

WESTCHESTER LIBRARY SYSTEM
Annual & Trustee Meeting
November 19, 2024 – Approved January 28, 2025

ANNUAL MEETING

The Annual Meeting of the Westchester Library System was called to order by Susan Morduch, President, at 6:02 p.m. The quorum requirement was met with the following people in attendance:

Board Members present: Andrea Bober, Robert Cartolano, Nishat Hydari, Wes Iwanski, Karen Kelley, Anthony Amiano, Maureen LeBlanc, Susan Morduch, David Mener, Barbara Tepper, Diane Tabakman, Karen Zevin

Board Members absent: Alice Joselow, Julie Mills-Worthey, Patricia Phelan

Also present from WLS were: Terry Kirchner, Rob Caluori, Patricia Brigham, Kate Meyer, Allison Midgley

Public Library Directors Association (PLDA) Representative: Kathryn Feeley, Director, North Castle Public Library

Dr. Kirchner welcomed all who attended. He noted that throughout the year, WLS staff and the Board continue to move forward on its strategic initiatives. As an organization, WLS is in a better position to support the public libraries and the communities in Westchester County in the coming year. Through its strategic work, WLS has garnered strong relationships and partnerships with other organizations throughout the year, which has raised the status of WLS. In 2025, Dr Kirchner will serve as chair of Westchester County's 211 service, and was elected President of New York State Library Public Library System Directors Organization (PULISDO).

The business portion of the Annual Meeting was called to order at 6:12 p.m. by Ms. Morduch, 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 VII: [Harrison, Purchase]
Wes Iwanski (To a full term ending December 31, 2029)

District XI: [White Plains]
Diane Tabakman (To a full term ending December 31, 2029)

District XV: [Yonkers]
Patricia Phelan (To a full term ending December 31, 2029)

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

Having completed its agenda, the Board adjourned the business portion of the meeting at 6:15 p.m. on a motion by Mr. Amiano and seconded by Ms. LeBlanc. The motion passed unanimously.

REGULAR MEETING

The Regular Meeting of the Westchester Library System was called to order by Susan Morduch, President, at 6:17 p.m. The quorum requirement was met with the following people in attendance:

Board Members present: Andrea Bober, Robert Cartolano, Nishat Hydari, Wes Iwanski, Karen Kelley, Anthony Amiano, Maureen LeBlanc, Susan Morduch, David Mener, Barbara Tepper, Diane Tabakman, Karen Zevin

Board Members absent: Alice Joselow, Julie Mills-Worthey, Patricia Phelan

Also present from WLS were: Terry Kirchner, Rob Caluori, Patricia Brigham, Kate Meyer, Allison Midgley

Public Library Directors Association (PLDA) Representative: Kathryn Feeley, Director, North Castle Public Library (Armonk)

MINUTES

The minutes of the October 29, 2024 meeting were approved as submitted on a motion by Ms. Kelley and seconded by Ms. Bober. The motion passed unanimously.

FINANCIAL REPORTS

The financial report through October 2024 was presented by Mr. Caluori and reviewed by the Board in detail. Payment registers for October 2024 were also distributed. The Board accepted the October 2024 finances on a motion by Ms. Morduch and seconded by Ms. Zevin. The motion passed unanimously.

ACTION ITEMS

WLS 2025 Operating Budget: The Proposed WLS 2025 Operating Budget was approved by the board as submitted (see attached) on a motion by Ms. Bober and seconded by Mr. Cartolano. The budget was presented and discussed at the October 2024 Board meeting as well as to the Budget and Finance Committee over three meetings in September and October 2024. 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.

Public Computer Replacement: The 2024 Operating Budget included funding (\$120,000) to replace a portion of the public computers installed at member libraries. The budget also included funding (\$25,000) to upgrade Microsoft Office Suite to the most recent version. The proposed action item requests approval for an additional \$190,000 for Dell PCs and Monitors and an additional \$11,000 for Microsoft Office. The additional funding is needed for the PC replacement project necessitated by the technology audits and accelerated due to anticipated hardware price increases in 2025. Mr. Arana noted that the original Information Item from June included Microsoft Office 2021 and is asking for an

additional \$25,000 for Microsoft Office 2024. This work is expected to be completed by the 1st quarter of 2025 and the cost will be recovered through the Member Library fees over the next 3 years. The proposed Action Item passed on a vote of 10-1-1, with Mr. Cartolano voting no and Mr. Iwanski abstaining.

PRESIDENT’S REPORT

Ms. Morduch noted that there will be appointment of executive officers at the January 2025 meeting and the following individuals are expected to be voted into their new positions for a one-year term; Nishat Hydari – President; Anthony Amiano – Vice President; Diane Tabakman – Secretary; and Maureen LeBlanc – Treasurer.

Ms. Morduch acknowledged Jennifer Coulter for her service as PLDA Representative to the Board.

COMMITTEE REPORTS

Nominating Committee: Ms. Kelley noted that there will be another Trustee Handbook meeting in January. She also reminded the Board that Advocacy Day is February 5, 2025.

Finance Committee: Ms. LeBlanc noted that the Finance Committee is due to meet in January and will have an update at the January Board Meeting.

EXECUTIVE DIRECTOR’S REPORT

Dr. Kirchner reported that he met with the Bedford Free Library, The Bedford Hills Free Library and the Katonah Village Library and discussed chapter 414 vote for public library funding for 2025, and that they would like to move ahead. Their Town Supervisors and Town Boards agree and are looking to hire someone from their towns to be a campaign coordinator.

Dr. Kirchner stated that Amazon Prime is offering an opportunity for all public libraries in Westchester to join Prime at no cost to them. This includes a 25% discount on computer – related supplies and an undisclosed discount on office supplies.

Dr. Kirchner welcomed Allison Midgley who spoke about Data Walk, an interactive forum for Member Library staff to share insights about the data each library generates, and insights to develop new resources that support libraries with leveraging data for reporting, development, strategic decisions, planning, and more.

Ms. Brigham thanked all the Board members for their contributions to WLS. She announced the launch of a new website which will help libraries, friends groups and trustees with grants. She noted that in January there will be two workshops entitled Preparing for #LibraryGivingDay on April 1, 2025.

PLDA LIASON’S REPORT

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

- The consideration of Patron Point for online library card renewals has been discussed throughout the past few months. The priority being security and how to manage data retention. PLDA will be meeting again on Thursday, November 21, 2024.

ADJOURNMENT

Having completed its agenda, the Board Adjourned its meeting at 7:44 p.m. on a motion by Mr. Amiano and seconded by Mr. Iwanski that passed unanimously. The January 28th WLS Board Meeting will take place in person at the WLS Headquarters at 6 p.m.

Respectfully submitted,

Anthony Amiano

Anthony Amiano
Secretary

Item: WLS 2025 Operating Budget

Background: The Budget and 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 2025 fiscal year. Each of the committee's meetings focused on the following:

- September 24
 - Budget process and overview
 - Employee compensation
 - Information Technology department
- October 8
 - Career Coaching Service department
 - Outreach department
 - Delivery department
 - Cataloging department
- October 15
 - Administration department
 - Consolidation of Training department into Administration
 - Fund-Raising department
 - Executive Summary

Status: Attached is the Executive Summary for the proposed FY 2025 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 29, 2024 meeting.

Recommended

Action: The Budget and Finance Committee recommends the adoption of the FY2025 budget as presented.

Westchester Library System

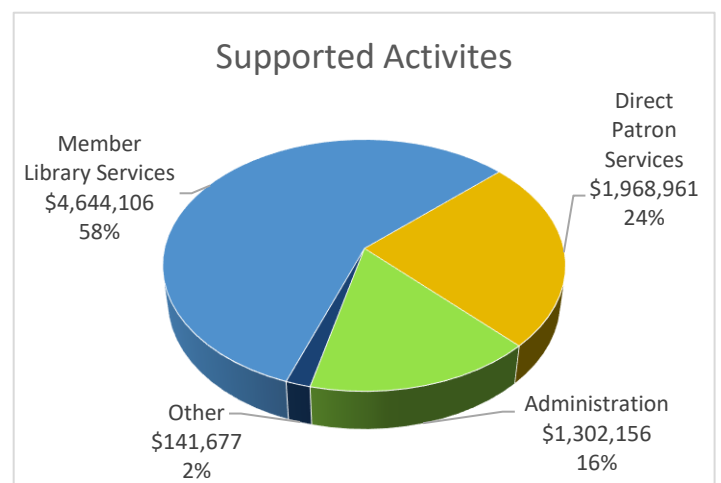
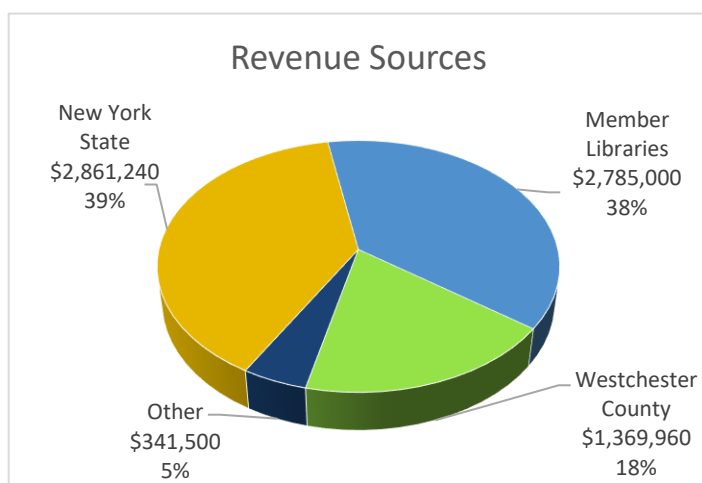
2025 Proposed Operating Budget

Executive Summary

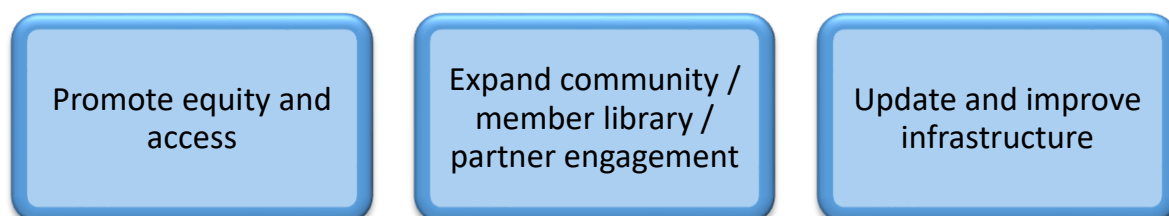
This budget has been developed to support the Westchester Library System (WLS) mission to empower lives and communities by connecting people in Westchester County with the resources, services and programs available through WLS and the member libraries. The proposed 2025 budget is based on the following significant assumptions:

- a 2% increase in funding from New York State and Westchester County over 2024 actual aid,
- a 2% increase in Technology and Digital Content fees over 2024 actual fees,
- a 58% reduction in grant revenues versus 2024 budget (in line with 2024 actual figures),
- a 4% increase in salaries versus 2024

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



The budget was designed to help WLS achieve its Strategic Goals:



It allows for the continuation of current programs and services whose focus is to support WLS Strategic Goals through community engagement and outreach by alignment with member libraries, governmental agencies, service organizations, community members and Westchester County.

Specific WLS priorities supported by this budget include the following:

- ✓ Engagement with unserved and underserved populations including youth, seniors, and 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.

The budget was developed and presented to the Budget Committee over the course of three meetings, each with a deeper focus on department-level data. The committee examined the previous year's actual figures, the current year's budget and the 2025 proposed budget at the department level and aggregate levels.

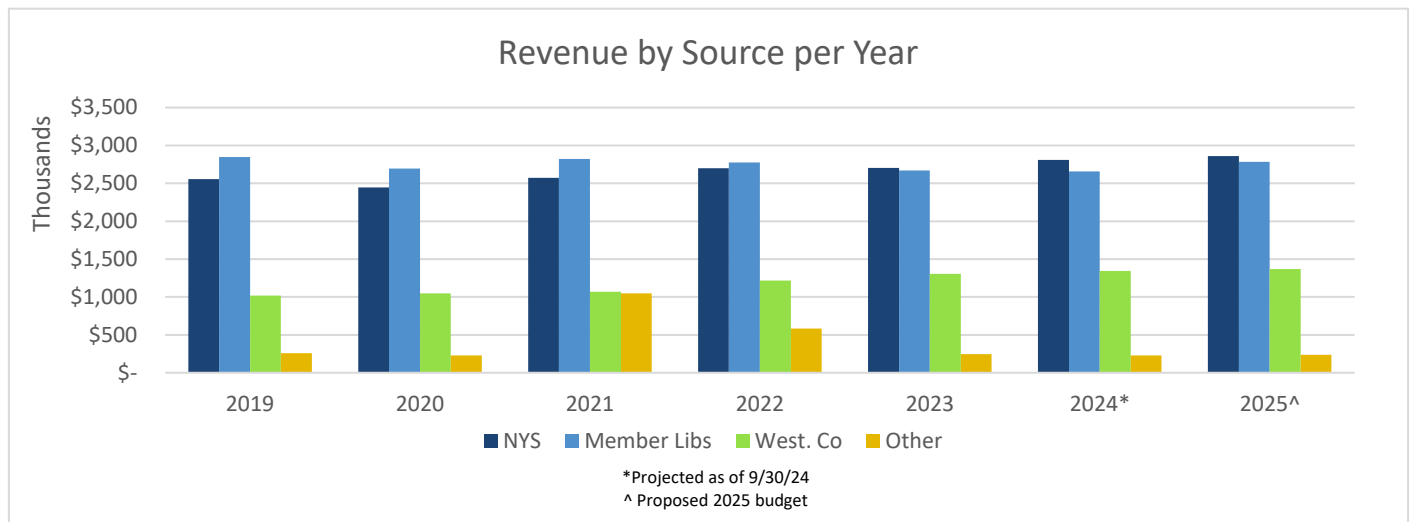
Considerations were made to the purpose of programs as they pertained to administration, services to member libraries, and direct services to the public.

The budget documents include: (1) a top-level summary outlining 2023 actual figures, 2024 adopted budget and projected figures and the 2025 proposed budget; (2) department-level budget details for 2025; (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.

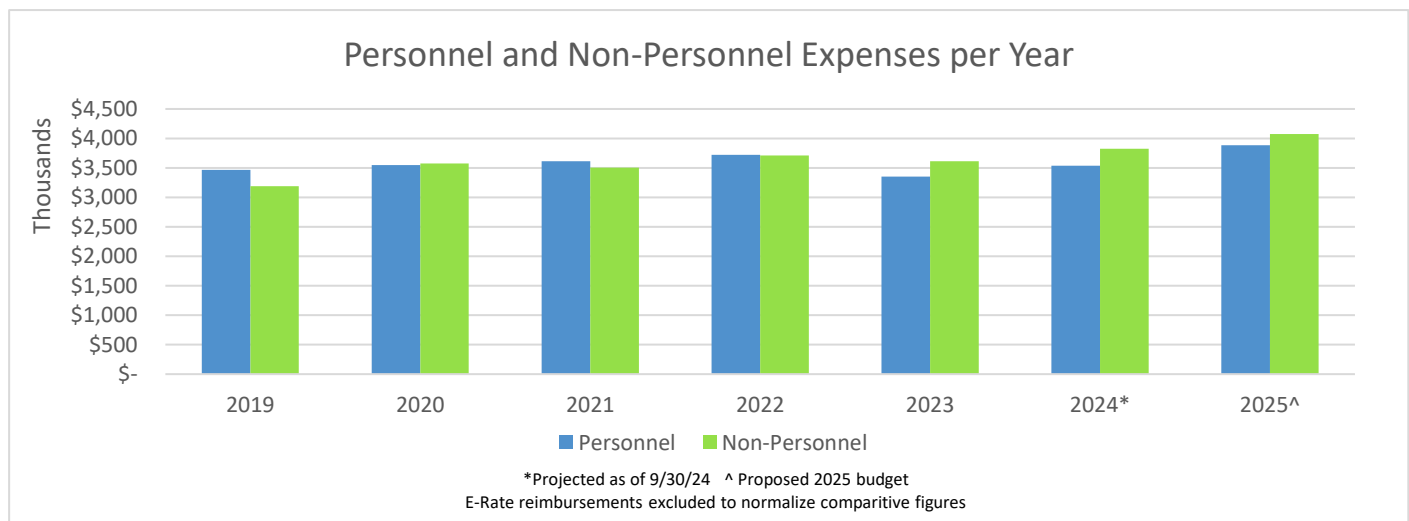
2025 Budget Highlights

Revenue Highlights



- ✓ Budgeted revenues are projected to total \$7.39 million from all sources, \$50,500 (0.7%) over the 2024 budget and \$156,000 (2%) over 2024 projected.
- ✓ Allocations from Westchester County and New York State are projected to increase by 2% over 2024.
- ✓ Member Library fees are projected to be 2.5% above 2024 budget (4.8% over 2024 projected figures).
- ✓ eRate funding is projected to decline due to reduced costs on eligible services.
- ✓ Grant awards budgeted to be \$95,000, 58% lower than the 2024 budget (in-line with 2024 actual figures).

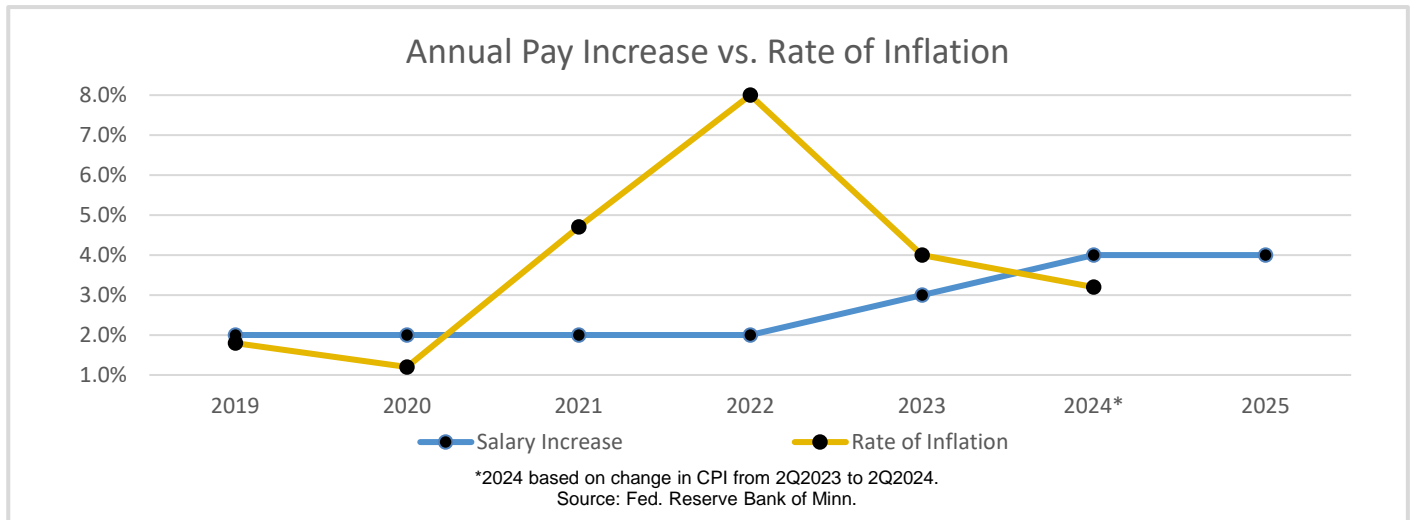
Expense Highlights



- ✓ Total expenses are budgeted to remain virtually flat in 2025 at \$7.96 million, as compared to \$7.91 million in 2024 budget.
- ✓ Payroll costs are projected to rise by 5.7% or \$131,000 to \$2.4 million.

2025 Budget Highlights (continued)

- ✓ The annual wage increase is budgeted at 4% for all staff, except those that received mid-year salary adjustments to meet changes in roles and responsibilities.
 - This follows increases of 4% (2024), 3% (2023), 2% (2019, 2020, 2021 and 2022)
 - The chart below shows salary increases versus the rate of inflation over the last several years:



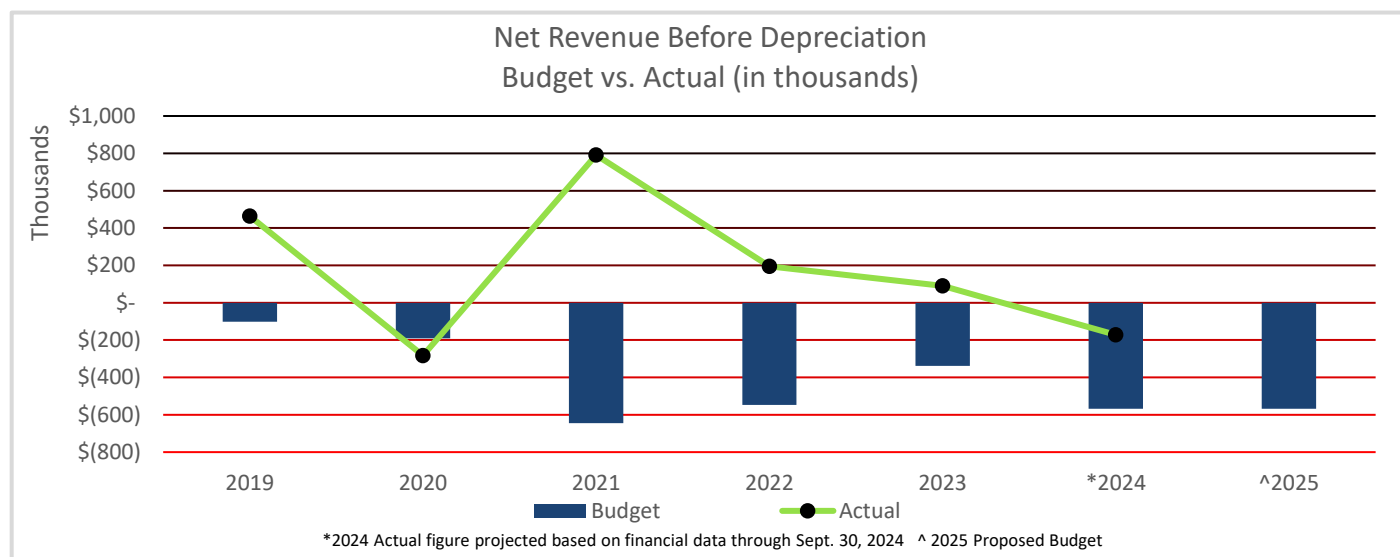
- ✓ Employee benefits are budgeted to rise by 6.1% to \$1.17 million.
 - Health insurance is projected to increase by 15%, with employees continuing to contribute 15% to individual health insurance plans and 20% to family plans.
 - Pension costs are estimated to be approximately 15.5% of 2025 salary and hourly pay.
- ✓ Library Materials are budgeted to rise by 9.4% or \$97,500 over 2024 budget to \$1,137,300.
 - Addresses the current year projected overage caused by increased patron activity on pay-per-use services.
 - Also continues to include services added in 2024 as follows:
 - The Shelf – A cost-effective solution to provide interactive and popular Spanish-language content that originates from South America, Mexico and Spain.
 - Mango languages – Driven by member library requests from the PLDA eContent Committee; this service provides language learning programs in more than 70 languages, including English as a second language.
 - Legacy services from Overdrive, Hoopla, Kanopy, Proquest, LinkedIn Learning, ComicsPlus, University of Fashion, Medici, Tumblebooks and Tutor.com will also continue.
 - These digital content subscriptions and purchases support WLS strategic goal to hold equity and access as core values and advance those values within WLS.
- ✓ Repairs and Maintenance is budgeted to decline by \$77,400 from the 2024 budget to \$620,700.
 - These expenses support WLS strategic goal to continuously update and improve the WLS operational and technological infrastructure.
- ✓ Delivery Service expenses are budgeted to remain unchanged at \$478,000, reflecting the fact that the contractual increase is projected to be offset by a reduction in fuel surcharges.
- ✓ Telephone and internet expenses are budgeted to remain essentially unchanged.

2025 Budget Highlights (*continued*)

- ✓ Continued work to support workforce development for new entrepreneurs and small business startups
 - Expenses for these activities are included in *Personnel* and *Printing and Postage* lines
- ✓ Addition of Blue Careers database
 - Provides in-depth information on more than 100 skilled trades, connects individuals with hundreds of trade schools and training to build trade knowledge and experience.

Net Revenue:

- ✓ In 2025, expenses before depreciation are budgeted to exceed revenues by \$567,400 (compared to \$568,500 budgeted for 2024).
- ✓ Restricted assets (grants) earned in prior years will be spent in 2025 and cover a portion of this deficit.
- ✓ The Budget Committee recommends that WLS appropriate unrestricted assets to cover the remaining budget deficit. (WLS currently holds over \$2.9 million in Reserve Cash and Cash Equivalents.)
- ✓ Depreciation is projected at \$145,000 and is included in the Operating budget.
- ✓ The chart below shows WLS budgeted net revenue versus actual net revenue for the last six years.



Banking Services

As part of the budget process, the Budget Committee recommends approval of continuing to use TD Bank, TD Wealth and the New York State Liquid Asset Fund (NYLAF) serviced through PMA for the purpose of Designation of Depositories, per WLS Policy #12 – Investment of Funds.

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

About Supported Activities Charts

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

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

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

Conclusion

In 2025, WLS will continue to work to maximize investment and resource allocation to support both its ongoing operations and strategic initiatives. At the same time, WLS will support the needs of the libraries, people and businesses in Westchester by providing services that support the member libraries' efforts to engage with their communities and provide inclusive services and programs for all residents.

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

Westchester Library System
2025 Proposed Budget - Summary 2023-2025

Generated 10/23/2024

Item #		2023 Final	2024 Adopted	2024 Projected	2025 Proposed	% change over 2024 Adopted
	REVENUES:					
R-1	General Library Aid	1,672,710	1,672,700	1,738,313	1,773,050	6.0%
R-2	Supplemental Aid	220,341	220,300	228,983	233,540	6.0%
R-3	Local Library Services revenue	269,967	299,900	311,728	317,950	6.0%
R-4	Local Library Services pass-thru payments	(269,967)	(299,900)	(311,728)	(317,950)	6.0%
R-5	Local Services Support Aid	207,111	207,100	215,234	219,500	6.0%
R-6	Grants in Aid	7,111	0	129,721	0	
R-7	Grants in Aid pass-thru payments	(7,111)	0	(129,721)	0	
R-8	Central Library Services Aid	376,382	376,300	391,143	398,950	6.0%
R-9	Westchester County	1,304,005	1,500,300	1,343,125	1,369,960	-8.7%
R-10	Federal Aid	131,043	130,000	149,963	140,000	7.7%
R-11	Member Library Fees	2,669,588	2,718,000	2,657,234	2,785,000	2.5%
R-12	Contributions (Unrestricted)	249	0	1,286	0	
R-13	Investments/Interest Income	131,012	59,500	152,112	65,000	9.2%
R-14	CCS, Non-Resident Cards, Misc	9,670	2,500	32,942	16,500	560.0%
R-15	Coordinated Outreach	188,302	188,300	195,687	195,700	3.9%
R-16	Correctional Facilities	40,581	40,500	41,521	40,500	0.0%
R-18	Other revenues with Restrictions	105,733	225,500	43,605	153,800	-31.8%
	Total Revenues:	7,056,727	7,341,000	7,191,148	7,391,500	0.7%
	EXPENSES:					
	Personnel					
E-1	Salaries & Hourly Wages	2,180,202	2,301,920	2,220,825	2,432,900	5.7%
E-2	Employee Benefits	809,682	1,102,310	952,806	1,169,900	6.1%
E-3	Retiree Health Benefits	361,014	276,000	362,353	280,700	1.7%
	Subtotal Personnel	3,350,898	3,680,230	3,535,984	3,883,500	5.5%
	Other Than Personnel					
E-4	Professional Fees	48,984	57,000	55,366	52,000	-8.8%
E-5	Equipment	106,917	228,000	184,582	160,000	-29.8%
E-6	Library Materials	861,172	1,039,850	1,097,433	1,137,300	9.4%
E-7	Rent & Utilities	354,486	403,610	376,946	417,900	3.5%
E-8	Repairs & Maintenance	617,287	698,100	656,858	620,700	-11.1%
E-9	Supplies	8,045	42,050	13,201	40,000	-4.9%
E-10	Telephone & Internet	479,637	454,340	448,191	455,600	0.3%
E-11	Printing & Postage	62,871	116,950	43,427	65,200	-44.2%
E-12	Bibliographic Fees	86,175	91,870	88,284	91,900	0.0%
E-13	Professional Development	50,755	79,000	60,120	113,600	43.8%
E-14	Travel, Conferences & Meetings	46,799	64,750	43,001	65,800	1.6%
E-15	Memberships	18,361	28,500	16,575	28,000	-1.8%
E-16	Contractual Services	388,514	382,250	231,564	268,400	-29.8%
E-17	Delivery Service	444,813	478,000	463,279	485,000	1.5%
E-18	Insurance	33,207	40,000	34,314	40,000	0.0%
E-19	Miscellaneous	6,755	25,000	13,461	34,000	36.0%
	Subtotal Other Than Personnel	3,614,778	4,229,270	3,826,602	4,075,400	-3.6%
	TOTAL EXPENSES	6,965,676	7,909,500	7,362,586	7,958,900	0.6%
	Net Revenue before Depreciation	91,051	(568,500)	(171,438)	(567,400)	
	From Temp. Restd. Assets		128,700		100,000	
	From Reserves		439,800		467,400	6.3%
	Depreciation & Non-Cash Activity	325,107	176,000	171,519	145,000	-17.6%
	TOTAL EXPENSES with Depreciation	7,290,783	8,085,500	7,534,105	8,103,900	
	Net Revenue	(234,056)	(176,000)	(342,957)	(145,000)	

2025 PROPOSED BUDGET BY DEPARTMENT								
Revenues	Admin	Fund Raising	Cataloging	Delivery	Outreach	CCS	Information Technology	TOTAL
General Library Aid	1,468,200	160,000	101,100	0	43,750	0	0	1,773,050
Supplemental Aid	4,750	0	187,570	40,170	1,050	0	0	233,540
Local Library Services revenue	317,950	0	0	0	0	0	0	317,950
Local Library Services payments	(317,950)	0	0	0	0	0	0	(317,950)
Local Services Support Aid	98,400	0	112,700	8,400	0	0	0	219,500
Central Library Services Aid	398,950	0	0	0	0	0	0	398,950
Westchester County	150,650	0	0	475,000	478,810	265,500	0	1,369,960
Federal Aid	0	0	0	0	0	0	140,000	140,000
Member Library Fees	300,000	0	0	0	0	0	2,485,000	2,785,000
Contributions (unrestricted)	0	0	0	0	0	0	0	0
Investments/Interest Income	60,000	0	0	0	0	0	5,000	65,000
WEBS, Non-Resident Cards, Misc	4,000	0	0	0	12,500	0	0	16,500
Coordinated Outreach	0	0	0	0	195,700	0	0	195,700
Correctional Facilities	0	0	0	0	40,500	0	0	40,500
Other revenues with Restrictions	83,800	30,000	0	0	40,000	0	0	153,800
Total Revenues:	2,568,750	190,000	401,370	523,570	812,310	265,500	2,630,000	7,391,500
Expenses	Admin	Fund Raising	Cataloging	Delivery	Outreach	CCS	Information Technology	TOTAL
Personnel:	5.55 FTE	1 FTE	3.5 FTE	0.15 FTE	6 FTE	1.5 FTE	9.5 FTE	
Salaries	614,500	113,600	230,900	34,800	329,200	95,500	821,200	2,239,700
Hourly Wages	0	0	30,100	0	91,400	30,100	41,600	193,200
Employee Benefits	332,700	48,100	118,000	14,900	172,200	49,000	435,000	1,169,900
Retiree Health Benefits	280,700	0	0	0	0	0	0	280,700
Subtotal Personnel	1,227,900	161,700	379,000	49,700	592,800	174,600	1,297,800	3,883,500
Other Than Personnel Services (OTPS)								
Professional Fees	32,500	0	0	0	500	0	19,000	52,000
Equipment	16,500	2,000	2,000	0	25,000	0	114,500	160,000
Library Materials	1,056,100	0	0	0	51,200	30,000	0	1,137,300
Rent & Utilities	120,150	11,450	29,700	18,750	65,500	19,100	153,250	417,900
Repairs & Maintenance	64,600	1,000	0	0	4,500	0	550,600	620,700
Supplies	13,000	300	700	3,000	11,500	2,500	9,000	40,000
Telephone & Internet	7,100	1,250	3,890	0	8,800	3,400	431,160	455,600
Printing & Postage	16,900	1,000	0	0	43,600	1,200	2,500	65,200
Bibliographic Fees	0	0	58,400	0	33,500	0	0	91,900
Professional Development	89,100	0	0	0	13,000	500	11,000	113,600
Travel, Conferences & Meetings	20,000	1,000	4,000	0	15,000	3,000	22,800	65,800
Memberships	17,500	750	500	0	7,850	400	1,000	28,000
Contractual Services	59,000	0	1,000	0	28,400	61,000	119,000	268,400
Delivery Service	0	0	0	485,000	0	0	0	485,000
Insurance	23,000	0	0	0	0	0	17,000	40,000
Miscellaneous	11,500	0	0	0	0	0	22,500	34,000
Subtotal OTPS:	1,546,950	18,750	100,190	506,750	308,350	121,100	1,473,310	4,075,400
TOTAL EXPENSES	2,774,850	180,450	479,190	556,450	901,150	295,700	2,771,110	7,958,900
<i>% of overall budget(before depreciation)</i>	34.9%	2.3%	6.0%	7.0%	11.3%	3.7%	34.8%	100.0%
NET REVENUE before Depreciation	(206,100)	9,550	(77,820)	(32,880)	(88,840)	(30,200)	(141,110)	(567,400)
From Temp. Restd. Assets	100,000	0	0	0	0	0	0	100,000
From Reserves	106,100	(9,550)	77,820	32,880	88,840	30,200	141,110	467,400
Depreciation	15,000	0	0	0	0	0	130,000	145,000
TOTAL EXPENSES with Depreciation	2,789,850	180,450	479,190	556,450	901,150	295,700	2,901,110	8,103,900
Net Revenue	(15,000)	0	0	0	0	0	(130,000)	(145,000)

REVENUE

#	Budget Item	GENERAL NOTES	2025 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 a 2% increase in NYS funding over 2024 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 a 2% increase in NYS funding over 2024 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 and R-7	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 2025 budget assumes that none will be received.
R-8	Central Library Services Aid	Funding to support expenditures for adult non-fiction and foreign language materials	Budget is based on recommendations from the PLDA Central Library/eResources committee. Assumes 2% increase in NYS funding over 2024 actual allocations.
R-9	Westchester County Aid	Allocation from Westchester County for programs and services, based on a Statement of Work submitted by WLS	Aid is used to provide career & educational counseling services for adults, consumer education on health and related services for those who are 60+ years of age, general outreach services, cataloging and interlibrary loan, delivery service and electronic content.
R-10	Federal Aid	Any grants or aid received from the Federal Government or subawards of Federal funding. Includes eRate, IMLS or legislative funding.	WLS currently receives reimbursement on 56% of eligible expenses for eRate.
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 2.5% more than budgeted in 2024. These figures are driven by the selections of services in the IT Service Level Agreements. The amount collected for group purchases of e-content (\$300,000) is assumed to be \$2,000 over the 2024 budget.
R-12	Contributions (unrestricted)	Monies raised by Development which may be used for any WLS services	
R-13	Investments/Interest income	Monies earned on as interest from bank accounts and returns on investments.	Despite healthy returns in 2024, this figure is being budgeted conservatively as the volatility in the market could cause dramatic fluctuations in future periods.
R-14	CCS, Non-resident Cards, Misc.	Monies raised for Career Counseling Services, purchase of WLS library cards from non-residents, miscellaneous income	
R-15	Coordinated Outreach	Aid provided to library systems to provide services directly and through member libraries to New Yorkers who are most in need and who often are not regular library users	Family literacy, adult literacy, re-entry services for formerly incarcerated individuals, Vision Labs accessibility services, Senior Law Day (legal & financial workshops for older adults and caregivers) Assumes a 2% increase in NYS funding over 2024 actual allocations.
R-16	Correctional Facilities	Aid to support libraries for offenders residing in NYS and Westchester County correctional facilities	Support for library services at correctional facilities including interlibrary loan, and purchase of library materials. Assumes a 2% increase in NYS funding over 2024 actual allocations.

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

EXPENSES

#	Budget Item	GENERAL NOTES	2025 BUDGET NOTES
E-1	Salaries & Hourly Wages	Salaries and hourly wages paid to WLS-employed individuals	See separate illustration of FTE comparison 2024 vs 2025
E-2	Benefits	(For Active Staff): Social Security & Medicare (employer portion) health insurance, worker's compensation, disability, life insurance, vision insurance, dental insurance, pension	15% increase in health insurance, 3% increase in dental and vision insurance, 5% increase in life insurance. Pension costs are estimated based on employee salaries, tiers and rates from most recent pension invoice.
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 and network equipment to support the member libraries.
E-6	Library Materials	Books, audio books, e-format materials, periodicals, DVDs/videos, databases	Budget is primarily for audio books, e-format materials and databases.
E-7	Rent & Utilities	Rent, utilities, real estate taxes, office cleaning, maintenance	
E-8	Repairs & Maintenance	Computer maintenance, equipment maintenance, software & software maintenance	Maintenance support for Evergreen, ASPEN, mobile printing, PC reservations help desk, thin client management, VMware (virtualization software), help desk software, back-up system, security software, Windows 10/Office 365, and business software
E-9	Supplies	Office & computer supplies, WLS-identified clothing	
E-10	Telephone & Internet	Telephones & internet connections	Internet circuits for all libraries, phone lines and cellular telephones and service.
E-11	Printing & Postage	Postage, express mail, printing, publicity	
E-12	Bibliographic Fees	Fees to Online Computer Library Center (OCLC), the bibliographic utility that provides shared cataloging records and an automated system for requesting interlibrary loans from participating libraries world-wide	
E-13	Professional development	Training & professional development, trustee activities	
E-14	Travel, Conferences & Meetings	Travel, registration and related expenses for staff representation at professional conferences and meetings	ALA, PLA, NYLA, technology and other professional conferences
E-15	Memberships	Institutional membership in professional organizations	Includes memberships in Metro (RRR), Empire Library Delivery to support ILL shipping and receiving with outside institutions, ALA, NYLA, WCA and professional organization memberships for staff.
E-16	Contractual Services	Services rendered under a formal contract/letter of agreement by outside persons, consultants or contractors	Network admin, co-location, WEBS counselors New Rochelle Library's Broadband Technology project
E-17	Delivery Service	Transportation of library materials to & from member libraries	Includes pricing for year 3 of the delivery service contract that began in 2023
E-18	Insurance	Liability and automobile insurance, Directors & Officers insurance	
E-19	Miscellaneous	Automotive Supplies, maintenance & repairs; Miscellaneous expenses; Bank Fees; Contingency	

Department	2025 Budget	2024 Budget	NOTES for 2025 personnel
Administration	5.55	4.20	0.1 FTE moved from eliminated Training Dept. 0.75 moved from CCS 0.5 FTE added for administrative support
Fund Raising	1.00	1.00	No changes
Cataloging	3.50	3.50	0.5 FTE correction from 2023 total
Delivery	0.15	0.15	Admin time from Exec. Dir.
Outreach	6.00	7.00	1 FTE eliminated - restructured PTs following retirement
Training	0.00	0.10	Time from Exec. Dir. Moved to Admin, Dept. eliminated
Career Coaching Services	1.50	2.25	0.75 FTE moved to Admin, program now under ED
Information Technology	9.50	9.80	Adjusted for recalculation of PT hours
TOTALS	27.20	28.00	

Item: Public Computer Replacement

Background: The 2024 Operating Budget includes funding (\$120,000) to replace a portion of the public computers installed at member libraries. The budget also included funding (\$25,000) to upgrade the Microsoft Office Suite to the most recent version, Office Standard 2024.

Following discussions with Dell, there have already been significant price increases on devices and the trend is that prices will continue to increase sharply in the coming year. While the original intention was to replace all 400 public computers over multiple years (2024 thru 2026), it would be more cost-effective to complete the project by the end of the first quarter of 2025.

Status: To have the necessary hardware in stock, an additional purchase of \$201,000 is requested in addition to the 2024 Operating Budget. Details are illustrated in the chart below:

Item	Original Budget	Additional Request	Total Spend
Dell PCs and Monitors	\$ 120 , 000	\$ 190 , 000	\$ 310 , 000
Office 2024	\$ 25 , 000	\$ 11 , 000	\$ 36 , 000
Total	\$ 145 , 000	\$ 201 , 000	\$ 346 , 000

Due to the timing of the purchase and roll out, only the expense of those public computers installed through the end of the year will be applied as an expense in 2024. The remaining PCs received by the end of the year, but not deployed will be recorded as an asset in inventory for 2024 and applied as an expense in 2025 following installation.