



FY2019 Budget

Introduction

The Lake Forest Library presents its budget for FY2019 (May 1, 2018 – April 30, 2019) with an annual operating and capital budget totaling \$4,207,165. The FY2019 budget reflects the Library team’s ability to weigh options, innovate, and think broadly in order to live within our financial means without either compromising the level of services and resources necessary to fulfill our mission or failing to responsibly plan for future needs.

Reflecting the Library’s unwavering commitment to fiduciary responsibility, the FY2019 budget is a balanced budget with expenses fully funded from current revenues. In addition, the Library maintains a reserve fund of \$1,348,746 (33%) against operating expenses.

Preparation and Planning

In FY2018, the Library was recognized as a “Star Library” for the sixth consecutive year by *Library Journal*, an award based on the annual number of library visits, materials checked out, electronic circulation, public internet use, and program attendance. The Library ranked 19th in its category of over 1,400 public libraries nationwide with budgets between \$1 million and \$4.9 million. This award and the many generous and appreciative comments we hear every day from Lake Foresters set a high standard for us to meet in FY2019.

In preparing the FY2019 budget, the Library engaged in a process that examined each aspect of our operation to determine the best and most cost-efficient method for providing Library services without compromising the high level of service we provide and the Lake Forest community deserves. As a result, the FY2019 budget is a fiscally responsible budget that focuses on providing the best library resources, programming, and services for the Lake Forest community.

Budget in Review

In fall 2017, the Library Board approved a levy subject to the 1991 Property Tax Extension Limitation Act. The Act limits the annual increase in property tax extensions to the lesser of 5% or the increase in the consumer price index (CPI), plus allowances for new construction and voter-approved increases. The FY2019 budget reflects an increase in revenues based on a 2.1% CPI-based levy increase and an estimated growth value of \$23,500. Together, these provide a revenue increase of \$106,776 over FY2018. In line with our continued commitment to transparency, known grant awards are now reflected as revenue in the Library’s budget.

The budget anticipates a slight increase in interest revenue given the market shift and the increased reserve balances. However, it is anticipated that revenue lines dependent on state funding and library-generated fees will be adversely impacted as explained within. Overall, inclusive of grant funds, the Library anticipates a 4% increase in revenues.

Operating expenses are expected to increase by 3%. The budget maintains a robust materials account, a healthy programming account, and a well-funded building maintenance and improvements account. All expense lines were evaluated on a line item basis for efficiency and relevance.

Salaries and wages for a staff of FTE 32, due in part to longevity and market-comparable benefits, are a large part of the budget. The FY2019 budget anticipates merit increases of up to 3% and market adjustments. This is on par with similarly situated libraries and as advised by Management Association. In FY2018, merit increases for Library staff were held to 2.0%, less than the percentage awarded by similarly situated libraries and the 2.5% that the City of Lake Forest awarded its employees. Medical insurance increases and IMRF issues impact this line item significantly.

The Library continues to develop partnerships and collaborations with other community organizations and governmental departments to stretch our dollars. Recent strategic planning meetings with the City of Lake Forest stressed the growing importance of public-private partnerships to support budgets. Going forward, the Library will continue to investigate collaborative programming and funding opportunities that support and advance the Library's mission.

History

In 2018, the Library celebrates the 120th anniversary of its chartering on July 4, 1898. The Library moved from its original location on the second floor of City Hall to its current building and location in 1931. The building, designed by architect Edwin H. Clark (who also designed the Brookfield Zoo and the Village Hall in Winnetka, Illinois), was dedicated on June 7, 1931. Mrs. Charles H. Schweppe and Mrs. Stanley Keith funded the building of the Library in memory of Mrs. Keith's first husband, Kersey Coates Reed. Then library president, Alfred E. Hamill, a wealthy book collector, poet, investment banker, and friend of David Adler (designer of Hamill's Centaurs estate), oversaw the building and siting of the Library.

Designed in the *Grecian Moderne* style popular in the 1920s and 1930s, the Library is located in a National Register of Historic Places District. The building follows a classic symmetrical plan around a central domed rotunda, similar to the 1929 Shedd Aquarium in Chicago, Illinois. The building, its landscape, and its art are an excellent example of the Chicago Renaissance, the period from the 1893 World's Columbian Exposition to the start of World War II.

The Library added three wings in 1978. In 1991, the three-level stack area was renovated (glass floors removed, skylight added, and stacks opened to the public) and the first floor restrooms and circulation office were added. The Children's Library underwent significant renovations in 2000 and 2009. The Library installed a DVD media bank on the west side of Lake Forest in 2011 and added a digital media lab in 2014.

The rotunda houses the Kersey Coates Reed memorial stone relief of *The Archer* by Oskar J. W. Hansen (1892–1971) and the extraordinary Nicolai Remisoff (1887–1975) murals. The archer's face is a likeness of Mr. Reed. The inscription reads: "In memory of Kersey Coates Reed, eighteen hundred and eighty—nineteen hundred and twenty-nine—who was much loved in Lake Forest—where he lived—and who cared greatly for good books—this building has been erected." The twelve murals painted by Remisoff depict the great authors of antiquity.

The Library owns and stewards an extensive and valuable art collection in addition to the Hansen stone relief and the twelve murals by Remisoff. Ten first edition original prints by John James Audubon line the paneled walls of the Friends Reading Room; other first floor art includes watercolors by local artists Franklin and Mark McMahon as well as a set of Joseph Pennell lithographs representing classical sites. The Children's Library and the Library grounds include stained glass works, murals, and sculptures in bronze, marble, and wood.

Capital Equipment and Building Improvements

In 2017, the Library dome was inspected when unusual buckling was noticed on one of the historic 1931 Nicolai Remisoff mural panels that line the Library's rotunda. Replacement of the leaded-copper dome and restoration of the dome's masonry substructure is required. In addition, the building has other structural and systems issues.

In November 2017, the Library Board issued a Request for Qualifications for Architectural Services to obtain the needed expertise and counsel to examine and assess the building, its historic significance, components, and use in view of the current and future needs of the community. In March 2018, the Library Board selected Hammel, Green and Abrahamson, Inc. to prepare a feasibility study. The feasibility study will assess the building's structural issues and provide recommendations on how to respond to emerging service demands and the future needs of the Lake Forest community. The Library anticipates receipt of the feasibility study in July/August 2018.

The FY2019 budget provides for the legal and architectural expenses associated with the feasibility study as operating expenses. The FY2019 budget also includes \$210,000 for capital equipment and building improvements. A total reserve balance of \$2,798,746, of which \$1,450,000 is restricted (\$850,000 capital improvements; \$300,000 capital equipment; and \$300,000 technology improvements), is also reflected in the FY2019 budget.

The Library does not anticipate that the capital improvement and capital equipment lines in the FY2019 budget and the restricted reserves will cover the upcoming necessary capital equipment and building improvements. Funding for such extraordinary capital equipment and building improvements will need to come from fund raising or increased revenues in the FY2020 levy.

Conclusion

Although much is unknown about the Library's ultimate course of action while we await the feasibility study, our work continues. Which means that every day, Library staff come to work energized by our mission to inspire life-long learning, promote the free and respectful exchange of ideas, and build community.

Lake Forest Library
Summary of Revenues and Expenditures by Major Object
FY2019

	FY15	FY16	FY17	FY18	FY19	%
	Audited	Audited	Actual	Budget	Budget	Change
Funds on Hand 5/1	\$1,395,132	\$1,831,118	\$1,456,774	\$1,456,774	\$1,348,747	
Current Revenue						
Tax-Based	\$3,828,758	\$3,898,557	\$3,947,663	\$3,965,539	\$4,072,315	3
TIF Surplus	\$0	\$0	\$0	\$0	\$0	0
Non Tax-Based	\$99,837	\$118,734	\$94,628	\$75,500	\$64,850	(14)
Gifts	\$166,268	\$26,400	\$20,075	\$10,000	\$15,000	50
Grant Funds					\$55,000	100
Total Revenues	\$4,094,863	\$4,043,691	\$4,062,366	\$4,051,039	\$4,207,165	4
Total Funds Available	\$5,489,995	\$5,874,809	\$5,519,140	\$5,507,813	\$5,555,912	1
Operating Expenditures						
Personnel Services	\$2,425,262	\$2,516,111	\$2,440,398	\$2,624,153	\$2,655,790	1
Print, A/V & Electronic Media	\$546,466	\$474,950	\$524,186	\$580,000	\$580,000	0
Other Objects of Expenditure	\$353,787	\$389,921	\$361,462	\$481,886	\$570,375	18
Building Maintenance	\$126,924	\$139,674	\$121,572	\$185,000	\$196,000	6
Total Operating Expenditures	\$3,452,439	\$3,520,656	\$3,447,618	\$3,871,039	\$4,002,165	3
Capital Equipment	\$93,698	\$66,918	\$5,443	\$80,000	\$100,000	25
Capital Improvements	\$112,739	\$50,272	\$47,491	\$100,000	\$105,000	5
Total Other	\$206,437	\$117,190	\$52,934	\$180,000	\$205,000	14
Grand Total Expenditures	\$3,658,876	\$3,637,846	\$3,500,552	\$4,051,039	\$4,207,165	4
Difference in Revenues and Expenditures	\$435,987	\$405,845	\$561,814	\$0	\$0	
Funds on Hand*	\$1,831,119	\$2,236,963	\$2,236,963	\$2,236,963	\$2,798,746	

\$1,348,746 unrestricted
 \$1,450,000 restricted funds
 \$850,000 capital improvements
 \$300,000 capital equipment
 \$300,000 technology imp.

**Lake Forest Library
Revenue and Income
FY2019**

	FY15 Audited	FY16 Audited	FY17 Actual	FY18 Budget	FY19 Budget	% Change	\$ Change
Property Tax	\$3,793,925	\$3,871,122	\$3,910,955	\$3,965,539	\$4,072,315	3	\$106,776
Illinois Municipal Retirement Fund	\$0	\$0	\$0	\$0	\$0	0	\$0
Tax Replacement	\$34,833	\$27,435	\$35,980	\$15,000	\$10,000	(33)	(\$5,000)
TIF Surplus	\$0	\$0	\$0	\$0	\$0	0	\$0
Photocopy	\$8,344	\$7,646	\$8,231	\$7,500	\$5,500	(27)	(\$2,000)
Book Rental/Book Bags	\$387	\$299	\$299	\$250	\$100	(60)	(\$150)
Charge plate/cards	\$412	\$380	\$318	\$250	\$250	0	\$0
Library fines	\$42,364	\$38,626	\$36,746	\$32,000	\$10,000	(69)	(\$22,000)
Interest earned	\$10,076	\$15,717	\$27,573	\$12,500	\$25,000	100	\$12,500
Other revenues	(\$32)	\$35,124	\$0	\$0	\$2,000	0	\$0
Per Capita Grant	\$24,219	\$0	\$14,935	\$0	\$0	0	\$0
Gifts	\$168,142	\$26,400	\$20,075	\$10,000	\$15,000	50	\$5,000
Grants					\$55,000	100	\$55,000
Impact Fee	\$12,193	\$20,942	\$6,556	\$8,000	\$12,000	50	\$4,000
TOTAL	\$4,094,863	\$4,043,691	\$4,061,668	\$4,051,039	\$4,207,165	4	\$156,126

**REVENUE and INCOME
FY2019**

Notes

Tax-Based: In fall 2017, the Library Board approved a levy subject to the 1991 Property Tax Extension Limitation Act. The Act limits the annual increase in property tax extensions to the lesser of 5% or the increase in the consumer price index (CPI), plus allowances for new construction and voter approved increases. The FY2019 budget reflects an increase in revenues based on a 2.1% CPI-based levy increase and an estimated growth value of \$23,500. Together, these provide a revenue increase of \$106,776 over FY2018.

Personal Property Tax Replacement: declining revenue line reflects a 50% reduction based on FY2018 estimated actual. State continues to retain these funds; City of Lake Forest reflects planning for a 10% shortfall in FY2018.

Photocopy: reduced 27% based on FY2018 estimated actual. Scan service is replacing photocopy.

Book Rental/Replacement cards: reduced 60% based on FY2018 estimated actual and possible discontinuation of the rental program in FY2019.

Library Fines: reduced 63% based on FY2018 estimated actual. Reduction due to increased lending periods, May 2018 move to auto renewals, increased use of due date email notification, and online renew feature.

Interest: increased 100% based on FY2018 estimated actual. Conservative in the event reserves are utilized in capital improvement and restoration projects.

Other Revenue: small increase in anticipation of successful grant applications.

Per Capita Grant: Grant application submitted in January 2018; no guarantee of funding given State of Illinois financial situation. FY2018 grant (filed January 2017) not funded as of February 20, 2018.

Gifts: based on FY2018 estimated actual. This line reflects other than extraordinary gifts.

Impact fee: implemented in October 1994; based on FY18 estimated actual. City's growth estimate in FY18 was .56%; but overall market remains slow. The budget line for FY2018 was \$8,000, with unexpected revenues of \$33,000 in late 2017. The line reflects a 50% increase given the new residential developments.

Although the Library will receive an increase in the tax levy due to the increased CPI and growth lines, other revenue streams are reduced. Overall revenue increase is an estimated 4%, inclusive of awarded grant funds for FY2019.

**Lake Forest Library
Operating and Capital Expenditures
FY2019**

Category	FY15 Actual	FY16 Actual	FY17 Actual	FY18 Budget	FY 19 Budget	% Change	\$ Change
Salaries/Wages	\$1,780,957	\$1,858,651	\$1,778,891	\$1,848,323	\$1,882,049	2	\$33,726
Fringes	\$644,305	\$657,460	\$661,507	\$769,290	\$773,741	1	\$4,451
Print, Audiovisual, and Electronic Media	\$546,466	\$474,950	\$524,186	\$580,000	\$580,000	0	\$0
Other Objects of Expenditure	\$353,787	\$389,921	\$361,462	\$481,886	\$570,375	18	\$88,489
Building Maintenance	\$126,924	\$139,674	\$121,572	\$185,000	\$196,000	6	\$11,000
Sub-Total	\$3,452,439	\$3,520,656	\$3,447,618	\$3,864,499	\$4,002,165	4	\$137,666
Capital Expenditures							
Capital Equipment	\$93,698	\$66,918	\$5,443	\$80,000	\$100,000	25	\$20,000
Capital Improvement	\$112,739	\$50,272	\$47,491	\$100,000	\$105,000	5	\$5,000
Reserves	\$0	\$0	\$0	\$0	\$0		
Sub-Total	\$206,437	\$117,190	\$52,934	\$180,000	\$205,000	14	\$25,000
Total	\$3,658,876	\$3,637,846	\$3,500,552	\$4,044,499	\$4,207,165	4	\$162,666

**Lake Forest Library
Compensation Package
FY2019**

Current Employees	FY15 Audited	FY16 Audited	FY17 Actual	FY18 Budget	FY19 Budget	% Increase	\$ Increase
Full Time Equivalent	30	30	30	30	32		
Salaries & Wages	\$1,765,968	\$1,841,643	\$1,761,858	\$1,830,323	\$1,861,528	2	\$31,205
Longevity	\$14,989	\$17,007	\$17,033	\$18,000	\$20,521	14	\$2,521
Sub-Total	\$1,780,957	\$1,858,650	\$1,778,891	\$1,848,323	\$1,882,049	2	\$33,726
Fringe Benefits							
ERI Liability	\$0	\$0	\$0	\$0	\$0	0	\$0
IMRF (retirement)	\$188,972	\$193,348	\$180,369	\$240,282	\$244,666	2	\$4,384
Social Security	\$130,667	\$138,133	\$132,842	\$141,397	\$143,977	2	\$2,580
Worker's Comp	\$16,080	\$10,747	\$11,450	\$15,000	\$12,000	(20)	(\$3,000)
Insurance, Life	\$1,928	\$1,888	\$1,912	\$2,625	\$2,700	3	\$75
Insurance, Medical*	\$292,495	\$300,612	\$320,364	\$361,260	\$352,674	(2)	(\$8,586)
Insurance, Dental	\$10,256	\$10,534	\$10,890	\$12,266	\$13,324	9	\$1,058
Flexi-Benefits	\$3,907	\$1,195	\$3,680	\$3,000	\$4,400	47	\$1,400
Sub-Total	\$644,305	\$656,457	\$661,507	\$775,830	\$773,741	(0)	(\$2,089)
GRAND TOTAL	\$2,425,262	\$2,515,107	\$2,440,398	\$2,624,153	\$2,655,790	1	\$31,637

*Increase in Medical offset by reduction in number of employees carrying family coverage.

**COMPENSATION PACKAGE
FY2019**

Notes

Salaries & Wages

Salary:	\$1,830,323
Salary Adjustments:	\$31,205
Longevity:	<u>\$20,521</u>
TOTAL	\$1,882,049

Based on current staffing. In FY2018, the Library restructured one department, reduced staffing on Sundays, negotiated salary reductions, and evaluated the use of part-time staff. In FY2019, the Library will continue to focus on restructuring to fill positions that best serve the Library's needs and a managed use of outsourcing and overtime. The budget anticipates merit increases of 0-3.0%; which is reflective of similarly situated libraries and recommendations from Management Association. As in FY2018, City of Lake Forest employees are budgeted to receive an across-the-board 2.5% increase with additional merit increases in FY2019.

Longevity: length of service award; paid annually in December.

IMRF Retirement: 13% of all fulltime and eligible part-time salaries and wages.

Social Security: direct relationship to payroll; 7.65% per \$100 in salaries and wages.

Unemployment Compensation: based on FY2018 estimated actual.

Worker's Compensation: a direct relationship to payroll and state-mandated costs based on FY2018 estimated actual. Change in insurer resulted in lower premium in FY2018.

Insurance, Life: premiums for calendar year are included with an estimated increase for the first quarter of 2019. The life insurance benefit is provided as part of the IMRF package.

Insurance, Dental: premiums for calendar year are included with an estimated increase for the first quarter of 2019.

Insurance, Medical: premiums for calendar year are included with an estimated increase for the first quarter of 2019. The increase is offset by a reduction in the number of employees carrying family coverage.

Flex-Benefits: \$200 per each fulltime employee that carries health insurance and earns the *ThinkHealthy* points throughout the year; includes an administrative service charge.

**Lake Forest Library
Print and NonPrint Materials
FY2019**

Item	FY15 Audited	FY16 Audited	FY17 Actual	FY 18 Budget	FY19 Budget	% Change	\$ Change
Print	\$255,003	\$219,491	\$239,031	\$245,000	\$245,000	0	\$0
Nonprint	\$194,416	\$177,317	\$203,177	\$220,000	\$220,000	0	\$0
Audiovisual	\$97,047	\$78,142	\$81,978	\$115,000	\$115,000	0	\$0
Total	\$546,466	\$474,950	\$524,186	\$580,000	\$580,000	0	\$0

ISL recommended materials budget is 12% of operating budget; currently proposed is 14.5%.
Additional materials are purchased with grant funds that are not reflected herein.

**MATERIALS
FY2019**

Notes

Materials budget exceeds the Illinois State Library recommendation of 12% of operating budget for materials. The Library continues to balance the interests of those patrons that prefer print with those that prefer streaming and download options.

Print: books, newspapers, and periodicals; ongoing evaluation of overall print collection. Newspaper and periodical collection is under constant evaluation for use; new titles are added and unused titles removed. Print materials are also added outside of this budget line with special grants and gifts.

Non-print materials: electronic online databases, services, and materials.

Audiovisual: cds, DVDs, Great Courses, video games, audiobooks, Launchpads, and Playaways.

**Lake Forest Library
Other Objects of Expenditure
FY2019**

Item	FY15 Audited	FY16 Audited	FY17 Actual	FY18 Budget	FY19 Budget	% Change	\$ Change
Administrative Services	\$12,600	\$23,508	\$23,553	\$23,575	\$25,000	6	\$1,425
Adult Programs*	(\$164)	\$336	\$9,501	\$5,000	\$19,500	290	\$14,500
Art Work	\$0	\$1,723	\$0	\$200	\$0	(100)	(\$200)
Audit	\$6,898	\$7,430	\$6,400	\$7,000	\$7,200	3	\$200
Auto Allowance	\$826	\$1,003	\$1,472	\$1,500	\$1,600	6	\$100
Binding	\$4,607	\$3,770	\$2,437	\$3,500	\$3,000	(17)	(\$500)
Contractual Services	\$225,081	\$232,856	\$215,363	\$260,000	\$266,850	3	\$6,850
Insurance, D & O Liability	\$2,435	\$1,564	\$3,080	\$3,100	\$4,100	24	\$1,000
Juvenile Programs*	(\$1,144)	(\$4,524)	\$10,307	\$5,000	\$33,500	85	\$28,500
Legal					\$10,000	100	\$10,000
Maintenance of Equip	\$1,530	\$1,775	\$1,014	\$3,000	\$4,000	25	\$1,986
Meetings Expense	\$1,633	\$5,797	\$1,847	\$8,000	\$8,000	0	\$0
Membership Dues	\$9,244	\$6,484	\$3,676	\$9,500	\$10,500	10	\$1,000
Office Supplies	\$31,186	\$28,352	\$26,157	\$40,000	\$36,125	(11)	(\$3,875)
Personnel Recruitment	\$0	\$14,475	\$4	\$1,000	\$500	(100)	\$996
Postage	\$6,488	\$8,971	\$6,508	\$10,500	\$10,000	(5)	(\$500)
Printing	\$13,310	\$15,601	\$16,155	\$17,000	\$20,000	15	\$3,000
Professional Development	\$3,409	\$7,957	\$5,642	\$10,000	\$11,500	13	\$1,500
Promotion	\$9,956	\$12,895	\$9,314	\$17,500	\$12,500	(40)	(\$5,000)
Special Projects	\$0	\$0	\$0	\$40,000	\$70,000	43	\$30,000
Telephone	\$18,644	\$13,291	\$6,303	\$7,511	\$7,500	(0)	(\$11)
Vending	\$7,248	\$7,659	\$7,706	\$9,000	\$9,000	0	\$0
Total	\$353,787	\$390,924	\$356,439	\$481,886	\$570,375	16	\$90,971

**Lake Forest Library
Contractual Services Detail
FY2019**

Item	FY15 Audited	FY16 Audited	FY17 Actual	FY18 Budget	FY19 Budget	% Change	\$ Change
CCS (Integrated Library System)	\$67,935	\$66,524	\$68,064	\$79,000	\$82,000	0	\$3,000
CIT Computer Equipment Lease	\$39,549	\$32,176	\$32,318	\$46,000	\$40,000	(13)	(\$6,000)
LAN	\$64,433	\$77,004	\$66,326	\$70,000	\$72,000	0	\$2,000
OCLC/RAILS/ISL	\$8,729	\$9,412	\$9,213	\$10,000	\$12,000	0	\$2,000
Online/Internet	\$6,700	\$8,140	\$7,275	\$10,000	\$14,000	0	\$4,000
Other: equipment, misc.	\$37,735	\$39,600	\$32,167	\$45,000	\$45,000	0	\$0
Other: Website Calendar Subscription					\$1,250	100	\$1,250
Other: Website hosting & maintenance					\$600	100	\$600
Total	\$225,081	\$232,856	\$215,363	\$260,000	\$266,850	0	\$6,850

OCLC: Online Computer Library Center

RAILS: Reaching Across Illinois Library System

ISL: Illinois State Library

Online: (website hosting and related online database expenses)

CCS: Cooperative Computer Services, ILS consortium

LAN: Local Area Network; based on FY18 estimated actual; Computer View manages LAN and wireless; Contract out for RFP in January 2018

Other: based on FY18 estimated actual and FY19 move to LibraryMarket for web support & calendar

Computer Equipment Lease (CIT Finance): new (3 year) lease started in FY16

**OTHER OBJECTS OF EXPENDITURE
FY2019**

Notes

Administrative Services: charged by City of Lake Forest for services such as human resources, payroll, financial accounting system, audit assistance, and snow removal. Fee increased 6% in FY2019.

Art Work: copyrighted graphic design images for promotional efforts.

Audit: \$7,200 fee already bid for FY2019 by City of Lake Forest. Fee increased 3% in FY2019.

Contractual Services: see line item detail, page 11.

Meetings Expense: cost of meetings, meals; based on FY2018 estimated actual. Staff attend ALA, PLA, and ILA conferences as well as specialized library, technology, instruction, and programming seminars.

Insurance, D & O Liability: based on increased cost in FY2018 for D&O insurance.

Legal: line item added in light of pending special building projects.

Maintenance of Equipment: varies from year to year; based on FY2018 estimated actual.

Membership Dues: American Library Association, Illinois Library Association, local non-profits, and Management Association; based FY2018 estimated actual.

Office Supplies: based on FY2018 estimated actual.

Phone: No longer part of City of Lake Forest service. Based on FY2018 estimated actual.

Postage: based on FY2018 estimated actual and anticipated mailing of notice for expiring library cards. May be favorably impacted by new auto-renewal system.

Printing: based on FY2018 estimated actual and increased costs for new newsletter format.

Programs (Adult and Juvenile): The Friends of Lake Forest Library awarded grant funds for programming in FY2019 which will be paid May 1, 2018. In the past, known awarded grant funds were not reflected in the Library's financials.

Promotion: based on FY2018 estimated actual.

Professional Development: continuing education, use of webinars and online training to manage costs.

Special Projects: FY2018 line reflected website and logo redesign. FY2019 line reflects architectural fees.

Vending: coffee, tea, and other supplies; based on FY2018 estimated actual.

**Lake Forest Library
Building Maintenance
FY2019**

Item	FY15 Audited	FY16 Audited	FY17 Actual	FY18 Budget	FY19 Budget	% Change	\$ Change
Janitorial Supplies	\$20,946	\$18,638	\$12,892	\$25,000	\$25,000	0	\$0
Contractual Services	\$12,045	\$11,335	\$11,706	\$17,000	\$22,000	29	\$5,000
Insurance	\$24,297	\$27,219	\$25,953	\$30,000	\$33,000	10	\$3,000
Building Maintenance	\$5,007	\$23,728	\$15,099	\$35,000	\$35,000	0	\$0
Equip Maintenance	\$17,130	\$14,194	\$11,423	\$25,000	\$25,000	0	\$0
Grounds Maintenance	\$41,960	\$38,894	\$38,108	\$45,000	\$46,500	3	\$1,500
Water	\$5,539	\$5,667	\$6,391	\$8,000	\$9,500	19	\$1,500
Total	\$126,924	\$139,674	\$121,572	\$185,000	\$196,000	6	\$11,000

**BUILDING MAINTENANCE
FY2019**

Notes

Janitor Supplies: based on estimated actual FY2018.

Contractual Services: for elevator maintenance, HVAC service, sprinkler, and other contracts.

Insurance: based on estimated actual FY2018.

Building Maintenance: varies from year to year depending on needs. An older building requires continued maintenance and upgrades to lighting and other features.

Equipment Maintenance: based on estimated actual FY2018.

Grounds Maintenance: second year of *don fiori company, inc.* contract and usual tree and other treatments.

Water: based on estimated actual FY2018. Increase for FY2019 due to new surcharge on usage imposed by the City of Lake Forest on personal and commercial properties to offset police and fire pension liabilities.

CAPITAL EXPENDITURES

Equipment & Improvement FY2019

Notes

The budget provides for \$205,000 in capital expenditures. No significant capital improvements were undertaken in FY2018 as the Library wanted to complete the Community Needs Assessment and Strategic Plan process and gain a better understanding of the Library's infrastructure and building needs.