

**PORT WASHINGTON PUBLIC LIBRARY
BOARD OF TRUSTEES MEETING
APRIL 15, 2026
7:30 PM
Hagedorn Meeting Room
AGENDA**

- I Approval of March 18, 2026 Board of Trustees Minutes
- II Approval of March 2026 Warrants
- III Approval of March 2026 Staff Changes
- IV Financial
 - a) March 2026 Financial Report
- V Director's Report
 - a) 2024-2025 Audit Presentation
 - b) Spring Facility Projects Update
 - c) ILS Integrity Policy – Discussion
 - d) Library Advocacy Update
 - d) Excess Equipment
 - e) Upcoming Trustee Training Opportunities – Trustee Handbook Book Club
- VI President's Report
 - a) Budget/Trustee Election Results
 - b) Policy Committee Report
 - c) Book and Author Event – May 1, 2026
 - d) LI Library Conference – May 14, 2026
- VII Assistant Director's Report
 - a) Earth Day – April 25, 2026, from 12:00 p.m. to 4:00 p.m. at PWPL
 - b) Equipment and Services in The Lab
- VIII Councils
 - a) Art Advisory Council Minutes – March 11, 2026
- IX Friends of the Library
 - a) Minutes of March 11, 2026
- X Correspondence
 - a) Patron Comments – March 2026
- XI Staff Reports
 - a) Local History

(over)

- XII Old Business
- XIII New Business
 - a) Independence Day 2026
- XIV Staff Association
- XV Public Comments
- XVI Adjournment

PORT WASHINGTON PUBLIC LIBRARY
APPROVED MINUTES OF
THE BOARD OF TRUSTEES MEETING
March 18, 2026

Participants: Bill Keller, Presiding
Michael Krevor, Trustee Julie Lim, Trustee
Matthew Straus, Trustee Nancy Comer, Trustee
Adrienne Saur, Trustee Keith Klang, Director
James Hutter, Assistant Director
In Attendance: Vanamala Shanka (Staff Association), Allison Stanley
Members of the Public: Isaias Torres and Amy Bass

Mr. Keller stated the Board met at 7:00 p.m. and went into Executive Session where the Board discussed personnel matters. Mr. Keller commenced the public portion of the meeting at 7:50 p.m. announcing that tonight is the second of three Budget Hearings for the 2026-2027 proposed budget. Mr. Klang then reviewed the proposed budget which calls for a 3.21% budget increase and a 4.34% tax levy increase, which is below the allowable tax cap.

OPENING

Mr. Keller requested a motion to approve the February 11, 2026, Board of Trustees meeting minutes. Mr. Straus moved to approve. Ms. Saur seconded. All agreed.

**APPROVAL OF
MINUTES**

Mr. Keller requested a motion to approve the February warrants 26-2-8A and 26-2-8B. Mr. Straus moved to approve. Mr. Krevor seconded. All agreed. Mr. Keller requested a motion to approve two payrolls on 2/12/26 and 2/26/26. Ms. Comer moved to approve. Mr. Straus seconded. All agreed.

**APPROVAL OF
WARRANTS**

Mr. Keller read the Staff Changes for February 2026 stating there was one appointment, one departure, and one salary adjustments. Ms. Saur moved to approve. Ms. Comer seconded. All agreed.

**APPROVAL OF
STAFF CHANGES**

Mr. Keller asked if there were any questions on the February Financial Report. Mr. Klang answered all questions.

**FINANCIAL
REPORTS**

Mr. Klang stated that the Library received a Grant-In-Aid for additional study pods and upgrades to teen area in the amount of \$20,000.00 from Assemblyman Norber. Mr. Keller requested a motion to accept the check. Ms. Comer moved to approve, and Mr. Krevor seconded. All agreed. Mr. Klang will send a thank you note to Assemblyman Norber.

**NLS BULLET AID
GRANT**

Mr. Klang noted that the Library received a grant from ReWild Long Island for a Native Garden. The project will begin later in the year.

REWILD GARDEN GRANT

Mr. Klang discussed Homegrown Readers/PRC Partnership which brings literacy to local families in need. The program is funded by the Port Washington Library Foundation.

HOMEGROWN READERS

Mr. Klang informed the Board of the virtual trustee training taking place on March 19, 2026.

TRUSTEE TRAINING

Mr. Klang noted The NYS Board of Regents approved an amendment to New York Public and Association Library Minimum Standards related to the following policies:

NYS BOARD OF REGENTS

- Selection of library materials.
- Public use of library space and meeting rooms.
- Codes of Conduct.
- Confidentiality of library records.
- Internal library polices including personnel, disaster preparedness and financial control.

The Policy Committee will be meeting this month to discuss the update.

SPLIT UNIT REPLACEMENT

Mr. Klang stated that a new split unit will be installed in the IT Room.

ELECTION TIMELINE

Mr. Keller noted the approval of the Election Timeline for 2026.

Nominating Petitions Available	Tuesday – February 3, 2026
Budget Hearing #1	Wednesday – February 11, 2026
Nomination Petitions Due	Monday – March 16, 2026
Absentee Ballot Available	Wednesday – March 18, 2026
Budget Hearing #2	Wednesday – March 18, 2026
Budget Information Session/Meet the Candidates	Tuesday – March 31, 2026
Personal Registration Day	Tuesday - April 7, 2026
Budget Vote/Trustee Election	Tuesday - April 14, 2026

Mr. Keller updated the Board on the Government Executive, Assembly and Senate proposed budget.

LIBRARY ADVOCACY

Mr. Keller noted that Friends of Library Book and Author Luncheon will be May 1, 2026 at the Garden City Hotel at 11:00 a.m.

FOL

Mr. Keller informed the Board the Long Island Library Conference will be on May 14, 2026 at the Melville Marriott.

LI CONFERENCE

Unapproved Meeting Minutes March 18, 2026

Mr. Keller requested the Board to complete Cybersecurity Training.

**CYBERSECURITY
TRAINING**

Mr. Hutter shared with the Board the new America 250 website which includes staff book favorites and upcoming events and activities. Mr. Hutter will be adding films and documentaries to the website.

AMERICA 250

Mr. Hutter noted that the PWPL received a Certificate of Recognition from Helen Keller Services for employment opportunities for individuals who are blind, DeafBlind, or have low vision.

**HELEN KELLER
CERTIFICATE**

Mr. Keller noted the Art Advisory Council minutes dated February 11, 2026.

AAC COUNCIL

Mr. Keller noted the Health Advisory Council minutes dated February 11, 2026.

HAC COUNCIL

Mr. Keller noted the Nautical Advisory Council minutes dated January 13, 2026.

**NAUTICAL
COUNCIL**

Mr. Keller noted the Children's Advisory Council minutes dated January 7, 2026.

CAC COUNCIL

Mr. Keller noted the Foundation's minutes dated February 9, 2026.

FOUNDATION

Mr. Keller noted the Friends of the Library minutes dated December 11, 2026.

FOL

Mr. Keller noted that Long Island Cares thanked the PWPL for their donation of food.

DONATIONS

Mr. Comer made a motion to authorize Mr. Klang to designate locations for Food and Beverage consumption in designated areas only in the following areas, effective immediately:

**STATEMENTS OF
STAFF & PATRON
RESPONSIBILITIES**

- North Wing
- South Wing
- Children's Room
- The Lab

Mr. Keller seconded. All agreed.

**STAFF
ASSOCIATIONS**

Ms. Shanka was the Staff Association representative this month and had no comments.

**PUBLIC
COMMENTS**

Public comments were made by Mr. Torres and Ms. Bass.

ADJOURNMENT

Mr. Keller moved to adjourn the meeting at 9:05 p.m. All agreed.

Unapproved Meeting Minutes March 18, 2026

**A
BOARD MEETING
MARCH 2026 REPORTS**

WARRANTS TO BE VOTED ON

Warrant Number	Amount
26-3-9A	\$ 206,144.08
26-3-9B	\$ 74,566.64
Warrant Total	<u><u>\$ 280,710.72</u></u>

<u>Payroll Date</u>	<u>Gross</u>	<u>Net</u>	<u>Processing</u>	<u>Tax Liability</u>
3/12/2026	\$ 155,740.86	\$ 113,414.41		\$ 45,823.48
3/26/2026	\$ 158,623.66	\$ 103,186.78	\$ 2,637.35	\$ 40,851.47
PAYROLL TOTAL	<u><u>\$ 314,364.52</u></u>	<u><u>\$ 216,601.19</u></u>	<u><u>\$ 2,637.35</u></u>	<u><u>\$ 86,674.95</u></u>

Prepared By:
Mayra Fenig
Finance Department

PORT WASHINGTON PUBLIC LIBRARY

Balance Sheet - Governmental Funds

March 31, 2026

75% of Budget Expensed

	<u>General</u>	<u>Special Aid</u>	<u>Capital Projects</u>	<u>Permanent</u>	<u>Total Governmental Funds</u>	<u>Fiduciary Fund Agency</u>
ASSETS						
Cash						
Unrestricted	\$ 4,198,424	\$ 795,703	\$ 225,655	\$	\$ 5,219,782	\$
Restricted				151,249	151,249	
Receivables						
Accounts receivable					-	
Due from other funds	263,968	16,243			280,211	29,541
Due from component unit	(32)	12,438			12,406	
Prepays		3,670			3,670	
Other Assets	630				630	
	<u>\$ 4,462,990</u>	<u>\$ 828,054</u>	<u>\$ 225,655</u>	<u>\$ 151,249</u>	<u>\$ 5,667,948</u>	<u>\$ 29,541</u>
Total Assets						
LIABILITIES						
Payables						
Due to other funds	29,541	74,709	189,259	16,243	309,752	
Other liabilities					-	29,541
	<u>29,541</u>	<u>74,709</u>	<u>189,259</u>	<u>16,243</u>	<u>309,752</u>	<u>29,541</u>
Total Liabilities						
FUND BALANCES						
Nonspendable:						
Prepaid	630				630	
Endowment				135,006	135,006	
Restricted: Grants		753,345			753,345	
Assigned:						
Capital projects	2,355,870		36,396		2,392,266	
Retirement contribution	462,749				462,749	
Terminal leave	667,545				667,545	
Unappropriated fund balance	239,000				239,000	
Unassigned: Fund balance	707,655				707,655	
	<u>4,433,449</u>	<u>753,345</u>	<u>36,396</u>	<u>135,006</u>	<u>5,358,196</u>	<u>-</u>
Total Fund Balances						
Total Liabilities and Fund Balances	<u>\$ 4,462,990</u>	<u>\$ 828,054</u>	<u>\$ 225,655</u>	<u>\$ 151,249</u>	<u>\$ 5,667,948</u>	<u>\$ 29,541</u>

PORT WASHINGTON PUBLIC LIBRARY
Statement of Revenues and Expenditures - General Fund
For One Month and Nine Months Ended March 31, 2026
75% of Budget Expensed

	Budget	March 31, 2026		Balance Remaining	% of Annual Budget
		One Month	Year to Date		
REVENUES					
REAL PROPERTY TAXES	\$ 7,505,261	\$ 625,439	\$ 5,628,946	\$ (1,876,315)	75.0%
OTHER TAX ITEMS	100,000			(100,000)	0.0%
FEES - LOST BOOKS	7,500	409	3,738	(3,762)	49.8%
XEROX REVENUES	9,000	769	11,154	2,154	123.9%
INTEREST	112,200	8,881	88,773	(23,427)	79.1%
SALE OF USED BOOKS	3,000	(52)	1,029	(1,971)	34.3%
SALE OF INSTRUCTIONAL SUPPLIES					N/A
REFUND OF PY EXPENSES					N/A
GIFTS & DONATIONS			1,750	1,750	N/A
MISCELLANEOUS	12,500	(5)	5,818	(6,682)	46.5%
STATE AID	8,800		9,223	423	104.8%
INTERFUND TRANSFERS IN			96,792	96,792	N/A
Total Revenues	7,758,261	635,441	5,847,223	(1,911,038)	75.4%
EXPENDITURES					
141 CERTIFIED LIBRARIANS					
.01 CERT.LIB GRADE 29-27-25	151,960	11,689	112,937	39,023	74.3%
.02 CERT.LIB GRADE 21	118,530	9,118	87,927	30,603	74.2%
.03 CERT.LIB GRADE 19	305,660	27,220	229,225	76,435	75.0%
.04 CERT.LIB GRADE 17	679,040	34,087	324,245	354,795	47.8%
.05 CERT.LIB GRADE 15	1,180,708	84,035	875,583	305,125	74.2%
.06 CERT.LIB HOLIDAY & SUNDAY	63,049	4,601	39,846	23,203	63.2%
TOTAL CERT. LIBRARIANS	2,498,947	170,750	1,669,763	829,184	66.8%
143 CLERICAL STAFF					
.01 CLERICAL GRADE 11	326,470	25,614	282,159	44,311	86.4%
.02 CLERICAL GRADE 9	111,840	8,603	83,004	28,836	74.2%
.04 CLERICAL GRADE 5	416,570	31,133	279,846	136,724	67.2%
.05 CLERICAL GRADE 3		6,934	39,848	(39,848)	N/A
.06 CLERICAL HOLIDAY & SUNDAY	25,000	2,410	22,213	2,787	88.9%
TOTAL CLERICAL STAFF	879,880	74,694	707,070	172,810	80.4%
143 HOURLY STAFF					
.12 BOOK SHELVERS-CHILDREN	25,000	3,052	28,262	(3,262)	113.0%
.13 ENGLISH AS A SECOND LANGUA	34,000	1,383	12,674	21,326	37.3%
.14 ISD	87,000	8,857	75,448	11,552	86.7%
.15 COLLECTION MANAGEMENT	161,000	10,854	88,906	72,094	55.2%
.18 PROCESSING OF BOOKS	36,000	2,151	27,576	8,424	76.6%
.19 TECHNICIANS-MEDIA	15,000	2,289	21,362	(6,362)	142.4%
.21 COMPUTER AIDES	77,000	5,182	45,456	31,544	59.0%
.22 SUNDAY & HOLIDAYS - SUPPORT	36,000	5,711	46,423	(10,423)	129.0%
.23 INFO. TECH SPEC. II	18,000			18,000	0.0%
.24 COMMUNITY OUTREACH	16,000	992	6,624	9,376	41.4%
TOTAL HOURLY STAFF	505,000	40,471	352,731	152,269	69.8%
143 BUILDING STAFF					
.31 CUSTODIAL	336,410	25,708	245,302	91,108	72.9%
.32 HOLIDAYS & SUNDAY - CUSTODIA	22,873	2,740	18,960	3,913	82.9%
TOTAL BUILDING STAFF	359,283	28,448	264,262	95,021	73.6%
SEPARATION PAYOUTS	96,215		150,404	(54,189)	156.3%

PORT WASHINGTON PUBLIC LIBRARY
Statement of Revenues and Expenditures - General Fund (Continued)
For One Month and Nine Months Ended March 31, 2026
75% of Budget Expensed

EXPENDITURES (CONTINUED)	Budget	March 31, 2026		Balance Remaining	% of Annual Budget
		One Month	Year to Date		
9030.8 SOCIAL SECURITY	\$ 324,598	\$ 22,948	\$ 228,961	\$ 95,637	70.5%
9040.8 WORKER'S COMPENSATION	38,000		18,409	19,591	48.4%
9045.8 DISABILITY INSURANCE	10,000	(195)	957	9,043	9.6%
9050.8 UNEMPLOYMENT INSURANCE	1,390			1,390	
9060.8 HOSPITAL & MEDICAL INSURANCE					
.01 MEDICAL	1,009,452	112,598	877,672	131,780	86.9%
.02 DENTAL	26,512	2,090	25,094	1,418	94.7%
.03 EYECARE	2,000	200	1,321	679	66.1%
TOTAL HOSPITAL & MEDICAL INSURANCE	1,037,964	114,888	904,087	133,877	87.1%
9010.8 STATE RETIREMENT	605,345		469,165	136,180	77.5%
203 EQUIPMENT					
.01 EQUIPMENT - LIBRARY	24,500		1,891	22,609	7.7%
.02 EQUIPMENT - COMPUTER	16,850	391	5,567	11,283	33.0%
.03 EQUIPMENT - BUILDING	15,000	524	9,880	5,120	65.9%
TOTAL EQUIPMENT	56,350	915	17,338	39,012	30.8%
410 PRINT & INFORMATION SERVICES					
.02 SERVICES & CONTINUATIONS				-	
.05 BOOKS-FICTION	50,000	1,616	26,740	23,260	53.5%
.06 BOOKS-NON-FICTION	50,000	2,043	26,125	23,875	52.3%
.07 BOOKS-REFERENCE	35,000	3,181	14,860	20,140	42.5%
.08 BOOKS-CHILDREN	23,500	360	13,971	9,529	59.5%
.09 BOOKS-AUDIO & ELECTRONIC	125,000		106,019	18,981	84.8%
.10 BOOKS-YOUNG ADULT	15,000	52	3,885	11,115	25.9%
TOTAL PRINT & INFORMATION SERVICES	298,500	7,252	191,600	106,900	64.2%
411 MACHINE READABLE MATERIAL					
.02 REFERENCE SOFTWARE	60,000		57,292	2,708	95.5%
.03 COMPUTER SOFTWARE	35,000	6,677	38,111	(3,111)	108.9%
TOTAL MACHINE READABLE MATERIAL	95,000	6,677	95,403	(403)	100.4%
413 SERIALS					
.01 MICROFORM	4,500			4,500	0.0%
.02 NON-MICROFORM	28,000	431	29,930	(1,930)	106.9%
TOTAL SERIALS	32,500	431	29,930	2,570	92.1%
417 A-V MATERIALS					
.02 CHILDREN'S MATERIALS	4,000	124	2,281	1,719	57.0%
.03 DVD	16,000	1,271	12,331	3,669	77.1%
.04 YOUNG ADULT				-	N/A
.05 DIGITAL MEDIA	30,000	3,152	29,073	927	96.9%
TOTAL A-V MATERIALS	50,000	4,547	43,685	6,315	87.4%
417 AUDIO RECORDINGS					
.11 VIDEO GAME COLLECTION	10,000	498	5,570	4,430	55.7%
.12 COMPACT DISKS	6,000	508	4,188	1,812	69.8%
TOTAL AUDIO RECORDINGS	16,000	1,006	9,758	6,242	61.0%
417 A-V RENTAL & MAINTENANCE					
.21 FILM RENTAL-ADULT	3,000		1,341	1,659	44.7%
.24 MAINT. & REPAIRS	1,000			1,000	0.0%
.25 BULBS	500			500	0.0%
TOTAL A-V RENTAL & MAINTENANCE	4,500	-	1,341	3,159	29.8%

PORT WASHINGTON PUBLIC LIBRARY
Statement of Revenues and Expenditures - General Fund (Continued)
For One Month and Nine Months Ended March 31, 2026
75% of Budget Expensed

EXPENDITURES (CONTINUED)	Budget	March 31, 2026		Balance Remaining	% of Annual Budget
		One Month	Year to Date		
430 OFFICE & LIBRARY SUPPLIES					
.01 ADULT SERVICES	\$ 600	\$ 36	\$ 850	\$ (250)	141.7%
.02 CHILDREN'S SERVICES	3,500	250	1,270	2,230	36.3%
.03 COLLECTION MANAGEMENT	800		229	571	28.6%
.04 COMMUNITY INFO	1,000			1,000	0.0%
.05 COMPUTER SERVICES	7,600	528	5,070	2,530	66.7%
.06 INFO SERVICES	700	66	809	(109)	115.6%
.07 MEDIA SERVICES	3,100		4,848	(1,748)	156.4%
.08 GENERAL OFFICE SUPPLIES	20,000	4,562	25,351	(5,351)	126.8%
.09 ORAL HISTORY/SPECIAL COLLEC	2,500	28	634	1,866	25.4%
.10 TECHNICAL SERVICES	8,500			8,500	0.0%
.11 OFFICE EQUIPMENT	12,000	4,643	20,468	(8,468)	170.6%
.12 YOUNG ADULT	400		166	234	41.5%
TOTAL OFFICE & LIBRARY SUPPLIES	60,700	10,113	59,695	1,005	98.3%
431 TELEPHONE					
.01 TELEPHONE	30,000	1,204	12,773	17,227	42.6%
.02 TELEPHONE MAINTENANCE	5,000			5,000	0.0%
TOTAL TELEPHONE	35,000	1,204	12,773	22,227	36.5%
433 POSTAGE & FREIGHT					
.01 POSTAGE - FREIGHT	25,000		433	24,567	1.7%
434 PRINTING					
.01 PRINTED INFO	7,000	410	5,623	1,377	80.3%
.04 DISPLAYS & EXHIBITIONS	5,500	296	3,093	2,407	56.2%
.05 LEGAL ADVERTISING	5,000	616	1,858	3,142	37.2%
.08 NEWSLETTERS	30,000		26,944	3,056	89.8%
TOTAL PRINTING	47,500	1,322	37,518	9,982	79.0%
435 TRAVEL & MILEAGE					
.01 MEETINGS	13,000	961	3,894	9,106	30.0%
.02 MILEAGE	1,000	93	545	455	54.5%
.03 STAFF DEVELOPMENT	3,000	305	2,388	612	79.6%
TOTAL TRAVEL & MILEAGE	17,000	1,359	6,827	10,173	40.2%
436 ALIS/NLS OPERATING SYSTEM					
.01 CIRCULATION CHARGES	40,000		31,096	8,904	77.7%
.02 OPAC/CONCURRENT SESSION C	30,000		23,156	6,844	77.2%
.03 NLS	36,000		36,657	(657)	101.8%
TOTAL ALIS/NLS OPERATING SYSTEM	106,000		90,909	15,091	85.8%
437 PROGRAM SERVICES					
.01 PROGRAMS - ADULT	16,000	1,250	16,283	(283)	101.8%
.02 PROGRAMS - YOUNG ADULT	7,500	455	1,176	6,324	15.7%
.03 PROGRAMS - JUVENILE	22,000	1,213	11,303	10,697	51.4%
.07 MEETING ROOM EXPENSES	1,000		1,868	(868)	186.8%
.08 OTHER PROGRAM SUPPORT	10,000	270	2,438	7,562	24.4%
.13 MEDIA PROGRAMS	8,500	6,000	8,100	400	95.3%
TOTAL PROGRAM SERVICES	65,000	9,188	41,168	23,832	63.3%
438 MEMBERSHIPS					
.01 MEMBERSHIPS	5,000		1,570	3,430	31.4%
439 RENTAL, REPAIR, MAINTENANCE					
OFFICE EQUIPMENT					
.01 EQUIPMENT	14,000		2,121	11,879	15.2%
.02 COPY EQUIPMENT	14,500	682	11,600	2,900	80.0%
.04 COMPUTER	1,000			1,000	0.0%
.06 PIANO	1,000		1,225	(225)	122.5%
TOTAL RENTAL REPAIR, MAINTENANCE					
OFFICE EQUIPMENT	30,500	682	14,946	15,554	49.0%

PORT WASHINGTON PUBLIC LIBRARY
Statement of Revenues and Expenditures - General Fund (Continued)
For One Month and Nine Months Ended March 31, 2026
75% of Budget Expensed

EXPENDITURES (CONTINUED)	Budget	March 31, 2026		Balance Remaining	% of Annual Budget
		One Month	Year to Date		
440 BUSINESS SERVICES					
.01 ACCOUNTING	\$ 63,500	\$ 5,275	\$ 47,840	\$ 15,660	75.3%
.02 AUDIT	20,000		15,250	4,750	76.3%
.05 ELECTION	5,000	1,389	1,389	3,611	27.8%
.06 LEGAL	30,390	6,071	11,179	19,211	36.8%
.07 PAYROLL	23,500	2,638	22,614	886	96.2%
.09 OTHER	20,000	773	6,033	13,967	30.2%
.10 SECURITY SERVICES	60,000	7,164	45,132	14,868	75.2%
.11 COMPUTER SERVICES	66,744	10,760	38,560	28,184	57.8%
.13 CREDIT CARD FEES	2,000	12	176	1,824	8.8%
TOTAL BUSINESS SERVICES	291,134	34,082	188,173	102,961	64.6%
450 FUEL & UTILITIES					
.01 ELECTRICITY	145,810	8,226	117,401	28,409	80.5%
.02 FUEL	42,000	6,066	45,274	(3,274)	107.8%
.03 WATER POLLUTION CONTROL TA	6,160		8,741	(2,581)	141.9%
.04 WATER TAX	9,000		5,791	3,209	64.3%
TOTAL FUEL & UTILITIES	202,970	14,292	177,207	25,763	87.3%
451 CUSTODIAL SUPPLIES					
.01 BULBS	2,200	230	264	1,936	12.0%
.02 HOUSEKEEPING MAINT	14,500	453	18,191	(3,691)	125.5%
.03 UNIFORMS	1,000		1,120	(120)	112.0%
.04 CLEANING SERVICES	14,000		2,300	11,700	16.4%
TOTAL CUSTODIAL SUPPLIES	31,700	683	21,875	9,825	69.0%
452 REPAIRS TO BLDG & BLDG EQUIP .					
.01 REPAIR TO BUILDING	60,000	3,852	59,289	711	98.8%
.02 SUPPLIES FOR BUILDING	20,000	3,782	14,397	5,603	72.0%
.03 BUILDING IMPROVEMENTS	10,000	368	3,323	6,677	33.2%
.04 REPAIRS TO EQUIPMENT	10,000		6,093	3,907	60.9%
TOTAL REPAIRS TO BLDG & BLDG. EQUIP.	100,000	8,002	83,102	16,898	83.1%
454 INSURANCE					
.01 INSURANCE	90,000	652	86,786	3,214	96.4%
455 OTHER OPER. & MAINT .					
.01 MECHANICAL CONTRACTS	32,000	4,709	25,882	6,118	80.9%
.02 GROUND MAINT. CONTRACTS	25,000	7,425	22,013	2,987	88.1%
.03 BUILDING MAINT CONTRACT	19,500	3,504	24,141	(4,641)	123.8%
TOTAL OTHER OPER. & MAINT.	76,500	15,638	72,036	4,464	94.2%
DEBT SERVICE					
INSTALLMENT DEBT- PRINCIPAL	-	-	-	-	N/A
INSTALLMENT DEBT INTEREST	-	-	-	-	N/A
TOTAL DEBT SERVICE					N/A
INTERFUND TRANSFERS					
OPERATING TRANSFERS OUT	77,825	-	77,825	-	100.0%
TOTAL EXPENDITURES	\$ 8,171,301	\$ 570,049	\$ 6,127,707	2,043,594	75.0%
NET CHANGE IN FUND BALANCE			(280,484)		
FUND BALANCE, BEGINNING OF YEAR			4,713,933		
FUND BALANCE, FISCAL YEAR TO DATE			\$ 4,433,449		

PORT WASHINGTON PUBLIC LIBRARY
Statement of Revenues, Expenditures and Changes in Fund Balances -
Special Revenue, Capital Projects and Permanent Funds
For One Month and Nine Months Ended March 31, 2026
75% of Budget Expensed

	Special Revenue	Capital Projects	Permanent
REVENUES			
Interest income	19,825	\$ -	\$ 3,768
Miscellaneous revenue	266,806		
State sources		200,000	
Total Revenues	286,631	200,000	3,768
EXPENDITURES			
Program expenses	250,704	14,840	-
OTHER FINANCING SOURCES (USES)			
Operating transfers in	3,768	77,825	-
Operating transfers (out)	-	(96,792)	(3,768)
Total Other Financing Sources (Uses)	3,768	(18,967)	(3,768)
Net Change in Fund Balance	39,695	166,193	-
Fund Balance - Beginning of year	713,650	(129,797)	135,006
Fund Balance - End of month	\$ 753,345	\$ 36,396	\$ 135,006

INTEREST REVENUE

	Current Month	Year To Date
General Fund & Capital Projects Fund	\$ 8,881	\$ 88,773
Special Revenue Fund	2,059	19,825
Permanent Fund	391	3,768
	\$ 11,331	\$ 112,366

Note: Interest earned in the capital projects fund bank account is recorded in the general fund and is reflected on page 2 of this report. Additionally, interest earned in the permanent fund bank account gets transferred to the special revenue fund on a monthly basis.

Port Washington Public Library
Variance Report
As of March 31, 2026

Revenues -

- State Aid: Received 24-25 Local Library Service aid in the amount of \$9,223 in August 2025
- Transfers In – amounts returned to the capital assignments for closed capital projects

Expenditures -

- 143.01 Clerical Grade 11 - Expenditures are coming in higher than originally anticipated
- 143.03 Clerical Holiday & Sunday - Expenditures are coming in higher than originally anticipated
- 143.12 Bookshelvers-Children - Expenditures are coming in higher than originally anticipated.
- 143.14 ISD - Expenditures are coming in higher than originally anticipated.
- 143.19 Technicians-Media - Expenditures are coming in higher than originally anticipated.
- 143.22 Sunday and Holiday - Expenditures are coming in higher than originally anticipated.
- 9060.81 Medical - Includes 10 monthly expenditures to NYS Health Insurance.
- 9060.08 Dental – Includes 10 monthly expenditures to guardian for dental insurance.
- 411.02 Reference Software – comprised of payments to NLS, roughly \$44,539 was spent in January for annual licences and the 2026 core package.
- 411.03 Computer Software – Mainly consists of licenses and web hosting fees through Gryphon Technologies
- 413.02 Serials Non-Microform – Mainly includes a payment to Rivistas Subscription Services paid in July in the amount of \$23,208.
- 417.05 Digital Media – Mainly expenses to Midwest tapes for HOOPLA & Kanopy, Inc for ticket purchases
- 430.07 Media Services – Mainly includes payments for new soundboard for Lapham, conference room camera system, loudspeaker, virtualizer, and video tripod.
- 430.08 Office Supplies – Mainly consists of office supplies from Staples, new print cards, POP displays, labels, toner, printer paper, dry erase board, quickbooks checks, wax ribbon, and summer staff T-shirts.
- 430.11 Office Equipment – Mainly includes toner purchases and about \$2500 in resin/filament
- 434.08 Newsletters – Includes payments to Small Kaps and MAF graphics for newsletters through April.
- 436.03 NLS – Annual Library support fee paid in July in the amount of \$36,657.
- 437.01 Programs–Adult – Comprised mostly of Sandwiched In programs, and Gold Coat Film festival expenses
- 437.07 Meeting Room – Includes expenses for the mounting hardware and labor for the mezzanine TV.
- 437.13 Media Programs – Current month includes a journal entry to move expenditures charged to FOL to Media Programs since the FOL account was negative.
- 439.06 Piano – Tuning expenditures, coming in higher than estimated.
- 440.07 Payroll – Includes 9 months of ADP expenditures and bill for W2s.
- 450.02 Fuel – National Grid utility expenses through 3/18/26, expenses coming in higher than anticipated.
- 450.03 Water Pollution Tax – Annual bill paid in January for \$8,741.
- 451.02 Housekeeping Maintenance – Includes payments to Imperial Dade, Amazon, Uline, and Ocean Janitorial Supply for various housekeeping items including paper goods, hand sanitizers, facial tissue and various cleaning supplies.
- 452.01 Repairs to Building– Main expenditures consist of HVAC system repair from lightning strike, AC unit nets, painting, cooling tower replacement, and various plumbing repair work from Quinn and Feiner and Tri-County Plumbing.
- 454.01 Insurance – Annual bill paid in November in the amount of \$82,092. Paid once a year. Negative amount in December is due to the foundations portion of the insurance collected in December. Includes roughly \$4k for cyber liability policy premiums.
- 455.02 Ground Maintenance – Includes mostly landscaping and snow removal expenses for Jan/Feb
- 455.03 Building Maint Contract – Includes mostly monthly trash removal fees, and HVAC system maintenance fees.



PORT WASHINGTON PUBLIC LIBRARY

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

June 30, 2025

PORT WASHINGTON PUBLIC LIBRARY
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June 30, 2025

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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 and each major fund of the Port Washington Public Library, Port Washington, New York, (the "Library"), as of and for the year ended June 30, 2025, 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 and each major fund of the Port Washington Public Library, Port Washington, New York as of June 30, 2025, 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.

Change in Accounting Principle

As discussed in Note 2 to the Financial Statements, the Library adopted new accounting guidance, Governmental Accounting Standards Board Statement No. 101, *Compensated Absences*. Our opinion is not modified with respect to this matter.

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 4 through 16 and pages 44 through 48 be presented to supplement the basic financial statements. Such information is the responsibility of management and, 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 49 through 51 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.


RYNKAR, VAIL & BARRETT, LLP

Jericho, New York
April 7, 2026

**PORT WASHINGTON PUBLIC LIBRARY
MANAGEMENT’S DISCUSSION AND ANALYSIS (MD&A)**

The Port Washington Public Library’s (“the 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, 2025, in comparison with the year ended June 30, 2024, with emphasis on the current year. This should be read in conjunction with the financial statements, notes to financial statements, and required supplementary information, which immediately follow this section.

1. FINANCIAL HIGHLIGHTS

Key financial highlights for fiscal year 2025 are as follows:

- The Library’s total net position, as reflected in the government-wide financial statements, decreased by \$225,563 or 12.63%. This was due to an excess of expenses over revenues 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 \$8,277,027. Of this amount, \$382,082 was offset by charges for services, operating grants and contributions, and capital grants. General revenues of \$7,740,588 amount to 95.30% of total revenues, and were not adequate to cover the balance of program expenses.
- The general fund’s total fund balance, as reflected in the fund financial statements, decreased by \$157,895 (3.24%) to \$4,713,922. This was due to an excess of expenditures and other financing uses over revenues using the current financial resources measurement focus and the modified accrual basis of accounting.
- The Library’s 2025 property tax levy of \$7,357,901 was a 2.00% increase over the 2024 tax levy, and was less than the property tax cap of 3.84%.

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 (RSI), 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:



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.

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

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, Port Washington Library 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 flows 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, lease liabilities, 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 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.

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

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.

The Library adopts an annual budget for the general fund. A budgetary comparison statement has been provided for the general fund within the RSI to demonstrate compliance with the budget.

3. FINANCIAL ANALYSIS OF THE LIBRARY AS A WHOLE

A. Net Position

The Library's total net position decreased by \$225,563 between fiscal year 2025 and 2024. The decrease is due to expenses in excess of revenues using the economic resources measurement focus and the accrual basis of accounting. A summary of the Library's Statements of Net Position follows:

	2025	2024	Increase (Decrease)	Percentage Change
Assets				
Current and Other Assets	\$ 6,058,250	\$ 6,385,158	\$ (326,908)	(5.12)%
Capital Assets, Net	6,882,465	6,886,280	(3,815)	(0.06)%
Total Assets	<u>12,940,715</u>	<u>13,271,438</u>	<u>(330,723)</u>	(2.49)%
Deferred Outflows of Resources	<u>1,972,230</u>	<u>2,831,126</u>	<u>(858,896)</u>	(30.34)%
Liabilities				
Current and Other Liabilities	425,472	452,300	(26,828)	(5.93)%
Long-Term Liabilities	1,027,943	959,821	68,122	7.10 %
Total OPEB Liability	6,489,975	7,436,652	(946,677)	(12.73)%
Net Pension Liability - Proportionate Share	<u>1,581,283</u>	<u>1,406,302</u>	<u>174,981</u>	12.44 %
Total Liabilities	<u>9,524,673</u>	<u>10,255,075</u>	<u>(730,402)</u>	(7.12)%
Deferred Inflows of Resources	<u>3,828,351</u>	<u>4,062,005</u>	<u>(233,654)</u>	(5.75)%
Net Position				
Net Investment in Capital Assets	6,879,945	6,874,168	5,777	0.08 %
Restricted	844,986	850,672	(5,686)	(0.67)%
Unrestricted (Deficit)	<u>(6,165,010)</u>	<u>(5,939,356)</u>	<u>(225,654)</u>	3.80 %
Total Net Position	<u>\$ 1,559,921</u>	<u>\$ 1,785,484</u>	<u>(225,563)</u>	(12.63)%
			<u>71,206</u>	
			<u>\$ (154,357)</u>	

The decrease in current and other assets is primarily evidenced by decreases in cash.

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

The decrease in capital assets, net is due to depreciation/amortization expense in excess of capital asset additions. The accompanying Notes to Financial Statements, "Capital Assets" 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, offset by increases to accrued liabilities and amounts due to employees' retirement system.

The increase in long-term liabilities is the result of increases in the compensated absences liability, offset by the repayments of the current maturities of lease liabilities.

Total OPEB liability increased, based on the actuarial valuation of the plan. The accompanying Notes to Financial Statements, "Postemployment Healthcare Benefits", provides additional information.

Net pension liability – proportionate share represents the Library's share of the New York State and Local Employees' Retirement System's (ERS) net pension liability at the measurement date. The net change in the net pension liability – proportionate share is the result of an increase in the proportionate share for the ERS, which was due to the net result of several factors, including increases in benefits earned by active employees, cost-of-living adjustments, and an increase in the number of retirees, resulting in larger benefit payments. The accompanying Notes to Financial Statements, "Pension Plans – New York State", 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, 2025, is computed as follows:

Capital assets, net	\$ 6,882,465
Deduct:	
Capital accounts payable	<u>(2,520)</u>
Net investment in capital assets	<u>\$ 6,879,945</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 resource additions exceeded 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, 2025 and 2024 is as follows:

	<u>2025</u>	<u>2024</u>	<u>Increase (Decrease)</u>	<u>Percentage Change</u>
Revenues				
Program Revenues				
Charges for services	\$ 15,507	\$ 13,891	\$ 1,616	11.63 %
Operating grants and contributions	245,146	225,051	20,095	8.93 %
Capital grants	121,429	206,500	(85,071)	(41.20)%
General Revenues				
Real property taxes	7,357,901	7,213,732	144,169	2.00 %
Other	382,687	378,405	4,282	1.13 %
Total Revenues	<u>8,122,670</u>	<u>8,037,579</u>	<u>85,091</u>	1.06 %
Expenses				
Personal services	4,035,498	3,777,159	258,339	6.84 %
Contractual and other	2,012,274	1,853,805	158,469	8.55 %
Employee benefits	1,765,672	2,093,567	(327,895)	(15.66)%
Debt service - interest		22	(22)	(100.00)%
Depreciation	463,583	332,709	130,874	39.34 %
Total Expenses	<u>8,277,027</u>	<u>8,057,262</u>	<u>219,765</u>	2.73 %
Change in Net Position	<u>(154,357)</u>	<u>\$ (19,683)</u>	<u>\$ (134,674)</u>	684.21 %
Total Net Position - Beginning of Year, as Previously Reported	1,785,484			
Change in Accounting Principle	<u>(71,206)</u>			
Total Net Position - Beginning of Year, as Restated	<u>1,714,278</u>			
Total Net Position - End of Year	<u>\$ 1,559,921</u>			

The Library's net position decreased by \$225,563 and \$19,683 for the years ended June 30, 2025 and 2024, respectively.

The Library's revenues increased when compared to the prior year, primarily due to the following changes:

- Real property taxes were increased to fund additional appropriations in the voter-approved 2024-2025 budget.
- Operating grants and contributions increased as a result of increased revenues from the Library foundation to fund a variety of library programs throughout the year.

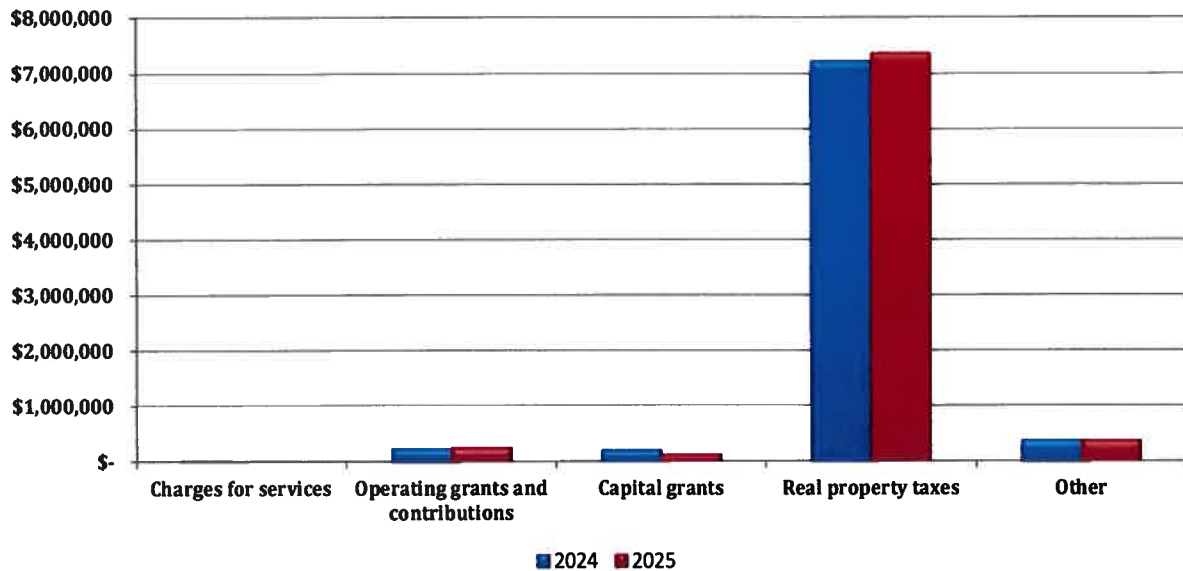
**PORT WASHINGTON PUBLIC LIBRARY
MANAGEMENT'S DISCUSSION AND ANALYSIS
(Continued)**

The Library's expenses increased when compared to the prior year, mainly due to the following changes:

- Personal services increased chiefly as a result of current year contractual increases.
- Contractual and other increased due to higher repair and maintenance costs as well as higher fuel and utilities costs.
- Employee benefits decreased based on the impact of the net change in actuarially determined pension expenses for ERS and OPEB, offset by increases to health insurance premiums.

As indicated by the graphs that follow, real property taxes is the largest component of revenues recognized (i.e., 90.6% and 89.8% of the total for the years 2025 and 2024, respectively). Personal services and contractual and other are the largest categories of expenses incurred (i.e., 73.1% and 69.9% of the total for the years 2025 and 2024, respectively).

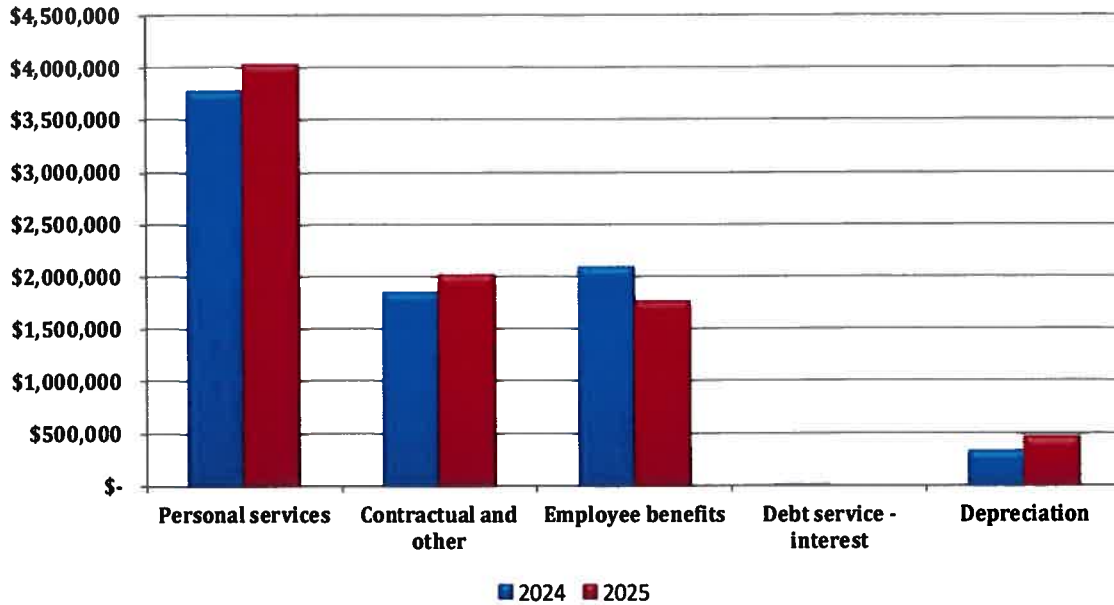
A graphic display of the distribution of revenues for the two years follows:



	Charges for services	Operating grants and contributions	Capital grants	Real property taxes	Other
2024	0.2%	2.8%	2.6%	89.8%	4.6%
2025	0.2%	3.0%	1.5%	90.6%	4.7%

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

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



	Personal services	Contractual and other	Employee benefits	Debt service - interest	Depreciation
2024	46.9%	23.0%	26.0%	0.0%	4.1%
2025	48.8%	24.3%	21.3%	0.0%	5.6%

4. FINANCIAL ANALYSIS OF THE LIBRARY'S FUNDS

At June 30, 2025, the Library's governmental funds reported a combined fund balance of \$5,432,778, which is a decrease of \$421,509 from the prior year. This decrease is due to expenditures and other financing uses exceeding revenues and other financing sources 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:

	2025	2024	Increase (Decrease)	Percentage Change
General Fund				
Nonspendable: Prepaids	\$ 116,228	\$ 110,990	\$ 5,238	4.72 %
Assigned:				
Appropriated for subsequent year's expenditures	239,000	156,000	83,000	53.21 %
Capital projects	2,336,903	2,416,546	(79,643)	(3.30)%
Retirement contribution	462,749	509,749	(47,000)	(9.22)%
Terminal leave	763,760	882,646	(118,886)	(13.47)%
Unappropriated fund balance		16,382	(16,382)	(100.00)%
Unassigned: Fund balance	795,282	779,504	15,778	2.02 %
	<u>4,713,922</u>	<u>4,871,817</u>	<u>(157,895)</u>	<u>(3.24)%</u>

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

	<u>2025</u>	<u>2024</u>	<u>Increase (Decrease)</u>	<u>Percentage Change</u>
Special Aid Fund				
Nonspendable: Prepays	\$ 3,670	\$ 1,405	\$ 2,265	161.21 %
Restricted: Grants	<u>709,981</u>	<u>715,667</u>	<u>(5,686)</u>	(0.79)%
	<u>713,651</u>	<u>717,072</u>	<u>(3,421)</u>	(0.48)%
Capital Projects Fund				
Assigned: Capital		130,393	(130,393)	(100.00)%
Unassigned: Fund balance	<u>(129,800)</u>	<u>(129,800)</u>	<u>(129,800)</u>	N/A
	<u>(129,800)</u>	<u>130,393</u>	<u>(260,193)</u>	
Permanent Fund				
Restricted: Endowment	<u>135,005</u>	<u>135,005</u>	<u>-</u>	0.00 %
Total Fund Balances	<u>\$ 5,432,778</u>	<u>\$ 5,854,287</u>	<u>\$ (421,509)</u>	(7.20)%

A. General Fund

The general fund-fund balance is a net decrease of \$157,895, compared to a decrease of \$216,983 in 2024. This resulted from expenditures and other financing uses in excess of revenues.

The following is a summary of major changes that resulted in revenues increasing over the prior year:

	<u>2025</u>	<u>2024</u>	<u>Increase (Decrease)</u>	<u>Percentage Change</u>
Real Property Taxes	\$ 7,357,901	\$ 7,213,732	\$ 144,169	2.00 %
Other Tax Items	154,928	119,755	35,173	29.37 %
Other Local Revenue	198,271	235,203	(36,932)	(15.70)%
State Sources	<u>14,432</u>	<u>9,632</u>	<u>4,800</u>	49.83 %
	<u>\$ 7,725,532</u>	<u>\$ 7,578,322</u>	<u>\$ 147,210</u>	1.94 %

- Property taxes increased due to a rise in the tax levy in accordance with the 2024-2025 voter-approved budget.
- Other local revenue decreased mainly due to lower interest earnings.

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

The following is a summary of major changes that resulted in expenditures and other financing uses increasing over the prior year:

	2025	2024	Increase (Decrease)	Percentage Change
Personal Services	\$ 4,035,498	\$ 3,777,159	\$ 258,339	6.84 %
Equipment	79,391	47,573	31,818	66.88 %
Contractual and Other Expenditures	1,773,684	1,670,244	103,440	6.19 %
Employee Benefits	1,903,099	1,675,222	227,877	13.60 %
Debt Service	12,112	12,526	(414)	(3.31)%
Other Financing Uses	79,643	612,581	(532,938)	(87.00)%
	<u>\$ 7,883,427</u>	<u>\$ 7,795,305</u>	<u>\$ 88,122</u>	1.13 %

- Other financing uses decreased as a result of the Library resolving to transfer less monies in the current year to the capital projects fund to provide additional funding for the HVAC, masonry, and phone system projects.
- Personal services increased as a result of current year contractual increases, and includes amounts related to the payment of unused accumulated leave.
- Employee benefits increased due to higher pension contribution rates, for the Libraries liabilities to ERS, as well as higher costs for health insurance due to rate increases.

B. Special Aid Fund

The net change in the special aid fund – fund balance is a decrease of \$3,421, as expenditures of \$268,130 exceeded revenues and other financing sources of \$264,709.

C. Capital Projects Fund

The net change in the capital projects fund – fund balance is a decrease of \$260,193, as expenditures of \$350,836 exceeded revenues and other financing sources of \$90,643.

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. 2024-2025 Budget

The Library's general fund voter-approved budget for the year ended June 30, 2025 was \$7,794,101. This amount was increased by encumbrances carried forward in the amount of \$16,382 and budget revisions of \$198,529, for a final budget of \$8,009,012. The final budget was funded through a combination of estimated revenues and appropriated fund balance. The majority of this funding source was \$7,357,901 in estimated property taxes.

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

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	\$	779,504
Revenues Over Budget		87,431
Expenditures and Encumbrances Under Budget		125,585
Net Change in Nonspendable Fund Balance		(5,238)
Change in Assigned Fund Balance		47,000
Appropriated to Fund the June 30, 2026 Budget		<u>(239,000)</u>
Closing, Unassigned Fund Balance	\$	<u>795,282</u>

Opening, Unassigned Fund Balance

The \$779,504 shown in the table is the portion of the Library's June 30, 2024 fund balance that was retained as unassigned.

Revenues Over Budget

The 2024-2025 final budget for revenues was \$7,638,101. Actual revenues recognized for the year were \$7,725,532. The excess of actual revenues over estimated or budgeted revenues was \$87,431, which contributes directly to the change to the general fund unassigned fund balance from June 30, 2024 to June 30, 2025. 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 2024-2025 final budget for expenditures and other financing uses, including prior year open encumbrances as of June 30, 2024, was \$8,009,012. Actual expenditures and other financing uses as of June 30, 2025 were \$7,883,427. The final budget variance was \$125,585, which contributes directly to the change in the unassigned portion of the general fund – fund balance from June 30, 2024 to June 30, 2025. The accompanying Required Supplementary Information, Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual – General Fund, provides additional information.

Net Change in Nonspendable Fund Balance

Nonspendable fund balance consists of various prepaid insurance premiums at June 30, 2025. Nonspendable prepaids increased \$5,238 from the prior year. The resulting balance sheet asset 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.

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

Change in Assigned Fund Balance

The Library chose to assign an additional \$47,000 of its available June 30, 2025 fund balance for the assignment for retirement to fund the 2025-2026 budget. As such, the unassigned portion of the June 30, 2025, fund balance must be reduced by this amount.

Appropriated Fund Balance

The Library has chosen to use \$192,000 from unassigned fund balance, to partially fund the 2025-2026 approved operating budget. As such, the unassigned portion of the June 30, 2025, 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, 2025 was \$795,282. This is a \$15,778 increase over the unassigned balance as of June 30, 2024.

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

A. Capital Assets

At June 30, 2025, 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/amortization expense of \$463,583 in excess of capital asset additions of \$459,768 recorded for the year ended June 30, 2025. A summary of the Library's capital assets, net of accumulated depreciation/amortization at June 30, 2025 and 2024 is as follows:

	<u>2025</u>	<u>2024</u>	<u>Increase (Decrease)</u>
Land	\$ 911,500	\$ 911,500	\$ -
Construction in progress	171,819	125,960	45,859
Site improvements	5,679,390	5,741,471	(62,081)
Furniture and equipment	119,756	95,238	24,518
Leased equipment and fixtures		12,111	(12,111)
	<u>\$ 6,882,465</u>	<u>\$ 6,886,280</u>	<u>\$ (3,815)</u>

B. Debt Administration

At June 30, 2025, all outstanding lease liabilities have been settled by the Library. A summary of outstanding debt at June 30, 2025 and 2024 is as follows:

	<u>Issue Date</u>	<u>Interest Rate</u>	<u>2025</u>	<u>2024</u>	<u>Increase (Decrease)</u>
Lease Liabilities					
	September 2022	2.04%	<u>\$</u>	<u>\$ 12,112</u>	<u>\$ (12,112)</u>

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

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, total OPEB liability, and net pension liability – proportionate share, which are based on actuarial valuations. The compensated absences liability, at June 30, 2025, includes the effect of the implementation of GASB Statement No. 101. A summary of the outstanding other long-term liabilities at June 30, 2025 and 2024 is as follows:

	2025	2024	Increase (Decrease)
Compensated absences payable	\$ 1,027,943	\$ 947,709	\$ 80,234
Total OPEB liability	6,489,975	7,436,652	(946,677)
Net pension liability - proportionate share	1,581,283	1,406,302	174,981
	\$ 9,099,201	\$ 9,790,663	\$ (691,462)

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, 2026, is \$7,997,261. This is an increase of \$203,160 or 2.61% over the previous year's budget.

The Library's budgeted revenues, other than property taxes at a \$27,200 decrease over the prior year's estimate. The assigned, appropriated fund balance applied to the budget in the amount of \$239,000 is an increase of \$83,000 over the prior year. A property tax increase of \$147,360 (2.00%), levy to levy, was needed to meet the funding shortfall and cover the increase in appropriations.

B. Future Budgets

Significant increases in the cost of health insurance, pension contribution, and the property tax cap will greatly impact the Library's future budgets. Additional factors that could influence future budgets include changing circumstances due to unforeseen events and risks including natural disasters and global pandemics, as well as, external factors including market trends and economic conditions.

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 2025-2026 is 4.75%. The Library's 2025-2026 property tax increase of 2.00% was less than the tax cap and did not require an override vote.

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

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, New York 11050

PORT WASHINGTON PUBLIC LIBRARY
Statement of Net Position
June 30, 2025

	Primary Government	Component Unit
ASSETS		
Cash		
Unrestricted	\$ 4,835,601	\$ 211,597
Restricted	874,918	
Investments		1,530,707
Receivables		
Accounts receivable	2,399	
Due from component unit	25,106	
Due from state and federal	200,000	
Due from other governments	328	
Prepays	119,898	1,000
Capital assets not being depreciated/amortized	1,083,319	
Capital assets being depreciated/amortized, net of accumulated depreciation/amortization	5,799,146	
Total Assets	12,940,715	1,743,304
DEFERRED OUTFLOWS OF RESOURCES		
Pensions	917,447	
Other postemployment benefits	1,054,783	
Total Deferred Outflows of Resources	1,972,230	-
LIABILITIES		
Payables		
Accounts payable	102,167	2,618
Accrued liabilities	148,507	-
Due to primary government		25,106
Due to employees' retirement system	156,388	
Other liabilities	18,410	
Long-term liabilities		
Due and payable within one year		
Compensated absences payable	154,546	
Total other postemployment benefits liability	333,164	
Due and payable after one year		
Compensated absences payable	873,397	
Total other postemployment benefits liability	6,156,811	
Net pension liability - proportionate share	1,581,283	
Total Liabilities	9,524,673	27,724
DEFERRED INFLOWS OF RESOURCES		
Pensions	127,746	
Other postemployment benefits	3,700,605	
Total Deferred Inflows of Resources	3,828,351	-
NET POSITION		
Net investment in capital assets	6,879,945	
Restricted		
Nonexpendable	135,005	
Expendable	709,981	
With donor restrictions		699,468
Without donor restrictions		1,016,112
Unrestricted (deficit)	(6,165,010)	
Total Net Position	\$ 1,559,921	\$ 1,715,580

PORT WASHINGTON PUBLIC LIBRARY
Statement of Activities
For The Year Ended June 30, 2025

	<u>Primary Government</u>	<u>Component Unit</u>
EXPENSES		
Library Services		
Personal services	\$ 4,035,498	\$
Contractual and other expenses	2,012,274	212,522
Employee benefits	1,765,672	
Depreciation/amortization	<u>463,583</u>	
Total Program Expenses	<u>8,277,027</u>	<u>212,522</u>
PROGRAM REVENUES		
Charges for services	15,507	
Operating grants and contributions	245,146	188,988
Capital grants	<u>121,429</u>	
Total Program Revenues	<u>382,082</u>	<u>188,988</u>
Net Program Expense	<u>7,894,945</u>	<u>23,534</u>
GENERAL REVENUES		
Real property taxes	7,357,901	
Other revenues	209,484	
Investment earnings		90,420
Use of money and property	<u>173,203</u>	<u>36,534</u>
Total General Revenues	<u>7,740,588</u>	<u>126,954</u>
Change in Net Position	<u>(154,357)</u>	<u>103,420</u>
Total Net Position - Beginning of Year, as Previously Reported	1,785,484	1,612,160
Restatement - Change in Accounting Principle	<u>(71,206)</u>	
Total Net Position - Beginning of Year, as Restated	<u>1,714,278</u>	
Total Net Position - End of year	<u>\$ 1,559,921</u>	<u>\$ 1,715,580</u>

PORT WASHINGTON PUBLIC LIBRARY
Balance Sheet - Governmental Funds
June 30, 2025

	General	Special Aid	Capital Projects	Permanent	Total Governmental Funds
ASSETS					
Cash					
Unrestricted	\$ 4,567,130	\$ 48,442	\$ 220,029	\$	\$ 4,835,601
Restricted		727,439		147,479	874,918
Receivables					
Accounts receivable	2,399				2,399
Due from other funds	439,349	12,474			451,823
Due from component unit	1,368	9,238	14,500		25,106
Due from state and federal			200,000		200,000
Due from other governments	328				328
Prepays	116,228	3,670			119,898
Total Assets	<u>\$ 5,126,802</u>	<u>\$ 801,263</u>	<u>\$ 434,529</u>	<u>\$ 147,479</u>	<u>\$ 6,510,073</u>
LIABILITIES					
Payables					
Accounts payable	\$ 89,575	\$ 10,072	\$ 2,520	\$	\$ 102,167
Accrued liabilities	148,507				148,507
Due to other funds		77,540	361,809	12,474	451,823
Due to employees' retirement system	156,388				156,388
Other liabilities	18,410				18,410
Total Liabilities	<u>412,880</u>	<u>87,612</u>	<u>364,329</u>	<u>12,474</u>	<u>877,295</u>
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenue			200,000		200,000
FUND BALANCES					
Nonspendable:					
Endowment				135,005	135,005
Prepays	116,228	3,670			119,898
Restricted: Grants		709,981			709,981
Assigned:					
Appropriated for subsequent year's expenditures	239,000				239,000
Capital projects	2,336,903				2,336,903
Retirement contribution	462,749				462,749
Terminal leave	763,760				763,760
Unassigned: Fund balance (deficit)	795,282		(129,800)		665,482
Total Fund Balances	<u>4,713,922</u>	<u>713,651</u>	<u>(129,800)</u>	<u>135,005</u>	<u>5,432,778</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 5,126,802</u>	<u>\$ 801,263</u>	<u>\$ 434,529</u>	<u>\$ 147,479</u>	<u>\$ 6,510,073</u>

PORT WASHINGTON PUBLIC LIBRARY
Reconciliation of the Governmental Funds Balance Sheet
to the Statement of Net Position
June 30, 2025

Total Governmental Fund Balances \$ 5,432,778

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

The costs of building, acquiring, and the right-to-use 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/present value of capital assets	\$ 11,812,535	
Less: Accumulated depreciation/amortization	<u>(4,930,070)</u>	6,882,465

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

Deferred outflows of resources	917,447	
Net pension liability - employees' retirement system	(1,581,283)	
Deferred inflows of resources	<u>(127,746)</u>	(791,582)

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	1,054,783	
Total other postemployment benefits liability	(6,489,975)	
Deferred inflows of resources	<u>(3,700,605)</u>	(9,135,797)

Some of the District's revenues will be collected after the year end, but are not available soon enough to pay for the current period's expenditures and, therefore, are deferred in the governmental funds, but are not deferred on the Statement of Net Position. 200,000

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:

Compensated absences payable	<u>(1,027,943)</u>	<u>(1,027,943)</u>
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Total Net Position \$ 1,559,921

PORT WASHINGTON PUBLIC LIBRARY
Statement of Revenues, Expenditures,
and Changes in Fund Balances - Governmental Funds
For The Year Ended June 30, 2025

	General	Special Aid	Capital Projects	Permanent	Total Governmental Funds
REVENUES					
Real property taxes	\$ 7,357,901	\$	\$	\$	\$ 7,357,901
Other tax items	154,928				154,928
Library charges, fines & fees	15,507				15,507
Use of money and property	139,208	28,565		5,430	173,203
Sale of property and compensation for loss	2,101				2,101
Miscellaneous	41,455	230,714	11,000		283,169
State sources	14,432				14,432
Total Revenues	7,725,532	259,279	11,000	5,430	8,001,241
EXPENDITURES					
Personal services	4,035,498				4,035,498
Equipment	79,391				79,391
Contractual and other expenditures	1,773,684	268,130			2,041,814
Employee benefits	1,903,099				1,903,099
Debt Service					
Principal	12,112				12,112
Capital outlay			350,836		350,836
Total Expenditures	7,803,784	268,130	350,836	-	8,422,750
Excess (Deficiency) of Revenues Over Expenditures	(78,252)	(8,851)	(339,836)	5,430	(421,509)
OTHER FINANCING SOURCES AND USES					
Operating transfers in		5,430	79,643		85,073
Operating transfers out	(79,643)			(5,430)	(85,073)
Total Other Financing Sources and Uses	(79,643)	5,430	79,643	(5,430)	-
Net Change in Fund Balances	(157,895)	(3,421)	(260,193)	-	(421,509)
Fund Balances - Beginning of year, as Previously Stated	4,871,817	717,072	130,393	135,005	5,854,287
Fund Balances - End of year	\$ 4,713,922	\$ 713,651	\$ (129,800)	\$ 135,005	\$ 5,432,778

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, 2025

Net Change in Fund Balances \$ (421,509)

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

Long-Term Revenue and Expense Differences

In the Statement of Activities, certain operating revenues are measured by the amounts earned during the year. In the governmental funds, however, revenues for these items are measured by the amount of financial resources provided (essentially, the amounts actually received). 121,429

Certain operating expenses do not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental funds, but are expensed in the Statement of Activities.

Increase in compensated absences payable (9,028)

Capital Related Differences

Capital outlays to purchase, build, or the right-to-use 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	\$ 459,768	
Depreciation/amortization expense	<u>(463,583)</u>	(3,815)

Long-Term Debt Transactions Differences

Repayment of long-term debt principal 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.

Lease liabilities 12,112

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	179,297	
Other postemployment benefits	<u>(32,843)</u>	<u>146,454</u>

Change in Net Position of Governmental Activities \$ (154,357)

PORT WASHINGTON PUBLIC LIBRARY
NOTES TO FINANCIAL STATEMENTS

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. 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)

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, major repair, or leasing 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)

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, lease liabilities, compensated absences, pension costs, and OPEB, 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)

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 among 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, transfers in, and transfers out activity is provided subsequently in these Notes to Financial Statements.

H. Use of Estimates

The preparation of financial statements in conformity with GAAP 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, lease liabilities, compensated absences, pension costs, OPEB, potential contingent liabilities and useful lives of capital assets.

I. Cash and Cash Equivalents / Investments

Cash and cash equivalents consists of cash on hand, bank deposits, and investments with a maturity date of 90 days 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 recorded when the transaction takes place, and the respective revenues are recognized as earned in the government-wide financial statements, and when available in the fund financial statements. Receivables are shown net of an allowance for uncollectibles, if any. However, no allowance for uncollectibles has been provided since it is believed that such allowance would not be material.

PORT WASHINGTON PUBLIC LIBRARY
NOTES TO FINANCIAL STATEMENTS
(Continued)

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 and 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.

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

L. Capital Assets

The government-wide financial statements report capital and intangible assets such as right-to-use leased assets. 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. Intangible assets are reported based on the estimated lease liabilities calculated in accordance with GASB standards.

All capital assets, except land and construction in progress, are depreciated on a straight line basis over their estimated useful lives, intangible assets are amortized on a straight-line basis over the term of their underlying agreements.

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
Leased equipment and fixtures	500	over the term of the debt

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 OPEB liability not included in OPEB expense.

PORT WASHINGTON PUBLIC LIBRARY
NOTES TO FINANCIAL STATEMENTS
(Continued)

N. Employee Benefits – Compensated Absences

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

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.

In the government-wide financial statements, the Library recognizes a liability for compensated absences, including vacation and sick leave, when employees have earned the right to the leave and it is more likely than not that the leave will be used for time off or otherwise paid in cash, or settled through other means. The Library utilizes historical data of past usage patterns to estimate the expected usage and payment of compensated absences. The liability is measured at the employees' pay rate at the reporting date, including salary-related payments, such as social security and Medicare taxes.

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 30th.

O. Other Benefits

Eligible Library employees participate in the ERS.

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 as set forth by GASB.

PORT WASHINGTON PUBLIC LIBRARY
NOTES TO FINANCIAL STATEMENTS
(Continued)

P. Long-Term Debt

The Library enters into long-term right-to-use lease and installment purchase agreements for various computer equipment. This enables the cost of equipment to be borne by the present and future tax payers receiving the benefit of these assets. These long-term obligations are reported in the government-wide financial statements and represent the Library's future obligations. These amounts are reported as due in one year or due within more than one year in the Statement of Net Position. The repayment of principal is a reduction of the long-term liability in the government-wide financial statements where as in the fund financial statements the principal amount is reported as an expenditure. Interest is reported as an expense/expenditure in both the government-wide and fund financial statements.

Q. 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 three items that qualify for reporting in this category. First is unavailable revenues reported in the governmental funds when potential revenues do not meet the availability criterion for recognition in the current period. This includes receivables for state grants relating to capital projects. The second 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 third item is related to OPEB reported in the government-wide Statement of Net Position and represents the change in the total OPEB liability not included in OPEB expense.

R. 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/amortization) reduced by outstanding balances of related debt obligations from the acquisition, construction, and improvements of those assets.

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.

PORT WASHINGTON PUBLIC LIBRARY
NOTES TO FINANCIAL STATEMENTS
(Continued)

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. 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, positive amount of fund balance. Assigned fund balance also 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 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.

The Board 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.

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 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. CHANGE IN ACCOUNTING PRINCIPLE

For the year ended June 30, 2025, the Library implemented GASB Statement No. 101 *Compensated Absences*. This statement requires that liabilities for compensated absences be recognized for leave that has not been used and leave that has been used, but not yet paid in cash or settled through noncash means. This liability would include leave that has not been used if the leave is attributable to services already rendered, the leave accumulates, and the leave is more likely that not to be used for time off or otherwise paid in cash, or settled through noncash means. This change in accounting principle, to the July 1, 2024 balances of \$71,206, resulted in an increase to the long-term compensated absences liability, and a decrease in total net position.

PORT WASHINGTON PUBLIC LIBRARY
NOTES TO FINANCIAL STATEMENTS
(Continued)

3. FUTURE ACCOUNTING STANDARDS

The GASB Statements are issued to set GAAP for state and local governments. The following is not an all-inclusive list of GASB statements issued, but statements that the Library feels may have a future impact on these financial statements. The Library will evaluate the impact of these pronouncements and implement them, as applicable, if material.

Effective for the Year Ending	Statement
June 30, 2026	GASB No. 103 – <i>Financial Reporting Model Improvements</i>
June 30, 2026	GASB No. 104 – <i>Disclosure of Certain Capital Assets</i>
June 30, 2027	GASB No. 105 – <i>Subsequent Events</i>

GASB Statement No. 103 was issued to improve key components of the financial reporting model to enhance its effectiveness in providing information that is essential for decision making and assessing a government's accountability. This Statement also addresses certain application issues.

GASB Statement No. 104 requires certain types of capital assets to be disclosed separately in the capital assets note disclosure such as leased assets, intangible right-to-use assets, and assets held for sale.

GASB Statement No. 105 was issued to improve financial reporting related to subsequent events by clarifying the subsequent events time frame and the subsequent events that constitute recognized and unrecognized events, and by specifying the information items that are required to be disclosed about subsequent events.

4. 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, 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)

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 acquisition or financing of capital items in the fund statements and depreciation/amortization 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 payments 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.

OPEB 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 OPEB 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.

5. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

A. Budgets

The Library's administration prepares a proposed budget for approval by the Board 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 may be 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 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 approves them because of a need that exists which was not determined at the time the budget was adopted. The following supplemental appropriations occurred during the year:

PORT WASHINGTON PUBLIC LIBRARY
NOTES TO FINANCIAL STATEMENTS
(Continued)

Appropriation for unanticipated retiree payouts funded by prior year assigned fund balance	118,886
Appropriation for transfer to the capital projects fund funded by unreserved fund balance	<u>79,643</u>
	<u>\$ 198,529</u>

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.

6. 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)

7. CAPITAL ASSETS

A. Changes

Capital assets balances and activity for the year ended June 30, 2025 were as follows:

	Balance June 30, 2024	Additions	Reductions	Balance June 30, 2025
Governmental activities				
Capital assets not being depreciated:				
Land	\$ 911,500	\$	\$	\$ 911,500
Construction in progress	125,960	350,835	(304,976)	171,819
Total capital assets not being depreciated	<u>1,037,460</u>	<u>350,835</u>	<u>(304,976)</u>	<u>1,083,319</u>
Capital assets being depreciated/amortized:				
Site improvements	8,925,234	339,588		9,264,822
Furniture and equipment	1,420,553	74,321	(30,480)	1,464,394
Leased equipment and fixtures	36,273		(36,273)	-
Total capital assets being depreciated/amortized	<u>10,382,060</u>	<u>413,909</u>	<u>(66,753)</u>	<u>10,729,216</u>
Less accumulated depreciation/amortization for:				
Site improvements	3,183,763	401,669		3,585,432
Furniture and equipment	1,325,315	49,803	(30,480)	1,344,638
Leased equipment and fixtures	24,162	12,111	(36,273)	-
Total accumulated depreciation/amortization	<u>4,533,240</u>	<u>463,583</u>	<u>(66,753)</u>	<u>4,930,070</u>
Total capital assets being depreciated/amortized, net	<u>5,848,820</u>	<u>(49,674)</u>	<u>-</u>	<u>5,799,146</u>
Capital assets, net	<u>\$ 6,886,280</u>	<u>\$ 301,161</u>	<u>\$ (304,976)</u>	<u>\$ 6,882,465</u>

Depreciation/amortization expense for the year was \$463,583.

B. Lease Assets

The Library had previously entered into a lease agreement that is subject to GASB 87, *Leases*. The lease was for 36 months with an interest rate of 2.04%. This lease is included in leased equipment and fixtures as shown on the previous table. The Library has settled all outstanding lease liabilities as of June 30, 2025.

C. Impairment Losses

The Library evaluates prominent events or changes in circumstances affecting capital or intangible assets to determine whether impairment of a capital or intangible 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, 2025, the Library has not recorded any such impairment losses.

PORT WASHINGTON PUBLIC LIBRARY
NOTES TO FINANCIAL STATEMENTS
(Continued)

8. INTERFUND TRANSACTIONS

Interfund balances and activities at June 30, 2025 are as follows:

	Interfund			
	Receivable	Payable	Transfers In	Transfers Out
General Fund	\$ 439,349	\$	\$	\$ 79,643
Special Aid Fund	12,474	77,540	5,430	
Capital Projects Fund		361,809	79,643	
Permanent Fund		12,474		5,430
Total Governmental Funds	\$ 451,823	\$ 451,823	\$ 85,073	\$ 85,073

The amounts in interfund receivables and payables represent loans between funds for the purpose of providing cash flow. The transfer from the permanent fund to the special aid fund represents interest earned on endowments. The transfer from the general fund to the capital projects fund was for the HVAC system, masonry, and phone system projects, and was in accordance with a Board-approved budgeted transfer.

9. LONG-TERM LIABILITIES

A. Changes

Long-term liabilities balances and activities, excluding pension liabilities, for the year are summarized below:

	*Balance June 30, 2024	Additions	Reductions	Balance June 30, 2025	Amounts Due Within One Year
<u>Long-term debt:</u>					
Lease liabilities	\$ 12,112	\$	\$ (12,112)	\$ -	\$
<u>Other long-term liabilities:</u>					
Compensated absences*	1,018,915	9,028		1,027,943	154,546
Total OPEB liability	7,436,652		(946,677)	6,489,975	333,164
	\$ 8,467,679	\$ 9,028	\$ (958,789)	\$ 7,517,918	\$ 487,710

*The beginning balance of compensated absences of \$947,709 as previously reported, was increased by \$71,206 to present the cumulative effect of GASB Statement No. 101.

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

Additions and reductions to compensated absences are shown net since it is impractical to separately determine these amounts. The maturity of compensated absences is not determinable.

For total OPEB liability, see "Postemployment Healthcare Benefits" Note for additional information.

PORT WASHINGTON PUBLIC LIBRARY
NOTES TO FINANCIAL STATEMENTS
(Continued)

10. PENSION PLAN – NEW YORK STATE

A. General Information

The Library participates in the 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 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 31st, and employer contributions are either paid by the prior December 15th less a 1% discount or by the prior February 1st. The Library paid 100% of the required contributions as billed for the current year. The Library's average contribution rate was 15.82% of covered payroll for the ERS' fiscal year ended March 31, 2025.

The Library's share of the required contributions, based on covered payroll paid for the Library's year ended June 30, 2025, was \$564,261 for ERS at an average contribution rate of 14.06%.

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

At June 30, 2025, 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, 2025 for ERS. The total pension 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)

	ERS
Measurement date	March 31, 2025
Library's proportionate share of the net pension liability	\$ (1,581,283)
Library's proportion of the Plan's net pension liability	0.0092226%
Change in proportion since the prior measurement date	(0.0003285)

For the year ended June 30, 2025, the Library recognized pension expense of \$384,963 for ERS. At June 30, 2025, the Library reported deferred outflows and inflows of resources related to the pension from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 392,485	\$ 18,514
Changes of assumptions	66,316	
Net difference between projected and actual earnings on pension plan investments	124,063	
Changes in proportion and differences between the Library's contributions and proportionate share of contributions	178,195	109,232
Library contributions subsequent to the measurement date	156,388	
Total	\$ 917,447	\$ 127,746

Library contributions, subsequent to the measurement date, will be recognized as a reduction of the net pension liability in the year ending June 30, 2025. Other amounts reported as deferred outflows and inflows of resources related to pension will be recognized in pension expense as follows:

Year Ending June 30,	ERS
2026	\$ 310,638
2027	423,171
2028	(129,517)
2029	29,021
2030	0
Thereafter	0
	\$ 633,313

PORT WASHINGTON PUBLIC LIBRARY
NOTES TO FINANCIAL STATEMENTS
(Continued)

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 valuation used the following actuarial assumptions:

Measurement date	March 31, 2025
Actuarial valuation date	April 1, 2024
Inflation	2.90%
Salary increases	4.30%
Investment rate of return (net of investment expense, including inflation)	5.90%
Cost of living adjustments	1.50%

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-2021. 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, 2025
Asset class		
Domestic equity	25.0%	3.54%
International equity	14.0%	6.57%
Real estate equity	12.0%	4.95%
Private equity	15.0%	7.25%
Alternative investments	11.0%	5.25-5.55%
Fixed income	22.0%	2.00%
Cash	1.0%	0.25%
	<u>100.0%</u>	

PORT WASHINGTON PUBLIC LIBRARY
NOTES TO FINANCIAL STATEMENTS
(Continued)

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 assumed 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.

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)	\$ (4,576,432)	\$ (1,581,283)	\$ 919,669

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:

	<i>(Dollars in Thousands)</i>
Measurement date	March 31, 2025
Employers' total pension liability	\$ (247,600,239)
Plan fiduciary net position	230,454,512
Employers' net pension liability	\$ (17,145,727)
Ratio of plan fiduciary net position to the employers' total pension liability	93.08%

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, 2025, represent the projected employer contribution for the period of April 1, 2025 through June 30, 2025 based on paid ERS covered wages multiplied by the employer's contribution rate, by tier. Accrued retirement contributions as of June 30, 2025 amounted to \$156,388 of employer contributions. Employee contributions are remitted monthly.

PORT WASHINGTON PUBLIC LIBRARY
NOTES TO FINANCIAL STATEMENTS
(Continued)

11. 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, 2025, totaled \$157,527.

12. 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.

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, 2023, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	28
Inactive employees entitled to but not yet receiving benefits	-
Active employees	40
	68

B. Total OPEB Liability

The Library’s total OPEB liability of \$6,489,975 was measured as of June 30, 2025, and was determined by an actuarial valuation as of July 1, 2023. 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:

PORT WASHINGTON PUBLIC LIBRARY
NOTES TO FINANCIAL STATEMENTS
(Continued)

Inflation	2.00%	annually
Salary increases	2.50%	average, including inflation
Discount rate	5.20%	
Healthcare cost trend rates	7.00%	decreasing to an ultimate rate of 5.0% by 2029
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.

C. Changes in the Total OPEB Liability

Balance at June 30, 2024	<u>\$ 7,436,652</u>
Changes for the year	
Service cost	329,249
Interest on total OPEB liability	298,716
Changes of benefit terms	
Differences between expected and actual experience	
Changes in assumptions or other inputs	(1,241,478)
Benefit payments	<u>(333,164)</u>
	<u>(946,677)</u>
Balance at June 30, 2025	<u><u>\$ 6,489,975</u></u>

There were no changes of benefit terms however the discount rate was changed from 3.93% for the year ended June 30, 2024 to 5.20% for the year ended June 30, 2025.

The Pre-Medicare cost trend rate was reset to 7.0% in 2025, grading down by 0.5% per annum to an ultimate trend rate of 5.0% in years 2029 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 (4.20%) or 1 percentage point higher (6.20%) than the current discount rate:

OPEB	1% Decrease 4.20%	Discount Rate 5.20%	1% Increase 6.20%
Total OPEB liability	<u>\$ (7,440,065)</u>	<u>\$ (6,489,975)</u>	<u>\$ (5,710,719)</u>

PORT WASHINGTON PUBLIC LIBRARY
NOTES TO FINANCIAL STATEMENTS
(Continued)

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 (6.0% decreasing to 4.0%) or 1 percentage point higher (8.0% decreasing to 6.0%) than the current healthcare cost trend rate:

	1% Decrease 6.0% decreasing to 4.0%	Healthcare Cost Trend Rates 7.0% decreasing to 5.0%	1% Increase 8.0% decreasing to 6.0%
<u>OPEB</u>			
Total OPEB liability	<u>\$ (5,499,348)</u>	<u>\$ (6,489,975)</u>	<u>\$ (7,753,512)</u>

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

For the year ended June 30, 2025, the Library recognized OPEB expense of \$366,007. At June 30, 2025, 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	\$ 849,869	\$ 1,169,402
Changes of assumptions	204,914	2,531,203
Total	\$ 1,054,783	\$ 3,700,605

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
2026	\$ (307,434)
2027	(447,312)
2028	(456,309)
2029	(400,405)
2030	(353,213)
Thereafter	(681,149)
	\$ (2,645,822)

13. ASSIGNED: APPROPRIATED FUND BALANCE

The Library has appropriated \$192,000 from unassigned fund balance to reduce taxes for the year ending June 30, 2026.

PORT WASHINGTON PUBLIC LIBRARY
NOTES TO FINANCIAL STATEMENTS
(Continued)

14. DEFERRED INFLOWS OF RESOURCES

In the governmental fund financial statements, deferred inflows of resources at June 30, 2025, is the amount due from a New York State DASNY grant to cover expenditures relating to the Makerspace project in the capital projects fund. Grant expenditures to date on the project total \$200,000, in which the Library is anticipating to be reimbursed by the grant for the full amount.

15. 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.

16. 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 \$222,942 and \$13,133, respectively. The Library received payment in lieu of taxes (PILOT) payments totaling \$152,059.

17. COMMITMENTS AND CONTINGENCIES

A. 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.

B. 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.

18. 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.

PORT WASHINGTON PUBLIC LIBRARY
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual - General Fund
For The Year Ended June 30, 2025

	Original Budget	Final Budget	Actual	Final Budget Variance with Actual
REVENUES				
Local Sources				
Real property taxes	\$ 7,357,901	\$ 7,357,901	\$ 7,357,901	\$ -
Other tax items	100,000	100,000	154,928	54,928
Total Local Sources	<u>7,457,901</u>	<u>7,457,901</u>	<u>7,512,829</u>	<u>54,928</u>
Other Local Revenue				
Library charges, fines & fees	16,500	16,500	15,507	(993)
Use of money and property	139,400	139,400	139,208	(192)
Sale of property and compensation for loss	3,000	3,000	2,101	(899)
Miscellaneous	12,500	12,500	41,455	28,955
Total Other Local Sources	<u>171,400</u>	<u>171,400</u>	<u>198,271</u>	<u>26,871</u>
State Sources	<u>8,800</u>	<u>8,800</u>	<u>14,432</u>	<u>5,632</u>
Total Revenues	<u>7,638,101</u>	<u>7,638,101</u>	<u>7,725,532</u>	<u>\$ 87,431</u>
APPROPRIATED FUND BALANCE				
Prior Years' Surplus	156,000	235,643		
Prior Year's Encumbrances	16,382	16,382		
Appropriated Fund Balance		<u>118,886</u>		
	<u>172,382</u>	<u>370,911</u>		
Total Revenues and Appropriated Fund Balance	<u>\$ 7,810,483</u>	<u>\$ 8,009,012</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, 2025

	Original Budget	Final Budget	Actual	Encumbrances	Final Budget Variance with Actual and Encumbrances
EXPENDITURES					
Personal services	\$ 4,132,730	\$ 4,050,316	\$ 4,035,498	\$	\$ 14,818
Equipment	63,890	93,890	79,391	-	14,499
Contractual and Other Expenditures					
Books and information services	273,500	320,200	309,276	-	10,924
Software & databases	95,000	101,600	101,245	-	355
Periodicals	32,500	41,900	36,567	-	5,333
A-V Materials	54,000	62,250	57,111	-	5,139
A-V Recordings	16,000	18,915	18,716	-	199
A-V Rental and maintenance	4,500	4,500	2,782	-	1,718
Office and library supplies	61,506	83,796	73,447	-	10,349
Telephone	35,000	23,500	20,952	-	2,548
Postage and freight	25,000	25,000	19,905	-	5,095
Publicity and printing	47,500	47,910	45,160	-	2,750
Travel and mileage	20,000	6,000	3,180	-	2,820
Nassau Library System	106,000	107,750	103,731	-	4,019
Program services	65,000	70,500	65,528	-	4,972
Memberships	7,000	7,000	6,376	-	624
Rent, repair & maint. office equipment	30,500	37,950	34,497	-	3,453
Professional services	276,800	318,970	315,642	-	3,328
Fuel and utilities	202,970	191,370	184,334	-	7,036
Custodial supplies	25,900	47,950	46,374	-	1,576
Repairs	108,036	151,036	144,870	-	6,166
Insurance	85,000	85,000	80,007	-	4,993
Other operation & maintenance	76,500	108,000	103,984	-	4,016
Total Contractual and Other Expenditures	1,648,212	1,861,097	1,773,684	-	87,413
Employee Benefits					
NYS employees' retirement system	526,384	565,134	564,261	-	873
Social security and Medicare	316,154	292,654	292,651	-	3
Workers' compensation insurance	38,000	20,800	20,799	-	1
NYS disability insurance	10,000	10,000	3,013	-	6,987
Unemployment	1,390	2,010	1,972	-	38
Health and dental insurance	1,061,612	1,020,757	1,020,403	-	354
Total Employee Benefits	1,953,540	1,911,355	1,903,099	-	8,256
Debt Service					
Principal	11,562	12,162	12,112	-	50
Interest	549	549	-	-	549
Total Debt Service	12,111	12,711	12,112	-	599
Total Expenditures	7,810,483	7,929,369	7,803,784	-	125,585
OTHER FINANCING USES					
Operating Transfers Out		79,643	79,643	-	-
Total Expenditures and Other Uses	\$ 7,810,483	\$ 8,009,012	7,883,427	\$ -	\$ 125,585
Net Change in Fund Balance			(157,895)		
Fund Balance - Beginning of Year			4,871,817		
Fund Balance - End of Year			\$ 4,713,922		

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.

See Paragraph on Required Supplementary Information Included in Auditor's Report

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

Employees' Retirement System

	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Library's proportion of the net pension asset/(liability)	0.0092226%	0.0095511%	0.0109012%	0.0103808%	0.0096142%	0.0100419%	0.0101142%	0.0096563%	0.0091841%	0.0096419%
Library's proportionate share of the net pension asset/(liability)	\$ (1,581,283)	\$ (1,406,302)	\$ (2,337,660)	\$ 848,590	\$ (9,573)	\$ (2,659,158)	\$ (716,625)	\$ (311,650)	\$ (862,954)	\$ (1,547,555)
Library's covered payroll	\$ 3,437,735	\$ 3,255,528	\$ 3,386,862	\$ 3,032,877	\$ 2,979,805	\$ 3,210,834	\$ 3,161,676	\$ 3,083,419	\$ 3,083,642	\$ 3,056,155
Library's proportionate share of the net pension asset/(liability) as a percentage of its covered payroll	46.00 %	43.20 %	69.02 %	27.98 %	0.32 %	82.82 %	22.67 %	10.11 %	27.98 %	50.64 %
Plan fiduciary net position as a percentage of the total pension liability	93.08%	93.88%	90.78%	103.65%	99.95%	86.39%	96.27%	98.24%	94.70%	90.68%
Discount rates	5.90%	5.90%	5.90%	5.90%	5.90%	6.80%	7.00%	7.00%	7.00%	7.00%

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

Employees' Retirement System

	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Contractually required contribution	\$ 564,261	\$ 467,823	\$ 408,885	\$ 481,387	\$ 457,802	\$ 469,161	\$ 510,783	\$ 484,905	\$ 480,097	\$ 595,324
Contributions in relation to the contractually required contribution	564,261	467,823	408,885	481,387	457,802	469,161	510,783	484,905	480,097	595,324
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Library's covered payroll	\$ 4,012,051	\$ 3,515,445	\$ 3,270,011	\$ 3,301,419	\$ 3,049,306	\$ 3,033,871	\$ 3,173,966	\$ 3,102,983	\$ 3,086,723	\$ 3,183,612
Contributions as a percentage of covered payroll	14%	13%	13%	15%	15%	15%	16%	16%	16%	19%

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

	2025	2024	2023	2022	2021	2020	2019	2018
Total OPEB liability								
Service cost	\$ 329,249	\$ 345,334	\$ 306,790	\$ 436,421	\$ 338,714	\$ 244,246	\$ 225,554	\$ 238,139
Interest on total OPEB liability	298,716	278,122	312,548	229,303	197,406	254,286	267,717	251,231
Changes in benefit terms	-	-	-	-	-	-	-	-
Differences between expected and actual experience	-	(1,463,502)	-	1,849,713	-	(395,492)	-	-
Changes of assumptions or other inputs	(1,241,478)	(241,347)	(139,917)	(2,539,129)	71,091	1,560,174	383,758	(288,737)
Benefit payments	(333,164)	(310,887)	(342,504)	(324,027)	(320,549)	(331,223)	(293,514)	(282,666)
Net change in total OPEB liability	(946,677)	(1,392,280)	136,917	(347,719)	286,662	1,331,991	583,515	(82,033)
Total OPEB liability, beginning	7,436,652	8,828,932	8,692,015	9,039,734	8,753,072	7,421,081	6,837,566	6,919,599
Total OPEB liability, ending	\$ 6,489,975	\$ 7,436,652	\$ 8,828,932	\$ 8,692,015	\$ 9,039,734	\$ 8,753,072	\$ 7,421,081	\$ 6,837,566
Covered employee payroll	\$ 2,709,671	\$ 2,450,270	\$ 2,487,760	\$ 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	239.51%	303.50%	354.89%	353.92%	365.00%	383.71%	248.09%	471.56%
Discount rates	5.20%	3.93%	3.65%	3.54%	2.16%	2.21%	3.50%	3.87%
Healthcare trend rates	7.00% to 5.00% by 2029	8.00% to 5.00% by 2029	6.50% to 5.00% by 2025	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-2021	MP-2021	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, 2025

PROJECT TITLE	Budget June 30, 2024	Budget June 30, 2025	Expenditures			Unexpended Balance
			Prior Years	Current Year	Total	
Five year capital plan	\$ 35,753	\$ 35,753	\$ 27,675	\$	\$ 27,675	\$ 8,078
Interior design project	181,000	191,000	124,968	59,732	184,700	6,300
Energy efficiency	179,000	161,016	34,148	32,076	66,224	94,792
Makerspace	203,500	214,500	82,069	173,401	255,470	(40,970)
HVAC system	-	34,984	-	34,984	34,984	-
Masonry remediation	-	27,000	-	25,000	25,000	2,000
Phone system	-	25,643	-	25,643	25,643	-
Total	\$ 599,253	\$ 689,896	\$ 268,860	\$ 350,836	\$ 619,696	70,200
				Less: Grant revenue not yet realized		(200,000)
				Total Fund Balance		\$ (129,800)

PORT WASHINGTON PUBLIC LIBRARY
Schedule of Revenues and Expenditures
By Grant - Special Aid Fund
For The Year Ended June 30, 2025

	Reserved for Special Programs and Projects June 30, 2024	Revenues			Expenditures	Reserved for Special Programs and Projects June 30, 2025
		Grants & Donations	Interest	Transfers		
Miscellaneous Grants						
Friends of the Library	\$ 30,433	\$ 129,501	\$	\$	\$ (139,321)	\$ 20,613
Friends of the Library - Bogen	46,547	29,559	2,562		(6,488)	72,180
Foundation Grant Career Coaching	5,983	5,000	260		(3,100)	8,143
Foundation Storytelling	390		17			407
Foundation Intergenerational	4,173		175		(3,303)	1,045
Adult Literacy	23,979	24,500	938		(34,298)	15,119
Job Boot Camp	3					3
Epstein Book Fund	384		17			401
American Girl Dolls	156		6		(31)	131
Parent Child Home Program	23,372	63	997		(1,079)	23,353
NLS - Computers	714		31			745
NLS - Bullet Aid	3,131		98		(556)	2,673
NLS - ESL Grant Supplies	300		13			313
Theater for Dessert	1,099	10,000	276			11,375
	<u>140,664</u>	<u>198,623</u>	<u>5,390</u>	<u>-</u>	<u>(188,176)</u>	<u>156,501</u>
State Grants						
9/11 Project - 10/02 Shodell	137		6			143
Construction Grant	601		26			627
Media Room Renovation Grant	12,741		558			13,299
Construction Grant	22,113		968		(11,788)	11,293
Lobby Renovation Grant	11,400		499			11,899
Goodman Assistive Technology	6,478		283			6,761
	<u>53,470</u>	<u>-</u>	<u>2,340</u>	<u>-</u>	<u>(11,788)</u>	<u>44,022</u>
Local - Specific Purposes						
Art Advisory Council	14,595	2,354	612	895	(9,388)	9,068
Health Information Center	29,991	845	1,078	1,978	(12,495)	21,397
Health Information-Anti Smoking	14,293		625			14,918
Burtis	20,077		879			20,956
Underhill	25,541		1,127	478		27,146
Brown Fund	6,063		265			6,328
Fendrick Memorial	1,352		59			1,411
Morse Fund	1,930		85			2,015
Nautical Center	259,011	2,438	11,083	92	(15,270)	257,354
Children's Grant	2,201		96			2,297
Children's Advisory Council	11,230	10,000	387		(14,650)	6,967
S. Steyn Memorial Book Fund	8,187		359			8,546
Vera Fiddler	274		12			286
Unger / Beslity Memorial Fund	11,398		499			11,897
Whittemore Memorial Fund	2,207		97			2,304
Robert Stern - Books	214		9			223
Zucker Grant	16,936	4,500	741		(420)	21,757
Saltzman Grant	6,684		292			6,976
Outdoor Wi-Fi	3,187		139			3,326
Maker Space	11,467		364			11,831
Russell and Jane Stern - Wi-Fi Hotspots	60		2			62
Regional Technology & Media	874		39			913
Small Study Room Upgrade	1,638		72			1,710
HEARTS Grant	23		1			24
T. Bier Fund	10,588		464			11,052
	<u>460,021</u>	<u>20,137</u>	<u>19,386</u>	<u>3,443</u>	<u>(52,223)</u>	<u>450,764</u>
Local - General Library Purposes						
Music Advisory Council	21,119	11,800	797	1,987	(15,442)	20,261
Special Trust Account	2,801		123			2,924
Publication Fund	7,588	140			(16)	7,712
Miscellaneous Workshops	19,931	14			(485)	19,460
National Endowment for Arts	132		32			164
Bronson	11,346		497			11,843
	<u>62,917</u>	<u>11,954</u>	<u>1,449</u>	<u>1,987</u>	<u>(15,943)</u>	<u>62,364</u>
Total	\$ 717,072	\$ 230,714	\$ 28,565	\$ 5,430	\$ (268,130)	\$ 713,651

PORT WASHINGTON PUBLIC LIBRARY
Schedule of Revenues and Expenditures by Account -
Permanent Fund
For The Year Ended June 30, 2025

	Reserve	Revenues			Expenditures	Reserve
	Balance	Donations	Interest	Transfers		Balance
	June 30, 2024					June 30, 2025
Permanent Fund						
Art Advisory Council	\$ 22,240	\$	\$ 895	\$ (895)	\$	\$ 22,240
Health Information Center	49,181		1,978	(1,978)		49,181
Music Advisory Council	49,406		1,987	(1,987)		49,406
Nautical Center	2,296		92	(92)		2,296
Underhill Grant	11,882		478	(478)		11,882
Total Permanent Fund	\$ 135,005	\$ -	\$ 5,430	\$ (5,430)	\$ -	\$ 135,005

3/18/26

SHARED ILS INTEGRITY POLICY

As part of its Plan of Service, Nassau Library System (NLS) provides materials cataloging services for a shared ILS, which is currently engaged by 51 of its member libraries. Participating libraries affirm their respect for the intellectual property of human authors and artists and support the development of public library collections that prioritize quality, accuracy, and authority.

Therefore, ILS-participating libraries are strongly discouraged from adding materials to the shared catalog:

- with content that has been fully generated or substantially generated by artificial intelligence (A.I.) such that the work contains strange formatting, nonsensical text, repetitive text, rephrasing of existing, copyrighted work, or other hallmarks of poor quality works;
- containing fake sources or citations, or by an author with low or no discernable credibility;
- that are deceptively similar to noteworthy titles (aka “knockoffs”), including summaries and workbooks of popular books;
- and that are unauthorized editions of published works (aka “bootlegs”)

When NLS suspects an item that has been submitted for cataloging meets the criteria above, NLS will use a rubric (*Appendix A*) to evaluate the work.

If it is determined that one or more of the above criteria has been met, NLS will not catalog the item and alert the owning library's administrators and/or designee. The record will be suppressed in the catalog to prevent discovery and hold placement.

ILS participating libraries will have the opportunity to submit a waiver (*Appendix B*) via email to affirm their request for full cataloging of the item. The item will then be fully cataloged with a local note with the initials of the member library staff member(s) who requested the waiver and the date of such request in order to maintain a clear chain of the authorization to retain the item in the catalog. Additional information will be included in the record as follows:

A.I. generated content

- A disclaimer in the title field that will alert users that the item is suspected to be substantially generated by A.I.

Fake sourcing/low-credibility authorship

- A disclaimer in the title field that will alert users that the sources cited cannot be verified.

Knockoffs

- A note in the title field distinguishing the item from its more noteworthy analog.

Exceptions

Bootlegs

- There will be no waiver process for unauthorized editions of any materials due to copyright infringement concerns.

Local Authors and other exceptions

- If a library wishes to include an item that meets the criteria above for a local author collection, NLS will fully catalog the item without a disclaimer at the library's request. Libraries are encouraged to inquire about additional exceptions as the need for them arises. Such inquiries may result in updates to this policy.

All items declined for cataloging will be returned to the owning library and/or disposed of, at the owning library's instruction.

ILS participating libraries and NLS recognize that this is an evolving concern and that, due to the number of items in the shared ILS, not all items meeting the above criteria will be discovered. However, participating libraries and NLS believe that it is important to strive for an authentic and accurate collection of physical materials so that the public can be confident in the quality of information provided by their local library.

This policy shall become effective upon approval by a majority of ILS participating member library directors and the NLS Board of Trustees.

APPENDIX A: MATERIAL EVALUATION RUBRICS ([viewable here](#))

APPENDIX B: EMAIL WAIVER REQUEST TEMPLATE

Waiver requests to fully catalog A.I. generated materials, works with dubious sourcing, or that are deceptively similar to noteworthy titles (aka "knockoffs") shall include:

- An affirmation that the owning library is aware of the concerns that have been raised;
- A request to fully catalog the item despite such concerns; and
- The name of the library staff member accountable for this decision

APPROVAL TO EXCESS EQUIPMENT

TYPE OF EQUIPMENT	MANUFACTURER	MODEL NUMBER	SERIAL NUMBER	QTY.	REASON FOR DISPOSAL	DATE OF BOARD APPROVAL
12,00 BTU Ductless split unit	Sanyo	N/A	N/A	1	The unit servicing the Library's IT Room had a defective compressor and due to the age of the unit being over 25 years old, parts were no longer readily available.	
Office chair from ESOL	N/A	N/A	N/A	1	Damaged/wear and tear	
Office chair from TSD	N/A	N/A	N/A	2	Damaged/wear and tear	
Bookshelf from Teen space	N/A			1	Damaged/ not functional	
Rolling two-sided mobile whiteboard	N/A	N/A	N/A	1	Damaged/not functional	
Rolling chalkboard	N/A	N/A	N/A	1	Nonfunctional	
Small Rolling Whiteboard	N/A	N/A	N/A	1	Damaged/Not functional	
Date Submitted: 4/02/2026						

Trustee Handbook Book Club

[Home](#) [Trustee Handbook Book Club](#)



Trustee Handbook Book Club

Join co-author of the *Handbook for Library Trustees of New York State*, Rebekkah Smith Aldrich, and friends for this fun and informative series! For each session, trustees are encouraged to read a chapter of the Trustee Handbook and send in questions that the authors will address during each session.

Trustees from all public library systems in New York State are welcome. Library Directors from across the state are welcome to attend as well. The Mid-Hudson Library System is an approved trustee education provider in the eyes of New York State. All trustee events offered by the Mid-Hudson Library System are eligible under the New York State Trustee Education Requirements.

Attendance Certificates

MHLS Member Library Trustees should watch these recordings through the [MHLS Training on Demand](#) platform in order to obtain a Certificate of Attendance. [View MHLS's Statement on Trustee Education Certificates.](#)

Non-MHLS Member Library Trustees will not be issued a MHLS Certificate of Attendance but can use the [Self-Assurance Reporting Form](#) found on the NYS Division of Library Development's web site.

The **2023 Handbook for Library Trustees of New York State** can be accessed for free online. Print copies can be ordered through your library system.

Upcoming Sessions

Apr 16, 2026 – Trustee Handbook Book Club: **Hiring and Evaluating the Library Director with Brian Hildreth** | Online: 5:00 PM – 6:30 PM. | [REGISTER](#)

Hiring and evaluating the Library Director is one of nine Trustee Responsibilities. While all responsibilities are important, deciding who will be your library's chief executive officer determines how successful a board will be at carrying out all other responsibilities. The decision has tremendous weight as it impacts your library and community. Regularly evaluating your director is equally important because it fosters a positive and healthy relationship between board and director. Furthermore, it supports the director in a way that empowers them to deliver on mission in partnership with board, staff, and all other library stakeholders. This installment of the Trustee Handbook Book Club will offer a surface level overview of these two processes, and answer trustee questions in real time to provide a deeper understanding, which should strengthen the relationship between boards and directors.

June 17, 2026 – Trustee Handbook Book Club: **Laws & Regulations** | Online: 5:00 PM – 6:30 PM. | [REGISTER](#)

Ensuring your library is in compliance with laws and regulations is a tall order, while you're not expected to be an expert, you will want to be familiar with the most common areas of law that intersect with your responsibilities as a library trustee. Join Trustee Handbook co-author Rebekkah Smith Aldrich for an overview of laws and regulations, where to find answers to common questions, and advice on when to call the lawyer.

Oct 29, 2026 – Trustee Handbook Book Club: **Duties & Responsibilities of Key Officer Roles** | Online: 5:00 PM – 6:30 PM. | [REGISTER](#)

Join co-author of the Handbook For Library Trustees of New York State Rebekkah Smith Aldrich and friends for this fun and informative series! At each session, trustees will take a deeper dive on a topic relevant to their role and responsibilities as a library trustee.

In this session, the team discusses Duties & Responsibilities of Key Officer Roles.

Panelists TBD

SUBMIT a question for the presenters.

Recent Recordings

Freedom of Information Law | Feb 2026



Watch on

Kristin O’Neill, Committee on Open Government (NYS), joins Rebekkah Smith Aldrich, co-author of the Handbook for Library Trustees of New York State and Brian M. Hildreth, Executive Director, Southern Tier Library System, to provide an opportunity for viewers to learn more about a public library’s rights and responsibilities in relation to the Freedom of Information Law. The webinar focuses on the areas of concern most relevant to libraries and discusses unusual situations.

[View the resources for this event.](#)

Open Meetings Law with Kristin O’Neill | Jan 2026



Watch on

In this session, Kristin O’Neill, Committee on Open Government (NYS) provides an opportunity for attendees to learn more about Library Board of Trustees’ obligations under the Open Meetings Law.

Resources for this event:

- Handbook for Library Trustees of New York State (2023 Edition)
- Open Meetings Law (OML) Frequently Asked Questions | NYS Department of State

Next Level Trusteeship: Building an Effective and Impactful Board Culture | Nov 18, 2025



Watch on

Terry L. Kirchner, PhD, Executive Director of the Westchester Library System, joins Rebekkah Smith Aldrich, co-author of the Handbook for Library Trustees of New York State and Brian M. Hildreth, Executive Director, Southern Tier Library System, to discuss what makes a positive board culture.

Resources mentioned in this video:

- Handbook for Library Trustees of New York State (2023 Edition)
- BoardSource: Six Characteristics of Effective Boards
- New York Public and Association Libraries Minimum Standards
- You Found Your WHY. Now What? The Practical Guide to Putting Purpose Into Action
- Westchester Library System Strategy Committee

Recruiting & Retaining Quality Staff | July 15, 2025



Watch on

Rebekkah Smith Aldrich, co-author of the Handbook for Library Trustees of New York State, Brian M. Hildreth, Executive Director, Southern Tier Library System; and Ron Kirsop, Executive Director, Pioneer Library System; as they discuss best practices for recruiting & retaining quality staff.

Resources mentioned in this video:

- Paying Living Wages
- Consumer Price Index (CPI) Inflation Calculator
- Cost of Living (COLA) Calculator
- Jury Information for Employers, New York State Unified Court System
- New York State Voting Leave Rights, New York State Board of Elections
- Paid Prenatal Leave, New York State Department of Labor – Division of Labor Standards
- Paid Leave for Bone Marrow Donation, New York State Labor Law – Chapter 31, Article 7, Section 202-A
- Breast Milk Expression in the Workplace, New York State Department of Labor
- Excused Leave to Undertake a Screening for Cancer, New York State Civil Service Law – Chapter 7, Article 10, Section 159-B
- Public Library District Toolkit: Strategies to Assure your Library's Legal and Financial Stability
- Director Evaluation (**Helping All Trustees Succeed (HATS)**)
- Evaluating the Director Resources
 - Mid-Hudson Library System
 - Georgia Public Library Service

- Massachusetts Board of Library Commissioners

Board Development: Recruitment, Orientation, Education and Evaluation | April 30, 2025



Watch on

Rebekkah Smith Aldrich, co-author of the Handbook for Library Trustees of New York State, Brian M. Hildreth, Executive Director, Southern Tier Library System; and Ron Kirsop, Executive Director, Pioneer Library System; as they discuss board development strategies and best practices.

Resources mentioned in this video:

- Trustee Education Requirements
- Trustee Information & Application (Patterson Library)
- Orientation of New Trustees Chapter
- Board Self-Evaluation Questions

These questions and corresponding statements are provided in a survey & board members use a ranked scale to indicate their level of agreement with the statements.

Advocacy | January 22, 2025



Watch on

Rebekkah Smith Aldrich, co-author of the Handbook for Library Trustees of New York State, Brian M. Hildreth, Executive Director, Southern Tier Library System; Ron Kirsop, Executive Director, Pioneer Library System; and guest speaker Kevin Verbesey from the Suffolk Cooperative Library System, as they discuss library advocacy.

Resources mentioned in this video:

- A History of Library Aid Chart-NYLA
- Libraries an American Value (ALA)
- New Yorkers for Better Libraries
- NYLA Advocate Sign Up
- Libraries & Immigration Enforcement (ALA)
- Information to Help New York's Libraries Safeguard the Rights of Immigrants (NYS Library)

After Party IV



Watch on

Join Jerry Nichols & Rebekkah Smith Aldrich, the authors of the Handbook for Library Trustees of New York State; Brian M. Hildreth, Executive Director, Southern Tier Library System; and Ron Kirsop, Executive Director, Pioneer Library System, as they ask and answer a round-up of previously unanswered questions from the 2024 season.

Resources mentioned in this video:

- Committee on Open Government guidance on the use of videoconferencing & sample policy
- Trustee Education Requirements: Division of Library Development: NYS Library
 - Sample Trustee Education Policy

Governance Structure: The Role of Board Officers and Board Committees



Watch on

Join co-author of the Handbook For Library Trustees of New York State Rebekkah Smith Aldrich and Ron Kirsop, Executive Director, Pioneer Library System as they take you through Governance Structure: The Role of Board Officers and Board Committees.

Resources for this event include:

- Presentation Slides
- Fiduciary Questions
- Non-profit glossary
- Open Meetings Law, Section 106: Minutes
- Trustee Oaths of Office [New York State Library]
- Trustee Education Requirements [New York State Library]
- Role of a Board President [Helping All Trustees Succeed (HATS)]
- The Public Library Treasurer: Their Role and Legal Responsibilities [Helping All Trustees Succeed (HATS)]
- Evaluating Board Effectiveness
 - Individual Trustee Report Card [Massachusetts Board of Library Commissioners]
 - Evaluating Board Effectiveness [Mid-Hudson Library System]
- Director Evaluation (Helping All Trustees Succeed (HATS))
- Evaluating the Director Resources
 - Mid-Hudson Library System
 - Georgia Public Library Service
 - Massachusetts Board of Library Commissioners

Libraries for the Future: An Introduction to Sustainability as the Newest Core Value



Watch on

Join Rebekkah Smith Aldrich, co-author of the Handbook for Library Trustees of New York State, Brian M. Hildreth, Executive Director, Southern Tier Library System; and Ron Kirsop, Executive Director, Pioneer Library System, as they introduce you to the newest core value, Sustainability.

Resources discussed during this session include:

- Sustainability in Libraries: A Call to Action (ALA)
- Collective Impact (ALA Center for the Future)
- Concord Free Library Sustainability Plan
- NYS Citizen Preparedness Corps
- Repair Cafes
- Road Map to Sustainability (SLI)
- Sustainable Library Certification Program (SLI)
- U.S. Climate Resilience Toolkit
- The Librarian's Disaster Planning and Community Resiliency Guidebook (New Jersey State Library)
- Ready.gov
- Presentations from Certified Libraries
- The presentation slide deck

What's New in the 2023 Edition of the Trustee Handbook | March 19, 2024



Watch on

Join Rebekkah Smith Aldrich, co-author of the Handbook for Library Trustees of New York State, Brian M. Hildreth, Executive Director, Southern Tier Library System; and Ron Kirsop, Executive Director, Pioneer Library System, as they introduce you to what is new in the *2023 Edition of the Handbook For Library Trustees of New York State* and answer a variety of trustee questions live!

Resources discussed during the session include:

- Public Library District Toolkit: Strategies to Assure your Library's Legal and Financial Stability
- Open Meeting Law guidance on videoconferencing (includes a model resolution and model procedures)
- Trustee Education Requirements
- Information on Required Policies
- Information required to be posted to your website
- Sample Public Library Policies & Policy Development Tips
- Sexual Harassment Prevention Model Policy and Training from NYS
- E-Rate
- Public Library Collection Policy Template and Guide
- Unite Against Book Bans
- Check out the Trustee Handbook Book Club Archive to view past session recordings mentioned during this session.

After Party III | January 25, 2024



Watch on

Join Rebekkah Smith Aldrich, co-author of the Handbook for Library Trustees of New York State, Brian M. Hildreth, Executive Director, Southern Tier Library System; and Ron Kirsop, Executive Director, Pioneer Library System, as they ask and answer a round-up of previously unanswered questions from the 2023 season.

Topics include:

- committee on open government
- board director relationship
- financial planning & budgeting
- strategic planning, equity
- diversity, inclusion, access & justice
- financing and managing construction projects.

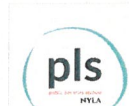
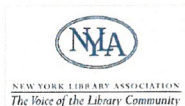
Have a question for the team? [Submit your question here.](#)

Looking for past recordings?

View recordings from previous years in the [Trustee Handbook Book Club Archive](#). Previous sessions include:

- The Board-Director Relationship
- Budgets & Finance
- Duties & Responsibilities
- Effective Meetings Using Parliamentary Procedures
- Ethics & Conflicts of Interest
- Equity, Diversity, Inclusion, Access & Justice
- Facilities
- Financial Planning and Budgeting
- Financing & Managing Construction Projects
- Library Board Meetings
- Open Meetings Law
- Personnel
- Planning & Evaluation
- Policies & Risk Management
- PR & Advocacy
- Strategic Planning

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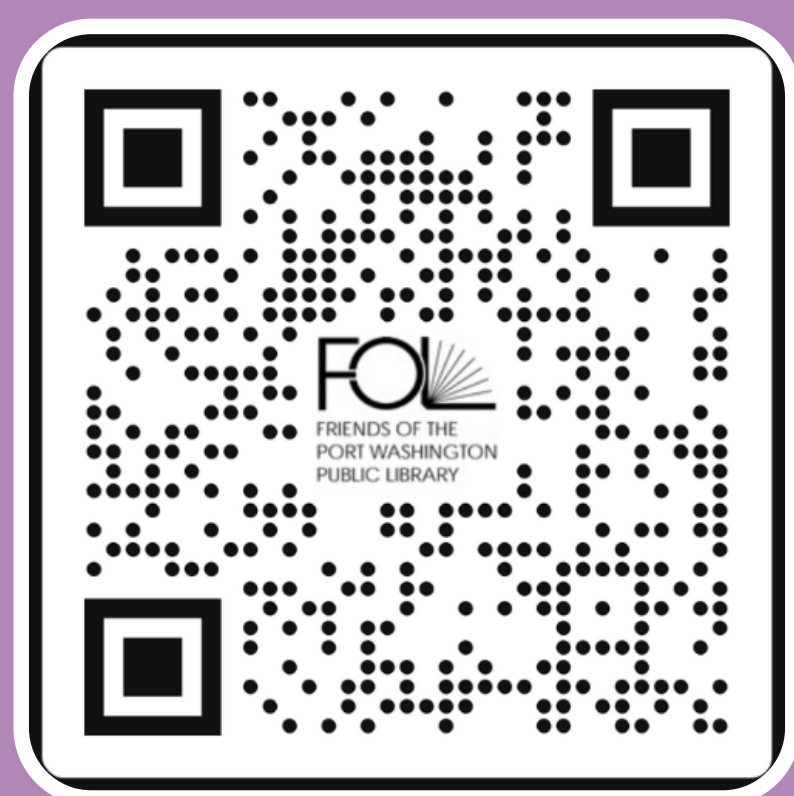
57TH ANNUAL RICHARD D. WHITEMORE

BOOK & AUTHOR LUNCHEON

FRIDAY, MAY 1, 2026

11 AM – 1:30 PM

THE GARDEN CITY HOTEL



Reserve your sponsorship or individual tickets online at pwpl.org/fol/reserve or pick up a reservation brochure in the library. Ticket price is \$150. Reserve early to guarantee seating! For information email fol@pwpl.org.

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FEATURING

**EMMA
STRAUB**

*Bestselling author of
American Fantasy, one
of the most anticipated
novels of 2026*



IN CONVERSATION WITH

**MEG
WOLITZER**

*Moderator and
bestselling novelist*

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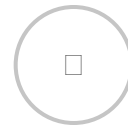
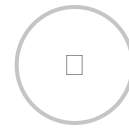
LONG ISLAND LIBRARY CONFERENCE

May 14, 2026



2026 Keynote Speaker: Jamar Rahming

Jamar Rahming is the Chief Executive Officer of the Cuyahoga County Public Library and president-elect of the Public Library Association. With more than 20 years of library leadership experience, he is nationally recognized for innovative, community-centered initiatives and award-winning library service. He has received multiple national honors, including Library Journal's Movers & Shakers and the ALA's I Love My Library Award.



MENU

Programs

Home ▶ *Programs*

2026 Programs

Session 1

Intro to AI: The Good, the Bad, and the Weird

SPEAKERS:

Steve Alcalde, Rogers Memorial Library

Anthony Giansante, John Jermain Memorial Library

Robert Johnson, Emma S. Clark Memorial Library

SPONSORED BY: Computers and Technical Services Division of SCLA

Subscribe

LOCATION: 9:00 am to 10:00 am – Salons 1,2,3

DESCRIPTION: Gain a clear, beginner-friendly understanding of what AI is, how it works, and where it shows up in everyday life. This session explores the benefits of AI, its limitations, and the ethical challenges that come with emerging technologies.

Beyond the Bookshelves: Empowering Library Leaders to Build LGBTQ+ Inclusive Workplaces

SPEAKER:

Joshua L. Smith, Ed. M., CSAEd, CSAEd-HRL, CSAEd-SC

SPONSORED BY: Long Island Library Pride Alliance

LOCATION: 9:00 am to 10:00 am – Salons 4,5,6

DESCRIPTION: Libraries are evolving—and so are the expectations of the people who work in them. This interactive workshop gives library leaders, supervisors, HR professionals, and administrators practical tools to build LGBTQ+ inclusive workplaces where staff feel safe, supported, and empowered to bring their full selves to work. Participants will explore everyday leadership behaviors, organizational habits, and system-level practices that shape staff belonging. Through hands-on activities and guided reflection, attendees will identify opportunities to engage staff more intentionally, evolve outdated norms, and strengthen their library's overall culture.

Raising Animals (and More!) at the Library

SPEAKERS:

Catherine Barretta, The Bryant Library

Ilene Madden, Oceanside Library

Tamelee Young, Uniondale Library

Rocco Cassano, East Meadow Library

SPONSORED BY: Children's Services Division of NCLA

LOCATION: 9:00 am to 10:00 am – Salons 7,8,9,10

DESCRIPTION: Gain information from expert panelists on raising Monarch butterflies, ants, chicks, quails, and fish at your library. Panelists will discuss how to get started, ways to integrate these projects into library programming, challenges to anticipate, and how to propose these initiatives to library administration.

Sewing in the Stacks: Integrating Sewing into your

Library Makerspace

SPEAKER:

Donna Coane, Connetquot Public Library

SPONSORED BY: Computers and Technical Services Division of SCLA

LOCATION: 9:00 am to 10:00 am – Salons 11,12

DESCRIPTION: Discover how hand sewing, machine sewing, and embroidery can enrich any library makerspace. Sewing can not only spark creativity, but be a tool to help patrons save money by repairing clothing and personal items. We'll explore low-cost tools, scalable setups, and simple projects that make sewing accessible for any age. Attendees will receive ready-to-use class outlines they can immediately run in their own libraries to support ongoing creativity and community-centered learning opportunities for all.

Everyday Advocacy: Empowering Librarians at the Front Line

SPEAKERS:

Erin Kanelos, Suffolk Cooperative Library System

Kerri Souto, Suffolk Cooperative Library System

SPONSORED BY: Reference and Adult Services Division of SCLA

LOCATION: 9:00 am to 10:00 am – Nassau/Suffolk Room

DESCRIPTION: Front-line librarians play a vital role in advancing library advocacy through everyday patron interactions. Participants will learn how to identify advocacy opportunities, use evidence to support messaging, and build community support organically. By turning daily engagement into advocacy moments, librarians can strengthen relationships, influence decision-makers, and champion the library's mission in meaningful, measurable ways.

Passing a Construction Bond: Dos & Don'ts for a Successful Campaign

SPEAKER:

Tony Iovino, EveryLibrary Institute

SPONSORED BY: Finance Committee of NCLA

LOCATION: 9:00 am to 10:00 am – Roosevelt Room

DESCRIPTION: Getting public support for a construction bond issue is never easy. Whether you are planning for the long-term, or are looking for tips for an upcoming

referendum, a coordinated effort is essential. This presentation will highlight what works (and what doesn't) during bond issue campaigns, using the example of Oceanside Library's successful \$33.5 million effort, and will offer guidance on how to coordinate efforts by the Board, staff, patrons, and Friends of the Library in getting out the vote.

Retro Rewind: Video Games & Vintage Tech for Libraries

SPEAKERS:

Erik Schmid, Half Hollow Hills Community Library

Tate Crowell, Half Hollow Hills Community Library

Zachary Sogluizzo, Half Hollow Hills Community Library

Nicole Basil, Half Hollow Hills Community Library

SPONSORED BY: Computer and Technical Services Division of SCLA

LOCATION: 9:00 am to 10:00 am – Vanderbilt Room

DESCRIPTION: Learn how to source, set up, and maintain the technology and equipment needed to launch a retro video gaming program. This session covers everything from choosing consoles and displays to managing game collections and creating engaging events. We'll also explore other retro-tech program ideas, such as analog media and classic electronics, along with practical tips for staffing, budgeting, and long-term sustainability.

Planning & Building for Safety at Your Public Library

SPEAKERS:

Tom Tarantowicz, Brentwood Public Library

Matthew Paulsen, Brentwood Public Library

SPONSORED BY: Long Island Library Resources Council

LOCATION: 9:00 am to 10:00 am – Whitman Room

DESCRIPTION: In today's public library, it is critical to have situational awareness of what to do when faced with multiple emergency scenarios. This program will focus on emergency plans of action, including staff training, chain of command, organizational awareness, and creating a network for communicating with local agencies (Police Department, Fire Department, EMS, Town, County, and other support agencies). In order to provide a safe atmosphere for staff and patrons at the library, we will identify key components of building design during library construction and renovation projects, such as lighting, cameras, floor plan, and egress for library safety.

Session 2

“Con” Your Library

SPEAKERS:

Vicky Urbelis, Longwood Public Library

Ashley Sabatino, Longwood Public Library

Sarah Flood, Longwood Public Library

Melanie Cardone-Leathers, Longwood Public Library

SPONSORED BY: Long Range Planning and Marketing Committee of SCLA

LOCATION: 10:30 am to 11:30 am – Salons 1,2,3

DESCRIPTION: Do you have an idea for a large-scale event for your library? Whether it’s pop-culture, media, games, science, or even books, join us to discover how we pulled off one of our most well-attended events, GamerCon. Learn how to start the process and get buy-in from all departments. We’ll give you our experience with everything; from the idea conception to the organization and day-of procedures to create a large-scale event for your library (no matter your library size), and hear about our newest “Con” idea!

A Conversation with Tiffany D. Jackson

SPEAKERS:

Tiffany D. Jackson, New York Times Bestselling Author

Amy D’Arco, Manhasset Public Library

James Grzybowski, Uniondale Public Library

SPONSORED BY: Children’s Services Division and Young Adult Services Division of NCLA

LOCATION: 10:30 am to 11:30 am – Salons 4,5,6

DESCRIPTION: Join librarians Amy D’Arco and James Grzybowski for a conversation with New York Times bestselling, award-winning author Tiffany D. Jackson. Jackson’s iconic career is represented by her YA novels *The Scammer*, *Monday’s Not Coming*, *Allegedly*, *Let Me Hear A Rhyme*, *Grown*, *White Smoke*, *The Weight of Blood*, her picture books *Santa in The City* and *Trick-or-Treating in the City*, her middle grade debut *Blood in the Water*, and more.

Your Anxiety is a Liar: Overcoming Imposter Syndrome

SPEAKER:

AnnaLee Dragon, Executive Director of New York Library Association

SPONSORED BY: Reference and Adult Services Division of NCLA

LOCATION: 10:30 am to 11:30 am – Salons 7,8,9,10

DESCRIPTION: At some point in our careers, we have all felt that we were not smart enough, qualified enough, talented enough...or just plain enough. We are our own worst enemies, but that doesn't mean we can't learn to fight imposter syndrome. By addressing systemic biases and stereotypes that contribute to feelings of self-doubt, we can realize our full potential. Stop shrinking from the spotlight and start leaning into your own power. Discover the causes of imposter syndrome, how it affects your career, and strategies to manage it. Remember, your anxiety is a liar. You can do this!

6-7 Ways to Stay on Trend with Teens

SPEAKERS:

Melissa Somoza, Half Hollow Hills Community Library

Amanda Hayman, Half Hollow Hills Community Library

Liz Hughes, Elwood Public Library

Michaela Schlosser, West Islip Public Library

SPONSORED BY: Young Adult Services Division of SCLA

LOCATION: 10:30 am to 11:30 am – Salons 11,12

DESCRIPTION: Burnt out on programming? With every social media swipe a new trend, meme, or pop-culture moment appears – and teens notice all of it. Bringing these trends into the library is one of the most effective (and fun!) ways to draw teens into your space and keep them engaged even when they're not attending programs. Walk away with fresh inspiration, adaptable templates, and a renewed sense of excitement for teen services.

Experiences of Jewish Library Personnel in Professional Spaces

SPEAKERS:

Sally Stieglitz, Long Island Library Resources Council

Laurel Scheinfeld, Stony Brook University

SPONSORED BY: Division of Academic and Special Libraries of SCLA

LOCATION: 10:30 am to 11:30 am – Nassau/Suffolk Room

DESCRIPTION: The American Jewish Committee recently released its *State of Antisemitism in America Report*, which found that “one-third of American Jews have been the target of antisemitism in the past year.” It is likely that this statistic carries over to library environments as well. Attendees will hear about the experiences of Jewish library workers and explore DEI best practices for Jewish patrons and colleagues for communications,

building collections, and workplace equity.

Supporting Student Mental Health and Wellness Through Library Guides at Long Island Institutions

SPEAKERS:

Tara Byrnes, Farmingdale State College

Mary Kate Boyd-Byrnes, Long Island University, C.W. Post

Selenay Aytac, Librarian, Long Island University, C.W. Post

SPONSORED BY: Academic and Special Libraries Division of NCLA

LOCATION: 10:30 am to 11:30 am – Roosevelt Room

DESCRIPTION: This study examines library guides of educational institutions across Long Island to assess the availability and scope of resources dedicated to student mental health and wellness. Academic libraries increasingly function as inclusive spaces that nurture wellbeing. LibGuides offer a strategic platform for libraries to demonstrate their commitment to community care by providing streamlined access to mental health services and resources that reinforce holistic academic success.

Setting Tech Support Expectations: Empowering Staff to Meet the Community's Technology Needs

SPEAKERS:

Kristine Dugan, Farmingdale Public Library

James Hutter, Port Washington Public Library

Pamela Pagones, Bellmore Memorial Library

SPONSORED BY: Reference and Adult Services Division & Computers and Technology Committee of NCLA

LOCATION: 10:30 am to 11:30 am – Vanderbilt Room

DESCRIPTION: Do you often receive technology questions from library patrons and struggle with how best to assist? What do you do when you hit the limit of your tech skills? What if a patron asks for help beyond what is normally provided? Join us as a panel of your colleagues discuss the challenges both staff and patrons face, and best practices for providing technology support to the public. This enlightening panel will include the perspectives of a Social Worker, a Technology Librarian, and a Head of Adult Reference.

Welcoming for All: Facilities Design and ADA

SPEAKERS:

Valerie Lewis, Suffolk Cooperative Library System

Tony Iovino, EveryLibrary Institute

Katie Stone, H2M architects & engineers

SPONSORED BY: Public Library Directors Association of Suffolk County

LOCATION: 10:30 am 11:30 am – Whitman Room

DESCRIPTION: As libraries evolve to serve increasingly diverse communities, the responsibility to create spaces that are both ADA-compliant and also genuinely welcoming to patrons with a wide range of cognitive, sensory, and physical needs has never been more important. Join us for a panel discussion with an accessibility expert, a former library administrator and an architect, as we explore how intentional design can transform library environments into spaces that are equitable, accessible, and welcoming for all.

Session 3

Challenge Accepted: How Library Staff Thrive in Times of Change!

SPEAKER:

Tiffany Alston, D.C. Public Library

SPONSORED BY: Library Staff of Color Committee & Media Division of NCLA; MOSAIC Committee, Reference and Adult Services Division, and Library Employees of Color Committee of SCLA

LOCATION: 2:45 to 3:45 pm – Salons 1,2,3

DESCRIPTION: In a world where libraries are constantly evolving, thriving means more than just adapting, it means leading with purpose. This program invites participants to embrace transformation, engage authentically with their diverse teams and communities, and evolve into confident, future-focused leaders. Through real world insights, storytelling, and interactive reflection, “The Chief Librarian” aka Tiffany Alston empowers attendees to navigate change with grace, grit, and growth – while celebrating the rich diversity that strengthens our libraries.

Improving Customer Service Skills for Library Staff

SPEAKERS:

Nicole Malley-Romagnolo, Mastic-Moriches-Shirley Community Library

Alexis Camarda, Brookhaven Free Library

Sandy León, Brentwood Public Library

Rachel Robertazzi, Sayville Public Library

SPONSORED BY: Support Staff Division of SCLA

LOCATION: 2:45 pm to 3:45 pm – Salons 4,5,6

DESCRIPTION: Support staff are the backbone of the library. This session will focus on the everyday challenges they experience and on practical ways to make their work feel smoother and more supported. We will discuss navigating tricky patron moments, staying centered during hectic shifts, and working as a team. Using relatable examples and simple takeaways, we'll explore how support staff can feel better prepared, more appreciated, and more empowered in their roles.

Amazing Animators: Bringing the Art of Animation to your Library

SPEAKER:

Brittany Georgalas, North Merrick Public Library

SPONSORED BY: Children's Services Division of NCLA

LOCATION: 2:45 pm to 3:45 pm – Salons 7,8,9,10

DESCRIPTION: Discover the art of animation and learn how you can run your own animation programs at your library! The activities presented can be modified to work with children, teen or adult audiences.

“Anti-American and Just Plain Filthy”: The Island Trees School District Book Banning Case – 50+ years Ago

SPEAKERS:

Frank McKenna, Seaford Public Library

Richard Yarris, Island Trees High School Graduate – 1976

SPONSORED BY: Intellectual Freedom Committee of NCLA

LOCATION: 2:45 pm to 3:45 pm – Salons 11,12

DESCRIPTION: Some things never change. Back in 1975 the Island Trees School Board attempted to ban books in its school libraries and the community resisted! Join Frank McKenna and his classmate Richard Yarris in conversation about what it was like during those disturbing, yet exhilarating times!

Outreach & Marketing Strategies to Reach

Diverse Communities

SPEAKER:

Selina Sharmin, Queens Public Library

SPONSORED BY: PR/Programming Committee of NCLA

LOCATION: 2:45 pm to 3:45 pm – Nassau/Suffolk Room

DESCRIPTION: New immigration trends have shifted demographics in Queens, NYC, and Long Island. For many immigrants, the first stop is the public library to learn English and look for help in developing resumes and finding a job. This has created a critical need for programming and outreach that targets diverse populations. But how can you reach multicultural audiences for programs in languages other than English? In this program, Assistant Community Library Manager for Queens Library, Selina Sharmin, will teach us how to utilize partnerships and outreach to create affordable and educational programming for your diverse community on a small budget.

Librarian with the Mic: Conversations that Build Community

SPEAKERS:

Joseph Brown, Half Hollow Hills Community Library

Sharron McDevitt, Half Hollow Hills Community Library

SPONSORED BY: Computers and Technology Division of Suffolk County

LOCATION: 2:45 pm to 3:45 pm – Roosevelt Room

DESCRIPTION: Joe Brown will show how he empowered community groups by connecting with organizations focused on veteran services, mental health support, and civic engagement. He will outline the steps he took to build these relationships, how partners began referring him to others, and how this strengthened the library's role as a trusted community connector. He will also share how he prepares podcast interviews with veterans, legislators, and community leaders, highlighting how libraries can elevate voices and foster meaningful civic impact.

Children/Teen Librarians Can Change the World!

SPEAKERS:

Diane Darcy, Islip Public Library

Kelly Harvey, Islip Public Library

Maria Graybosch, Islip Public Library

Katie McAteer, Islip Public Library

SPONSORED BY: Children’s Library Association of Suffolk County

LOCATION: 2:45 pm to 3:45 pm – Vanderbilt Room

DESCRIPTION: Dedicated children’s and teen librarians will describe inspiring programs and thoughtfully designed services for youth from infancy through the teen years – fostering community, creativity, and innovation every step of the way.

The How and the Why Public Libraries Should Establish Menstrual Advocacy Programs

SPEAKERS:

Lanisha LeBlanc, Saratoga Library

Shamima Sharmin, Brooklyn Heights Library

Rakisha Kearns-White, Kings Bay Library

SPONSORED BY: Youth and Adult Services Division of SCLA

LOCATION: 2:45 PM to 3:45 pm – Whitman Room

DESCRIPTION: Are you responsible for health, wellness, or teen civic engagement programming at your public library? Explore how libraries can implement period equity initiatives and empower teens as menstrual equity advocates. Learn about period poverty, the distinction between menstrual literacy and sex education, and practical strategies for youth-led advocacy. Drawing from our experience creating a menstrual advocacy internship at Brooklyn Public Library, we will share lessons on reframing period poverty as a civic issue and building supportive mentorship networks for sustainable youth engagement.

A WordPress.com Website.



EARTH DAY CELEBRATION



JOIN PWPL FOR OUR ANNUAL
EARTH DAY CELEBRATION IN THE LAPHAM ROOM

SATURDAY, APRIL 25 • 12-4 PM

BACH TO ROCK: 12:00PM TO 1:30PM

**PORT WASHINGTON ENVIRONMENTAL
ORGANIZATIONS: 2:00PM TO 4:00PM**

The celebration will include kids' activities and crafts, eco-friendly giveaways including native plants. Join us and enjoy the music and discover meaningful ways you can make a difference in building a healthy, sustainable community.



FOR MORE
INFORMATION SCAN
THE QR CODE

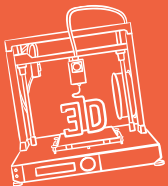


FRIENDS OF THE
PORT WASHINGTON
PUBLIC LIBRARY



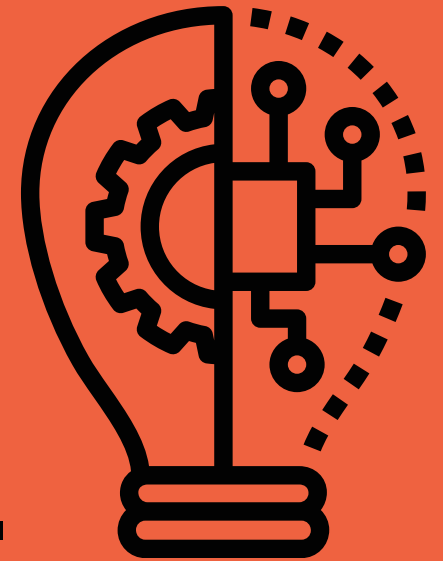
**THE PORT WASHINGTON
LIBRARY HAS A MAKER LAB
WHERE THERE ARE DOZENS
OF COMPUTERS AND
SERVICES YOU CAN CHOSE
FROM:**

- 3D PRINTING
- CRICUT MAKER 3
- MUG/ TUMBLER PRESS
- HEAT PRESS
- POSTER PRINTING
- VHS DIGITIZATION
- CLASSES
- SEWING MACHINE



WELCOME TO

THE LAB



DIY INSIDE THE MAKER LAB



CRICUT MAKER 3



HEAT PRESS



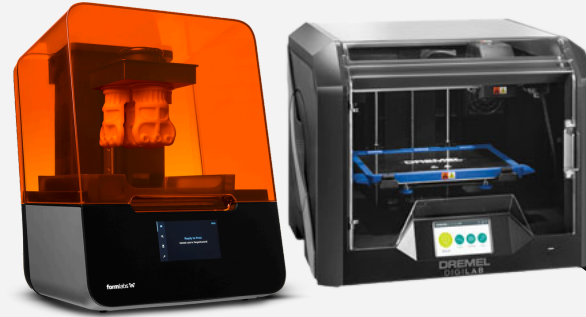
MUG PRESS &
TUMBLER PRESS

- WE NOW OFFER THE CRICUT MAKER 3, A BROTHER DIGITAL SEWING MACHINE, TUMBLER PRESS, AS WELL AS OTHER CRICUT ITEMS.

- THE CRICUT IS A DIGITAL CUTTING MACHINE FOR CRAFTING.

- YOU CAN DESIGN A MUG AND TOTE BAG FOR \$2

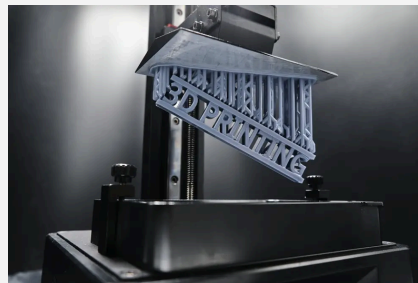
YOU CAN 3D PRINT!



WE HAVE A DREMEL 3D45 FILAMENT-BASED PRINTER AND A FORM 3+ RESIN-BASED PRINTER.



E-MAIL 3DPRINTER@PWPL.ORG WITH YOUR DOWNLOADED STL FILE AND WE CAN PRINT IT FOR A FEE!



PRINT OUT YOUR
POSTER IDEAS ON
OUR LARGE FORMAT
PRINTER!



WE HAVE GLOSSY,
MATTE, AND
OUTDOOR VINYL
PAPER TO CHOOSE
FROM.

LOCAL HISTORY BOARD REPORT

APRIL 2026

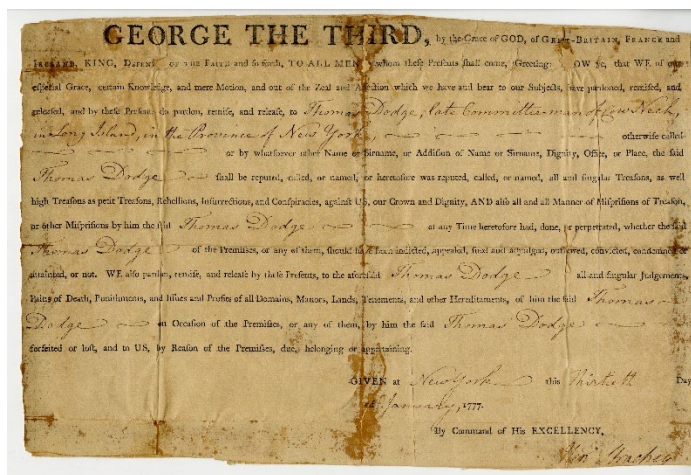
Current and upcoming plans and projects:

- **Cow Neck in the Revolution exhibit**

On display in the History Center Annex June 1 – December 16, 2026

Exhibit Reception: Thursday, June 11 at 3pm

The area we now call Port Washington was occupied by the British for seven years during the Revolutionary War. Local families suffered immense hardship: they were forced to quarter enemy troops, had their children pressed into service, and even endured pirate attacks. Some Cow Neck Patriots bravely fought for American freedom while others assisted the revolutionary cause in secret – and some yet remained loyal to the Crown. These stories are explored in *Cow Neck in the Revolution*, presented in collaboration with the Cow Neck Peninsula Historical Society in celebration of 250 years of American independence.



Pardon to Thomas Dodge from King George III, 1777

From the Dodge Collection of The History Center at the Port Washington Public Library

This royal pardon from King George III, dated January 30, 1777, was issued to Thomas Dodge after he swore official allegiance to the Crown. Although Thomas was sympathetic to the American cause at heart, it was necessary for him to feign loyalty to the British to stay at his homestead in Cow Neck, keep his family safe, and avoid persecution. He would later secretly provide aid to the Patriots by smuggling gunpowder for the Continental Army.

- **Sandwiched In with Ross Lumpkin – The American Revolution According to the Monfort Cemetery:** Friday, July 31 at 12pm

Ross Lumpkin, Town Historian for the Town of North Hempstead and Cow Neck Peninsula Historical Society Trustee, will be hosting a program about the Monfort Cemetery, a local historic burial ground which was in use from 1737 to 1892. The Monfort Cemetery serves as the resting place for at least 12 local Patriots of the Revolutionary War, whose stories will be explored in this lecture.

- *Library Clean-Up Day at Monfort Cemetery: September or October 2026*
- **Permanent exhibit in new Port Washington Police District Headquarters:** We have been working with PYPD to create a permanent display in their new headquarters about the history of the PYPD and the history of the Knowles Funeral Home, which once stood on the site of the new building.
- **Oral Histories:** More than 100 oral histories pertaining to various aspects of Port Washington's history are now online and accessible via our New York Heritage digital portal. We are slowly but surely working to get all 350 of our oral history interviews online! *We are also in the process of receiving a donation of oral history interviews of local VFW members, conducted by Eagle Scout Jeremy Rodgers, which will also be added to our digital collections page.*



The screenshot shows the New York Heritage digital collections page for the Port Washington Public Library Oral History Collection. The page features a search bar, a "Go" button, and a "Explore the Collection >>>" link. Below the search bar is a photograph of two women sitting at a table, one holding a book and the other looking at it. To the right of the photo is a "Historical Context" section and a "Scope of Collection" section. The "Historical Context" section states that the Oral History Program was founded in 1980 at the Port Washington Public Library to capture on tape the memories of those men and women who have shaped Port Washington's history, and to preserve that memory for future generations. The "Scope of Collection" section lists the subjects included in the collection, such as African-American Heritage, Aviation History and Folk Traditions, Gold Coast Estate Workers, Main Street School, Maritime Traditions, Medical Professionals, Port Washington Business Community, Port Washington History, Port Washington Public Library History, Port Washington Play Troupe, Port Washington Volunteer fire Department, Sandmining in Port Washington, and September 11 Oral History Project.

- **Mason Collection on NY Heritage:** We will be adding photographs from our Mason Studio collection to our NY Heritage digital portal so that the entire collection can be viewed online.
- **Archival Housekeeping:** We are in the process of conducting a total rehousing and reorganizational overhaul of several of our larger collections, including the Schools Collection and the PWPL Collection.
- **Additional Port Washington High School Yearbooks coming to our Advantage Archives database:** The next round of yearbooks (including the years 1971-1990) will be digitized and added to our database this summer.