

Item: WLS 2023 Operating Budget

Background: The Budget Committee of the Board of Trustees met three times in October to review a number of options in order to arrive at a budget proposal for the 2023 fiscal year. Each of the committee's meetings focused on the following topics and service areas:

- October 6
 - Budget process and overview
 - Employee compensation
 - Administration department
 - Information Technology department
- October 12
 - Career Coaching Service department
 - Outreach department
 - Training department
- October 17
 - Cataloging department
 - Delivery department
 - Fund-Raising department
 - Employee benefits

Status: Attached is the Executive Summary for the proposed FY 2023 operating budget along with detailed spreadsheets and back-up information.

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

The budget will be presented at this meeting as an Information Item for discussion and will be brought to the WLS Board for approval at their November 29, 2022, meeting.

October 25, 2022

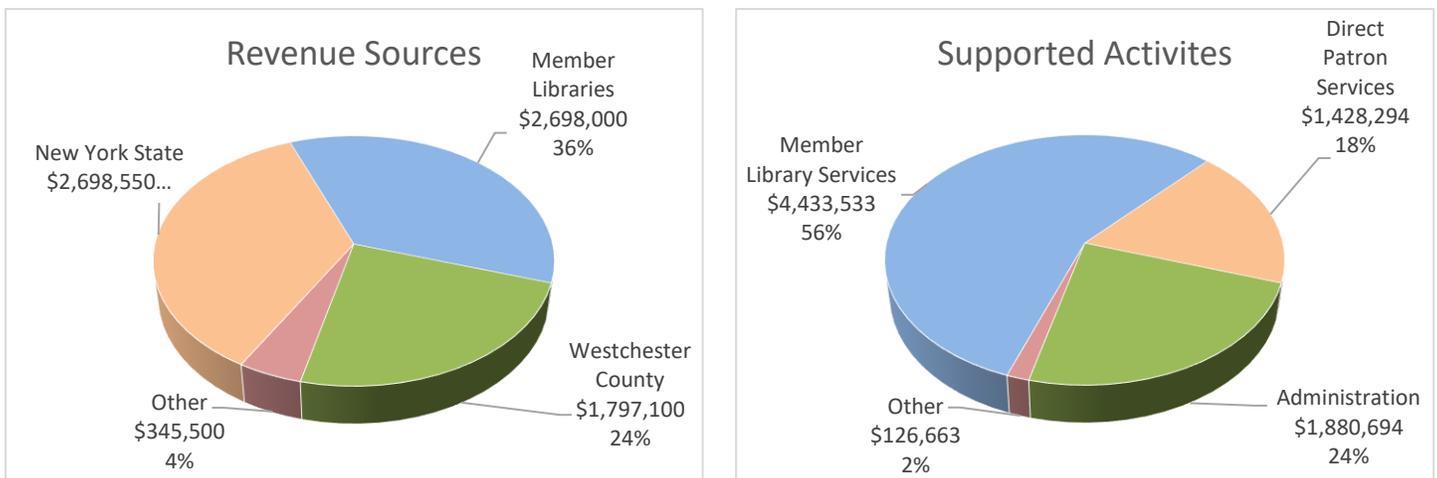
Westchester Library System Proposed FY 2023 Operating Budget

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 2023 proposed budget, WLS made two major assumptions: (1) no increase in funding from New York State as well as (2) a reduction in IT fees of approximately 2.4% less than previous year budget.

The budget was developed and presented to the Budget Committee over the course of three meetings, each with a deeper focus on department-level allocations. The committee examined previous year actual figures, current year 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.



2023 Budget Highlights:

✓ Revenue

- Approximately \$7.5 million from all sources
- Revenues increase roughly \$893,800 over the 2022 revenue budget
- County revenues include a special project (\$525,000) pending approval
- eRate funding of \$165,000 (compared to \$155,000 budgeted for 2022)
- Central Library revenue (\$375,550) assumed flat over 2022
- A 2.4% reduction of Member Library Technology fees over 2022 budget

✓ Expenses

- Operational changes intended to increase value and productivity including:
 - Purchase of laptops and cell phones for staff to replace existing workstations and promote a mobile-enabled workforce and cyber-security focused design
 - Streamlining of Outreach budget to include all youth service activities
 - Reassignment of training staff to provide member libraries with guidance with NYS Annual Reports

Westchester Library System Proposed FY 2023 Operating Budget

✓ Expenses (continued)

- Budgeted expenses exceed revenues by \$330,035 before depreciation (compared to \$547,900 budgeted for 2022)
 - Restricted assets (grants) earned in prior years will be spent in 2023
 - The Budget Committee recommends that WLS appropriate unrestricted assets to meet its projected expenditures for 2023
- WLS currently holds over \$6.4 million in Cash and Cash Equivalents between its Operating, Reserve and Investment accounts
- Projected depreciation of \$176,000 is included in the Operating budget
- Member Library Services includes member-funded IT services, and additionally includes, but is not limited to, cataloging, interlibrary loan, training, and delivery services

The budget allows for the continuation of current programs and services whose overarching goal is to focus on community engagement and outreach through partnerships 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
- ✓ Assist justice impacted individuals residing in New York State and Westchester County facilities in accessing library services
- ✓ Promoting discovery, access and resource sharing through Cataloging, Interlibrary Loan and Delivery
- ✓ Career Coaching Services for unemployed and underemployed adults
- ✓ Member Library Technology

The following assumptions form the basis for the revenue figures included in the budget:

- ✓ Allocations from Westchester County include a 4% increase on continuing services and an additional \$525,000 request for a digital equity community engagement program
- ✓ The allocations from New York State as assumed to be flat over 2022
- ✓ Member Library contributions will be reduced due to reductions in requested services
- ✓ Adult and Family Literacy funding has been combined into Coordinated Outreach funding from NYS to align with new legislation

On the expense side, the following assumptions are built into the budget:

- ✓ 2023 salaries will increase by 3% (approximately \$76,500) for staff
- ✓ An increase of 18% for the cost of health insurance with employees continuing to contribute 15% of the cost of individual health insurance and a decrease to 20% of the cost of family health insurance.
- ✓ Central Library expenditures totaling \$375,550
- ✓ The digital equity community engagement program budget has equal revenue and expenses and therefore will not impact the overall health of the budget should it not move forward.
- ✓ Pension costs will be approximately 12% of 2023 salary expenses and is slightly lower than previous years' expenses.
- ✓ Professional Development increased 11% to support training staff for community engagement activities.
- ✓ Delivery service allocations increased 5% due to new contract pricing and anticipated fuel surcharges.

Westchester Library System Proposed FY 2023 Operating Budget

The following expense lines in 2023 will have significant changes compared to the 2022 budget:

- ✓ Addition of a digital equity community engagement program which will expand community and partner engagement and promote equity and access for residents that do not have adequate access to the Internet, connected technology and digital literacy skills.
 - The digital equity community engagement program, which is the primary driver for the increases in Printing and Publicity (150%), and Travel, Conferences and Meetings (58%), and Miscellaneous (34%) expenses.
 - This project is contingent on the approval of additional funding from Westchester County. Should the project not be approved the related expenses will also not be incurred.
- ✓ The employee contribution to health insurance has been simplified: employees will contribute 15% toward the individual plan premium and 20% toward the family plan premium. The current contribution for family plan premiums has an effective rate of 24% but fluctuates year-to-year. No change is applied to the individual contribution. The cost of this change is approximately \$18,800.
- ✓ Increased allocations for Equipment of \$62,400 (45%), and Telephone and Internet of \$37,200 (8.5%) will invest in WLS's through purchase of laptops and cell phones for staff to replace existing workstations and promote a mobile-enabled workforce and cyber-security focused design
- ✓ Increased allocation in Travel, Conferences and Meetings of \$20,000 (58%) also includes additional allocations for IT staff to attend technology-specific conferences

Banking Services

WLS will continue to use TD Bank for all commercial bank business. WLS will also use TD Wealth for all investment banking business.

About Supported Activities

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 grants, fund raising and grant writing support, movie licensing coordination and group purchasing of electronic content for patrons.

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 impacting individuals, and those seeking high-school equivalency certification. It also includes career coaching services, and electronic content purchased with Central Library funds.

Conclusion

In 2023, WLS will work to maximize investment and resource allocation to support both its ongoing operations and its strategic initiatives. At the same time, WLS will continue to 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. As always, spending will be monitored against the budget on an ongoing basis, and WLS will continue to look for cost savings and additional sources of revenue throughout the year.

Westchester Library System
2023 Proposed Budget - Summary 2021-2023

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Item #		2021 Final	2022 Adopted	2022 Projected	2023 Proposed	% change over 2022 Adopted
	REVENUES:					
R-1	General Library Aid	1,526,392	1,526,390	1,669,030	1,669,000	9.3%
R-2	Supplemental Aid	202,912	202,950	219,857	219,850	8.3%
R-3	Local Library Services revenue	256,063	275,300	299,304	299,300	8.7%
R-4	Local Library Services pass-thru payments	(256,065)	(275,300)	(299,304)	(299,300)	8.7%
R-5	Local Services Support Aid	209,414	189,900	206,655	206,650	8.8%
R-6	Grants in Aid	440,000	0	7,084	0	
R-7	Grants in Aid pass-thru payments	(365,000)	0	(7,084)	0	
R-8	Central Library Services Aid	345,729	345,760	375,554	375,550	8.6%
R-9	Westchester County	1,050,600	1,050,600	1,218,696	1,797,100	71.1%
R-10	Federal Aid	938,845	155,000	365,514	165,000	6.5%
R-11	Member Library Fees	2,820,800	2,763,500	2,764,910	2,698,000	-2.4%
R-12	Special Events	0	10,000	0	0	-100.0%
R-13	Contributions (Unrestricted)	771	1,000	1,398	0	-100.0%
R-14	Investments/Interest Income	2,531	4,000	11,666	5,000	25.0%
R-15	WEBS, Non-Resident Cards, Misc	8,930	7,900	9,505	2,500	-68.4%
R-16	Coordinated Outreach	153,309	153,300	187,888	187,850	22.5%
R-17	Correctional Facilities	38,433	38,400	39,867	39,650	3.3%
R-18	Adult Literacy	8,293	8,300	0	0	-100.0%
R-19	Family Literacy	12,900	12,900	0	0	-100.0%
R-20	Westchester Seniors Out Speaking	17,514	17,000	0	0	-100.0%
R-21	Other revenues with Restrictions	264,676	158,500	314,207	173,000	9.1%
	Total Revenues:	7,677,047	6,645,400	7,384,747	7,539,150	13.4%
	EXPENSES:					
	Personnel					
E-1	Salaries & Hourly Wages	2,347,714	2,481,119	2,358,829	2,677,078	7.9%
E-2	Employee Benefits	993,145	1,079,781	864,973	1,153,626	6.8%
E-3	Retiree Health Benefits	269,615	260,000	271,230	276,000	6.2%
	Subtotal Personnel	3,610,474	3,820,900	3,495,032	4,106,705	7.5%
	Other Than Personnel					
E-4	Professional Fees	43,238	49,650	42,119	51,300	3.3%
E-5	Equipment	386,706	138,000	103,394	200,400	45.2%
E-6	Library Materials	752,235	691,450	695,628	710,420	2.7%
E-7	Rent & Utilities	332,274	361,200	366,215	355,870	-1.5%
E-8	Repairs & Maintenance	406,210	511,500	440,475	560,400	9.6%
E-9	Supplies	20,184	41,850	32,022	71,550	71.0%
E-10	Telephone & Internet	414,792	438,000	430,099	475,140	8.5%
E-11	Printing & Postage	68,855	59,500	92,249	148,900	150.3%
E-12	Bibliographic Fees	79,256	80,500	80,408	89,500	11.2%
E-13	Professional Development	2,247	92,610	37,730	102,800	11.0%
E-14	Travel, Conferences & Meetings	2,053	34,440	24,456	54,400	58.0%
E-15	Memberships	15,834	21,700	21,982	28,000	29.0%
E-16	Contractual Services	295,682	356,800	448,481	395,300	10.8%
E-17	Delivery Service	423,702	429,000	496,844	451,000	5.1%
E-18	Special Events	0	10,000	0	0	-100.0%
E-19	Insurance	25,658	32,000	29,910	35,000	9.4%
E-20	Miscellaneous	6,641	24,200	6,716	32,500	34.3%
	Subtotal Other Than Personnel	3,275,567	3,372,400	3,348,728	3,762,480	11.6%
	TOTAL EXPENSES	6,886,041	7,193,300	6,843,760	7,869,185	9.4%
	Net Revenue before Depreciation	791,006	(547,900)	540,987	(330,035)	
	From Temp. Restd. Assets		6,500		132,575	
	From Reserves		541,400		197,460	-63.5%
	Depreciation & Non-Cash Activity	204,368	144,250	169,314	176,000	22.0%
	TOTAL EXPENSES with Depreciation	7,090,409	7,337,550	7,013,074	8,045,185	
	Net Revenue	586,638	(144,250)	371,673	(176,000)	

Westchester Library System
2023 Proposed Budget - Detail
Oct-2022

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2023 PROPOSED BUDGET BY DEPARTMENT									
Revenues	Admin	Fund Raising	Cataloging	Delivery	Outreach	Training	CCS	Information Technology	TOTAL
General Library Aid	1,367,850	160,000	97,400	0	43,750	0	0	0	1,669,000
Supplemental Aid	0	0	99,070	40,170	9,035	71,575	0	0	219,850
Local Library Services revenue	299,300	0	0	0	0	0	0	0	299,300
Local Library Services payments	(299,300)	0	0	0	0	0	0	0	(299,300)
Local Services Support Aid	0	0	102,765	0	103,885	0	0	0	206,650
Central Library Services Aid	362,550	0	0	0	0	13,000	0	0	375,550
Westchester County	525,000	0	157,100	470,350	338,845	0	245,805	60,000	1,797,100
Federal Aid	0	0	0	0	0	0	0	165,000	165,000
Member Library Fees	298,000	0	0	0	0	0	0	2,400,000	2,698,000
Special Events	0	0	0	0	0	0	0	0	0
Contributions (unrestricted)	0	0	0	0	0	0	0	0	0
Investments/Interest Income	4,250	0	0	0	0	0	0	750	5,000
WEBS, Non-Resident Cards, Misc	2,500	0	0	0	0	0	0	0	2,500
Coordinated Outreach	0	0	0	0	187,850	0	0	0	187,850
Correctional Facilities	0	0	0	0	39,650	0	0	0	39,650
Adult Literacy	0	0	0	0	0	0	0	0	0
Family Literacy	0	0	0	0	0	0	0	0	0
Westchester Seniors Out Speaking	0	0	0	0	0	0	0	0	0
Other revenues with Restrictions	20,000	76,500	0	0	41,500	35,000	0	0	173,000
Total Revenues:	2,580,150	236,500	456,335	510,520	764,515	119,575	245,805	2,625,750	7,539,150
Expenses									
	Admin	Fund Raising	Cataloging	Delivery	Outreach	Training	CCS	Information Technology	TOTAL
Personnel:									
Salaries	770,377	104,985	217,227	31,254	262,858	20,836	88,374	795,805	2,291,717
Hourly Wages	117,053	0	48,079	0	158,983	27	25,066	36,154	385,361
Employee Benefits	382,269	38,135	104,319	8,996	187,039	5,937	40,520	386,411	1,153,626
Retiree Health Benefits	276,000	0	0	0	0	0	0	0	276,000
Subtotal Personnel	1,545,699	143,120	369,626	40,250	608,880	26,800	153,960	1,218,369	4,106,705
Other Than Personnel Services (OTPS)									
Professional Fees	30,500	0	0	0	1,000	0	0	19,800	51,300
Equipment	35,900	2,000	10,000	0	16,000	0	4,000	132,500	200,400
Library Materials	660,550	0	0	0	39,870	0	0	10,000	710,420
Rent & Utilities	79,400	12,810	21,710	16,350	37,350	34,800	13,950	139,500	355,870
Repairs & Maintenance	56,100	1,000	0	0	4,500	0	0	498,800	560,400
Supplies	38,000	300	750	3,000	13,500	0	5,000	11,000	71,550
Telephone & Internet	16,580	1,220	4,880	0	10,980	0	2,440	439,040	475,140
Printing & Postage	90,500	1,000	0	0	51,100	0	1,000	5,300	148,900
Bibliographic Fees	0	0	56,000	0	33,500	0	0	0	89,500
Professional Development	12,750	0	0	0	10,550	58,000	500	21,000	102,800
Travel, Conferences & Meetings	19,000	1,000	4,000	0	5,000	0	400	25,000	54,400
Memberships	17,500	750	500	0	7,500	0	250	1,500	28,000
Contractual Services	50,000	0	1,000	0	108,800	0	68,500	167,000	395,300
Delivery Service	0	0	0	451,000	0	0	0	0	451,000
Special Events	0	0	0	0	0	0	0	0	0
Insurance	19,000	0	0	0	0	0	0	16,000	35,000
Miscellaneous	8,000	0	0	0	2,000	0	0	22,500	32,500
Subtotal OTPS:	1,133,780	20,080	98,840	470,350	341,650	92,800	96,040	1,508,940	3,762,480
TOTAL EXPENSES	2,679,479	163,200	468,466	510,600	950,530	119,600	250,000	2,727,309	7,869,185
<i>% of overall budget(before depreciation)</i>	34.1%	2.1%	6.0%	6.5%	12.1%	1.5%	3.2%	34.7%	100.0%
NET REVENUE before Depreciation	(99,329)	73,300	(12,131)	(80)	(186,015)	(25)	(4,195)	(101,559)	(330,035)
From Temp. Restd. Assets	0	0	0	0	132,575	0	0	0	132,575
From Reserves	99,329	(73,300)	12,131	80	53,440	0	0	0	197,460
Depreciation	25,000	0	0	0	0	0	0	151,000	176,000
TOTAL EXPENSES with Depreciation	2,704,479	163,200	468,466	510,600	950,530	119,600	250,000	2,878,309	8,045,185
Net Revenue	(25,000)	0	0	0	0	(25)	(4,195)	(252,559)	(176,000)

Westchester Library System
2023 Proposed Budget - Notes
Oct-2022

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REVENUE

#	Budget Item	GENERAL NOTES	2023 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 2022 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 2022 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 2023 budget assumes that none will be received.
R-7			
R-8	Central Library Aid/Book 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 2022 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, 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. 2021 actuals include PPP, Project HOPE and NY Cares which is not included in the 2022 or 2023. 2022 Projections also ARPA funding.
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 2.4% less than budgeted in 2022. 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 2022 budget.
R-12	Special Events	Monies raised from special events held by WLS	Assumes there will be no special events held in 2023.
R-13	Contributions (unrestricted)	Monies raised by Development which may be used for any WLS services	
R-14	Investments/Interest income	Monies earned on as interest from bank accounts and returns on investments.	
R-15	WEBS, Non-resident Cards, Misc	Monies raised for Career Counseling Services, purchase of WLS library cards from non-residents, miscellaneous income	
R-16	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 2022 actual allocations.
R-17	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 2022 actual allocations.
R-18	Adult Literacy	Funding to support services to improve adult literacy on the job and in the home	This funding has been eliminated as a separate program in 2022 and is now included as part of Coordinated Outreach funding from NYS.

Westchester Library System
2023 Proposed Budget - Notes

Generated: 10/19/2022

Oct-2022

R-19	Family Literacy	Funding to provide family literacy services to children and their parents/caregivers	This funding has been eliminated as a separate program in 2022 and is now included as part of Coordinated Outreach funding from NYS.
R-20	Westchester Seniors Out Speaking	Funding to provide education & counseling services addressing Medicare and related benefits	This program was eliminated in 2022.
R-21	Other Revenues with Restrictions	Monies raised by Development for specific WLS programs	

EXPENSES

#	Budget Item	GENERAL NOTES	2023 BUDGET NOTES
E-1	Salaries & Hourly Wages	Salaries and hourly wages paid to WLS-employed individuals	See separate illustration of FTE comparison 2022 vs 2023
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. 12% of salaries
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-enabled 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, mobile printing, PC reservations help desk, thin client management, VMware (virtualization software), help desk software, back-up system, security software, Windows 10/Office 365
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. This also includes cellular phones for all WLS staff to create a more mobile-enabled work environment.
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 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	Reflects new contract pricing taking effect on 1/1/2023
E-18	Special Events	WLS-sponsored events and fundraising activities	No event is planned for 2023.
E-19	Insurance	Liability and automobile insurance, Directors & Officers insurance	
E-20	Miscellaneous	Automotive Supplies, maintenance & repairs; Miscellaneous expenses; Bank Fees; Contingency	

Westchester Library System
 2022 Proposed Budget - Headcount: 2022 vs 2023
 Oct-2022

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Department	2022 Budget	2023 Budget	NOTES for 2023 personnel
Administration	7.45	9.85	3 FTE added to support county-funded digital equity project. 0.6 FTE eliminated through attrition 0.5 FTE training staff moved from IT 0.5 correction in total from 2022
Fund Raising	1.00	1.00	No changes
Cataloging	3.00	4.00	0.5 FTE moved from Outreach 0.5 FTE PT Cataloger added
Delivery	0.15	0.15	Admin time from Exec. Dir.
Outreach	6.80	6.00	West. Seniors Out Speaking positions removed 0.5 FTE moved to Cataloging PT FTE adjusted due to additional hours
Training	0.10	0.10	Admin time from Exec. Dir.
Career Coaching Services	1.20	1.50	Shared support role replaced with a dedicated PT position
Information Technology	11.45	10.80	0.5 FTE training staff move to Admin 0.15 FTE shared support role eliminated
TOTALS	31.15	33.40	