

Compensated absences consist of unpaid accumulated sick leave and vacation time.

Sick leave eligibility and accumulation is specified in collective bargaining agreements and in individual employment contracts. Upon retirement, resignation or death, employees may contractually receive a payment based on unused accumulated sick leave.

Vacation eligibility and accumulation is specified in collective bargaining agreements and in individual employment contracts. Some earned benefits may be forfeited if not taken within varying time periods. Employees are compensated for unused accumulated vacation leave through paid time off or cash payment upon retirement, termination or death.

Certain collectively bargained agreements require these payments to be paid in the form of non-elective contributions into the employee's 403(b) plan.

The liability for compensated absences has been calculated using the vesting method and an accrual for that liability is included in the government-wide financial statements. The compensated absences liability is calculated based on the pay rates in effect at year-end.

**PORT WASHINGTON PUBLIC LIBRARY**  
**NOTES TO FINANCIAL STATEMENTS**  
(Continued)

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In the fund financial statements, a liability is reported only for payments due for unused compensated absences for those employees that have obligated themselves to separate from service with the Library by June 30<sup>th</sup>.

**O. Other Benefits**

Eligible Library employees participate in the New York State and Local Employees' Retirement System.

Library employees may choose to participate in the Library's elective deferred compensation plan established under Internal Revenue Code §403(b).

The Library provides individual or family health insurance coverage for active employees pursuant to collective bargaining agreements and individual employment contracts.

In addition to providing these benefits, the Library provides individual, family or surviving spouse postemployment health insurance coverage for eligible retired employees. Collective bargaining agreements and individual employment contracts determine if Library employees are eligible for these benefits if they reach normal retirement age while working for the Library. Healthcare benefits are provided through plans whose premiums are based on the benefits paid during the year. The Library pays 50% to 95% of the cost of premiums for individuals and families based upon hire date, to an insurance company which provides healthcare insurance. The Library also reimburses Medicare eligible retirees for the cost of Medicare. The Library recognizes the cost of providing health insurance by recording its share of insurance premiums as an expenditure in the governmental funds as the liabilities for premiums mature (come due for payment). In the government-wide statements, the cost of postemployment health insurance coverage is recognized on the economic resources measurement focus and the accrual basis of accounting in accordance with GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*.

**P. Deferred Inflows of Resources**

Deferred inflows of resources represents an acquisition of net assets that applies to a future reporting period and so will not be recognized as an inflow of resources (revenue/expense credit) until that time. The Library has two items that qualify for reporting in this category. The first item, reported in the Statement of Net Position, is related to pensions and consists of the Library's proportionate share of changes in the collective net pension assets or liabilities not included in collective pension expense. The second item is related to OPEB reported in the government-wide Statement of Net Position and represents the change in the total other postemployment benefits liability not included in OPEB expense.

**Q. Equity Classifications**

Government-Wide Statements

In the government-wide statements there are three classes of net position:

*Net investment in capital assets* – Consists of net capital assets (cost less accumulated depreciation) reduced by outstanding balances of related debt obligations from the acquisitions, construction and improvements of those assets, net of any unexpended proceeds.

**PORT WASHINGTON PUBLIC LIBRARY**  
**NOTES TO FINANCIAL STATEMENTS**  
(Continued)

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*Restricted* – Reports net position when constraints placed on the assets or deferred outflows of resources are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments, or imposed by law through constitutional provisions or enabling legislation.

*Unrestricted* – Reports the balance of net position that does not meet the definition of the above two classifications.

**Fund Statements**

The fund statements report fund balance classifications according to the relative strength of spending constraints placed on the purpose for which resources can be used as follows:

*Nonspendable* – Consists of amounts that are inherently nonspendable in the current period either because of their form or because they must be maintained intact. Nonspendable fund balance consists of prepaids, which are recorded in the general fund and special revenue fund, and principal of an endowment which is recorded in the permanent fund.

*Restricted* – Consists of amounts that are subject to externally enforceable legal purpose restrictions imposed by creditors, grantors, contributors, or laws and regulations of other governments; or through constitutional provisions or enabling legislation. Restricted fund balance currently in use by the Library includes the following:

*Grants* – Consists of amounts that are legally restricted to expenditures for specified purposes and other activities as imposed by the grantors. These amounts are accounted for in the special aid fund.

*Assigned* – Consists of amounts that are subject to a purpose constraint that represents an intended use established by the Library's Board of Trustees. The purpose of the assignment must be narrower than the purpose of the general fund, and in funds other than the general fund, assigned fund balance represents the residual amount of fund balance. Assigned fund balance includes amounts appropriated to partially fund the subsequent year's budget, amounts available for capital improvements, encumbrances not classified as restricted at the end of the fiscal year, pension costs, and employee termination payouts.

*Unassigned* – Represents the residual classification for the Library's general fund and could report a surplus or deficit. In funds other than the general fund, the unassigned classification is used to report a deficit fund balance resulting from the overspending of available resources.

**Fund Balance Classification**

Any portion of fund balance may be applied or transferred for a specific purpose by law, voter approval if required by law or by formal action of the Board of Trustees if voter approval is not required. Amendments or modification to the applied or transferred fund balance must also be approved by formal action of the Board of Trustees.

The Board of Trustees shall delegate the authority to assign fund balance, for encumbrance purposes, to the person(s) to whom it has delegated the authority to sign purchase orders.

**PORT WASHINGTON PUBLIC LIBRARY**  
**NOTES TO FINANCIAL STATEMENTS**  
(Continued)

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In circumstances where an expenditure is incurred for a purpose for which amounts are available in multiple fund balance classifications (that is restricted, assigned or unassigned) the Board of Trustees will assess the current financial condition of the Library and then determine the order of application of expenditures to which fund balance classification will be charged.

**2. FUTURE ACCOUNTING STANDARDS**

The Governmental Accounting Standards Board (GASB) Statements are issued to set generally accepted accounting principles (GAAP) for state and local governments. The following is not an all-inclusive list of GASB statements issued, but the statement that the Library feels may have a future impact on these financial statements. The Library will evaluate the impact of this pronouncement and implement it, as applicable, if material.

<b>Effective for the Year Ending</b>	<b>Statement</b>
June 30, 2023	GASB No. 96 - <i>Subscription Based Information Technology Arrangements</i>

GASB Statement No. 96 provides guidance on the accounting and financial reporting for subscription-based information technology arrangements for government end users.

**3. EXPLANATION OF CERTAIN DIFFERENCES BETWEEN THE GOVERNMENT-WIDE STATEMENTS AND THE GOVERNMENTAL FUND STATEMENTS**

Due to the differences in the measurement focus and basis of accounting used in the government-wide statements and the governmental fund statements, certain financial transactions are treated differently. The financial statements contain a full reconciliation of these items.

**A. Total Fund Balances of Governmental Funds vs. Net Position of Governmental Activities**

Total fund balances of the Library's governmental funds differ from net position of governmental activities reported in the Statement of Net Position. This difference primarily results from the long-term economic focus of the Statement of Net Position versus the current financial resources focus of the governmental funds Balance Sheet, as applied to the reporting of capital assets and deferred outflows of resources, and long-term assets and liabilities, and deferred inflows of resources.

**B. Statement of Revenues, Expenditures and Changes in Fund Balances vs. Statement of Activities**

Differences between the Statement of Revenues, Expenditures and Changes in Fund Balances and the Statement of Activities fall into any of four broad categories.

**Long-Term Revenue and Expense Differences**

Long-term revenue differences arise because governmental funds report revenues only when they are considered "available", whereas the Statement of Activities reports revenues when earned. Differences in long-term expenses arise because governmental funds report on a current financial resources measurement focus and the modified accrual basis, whereas the economic resources measurement focus and the accrual basis of accounting is used on the Statement of Activities, thereby affecting expenses such as compensated absences.

**PORT WASHINGTON PUBLIC LIBRARY**  
**NOTES TO FINANCIAL STATEMENTS**  
(Continued)

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Capital Related Differences

Capital related differences include the difference between proceeds from the sale of capital assets reported on fund statements and the gain or loss on the sale of assets as reported on the Statement of Activities, and the difference between recording an expenditure for the purchase of capital items in the fund statements and depreciation expense on those items as recorded in the Statement of Activities.

Long-Term Debt Transaction Differences

Long-term debt transaction differences occur because the issuance of long-term debt provides current financial resources to governmental funds, but is recorded as a liability in the Statement of Net Position. In addition, both interest and principal are recorded as expenditures in the fund statements when due and payable, whereas interest expense is recorded in the Statement of Activities as it accrues, and principal payments are recorded as a reduction of liabilities in the Statement of Net Position.

Pension and Other Postemployment Benefits Differences

Pension differences occur as a result of recognizing pension costs using the current financial resources measurement focus and the modified accrual basis of accounting, whereby an expenditure is recognized based on the contractually required contribution as calculated by the plan, versus the economic resources measurement focus and the accrual basis of accounting, whereby an expense is recognized related to the Library's proportionate share of the collective pension expense of the plan.

Other postemployment benefit differences occur as a result of recognizing OPEB costs using the current financial resources measurement focus and the modified accrual basis of accounting, whereby an expenditure is recognized for health insurance premiums and other postemployment benefit costs as they mature (come due for payment), versus the economic resources measurement focus and the accrual basis of accounting, whereby an expense is recognized related to the future cost of benefits in retirement over the term of employment.

**4. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY**

**A. Budgets**

The Library's administration prepares a proposed budget for approval by the Board of Trustees for the general fund, the only fund with a legally adopted budget.

The voters of the Library approved the proposed appropriation budget for the general fund.

Appropriations are established by the adoption of the budget, are recorded at the program line item level, and constitute a limitation on expenditures (and encumbrances) that may be incurred. Appropriations authorized for the year are increased by the amount of encumbrances carried forward from the prior year. Appropriations lapse at the end of the fiscal year unless expended or encumbered. Encumbrances will lapse if not expended in the subsequent year. Appropriations authorized for the current year can be funded by the planned use of specific reserves, and can be increased by budget amendments approved by the Board of Trustees as a result of selected new revenue sources not included in the original budget (when permitted by law) and appropriation of fund balances. These supplemental appropriations may occur subject to legal restrictions, if the Board of Trustees approves them because of a need that exists which was not determined at the time the budget was adopted. The Library increased the budget by \$78,444 for retiree payouts of

**PORT WASHINGTON PUBLIC LIBRARY**  
**NOTES TO FINANCIAL STATEMENTS**  
(Continued)

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unused sick and vacation time. These budget increases were funded by the amounts assigned for terminal leave.

Budgets are adopted annually on a basis consistent with GAAP.

Budgets are established and used for individual capital projects based on authorized funding. The maximum project amount authorized is based upon the estimated cost of the project. These budgets do not lapse and are carried over to subsequent fiscal years until the completion of the projects.

**B. Encumbrances**

Encumbrance accounting is used for budget control and monitoring purposes and is reported as a part of the governmental funds. Under this method, purchase orders, contracts and other commitments for the expenditure of monies are recorded to reserve applicable appropriations. Outstanding encumbrances as of year-end are presented as part of assigned fund balance, unless classified as restricted, and do not represent expenditures or liabilities. These commitments will be honored in the subsequent period. Related expenditures are recognized at that time, as the liability is incurred or the commitment is paid.

**5. DEPOSITS WITH FINANCIAL INSTITUTIONS AND INVESTMENTS**

The Library's investment policies are governed by state statutes and Library policy. Resources must be deposited in Federal Deposit Insurance Corporation (FDIC) insured commercial banks or trust companies located within the state. Permissible investments include obligations of the U.S. Treasury and U.S. Agencies, repurchase agreements and obligations of New York State or its localities. Collateral is required for demand and time deposits and certificates of deposit not covered by FDIC insurance. Obligations that may be pledged as collateral are obligations of the United States and its Agencies and obligations of New York State and its municipalities.

Custodial credit risk is the risk that in the event of a bank failure, the Library may be unable to recover deposits or collateral securities that are in possession of an outside agency. GASB directs that deposits be disclosed as exposed to custodial credit risk if they are not covered by depository insurance and the deposits are as follows:

- A. Uncollateralized,
- B. Collateralized by securities held by the pledging financial institution, or
- C. Collateralized by securities held by the pledging financial institution's trust department or agent but not in the Library's name.

The Library's aggregate bank balances were covered by FDIC insurance or fully collateralized by securities pledged on the Library's behalf at year end.

The Library did not have any investments at year-end or during the year. Consequently, the Library was not exposed to any material interest rate risk or foreign currency risk.

**PORT WASHINGTON PUBLIC LIBRARY**  
**NOTES TO FINANCIAL STATEMENTS**  
(Continued)

**6. CAPITAL ASSETS**

**A. Changes**

Capital asset balances and activity for the year ended June 30, 2022 were as follows:

	Balance June 30, 2021	Additions	Reductions	Balance June 30, 2022
Governmental activities				
Capital assets not being depreciated:				
Land	\$ 911,500	\$	\$	\$ 911,500
Construction in progress	142,151	246,666	(11,929)	376,888
Total capital assets not being depreciated	1,053,651	246,666	(11,929)	1,288,388
Capital assets being depreciated:				
Site improvements	6,124,075	22,437		6,146,512
Furniture and equipment	1,295,510	32,836	(12,651)	1,315,695
Total capital assets being depreciated	7,419,585	55,273	(12,651)	7,462,207
Less accumulated depreciation for:				
Site improvements	2,312,500	302,893		2,615,393
Furniture and equipment	1,137,874	78,679	(12,651)	1,203,902
Total accumulated depreciation	3,450,374	381,572	(12,651)	3,819,295
Total capital assets being depreciated, net	3,969,211	(326,299)		3,642,912
Capital assets, net	<u>\$ 5,022,862</u>	<u>\$ (79,633)</u>	<u>\$ (11,929)</u>	<u>\$ 4,931,300</u>

Depreciation expense for the year was \$381,572.

**B. Impairment Losses**

The Library evaluates prominent events or changes in circumstances affecting capital assets to determine whether impairment of a capital asset has occurred. The Library's policy is to record an impairment loss in the period when the Library determines that the carrying amount of the asset will not be recoverable. At June 30, 2022, the Library has not recorded any such impairment losses.

**7. INTERFUND TRANSACTIONS**

Interfund balances and activities at June 30, 2022 are as follows:

	Interfund			
	Receivable	Payable	Transfers In	Transfers Out
General Fund	\$ 72,102	\$	\$	\$ 380,000
Special Aid Fund	67	56,237	146	
Capital Projects Fund		15,865	380,000	
Permanent Fund		67		146
Total Governmental Funds	<u>\$ 72,169</u>	<u>\$ 72,169</u>	<u>\$ 380,146</u>	<u>\$ 380,146</u>

**PORT WASHINGTON PUBLIC LIBRARY**  
**NOTES TO FINANCIAL STATEMENTS**  
(Continued)

The amounts in interfund receivables and payables represent loans between funds for the purpose of providing cash flow. The \$146 transfer from the permanent fund to the special aid fund represents interest earned on endowments. The \$380,000 transfer from the general fund to the capital projects fund was for the roof and façade projects, as well as projects under the Library’s five year capital plan, and was in accordance with a Board of Trustees approved budgeted transfer.

**8. LONG-TERM LIABILITIES**

**A. Changes**

Long-term liability balances and activity, excluding pension and other postemployment benefits liabilities, for the year are summarized below:

	Balance June 30, 2021	Additions	Reductions	Balance June 30, 2022	Amounts Due Within One Year
<u>Long-term debt:</u>					
Installment purchase debt	\$ 9,878	\$	\$ (4,627)	\$ 5,251	\$ 4,838
<u>Other long-term liabilities:</u>					
Compensated absences	955,738		(63,049)	892,689	3,178
	<u>\$ 965,616</u>	<u>\$ -</u>	<u>\$ (67,676)</u>	<u>\$ 897,940</u>	<u>\$ 8,016</u>

The general fund has typically been used to liquidate other long-term liabilities.

**B. Installment Purchase Debt**

Installment purchase debt is comprised of the following:

Description	Issue Date	Final Maturity	Interest Rate	Outstanding at June 30, 2022
Purchase of computers	7/2018	7/2023	4.47%	\$ 5,251

The following is a summary of debt service requirements for installment purchase debt payable:

Year Ending June 30,	Principal	Interest	Total
2023	\$ 4,838	\$ 136	\$ 4,974
2024	413	2	415
Total	\$ 5,251	\$ 138	\$ 5,389

Interest on installment purchase debt for the year was \$347.



**PORT WASHINGTON PUBLIC LIBRARY**  
**NOTES TO FINANCIAL STATEMENTS**  
(Continued)

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**9. PENSION PLAN – NEW YORK STATE**

**A. General Information**

The Library participates in the New York State and Local Employees' Retirement System (ERS). This is a cost-sharing multiple employer, defined benefit, public employee retirement system. The system provides retirement, disability, withdrawal and death benefits to plan members and beneficiaries related to years of service and final average salary.

**B. Provisions and Administration**

Obligations of employers and employees to contribute and benefits to employees are governed by the New York State Retirement and Social Security Law (NYSRSSL). The net position of the ERS is held in the New York State Common Retirement Fund (the Fund), which was established to hold all net assets and record changes in plan net position allocated to the ERS. As set forth in the NYSRSSL, the Comptroller of the State of New York (Comptroller) serves as the trustee of the Fund and is the administrative head of the ERS. Once a public employer elects to participate in the ERS, the election is irrevocable. The New York State Constitution provides that pension membership is a contractual relationship and plan benefits cannot be diminished or impaired. Benefits can be changed for future members only by enactment of a State statute. The Library also participates in the Public Employees' Group Life Insurance Plan (GLIP), which provides death benefits in the form of life insurance. The ERS is included in the State's financial report as a pension trust fund. That report, including information with regard to benefits provided may be found on the NYS Comptroller's website at [www.osc.state.ny.us/retire/publications/index.php](http://www.osc.state.ny.us/retire/publications/index.php) or obtained by writing to the New York State and Local Employees' Retirement System, 110 State Street, Albany, NY 12244.

**C. Funding Policies**

Plan members who joined the ERS before July 27, 1976, are not required to make contributions. Those joining on or after July 27, 1976, and before January 1, 2010, with less than ten years of credited services are required to contribute 3% of their salary. Those joining on or after January 1, 2010 and before April 1, 2012, are required to contribute 3% of their salary throughout active membership. Those joining on or after April 1, 2012, are required to contribute between 3% and 6% dependent on their salary throughout active membership. Employers are required to contribute at an actuarially determined rate based on covered salaries paid. The Comptroller annually certifies the actuarially determined rates expressly used in computing the employers' contributions for the ERS' fiscal year ended March 31<sup>st</sup>, and employer contributions are either paid by the prior December 15<sup>th</sup> less a 1% discount or by the prior February 1<sup>st</sup>. The Library paid 100% of the required contributions as billed for the current year. The Library's average contribution rate was 16.68% of covered payroll for the ERS' fiscal year ended March 31, 2022.

The Library's share of the required contributions, based on covered payroll paid for the Library's year ended June 30, 2022, was \$481,387 for ERS at an average contribution rate of 14.58%.

**D. Pension Asset/(Liability), Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions**

At June 30, 2022, the Library reported the following asset/(liability) for its proportionate share of the net pension asset/(liability) for the system. The net pension asset/(liability) was measured as of March 31, 2022 for ERS. The total pension asset/(liability) used to calculate the net pension asset/(liability) was determined by an actuarial valuation. The Library's proportion of the net pension asset/(liability) was based on a projection of the Library's long-term share of contributions to the system relative to the projected contributions of all participating members, actuarially determined. This information was provided by the ERS in reports provided to the Library.

**PORT WASHINGTON PUBLIC LIBRARY**  
**NOTES TO FINANCIAL STATEMENTS**  
(Continued)

	<u>ERS</u>
Measurement date	March 31, 2022
Library's proportionate share of the net pension asset	\$ 848,590
Library's proportion of the Plan's total net pension asset	0.0103808%
Change in proportion since the prior measurement date	0.0007666

For the year ended June 30, 2022, the Library recognized pension expense of \$131,726 for ERS. At June 30, 2022, the Library reported deferred outflows and inflows of resources related to the pension from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ 64,265	\$ 83,355
Changes of assumptions	1,416,201	23,897
Net difference between projected and actual earnings on pension plan investments		2,778,776
Changes in proportion and differences between the Library's contributions and proportionate share of contributions	186,876	30,729
Library contributions subsequent to the measurement date	<u>101,139</u>	
Total	<u>\$ 1,768,481</u>	<u>\$ 2,916,757</u>

Library contributions, subsequent to the measurement date, will be recognized as a reduction of the net pension liability in the year ending June 30, 2023. Other amounts reported as deferred outflows and inflows of resources related to pension will be recognized in pension expense as follows:

<u>Year Ending June 30,</u>	<u>ERS</u>
2023	\$ (148,475)
2024	(269,990)
2025	(701,593)
2026	<u>(129,357)</u>
	<u>\$ (1,249,415)</u>

**Actuarial Assumptions**

The total pension liability as of the measurement date was determined by using an actuarial valuation as noted in the table below, with update procedures used to roll forward the total pension liability to the measurement date. The actuarial valuations used the following actuarial assumptions:

**PORT WASHINGTON PUBLIC LIBRARY**  
**NOTES TO FINANCIAL STATEMENTS**  
(Continued)

Measurement date	March 31, 2022
Actuarial valuation date	April 1, 2021
Inflation	2.70%
Salary increases	4.40%
Investment rate of return (net of investment expense, including inflation)	5.90%
Cost of living adjustments	1.40%

Annuitant mortality rates are based on April 1, 2015 – March 31, 2020 system experience with adjustments for mortality improvements based on the Society of Actuaries’ Scale MP-2020. The previous actuarial valuation as of April 1, 2020 used the same assumptions for the measurement of total pension liability. The actuarial assumptions were based on the results of an actuarial experience study for the period April 1, 2015 – March 31, 2020.

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

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

	<u>Target Allocation</u>	<u>Long-term Expected Real Rate of Return</u>
Measurement date		March 31, 2022
Asset type		
Domestic equity	32.0%	3.30%
International equity	15.0%	5.85%
Real estate equity	9.0%	5.00%
Private equity	10.0%	6.50%
Alternative investments	10.0%	3.78-5.58%
Fixed income	23.0%	0.00%
Cash	1.0%	(1.00)%
	<u>100.0%</u>	

Real rates of return are net of a long-term inflation assumption of 2.5%.

Discount Rate

The discount rate used to measure the total pension liability was 5.90%. The projection of cash flows used to determine the discount rate assumes that contributions from plan members will be made at the current contribution rates and that contributions from employers will be made at statutorily required rates, actuarially determined. Based upon the assumptions, the system’s fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

**PORT WASHINGTON PUBLIC LIBRARY**  
**NOTES TO FINANCIAL STATEMENTS**  
(Continued)

Sensitivity of the Proportionate Share of the Net Pension Asset/(Liability) to the Discount Rate Assumption

The following presents the Library's proportionate share of the net pension asset/(liability) calculated using the discount rate of 5.90%, as well as what the Library's proportionate share of the net pension asset/(liability) would be if it were calculated using a discount rate that is 1 percentage point lower (4.90%) or 1 percentage point higher (6.90%) than the current rate:

	1% Decrease 4.90 %	Current Assumption 5.90 %	1% Increase 6.90 %
Library's proportionate share of the net pension asset (liability)	\$ (2,184,261)	\$ 848,590	\$ 3,385,423

Pension Plan Fiduciary Net Position

The components of the current-year net pension asset/(liability) of the employers as of the respective measurement date were as follows:

Measurement date	March 31, 2022
	<i>(Dollars in Thousands)</i>
Employers' total pension liability	\$ (223,874,888)
Plan fiduciary net position	232,049,473
Employers' net pension asset	\$ 8,174,585
Ratio of plan fiduciary net position to the employers' total pension liability	103.65%

Payable to the Pension Plan

Employer contributions are paid annually based on the system's fiscal year, which ends on March 31st. Accrued retirement contributions as of June 30, 2022, represent the projected employer contribution for the period of April 1, 2022 through June 30, 2022 based on paid ERS covered wages multiplied by the employer's contribution rate, by tier. Accrued retirement contributions as of June 30, 2022 amounted to \$101,139 of employer contributions. Employee contributions are remitted monthly.

**10. PENSION PLANS - OTHER**

**Tax Sheltered Annuities**

The Library has adopted a 403(b) plan covering all eligible employees. Employees may defer up to 100% of their compensation subject to Internal Revenue Code elective deferral limitations. The Library may also make non-elective contributions of certain compensated absence payments based on collectively bargained agreements; however, no non-elective contributions were made in the current year. Contributions made by employees for the year ended June 30, 2022, totaled \$113,587.

**PORT WASHINGTON PUBLIC LIBRARY**  
**NOTES TO FINANCIAL STATEMENTS**  
(Continued)

**11. POSTEMPLOYMENT HEALTHCARE BENEFITS**

**A. General Information about the OPEB Plan**

*Plan Description* – The Library provides OPEB for eligible retired employees of the Library. The benefits provided to employees upon retirement are based on provisions in the various contracts that the Library has in place with different classifications of employees. The plan is a single-employer defined benefit OPEB plan administered through the New York State Health Insurance Program – Empire Plan. No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement 75.

*Benefits Provided* – The Library provides healthcare benefits and Medicare Part B coverage for eligible retirees. The benefit terms are dependent on which contract each employee falls under. The specifics of each contract are on file at the Library’s offices and are available upon request.

*Employees Covered by Benefit Terms* – At July 1, 2021, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	30
Inactive employees entitled to but not yet receiving benefit payments	-
Active employees	30
	60

**B. Total OPEB Liability**

The Library’s total OPEB liability of \$8,692,015 was measured as of June 30, 2022, and was determined by an actuarial valuation as of July 1, 2021. Update procedures were used to roll forward the total OPEB liability to the measurement date.

*Actuarial Assumptions and Other Inputs* – The total OPEB liability, as of the measurement date, was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.00%	annually
Salary increases	3.50%	average, including inflation
Discount rate	3.54%	
Healthcare cost trend rates	6.50%	for 2022, decreasing to an ultimate rate of 5.0% by 2025
Retirees' share of benefit-related costs	6.50% - 50%	of projected health insurance premiums for retirees

The discount rate was based on the Buyer’s 20 Year Municipal Bond Index.

Mortality rates were based on the RPH-2014 total dataset headcount-weighted fully generational mortality table with Society of Actuaries’ projection scale MP-2021. The previous valuation mortality rates were based on the RPH-2014 total dataset headcount-weighted fully generational mortality table with Society of Actuaries’ projection scale MP-2019.

**PORT WASHINGTON PUBLIC LIBRARY**  
**NOTES TO FINANCIAL STATEMENTS**  
(Continued)

**C. Changes in the Total OPEB Liability**

Balance at June 30, 2021	\$ 9,039,734
Changes for the year	
Service cost	436,421
Interest on total OPEB liability	229,303
Changes of benefit terms	-
Differences between expected and actual experience	1,849,713
Changes in assumptions or other inputs	(2,539,129)
Benefit payments	(324,027)
	(347,719)
Balance at June 30, 2022	\$ 8,692,015

There were no changes of benefit terms.

Changes of assumptions and other inputs reflect a change in the discount rate from 2.16% in 2021 to 3.54% in 2022.

The Pre-Medicare cost trend rate was reset to 7.0% in 2021, grading down by 0.5% per annum to an ultimate trend rate of 5.0% in years 2025 and later. The mortality improvement scale was updated to MP-2021.

*Sensitivity of the Total OPEB Liability to Changes in the Discount Rate* – The following presents the total OPEB liability of the Library, as well as what the Library’s total OPEB liability would be if it were calculated using a discount rate that is 1 percentage point lower (2.54%) or 1 percentage point higher (4.54%) than the current discount rate:

	1% Decrease 2.54 %	Discount Rate 3.54 %	1% Increase 4.54 %
OPEB			
Total OPEB liability	\$ (10,075,638)	\$ (8,692,015)	\$ (7,564,856)

*Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rates* – The following presents the total OPEB liability of the Library, as well as what the Library’s total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1 percentage point lower (5.5% decreasing to 4.0%) or 1 percentage point higher (7.5% decreasing to 6.0%) than the current healthcare cost trend rate:

	1% Decrease 5.5% decreasing to 4.0%	Healthcare Cost Trend Rates 6.5% decreasing to 5.0%	1% Increase 7.5% decreasing to 6.0%
OPEB			
Total OPEB liability	\$ (7,348,752)	\$ (8,692,015)	\$ (10,419,561)

**PORT WASHINGTON PUBLIC LIBRARY**  
**NOTES TO FINANCIAL STATEMENTS**  
(Continued)

**D. OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB**

For the year ended June 30, 2022, the Library recognized OPEB expense of \$770,896. At June 30, 2022, the Library reported deferred outflows and inflows of resources related to OPEB from the following sources:

	Deferred	
	Outflows of Resources	Inflows of Resources
Differences between expected and actual experience	\$ 1,599,752	\$ 221,267
Changes of assumptions	1,059,834	2,260,565
Total	\$ 2,659,586	\$ 2,481,832

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

Year Ending June 30,	Amount
2023	\$ 105,172
2024	130,280
2025	101,186
2026	55,710
2027	(84,168)
Thereafter	(130,426)
	\$ 177,754

**12. ASSIGNED: APPROPRIATED FUND BALANCE**

The Library has appropriated \$166,500 from unassigned fund balance, which includes \$100,000 from the assignment for capital projects, to reduce taxes for the year ending June 30, 2023.

**13. RISK MANAGEMENT**

The Library is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; injuries to employees; errors and omissions; and natural disasters, etc. These risks are covered by commercial insurance purchased from independent third parties. There have been no significant reductions in insurance coverage as compared to the prior year, and settled claims from these risks have not exceeded commercial insurance coverage for the past three years.

**14. TAX ABATEMENT**

The Nassau County IDA and Town of North Hempstead enters into various property tax abatement programs for the purpose of economic development. The Library's property tax revenue was reduced \$218,136 and \$13,480, respectively. The Library received payment in lieu of taxes (PILOT) payments totaling \$123,667.

**PORT WASHINGTON PUBLIC LIBRARY**  
**NOTES TO FINANCIAL STATEMENTS**  
(Continued)

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**15. COMMITMENTS AND CONTINGENCIES**

**A. Encumbrances**

All encumbrances are classified as either restricted or assigned fund balance. At December 31, 2022, the Library encumbered the following amounts:

Assigned: Unappropriated Fund Balance	
General Fund	
Equipment	\$ 26,534
Capital Projects Fund	
Capital projects	<u>1,530,906</u>
	<u>\$ 1,557,440</u>

**B. Grants**

The Library has received grants, which are subject to audit by agencies of the state government. Such audits may result in disallowances and a request for a return of funds. Based on prior audits, the Library's administration believes disallowances, if any, would be immaterial.

**C. Litigation**

The Library is not aware of any material pending or threatened litigation claims against the Library. The Library is also unaware of any unasserted claims or assessments that would require financial statement disclosure.

**16. SUBSEQUENT EVENTS**

The Library has evaluated subsequent events through the date of the auditor's report, which is the date the financial statements were available to be issued. No significant events were identified that would require adjustment of or disclosure in the financial statements, except for the following:

**A. Grant Awards**

On September 6, 2022, the Library received a State and Municipal Facilities Program (SAM) grant award in the amount of \$100,000 to partially fund the upgrades to the building's exterior façade and the replacement of the adult learning center's roof. Both projects are expected to be completed by April 1, 2023 and the grant will reimburse expenditures previously paid by the Library.

On October 14, 2022, the Library was awarded \$279,283 of State Aid for Library Construction Program from the New York State Education Department/New York State Library. The grant also relates to the upgrades to the building's exterior façade and replacement of the adult learning center's roof. The Library has two years from the award date to complete the projects to receive the grant funds.



**PORT WASHINGTON PUBLIC LIBRARY**  
**NOTES TO FINANCIAL STATEMENTS**  
(Continued)

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**B. Lease Purchase Agreement**

On September 9, 2022, the Library entered into a lease purchase agreement with Dell financial Services to acquire 28 Dell Computers. The lease terms include three payments of \$12,111, for a total of \$33,138 over 3 years.

**C. Leased Equipment**

On October 28, 2022, the Library entered into a lease agreement with LEAF Capital Funding, LLC to lease copier equipment. The lease term is 60 months at a cost of \$682 per month.

**PORT WASHINGTON PUBLIC LIBRARY**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance**  
**Budget and Actual - General Fund**  
For The Year Ended June 30, 2022

	Original Budget	Final Budget	Actual	Final Budget Variance with Actual
<b>REVENUES</b>				
Local Sources				
Real property taxes	\$ 7,072,264	\$ 7,072,264	\$ 7,072,264	\$ -
Other tax items	100,000	100,000	123,667	23,667
Total Local Sources	<u>7,172,264</u>	<u>7,172,264</u>	<u>7,195,931</u>	<u>23,667</u>
Other Local Revenue				
Library charges, fines & fees	16,500	16,500	15,703	(797)
Use of money and property	3,000	3,000	3,226	226
Sale of property and compensation for loss	4,500	4,500	2,408	(2,092)
Miscellaneous	12,500	12,500	17,025	4,525
Total Other Local Sources	<u>36,500</u>	<u>36,500</u>	<u>38,362</u>	<u>1,862</u>
State Sources	7,000	7,000	8,876	1,876
Federal Sources			476	476
Total Revenues	<u>7,215,764</u>	<u>7,215,764</u>	<u>7,243,645</u>	<u>\$ 27,881</u>
<b>APPROPRIATED FUND BALANCE</b>				
Prior Years' Surplus	166,500	166,500		
Prior Year's Encumbrances	3,928	3,928		
Appropriated Fund Balance	<u>-</u>	<u>78,444</u>		
	<u>170,428</u>	<u>248,872</u>		
Total Revenues and Appropriated Fund Balance	<u>\$ 7,386,192</u>	<u>\$ 7,464,636</u>		

**Note to Required Supplementary Information**

Budget Basis of Accounting

Budgets are adopted on the modified accrual basis of accounting consistent with accounting principles generally accepted in the United States of America.

**PORT WASHINGTON PUBLIC LIBRARY**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance**  
**Budget and Actual - General Fund (Continued)**  
For The Year Ended June 30, 2022

	Original Budget	Final Budget	Actual	Encumbrances	Final Budget Variance with Actual and Encumbrances
<b>EXPENDITURES</b>					
Personal services	\$ 3,604,385	\$ 3,647,604	\$ 3,640,478	\$	\$ 7,126
Equipment	56,350	64,350	37,168	26,534	648
Contractual and Other Expenditures					
Books and information services	262,428	290,028	273,568		16,460
Software & databases	95,000	98,300	97,819		481
Periodicals	36,500	32,500	32,321		179
A-V Materials	51,000	62,000	60,091		1,909
A-V Recordings	16,000	19,800	19,255		545
A-V Rental and maintenance	4,500	4,500	2,012		2,488
Office and library supplies	65,700	63,845	61,108		2,737
Telephone	31,000	35,600	35,399		201
Postage and freight	25,000	21,400	21,229		171
Publicity and printing	40,500	42,400	40,252		2,148
Travel and mileage	20,000	11,850	4,734		7,116
Nassau Library System	88,000	94,450	92,922		1,528
Program services	65,000	52,850	46,253		6,597
Memberships	7,000	7,000	5,025		1,975
Rent, repair & maint. office equipment	30,500	32,100	30,843		1,257
Professional services	264,540	286,190	277,375		8,815
Fuel and utilities	182,970	179,875	165,858		14,017
Custodial supplies	68,900	70,275	22,583		47,692
Repairs	100,000	102,250	102,090		160
Insurance	70,000	73,800	72,995		805
Other operation & maintenance	76,500	77,600	62,634		14,966
Total Contractual and Other Expenditures	1,601,038	1,658,613	1,526,366	-	132,247
Employee Benefits					
NYS employees' retirement system	572,236	551,886	481,387		70,499
Social security and Medicare	275,735	275,735	263,690		12,045
Workers' compensation insurance	38,000	28,000	27,537		463
NYS disability insurance	10,000	10,000	2,970		7,030
Unemployment	1,390	1,390			1,390
Health and dental insurance	842,084	842,084	779,862		62,222
Total Employee Benefits	1,739,445	1,709,095	1,555,446	-	153,649
Debt Service					
Principal	4,627	4,627	4,627		-
Interest	347	347	347		-
Total Debt Service	4,974	4,974	4,974	-	-
Total Expenditures	7,006,192	7,084,636	6,764,432	26,534	293,670
<b>OTHER FINANCING USES</b>					
Operating Transfers Out	380,000	380,000	380,000		-
Total Expenditures and Other Uses	\$ 7,386,192	\$ 7,464,636	7,144,432	\$ 26,534	\$ 293,670
Net Change in Fund Balance			99,213		
Fund Balance - Beginning of Year			4,752,762		
Fund Balance - End of Year			\$ 4,851,975		

**Note to Required Supplementary Information**

**Budget Basis of Accounting**

Budgets are adopted on the modified accrual basis of accounting consistent with accounting principles generally accepted in the United States of America.

**PORT WASHINGTON PUBLIC LIBRARY**  
**Schedule of the Library's Proportionate Share of the Net Pension Asset/(Liability)**  
 Last Eight Fiscal Years

*Employees' Retirement System*

	2022	2021	2020	2019	2018	2017	2016	2015
Library's proportion of the net pension asset/(liability)	0.0103808%	0.0096142%	0.0100419%	0.0101142%	0.0096563%	0.0091841%	0.0096419%	0.0091082%
Library's proportionate share of the net pension asset/(liability)	\$ 848,590	\$ (9,573)	\$ (2,659,158)	\$ (716,625)	\$ (311,650)	\$ (862,954)	\$ (1,547,555)	\$ (307,696)
Library's covered payroll	\$ 3,032,877	\$ 2,979,805	\$ 3,210,834	\$ 3,161,676	\$ 3,083,419	\$ 3,083,642	\$ 3,056,155	\$ 3,382,657
Library's proportionate share of the net pension asset/(liability) as a percentage of its covered payroll	27.98 %	0.32 %	82.82 %	22.67 %	10.11 %	27.98 %	50.64 %	9.10 %
Plan fiduciary net position as a percentage of the total pension liability	103.65%	99.95%	86.39%	96.27%	98.24%	94.70%	90.68%	97.95%
Discount rates	5.90%	5.90%	6.80%	7.00%	7.00%	7.00%	7.00%	7.50%

*An additional year of historical information will be added each year, subsequent to the year of implementation, until 10 years of historical data is available.*

**PORT WASHINGTON PUBLIC LIBRARY**  
**Schedule of Library Pension Contributions**  
 Last Ten Fiscal Years

*Employees' Retirement System*

	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
Contractually required contribution	\$ 481,387	\$ 457,802	\$ 469,161	\$ 510,783	\$ 484,905	\$ 480,097	\$ 595,324	\$ 602,130	\$ 621,788	\$ 590,707
Contributions in relation to the contractually required contribution	481,387	457,802	469,161	510,783	484,905	480,097	595,324	602,130	621,788	590,707
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Library's covered payroll	\$ 3,301,419	\$ 3,049,306	\$ 3,033,871	\$ 3,173,966	\$ 3,102,983	\$ 3,086,723	\$ 3,183,612	\$ 3,370,925	\$ 3,042,684	\$ 3,221,119
Contributions as a percentage of covered payroll	15%	15%	15%	16%	16%	16%	19%	18%	20%	18%

**PORT WASHINGTON PUBLIC LIBRARY**  
**Schedule of Changes in the Library's Total OPEB Liability and Related Ratios**  
Last Five Fiscal Years

	2022	2021	2020	2019	2018
Total OPEB liability					
Service cost	\$ 436,421	\$ 338,714	\$ 244,246	\$ 225,554	\$ 238,139
Interest on total OPEB liability	229,303	197,406	254,286	267,717	251,231
Changes in benefit terms	-	-	-	-	-
Differences between expected and actual experience	1,849,713	-	(395,492)	-	-
Changes of assumptions or other inputs	(2,539,129)	71,091	1,560,174	383,758	(288,737)
Benefit payments	(324,027)	(320,549)	(331,223)	(293,514)	(282,666)
Net change in total OPEB liability	(347,719)	286,662	1,331,991	583,515	(82,033)
Total OPEB liability, beginning	9,039,734	8,753,072	7,421,081	6,837,566	6,919,599
Total OPEB liability, ending	<u>\$ 8,692,015</u>	<u>\$ 9,039,734</u>	<u>\$ 8,753,072</u>	<u>\$ 7,421,081</u>	<u>\$ 6,837,566</u>
Covered employee payroll	\$ 2,455,900	\$ 2,476,659	\$ 2,281,160	\$ 2,991,228	\$ 1,450,000
Total OPEB liability as a percentage of covered employee payroll	353.92%	365.00%	383.71%	248.09%	471.56%
Discount rates	3.54%	2.16%	2.21%	3.50%	3.87%
Healthcare trend rates	7.00% to 5.00% by 2025	7.00% to 4.50% by 2025	7.50% to 4.50% by 2025	8.50% to 5.00% by 2025	9.00% to 5.00% by 2025
Mortality Improvement Scale	MP-2021	MP-2019	MP-2019	MP-2016	MP-2016

*An additional year of historical information will be added each year, subsequent to the year of implementation, until 10 years of historical data is available.*

**Note to Required Supplementary Information**

No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75 to pay related benefits.

**PORT WASHINGTON PUBLIC LIBRARY**  
**Schedule of Project Expenditures -**  
**Capital Projects Fund**  
For The Year Ended June 30, 2022

PROJECT TITLE	Budget		Expenditures			Unexpended Balance
	June 30, 2021	June 30, 2022	Prior Years	Current Year	Total	
Lavatory renovations	\$ 369,504	\$ 369,504	\$ 369,504	\$ -	\$ 369,504	\$ -
Five year capital plan	24,757	35,757	18,907	8,768	27,675	8,082
Interior design project	35,000	110,000	28,500	65,916	94,416	15,584
Roof	367,500	-	-	-	-	-
Façade project/roof replacement	743,830	1,690,613	135,299	138,267	273,566	1,417,047
Carpeting	5,395	20,395	5,395	11,929	17,324	3,071
Energy efficiency		179,000		15,413	15,413	163,587
Makerspace		200,000			-	200,000
<b>Total</b>	<b>\$ 1,545,986</b>	<b>\$ 2,605,269</b>	<b>\$ 557,605</b>	<b>\$ 240,293</b>	<b>\$ 797,898</b>	<b>1,807,371</b>
				Less: Grant revenue not yet realized		(579,283)
				<b>Total Fund Balance</b>		<b>\$ 1,228,088</b>

**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			Expenditures	Reserve
	Balance	Donations	Interest	Transfers		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
	<hr/>					<hr/>
Total Permanent Fund	\$ 135,005	\$ -	\$ 146	\$ (146)	\$ -	\$ 135,005

## ELECTION TIMELINE 2023

Nominating Petitions Due	Monday - March 6, 2023
Absentee Ballot Applications - Available	Monday - February 13, 2023
Budget Hearing #1	Wednesday - February 15, 2023
Budget Hearing #2	Wednesday – March 15, 2023
Budget Information Session/Meet the Candidates	Wednesday – March 22, 2023
Personal Registration Day	Monday – March 27, 2023
Budget Vote/Trustee Election	Tuesday - April 4, 2023

NASSAU COUNTY BOARD OF ELECTIONS  
240 OLD COUNTRY ROAD  
MINEOLA, NEW YORK 11501  
Phone: (516) 571-2565 Fax: 571-3778  
Email: [BOE.Planning@NassauCountyNy.Gov](mailto:BOE.Planning@NassauCountyNy.Gov)

**EARLY VOTING POLLING PLACE AGREEMENT**

I REPRESENT THAT I AM THE OWNER/TENANT OF THE FOLLOWING PREMISES  
AND HAVE AUTHORITY TO ENTER INTO THIS AGREEMENT:

VENDOR ID: 139  
Port Washington Public Library  
1 Library Dr.  
Port Washington NY 11050

It is agreed that the Premises may be used by the Board of Elections for voting purposes during the following Early Voting Periods:

Saturday, June 17, 2023, through and including Sunday, June 25, 2023  
Saturday, October 28, 2023, through and including Sunday, November 5, 2023

It is agreed that this is to include light, heat, and custodial service, access to restrooms for election personnel, and a secure area for storage of voting machines overnight.

It is understood that the Premises must be available

- (a) on weekdays for at least 8 hours between the hours of 6 AM and 8 PM unless extended by the Commissioners, and
- (b) on weekend days for at least 8 hours between the hours between 9 AM and 6 PM unless extended by the commissioners,

Locations are required to be open 2 hours prior to voting on the first day and 1 hour prior to voting on all other days.

It is understood that the Board of Elections will supply the actual hours of operation.

The Board of Elections will pay \$2500.00 per Early Voting Period for this use of the Premises.

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PRINT NAME	SIGNATURE	DATE
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INSERT the Name(s) and Personal Contact Number(s) (preferably cell phones) of the individual responsible for opening and closing the facility and with whom the Board of Elections can make arrangements to deliver/pick- up the voting machines:

Name: \_\_\_\_\_ Personal Contact Number: \_\_\_\_\_

Name: \_\_\_\_\_ Personal Contact Number: \_\_\_\_\_

NASSAU COUNTY BOARD OF ELECTIONS  
ADMINISTRATION BUILDING  
240 OLD COUNTRY ROAD  
MINEOLA, NEW YORK 11501  
Phone: (516) 571 – 2565 Fax: 571-3778 Email: [BOE.Planning@NassauCountyNy.Gov](mailto:BOE.Planning@NassauCountyNy.Gov)

**POLLING PLACE AGREEMENT**

DATE: \_\_\_\_\_

I HEREBY REPRESENT THAT I AM THE OWNER / TENANT OF PREMISES KNOWN AS:

Vendor: 139  
PORT WASHINGTON PUBLIC LIBRARY  
1 LIBRARY DRIVE  
PORT WASHINGTON NY 11050

WHICH PREMISES MAY BE USED BY YOUR BOARD OF ELECTION PURPOSES ON THE FOLLOWING DATE(S):

PRIMARY ELECTION: JUNE 27, 2023  
GENERAL ELECTION: NOVEMBER 7, 2023  
*(Please keep in mind that not every election is county wide. We will call all the locations who will not be used for a specific election. More information is included in the cover sheet)*

AT THE RATE OF \$70.00 PER ELECTION DISTRICT FOR THE USE OF SAID PREMISES. THIS IS TO INCLUDE LIGHT, HEAT, CUSTODIAL SERVICE AND ACCESS TO CONVENIENT REST ROOMS FOR ELECTION PERSONNEL.

**~ DOORS ARE TO BE OPEN AT 5AM UNTIL AT LEAST 9:30PM ~**

IT IS UNDERSTOOD THAT THERE IS NO OBLIGATION ON THE PART OF THE COUNTY OF NASSAU TO PAY FOR SAID PREMISES IF:

(1) *Said premises are found to be inadequate for use as a polling place or for any reason whatsoever*

PRINT NAME: \_\_\_\_\_ SIGNATURE: \_\_\_\_\_

*~PLEASE RETAIN A COPY FOR YOUR RECORDS AND PROMPTLY RETURN THE ORIGINAL. ~*

If premises are not open between the hours of 9:00am-5:00pm or have special pick up/drop off instructions, kindly note the information on the agreement below so we may notify our trucking companies when delivering the voting equipment. If we have existing information in our database, we have prefilled the section below for your convenience. Please make any adjustments next to it if necessary.

SPECIAL INTRUCTIONS: \_\_\_\_\_

*Please fill out the chart below if it is not prefilled out already*

Election	Voting Room	Voting Room Entrance	Accessible Entrance
June Primary	Auditorium	Main Entrance	Main Entrance
November General	Auditorium	Main Entrance	Main Entrance

IN THE FOLLOWING FIELDS, PLEASE LIST THE MOBILE OR PERSONAL CONTACT NUMBER OF A FACILITIES MANAGER OR CUSTODIAN TO BE USED ONLY IN THE EVENT THAT THE BUILDING IS NOT OPEN TO ADMIT THE INSPECTORS OF ELECTIONS AT 5 A.M. ON ELECTION DAYS.

NAME: \_\_\_\_\_

PHONE #: \_\_\_\_\_

APPROVAL TO EXCESS EQUIPMENT

TYPE OF EQUIPMENT	MANUFACTURER	MODEL NUMBER	SERIAL NUMBER	QTY.	REASON FOR DISPOSAL	DATE OF BOARD APPROVAL
North Wing Chairs				2	These are chairs that were in the old Teenspace and then moved into North Wing. They are plastic, chipped, and no longer fit the aesthetic of the building	
Wooden Folding Tables				3	Tables are chipped and legs are no longer functioning properly.	
White TV Cart				1	This is a white TV cart that is very large, very heavy, and unsafe to move around easily. Parts of the cart are chipped. All TV carts in the building have been replaced with safe-to-use carts.	
Stanchions				2	Stanchions are old with chipped paint. No longer match the stanchions used throughout the rest of the library.	
Chair with Arms				1	Metal chair with black leather and arms. The leather is torn and the metal is very scratched up.	
Green Café Chairs				2	These chairs have rusted metal legs and the plastic seats are scratched.	

Garbage Pails				3	Garbage pails are old, brown, metal pails. They are rusted and the hinged opening no longer works properly.	
Classroom-style Wooden Chairs				6	These are small wooden classroom-style chairs, likely from the old Children's Library. The legs are metal, but rusted.	
Folding Table, Card Game Sized				9	These tables are scratched up and the plastic coating is coming off. The legs no longer work properly.	
Coat Hangers				2	These coat hangers no longer function properly and, even when set up, the patrons did not use them.	
Metal Chairs				6	These are very old metal stacking chairs from the meeting room. They are rusted.	
Date Submitted: 2/1/23						

# Tax Cap Form

Port Washington Public Library (284659700200)  
 Fiscal Year Ending: 06/30/2024

## Certifier

**Keith Klang, Library Director**  
 (516) 883-3728  
 kklang@pwpl.org

## Summary

### Tax Levy Limit, Before Adjustments and Exclusions

	Real Property Tax Levy FYE 2023	\$7,072,264
	Tax Cap Reserve Offset from FYE 2022 Used to Reduce FYE 2023 Levy	\$0
	Total Tax Cap Reserve Amount (Including Interest Earned) from FYE 2023	---
	Tax Base Growth Factor	1.0101
	PILOTs Receivable FYE 2023	\$100,000
	Tort Exclusion Amount Claimed in FYE 2023	\$0
	Allowable Levy Growth Factor	1.0200
	PILOTs Receivable FYE 2024	\$100,000
	Available Carryover from FYE 2023	\$110,241
	<b>Tax Levy Limit Before Adjustments/Exclusions</b>	<b>\$7,398,809</b>

### Adjustments for Transfer of Local Government Functions

	Costs Incurred from Transfer of Local Government Functions	\$0
	Savings Realized from Transfer of Local Government Functions	\$0
	<b>Total Adjustments</b>	<b>\$0</b>
	<b>Tax Levy Limit, Adjusted for Transfer of Local Government Functions</b>	<b>\$7,398,809</b>

### Exclusions

	Tort Exclusion	\$0
	Teachers' Retirement System Exclusion	\$0
	Employees' Retirement System Exclusion	\$0
	Police and Fire Retirement System Exclusion	\$0
	<b>Total Exclusions</b>	<b>\$0</b>
	<b>Your FYE 2024 Tax Levy Limit, Adjusted for Transfers plus Exclusions</b>	<b>\$7,398,809</b>

	Total Tax Cap Reserve Amount Used to Reduce FYE 2024 Levy	---
	FYE 2024 Proposed Levy, Net of Reserve	\$7,213,732
	<b>Difference Between Tax Levy Limit and Proposed Levy</b>	<b>\$185,077</b>
	Do you plan to override the Tax Cap for FYE 2024 ?	No

## History

Date and Time	Status Changed To	User
02/01/2023 12:48:08 PM	Form was submitted to OSC (Form Status set to: Submitted)	Keith Klang

# We Libraries!

CLRC’s advocacy objective is to educate librarians and library assistants in effective advocacy skills to use on behalf of their libraries, and to keep them informed regarding the status of legislation affecting their library’s ability to serve their patrons.

## Advocacy Day

In cooperation with our professional partners at NYLA, a statewide Library Advocacy Day is held annually in Albany. The event will be held in-person on **Tuesday, February 28, 2023.**

CLRC member libraries have submitted stories on how they help their communities and students. The stories were compiled and sent to our regional representatives in March 2022. [CLICK HERE](#) to read the stories. What a powerful way to advocate for increased funding and support!



March 2022

Central New York Libraries  
Helping Our Communities

Mailing List Signup



Contact



CLRC Regional Legislative Guide



## **AAC Meeting Minutes December 14, 2022**

In attendance: Christie Deveraux, Barbara Fishman, Shelley Holtzman, Ellen Schiff, Patti Paris, Pamela Record, and Liz Agramonte.

Absent: Betty Gimbel, Linda Sandman, Toby Ozure, Jocelyn Worrall, Jose Seligson, Carol Kreiger, Raizy Derzie, Shellie Schneider, and Lynda Schwartz.

- Christie opened the meeting at 5:07 p.m.
- November minutes were approved.
- Shari Werner's show will be taken down on Friday, December 30<sup>th</sup>. Her show has been receiving great feedback.
- Beverly Crilly's show will be hung on Tuesday, January 3.
- Toby, Betty, and Jose will be visiting Michael Manning's studio in Greenwich, Connecticut on Saturday, January 7 to make final selections for his show.
- Ellen, Shelley, and Lynda were not able to meet with Patrick Aiveoli on December 7 due to inclement weather. They have rescheduled their meeting for Wednesday, January 4.
- No updates to gallery schedule. September/October 2023 gallery slot still needs to be filled.

**THE NEXT MEETING WILL TAKE PLACE ON JANUARY 11<sup>TH</sup> IN THE HAGEDORN MEETING ROOM AT 5PM.**

## **CAC Notes January 26, 2023**

**In attendance: Elise Tepper, Michele Hyde, Samantha Adler, Amy Christake**

### **2022-23 School Year Programs:**

November 25 Prestino Magic Show - **64**  
December 27 Improv 4 Kids – **90**  
December 29 Ballet Long Island: Nutcracker Act II - **116**  
January 20 Li Lui - **123**  
February 21 Grins & Grins  
February 23 Mister Fish Phenomenal Physics  
April 11 The Funny Poetry Show with Darren Sardelli  
April 13 Bubbledad

Reading with Walter the therapy dog was a success. Depending on his owner's schedule, we will try to have it as a monthly event.

### **2023-24 School Year Programs:**

September 30 Moon Festival – CAC approved funding 1/26/23 (in collaboration with PWLF)

### **Brainstorming future workshops and tweens' night out programs:**

Coding – Schreiber H.S. students are currently running program on Scratch  
Nautical Flags  
Origami - Anne  
Mandala - Anne  
Knitting – Mary Alice Kohs  
Yoga – Lenora Gimm – January Tweens' Night Out – cancelled due to no registrants  
Calligraphy  
Floral arrangement – Elise Tepper will ask for Mother's Day or Valentine's Day  
Black-out poetry – April 2023 program  
Drones – Andrea Watson  
Mahjong  
Obstacle Course or dance party - need to find an instructor for these types of programs.  
Intergenerational Trip - Long Island Ducks, Moving Image, NY Hall of Science

### **2023-24 School Year Program Ideas**

Anthony Salazar Magic	Long Island STEAM Group Fire & Ice
Brady Rhymer	Magic AI – December 28, 2023
Brain Show	National Circus Project
David Engel	Plaza Theatrical or Crabgrass Theater
Eric Calendar	Prismatic Magic
Jester Jim	Zak Morgan
John Reed	

### **Notes:**

Rachel Segal does social media posts for the Library Foundation – Samantha suggested that she also post CAC sponsored library events.

What percentage of Gala money goes to the CAC? Paul, in finance is checking to see if Debbie from the Foundation can answer that question.

**CAC Budget:** 7,584.00

**Next Meeting:** April 20, 2023 at 9:30 a.m.

