

SALS 2025 Proposed Budget Snapshot

SALS provides outstanding service to its partners and clients. (In the 2023 survey, 97% of the respondents were satisfied with SALS services, and 99% found them valuable and relevant.) Further, SALS is fiscally disciplined in providing those services. 2024 year-to-date expenditures are consistent with the forecast of the 2024 Approved Budget. For 2025, there are no anticipated operational or organizational changes that would drive large budget differences from 2024. The 2025 SALS Proposed Budget total expenditure is increased from the 2024 Approved Budget total by 5.78%.

Comparison of SALS 2024 Approved Budget vs. SALS 2025 Proposed Budget

2024 (Approved)	2025 (proposed)	Variance	Variance (%)
\$2,539k	\$2,685k	\$146.7k	5.78%

The modest budget increase is principally driven by:

- Personnel expenses. The 2025 Proposed Budget is \$60,387 (6.35%) higher than the 2024 Approved Budget. This increase includes a 3.8% increase in employee pay. Personnel expenses represent 41.2% of the Variance.
- Parking lot repair. The board approved repair is scheduled to occur in 2025. The SALS portion of the expense is budgeted at \$49,617. This is 33.8% of the Variance.
- The remaining 25% of the Variance comes primarily from minor increases in operations and Technology Grants.

The budget also includes strategic decreases made in some operations budget lines to reflect changes or consolidation of services, resulting in increases to the lines capturing the consolidation.

As always in this point of the budget process, the funding to be provided by the state is uncertain. The actual 2025 NYS funding will not be known until Q2 2025. The 2025 Proposed Budget estimates \$1,794k will be received. This figure is based on funding levels from previous years (2024's budgeted amount was \$1,675k) and anticipated amounts from known State efforts.

The 2025 Proposed Budget includes a line item (Line 17) to withdraw and apply \$270,256 from the SALS General Reserve. The 2024 Approved Budget similarly included a \$255,558 withdrawal. The action is consistent with the General Reserve Fund Balance strategy.

Colleen and Bob have done a great job in creating the budget and providing detailed content. All SALS Trustees should review and understand the proposed budget in detail. The Audit and Finance Committee has thoroughly reviewed the 2025 SALS Proposed Budget and recommends approval by the full Board of Trustees.

**SOUTHERN ADIRONDACK LIBRARY SYSTEM
2023 - 2025 BUDGETS**

Income, General Fund	Amended 2023 Budget (Full Funding cut 4.21%)	Approved 2024 Budget (Full Funding cut 4.21%)	Proposed 2025 Budget (Full Funding cut 0.45%)
NYS Public Library System Aid, General			
1 Basic Aid	1,011,582	1,011,582	1,051,255
2 Supplemental Operating Aid	147,941	147,941	153,743
3 LSSA (Local Services Support Aid)	88,328	88,328	91,965
NYS Public Library System Aid, Categorical			
4 Coordinated Outreach	100,383	100,383	104,320
5 Central Library Services Aid (Crandall)	181,185	181,185	188,291
6 LLSA (Local Library Services Aid)	110,936	110,936	115,286
7 Correctional Facilities	31,712	31,712	32,956
8 Inter-Institutional (Co. Jails)	3,094	3,094	3,311
9 Love Your Library Grant	6,000		2,831
Subtotal	1,681,161	1,675,161	1,743,958
NYS Public Library System Aid, Special			
10 NYS Grant-In-Aid	30,000	-	-
11 Library Construction Aid	38,133	-	49,617
Subtotal	68,133	-	49,617
Total	1,749,294	1,675,161	1,793,575
Other Designated Aid			
12 Federal Aid	17,000	-	-
13 Co. Aid to Member Libraries	101,500	101,500	101,500
14 County Youth Grant	1,500	1,500	-
15 Other Grant Funding	-	-	-
Subtotal	120,000	103,000	101,500
Other Income			
16 Automation Fees	480,558	490,473	505,583
17 From General Reserve	272,883	255,558	270,256
18 Bank Interest	2,400	10,000	10,000
19 Other Income	69,900	4,500	4,500
Subtotal	825,741	760,531	790,339
TOTAL	\$ 2,695,035	\$ 2,538,692	\$ 2,685,414

**SOUTHERN ADIRONDACK LIBRARY SYSTEM
2023 - 2025 BUDGETS**

Expenditures - General Fund		Amended 2023 Budget (Full Funding cut 4.21%)	Approved 2024 Budget (Full Funding cut 4.21%)	Proposed 2025 Budget (Full Funding cut 0.45%)
Personnel				
20	Salaries	554,436	569,994	591,654
21	Benefits - Active Staff	261,457	257,956	279,832
22	Benefits - Retirees	118,591	122,926	139,776
	Subtotal	934,484	950,876	1,011,263
Maintenance & Operation				
23	Equipment	81,210	10,000	10,000
24	Books/Print Materials	23,936	6,000	1,000
25	Electronic Materials	-	-	6,500
26	Software	2,400	4,000	4,000
27	Serials, Print	600	600	200
28	Supplies	9,000	7,000	7,000
29	Telephone & Internet	9,400	10,820	11,500
30	Postage & Shipping	1,000	1,500	1,500
31	Publicity & Printing	3,500	2,000	2,000
32	Travel and Continuing Education	25,000	25,000	26,000
33	Professional Fees	20,000	20,000	25,000
34	Delivery Service	285,649	290,830	290,830
35	Membership	8,000	10,000	11,500
36	Equipment Repair & Maintenance	6,000	6,000	3,000
37	Utilities	17,000	17,000	17,000
38	Building Repair & Maintenance	25,000	25,000	74,617
39	Insurance	16,000	17,000	17,000
40	Automotive	5,000	5,000	2,500
	Subtotal	538,695	457,750	511,147
Grants to Member Libraries/Other, Designated				
41	CLSA, Crandall	181,185	181,185	188,291
42	LLSA, Member Libraries	110,936	110,936	115,286
43	County Aid, Member Libraries	101,500	101,500	101,500
44	County Youth Grants & SCAC	1,500	1,500	-
45	NYS Love Your Library Grant	6,813		2,831
46	Coordinated Outreach Grant	-	-	-
47	NYS Grant-In-Aid	-	-	-
48	Materials, Correctional Facilities	11,099	11,099	12,202
49	Materials, County Jails	3,094	3,094	3,311
50	Public Library System Automation	73,279	73,279	76,500
	Subtotal	489,406	482,593	499,921
Grants to Member Libraries/Other, Undesignated				
51	Marc Records for catalog	6,000	6,000	-
52	Technology Grants	134,616	91,000	97,500
53	Library Service Seed Challenge Grant for Mbr.Lib.	-		
54	Facility Upgrade Challenge for Mbr.Lib.	50,001	50,000	50,000
55	Continuing Education Challenge Grant for Mbr. Lib.			
56	Grant Funded Projects			
57	CE for Member Libraries	61,275	10,000	10,000
	Subtotal	251,892	157,000	157,500
58	Mbr. Lib. Purchases for reimbursement			
59	Automation Fees	480,558	490,473	505,583
	TOTAL	\$ 2,695,035	\$ 2,538,692	\$ 2,685,414

**SOUTHERN ADIRONDACK LIBRARY SYSTEM
2023 - 2025 BUDGETS**

Income - Explanatory Notes 2025

State Aid, General		Full funding is based on 2020 Census.
1	Basic Aid	Per Capita formula aid \$1.62 per capita (367,655); Square Miles formula aid \$67 per square mile (4,226 sq mi); Annual formula aid \$25,000/county (4); Automation formula aid 2.93827% of per capita amount, min \$76,500 (pass through to Joint Automation Project)
2	Supplemental Operating Aid	\$39,000 per system, 10.94% of Basic Aid
3	LSSA (Local Services Support Aid)	.31¢ per capita of unserved population (48,271), 2/3 of LLSA
State Aid, Categorical		
4	Coordinated Outreach	\$43,000 + .13¢ per capita (367,655)
5	Central Library Services Aid	.32¢ per capita (367,655) (pass through to Central Library: Crandall Public Library)
6	LLSA (Local Library Services Aid)	.31¢ per capita, Minimum \$1,500, Formula equity to 2001 LLSA level (pass through to member libraries)
7	Correctional Facilities	\$9.25 per inmate (varies based on prison population)
8	Inter-Institutional (County Jails)	\$175,000 statewide; apportioned by ratio, based on number of incarcerated individuals per facility (pass through to County Jails)
9	Love Your Library Fund Aid	Occasional aid, supports Summer Reading
State Aid, Special		
10	Grant-In-Aid	Special legislative aid
11	Library Construction Aid	
Other Designated Aid		
12	Federal Aid	none expected
13	County Aid to Member Libraries	Pass through to membership in Warren and Hamilton Co.; and Saratoga Co. for OverDrive
14	County Youth Grant	Pass through to membership, Saratoga County only
15	Other Grant Funds	SALS Award funds, program-specific grant funds.
Other Income		
16	Automation Fees	Estimated fee income from member library rebilling for Joint Automation fees
17	From General Reserve	
18	Bank Interest	Estimated
19	Other Income	Prior yr reimbursed expenses, fines, donations, insurance dividends, sale of equipment, misc., etc.

**SOUTHERN ADIRONDACK LIBRARY SYSTEM
2023 - 2025 BUDGETS**

Expenditures - Explanatory Notes 2025

Personnel		
20	Salaries	
21	Benefits - Active Staff	Includes: Health & Vision Insurance, NYS Retirement, Social Security/Medicare, Workers Comp., Disability and FSA admin costs
22	Benefits - Retirees	Health insurance and Medicare Part B reimbursement
Maintenance & Operation		
23	Equipment	Replacement of computers, printers, etc.
24	Books/Print Materials	Print materials for the professional collection
25	Electronic Materials	E-books, e-serials, databases, reference tools, etc.
26	Microsoftware	Upgrades or renewals
27	Serials	Subscriptions for staff use
28	Supplies	Developed based upon prior years expenditures
29	Telephone	Upgraded VoIP system
30	Postage	Developed based upon prior years expenditures
31	Publicity/Printing	Developed based upon prior years expenditures
32	Travel and Cont Ed - Employee and Board	Mileage, virtual and physical conference expenses, trustee travel and mileage reimbursement, annual meeting costs
33	Professional Fees	Audit, attorney, payroll service, treasurer fees
34	Delivery Service	Delivery service among system, membership, and MVLS
35	Membership	Memberships with NYLA, CDLC, NYCON, PULISDO, etc.
36	Equipment Repair & Maintenance	
37	Utilities	
38	Building Repair & Maintenance	
39	Insurance	
40	Automotive	Lawn equipment only. SALS no longer owns vehicle for business use.
Grants to Member Libraries/Other, Designated:		
41	CLSA Aid	Pass through to Crandall. Includes funds to purchase materials for Central Library and/or Overdrive platform, ancestry.com, HeritageQuest Online
42	LLSA Member Libraires	Local Library Services Aid - Pass through to members
43	County Aid	Pass through to membership in Warren and Hamilton Co.; Saratoga Co. for OverDrive
44	County Youth Grants	Pass through to members (Saratoga County)
45	NYS Love Your Library Grant	First received in 2022
46	Coordinated Outreach Grant	Replaced NY Family Literacy and Adult Literacy State Aid
47	NYS Grant-In-Aid	Member item allocations - may be pass through to members
48	Materials, Correctional Facilities	
49	Materials, County Jails	
50	Public Library System Automation	Pass through to Joint Automation Project
Grants to Member Libraries/Other		
51	MARC records for catalog	
52	Technology Grant	System support for Joint Automation Project and SkyRiver
53	Library Service Seed Challenge Grant for Mbr.Lib.	Discontinued
54	Facility Upgrade Challenge for Mbr.Lib.	Member Libraries apply for grants at maximum \$5,000 to upgrade their facility in preparation for State Aid for Library Construction application.
55	Continuing Education Challenge Grant for Mbr. Lib.	Discontinued. Funds reallocated for System to bring in speakers, trainers, for all member libraries.
56	Grant Funded Projects	See Continuing Education for Member Libraries
57	Continuing Education for Member Libraries	SALS Award funds, program-specific grant funds.
57	Continuing Education for Member Libraries	System to bring in speakers, trainers, etc. to benefit all member libraries
58	Mbr. Lib. Purchases for reimbursement	Expenditures on behalf of member libraries that are fully reimbursed by member libraries
59	Automation Fees	Estimated fees paid for members for Joint Automation costs