

Westchester Library System
2023 Proposed Budget - Summary 2021-2023

Generated 10/14/2022

Oct-2022

Item #		2021 Final	2022 Adopted	2022 Projected	2023 Proposed	% change over 2022 Adopted
	REVENUES:					
R-1	General Library Aid	1,526,392	1,526,390	1,669,030	1,669,000	9.3%
R-2	Supplemental Aid	202,912	202,950	219,857	219,850	8.3%
R-3	Local Library Services revenue	256,063	275,300	299,304	299,300	8.7%
R-4	Local Library Services pass-thru payments	(256,065)	(275,300)	(299,304)	(299,300)	8.7%
R-5	Local Services Support Aid	209,414	189,900	206,655	206,650	8.8%
R-6	Grants in Aid	440,000	0	7,084	0	
R-7	Grants in Aid pass-thru payments	(365,000)	0	(7,084)	0	
R-8	Central Library Services Aid	345,729	345,760	375,554	375,550	8.6%
R-9	Westchester County	1,050,600	1,050,600	1,218,696	1,797,100	71.1%
R-10	Federal Aid	938,845	155,000	365,514	165,000	6.5%
R-11	Member Library Fees	2,820,800	2,763,500	2,764,910	2,698,000	-2.4%
R-12	Special Events	0	10,000	0	0	-100.0%
R-13	Contributions (Unrestricted)	771	1,000	1,510	0	-100.0%
R-14	Investments/Interest Income	2,531	4,000	5,111	5,000	25.0%
R-15	WEBS, Non-Resident Cards, Misc	8,930	7,900	9,550	2,500	-68.4%
R-16	Coordinated Outreach	153,309	153,300	187,888	187,850	22.5%
R-17	Correctional Facilities	38,433	38,400	39,867	39,650	3.3%
R-18	Adult Literacy	8,293	8,300	0	0	-100.0%
R-19	Family Literacy	12,900	12,900	0	0	-100.0%
R-20	Westchester Seniors Out Speaking	17,514	17,000	0	0	-100.0%
R-21	Other revenues with Restrictions	264,676	158,500	309,773	173,000	9.1%
	Total Revenues:	7,677,047	6,645,400	7,373,915	7,539,150	13.4%
	EXPENSES:					
	Personnel					
E-1	Salaries & Hourly Wages	2,347,714	2,481,119	2,355,300	2,677,078	7.9%
E-2	Employee Benefits	993,145	1,079,781	865,612	1,134,842	5.1%
E-3	Retiree Health Benefits	269,615	260,000	276,709	276,000	6.2%
	Subtotal Personnel	3,610,474	3,820,900	3,497,621	4,087,920	7.0%
	Other Than Personnel					
E-4	Professional Fees	43,238	49,650	40,957	51,300	3.3%
E-5	Equipment	386,706	138,000	91,041	200,400	45.2%
E-6	Library Materials	752,235	691,450	705,814	710,420	2.7%
E-7	Rent & Utilities	332,274	361,200	358,135	355,870	-1.5%
E-8	Repairs & Maintenance	406,210	511,500	425,042	560,400	9.6%
E-9	Supplies	20,184	41,850	31,057	71,550	71.0%
E-10	Telephone & Internet	414,792	438,000	432,114	475,140	8.5%
E-11	Printing & Postage	68,855	59,500	98,574	148,900	150.3%
E-12	Bibliographic Fees	79,256	80,500	80,274	89,500	11.2%
E-13	Professional Development	2,247	92,610	42,134	102,800	11.0%
E-14	Travel, Conferences & Meetings	2,053	34,440	24,955	54,400	58.0%
E-15	Memberships	15,834	21,700	23,401	27,500	26.7%
E-16	Contractual Services	295,682	356,800	443,737	395,300	10.8%
E-17	Delivery Service	423,702	429,000	489,787	451,000	5.1%
E-18	Special Events	0	10,000	0	0	-100.0%
E-19	Insurance	25,658	32,000	32,343	35,000	9.4%
E-20	Miscellaneous	6,641	24,200	7,073	32,500	34.3%
	Subtotal Other Than Personnel	3,275,567	3,372,400	3,326,438	3,761,980	11.6%
	TOTAL EXPENSES	6,886,041	7,193,300	6,824,059	7,849,900	9.1%
	Net Revenue before Depreciation	791,006	(547,900)	549,856	(310,750)	
	From Temp. Restd. Assets	118,507	6,500		132,575	
	From Reserves		541,400		178,175	-67.1%
	Depreciation & Non-Cash Activity	204,368	144,250	169,316	176,000	22.0%
	TOTAL EXPENSES with Depreciation	7,090,409	7,337,550	6,993,375	8,025,900	
	Net Revenue	705,145	(144,250)	380,540	(176,000)	

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2023 PROPOSED BUDGET BY DEPARTMENT									
Revenues	Admin	Development	Cataloging	Delivery	Outreach	Training	CCS	Information Technology	TOTAL
General Library Aid	1,367,850	160,000	97,400	0	43,750	0	0	0	1,669,000
Supplemental Aid	0	0	99,070	40,170	9,035	71,575	0	0	219,850
Local Library Services revenue	299,300	0	0	0	0	0	0	0	299,300
Local Library Services payments	(299,300)	0	0	0	0	0	0	0	(299,300)
Local Services Support Aid	0	0	102,765	0	103,885	0	0	0	206,650
Central Library Services Aid	362,550	0	0	0	0	13,000	0	0	375,550
Westchester County	525,000	0	157,100	470,350	338,845	0	245,805	60,000	1,797,100
Federal Aid	0	0	0	0	0	0	0	165,000	165,000
Member Library Fees	298,000	0	0	0	0	0	0	2,400,000	2,698,000
Special Events	0	0	0	0	0	0	0	0	0
Contributions (unrestricted)	0	0	0	0	0	0	0	0	0
Investments/Interest Income	4,250	0	0	0	0	0	0	750	5,000
WEBS, Non-Resident Cards, Misc	2,500	0	0	0	0	0	0	0	2,500
Coordinated Outreach	0	0	0	0	187,850	0	0	0	187,850
Correctional Facilities	0	0	0	0	39,650	0	0	0	39,650
Adult Literacy	0	0	0	0	0	0	0	0	0
Family Literacy	0	0	0	0	0	0	0	0	0
Westchester Seniors Out Speaking	0	0	0	0	0	0	0	0	0
Other revenues with Restrictions	20,000	76,500	0	0	41,500	35,000	0	0	173,000
Total Revenues:	2,580,150	236,500	456,335	510,520	764,515	119,575	245,805	2,625,750	7,539,150
Expenses									
	Admin	Development	Cataloging	Delivery	Outreach	Training	CCS	Information Technology	TOTAL
Personnel:									
Salaries	770,377	104,985	217,227	31,254	262,858	20,836	88,374	795,805	2,291,717
Hourly Wages	117,053	0	48,079	0	158,983	27	25,066	36,154	385,361
Employee Benefits	373,190	38,135	102,754	8,996	183,908	5,937	40,520	381,401	1,134,842
Retiree Health Benefits	276,000	0	0	0	0	0	0	0	276,000
Subtotal Personnel	1,536,620	143,120	368,060	40,250	605,749	26,800	153,960	1,213,360	4,087,920
Other Than Personnel Services (OTPS)									
Professional Fees	30,500	0	0	0	1,000	0	0	19,800	51,300
Equipment	35,900	2,000	10,000	0	16,000	0	4,000	132,500	200,400
Library Materials	660,550	0	0	0	39,870	0	0	10,000	710,420
Rent & Utilities	79,400	12,810	21,710	16,350	37,350	34,800	13,950	139,500	355,870
Repairs & Maintenance	56,100	1,000	0	0	4,500	0	0	498,800	560,400
Supplies	38,000	300	750	3,000	13,500	0	5,000	11,000	71,550
Telephone & Internet	16,580	1,220	4,880	0	10,980	0	2,440	439,040	475,140
Printing & Postage	90,500	1,000	0	0	51,100	0	1,000	5,300	148,900
Bibliographic Fees	0	0	56,000	0	33,500	0	0	0	89,500
Professional Development	12,750	0	0	0	10,550	58,000	500	21,000	102,800
Travel, Conferences & Meetings	19,000	1,000	4,000	0	5,000	0	400	25,000	54,400
Memberships	17,500	750	0	0	7,500	0	250	1,500	27,500
Contractual Services	50,000	0	1,000	0	108,800	0	68,500	167,000	395,300
Delivery Service	0	0	0	451,000	0	0	0	0	451,000
Special Events	0	0	0	0	0	0	0	0	0
Insurance	19,000	0	0	0	0	0	0	16,000	35,000
Miscellaneous	8,000	0	0	0	2,000	0	0	22,500	32,500
Subtotal OTPS:	1,133,780	20,080	98,340	470,350	341,650	92,800	96,040	1,508,940	3,761,980
TOTAL EXPENSES	2,670,400	163,200	466,400	510,600	947,400	119,600	250,000	2,722,300	7,849,900
<i>% of overall budget(before depreciation)</i>	34.0%	2.1%	5.9%	6.5%	12.1%	1.5%	3.2%	34.7%	100.0%
NET REVENUE before Depreciation	(90,250)	73,300	(10,065)	(80)	(182,885)	(25)	(4,195)	(96,550)	(310,750)
From Temp. Restd. Assets	0	0	0	0	132,575	0	0	0	132,575
From Reserves	90,250	(73,300)	10,065	80	50,310	0	0	0	178,175
Depreciation	25,000	0	0	0	0	0	0	151,000	176,000
TOTAL EXPENSES with Depreciation	2,695,400	163,200	466,400	510,600	947,400	119,600	250,000	2,873,300	8,025,900
Net Revenue	(25,000)	0	0	0	0	(25)	(4,195)	(247,550)	(176,000)

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REVENUE

#	Budget Item	GENERAL NOTES	2023 BUDGET NOTES
R-1	General Library Aid	Formula aid provided by NYS to WLS in support of services provided to member libraries	Unrestricted monies which may be budgeted for any services provided by WLS. Assumes flat NYS funding over 2022 actual allocations. All State aid figures do not reconcile with audited financial statements and are structured for budgetary comparison.
R-2	Supplemental Aid	Same as General Library Aid	Same as General Library Aid.
R-3	Local Library Services Aid	Direct formula aid to assist individual public libraries in the system	Monies are sent to WLS for distribution to the individual libraries Assumes flat NYS funding over 2022 actual allocations.
R-4	Local Library Services payments	Formula aid distributed to member libraries	Monies sent to WLS are passed through to individual libraries. Allocations are set by the NYS Division of Library Development.
R-5	Local Services Support Aid	Same as General Library Aid	Same as General Library Aid.
R-6	Grants in Aid	Additional aid from NYS to WLS and Member Libraries	Funding in this category could be for both WLS and as pass-through to member libraries. While there is always a possibility of additional aid, the 2023 budget assumes that none will be received.
R-7			
R-8	Central Library Aid/Book Aid	Funding to support expenditures for adult non-fiction and foreign language materials	Budget is based on recommendations from the PLDA Central Library/eResources committee. Assumes flat NYS funding over 2022 actual allocations.
R-9	Westchester County Aid	Allocation from Westchester County for programs and services, based on a Statement of Work submitted by WLS	Aid is used to provide career & educational counseling services for adults, consumer education on health and related services for those who are 60+ years of age, cataloging and interlibrary loan, delivery service and electronic content.
R-10	Federal Aid	Any grants or aid received from the Federal Government or subawards of Federal funding. Includes eRate, IMLS or legislative funding.	WLS currently receives reimbursement on 56% of eligible expenses for eRate. 2021 actuals include PPP, Project HOPE and NY Cares which is not included in the 2022 or 2023. 2022 Projections also ARPA funding.
R-11	Member Library Fees	The figure in this line represents revenue in two departments, IT and Administration. Revenue in IT is driven by services agreed to in the IT Service Level Agreements. Revenue in Administration is to support group purchases of e-content.	Revenue is projected to be 2.4% less than budgeted in 2022. These figures are driven by the selections of services in the IT Service Level Agreements. The amount collected for group purchases of e-content (\$298,000) is assumed to be flat over the 2022 budget.
R-12	Special Events	Monies raised from special events held by WLS	Assumes there will be no special events held in 2023.
R-13	Contributions (unrestricted)	Monies raised by Development which may be used for any WLS services	
R-14	Investments/Interest income	Monies earned on as interest from bank accounts and returns on investments.	
R-15	WEBS, Non-resident Cards, Misc	Monies raised for Career Counseling Services, purchase of WLS library cards from non-residents, miscellaneous income	
R-16	Coordinated Outreach	Aid provided to library systems to provide services directly and through member libraries to New Yorkers who are most in need and who often are not regular library users	Family literacy, adult literacy, re-entry services for formerly incarcerated individuals, Vision Labs accessibility services, Senior Law Day (legal & financial workshops for older adults and caregivers) Assumes flat NYS funding over 2022 actual allocations.
R-17	Correctional Facilities	Aid to support libraries for offenders residing in NYS and Westchester County correctional facilities	Support for library services at correctional facilities including interlibrary loan, and purchase of library materials. Assumes flat NYS funding over 2022 actual allocations.
R-18	Adult Literacy	Funding to support services to improve adult literacy on the job and in the home	This funding has been eliminated as a separate program in 2022 and is now included as part of Coordinated Outreach funding from NYS.

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

EXPENSES

#	Budget Item	GENERAL NOTES	2023 BUDGET NOTES
E-1	Salaries & Hourly Wages	Salaries and hourly wages paid to WLS-employed individuals	See separate illustration of FTE comparison 2022 vs 2023
E-2	Benefits	(For Active Staff): Social Security & Medicare (employer portion) health insurance, worker's compensation, disability, life insurance, vision insurance, dental insurance, pension	18% increase in health insurance, 3% increase in dental and vision insurance, 5% increase in life insurance, pension costs equal to approx. 12% of salaries
E-3	Retiree Health Benefits	Health insurance for retirees	
E-4	Professional Fees:	Audit & Legal fees; Payroll Processing Fees, Recruitment Fees	
E-5	Equipment	Furniture, computer equipment, equipment rental, copier lease, network hardware	This line includes computer equipment for most WLS staff to create a more mobile-enabled working environment as well as network and computer hardware to support the member libraries.
E-6	Library Materials	Books, audio books, e-format materials, periodicals, DVDs/videos, databases	Budget is primarily for audio books, e-format materials and databases.
E-7	Rent & Utilities	Rent, utilities, real estate taxes, office cleaning, maintenance	
E-8	Repairs & Maintenance	Computer maintenance, equipment maintenance, software & software maintenance	Maintenance support for Evergreen, mobile printing, PC reservations help desk, thin client management, VMware (virtualization software), help desk software, back-up system, security software, Windows 10/Office 365
E-9	Supplies	Office & computer supplies, WLS-identified clothing	
E-10	Telephone & Internet	Telephones & internet connections	Internet circuits for all libraries, phone lines and cellular telephones. This also includes cellular phones for all WLS staff to create a more mobile-enabled work environment.
E-11	Printing & Postage	Postage, express mail, printing, publicity	
E-12	Bibliographic Fees	Fees to Online Computer Library Center (OCLC), the bibliographic utility that provides shared cataloging records and an automated system for requesting interlibrary loans from participating libraries world-wide	
E-13	Professional development	Training & professional development, trustee activities	
E-14	Travel, Conferences & Meetings	Travel, registration and related expenses for staff representation at professional conferences and meetings	ALA, PLA, NYLA, technology conferences
E-15	Memberships	Institutional membership in professional organizations	Includes memberships in Metro (RRR), Empire Library Delivery to support ILL shipping and receiving with outside institutions, ALA, NYLA, WCA and professional organization memberships for staff.
E-16	Contractual Services	Services rendered under a formal contract/letter of agreement by outside persons, consultants or contractors	Network admin, co-location, WEBS counselors New Rochelle Library's Broadband Technology project, annual actuarial study
E-17	Delivery Service	Transportation of library materials to & from member libraries	Reflects new contract pricing taking effect on 1/1/2023
E-18	Special Events	WLS-sponsored events and fundraising activities	No event is planned for 2023.
E-19	Insurance	Liability and automobile insurance, Directors & Officers insurance	
E-20	Miscellaneous	Automotive Supplies, maintenance & repairs; Miscellaneous expenses; Bank Fees; Contingency	

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

