westchester LIBRARY SYSTEM

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# Call to Meeting
# November 17, 2026

The **67th Annual Meeting** of the Westchester Library System (WLS) is Tuesday, November 17, 2026, at 6:00 p.m. The **WLS Regular Board Meeting** will immediately follow the Annual Meeting at approximately 6:20 p.m.

PLEASE NOTE: This meeting will take place at the WLS Headquarters, 570 Taxter Rd, Ste 400, Elmsford, NY 10523.

## *Annual Meeting Agenda*

**Welcome**
**Overview of Annual Activities**
**Minutes:** November 18, 2025
**Election of WLS Trustees**

District I: [Croton, Montrose, Yorktown]
Michelle Piccolo Hill (To a full term ending December 31, 2031)

District III: [Bedford Hills, Chappaqua, Katonah, Mt Kisco]
Nishat Hydari (To a full term ending December 31, 2031)

District VI: [Ardsley, Dobbs Ferry, Greenburgh, Hastings]
Alyssa Jacobs (To a full term ending December 31, 2031)

## *Regular Meeting Agenda*

**Minutes:** October 27, 2026
**Finances**
**Action Items**

Action Item #1: WLS 2027 Operating Budget
Action Item #2: Capital Expenditure Budget – 570 Taxter Road Renovation
Action Item #3: Free Direct Access Plan 2027-2031

**President's Report**
**WLS Committee Reports**
**Executive Director's Report**
**Public Comment** – Members of the public will have an opportunity to address the Board after the business of the meeting is completed. Speakers will be limited to 3 minutes each. If there are questions, the Board may or may not choose to answer them at the time of the Board meeting. Whether or not and when to answer any question is at the sole and absolute discretion of the Board.
**Other**

NEXT MEETING: The next Regular Meeting will be held on Tuesday, January 26, 2027, at 6:00 p.m.

**WESTCHESTER LIBRARY SYSTEM**
**Annual & Trustee Meeting**
**November 18, 2025 – Approved January 27, 2026**

## ANNUAL MEETING

The Annual Meeting of the Westchester Library System was called to order by Nishat Hydari, President, at 6:36 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, Karen Kelley, Maureen LeBlanc, Julie Mills-Worthey, Susan Morduch, David Mener, Patricia Phelan, Barbara Tepper, Diane Tabakman, Karen Zevin

Board Members absent: Alice Joselow

Also present from WLS were: Terry Kirchner, Wilson Arana, Rob Caluori, Patricia Brigham, Allison Midgley

Public Library Directors Association (PLDA) Representative: Erik Carlson, Director, Dobbs Ferry Public Library

Dr. Kirchner welcomed all who attended. In 2025, the Westchester Library System (WLS) navigated a changing federal landscape by focusing on strategic initiatives including promoting equity and access, expanding community engagement, and improving infrastructure. Key achievements included transporting nearly 1.5 million items, a 14% increase in digital content usage, growth in the HSE Connect! literacy program, and being recommended for a $750,000 Digital Navigators grant. The system also launched a small business resources website, led the Disconnect 2 Reconnect youth initiative, received a grant for sustainable libraries programs, enhanced network security, assisted with a culinary career program, established procedures for identifying questionable materials, and expanded its data analysis project (SCALE).

The business portion of the Annual Meeting was called to order at 6:52 p.m. by Ms. Hydari, who introduced each of the WLS Trustees and the Districts they represent.

ELECTION OF NEW TRUSTEES: Karen Kelly, Chair of the WLS Nominating & Board Development Committee, presented the following slate of trustees who were nominated by their represented libraries and are willing to serve:

> District X: [Port Chester, Rye Brook, Rye Town]
> Andrea Zuckerman Bober (To a full term ending December 31, 2030)
>
> District XIII: [Mount Vernon]
> Hudson Trader (To a full term ending December 31, 2030)

There being no nominations from the floor, the above Trustees were elected to the WLS Board of Trustees on a motion by Ms. Mills-Worthey and seconded by Ms. Morduch. The motion passed unanimously.

Having completed its agenda, the Board adjourned the business portion of the meeting at 6:55 p.m. on a motion by Ms. LeBlanc and seconded by Ms. Zevin. The motion passed unanimously.

## REGULAR MEETING

The Regular Meeting of the Westchester Library System was called to order by Nishat Hydari, President, at 6:56 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, Karen Kelley, Maureen LeBlanc, Susan Morduch, David Mener, Julie Mills-Worthey, Patricia Phelan, Barbara Tepper, Diane Tabakman, Karen Zevin

Board Members absent: Alice Joselow

Also present from WLS were: Terry Kirchner, Wilson Arana, Rob Caluori, Patricia Brigham, Allison Midgley

Public Library Directors Association (PLDA) Representative: Erik Carlson, Director, Dobbs Ferry Public Library

## MINUTES

The minutes of the October 28, 2025 meeting were approved as submitted on a motion by Ms. Zevin and seconded by Mr. Iwanski. The motion passed unanimously.

## FINANCIAL REPORTS

The financial report through October 2025 was presented by Mr. Caluori and reviewed by the Board in detail. Payment registers for October 2025 were also distributed. The Board accepted the October 2025 finances on a motion by Ms. LeBlanc and seconded by Ms. Bober. The motion passed unanimously.

## ACTION ITEMS

***WLS 2026 Operating Budget:*** The Proposed WLS 2026 Operating Budget was approved by the board as submitted (see attached) on a motion by Ms. Leblanc and seconded by Ms. Tepper. The budget was presented and discussed at the October 2025 Board meeting as well as to the Budget and Finance Committee over three meetings in September and October 2025. Mr. Caluori noted that no additional questions had been raised since the presentation to the Board and no questions were raised prior to the vote on the motion. The motion passed unanimously.

***Resolution to Authorize Valley National Bank:*** Westchester Library System (WLS) selected Valley National Bank (Valley) following the results of its 2025 banking services request for proposal. The WLS Board approved Valley as a designated bank for deposit at their October 28, 2025 meeting. The Board approved the attached resolution on a motion by Mr. Iwanski and seconded by Ms. Morduch. The motion passed unanimously.

***Resolution to Authorize ICS Deposit Placement:*** Valley offers access to the IntraFi Cash Service (ICS) to protect deposed funds in excess of $250,000. ICS will automatically place excess funds within its network of banks to ensure no more than $250,000 are placed within any one bank, protecting all deposited funds with FDIC insurance. The Board approved the agreement and authorized its execution by the Executive Director on a motion made by Mr. Cartolano and seconded by Mr. Amiano. The motion passed unanimously.

***2024 Annual Report Variance for Bedford Hills Free Library:*** As of November 18, 2025, the Bedford Hills Free Library was the sole WLS member library not in full compliance with the New York State Library's Minimum Standards, specifically Standard #2 concerning a board-approved, community-based long-range plan. The library has submitted a Variance Request Form with a plan to meet this standard. The Board approved the Variance Request Form on a motion made by Mr. Cartolano and seconded by Karen Zevin. The motion passed unanimously.

**PRESIDENT'S REPORT**

Ms. Hydari thanked Ms. Mills-Worthey for her contributions to the Board for the past ten years. She thanked Mr. Amiano for his service on the Board for the past two years, and Ms. Bober for renewing for a full term ending December 31, 2030. She also thanked the rest of the Board and the WLS staff for all their hard work.

**EXECUTIVE DIRECTOR'S REPORT**

Dr. Kirchner asked trustees to reach out to County Legislators as citizens and as trustees to request additional funding for WLS to support our countywide services.

**PLDA LIASON'S REPORT**

Mr. Carlson had nothing to report to the Board.

**ADJOURNMENT**

Having completed its agenda, the Board adjourned its meeting at 7:34 p.m. on a motion by Ms. Bober and seconded by Ms. Morduch that passed unanimously. The next regular meeting of the WLS Board of Trustees will take place on January 27, 2026, at 6:00 pm.

Respectfully submitted,

Diane H. Tabakman

Diane H. Tabakman
Secretary

**WESTCHESTER LIBRARY SYSTEM**
**Trustee Meeting**
**October 27, 2026 – Pending Approval**

## REGULAR MEETING

The Regular Meeting of the Westchester Library System was called to order by Nishat Hydari at 6:06 p.m.

The quorum requirement was met with the following people in attendance:

Board Members present: Robert Cartolano, Ralph Esposito, Nishat Hydari, Wes Iwanski, Alice Joselow, Maureen LeBlanc, Patricia Phelan, Diane Tabakman, Barbara Tepper, Karen Zevin

Board Members absent: Andrea Bober, Karen Kelley, David Mener, Susan Morduch, Hudson Trader

Also present from WLS: Wilson Arana, Patricia Brigham, Robert Caluori, Kate Meyer

Guests in attendance: Alyssa Jacobs, Candidate for District 6 [Ardsley, Dobbs Ferry, Greenburgh, Hastings, Irvington]; Grace Riario, Executive Director, Ramapo Catskill Library System; Frank Gentile, IT Manager, Ramapo Catskill Library System

## MINUTES

The minutes of the September 29, 2026, Board Meeting were approved on a motion by Ms. Tepper and seconded by Ms. LeBlanc. The motion passed unanimously. [Mr. Iwanski and Ms. Phelan were not present for the vote.]

## FINANCIAL REPORTS

Mr. Caluori presented the financial reports for September 2026. Payment registers for June 2026 through September 2026 were also distributed. The financial reports for September 2026 were approved on a motion by Mr. Cartolano and seconded by Ms. Tepper. The financial reports were accepted unanimously.

## INFORMATION ITEMS

***WLS 2027 Operating Budget:*** The Budget & Finance 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 2027 fiscal year. Each of the committee's meetings focused on the following:

- September 15, 2026: Budget process and overview, Information Technology department, Career Coaching Services department.
- September 29, 2026: Delivery department, Outreach department, Cataloging department.

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- October 13, 2026: Administration department, 2027 Capital Expenditure budget.

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

The budget presentation package included an Executive Summary which outlined the significant assumptions of the proposed budget. The most significant items were New York State unrestricted aid held flat with the 2026 budget, Westchester County aid 8.0% below the 2026 budget, and Member Library Technology Fees 10.8% below the 2026 budget, driven by the end of the $300,000 member library contribution for group e-content purchases. To offset these reductions, the budget calls for Library Materials 53.6% below the 2026 budget and a reduction of 2.0 FTE in staff headcount. The budget also includes a 3.5% increase in staff pay rates.

The budget was presented at this meeting as an information item for discussion and will be brought to the WLS Board for approval at their November 17, 2026, meeting.

***2027 Capital Expenditure Budget – 570 Taxter Road Renovation:*** With WLS remaining at 570 Taxter Road, the landlord will provide a $300,000 tenant improvement allowance toward the renovation of the WLS 4th floor offices and meeting rooms. The renovation converts former office space into a new conference room, creates a new recording studio and mail room, upgrades the pantry, brings new power and data to the lecture and training rooms, relocates the IT department, and replaces paint, carpet and flooring in selected areas. The audio/visual equipment in the meeting rooms, which has failed or is reaching the end of manufacturer support, will also be replaced.

Management has prepared a 2027 capital expenditure budget of $477,300. The tenant improvement allowance covers $300,000 of construction, architectural design and permit costs; the remaining $177,300, for audio/visual equipment, security system upgrades, a replacement paper guillotine, IT workstations and kitchen appliances, would be funded by reserves. These purchases will be competitively quoted in line with the WLS Purchasing Policy (Policy #13).

The Board requested additional information comparing the savings from the new office lease against the investment in the renovation. Mr. Caluori will prepare this information and include it in the packet for the next meeting.

The budget was presented at this meeting as an information item for discussion and will be brought to the WLS Board for approval at their November 17, 2026, meeting.

**PRESIDENT'S REPORT**

Ms. Hydari thanked Mr. Caluori for the budget presentation and asked Board members to send any questions on the budget to Mr. Caluori in advance of the next meeting. She also welcomed Alyssa Jacobs, candidate for the District 6 [Ardsley, Dobbs Ferry, Greenburgh, Hastings, Irvington] seat.

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## COMMITTEE REPORTS

***Budget & Finance:*** Ms. LeBlanc reported on the committee's three budget meetings held on September 15, September 29 and October 13, 2026, and noted that the Board will vote on the 2027 budget at the November 17, 2026, meeting.

***Nominating:*** Ms. Hydari reported on behalf of Ms. Kelley, Chair of the Nominating and Board Education Committee, noting that Alyssa Jacobs is the candidate for District 6 [Ardsley, Dobbs Ferry, Greenburgh, Hastings, Irvington]. Dr. Kirchner is working on candidate recruitment for District 1 [Croton, Montrose, Yorktown] and will update the Board at the next meeting.

## EXECUTIVE DIRECTOR'S REPORT

A copy of the Executive Director's Report was emailed in advance of the meeting. Mr. Caluori presented the report on behalf of Dr. Kirchner, who was presenting at the IFLA MetLib conference with Nate Hill of the Metropolitan New York Library Council (METRO).

- The Battle of the Books was held on October 24, 2026, at Ossining Middle School. Hendrick Hudson Free Library won the Grades 4–7 division and Harrison Public Library won the Grades 6–12 division. Feedback was very positive, with the event described as the smoothest one yet; approximately 300 people attended, including kids, parents, volunteers and coaches. Board Members Alice Joselow and Barbara Tepper also attended the event. Mr. Caluori thanked WLS staff members Allison Pryor, who led the event, Allison Midgley and Janet Donat for their work.
- The Public Library Directors Association (PLDA) has presented its slate of officers for 2027: President, Christina Linder, Director, Greenburgh Public Library, and Vice President, Chris Shoemaker, Director, Rye Free Reading Room.
- Mr. Caluori shared several member library updates:
    - Port Chester-Rye Brook Public Library will celebrate its 150th anniversary with a gala on November 14, 2026, at Harrison Meadows Country Club.
    - Larchmont Public Library celebrated its 100th anniversary with an open house on Sunday, October 25, 2026.
    - Yonkers Public Library is marking the 100th anniversary of its Crestwood branch, which is reopening following renovation.
    - New Rochelle Public Library and its Friends group have ended their relationship. Both groups have asked Dr. Kirchner to serve as a mediator in rebuilding a working relationship.
- The New York State Board of Regents did not take action regarding Mount Vernon Public Library at its October 5–6, 2026, meetings. The agenda for the Regents' November 9–10, 2026, meetings has not yet been released. Dr. Kirchner has received eight resumes from individuals interested in serving on the Mount Vernon Public Library Board of Trustees should there be vacancies. Dr. Kirchner will coordinate next steps with the

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Division of Library Development (DLD) and report back to the Board at the November 17, 2026, meeting.

- Eighteen member library boards have approved the WLS Free Direct Access Plan. Approval by 20 member library boards is required before the WLS Board can approve the Plan and WLS can submit it to New York State. Dr. Kirchner will provide an update at the November 17, 2026, meeting and, if enough member libraries have approved the Plan, will bring it to the Board as an action item.
- Library Advocacy Day will be held on February 3, 2027. WLS is working with Ramapo Catskill Library System to coordinate buses again this year.
- As part of a statewide advocacy effort, nine WLS member libraries have sent letters to the Governor.
- Manager of Strategic Data Analysis and Member Library Support Allison Midgley is coordinating group pricing for Mango Languages and Medici.tv. and OverDrive content sharing among member libraries.

**ADJOURNMENT**

Having completed its agenda, the Board adjourned its meeting at 7:49 p.m. on a motion by Ms. Tabakman and seconded by Ms. Tepper that passed unanimously.

Respectfully submitted,

Diane H. Tabakman
Secretary

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# WESTCHESTER LIBRARY SYSTEM
# FINANCIAL STATEMENTS WITH NOTES – OCTOBER 2026

## REPORT NOTES

All of the figures in the accompanying notes are approximate to the nearest $100 or 1% when practical. The figures in the financial statements are rounded to the nearest dollar and percentages are presented to two decimal places.

This month's report includes the following financial statements:

Balance Sheet
Statement of Revenues and Expenditures with Comparison to Budget
Statement of Revenues and Expenditures with Projections

## TIMING OF OCTOBER FINANCIAL STATEMENTS

Due to the early timing of the November Board meeting on 11/17/26, the October financial statements may be subject to change after this report is released. Should any significant changes occur, updated statements will be distributed at the Board meeting.

## PAYMENTS OVER $50,000

The WLS Purchasing Policy (Policy #13) requires that purchases exceeding $50,000 without prior budget approval be formally reported to the Board at the next regularly scheduled meeting. To meet and exceed the policy directive, all payments over $50,000 in October 2026 are listed below:

Amount: $82,523.18
Vendor: NYS Employees Health Insurance Program (NYSHIP)
Purpose: Employee health insurance for November 2026, including multiple months of COBRA coverage to be reimbursed to WLS by a former employee

# BALANCE SHEET – OCTOBER 2026

The Balance Sheet shows comparative figures for the period from month-ending (ME) September 2026 through ME October 2026. The key changes include decreases in Operating Cash and Deferred Revenue, partially offset by increases in Unconditional Promises to Give and Accounts Receivable, resulting in a 3.11% increase in Net Assets. Details are discussed below.

## ASSETS:

This section indicates the organization's liquidity by showing what assets WLS holds in cash and other assets. The net result for the period is an overall decrease in assets, driven primarily by the decrease in Operating Cash, partially offset by the increases in Unconditional Promises to Give and Accounts Receivable.

Operating Cash & Cash Equivalents (This shows the cash in WLS's bank accounts): WLS's operating cash decreased by $523,100, as no New York State or Westchester County aid was received in October. With $50,300 in receipts, activity included $16,900 from member libraries for IT services and group purchases, $10,100 from participants in the Palmer School program, and $7,900 in retiree contributions toward health insurance. Notable expenditures aside from rent, payroll and benefits, Internet, and delivery to libraries included $34,200 to Long Island University for the Palmer School program for Public Library Administration and $15,300 to AEQUA Strategies for work on the LOCALS and SCALE data dashboards.

Reserve Cash & Cash Equivalents (This shows the cash in WLS's reserve accounts and short-term investment holdings): This line increased by $5,800, the result of earnings on reserve funds held with NYCLASS and Valley Bank and earnings on US Treasury investments.

Unconditional Promises to Give (These are promises to give money to WLS such as governmental aid): This line increased by $103,000, the result of recording $103,000 in funds due from Westchester County.

Accounts Receivable (Amounts owed to WLS, primarily by member libraries): This line increased by $93,800, the result of invoices to member libraries for IT services, to participants in the Palmer School program, and to a former employee for reimbursement of COBRA coverage.

## LIABILITIES:

This section shows WLS's near-term obligations. The net result for the period is an overall decrease in liabilities, primarily driven by the decrease in Deferred Revenue. Details are discussed below:

Deferred Revenue (Funds received which have not yet been earned): This figure decreased by $444,700, the result of recognizing $500,300 in revenues, mainly NYS aid for the second half of the year ($256,900) and member library IT services ($224,200), against the deferral of $55,600 in unearned revenues, mainly quarterly IT invoices to member libraries ($31,000) and revenue for the Palmer School program ($21,900).

# STATEMENT OF REVENUE AND EXPENDITURES
# COMPARISON TO BUDGET – OCTOBER 2026

Revenues were $70,900 more than expenses before depreciation for October, which represents a $111,700 positive variance from the budget, which had called for a $40,800 deficit. On a YTD basis, net revenue before depreciation of $437,100 is running $845,600 better than budget, which had called for a $408,500 deficit.

## REVENUES:

Total revenue for October was $77,400 more than the budget, with offsetting positive and negative variances in several lines. Details are discussed below.

State Revenues with Restrictions came in $37,500 ahead of budget for October, reflecting matching reimbursement revenue for the new Hudson Valley Connected! grant (see Expenses below). This is a reimbursement grant and its expenses and revenues are both unbudgeted for 2026; as expenses are incurred, receivable revenues are also recorded, which is neutral to the bottom line. This line also includes restricted aid from NYS, which is being recorded against the published aid figures. While WLS had budgeted for a 5% cut, funding from NYS was held essentially flat against 2025 amounts. This line is projected to run $212,600 ahead of budget for the full year.

State Revenues without Restrictions came in $22,600 ahead of budget for October. Similar to the restricted aid mentioned earlier in *State Revenues with Restrictions*, this revenue is being recorded against the published aid figures, which were held essentially flat against 2025 amounts rather than the 5% cut WLS had budgeted. This line is projected to run $113,100 ahead of budget for the full year.

County Revenues without Restrictions is projected to run $40,300 behind budget for the year. WLS had budgeted for a 5% cut in County funding, but the final County budget cut WLS funding 7%.

## EXPENSES:

Expenses before depreciation came in $34,300 less than the budget and were $70,900 less than revenues for October. At $5,959,200 for the YTD, expenses are running $495,100 less than the budget. Lines with significant variances and/or noteworthy activity are discussed below:

Salaries and Fringe Benefits carried surpluses of $26,300 and $35,800, respectively, for October. This is the result of budgeted positions that remain unfilled, and health insurance premiums increasing 9.2% for the year versus the 15% increase called for in the budget. One vacancy has now been filled, with the new employee starting in November, which will reduce vacancy savings going forward. For the full year, these two lines are projected to run a combined $384,800 ahead of budget ($260,600 for Fringe Benefits and $124,200 for Salaries).

Contractual Services ended October with a $25,300 deficit. Looking at this together with Special Events, which now carries Disconnect2Reconnect (D2R) conference costs in Contractual Services, the Special Events line shows an offsetting $4,500 surplus. Together, the lines ran $20,800 over budget for October and $69,200 for the YTD. This overage is mainly the result of activity from the new Hudson Valley Connected! grant, which was unbudgeted for 2026. This is a reimbursement grant, and so offsetting revenue is recorded in State Revenues with Restrictions as noted above. This line also includes work on the LOCALS and SCALE data dashboards. The grant is also driving costs in Printing and Postage, expected to continue through year-end (see Projections below).

Equipment carried a $13,000 deficit for October, the result of a single purchase of 10 laptops and 7 laptop docks from Dell.

Professional Development carried a $9,900 deficit for October, the result of recognizing the cost of the Long Island University Palmer School program for Public Library Administration, which is being recognized over the fall semester (October through

December). Offsetting revenue from program participants is recognized over the same period in Other Revenues with Restrictions, which came in $7,200 ahead of budget for October. The line is carrying a $12,800 surplus for the YTD and is expected to close the year within the budget.

Telephone and Internet carried a $10,200 surplus for October, as the lower pricing from the new agreement with Lightpath continues. For the full year, this line is projected to run a $63,300 surplus.

Repairs and Maintenance carried a $12,600 surplus for October. IT is refining the subscriptions used to support infrastructure as it transitions away from VDI (virtual desktop infrastructure), and has negotiated advantageous pricing on renewals of existing subscriptions. Both factors are expected to continue holding this line under budget, with a projected $145,300 surplus for the year.

Rent and Utilities – This line carried a $2,400 surplus for the month. The YTD deficit related to the 2024-2025 landlord common area maintenance and tax reconciliation recorded in April stands at $16,700.

**Year-End Projection Summary**

WLS is projecting a $374,700 surplus before depreciation for the full year, against a budgeted deficit of $490,100, which represents an $864,800 variance. This favorable swing from the original budget is driven mostly by savings in Salaries and Fringe Benefits, Repairs and Maintenance, and Telephone and Internet, and increased revenues from NYS.

The remaining offsetting drivers are Contractual Services, which is projected to be $160,400 over budget for the year due to the Hudson Valley Connected! grant and the D2R/Special Events reclassification described above, and Printing and Postage, which is projected to be $81,900 over budget for the year, also from Hudson Valley Connected! grant costs.

Special Events shows no projected activity for the remainder of the year, consistent with D2R conference costs having moved to Contractual Services; the full $54,000 budgeted for this line is expected to go unused, and the two lines should be considered together.

Interest is also projected to run $80,800 ahead of budget for the year.

# Westchester Library System
## Balance Sheet
## As of October 31, 2026

| | Month Ending 10/31/2026 | Month Ending 09/30/2026 | Month Ending 10/31/2026 | | Year Ending 12/31/2025 |
|---|---|---|---|---|---|
| | Actual | Actual | Period difference | Period variance | Actual |
| Assets | | | | | |
| Current Assets | | | | | |
| Operating Cash & Cash Equivalents | 2,638,506 | 3,161,605 | (523,099) | (16.54) % | 1,167,040 |
| Reserve Cash & Cash Equivalents | 3,153,862 | 3,148,089 | 5,773 | 0.18 % | 3,074,462 |
| Unconditional Promises to Give | 411,897 | 308,923 | 102,973 | 33.33 % | 402,696 |
| Accounts Receivable | 395,787 | 302,037 | 93,751 | 31.03 % | 82,600 |
| Prepaid Expenses | 530,309 | 554,228 | (23,920) | (4.31) % | 792,708 |
| Total Current Assets | 7,130,361 | 7,474,882 | (344,522) | (4.60) % | 5,519,506 |
| Long-Term Assets | | | | | |
| Property & Equipment | 131,750 | 138,857 | (7,106) | (5.11) % | 188,848 |
| Right Of Use Asset | 418,334 | 418,334 | 0 | 0.00 % | 418,334 |
| Total Long-Term Assets | 550,084 | 557,191 | (7,106) | (1.27) % | 607,182 |
| Total Assets | 7,680,445 | 8,032,073 | (351,628) | (4.37) % | 6,126,688 |
| Liabilities | | | | | |
| Short-Term Liabilities | | | | | |
| Accounts Payable | 591,161 | 561,869 | 29,292 | 5.21 % | 393,111 |
| Deferred Revenue | 1,030,475 | 1,475,159 | (444,684) | (30.14) % | 23,400 |
| Short-Term Right of Use | 332,190 | 332,189 | 0 | 0.00 % | 332,190 |
| Total Short-Term Liabilities | 1,953,826 | 2,369,217 | (415,392) | (17.53) % | 748,701 |
| Long-Term Liabilities | | | | | |
| Long-Term Right of Use | 173,923 | 173,924 | 0 | 0.00 % | 173,923 |
| Post-Retirement Benefits Payable | 3,441,346 | 3,441,346 | 0 | 0.00 % | 3,441,346 |
| Total-Long-Term Liabilities | 3,615,269 | 3,615,270 | 0 | 0.00 % | 3,615,269 |
| Total Liabilities | 5,569,095 | 5,984,487 | (415,392) | (6.94) % | 4,363,970 |
| Net Assets | | | | | |
| Net Assets, Beg Bal | 2,047,586 | 1,986,968 | 60,619 | 3.05 % | 2,094,535 |
| Change in Net Assets | 63,764 | 60,618 | 3,145 | 5.18 % | (331,817) |
| Total Net Assets | 2,111,350 | 2,047,586 | 63,764 | 3.11 % | 1,762,718 |
| Total Liabilities and Net Assets | 7,680,445 | 8,032,073 | (351,628) | (4.37) % | 6,126,688 |
| | | | | | |
| Net Asset Detail | | | | | |
| Working Capital | 5,176,535 | 5,105,665 | 70,870 | 1.38 % | 4,770,805 |
| Long-Term Net Assets | (3,065,185) | (3,058,079) | (7,106) | (0.23) % | (3,008,087) |
| Total Net Asset Detail | 2,111,350 | 2,047,586 | 63,764 | 3.11 % | 1,762,718 |

# Westchester Library System
## Statement of Revenues and Expenditures
## Comparison to Budget with Previous Years To Date
## As of October 31, 2026

| | Month Ending 10/31/2026 | | | Year To Date 10/31/2024 | Year To Date 10/31/2025 | Year To Date 10/31/2026 | | | Year Ending 12/31/2026 |
|---|---|---|---|---|---|---|---|---|---|
| | Actual | Budget | Variance | Actual | Actual | Actual | Budget | Variance | Total Budget |
| **Revenue** | | | | | | | | | |
| State Revenues without Restrictions | 199,510 | 176,897 | 22,613 | 1,805,027 | 1,860,104 | 1,836,813 | 1,768,967 | 67,846 | 2,122,760 |
| County Revenues without Restrictions | 102,973 | 106,331 | (3,358) | 1,119,200 | 1,119,271 | 1,029,730 | 1,063,308 | (33,578) | 1,275,970 |
| Federal Revenues without Restrictions | 15,176 | 13,333 | 1,843 | 121,636 | 137,145 | 138,860 | 133,333 | 5,526 | 160,000 |
| Member Technology Fees | 241,945 | 238,377 | 3,568 | 2,244,088 | 2,292,023 | 2,415,315 | 2,383,767 | 31,549 | 2,860,520 |
| Fund Raising & Contributions | 922 | 133 | 789 | 1,096 | 3,627 | 32,131 | 1,333 | 30,798 | 1,600 |
| Interest | 13,811 | 5,625 | 8,186 | 126,672 | 113,811 | 120,222 | 56,250 | 63,972 | 67,500 |
| Other Revenues without Restrictions | 4,945 | 5,917 | (971) | 26,734 | 20,066 | 50,982 | 59,167 | (8,185) | 71,000 |
| State Revenues with Restrictions | 88,471 | 50,924 | 37,546 | 519,646 | 534,189 | 681,306 | 509,242 | 172,064 | 611,090 |
| Other Revenues with Restrictions | 14,211 | 7,041 | 7,170 | 40,362 | 102,833 | 64,171 | 70,416 | (6,246) | 84,500 |
| Gain/(Loss) of Disposal of Assets | 0 | 0 | 0 | 0 | 0 | 26,789 | 0 | 26,789 | 0 |
| Total Revenue | 681,964 | 604,578 | 77,386 | 6,004,461 | 6,183,069 | 6,396,319 | 6,045,783 | 350,535 | 7,254,940 |
| **Expenditures** | | | | | | | | | |
| Salaries | 176,230 | 202,559 | 26,329 | 1,863,690 | 1,953,883 | 1,852,157 | 2,025,592 | 173,436 | 2,430,711 |
| Fringe Benefits | 96,107 | 131,935 | 35,828 | 1,097,282 | 1,075,866 | 1,085,350 | 1,319,350 | 234,000 | 1,583,219 |
| Professional Fees | 1,403 | 4,650 | 3,246 | 36,209 | 24,774 | 25,244 | 46,500 | 21,256 | 55,800 |
| Equipment | 21,519 | 8,550 | (12,968) | 66,023 | 269,927 | 112,419 | 85,500 | (26,919) | 102,600 |
| Library Materials | 63,566 | 62,042 | (1,525) | 915,547 | 1,128,460 | 634,271 | 620,417 | (13,854) | 744,500 |
| Rent and Utilities | 32,801 | 35,183 | 2,383 | 314,325 | 323,136 | 368,493 | 351,833 | (16,660) | 422,200 |
| Repairs and Maintenance | 40,404 | 52,983 | 12,579 | 544,744 | 493,105 | 408,082 | 529,833 | 121,752 | 635,800 |
| Supplies | 702 | 2,584 | 1,882 | 11,185 | 9,817 | 10,846 | 25,834 | 14,987 | 31,000 |
| Telephone and Internet | 27,229 | 37,408 | 10,179 | 372,026 | 347,490 | 341,063 | 374,083 | 33,020 | 448,900 |
| Printing and Postage | 15,218 | 4,233 | (10,985) | 45,303 | 36,399 | 98,304 | 42,333 | (55,971) | 50,800 |
| Bibliographic Fees | 7,995 | 8,192 | 196 | 73,354 | 76,109 | 78,566 | 81,917 | 3,351 | 98,300 |
| Professional Development | 17,897 | 8,037 | (9,859) | 55,201 | 74,432 | 67,556 | 80,375 | 12,819 | 96,450 |
| Travel | 4,303 | 6,084 | 1,780 | 33,481 | 28,696 | 27,075 | 60,833 | 33,758 | 73,000 |
| Memberships | 1,434 | 2,416 | 983 | 14,622 | 17,943 | 15,546 | 24,167 | 8,620 | 29,000 |
| Contractual Services | 51,870 | 26,525 | (25,345) | 219,890 | 222,871 | 379,489 | 265,250 | (114,238) | 318,300 |
| Delivery Service | 47,227 | 41,292 | (5,935) | 381,921 | 396,037 | 415,430 | 412,916 | (2,513) | 495,500 |
| Special Events | 0 | 4,500 | 4,500 | 0 | 0 | 0 | 45,000 | 45,000 | 54,000 |
| Insurance | 3,078 | 3,417 | 339 | 28,997 | 31,520 | 30,649 | 34,167 | 3,517 | 41,000 |
| Miscellaneous | 2,111 | 2,833 | 722 | 12,366 | 15,475 | 8,642 | 28,333 | 19,691 | 34,000 |
| Total Expenditures | 611,094 | 645,423 | 34,329 | 6,086,166 | 6,525,940 | 5,959,182 | 6,454,233 | 495,052 | 7,745,080 |
| Total Net Revenue Before Depreciation | 70,870 | (40,845) | 111,715 | (81,705) | (342,871) | 437,137 | (408,450) | 845,587 | (490,140) |
| **Non-Cash Activity** | | | | | | | | | |
| Depreciation | 7,106 | 8,300 | 1,194 | 134,983 | 122,720 | 85,607 | 83,000 | (2,607) | 99,600 |
| Unrealized Gain/Loss on Investments | 0 | 0 | 0 | (1,281) | (2,965) | 2,898 | 0 | (2,898) | 0 |
| Total Non-Cash Activity | 7,106 | 8,300 | 1,194 | 133,702 | 119,755 | 88,505 | 83,000 | (5,505) | 99,600 |
| **Total Net Revenue** | **63,764** | **(49,145)** | **112,909** | **(215,407)** | **(462,626)** | **348,632** | **(491,450)** | **840,082** | **(589,740)** |

Generated: 11/9/26

# Westchester Library System
## Statement of Revenues and Expenditures with Projections
## As of October 31, 2026

| | Year Ending 12/31/2026 Budget | YTD Through 10/31/2026 Actual | Current Year Projected Nov. - Dec. | Current Year Total Projected | Current Year Proj vs. Budget |
|---|---|---|---|---|---|
| **Revenues** | | | | | |
| State Revenues without Restrictions | 2,122,760 | 1,836,813 | 399,017 | 2,235,830 | 113,070 |
| County Revenues without Restrictions | 1,275,970 | 1,029,730 | 205,945 | 1,235,675 | (40,295) |
| Federal Revenues without Restrictions | 160,000 | 138,860 | 30,352 | 169,212 | 9,212 |
| Member Technology Fees | 2,860,520 | 2,415,315 | 482,890 | 2,898,205 | 37,685 |
| Fund Raising & Contributions | 1,600 | 32,132 | 89 | 32,221 | 30,621 |
| Interest | 67,500 | 120,222 | 28,053 | 148,275 | 80,775 |
| Other Revenues without Restrictions | 71,000 | 50,982 | 7,883 | 58,865 | (12,135) |
| State Revenues with Restrictions | 611,090 | 681,306 | 142,392 | 823,698 | 212,608 |
| Other Revenues with Restrictions | 84,500 | 64,171 | 23,989 | 88,160 | 3,660 |
| Gain / (Loss) of Disposal of Assets | - | 26,789 | 0 | 26,789 | 26,789 |
| **Total Revenues** | **7,254,940** | **6,396,319** | **1,320,611** | **7,716,930** | **461,990** |
| **Expenses** | | | | | |
| Salaries | 2,430,711 | 1,852,157 | 454,329 | 2,306,486 | 124,226 |
| Fringe Benefits | 1,583,219 | 1,085,349 | 237,264 | 1,322,613 | 260,606 |
| Professional Fees | 55,800 | 25,244 | 35,525 | 60,769 | (4,969) |
| Equipment | 102,600 | 112,419 | 13,893 | 126,312 | (23,712) |
| Library Materials | 744,500 | 634,271 | 130,064 | 764,335 | (19,835) |
| Rent and Utilities | 422,200 | 368,493 | 94,118 | 462,612 | (40,412) |
| Repairs and Maintenance | 635,800 | 408,082 | 82,419 | 490,501 | 145,299 |
| Supplies | 31,000 | 10,846 | 6,462 | 17,308 | 13,692 |
| Telephone and Internet | 448,900 | 341,063 | 44,539 | 385,602 | 63,298 |
| Printing and Postage | 50,800 | 98,304 | 34,365 | 132,669 | (81,869) |
| Bibliographic Fees | 98,300 | 78,565 | 15,546 | 94,111 | 4,189 |
| Professional Development | 96,450 | 67,556 | 25,673 | 93,229 | 3,221 |
| Travel | 73,000 | 27,075 | 16,237 | 43,312 | 29,688 |
| Memberships | 29,000 | 15,547 | 3,432 | 18,979 | 10,021 |
| Contractual Services | 318,300 | 379,489 | 99,204 | 478,692 | (160,392) |
| Delivery Service | 495,500 | 415,430 | 80,423 | 495,853 | (353) |
| Special Events | 54,000 | - | - | - | 54,000 |
| Insurance | 41,000 | 30,649 | 7,227 | 37,876 | 3,124 |
| Miscellaneous | 34,000 | 8,642 | 2,368 | 11,010 | 22,990 |
| Intangible Assets | - | - | - | - | |
| **Total Expenses** | **7,745,080** | **5,959,182** | **1,383,086** | **7,342,268** | **402,812** |
| **Net Revenue Before Depreciation** | **(490,140)** | **437,137** | **(62,474)** | **374,662** | **864,803** |
| **Non-Cash Activity** | | | | | |
| Depreciation | 99,600 | 85,607 | 14,145 | 99,752 | (152) |
| Post-Retirement Benefits (Gain)/Loss | - | - | - | - | - |
| Unrealized Investments (Gain)/Loss | - | 2,898 | - | - | - |
| **Total Non-Cash Activity** | **99,600** | **88,504** | **14,145** | **99,752** | **(152)** |
| **Total Net Revenue** | **(589,740)** | **348,632** | **(76,619)** | **274,910** | **864,651** |

# Westchester Library System — Action Item #1 (11/17/26)

**Item:** **WLS 2027 Operating Budget**

**Background:** The Budget & Finance 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 2027 fiscal year. Each of the committee's meetings focused on the following:

- September 15
  - Budget process and overview
  - Information Technology department
  - Career Coaching Services department
- September 29
  - Delivery department
  - Outreach department
  - Cataloging department
- October 13
  - Administration department
  - 2027 Capital Expenditure budget

**Status:** Attached is the Executive Summary for the proposed FY 2027 operating budget along with detailed spreadsheets and backup information.

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

The budget was presented to the Board of Trustees at their October 27, 2026 meeting.

**Recommended Action**: The Budget & Finance Committee recommends the adoption of the FY2027 budget as presented.

November 17, 2026

# 2027 Proposed Operating Budget

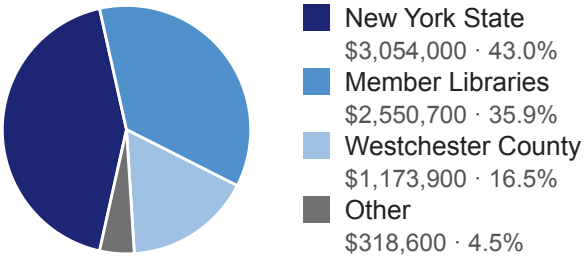
## Executive Summary

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. The proposed 2027 operating budget is based on the following significant assumptions:

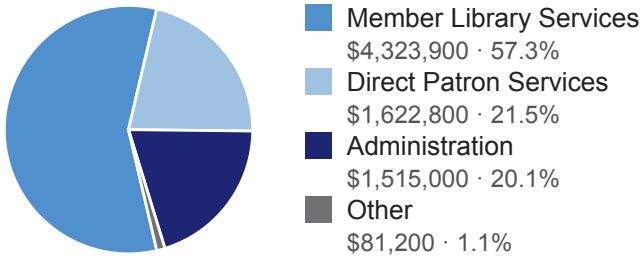
- New York State unrestricted aid flat with the 2026 budget (5.1% below 2026 projected figures)
- Westchester County aid 8.0% below the 2026 budget (5.0% below 2026 projected figures)
- Member Library Technology Fees 10.8% below the 2026 budget (12.0% below 2026 projected figures), driven by the end of the $300,000 member library contribution for group e-content purchases
- 3.5% increase in staff pay rates, with larger promotion-related increases for selected staff
- Library Materials 53.6% below the 2026 budget (54.8% below 2026 projected figures)
- Reduction of 2.0 FTE in staff headcount from the 2026 budget

The charts below provide an overview of the breakdown of WLS' revenue sources and the activities they support.

**Revenue Sources**




**Supported Activities**




The budget was designed to help WLS achieve its Strategic Goals. It allows for the continuation of current programs and services whose focus is community engagement and outreach in alignment with member libraries, governmental agencies, service organizations, community members and Westchester County.

Specific WLS priorities supported by this budget include the following:

- Engaging with underserved and at-risk populations including youth, seniors, low-literacy adults and justice-impacted individuals.
- Assisting 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.
- Providing Career Coaching Services for unemployed and underemployed adults.
- Engaging in advocacy for and outreach to new entrepreneurs and small business startups.

- Providing and supporting technology infrastructure that maintains and improves member library technology services.
- Advancing digital equity by training digital navigators across the Hudson Valley through the Hudson Valley Connected project.
- Embracing data from the NYS annual report, monthly usage statistics and other local and regional census data as key drivers of strategic decision making.

The budget was developed and presented to the Budget & Finance 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 projected figures, and the 2027 proposed budget at the department level and aggregate levels. Considerations were made to the purpose of programs as they pertained to administration, services to member libraries, and direct services to the public.

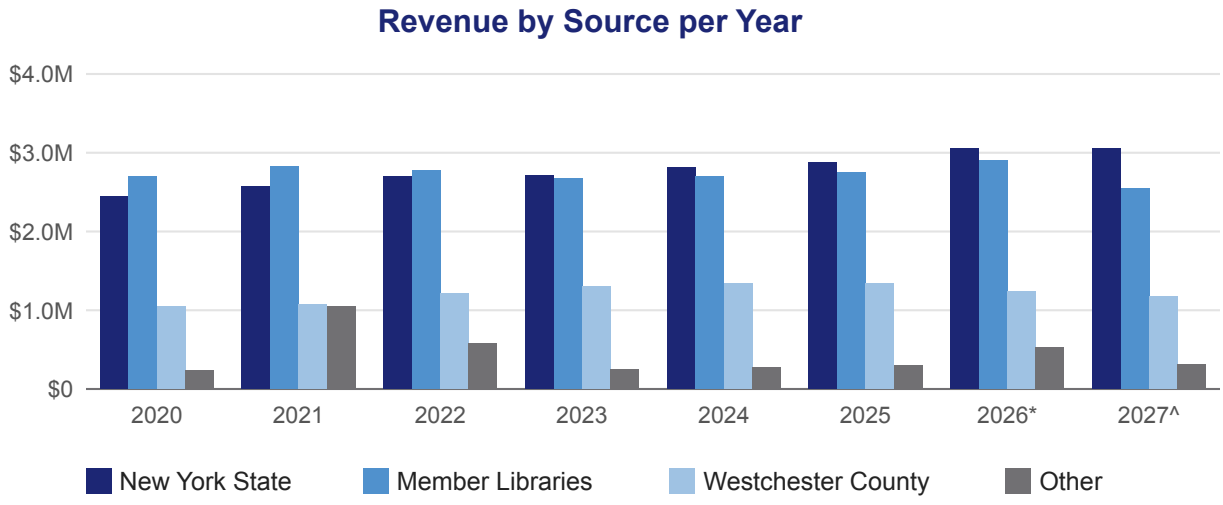
The budget documents include: (1) a top-level summary outlining 2025 actual figures, 2026 adopted budget and projected figures and the 2027 proposed budget; (2) department-level budget details for 2027; (3) line-by-line budget notes; and (4) an analysis of changes to staff allocations by department.

Included in this summary are the key points of and significant changes to the budget.

## 2027 Budget Highlights

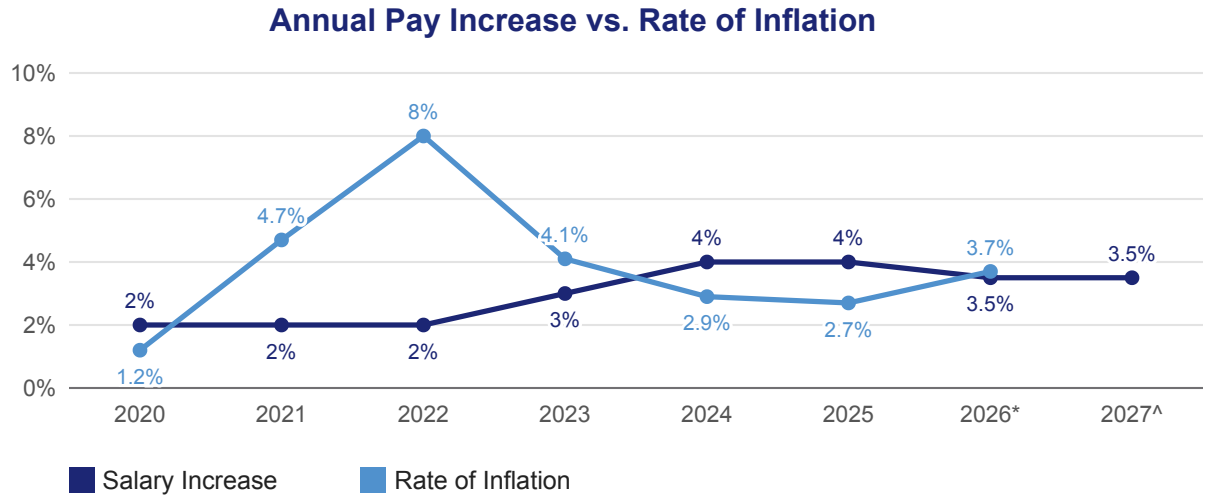
### Revenue

- Budgeted revenues total $7.10 million from all sources, $157,800 (2.2%) below the 2026 budget and $619,800 (8.0%) below 2026 projected figures.
- New York State unrestricted aid is budgeted at $2,122,800, flat with the 2026 budget and $113,100 (5.1%) below 2026 projected figures, reflecting an anticipated reduction in State funding.
- Westchester County aid is budgeted at $1,173,900, $102,100 (8.0%) below the 2026 budget and $61,800 (5.0%) below 2026 projected figures.
- Restricted State revenues are budgeted at $931,200, $320,100 (52.4%) above the 2026 budget and $107,500 (13.0%) above 2026 projected figures, reflecting the Hudson Valley Connected grant.
- Member Library Technology Fees are budgeted at $2,550,700, $309,800 (10.8%) below the 2026 budget and $347,500 (12.0%) below 2026 projected figures. The $300,000 member library contribution for group e-content purchases ends after 2026. IT service fees are essentially flat (0.4% below the 2026 budget and 1.8% below 2026 projected figures): rate increases are offset by changes in the services member libraries selected in their IT Service Level Agreements.
- E-Rate funding is budgeted at $100,000, $60,000 (37.5%) below the 2026 budget and $69,200 (40.9%) below 2026 projected figures. E-Rate reimburses 56% of eligible internet costs and declines with the savings in Telephone and Internet described below.




## Expenses

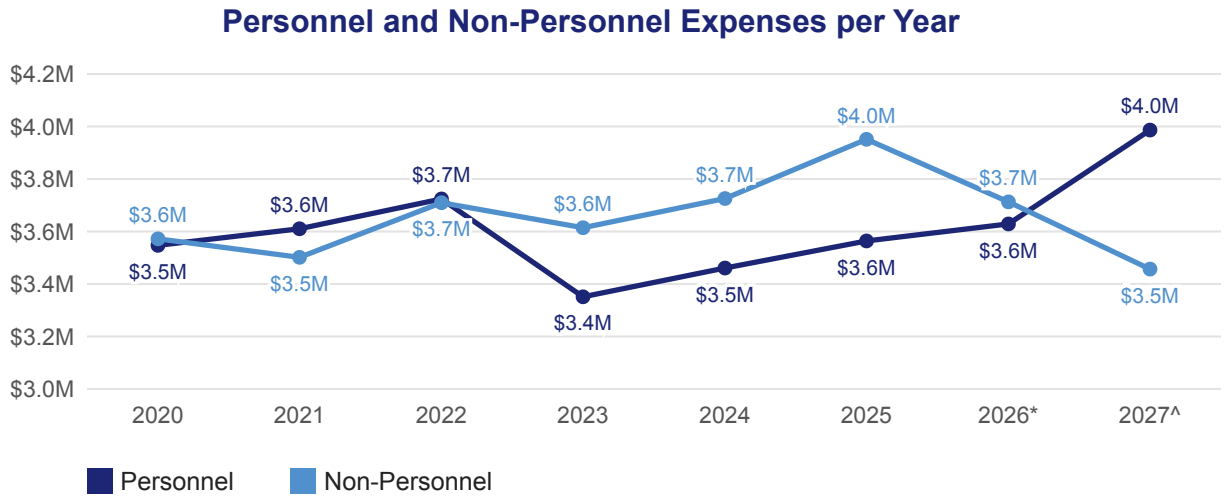
- Total expenses are budgeted at $7.44 million, $302,200 (3.9%) below the 2026 budget and $100,600 (1.4%) above 2026 projected figures.
- Payroll costs are budgeted at $3.99 million. Salaries of $2,453,600 are $22,900 (0.9%) above the 2026 budget and $147,100 (6.4%) above 2026 projected figures, and benefits of $1,532,700 are $50,500 (3.2%) below the 2026 budget and $210,100 (15.9%) above 2026 projected figures. 2026 projected figures reflect vacancies held during the year.
- Staffing decreases from 26.75 to 24.75 FTE. Some full-time positions will convert to part-time, and some vacant full-time positions will not be filled.
- The annual wage increase is budgeted at 3.5% for all staff, with additional promotion-driven increases for specific employees. This follows increases of 3.5% (2026), 4% (2025), 4% (2024), 3% (2023), 2% (2019, 2020, 2021 and 2022). The chart below compares salary increases with the rate of inflation.



- Employee benefits are budgeted at $1,532,700, $50,500 (3.2%) below the 2026 budget. The reduced headcount and a 2026 benefits budget that ran well above actual costs more than offset rising insurance rates.
    - Health insurance is projected to increase by 15%, with employees continuing to contribute 15% to individual health insurance plans and 20% to family plans. Dental and vision insurance are projected to increase by 3% and life insurance by 15%.
    - Pension costs are estimated at approximately 16% of 2027 salary and hourly pay.
- Library Materials are budgeted at $345,700, $398,800 (53.6%) below the 2026 budget and $418,600 (54.8%) below 2026 projected figures.
    - Beginning in 2027, member libraries will make their own decisions about what e-content to purchase, and the member library contribution for group purchases ends. As a result, the group subscriptions to Hoopla, Medici, The Shelf and Mango Languages end after 2026.
    - WLS will continue to fund a core county-wide e-content collection with NYS Central Library Services Aid: OverDrive (e-books, e-audiobooks and magazines), Kanopy, LinkedIn Learning, Tutor.com, University of Fashion and TumbleBooks.
    - WLS will also continue ProQuest Syndetics Unbound, Blue Career, and ComicsPlus, ConsumerLab and X-Plain to support specific programs.
    - These digital content subscriptions support the WLS strategic goal to hold equity and access as core values and advance those values within WLS.
- Hudson Valley Connected: The Hudson Valley Connected project is funded by a grant from Empire State Development (ESD). Through this grant WLS is working with the Southeastern New York Library Resources Council (SENYLRC) to train digital navigators, in partnership with the Mid-Hudson Library System (MHLS) and the Ramapo Catskill Library System (RCLS), to deliver public service across the nine counties served by WLS, MHLS and RCLS.
    - The 18-month grant spans 2026 and 2027. In 2027 it funds $245,100 in contractual services and $75,000 in publicity.
    - Contractual Services are budgeted at $537,600, $219,300 (68.9%) above the 2026 budget and $58,900 (12.3%) above 2026 projected figures. Activities previously budgeted under Special Events ($54,000 in 2026) are now budgeted in Contractual Services.
    - Printing and Postage is budgeted at $120,600, $69,800 (137.4%) above the 2026 budget and $12,100 (9.1%) below 2026 projected figures.
- Telephone and Internet expenses are budgeted at $340,400, $108,500 (24.2%) below the 2026 budget and $45,200 (11.7%) below 2026 projected figures, reflecting savings on internet circuits realized during 2026.
- Delivery Service expenses are budgeted at $515,000, $19,500 (3.9%) above the 2026 budget and $19,100 (3.9%) above 2026 projected figures, reflecting a 3% increase in contract fees and an allocation for fuel surcharges. $100,000 of existing NYS Central Library Services Aid, previously allocated to administration, is reallocated to replace the planned loss of Westchester County funding that has historically supported delivery.

- Repairs and Maintenance is budgeted at $637,100, $1,300 (0.2%) above the 2026 budget. These expenses support the WLS strategic goal to continuously update and improve the WLS operational and technological infrastructure.
- WLS will continue its work to support workforce development for new entrepreneurs and small business startups. Expenses for these activities are included in the Personnel, Printing and Postage, and Library Materials lines.
- The Blue Career database continues to provide in-depth information on more than 100 skilled trades and connects individuals with hundreds of trade schools and training programs.

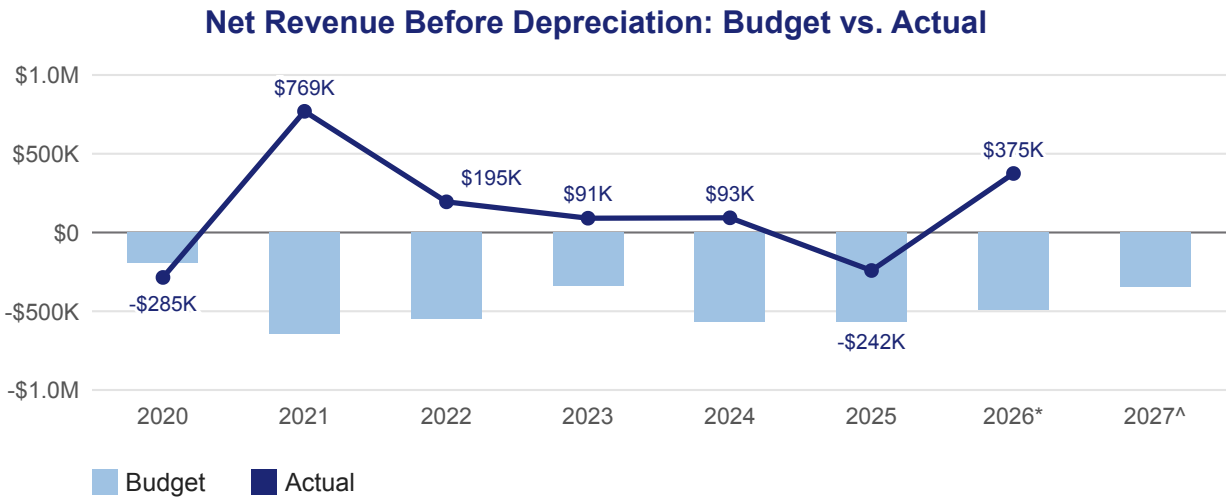
The chart below shows personnel and non-personnel expenses over time.




## Net Revenue and Reserves

- In 2027, expenses before depreciation are budgeted to exceed revenues by $345,700 (compared to $490,100 budgeted for 2026).
- Department-level budgets are presented in the Department Detail Budget. Delivery, Cataloging, Career Coaching Services, Outreach and IT are each budgeted close to break-even before depreciation, ranging from a $21,300 shortfall to a $40,400 surplus. The deficit is concentrated in Administration ($363,600), which carries organization-wide costs including $350,000 for retiree health insurance.
- Restricted assets (grants) earned in prior years will be spent in 2027.
- Depreciation is projected at $100,000 and is included in the Operating budget.
- The Budget & Finance Committee recommends that WLS appropriate $445,700 of unrestricted assets to cover the remaining budget deficit. (WLS held over $3.15 million in Reserve Cash and Cash Equivalents as of October 31, 2026.)

The chart below shows WLS budgeted net revenue versus actual net revenue since 2020.




## Banking Services

As part of the budget process, the Budget & Finance Committee recommends approval of continuing to use Valley National Bank, Valley Wealth Management and the New York Cooperative Liquid Assets Securities System (NYCLASS) serviced through PMA for the purpose of Designation of Depositories, per WLS Policy #12 – Investment of Funds.

WLS will continue to use Valley National Bank for all commercial bank business and Valley Wealth Management for investment banking business. NYCLASS will be used to hold a portion of reserve and operating funds to maximize interest earning potential.

## About the Supported Activities Chart

The Supported Activities chart in the Executive Summary identifies expenses as a function of Member Library Services, Direct Patron Services, Administration, or Other.

**Member Library Services** are the services that directly impact the member libraries. This includes information technology, cataloging, interlibrary loan, delivery, training, support for NYS annual reports and construction, and fundraising and grant writing support.

**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 underserved and at-risk 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, digital navigator services through Hudson Valley Connected, and electronic content purchased with Central Library and other NYS funds.

**Administration** includes the executive, finance, human resources, communications and facilities functions that support all WLS operations.

**Other** includes staff education through the LIU Palmer School and legacy grant program costs (BTOP) that fall outside the categories above.

## Conclusion

In 2027, 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 Budget & Finance Committee. Management will continue to explore cost savings opportunities and additional sources of revenue throughout the year.

westchester LIBRARY SYSTEM
Empowering libraries. Empowering communities.

# Budget Summary

| Line | Revenues | 2025 Actual | 2026 Projected | 2026 Adopted | 2027 Proposed |
|---|---|---|---|---|---|
| R1 | State Revenues without Restrictions | 2,234,476 | 2,235,830 | 2,122,760 | 2,122,760 |
| R2 | County Revenues without Restrictions | 1,343,125 | 1,235,675 | 1,275,970 | 1,173,900 |
| R3 | Federal Revenues without Restriction | - | 169,212 | 160,000 | 100,000 |
| R4 | Member Technology Fees | 2,748,494 | 2,898,205 | 2,860,520 | 2,550,700 |
| R5 | Fund Raising & Contributions | 5,545 | 32,221 | 1,600 | 1,600 |
| R6 | Interest | 143,603 | 148,275 | 67,500 | 67,500 |
| R7 | Other Revenues without Restrictions | 24,195 | 58,865 | 71,000 | 71,000 |
| R8 | State Revenues with Restrictions | 643,308 | 823,698 | 611,090 | 931,190 |
| R9 | Other Revenues with Restrictions | 127,320 | 88,160 | 84,500 | 78,500 |
| R10 | Gain of Disposal of Assets | 3,529 | 26,789 | - | - |
| | **Total Revenues** | **7,273,595** | **7,716,930** | **7,254,940** | **7,097,150** |
| | **Expenses** | | | | |
| E1 | Salaries | 2,358,645 | 2,306,486 | 2,430,711 | 2,453,590 |
| E2 | Fringe Benefits | 1,205,019 | 1,322,613 | 1,583,219 | 1,532,748 |
| E3 | Professional Fees | 58,581 | 60,769 | 55,800 | 53,700 |
| E4 | Equipment | 280,424 | 126,312 | 102,600 | 106,600 |
| E5 | Library Materials | 1,343,133 | 764,335 | 744,500 | 345,700 |
| E6 | Rent and Utilities | 342,168 | 462,612 | 422,200 | 406,515 |
| E7 | Repairs and Maintenance | 577,312 | 490,501 | 635,800 | 637,100 |
| E8 | Supplies | 16,791 | 17,308 | 31,000 | 25,250 |
| E9 | Telephone and Internet | 240,151 | 385,602 | 448,900 | 340,400 |
| E10 | Printing and Postage | 48,267 | 132,669 | 50,800 | 120,600 |
| E11 | Bibliographic Fees | 91,311 | 94,111 | 98,300 | 100,800 |
| E12 | Professional Development | 88,009 | 93,229 | 96,450 | 93,950 |
| E13 | Travel | 36,415 | 43,312 | 73,000 | 74,000 |
| E14 | Memberships | 21,408 | 18,979 | 29,000 | 23,900 |
| E15 | Contractual Services | 276,660 | 478,692 | 318,300 | 537,600 |
| E16 | Delivery Service | 471,762 | 495,853 | 495,500 | 515,000 |
| E17 | Special Events | - | - | 54,000 | - |
| E17 | Insurance | 38,133 | 37,876 | 41,000 | 42,000 |
| E18 | Miscellaneous | 20,988 | 11,010 | 34,000 | 33,400 |
| E20 | Intangible Assets | - | - | - | - |
| | **Total Expenses** | **7,515,175** | **7,342,268** | **7,745,080** | **7,442,854** |
| | **Net Revenue Before Depreciation** | **(241,580)** | **374,662** | **(490,140)** | **(345,704)** |
| | **Non-Cash Activity** | | | | |
| N1 | Depreciation | 145,306 | 99,752 | 99,600 | 100,000 |
| N2 | Post-Retirement Benefits (Gain) / Loss | (56,372) | - | - | - |
| N3 | Unrealized Investments (Gain) / Loss | 1,302 | - | - | - |
| | **Total Non-Cash Activity** | **90,236** | **99,752** | **99,600** | **100,000** |
| | **Total Net Revenue** | **(331,817)** | **274,910** | **(589,740)** | **(445,704)** |
| | Release from Reserves | | | | 445,704 |

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# Department Detail Budget

| | Admin | Delivery | Cataloging | CCS | Outreach | IT | Total |
|---|---|---|---|---|---|---|---|
| **Revenues** | | | | | | | |
| State Revenues without Restrictions | 1,492,340 | 223,440 | 282,080 | - | 124,900 | - | **2,122,760** |
| County Revenues without Restrictions | - | 262,000 | 181,625 | 389,625 | 340,650 | - | **1,173,900** |
| Federal Revenues without Restriction | - | - | - | - | - | 100,000 | **100,000** |
| Member Technology Fees | - | - | - | - | - | 2,550,700 | **2,550,700** |
| Fund Raising & Contributions | 1,600 | - | - | - | - | - | **1,600** |
| Interest | 60,000 | - | - | - | - | 7,500 | **67,500** |
| Other Revenues without Restrictions | 4,500 | - | - | - | 66,500 | - | **71,000** |
| State Revenues with Restrictions | 554,000 | 100,000 | - | 32,000 | 245,190 | - | **931,190** |
| Other Revenues with Restrictions | 75,000 | - | - | - | 3,500 | - | **78,500** |
| Gain of Disposal of Assets | - | - | - | - | - | - | **-** |
| Net Assets Released from Restriction | - | - | - | - | - | - | **-** |
| **Total Revenues** | **2,187,440** | **585,440** | **463,705** | **421,625** | **780,740** | **2,658,200** | **7,097,150** |
| **Expenses** | | | | | | | |
| Salaries | 766,377 | 37,145 | 279,135 | 228,826 | 339,220 | 802,886 | **2,453,590** |
| Fringe Benefits | 773,990 | 16,764 | 100,917 | 55,975 | 86,855 | 498,247 | **1,532,748** |
| Professional Fees | 37,300 | - | - | - | 500 | 15,900 | **53,700** |
| Equipment | 16,100 | - | 2,000 | - | 7,500 | 81,000 | **106,600** |
| Library Materials | 233,500 | - | - | 32,000 | 45,700 | 34,500 | **345,700** |
| Rent and Utilities | 114,000 | 19,700 | 31,300 | 33,900 | 80,815 | 126,800 | **406,515** |
| Repairs and Maintenance | 59,100 | - | - | - | 23,000 | 555,000 | **637,100** |
| Supplies | 10,000 | 2,000 | 500 | 750 | 5,000 | 7,000 | **25,250** |
| Telephone and Internet | 4,300 | - | 2,500 | 1,400 | 5,000 | 327,200 | **340,400** |
| Printing and Postage | 85,500 | - | - | 2,100 | 32,500 | 500 | **120,600** |
| Bibliographic Fees | - | - | 65,700 | - | 35,100 | - | **100,800** |
| Professional Development | 75,000 | - | - | 250 | 7,700 | 11,000 | **93,950** |
| Travel | 26,000 | - | 2,000 | 2,500 | 8,000 | 35,500 | **74,000** |
| Memberships | 21,200 | - | 500 | 800 | 400 | 1,000 | **23,900** |
| Contractual Services | 300,100 | - | 500 | 62,000 | 97,700 | 77,300 | **537,600** |
| Delivery Service | - | 509,000 | - | - | 6,000 | - | **515,000** |
| Insurance | 24,000 | - | - | 1,000 | - | 17,000 | **42,000** |
| Miscellaneous | 4,600 | - | - | - | 1,800 | 27,000 | **33,400** |
| **Total Expenses** | **2,551,067** | **584,609** | **485,052** | **421,501** | **782,790** | **2,617,834** | **7,442,854** |
| **Net Revenue Before Depreciation** | **(363,627)** | **831** | **(21,347)** | **124** | **(2,050)** | **40,366** | **(345,704)** |
| **Non-Cash Activity** | - | - | - | - | - | - | **-** |
| Depreciation | 15,000 | - | - | - | - | 85,000 | **100,000** |
| Post-Retirement Benefits (Gain) / Loss | - | - | - | - | - | - | **-** |
| Unrealized Investments (Gain) / Loss | - | - | - | - | - | - | **-** |
| **Total Non-Cash Activity** | **15,000** | **-** | **-** | **-** | **-** | **85,000** | **100,000** |
| **Total Net Revenue** | **(378,627)** | **831** | **(21,347)** | **124** | **(2,050)** | **(44,634)** | **(445,704)** |

**Prior-Year Budget Highlights**

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| Total Revenue | 2,238,340 | 554,440 | 471,080 | 403,900 | 826,160 | 2,761,020 | **7,254,940** |
| Total Expenses | 2,652,421 | 563,539 | 493,479 | 405,126 | 836,604 | 2,793,911 | **7,745,080** |
| **Net Revenue before Depreciation** | **(414,081)** | **(9,099)** | **(22,399)** | **(1,226)** | **(10,444)** | **(32,891)** | **(490,140)** |
| Non-Cash Activity / Deprecition | 9,300 | - | - | - | - | 90,300 | **99,600** |
| **Net Revenue** | **(423,381)** | **(9,099)** | **(22,399)** | **(1,226)** | **(10,444)** | **(123,191)** | **(589,740)** |

**REVENUE**

| # | Budget Item | GENERAL NOTES | 2027 BUDGET NOTES |
|---|---|---|---|
| R1 | State Revenues without Restrictions | Formula aid provided by NYS to WLS in support of services provided to member libraries. Also includes pass-through aid from NYS to WLS for member libraries. | Unrestricted monies which may be budgeted for any services provided by WLS. Assumes a 5% decrease in NYS funding over 2026 actual allocations. All State aid figures do not reconcile with audited financial statements and are structured for budgetary comparison. |
| R2 | County Revenues without Restrictions | 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, interlibrary loan, delivery service and electronic content. Assumes a 8% decrease over 2026 actual figures. |
| R3 | Federal Revenues without Restrictions | 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 and directly correlates to dollars spent on Internet. |
| R4 | Member Technology 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 10.8% less than 2026 budget. IT fees are essentially flat (-0.4%) as rate increases are offset by changes in services selected by member libraries in the IT SLAs. The $300,000 previously collected for group purchases of e-content is eliminated in 2027. |
| R5 | Fund Raising & Contributions | Monies raised which may be used for any WLS services | |
| R6 | Interest | Monies earned on as interest from bank accounts and returns on investments. | Despite healthy returns in 2026, this figure is being budgeted conservatively as the volatility in the market could cause dramatic fluctuations in future periods. |
| R7 | Other Revenues without Restictions | Monies raised for Career Counseling Services, purchase of WLS library cards from non-residents, miscellaneous income | |
| R8 | State Revenues with Restrictions | 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 | Outreach, re-entry services for formerly incarcerated individuals, and Central Library Funds. Assumes a 5% decrease in NYS funding over 2026 actual allocations. Also includes expected revenue from Hudson Valley Connected Grant. |
| R9 | Other Revenues with Restrictions | Monies raised for specific WLS programs | |

**EXPENSES**

| # | Budget Item | GENERAL NOTES | 2027 BUDGET NOTES |
|---|---|---|---|
| E1 | Salaries | Salaries and hourly wages paid to WLS-employed individuals | See separate illustration of FTE comparison 2026 vs 2027. 3.5% pay rate increase with promotion-driven increases for specific employees. |
| E2 | Fringe Benefits | (For Active Staff): Social Security & Medicare (employer portion) health insurance, worker's compensation, disability, life insurance, vision insurance, dental insurance, pension (For Retured Staff): Employer portion of retiree health benefits | 15% increase in health insurance, 3% increase in dental and vision insurance, 15% increase in life insurance. Pension costs are estimated based on employee salaries, tiers. |
| E3 | Professional Fees | Audit & Legal fees; Payroll Processing Fees, Recruitment Fees | |
| E4 | Equipment | Furniture, computer equipment, equipment rental, copier lease, network hardware | This line includes computer and network equipment to support the member libraries. |
| E5 | Library Materials | Books, audio books, e-format materials, periodicals, DVDs/videos, databases | Budget is primarily for electronic databases and limited e-books and e-audiobooks. |
| E6 | Rent & Utilities | Rent, utilities, real estate taxes, office cleaning, maintenance | |
| E7 | Repairs & Maintenance | Computer maintenance, equipment maintenance, software & software maintenance | Maintenance support for Evergreen, ASPEN, mobile printing, PC reservations help desk, thin client management, server virtualization software, help desk software, back-up system, security software, Windows 11/Office 365, and business software |
| E8 | Supplies | Office & computer supplies, WLS-identified clothing | |
| E9 | Telephone & Internet | Telephones & internet connections | Internet circuits for all libraries, phone lines and cellular telephones and service. |
| E10 | Printing & Postage | Postage, express mail, printing, publicity | Includes postage for ILL, printing and publicity for Hudson Valley Connected |
| E11 | 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 | |
| E12 | Professional development | Training & professional development, trustee activities | |
| E13 | Travel | Travel, registration and related expenses for staff representation at professional conferences and meetings | ALA, PLA, NYLA, technology and other professional conferences |
| E14 | 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. |
| E15 | Contractual Services | Services rendered under a formal contract/letter of agreement by outside persons, consultants or contractors | Network admin, co-location, CCS counselors, and New Rochelle Library's Broadband Technology project and contractual obligations for Hudson Valley Connected. |
| E16 | Delivery Service | Transportation of library materials to & from member libraries | Includes 3% increase in contract fees plus an allocation for fuel surcharges |
| E17 | Insurance | Liability and automobile insurance, Directors & Officers insurance | Increases in rates for each policy based on experienced rate increases in 2026. |
| E18 | Miscellaneous | Automotive Supplies, maintenance & repairs; Miscellaneous expenses; Bank Fees; Contingency | |

Generated: 11/6/26

# 2027 Proposed Budget
# FTE Changes 2026 to 2027

| Department | 2026 Budget | 2027 Budget | NOTES for 2027 personnel |
|---|---|---|---|
| Administration | 6.55 | 6.55 | No Changes |
| Cataloging | 3.50 | 3.00 | 1 FTE Reduced to 0.5 FTE |
| Delivery | 0.15 | 0.15 | Admin time from Exec. Dir. |
| Outreach | 5.00 | 4.50 | 1 FTE Reduced to 0.5 FTE |
| Career Coaching Services | 2.25 | 2.25 | No Changes |
| Information Technology | 9.30 | 8.30 | 1 FTE Reduced |
| **TOTALS** | **26.75** | **24.75** | |

**Item:** **Capital Expenditure Budget – 570 Taxter Road Renovation**

**Background:** With WLS remaining at 570 Taxter Road, the landlord will provide a $300,000 tenant improvement allowance toward the renovation of WLS's 4th floor offices and meeting rooms. Plans for the renovation are complete.

The renovation converts former office space into a new conference room (Room 411), creates a new recording studio and mail room, adds interior glazing, upgrades the pantry, brings new power and data to the lecture and training rooms, relocates the IT department into a refreshed workspace, and replaces paint, carpet and flooring in selected areas. The project also includes additions and upgrades to the security system and replacement of the paper guillotine. The audio/visual equipment in the meeting rooms has failed or is reaching the end of manufacturer support and will be replaced as part of the project.

**Status:** Management has prepared a capital expenditure budget of $477,300 for the renovation, available immediately upon approval and through December 31, 2027. The tenant improvement allowance covers $300,000: $240,000 for construction (hard costs) and $60,000 for architectural design and permits (soft costs). The remaining $177,300 would be funded by reserves. The allowance is limited to construction, architectural and permit costs; furniture, audio/visual equipment, other equipment and appliances are excluded.

| | |
|---|---|
| **Revenue** | |
| Tenant improvement allowance – hard costs | $240,000 |
| Tenant improvement allowance – soft costs | $60,000 |
| **Total revenue** | **$300,000** |
| **Expenses** | |
| Construction of office and meeting space improvements | $240,000 |
| A/V for Meeting Rooms | $90,100 |
| Professional Services and Permits | $60,000 |
| Additions and upgrades to security system | $50,000 |
| Paper guillotine | $20,000 |
| IT workstations | $13,200 |
| Kitchen appliances | $4,000 |
| **Total expenses** | **$477,300** |
| **Funded by Reserves** | **$177,300** |

Audio/visual equipment totals $90,100 across four rooms. Lecture Room 414 receives a new control and audio system, wireless microphones, a laser projector, a camera for hybrid meetings, and professional installation. Training Room 417 and Conference Room 411 each receive a mobile display cart with video conferencing and wireless screen sharing. Recording Studio 410A is equipped for podcasting, video recording and editing. Each room's amount includes a 10% contingency. The paper guillotine ($20,000) will replace the existing unit. These purchases will be competitively quoted in line with the WLS Purchasing Policy (Policy #13).

The IT department will receive six new workstations for its relocated, refreshed workspace, budgeted at $2,000 per station plus a 10% contingency ($13,200). The cubicles now in that area will be disposed of.

The budget was presented to the Board of Trustees at their October 27, 2026 meeting.

**Recommended Action:** Management recommends that the Board approve a capital expenditure budget of $477,300 for the 570 Taxter Road renovation, including $177,300 funded by reserves, available immediately upon approval and through December 31, 2027.

# How Lease Savings Replace the Reserves Used for the Renovation

Of the $477,300 renovation budget, the tenant improvement allowance covers $300,000 and reserves fund $177,300.

**$177,300**
Funded by reserves

**$614,000**
Rent savings, July 2027 – December 2037

**2029**
Year reserves are fully replaced by rent savings

## Where the savings come from

The Third Amendment to the lease sets base rent at $22.00 per square foot from July 1, 2027, increasing $0.50 each year, with one month of free rent each July for the first six years. Had WLS continued under its current lease, rent would have kept rising $0.50 a year from this year's rate of $24.50 per square foot. The difference is $69,400 to $71,800 a year from 2028 through 2032, and $42,700 a year once the free months end.

## Annual comparison ($)

| | 2027 | 2028 | 2029 | 2030 | 2031 | 2032 | 2033 | 2034 | 2035 | 2036 | 2037 | Total |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Rent savings | 47,457 | 69,405 | 69,999 | 70,592 | 71,185 | 71,778 | 42,711 | 42,711 | 42,711 | 42,711 | 42,711 | **613,971** |
| Less: depreciation – reserve-funded assets | (13,581) | (27,163) | (27,163) | (27,163) | (27,163) | (18,153) | (9,143) | (5,571) | (2,000) | (2,000) | (1,000) | **(160,100)** |
| Less: items expensed when purchased | (17,200) | – | – | – | – | – | – | – | – | – | – | **(17,200)** |
| **Net benefit** | **16,675** | **42,243** | **42,836** | **43,429** | **44,022** | **53,625** | **33,568** | **37,140** | **40,711** | **40,711** | **41,711** | **436,671** |
| *Cumulative* | *16,675* | *58,918* | *101,753* | *145,182* | *189,205* | *242,830* | *276,398* | *313,538* | *354,249* | *394,960* | *436,671* | |

*TI-funded work ($300,000): covered by the landlord's allowance; depreciation offset by the allowance over the lease term – no net effect.*

### Reserve replacement

| | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **Reserves still to be replaced, end of year** | **129,843** | **60,438** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | |

## Renovation budget and how each line is recovered

| Budget line | Funded by | Amount | Useful life / treatment | Annual depreciation |
|---|---|---|---|---|
| Construction of office and meeting space improvements | TI allowance | $240,000 | 10.5 years (lease term) – *offset by allowance* | *$22,857* |
| Professional Services and Permits | TI allowance | $60,000 | 10.5 years (lease term) – *offset by allowance* | *$5,714* |
| A/V for meeting rooms (414, 411, 417, 410A) | Reserves | $90,100 | 5 years | $18,020 |
| Additions and upgrades to security system | Reserves | $50,000 | 7 years | $7,143 |
| Paper guillotine | Reserves | $20,000 | 10 years | $2,000 |
| IT workstations | Reserves | $13,200 | Expensed in 2027 | – |
| Kitchen appliances | Reserves | $4,000 | Expensed in 2027 | – |
| **Total** | | **$477,300** | Reserve-funded depreciation | **$27,163** |

Depreciation is straight-line from July 1, 2027, the date the new rent begins. Leasehold improvements are depreciated over the remaining lease term, through December 31, 2037. Items below WLS's capitalization threshold ($5,000 per item, or $15,000 in aggregate with a $2,500 minimum per item) are expensed in 2027.

Rent figures compare base rent only. Reserve replacement compares the cash drawn from reserves with cumulative rent savings. Depreciation is a non-cash expense shown to match each asset's cost to the years it is used.

# Westchester Library System Action Item #3 (11/17/26)

**Item:** **Free Direct Access Plan 2027-2031**

**Background:** New York State Library Division of Library Development (DLD) requires that each library system submit a five-year plan of service. The system Plan of Service is a planning document which identifies, organizes, and provides an overview of the library system's service program including intended changes in services or priorities. The Plan emphasizes what the library system proposes to accomplish and whom the library system serves. The Plan demonstrates how the library system anticipates it will fulfill the major roles expected of library systems. The Central Library and System sections of the Plan of Service will be brought before the board at the January 26, 2027, meeting.

One part of the WLS Plan of Service for 2027-2031 is the Free Direct Access Plan. This document offers guidance should a member library shut down suddenly and neighboring libraries are affected. It also monitors municipalities' support for their libraries should there be an unexpected increase in lending activity. There are no major changes to the document, which was shared with the Public Library Directors Association (PLDA) after the WLS Board's June 30, 2026, meeting at which this Plan was presented as an Information Item.

**Status:** The proposed draft was distributed to the member library boards for review and approval. The required number of member library boards (20) have approved the Free Direct Access Plan.

**Recommended Action:** Approval of the Free Direct Access Plan 2027-2031.

November 17, 2026

**Westchester Library System**
**Free Direct Access Plan for 2027-2031**
**to Fulfill Commissioner's Regulation**
**90.3 (a) through (d)(4)**

*1. Describe how all individuals residing within the boundaries of the system but outside a member public library's chartered service area will receive library services.*

The Westchester Library System's (WLS) service area is Westchester County. To be eligible for a system-wide borrower's card, individuals must live, work, go to school or own real property within a member library's chartered service area or a community that has contracted with a WLS member library.

Individuals should register for their borrower's card at the local library that serves the address where they live, work, go to school or own real property. For individuals meeting more than one of the eligibility requirements, the local library status will be determined based on the priority order of where they: (1) live, (2) work, (3) go to school, or (4) own real property. Member libraries shall require proof of eligibility before issuing a system-wide borrower's card.

The person to whom the borrower's card is issued, or their designated parent/guardian, assumes financial responsibility for its use, including all materials borrowed on that card. In no case shall more than one active system-wide borrower's card be issued to an individual.

Individuals residing in Westchester County but outside a member library's chartered service or contracted service areas will receive:

- Walk-in access to on-site materials at any member libraries;
- State-funded Central Library services;
- WLS website and online catalog services that do not require a library card.

As defined in Commissioner's Regulation §90.3 (a)(8) and required by §90.3 (d)(i), on-site use will be available to any Westchester County resident. However, the following limitations may

be imposed as per Section (d)(2)(iii) of Commissioner's Regulation §90.3 and the Division of Library Development Guidelines:

- Member libraries may give preference to the residents of their taxing district for attendance at library programs.
- Member libraries may give preference to the residents of their taxing district in the use of computer and Internet resources.
- Member libraries may give preference to the residents and organizations of their taxing district in the reservation and use of meeting rooms.

An individual who lives outside of Westchester County and does not work, go to school or own property in Westchester may purchase a card from WLS.

The entitlement to library services and borrowing privileges outlined in this Free Direct Access Plan shall be forfeited by any individual who fails to observe the rules and regulations or follow the policies of WLS member libraries and/or the Westchester Library System.

*2. Describe (a) how the system will assure that those persons living within the system boundaries in an area where a member library chooses to withdraw from the system, or (b) where a chartered and registered library was never a member of the system, will be served by the system.*

a. In the event a library withdraws from WLS, residents of the affected area will continue to be entitled to on-site access as defined in Commissioner's Regulation §90.3 (a)(8) with the limitations specified in #1, above. Residents of such areas may continue on-site borrowing of WLS Central Library circulating materials purchased with state or federal funds.

b. All registered and chartered public libraries in Westchester County are members of WLS.

*3. Describe what the system considers serious inequities and hardship and the criteria used by the system to make the determination.*

In addition to excessive borrowing as described in #4 below, additional factors contribute to the inequitable overuse of a library by cardholders of other libraries and are considered serious inequities and hardships. Those factors which may be grounds for the request of a hardship waiver by the Commissioner include, but are not limited to, the following:

- A significant difference/shift in hours of operation, or any decrease that causes library hours to fall below the state-mandated minimum hours of operation;
- The failure of a nearby library to adequately serve its local users (i.e. lack of facilities such as parking, ongoing construction or chronic budgetary constraints);
- The defeat of a proposition in an untaxed/unserved area to establish a library pursuant to Section 255 of the Education Law, or other pertinent legislative act, to establish or maintain a library;

- The defeat of a proposition in an untaxed/unserved area to contract for library services with a registered member library in accordance with Section 256 of the Education Law.
- When an unserved community has a population over 10,000 and has no equitable contract for library services.

*4. Describe what constitutes excessive out of chartered service area borrowing in the system.*

Excessive out of service area borrowing occurs when 15% or more of the net difference of an on-site library's circulation is from non-residents, individuals not residing within the library's chartered or contracted service areas. Net difference is based on the number of "home library" items checked out at the circulation desk and does not include "in transit" items received from other member libraries.

*5. Unserved and Underserved Populations*

*a. Describe the unserved and the underserved populations within the system.*

Unserved areas in Westchester County include the Village of Elmsford, portions of the Town of Mamaroneck and the Town of Cortlandt (Lakeland School District). A member library currently contracts with each of these communities. The Ardsley Public Library serves the Village of Elmsford; The Larchmont Public Library serves the Town of Mamaroneck; and The Field Library of Peekskill, the Hendrick Hudson Free Library in Montrose, The John C. Hart Memorial Library in Yorktown and the Croton Free Library serve the Town of Cortlandt. Fire Protection District #1 in the Town of Bedford remains an unserved area and the Bedford Hills Free Library provides service to those residents.

At present there are no underserved areas. Residents living within chartered or contracted service areas are served by a member library that exceeds the minimum standards for service as defined in Commissioner's Regulation §90.2 or has been granted a waiver from specific standards by the State Education Department.

*b. Describe the criteria used by the system to identify libraries as having an inadequate level of local income to support the delivery of acceptable library services (underserved). List those libraries so identified.*

The criteria used are compliance with the minimum standards contained in New York State Education Law and New York State Commissioner's Regulation §90.2 as reported by member libraries on their annual report to the state.

*c. Describe the actions the system will take to expand the availability of library services to unserved and underserved individuals residing within the boundaries of the system.*

WLS provides ongoing outreach services to encourage and promote library usage to populations that do not typically use public libraries. WLS sponsors trustee training sessions that focus on advocacy techniques to gain increasing funding for their library and the communities they serve.

*d. Provide a timetable for such action:*

Ongoing

*e. Identify who will be responsible for carrying out these actions.*

WLS and the member libraries

*6. Describe the conditions under which modifications to the free direct access plan can be made: (a) without the approval of the Commissioner; (b) with the prior approval of the Commissioner.*

a. Libraries that experience excessive out-of-chartered service area borrowing as defined in Section 4 above may, upon appropriate public notice and without further approval from WLS or the Commissioner of Education, may

(1) Place restrictions on the loan of library resources, said restrictions to be limited to non-print materials and equipment, and print materials less than one year from the acquisition date and purchased with local funds; and,

(2) Place restrictions on attendance at library programs *due to lack of space or staffing to accommodate non-residents*, provided such programs are supported entirely by local funds;

(3) Place restrictions on new or experimental collections;

(4) Place restrictions due to the inability of neighboring libraries to provide reciprocity for borrowing similar high demand materials;

b. Further proposed restrictions to library service or access must be approved by a simple majority of member libraries and by the Westchester Library System Board of Trustees before transmission to the Commissioner of Education for approval. The request for restrictions must be accompanied by the following, in a form acceptable to the Division of Library Development:

- Documentation of the serious inequities and hardships affecting the resident borrowers of the member library making the request;
- A clear description of the proposed restrictions and modifications to this direct access plan being requested provided such modifications do not include charging for library services;
- Description of the anticipated impact on resident and non-resident borrowers after modification are approved and implemented;
- Provision of a time frame for the beginning and end of such restrictions and modifications to this direct access plan.

*7. Describe how the system will assure that member libraries are complying with the system free direct access plan approved by a majority of member libraries.*

WLS and its member libraries are obligated to comply with this Free Direct Access Plan. The Plan of Service for WLS, of which this Free Direct Access Plan is a part, is a contract between the State Education Department and the Westchester Library System. As a condition of System membership, the member libraries have agreed to comply with all Regulations of the Commissioner of Education.

*8. Describe how the system obtained member library input to the plan for free direct access.*

A draft of the Plan will be submitted by the WLS Executive Director to the Public Library Directors Association (PLDA) and the WLS Board of Trustees. The WLS Board of Trustees will review the draft Plan to be submitted to PLDA on 6/30/2026. PLDA will review the Plan at their 7/16/2026 meeting. The Plan will then be submitted to the Boards of the 38 member libraries. Once a simple majority of the 38 member libraries have approved the Plan, it will be brought to the WLS Board of Trustees for approval on 11/17/2026. The Plan will then be submitted to Division of Library Development (DLD) for approval by the Commissioner of Education.

Last update: November 10, 2026 – Note: The text was reviewed but not changed. New dates/date ranges are provided in red text and are underlined.

# WLS Executive Director Report
# November 17, 2026

## WLS Strategic Initiatives

**Promoting equity and access**

**Expand Community/Member Library/Partner Engagement**

**Update and Improve Our Infrastructure**

## Advocacy & Budget Updates

**Westchester County – 2027 Proposed Operating Budget**

County Executive Ken Jenkins released his proposed operating budget for Westchester County, with WLS receiving a proposed allocation of $1,235,675, which is the approved allocation received for 2026. This is only the beginning of the budget process, and that proposed allocation could remain the same, be raised, or be reduced before the final allocation is approved. I strongly encourage all WLS Trustees to thank the County Executive and the County Legislators for their ongoing support of WLS and the member libraries.

Board of Legislators contact information can be accessed online at https://www.westchesterlegislatorsny.gov/district-legislators

County Executive Ken Jenkins can be sent a thank you message by using the online form accessed at https://www.westchestercountyny.gov/contact-us/e-mail-ce

**New York State – 2027 Library Advocacy Day – Wednesday, February 3, 2027 – SAVE THE DATE!**

To register, first sign up on the WLS events calendar at 2027 Library Advocacy Day or https://westchesterlibraries.libcal.com/event/17956806. You will then get a follow up email with directions on securing a bus spot. *An early response would be appreciated as this helps us plan the day's advocacy meetings so that we can make sure that your voice is heard!*




Want to act now? Sign up to be a New York Library Association (NYLA) advocate and to receive alerts at https://nyla.quorum.us/sign_up/15770/.

Here is a brief overview of NYLA's 2027 budget and legislative initiatives:

**NYLA 2027 Budget Initiatives**

- Library Operating Aid: $188 million
- Library Construction Aid: $175M
- Library Materials Aid: $22/pupil
- NOVELny: $3.5M

**NYLA 2027 Policy Initiatives**

- Intellectual Freedom
- eBook Licensing Reform
- Public Libraries as Sensitive Locations for Civil Immigration Enforcement

**NYLA 2027 Policy Initiatives in Development**

- Media Literacy in New York State
- Civil Service Reform
- Library Work Safety

For more information about these budget and legislative initiatives, checkout the newly updated NYLA Advocate's webpage at https://www.nyla.org/2027-legislative-session.



## Career Coaching Services

***Managing Your Career in Changing Times Seminars:*** WLS Career Coaching Services (CCS) offers virtual and in-person career development seminars that meet weekly for ninety minutes over six consecutive weeks during the winter, spring, and fall terms. The seminars give participants current information on self-assessment and employer hiring practices. Two in-person seminars at the Chappaqua and Eastchester libraries conclude in November. Participants are applying the concepts to their individual situations and, though diverse in their professions, have supported one another by offering advice, sharing relevant experiences, and making networking connections.

***Individual Advisement:*** CCS continues to work with both ongoing and new clients seeking job search guidance. Career Coaches provide direction and recommendations to help individuals navigate their unique situations and overcome obstacles, and clients appreciate the personal attention and support.

***Workshops:*** CCS continues to partner with member libraries on job search and career development programming. Upcoming workshops include:

- *Latest Trends in Resumes* — Monday, November 16, at the Tuckahoe Public Library
- *Tips for Successful Interviewing* — Tuesday, December 1, at the Greenburgh Public Library

***Career Shift Pilot:*** As a result of this fall's seminar at the Eastchester Public Library, CCS and seminar participants were invited to evaluate Career Shift, a new Springshare career research platform that supports job exploration, networking, and professional growth. Coaches and participants will use its tools to explore individual needs and interests, giving CCS the opportunity to assess how well the resource supports the job search process.

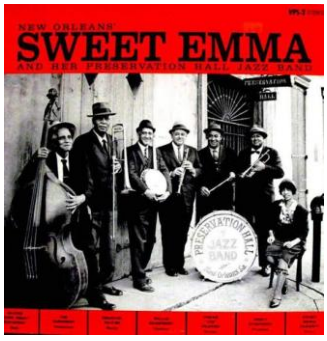
***Winter/Spring 2027 Planning:*** CCS has collaborated with several member libraries on a robust schedule of seminars and workshops for winter/spring 2027, including two virtual seminars in January and February and two in-person seminars in March and April. Workshops on a range of career topics and for a variety of audiences are scheduled for February, March, and June.

Director of Career Coaching Services Phyllis Blake and Administrative Assistant Jane Goodenough lead this work, with Communications and Marketing Coordinator Megan Brown and Junior Network/Help Desk Administrator Michael Petrocelli promoting CCS events on the WLS website and social media.

## Cataloging Services

***Original Cataloging:*** WLS catalogers create bibliographic records "from scratch" when suitable records are not found in the OCLC WorldCat database or provided by member library vendors. Recent examples include:

- *Our Favorites: a Cookbook* — a 1983 cookbook created by the Philipse Manor Garden Club, which is associated with the historic site in Yonkers (cataloged by Manager of Cataloging Services Melissa Glazer for the Warner Library)
- *New Orleans' Sweet Emma and Her Preservation Hall Jazz Band* — a CD recording of a 1964 Minneapolis concert by Sweet Emma Barrett (1898–1983) and her band, members of the first generation of New Orleans jazz musicians (cataloged by Director of Cataloging Services Douglas Wray for New Rochelle Public Library)
- *Japanese Haiku* — a book by retired teacher and Yonkers resident VA Rivera that introduces kids ages 8 and up to reading and writing haiku, using model poems to explore themes and syllable patterns (cataloged by Mr. Wray for Yonkers Public Library)




***Joseph Albanese Collection:*** Mr. Wray continues to catalog this large collection of CDs, mostly jazz, donated to the New Rochelle Public Library. About 1,900 are now in the catalog.

***World Language Cataloging:*** During the past month, WLS catalogers cataloged works in Chinese, Japanese, Portuguese, Spanish, and Russian, making these holdings visible in the catalog and supporting member libraries' efforts to reach all patrons. Books in non-Roman alphabets are particularly challenging; as always, Ms. Glazer managed these.

## Information Technology (IT) Services

***WLS Mobile Goes Live:*** IT has completed the rollout of the new WLS mobile app from Solus, which replaces the LiDA app previously used by member libraries. The WLS mobile app gives patrons catalog search, holds and renewals, account access, and a digital library card in one place. It also improves performance and aligns search results between the Aspen Discovery online catalog and the mobile app. The Android version is live in the Google Play Store. Apple's approval of the WLS listing in the App Store is still pending, so to avoid further delay, iPhone users are being offered a version published by Solus; once Apple approves the WLS listing, iPhone users will be guided to the WLS-branded version. Director of IT Wilson Arana and ILS Discovery Specialist Allison Pryor led the effort.

***New IT Staff Member:*** IT is pleased to welcome Megan Retzloff, who joined WLS as Junior Systems Administrator on November 2, filling a vacancy on the team. Ms. Retzloff comes from Southern Westchester BOCES, where she supported school district networks, endpoint deployment, and help desk operations. Her experience in a multi-site public-sector environment is a strong fit for our member libraries, and she will help ensure continued support across all WLS technology services, including library computers, network connectivity, and help desk response.

## Outreach Services

***Summer & Fall 2026 Community Drives:*** WLS helped coordinate three successful community drives in partnership with The Sharing Shelf and United Way of Westchester and Putnam, bringing 22 member libraries together to support individuals and families throughout Westchester County.

- *Diaper Drive* (with The Sharing Shelf) — 15 participating libraries collected 5,753 items to help meet the needs of local families.
- *Back-to-School Drive* (with The Sharing Shelf) — 16 participating libraries collected more than 1,300 units of new school supplies.
- *Winter Clothing Drive* (with United Way of Westchester and Putnam) — concluded in October with 20 participating libraries. Final collection numbers are pending; WLS hopes to match last

year's collection of more than 500 coats and several hundred winter accessories such as hats, scarves, gloves, and socks.

Additional information that highlights which libraries participated in these three community drives is available at the end of the executive director's report.

## Small Business and Workforce Development

***Regional Job Fairs:*** WLS Small Business and Workforce Development (SBWD) remains focused on community outreach and engagement. SBWD participated in three regional job fairs and engaged directly with more than 200 attendees, including a broad range of job seekers and people with disabilities. These events highlighted the WLS Job Search Toolkit, BlueCareer, and other WLS career-related services. Communications and Marketing Coordinator Megan Brown, Special Projects Coordinator Federica Sburlati, and Director of Outreach Services Linda Smith staffed the WLS job fair table.

***BlueCareer Outreach:*** SBWD met with two local trade schools and the Putnam Career Center to share BlueCareer, the WLS skilled trades career exploration and planning resource.

***SCORE Small Business Workshops:*** Before year-end, WLS will host two SCORE small business workshops, Planning for Profit, at the WLS Elmsford office.

## Strategic Data Analysis and Member Library Support




***NYLA Conference Presentation:*** At the New York Library Association (NYLA) Conference in early November, Allison Midgley, Manager of Strategic Data Analysis and Member Library Support, and Bijan Kimiagar, principal of AEQUA Strategies, presented "Libraries, Because Social Engagement Matters," a session exploring how data and library impact stories show that in-person library services build vital social connections. The session shared New York State demographic data on households most at risk for social isolation and offered data collection and sharing strategies to surface libraries' often unseen and unreported work. A version adapted with a Westchester County focus was also offered within WLS. NYLA sessions on podcasting and KPIs for library success are informing possible WLS projects for next year.

***WLS Data Dashboards:*** Development of the **L**ibrary **O**nline **C**alculated and **A**nalyzed **L**ocal **S**tatistics (LOCALS) Dashboard continues using the most recent month's statistics, with an emphasis on automating data entry from complex datasets and testing manual workflows. Member libraries will be able to download statistics and visualizations showing trends over time and comparisons to peer libraries. Training sessions began in November to prepare member library staff to use LOCALS in January 2027. Use of the **S**trategic **C**ommunity **A**nalytics for **L**ibrary **E**valuation (SCALE) Dashboard continues to grow, with eighty-five new users in the third quarter of 2026. Users have commented on how easily they can discover and share demographic trends and appreciate WLS's investment in ready access to data that supports their funding and project proposals.

***Digital Content:*** As the year ends, WLS continues to facilitate group pricing for libraries that wish to continue specific digital content platforms and to help them identify local community demand. WLS will continue to fund Kanopy subscription content in 2027 so that Westchester residents have access to quality streaming video, and libraries will be able to fund pay-per-use content for their own patrons. WLS has also conducted cardholder use and cost analyses to help libraries determine the feasibility of local resources.

***WLS Road Trip 2026:*** WLS Road Trip 2026 is more than halfway to its destination. WLS staff, including



Megan Brown, Federica Sburlati, Allison Midgley, Lindsay Stratton, and Peter Riffel, have learned first-hand about each library's unique assets, programs, and history — from Ardsley's ice cream scavenger hunt celebrating one of its original funders and Pelham's "Wait, really? I had no idea!" display presenting library statistics in an engaging way, to Warner's rich history and Chappaqua's well-organized selfie station and check-in table. As of November 3, 179 visitors had checked in at libraries, and Ms. Midgley was excited to meet the first traveler to visit all 29 participating libraries!

## Upcoming Trustee Education & Professional Development Opportunities

### Gather & Grow 2026 Conference (Online) – Friday, December 4, 2026 – 9:15 AM-3 PM




WLS is one of the eight NYS public library systems sponsoring this year's online conference that features a Library Administration & Trustees Track. The Southern Tier Library System (STLS) is the lead agency on this conference. Register to attend all or selected workshops at [Gather & Grow 2026 - LibCal - Southern Tier Library System]

or https://stls.libcal.com/calendar/events/GatherGrow-2026. Not able to attend live? Not an issue – most sessions will be recorded and made available for viewing on the conference website at https://learning.stls.org/# under the **Archived Recordings** tab. Trustee education continuing education (CE) credits for this year's program (viewed in real time or as a recording) are available for the following workshops:

| **Start – End Time:** | **Title:** | **Trustee Ed CE hours** |
|---|---|---|
| 9:30 AM-10:30 AM | Keynote – The Ripple Effect: How Small, Intentional Acts of Inclusion Can Have Big, Meaningful Impacts (Speaker is Eric Rosswood, a Westchester children's book author) | n/a |
| 10:40 AM-11:40 AM | Track 1 – Executive Search Done Well: A Trustee's Guide to Hiring Your Next Library Director (Presenter: Dr. Ian Coyle) | 1 CE hour |
| 12:40 PM-1:40 PM | Track 1 – Legal Issues for Libraries (Presenter: Stephanie Cole Adams, Esq.) | 1 CE hour |
| 2:00 PM-3:00 PM | Track 1 – Exploring the Library Director and Board President Relationship (Panel: Rachael Aycock, Emerson DeMeester-Lane, Pauline Emery, Lyndsie Guy, Beth Osborne, and Quintin Peacock) | 1 CE hour |




All member library staff are encouraged to participate in this conference. Sessions that qualify as CE hours for Public Librarian Certification are in Tracks 1, 2 & 3. Please encourage the libraries in your district to join the conference on Friday, December 4, 2026.

| **Start – End Time:** | **Title:** | **Public Lib. CE hours** |
|---|---|---|
| 9:30 AM-10:30 AM | Keynote – The Ripple Effect: How Small, Intentional Acts of Inclusion Can Have Big, Meaningful Impacts (Speaker is Eric Rosswood, a Westchester children's book author) | 1 CE hour |
| 10:40 AM-11:40 AM | Track 2 – Play, Explore, Learn: Building Early Literacy Through Station-Based Programs (Presenter: Kendra Brewer) | 1 CE hour |

| | | |
|---|---|---|
| 10:40 AM-11:40 AM | Track 3 – Your Library Accessibility Action Plan (Presenter: Katie St. Laurent) | 1 CE hour |
| 12:40 PM-1:40 PM | Track 2 – Ready, Set, Race! Implementing a Teen Amazing Race into Teen Programs (Presenter: Cherish Inman) | 1 CE hour |
| 12:40 PM-1:40 PM | Track 3 – Serving Neurodivergent Patrons (Presenter: Courtney Tsahalis) | 1 CE hour |
| 2:00 PM-3:00 PM | Track 2 – Navigating AI Hype in Small Public Libraries (Presenter: Hannah Cyrus) | 1 CE hour |
| 2:00 PM-3:00 PM | Track 3 – Library Advocacy (Presenters: Kerstin Cruger & AnnaLee Dragon) | 1 CE hour |

**Additional Sources of Trustee Education Include:**

**WLS' monthly professional development and trustee education listing** – comes to your email inbox at the beginning of each month. Reading this email is an easy way to see what upcoming workshops are of interest.

**Nonprofit Westchester (NPW)** – all WLS member library staff and trustees are NPW members through WLS' membership.

- NPW Newsletter Signup at Nonprofit Westchester - Join Our Mailing List or https://npwestchester.org/join-our-mailing-list
- NPW Events Calendar at Upcoming NPW Events or https://npwestchester.org/upcoming-events

**Trustee Handbook Book Club** – all NYS public and association library trustees are invited to join a live session or watch a recording. All sessions (live and recorded) count towards the trustee education CE requirement.

- Registration for new sessions and access to recorded workshops can be found online at Trustee Handbook Book Club – Mid-Hudson Library System or https://midhudson.org/member-resources/director-trustee-resources/trusteebookclub/

# *Community Drives – Fall 2026 – Participating Libraries*

**KEY**

- Teal dot = Back-to-School Drive — The Sharing Shelf
- Orange dot = Diaper Drive — The Sharing Shelf
- Navy blue dot = Winter Clothing Drive — United Way of Westchester and Putnam

| Library | Back-to-School | Diaper Drive | Winter Clothing |
|---|---|---|---|
| Ardsley Public Library | ● | ● | ● |
| Bronxville Public Library | | | ● |
| Chappaqua Library | ● | ● | ● |
| Dobbs Ferry Public Library | ● | ● | ● |
| The Field Library | ● | ● | ● |
| Greenburgh Public Library | ● | ● | ● |
| Harrison Public Library | ● | | ● |
| Hastings-on-Hudson Public Library | ● | ● | ● |
| Hendrick Hudson Free Library | ● | | |
| Irvington Public Library | ● | ● | ● |
| John C. Hart Memorial Library | | ● | |
| Larchmont Public Library | | | ● |
| Lewisboro Library | ● | ● | ● |
| Mamaroneck Public Library District | ● | ● | ● |
| Mount Kisco Public Library | ● | ● | ● |
| New Rochelle Public Library | ● | | ● |
| Port Chester-Rye Brook Public Library | | | ● |
| Pound Ridge Library District | ● | ● | ● |
| Purchase Free Library | | | ● |
| Ruth Keeler Memorial Library | | ● | ● |
| Tuckahoe Public Library | ● | ● | ● |
| The Warner Library | ● | ● | ● |
| **TOTALS** | **16 libraries** | **15** | **20** |
| **22 unique member libraries participated.** | | | |