

**WESTCHESTER LIBRARY SYSTEM**  
**Trustee Meeting**  
**October 24, 2023 – Approved November 28, 2023**

**REGULAR MEETING**

The Regular Meeting of the Westchester Library System was called to order by Karen Zevin at 6:00 p.m. The quorum requirement was met with the following people in attendance:

Board members present: Anthony Amiano, Andrea Bober, Robert Cartolano, Nishat Hydari, Wes Iwanski, Alice Joselow, Karen Kelley, Maureen LeBlanc, Julie Mills-Worthey, Susan Morduch, Francis Okelo, Joseph Puglia, Edris Scherer, Diane Tabakman, Karen Zevin

Also present from WLS were Terry Kirchner, Rob Caluori, Pat Brigham, Wilson Arana, Kate Meyer

Public Library Directors Association (PLDA) Representative: Yvonne Cech, Director, John C. Hart Memorial Library

**MINUTES**

The minutes of the September 26, 2023, meeting was approved as submitted on a motion by Mr. Amiano and seconded by Mr. Puglia. The motion passed unanimously. [Mr. Cartolano and Ms. Mills-Worthey were not present for the vote.]

**FINANCIAL REPORTS**

The financial report through September 2023 was presented by Mr. Caluori in detail. The presentation included end-of-year projections for revenues and expenditures as well as an updated statement for Temporarily Restricted Net Assets in addition to the regular monthly financial statements and notes. The monthly check registers were also distributed, and Mr. Caluori made note of several voided and reissued checks that were related to an issue with the bank's Positive Pay system. The Board accepted the financial report on a motion by Ms. Scherer and seconded by Ms. Morduch. The motion was accepted unanimously. [Mr. Cartolano was not present for the vote.]

**INFORMATION ITEM**

***WLS 2024 Operating Budget:*** The WLS Budget Committee met on September 21<sup>st</sup>, October 3<sup>rd</sup> and October 19<sup>th</sup> to review a number of options in order to arrive at a budget proposal for the 2024 fiscal year. Mr. Caluori was thanked for his efforts in working with the Committee during the budget process, and all comments received were given serious consideration.

An updated copy of the proposed 2024 Operating Budget was distributed. Mr. Caluori made note that while the figures in the budget were not materially different from the distributed Board Materials, the text of the Executive Summary had undergone revision to include how the budget aligns with the WLS Strategic Goals. In the review of the budget the following were discussed in detail: (1) anticipated revenues of \$7.3 million, (2) estimated expenditures of \$7.9 million, (3) use of reserve funds to meet the anticipated gap between revenues and expenditures, (4) a pay rate increase of 4% for all employees, except those that received mid-year adjustments in 2023, (5) a continuation of the current model for

employee contributions to health care, and (6) no anticipated special projects outside of the operating budget. There was also discussion of specific projects included in the Operating Budget that may or may not be implemented as planned based funding levels from Westchester County.

The 2024 Operating Budget will be resubmitted to the Board as an Action Item at the November 2023 meeting.

## **ACTION ITEM**

***Employee Handbook and Policy Updates:*** Ms. Morduch, Chair of the Governance Committee, reviewed the employee handbook and policy process with the Board. The Committee met on August 22, 2023, to review the newly revised WLS Employee Handbook and four policies: #4 Electronic Data; #13 Purchasing; #14 Credit Card Usage; #15 Gift Acceptance, and one new policy: #22 ADA/ADAAA. All items were approved on a motion by Ms. Morduch and seconded by Mr. Iwanski. The motion passed unanimously.

## **PRESIDENT’S REPORT**

Ms. Zevin reminded Board members to review the list of Board Committees to decide which they may be interested in joining for the coming year. She also noted that committees should be formed as of January 31, 2024, and information regarding such will be sent to Board members beforehand. Ms. Zevin also noted that new officer positions have been slated as follows: Ms. Morduch, President; Ms. Hydari, Vice President; Mr. Amiano, Secretary; the Board will appoint the Treasurer at the January 2024 meeting, Ms. LeBlanc is slated to fill the role.

Ms. Zevin asked all Board members to save the date for Library Advocacy Day, February 7, 2024.

## **COMMITTEE REPORTS**

***Nominating & Board Education:*** Ms. Kelley, Chair, stated that the committee met before the Board Meeting to review the resumes of the candidates slated to fill vacancies for District IV: Lewisboro (South Salem), North Salem, Somers, Barbara Tepper, to replace Ms. Scherer and District XIV: New Rochelle, David Mener, to replace Frances Okelo. The committee voted unanimously to bring them on to the Board. They will be voted on at the November 28, 2024, meeting.

## **EXECUTIVE DIRECTOR’S REPORT**

A copy of the Executive Director’s Report was mailed in advance of the meeting.

Dr. Kirchner discussed Battle of the Books which was held on October 21, 2023, at Ossining High School, and noted that the event was a huge success. Ms. Joselow, Ms. LeBlanc, and Barbara Tepper were in attendance. The goal for next year’s event is to get more libraries to participate.

Dr. Kirchner stated that February 7, 2024, is Library Advocacy Day, and WLS is working with Ramapo-Catskill Library System (RCLS) and Mid-Hudson Library System (MHLS) to collectively hire bus service to Albany. WLS, RCLS and MHLS will work together to present issues that are relevant to all three systems.

Ms. Brigham introduced Connect Westchester; a Westchester County funded Digital Equity Initiative. This collaborative partnership with The STEM Alliance, Westchester Library System, Westchester County Association, and the County targets underserved and unserved County residents who lack Internet connection, devices, and/or basic digital skills supporting workforce development. This program, in addition to providing information on Affordable Connectivity Program (reduced cost high speed internet for qualifying households), will provide an opportunity for 10 libraries to offer a 15-hour digital skill training program, with device ownership and hotspots if needed for their patrons.

Mr. Arana reported that most of the libraries have submitted their Service Level Agreements for 2024 (SLA), noting that some libraries were delayed in signing their agreements. He also noted that the email migration project is in full swing, and libraries should have moved to their own email domains by the end of the year, 12 libraires have chosen to remain housed under the WLS tenant.

### **PUBLIC LIBRARY DIRECTORS' ASSOCIATION (PLDA) LIASON REPORT**

Ms. Cech reported on the October PLDA meeting where the following was discussed:

- PLDA's October meeting was virtual. The November meeting will be hybrid and held at the Ossining Public Library on November 16, 2023.
- The PLDA Nominating Committee is putting together a slate of officers for 2024. They are reaching out to potential candidates and will have a slate by their November meeting.
- WLS is working with John C. Hart Memorial Library on a laptop project which will allow employees to work more efficiently.

### **ADJOURNMENT**

Having completed its agenda, the Board adjourned its meeting at 8:27 p.m. on a motion by Ms. Mills-Worthey and seconded by Ms. Kelley that passed unanimously.

Respectively submitted,

*Andrea Zuckerman Bober*

Andrea Zuckerman Bober  
Secretary

**Item:** WLS 2024 Operating Budget

**Background:** The Budget Committee of the Board of Trustees met three times through September and October to review a number of options in order to arrive at a budget proposal for the 2024 fiscal year. Each of the committee's meetings focused on the following:

- September 21
  - Budget process and overview
  - Employee compensation
  - Administration department
  - Information Technology department
- October 3
  - Career Coaching Service department
  - Outreach department
  - Training department
- October 19
  - Cataloging department
  - Delivery department
  - Fund-Raising department
  - Executive Summary

**Status:** Attached is the Executive Summary for the proposed FY 2024 operating budget along with detail spreadsheets and back-up information.

In addition to the work of the Committee input was also sought from the WLS managers and staff.

**Recommended**

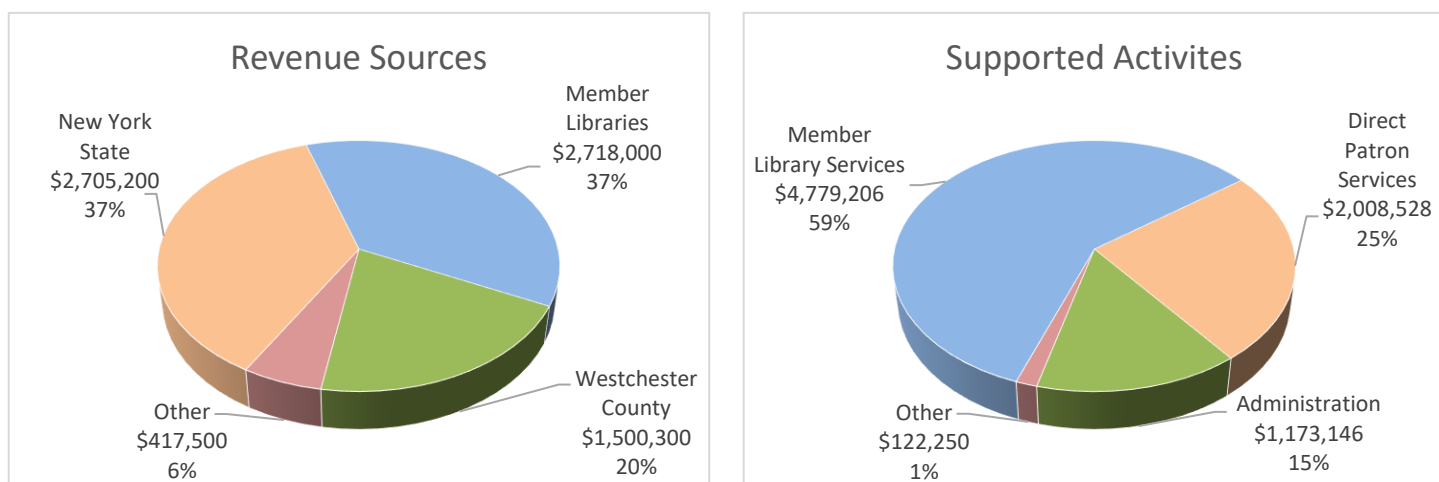
**Action:** The Budget Committee recommends adoption of the FY2024 operations budget as presented.

# Westchester Library System 2024 Proposed Operating Budget

## Executive Summary

This budget has been developed to support the Westchester Library System (WLS) mission to empower lives and communities by connecting people in Westchester County with the resources, services and programs available through WLS and the member libraries.

In preparing the 2024 proposed budget, WLS made the following significant assumptions: (1) no increase in funding from New York State, (2) there is a possibility that funding from Westchester County beyond 2023 levels may not materialize, (3) Technology fees are anticipated to remain essentially flat and, (4) all open positions in 2023 will be filled before the beginning of the new year.



The budget was developed and presented to the Budget Committee over the course of three meetings, each with a deeper focus on department-level data. The committee examined the previous year's actual figures, the current year's budget and the proposed budget at the department level. Considerations were made to the purpose of programs as pertaining to administration, services to member libraries, and direct services to the public.

The budget was designed to specifically support the WLS Strategic Goals:

- Promote equity and access.
- Expand Community / Member Library / Partner Engagement
- Update and improve our infrastructure.

The budget documents include: (1) a top-level summary outlining 2022 actual figures, 2023 budget and projected figures and the 2024 proposed budget; (2) department-level budget details for 2024; (3) line-by-line budget notes; and (4) an analysis of changes to staff allocations by department. Included in this summary are the key points of and significant changes to the budget.

## 2024 Budget Highlights

### Revenue

#### Key Revenue Notes

- ✓ Approximately \$7.3 million from all sources, an increase of \$326,850 (4.7%) over the 2023 budget.
- ✓ County revenues include multiple special projects pending approval.
- ✓ eRate funding of \$130,000 (compared to \$165,000 budgeted for 2023).
- ✓ Central Library revenue (\$376,300) assumed flat over 2023 actual.
- ✓ Member Library Technology fees essentially flat compared to over 2023 budget.

#### Assumptions

- ✓ Allocations from Westchester County include a 17% increase overall.
  - Allocations above flat funding can be excised without significant impact on current operations if not approved.
- ✓ The allocations from New York State as assumed to be flat over 2023 actual funding.
- ✓ Member Library contributions are essentially flat (up 0.7%) compared to 2023 budget.
- ✓ eRate funding is lower due to reduced costs on eligible services.

### Expenses

#### Key Revenue Notes

- ✓ Budgeted expenses exceed revenues by \$568,500 before depreciation (compared to \$338,065 budgeted for 2023).
- ✓ Restricted assets (grants) earned in prior years will be spent in 2024.
- ✓ The Budget Committee recommends that WLS appropriate unrestricted assets to meet its projected expenditures for 2024.
- ✓ WLS currently holds over \$2.8 million in Reserve Cash and Cash Equivalents
- ✓ Projected depreciation of \$176,000 is included in the Operating budget.
- ✓ Member Library Services includes member-funded Technology services, and additionally includes, but is not limited to, cataloging, interlibrary loan, training, and delivery services.

#### Assumptions

- ✓ Specific staff will receive salary adjustments to meet changes in roles and responsibilities, all other staff will receive an increase of 4%
  - Overall salary and hourly costs are assumed to be 3% lower than budgeted for 2023
- ✓ An increase of 18% for the cost of health insurance, employees will contribute as follows:
  - 15% of the cost of individual health insurance.
  - 20% of the cost of family health insurance.
- ✓ Request to Westchester County includes \$225,000 of proposed expenses that can be reduced without significant impact to current operations.
- ✓ Pension costs will be approximately 13% of 2024 salary expenses and is slightly higher than previous years' expenses.
- ✓ Delivery service allocations increased 6% due to contract pricing and anticipated fuel surcharges.

## Operating Highlights

The budget allows for the continuation of current programs and services whose focus is to drive the WLS strategic goals through community engagement and outreach by alignment with the member libraries, governmental agencies, service organizations, community members and Westchester County, including:

- ✓ Engagement with unserved and underserved populations including youth, seniors, and low-literacy adults and justice-impacted individuals.
- ✓ Assist incarcerated persons residing in New York State and Westchester County in accessing library services.
- ✓ Promoting discovery, access and resource sharing through Cataloging, Interlibrary Loan and Delivery.
- ✓ Career Coaching Services for unemployed and underemployed adults.
- ✓ Support technology infrastructure to maintain and improve member library technology services.

The following expense lines in 2024 will have significant changes compared to the 2023 budget:

- ✓ Workforce development portal for new entrepreneurs and small business startups
  - Additional .75FTE position to support this initiative (*Salaries and Fringe Benefits*).
  - Additional \$39,000 budgeted for *Printing and Publicity*.
  - CCS budget increased \$151,900 over 2023.
  - Supports WLS strategic goal to be actively engaged with communities throughout Westchester, especially the unserved and underserved as well as promote equity and access.
- ✓ Increased allocations for *Repairs and Maintenance* in Technology
  - Additional \$130,400 budgeted over 2023.
  - Addresses projected \$83,200 deficit in current year to support services already in place.
  - Provides additional subscriptions to enhanced security software.
  - Supports WLS strategic goal to continuously update and improve the WLS operational and technological infrastructure.
- ✓ Additional \$329,400 in allocations for *Library Materials to serve library patrons*.
  - Funding for this line is from multiple sources.
    - Other sources can be used to address gaps should specific funding not fully materialize.
  - Addresses current year deficit of \$204,100 driven by increased patron activity on pay-per-use services.
  - Additional services for 2024 include:
    - The Shelf – A cost-effective solution to provide interactive and popular Spanish-language content that originates from South America, Mexico and Spain.
    - Mango languages – Driven by member library requests from the PLDA eContent Committee, this service provides language learning program in more than 70 languages, including English as a second language.
  - Supports WLS strategic goal to hold equity and access as core values and advance those values within WLS.

## Banking Services

Approval of the budget will include approval of TD Bank for the purpose of Designation of Depositories, per WLS Policy #12 – Investment of Funds. WLS will continue to use TD Bank for all commercial bank business and TD Wealth for all investment banking business.

## About Supported Activities Charts

The Supported Activities chart on page one identifies expenses as a function of either Member Library Services, Direct Patron Service, Administration, or other.

**Member Library Services** are the services that directly impact the member libraries. This includes information technology, cataloging, interlibrary loan, training, support for NYS annual reports and construction and, fund raising and grant writing support, movie licensing coordination and group purchasing of electronic content for patrons with monies from member libraries.

**Direct patron services** are services where WLS directly serves library patrons, potential patrons and works to drive new library users to the member libraries. This encompasses all outreach services to unserved and underserved populations including, but not limited to seniors, youth, low-literacy populations, justice impacted individuals, and those seeking high-school equivalency (HSE) certification. It also includes career coaching services, and electronic content purchased with funds other than from member libraries such as grants, Central Library, and other NYS funds.

## Conclusion

In 2024, WLS will continue to work to maximize investment and resource allocation to support both its ongoing operations and strategic initiatives. At the same time, WLS will support the needs of the libraries, people and businesses in Westchester by providing services that support the member libraries' efforts to engage with their communities and provide inclusive services and programs for all residents.

Spending will be monitored against the budget on an ongoing basis both through regular reports to the Board and in-depth discussions with the WLS Board Finance Committee. Management will continue to explore cost savings opportunities and additional sources of revenue throughout the year.



Westchester Library System  
2024 Proposed Budget - Summary 2022-2024

Generated 10/18/2023

Item #		2022 Final	2023 Adopted	2023 Projected	2024 Proposed	% change over 2023 Adopted
	<b>REVENUES:</b>					
R-1	General Library Aid	1,669,030	1,669,000	1,672,710	1,672,700	0.2%
R-2	Supplemental Aid	219,857	219,850	220,341	220,300	0.2%
R-3	Local Library Services revenue	277,410	299,300	299,964	299,900	0.2%
R-4	Local Library Services pass-thru payments	206,655	(299,300)	(299,964)	(299,900)	0.2%
R-5	Local Services Support Aid	(277,408)	206,650	207,111	207,100	0.2%
R-6	Grants in Aid	157,084	0	7,111	0	
R-7	Grants in Aid pass-thru payments	(157,084)	0	7,111	0	
R-8	Central Library Services Aid	375,554	375,550	376,382	376,300	0.2%
R-9	Westchester County	1,218,696	1,272,100	1,304,005	1,500,300	17.9%
R-10	Federal Aid	199,250	165,000	165,000	130,000	-21.2%
R-11	Member Library Fees	2,776,739	2,698,000	2,674,286	2,718,000	0.7%
R-12	Contributions (Unrestricted)	1,114	0	373	0	
R-13	Investments/Interest Income	20,746	5,000	111,729	59,500	1090.0%
R-14	CCS, Non-Resident Cards, Misc	26,832	2,500	16,314	2,500	0.0%
R-15	Coordinated Outreach	187,888	187,850	188,302	188,300	0.2%
R-16	Correctional Facilities	39,867	39,650	40,581	40,500	2.1%
R-18	Other revenues with Restrictions	335,044	173,000	41,578	225,500	30.3%
	<b>Total Revenues:</b>	<b>7,277,274</b>	<b>7,014,150</b>	<b>7,032,934</b>	<b>7,341,000</b>	<b>4.7%</b>
	<b>EXPENSES:</b>					
	<b>Personnel</b>					
E-1	Salaries & Hourly Wages	2,395,596	2,375,223	2,161,399	2,301,920	-3.1%
E-2	Employee Benefits	1,052,102	1,072,202	819,431	1,102,310	2.8%
E-3	Retiree Health Benefits	276,358	276,000	355,271	276,000	0.0%
	<b>Subtotal Personnel</b>	<b>3,724,056</b>	<b>3,723,425</b>	<b>3,336,101</b>	<b>3,680,230</b>	<b>-1.2%</b>
	<b>Other Than Personnel</b>					
E-4	Professional Fees	42,837	51,300	21,729	57,000	11.1%
E-5	Equipment	190,999	190,000	144,997	228,000	20.0%
E-6	Library Materials	702,857	710,420	835,764	1,039,850	46.4%
E-7	Rent & Utilities	356,969	355,870	398,746	403,610	13.4%
E-8	Repairs & Maintenance	474,448	559,400	661,704	698,100	24.8%
E-9	Supplies	21,381	45,550	4,739	42,050	-7.7%
E-10	Telephone & Internet	307,116	467,100	486,150	454,340	-2.7%
E-11	Printing & Postage	103,227	74,900	62,314	116,950	56.1%
E-12	Bibliographic Fees	80,898	89,500	85,711	91,870	2.6%
E-13	Professional Development	50,906	98,050	43,387	79,000	-19.4%
E-14	Travel, Conferences & Meetings	37,383	50,400	53,990	64,750	28.5%
E-15	Memberships	19,746	28,000	24,509	28,500	1.8%
E-16	Contractual Services	459,445	395,300	389,654	382,250	-3.3%
E-17	Delivery Service	484,359	451,000	440,408	478,000	6.0%
E-18	Insurance	29,317	35,000	32,887	40,000	14.3%
E-19	Miscellaneous	(3,972)	27,000	6,784	25,000	-7.4%
	<b>Subtotal Other Than Personnel</b>	<b>3,357,916</b>	<b>3,628,790</b>	<b>3,693,473</b>	<b>4,229,270</b>	<b>16.5%</b>
	<b>TOTAL EXPENSES</b>	<b>7,081,972</b>	<b>7,352,215</b>	<b>7,029,574</b>	<b>7,909,500</b>	<b>7.6%</b>
	<b>Net Revenue before Depreciation</b>	<b>195,302</b>	<b>(338,065)</b>	<b>3,360</b>	<b>(568,500)</b>	
	<b>From Temp. Restd. Assets</b>		<b>6,500</b>		<b>128,700</b>	
	<b>From Reserves</b>		<b>541,400</b>		<b>439,800</b>	<b>-18.8%</b>
	<b>Depreciation &amp; Non-Cash Activity</b>	<b>(1,048,061)</b>	<b>144,250</b>	<b>175,136</b>	<b>176,000</b>	<b>22.0%</b>
	<b>TOTAL EXPENSES with Depreciation</b>	<b>6,033,911</b>	<b>7,496,465</b>	<b>7,204,710</b>	<b>8,085,500</b>	
	<b>Net Revenue</b>	<b>1,243,363</b>	<b>65,585</b>	<b>(171,776)</b>	<b>(176,000)</b>	

<b>2024 PROPOSED BUDGET BY DEPARTMENT</b>									
<b>Revenues</b>	<b>Admin</b>	<b>Fund Raising</b>	<b>Cataloging</b>	<b>Delivery</b>	<b>Outreach</b>	<b>Training</b>	<b>CCS</b>	<b>Information Technology</b>	<b>TOTAL</b>
General Library Aid	1,367,850	160,000	101,100	0	43,750	0	0	0	1,672,700
Supplemental Aid	0	0	99,070	40,170	1,060	80,000	0	0	220,300
Local Library Services revenue	299,900	0	0	0	0	0	0	0	299,900
Local Library Services payments	(299,900)	0	0	0	0	0	0	0	(299,900)
Local Services Support Aid	0	0	112,700	8,400	86,000	0	0	0	207,100
Central Library Services Aid	323,800	0	0	0	0	7,500	0	45,000	376,300
Westchester County	24,000	0	0	475,000	574,600	0	401,700	25,000	1,500,300
Federal Aid	0	0	0	0	0	0	0	130,000	130,000
Member Library Fees	298,000	0	0	0	0	0	0	2,420,000	2,718,000
Contributions (unrestricted)	0	0	0	0	0	0	0	0	0
Investments/Interest Income	55,000	0	0	0	0	0	0	4,500	59,500
WEBS, Non-Resident Cards, Misc	2,500	0	0	0	0	0	0	0	2,500
Coordinated Outreach	0	0	0	0	188,300	0	0	0	188,300
Correctional Facilities	0	0	0	0	40,500	0	0	0	40,500
Other revenues with Restrictions	20,000	150,000	0	0	27,500	28,000	0	0	225,500
<b>Total Revenues:</b>	<b>2,091,150</b>	<b>310,000</b>	<b>312,870</b>	<b>523,570</b>	<b>961,710</b>	<b>115,500</b>	<b>401,700</b>	<b>2,624,500</b>	<b>7,341,000</b>
<b>Expenses</b>									
<b>Personnel:</b>	<b>4.2 FTE</b>	<b>1 FTE</b>	<b>3.5 FTE</b>	<b>0.15 FTE</b>	<b>7 FTE</b>	<b>0.1 FTE</b>	<b>2.25 FTE</b>	<b>9.8 FTE</b>	
Salaries	428,070	109,200	227,000	33,450	343,000	22,300	157,000	774,670	2,094,690
Hourly Wages	0	0	29,000	0	107,830	0	30,100	40,300	207,230
Employee Benefits	249,130	42,700	126,200	10,350	179,050	6,900	80,100	407,880	1,102,310
Retiree Health Benefits	276,000	0	0	0	0	0	0	0	276,000
<b>Subtotal Personnel</b>	<b>953,200</b>	<b>151,900</b>	<b>382,200</b>	<b>43,800</b>	<b>629,880</b>	<b>29,200</b>	<b>267,200</b>	<b>1,222,850</b>	<b>3,680,230</b>
<b>Other Than Personnel Services (OTPS)</b>									
Professional Fees	32,500	0	0	0	1,000	0	0	23,500	57,000
Equipment	16,500	2,000	2,000	0	75,000	0	0	132,500	228,000
Library Materials	980,500	0	0	0	49,350	0	0	10,000	1,039,850
Rent & Utilities	70,800	11,000	28,560	18,600	63,000	45,800	18,350	147,500	403,610
Repairs & Maintenance	63,400	1,000	0	0	4,500	0	0	629,200	698,100
Supplies	12,000	300	750	3,000	15,000	0	2,500	8,500	42,050
Telephone & Internet	7,100	1,250	3,890	0	8,050	0	2,900	431,150	454,340
Printing & Postage	16,500	1,000	0	0	56,100	0	40,850	2,500	116,950
Bibliographic Fees	0	0	58,370	0	33,500	0	0	0	91,870
Professional Development	8,000	0	0	0	9,000	40,500	500	21,000	79,000
Travel, Conferences & Meetings	20,000	1,000	4,000	0	9,000	0	3,000	27,750	64,750
Memberships	17,500	750	500	0	7,850	0	400	1,500	28,500
Contractual Services	55,000	0	1,000	0	101,050	5,000	66,200	154,000	382,250
Delivery Service	0	0	0	478,000	0	0	0	0	478,000
Special Events	0	0	0	0	0	0	0	0	0
Insurance	24,000	0	0	0	0	0	0	16,000	40,000
Miscellaneous	2,500	0	0	0	0	0	0	22,500	25,000
<b>Subtotal OTPS:</b>	<b>1,326,300</b>	<b>18,300</b>	<b>99,070</b>	<b>499,600</b>	<b>432,400</b>	<b>91,300</b>	<b>134,700</b>	<b>1,627,600</b>	<b>4,229,270</b>
<b>TOTAL EXPENSES</b>	<b>2,279,500</b>	<b>170,200</b>	<b>481,270</b>	<b>543,400</b>	<b>1,062,280</b>	<b>120,500</b>	<b>401,900</b>	<b>2,850,450</b>	<b>7,909,500</b>
<i>% of overall budget(before depreciation)</i>	28.8%	2.2%	6.1%	6.9%	13.4%	1.5%	5.1%	36.0%	100.0%
<b>NET REVENUE before Depreciation</b>	<b>(188,350)</b>	<b>139,800</b>	<b>(168,400)</b>	<b>(19,830)</b>	<b>(100,570)</b>	<b>(5,000)</b>	<b>(200)</b>	<b>(225,950)</b>	<b>(568,500)</b>
<b>From Temp. Restd. Assets</b>	<b>128,700</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>128,700</b>
<b>From Reserves</b>	<b>59,650</b>	<b>(139,800)</b>	<b>168,400</b>	<b>19,830</b>	<b>100,570</b>	<b>5,000</b>	<b>200</b>	<b>225,950</b>	<b>439,800</b>
Depreciation	18,000	0	0	0	0	0	0	158,000	176,000
<b>TOTAL EXPENSES with Depreciation</b>	<b>2,297,500</b>	<b>170,200</b>	<b>481,270</b>	<b>543,400</b>	<b>1,062,280</b>	<b>120,500</b>	<b>401,900</b>	<b>3,008,450</b>	<b>8,085,500</b>
<b>Net Revenue</b>	<b>(18,000)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(158,000)</b>	<b>(176,000)</b>

**REVENUE**

#	Budget Item	GENERAL NOTES	2024 BUDGET NOTES
R-1	General Library Aid	Formula aid provided by NYS to WLS in support of services provided to member libraries	Unrestricted monies which may be budgeted for any services provided by WLS. Assumes flat NYS funding over 2023 actual allocations. All State aid figures do not reconcile with audited financial statements and are structured for budgetary comparison.
R-2	Supplemental Aid	Same as General Library Aid	Same as General Library Aid.
R-3	Local Library Services Aid	Direct formula aid to assist individual public libraries in the system	Monies are sent to WLS for distribution to the individual libraries Assumes flat NYS funding over 2023 actual allocations.
R-4	Local Library Services payments	Formula aid distributed to member libraries	Monies sent to WLS are passed through to individual libraries. Allocations are set by the NYS Division of Library Development.
R-5	Local Services Support Aid	Same as General Library Aid	Same as General Library Aid.
R-6	Grants in Aid	Additional aid from NYS to WLS and Member Libraries	Funding in this category could be for both WLS and as pass-through to member libraries. While there is always a possibility of additional aid, the 2024 budget assumes that none will be received.
R-7			
R-8	Central Library Services Aid	Funding to support expenditures for adult non-fiction and foreign language materials	Budget is based on recommendations from the PLDA Central Library/eResources committee. Assumes flat NYS funding over 2023 actual allocations.
R-9	Westchester County Aid	Allocation from Westchester County for programs and services, based on a Statement of Work submitted by WLS	Aid is used to provide career & educational counseling services for adults, consumer education on health and related services for those who are 60+ years of age, general outreach services, cataloging and interlibrary loan, delivery service and electronic content.
R-10	Federal Aid	Any grants or aid received from the Federal Government or subawards of Federal funding. Includes eRate, IMLS or legislative funding.	WLS currently receives reimbursement on 56% of eligible expenses for eRate. 2022 actuals include subawards of federal grants through METRO, but do not include eRate which is netted against E-10. 2023 figures include eRate in the revenue figure.
R-11	Member Library Fees	The figure in this line represents revenue in two departments, IT and Administration. Revenue in IT is driven by services agreed to in the IT Service Level Agreements. Revenue in Administration is to support group purchases of e-content.	Revenue is projected to be 0.7% more than budgeted in 2023. These figures are driven by the selections of services in the IT Service Level Agreements. The amount collected for group purchases of e-content (\$298,000) is assumed to be flat over the 2023 budget.
R-12	Contributions (unrestricted)	Monies raised by Development which may be used for any WLS services	
R-13	Investments/Interest income	Monies earned on as interest from bank accounts and returns on investments.	Despite healthy returns in 2023, this figure is being budgeted conservatively as the volatility in the market could cause dramatic fluctuations in future periods.
R-14	CCS, Non-resident Cards, Misc.	Monies raised for Career Counseling Services, purchase of WLS library cards from non-residents, miscellaneous income	
R-15	Coordinated Outreach	Aid provided to library systems to provide services directly and through member libraries to New Yorkers who are most in need and who often are not regular library users	Family literacy, adult literacy, re-entry services for formerly incarcerated individuals, Vision Labs accessibility services, Senior Law Day (legal & financial workshops for older adults and caregivers) Assumes flat NYS funding over 2023 actual allocations.
R-16	Correctional Facilities	Aid to support libraries for offenders residing in NYS and Westchester County correctional facilities	Support for library services at correctional facilities including interlibrary loan, and purchase of library materials. Assumes flat NYS funding over 2023 actual allocations.

R-18 Other Revenues with Restrictions Monies raised by Development for specific WLS programs

**EXPENSES**

#	Budget Item	GENERAL NOTES	2024 BUDGET NOTES
E-1	Salaries & Hourly Wages	Salaries and hourly wages paid to WLS-employed individuals	See separate illustration of FTE comparison 2023 vs 2024
E-2	Benefits	(For Active Staff): Social Security & Medicare (employer portion) health insurance, worker's compensation, disability, life insurance, vision insurance, dental insurance, pension	18% increase in health insurance, 3% increase in dental and vision insurance, 5% increase in life insurance, pension costs equal to approx.
E-3	Retiree Health Benefits	Health insurance for retirees	
E-4	Professional Fees	Audit & Legal fees; Payroll Processing Fees, Recruitment Fees	
E-5	Equipment	Furniture, computer equipment, equipment rental, copier lease, network hardware	This line includes computer equipment for most WLS staff to create a more mobile-enable working environment as well as network and computer hardware to support the member libraries.
E-6	Library Materials	Books, audio books, e-format materials, periodicals, DVDs/videos, databases	Budget is primarily for audio books, e-format materials and databases.
E-7	Rent & Utilities	Rent, utilities, real estate taxes, office cleaning, maintenance	
E-8	Repairs & Maintenance	Computer maintenance, equipment maintenance, software & software maintenance	Maintenance support for Evergreen, ASPEN, mobile printing, PC reservations help desk, thin client management, VMware (virtualization software), help desk software, back-up system, security software, Windows 10/Office 365, and business software
E-9	Supplies	Office & computer supplies, WLS-identified clothing	
E-10	Telephone & Internet	Telephones & internet connections	Internet circuits for all libraries, phone lines and cellular telephones and service.
E-11	Printing & Postage	Postage, express mail, printing, publicity	
E-12	Bibliographic Fees	Fees to Online Computer Library Center (OCLC), the bibliographic utility that provides shared cataloging records and an automated system for requesting interlibrary loans from participating libraries world-wide	
E-13	Professional development	Training & professional development, trustee activities	
E-14	Travel, Conferences & Meetings	Travel, registration and related expenses for staff representation at professional conferences and meetings	ALA, PLA, NYLA, technology and other professional conferences
E-15	Memberships	Institutional membership in professional organizations	Includes memberships in Metro (RRR), Empire Library Delivery to support ILL shipping and receiving with outside institutions, ALA, NYLA, WCA and professional organization memberships for staff.
E-16	Contractual Services	Services rendered under a formal contract/letter of agreement by outside persons, consultants or contractors	Network admin, co-location, WEBS counselors New Rochelle Library's Broadband Technology project, annual actuarial study
E-17	Delivery Service	Transportation of library materials to & from member libraries	Includes pricing for year 2 of the delivery service contract that began in 2023
E-18	Insurance	Liability and automobile insurance, Directors & Officers insurance	
E-19	Miscellaneous	Automotive Supplies, maintenance & repairs; Miscellaneous expenses; Bank Fees; Contingency	

Westchester Library System  
2024 Proposed Budget - Headcount: 2023 vs 2024

Generated : 10/18/2023

Department	2023 Budget	2024 Budget	NOTES for 2024 personnel
Administration	5.95	4.20	1 FTE eliminated through attrition 1 FTE moved to Outreach for youth services support 0.25 FTE added for administrative support
Fund Raising	1.00	1.00	No changes
Cataloging	4.00	3.50	0.5 FTE correction from 2023 total
Delivery	0.15	0.15	Admin time from Exec. Dir.
Outreach	6.00	7.00	1 FTE moved from Admin for youth services support 1 FTE eliminated through attrition 1 FTE added in multiple PT roles for various programs
Training	0.10	0.10	Admin time from Exec. Dir.
Career Coaching Services	1.50	2.25	0.75 FTE added for shared support role with Admin
Information Technology	10.80	9.80	1 FTE eliminated
<b>TOTALS</b>	<b>29.50</b>	<b>28.00</b>	