



LAKE FOREST LIBRARY BOARD OF TRUSTEES
360 East Deerpath Road, Lake Forest, IL 60045
March 10, 2020
6:30 pm Reed Room – Main Floor
Regular Meeting

Board Materials

1. Agenda
2. February 19, 2020 Special Meeting Minutes
3. February 2020 Financial Report
4. FY2021 Budget

Upcoming Meetings:

Special Board Meeting: March 11, 6:00 pm, Reed Room

Regular Board Meeting: April 14, 2020 7:30 pm, Reed Room

Individuals with disabilities who require certain accommodations in order to allow them to observe and/or participate in this meeting, or who have questions regarding the accessibility of the meetings or the facilities are requested to contact the Library Director at 847.810.4602 promptly to allow the Library to make reasonable accommodations.

LAKE FOREST LIBRARY BOARD OF TRUSTEES
360 East Deerpath Road, Lake Forest, IL 60045
March 10, 2020
6:30 pm Reed Room – Main Floor
Regular Meeting

Agenda

1. Call Meeting to Order
2. Board of Trustees Roll Call
3. Additions to the Agenda
4. For action: Approval of the Agenda
5. Opportunity for the Public to Address the Board and Correspondence
6. For action: Approval of the February 19, 2020 Special Meeting Minutes
7. For action: Discussion and approval of February 2020 Financial Report
8. The Library Building Project Update
 - a. Presentation by The Hodge Group
 - b. For action: Discussion and approval of capital campaign actions
 - c. For action: Discussion and approval of The Hodge Group, Stage 3
 - d. Review of the March 9 – 12 HGA/Penny Hummel onsite
9. For action: Discussion and approval of FY2021 Budget
10. Technology Update, Ed Finn, Head of Operations
11. Library Director Report
12. Unfinished Business
13. New Business
14. Adjournment

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Lake Forest Library Board of Trustees
360 E Deerpath Road, Lake Forest, IL 60045
Special Meeting Minutes
6:00 p.m. February 19, 2020

CALL TO ORDER

President Carrie Travers called the meeting to order at 6:00 p.m.

ROLL CALL

Trustees Present: Germaine Arnson, JoAnn Desmond, Andrea Lemke, Ron Levitsky, Carrie Travers. Trustees arriving after roll call (all arrived by 6:10 p.m.): Wendy Darling, Elizabeth Grob, Todd Puch, David Rose.

Staff Present: Catherine Lemmer, Library Director; Ed Finn, Head of Operations. Public Present: None.

ADDITIONS TO THE AGENDA

None

APPROVAL OF THE AGENDA

Trustee Levitsky made a motion, seconded by Trustee Lemke, to approve the agenda. The motion carried unanimously.

OPPORTUNITY FOR THE PUBLIC TO ADDRESS THE BOARD, AND CORRESPONDENCE

No request to address the board, nor was there any new correspondence.

APPROVAL OF MINUTES

Trustee Levitsky made a motion, seconded by Trustee Desmond, to approve the February 11, 2020 Regular Meeting Minutes and the February 11, 2020 Service Committee Meeting Minutes. The motion carried unanimously.

DISCUSSION AND APPROVAL OF HGA CONTRACT, STAGE 2

Prior to discussion, President Travers asked Board members to declare any conflicts of interest and report any Ex Parte communications not previously disclosed. Hearing none, discussion of the Library Building Project commenced.

Ms. Lemmer provided an update on the status of The Hodge Group's work to date as it relates to the HGA contract. Meetings with all but one City aldermen will be completed by February 21, 2020. In addition, "test" interviews will be conducted with both the Mayor and City Manager so they are familiar with the format The Hodge Group will be using in the community. The Hodge Group will present the campaign feasibility report, including target number and timeline, to the Trustees at the March 10 regular board meeting. The proposed capital campaign timeline has been coordinated with the HGA Predesign Study timeline, anticipating an August/September 2020 campaign announcement.

Lake Forest Library Board of Trustees
Special Meeting Minutes
February 19, 2020

References for Penny Hummel Consulting were shared with the Trustees. All were very positive. The contract for Library Program Consultant will fold into the HGA, Stage 2 contract. Three onsite visits are included, with options to add more.

The revised HGA Contract, Stage 2 was presented. Stage 2 will run from March to August 2020. Upon contract approval, key dates will be set to meet the timeline. Meeting date windows, key objectives, and attendees were outlined. The Board will have representation at all meetings. The number and duration of meetings should be sufficient but additional meetings can be added if necessary. While HGA believes that Ginny Lackovic's participation can be addressed remotely, an onsite visit can be worked out. Additional meetings/onsite visits will add to the cost of the contract. While the majority of sessions will be during business hours, key Board meetings will be scheduled for the early evenings.

Ms. Lemmer reconfirmed that it is not practical to create a separate project with early timing for the dome. Any work on the dome would likely require complete closure of the Library for the duration of the project. The dome covering is protecting the dome, and ongoing inspections will be conducted to show that the structural integrity remains sound.

Trustee Desmond inquired about any City or community participation in these meetings. Ms. Lemmer said that the City is being regularly informed and there is no desire on the part of the City to appoint individuals to serve on any committees. The Mayor, City Manager, City Council, and the campaign committee will be updated throughout the process. Once campaign funds have been raised, an independent construction management contract will likely be initiated for construction oversight as part of the construction phase. Trustee Puch expressed concern for circumstances that might affect the timing of the project. Ms. Lemmer noted that HGA has built in allowances for standard timing and budgetary delays and issues but that those numbers will be firmed up before any construction phase.

Trustee Levitsky made a motion, seconded by Trustee Travers, to approve the HGA, Stage 2 contract, including Penny Hummel, Program Consultant, in the amount of \$94,310.00. The motion carried unanimously with a roll call vote. Trustee Arnson abstained from the vote.

UNFINISHED BUSINESS

Hanover Insurance will cover the additional Greco Electrical Contractors, Inc. work as part of the initial claim for the ComEd transformer malfunction. A check for \$20,900 has been received to cover the work. The Library will need to close for a minimum of ½ day and will coordinate with Com Ed on when best to complete the work based on weather.

Lake Forest Library Board of Trustees
Special Meeting Minutes
February 19, 2020

NEW BUSINESS

No new business.

ADJOURNMENT

Trustee Grob made a motion, seconded by Trustee Puch, to adjourn the meeting at 6:55 p.m.
Motion carried unanimously.

Upcoming Meetings:

Special Board Meeting, March 9, 2020, 6:30 p.m., Reed Room

Regular Board Meeting: March 10, 2020 6:00 p.m., Reed Room

Germaine Arnson, Secretary

Minutes approved by the Board on March 10, 2020.

Lake Forest Library
Year-to-Date Monthly Financial Report
February 2020
Unaudited Month 10
FY2020

| REVENUES | Current Month Actual | Year to Date Actual | Year to Date Budget | Annual Budget | (Over)/Under Variance | % of Annual Budget |
|-------------------------------------|-------------------------------------|--------------------------------|--------------------------------|--------------------------|----------------------------------|-------------------------------|
| Unassigned Funds on Hand 5/1 | \$1,727,562 | \$1,727,562 | \$937,906 | \$937,906 | | |
| Tax Based (Levy, SSN, IMRF) | \$15,628 | \$4,193,252 | \$4,228,411 | \$4,228,411 | (\$35,159) | 99.17% |
| Non Tax Based | \$13,370 | \$157,270 | \$52,667 | \$63,200 | \$104,603 | 248.85% |
| Gifts (includes Friends) | \$60 | \$114,442 | \$69,167 | \$83,000 | \$45,275 | 137.88% |
| TOTAL REVENUES | \$29,058 | \$4,464,964 | \$4,350,244 | \$4,374,611 | \$114,720 | 102.07% |
| TOTAL FUNDS ON HAND | \$1,756,620 | \$6,192,526 | \$5,288,151 | \$5,312,517 | \$904,376 | |
| EXPENDITURES | | | | | | |
| Salaries & Wages | \$142,980 | \$1,341,753 | \$1,538,221 | \$1,817,898 | \$196,468 | 73.81% |
| Fringes | \$32,194 | \$307,758 | \$345,628 | \$408,470 | \$37,871 | 75.34% |
| SSN | \$10,520 | \$100,054 | \$123,250 | \$145,659 | \$23,196 | 68.69% |
| IMRF | \$13,680 | \$107,035 | \$160,067 | \$189,170 | \$53,032 | 56.58% |
| Materials (print, AV, tech, online) | \$61,987 | \$465,234 | \$532,500 | \$639,000 | \$67,266 | 72.81% |
| Other Operating Expenses | \$55,428 | \$403,241 | \$475,313 | \$570,375 | \$72,072 | 70.70% |
| Building Maintenance | (\$10,320) | \$133,190 | \$204,833 | \$245,800 | \$71,643 | 54.19% |
| Sub Total | \$306,469 | \$2,858,265 | \$3,379,813 | \$4,016,372 | \$521,548 | 71.17% |
| Capital | \$0 | \$17,833 | \$170,833 | \$205,000 | \$153,000 | 8.70% |
| TOTAL | \$306,469 | \$2,876,098 | \$3,550,646 | \$4,221,372 | \$674,548 | 68.13% |
| BALANCE | | \$3,316,428 | \$1,737,505 | \$1,091,145 | | |
| RESERVES | | | | | | |
| Capital Improvements | \$2,050,000 | | | | | |
| Technology Improvements | \$300,000 | | | | | |
| Capital Equipment | \$300,000 | | | | | |
| | \$2,650,000 | | | | | |

Lake Forest Library
February 2020 (Month 10) FY2020
Financial Notes

Revenues

Funds on Hand: \$1,727,562 (audited).

Tax Based: \$4,193,252 (99%); payments received in June and September. Remaining Personal Property Replacement Tax payments to come in March and April.

Non-Tax Based: \$157,270 non-tax revenues; includes quarterly payments representing the Library's portion of the RAILS LLSAP (local library support automation program) Support Grant due to CCS for becoming a LLSAP unit of RAILS; a rebate from CCS; per capita grant of \$24,218; \$9,470 impact fee; \$8,656 library fines; and \$95,984 in investment income.

Gifts: \$114,442; Includes Friends FY2020 grant of \$73,000.

Expenditures

Salaries, Fringes: \$1,341,753 for salaries: 74% of FY budget; \$307,758 for fringes: 75% of FY budget. \$100,054 for SSN: 69% of FY budget; \$107,035 for IMRF: 57% of FY budget.

Materials; Books, AV and Electronic Services: \$465,234: 73% of FY budget. New circulating technology will come from this line. Annual payments for periodical and database subscriptions come in during first quarter.

Other Operating Expenditures: \$403,241: 71% of FY budget. Includes administrative fee payments paid to City of Lake Forest of \$20,438 and audit fee of \$6,995. Also includes Special Project payments of \$37,126 (The Hodge Group and HGA).

Building Maintenance: \$133,190: (note is actually \$154,900; reduced by deposit of Hanover Insurance check for pending work) 64% of FY budget. Reflects cleaning service contract, service calls and repairs for HVAC, electrical, and other systems; and annual liability and casualty insurance premiums.

Capital: \$17,833: 9% of FY budget. Includes the replacement of the two amp services due to the transformer blow-out.

Reserves

\$1,727,562 - Operating cash reserve (fund balance-unassigned). Current assigned reserves: capital equipment (\$300,000), capital improvements (\$2,050,000), and technology (\$300,000), resulting \$2,650,000 in reserves.

Year to Date FY2020: 67% of budget expenses; 99% budget revenues.

Lake Forest Library

Annual Budget Fiscal Year 2021

May 1, 2020 – April 30, 2021



Inspiring lifelong learning, promoting the free and respectful exchange of ideas, and building community

The library card is a passport to wonders and miracles, glimpses into other lives, religions, experiences, the hopes and dreams and strivings of ALL human beings, and it is this passport that opens our eyes and hearts to the world beyond our front doors, that is one of our best hopes against tyranny, xenophobia, hopelessness, despair, anarchy, and ignorance. – Libba Bray

It's funny that we think of libraries as quiet demure places where we are shushed by dusty, bun-balancing, bespectacled women. The truth is libraries are raucous clubhouses for free speech, controversy and community. Librarians have stood up to the Patriot Act, sat down with noisy toddlers, and reached out to illiterate adults. Libraries can never be shushed. – Paula Poundstone

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Introduction

The Lake Forest Library presents its budget for FY2021 (May 1, 2020 – April 30, 2021) with an annual operating and capital budget totaling \$4,372,633. The FY2021 budget reflects the Library team's ability to weigh options, innovate, and think broadly in order to:

- live within our financial means without compromising the level of services and resources necessary to fulfill our mission; and
- meet our responsibility to plan for future needs.

Reflecting the Library's unwavering commitment to fiduciary responsibility, the FY2021 budget is a balanced budget with expenses fully funded from current revenues. In addition, the Library maintains a reserve fund of \$1,727,562 (39%) against operating expenses.

In preparing the FY2021 budget, the Library examined each aspect of its operation to determine the best and most cost-effective method for providing Library services without compromising the high level of service we provide and the Lake Forest community deserves.

Operations

In calendar year 2019, the Library welcomed 441,550 visitors, an annual average of 21.2 visits per Lake Forest resident. Another 100,300 persons visited the Library virtually via one of the Library's 58 research, business, language, homework help, history, literature, news, or skills databases. The Library also hosted 895 programs attended by 25,577, an annual average of 3.3 programs per Lake Forest household. The reference teams answered 91,077 questions, an annual average of 5 questions per Lake Forest resident. Over 368,400 items were checked out, an annual average of 48.2 items per Lake Forest household. On average, 100 residents a month receive one-on-one technology assistance.

The Library also greatly expanded its offsite programming at pre-schools, K-12 schools, senior facilities, partner institutions, and west side locations. The goal to develop viable meaningful offsite programming will continue in FY2021.

In FY2020, the Library was recognized as a four-star "Star Library" by *Library Journal*, a national award based on the annual number of library visits, materials checked out, electronic circulation, public internet computer use, and program attendance. 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 FY2021.

Budget in Review

In fall 2019, 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 FY2021 budget reflects an increase in revenues based on a 2.1% CPI-based levy increase and an estimated growth value of \$29,533. Together, these provide a revenue increase of \$79,385 over FY2020. In line with our continued commitment to transparency, known grant awards are reflected as revenue in the Library's budget.

The budget anticipates a slight increase in interest revenue given the increased reserve balances. However, it is anticipated that revenue lines dependent on library-generated fees will be adversely impacted as explained within. In addition, the Library will receive no TIF funds from the Laurel & Western development. Overall, inclusive of known grant funds of \$74,000, the Library anticipates a 2% increase in revenues.

Operating expenses are expected to increase by 2%. The budget maintains a robust materials account, a healthy programming account, and a well-funded building maintenance and improvements account. Expenses are evaluated for effectiveness.

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. In addition, the Library is extending its operating hours to include Sundays in the months of June, July, and August. The FY2021 budget anticipates merit increases of 0 - 5% with market adjustments. This is on par with similarly situated libraries and as advised by HR Source. Medical insurance increases and IMRF issues impact this line item significantly. In FY2019, the Library benchmarked its salaries against similarly-situated institutions and implemented a merit-based performance system which does not provide for automatic cost-of-living increases. The Library's longevity pay plan ended in FY2020.

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

History

The Library was chartered on July 4, 1898, and 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 significant 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. (“HGA”) to prepare a feasibility study. The feasibility study assessed the building’s structural issues and provided recommendations on how to respond to emerging service demands and the future needs of the Lake Forest community. The feasibility study reflected the need for significant restoration and renovation if the Lake Forest Community was to continue to have access to 21st century library services and presented the Library Board with various options on how to renovate the existing building. In September 2019, the Library retained The Hodge Group to explore these and other options with City Council and staff and the community at large.

The FY2021 budget provides for legal, architectural, and consultant expenses associated with the feasibility study in addition to normal operating expenses. The FY2021 budget also includes \$210,000 for capital equipment and building improvements. A total reserve balance of \$4,377,562, of which \$2,650,000 is restricted (\$2,050,000 capital improvements; \$300,000 capital equipment; and \$300,000 technology improvements), is also reflected in the FY2021 budget.

The capital improvement and capital equipment lines in the FY2021 budget and the restricted reserves will not 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 future levies.

Conclusion

Although much is unknown about the Library's ultimate course of action with respect to the building, 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 Fiscal Guidelines and Goals

These guidelines and goals influence and guide the financial management of the Library. Each year the Library Board reviews the budget process to ensure all public funds are accounted for, the Library's resources are properly managed and maintained (including the building and grounds) and that there is adequate funding to provide the library services desired by the Lake Forest Community.

The budget process works to:

- Balance long-term financial planning with day-to-day operations;
- Promote long-term sustainability;
- Provide an opportunity to evaluate the delivery cost of library services in relationship to the Library's mission; and
- Address and adequately plan for new service trends.

Fiscal and Budget Management

The Library engages in target-based budgeting, a process that works to identify conservative but realistic projected revenues and expenses at the beginning of the budget process. This process examines library services to determine value, necessity, impact, and cost effectiveness. Throughout the fiscal year, expenses and expenditures are compared to the approved budget to adjust spending as needed to offset revenue shortfalls or unexpected expenditures.

As part of the budget process, the Library receives an independent asset appraisal and maintains adequate insurance coverage to protect its assets.

Non-budgeted expenses occurring during the fiscal year must be approved by the Library Board.

The Library maintains positive fund balances and annually evaluates the general operating unrestricted operating fund for sufficient reserves and funds restricted reserves as prudent.

Operating Costs

The Library fully budgets all anticipated expenses for the upcoming fiscal year and maintains adequate reserves for unanticipated expenses.

As part of the budgeting process, all service contracts and other charges will be evaluated for cost effectiveness and to determine if there are alternative less costly options. Similarly, outsourcing/contracting services will be evaluated and implemented when cost effective.

When cost effective, the Library will contract for services for administrative and other services from the City of Lake Forest.

Personnel

The Library seeks to retain talented and competent staff who demonstrate initiative and flexibility to adjust to changes in institutional priorities. Additions to staff are supported by documented need and value-added service results. The personnel pay plan is reviewed and adjusted consistent with market rates for positions with comparable responsibilities. In addition, the Library works to provide market-comparable benefits and fully fund its annual obligations for employee pension plans.

Revenue

Revenue sources are reviewed individually, recognizing that each revenue source is unique in its predictability, stability, and volatility.

The Library abides by the 1991 Property Tax Extension Limitation Act, which limits the annual increase in property tax extensions to the lesser of five percent, or the increase in the consumer price index, plus allowances for new construction and voter approved increases, unless the Library Board in consultation with the City Council of the City of Lake Forest determines an exception is necessary.

The Library actively pursues grant and other funding options when appropriate.

Fund Balance

The Library follows these fund balance classification policies and procedures.

1. Committed Fund Balance shall be established, modified, or rescinded through a Lake Forest Board of Trustees resolution.
2. Assigned Fund Balance will generally follow the approved budget and may be assigned to a specific purpose by the Library Director.
3. In the General Fund, the Library considers restricted amounts to have been spent first when an expenditure is incurred for purposes for which both a restricted and unrestricted fund balance is available, followed by committed amounts, then assigned amounts. Unassigned amounts are used only after the other categories of fund balance have been fully utilized.
4. In governmental funds other than the General Fund, the Library considers restricted amounts to have been spent last. When an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available, the Library will first utilize assigned amounts, followed by committed amounts, then restricted amounts.

Reserves

The Library maintains a general operating fund balance for fiscal cash liquidity purposes, (i.e., fiscal reserve), that provides sufficient cash flow to minimize the potential of short-term tax anticipation borrowing.

Unassigned fund balances should be equal to no less than 30% of non-pass through operating revenues for the general operating fund plus accrued sick and vacation leave. In FY2019 the Library adopted policies to reduce its liability for accrued sick and vacation leave. In the event the general operating fund balance falls below the established target for a particular fund, the Library shall establish a plan to return the fund balance to its target.

The Library maintains restricted funds to support capital and technology needs.

Accounting, Auditing, and Reporting

The Library properly maintains books of record and account, in which full and correct entries are made of all financial transactions and the assets and business of the Library.

The Library engages (through the City of Lake Forest) an independent firm of certified public accountants to perform an annual financial and compliance audit according to Generally Accepted Auditing Standards (GAAS). The accountants issue an opinion that will be included in the annual financial report.

LAKE FOREST LIBRARY FY2021 Budget Summary

| <u>PROGRAM/CATEGORY</u> | <u>AMOUNT</u> | <u>COMMENT</u> |
|----------------------------------|---------------|--|
| Personnel | \$2,627,405 | 3% increase due to increase in benefit costs; filling of open positions; and added hours of operations. Merit increases averaging 0-5%/with some market adjustments. |
| Print, Audiovisual & E-resources | \$644,000 | 1% increase; exceeds the state requirement of 12% of operating budget. |
| Expenditures* | \$665,703 | 2% increase includes special and grant funded projects. |
| Building Maintenance | \$237,000 | Down 4%; based on estimated actual FY2020. |
| Capital Equipment | \$125,000 | No change; reserves and pending capital campaign. |
| Capital Improvements | \$125,000 | No change; reserves and pending capital campaign. |
| Identified Reserves | \$2,650,000 | Continue to build reserve for needed capital projects. |
| Cash Reserves | \$1,727,562 | Estimated, unaudited; reflect a 33% reserve against operating expenses. |

Reserve Detail

| | |
|-------------------------------------|--------------------|
| Capital Equipment: | \$2,050,000 |
| Capital Improvements: | \$ 300,000 |
| Technology Improvements: | \$ 300,000 |
| Operating: Balance of Funds on Hand | <u>\$1,727,562</u> |

TOTAL \$4,377,562

*Includes Outside Funding Sources

The Friends of Lake Forest Library provide grant funds to support and advance the Library's mission. The Friends awarded \$74,000 for programming and digitization projects in FY2021.

Lake Forest Library Summary of Revenue and Expenditures FY2020

| | FY15 Audited | FY16 Audited | FY17 Audited | FY18 Audited | FY19 Audited | FY20 Budget | FY20 Actual 3/20 | FY21 Budget | % Change |
|--|-----------------|-----------------|-----------------|-----------------|-----------------|----------------|---------------------|----------------|-------------|
| Funds on Hand 5/1 | \$1,395,132 | \$1,831,118 | \$1,456,774 | \$1,348,747 | \$937,906 | \$1,537,906 | \$1,727,562 | \$1,727,562 | |
| Current Revenue | \$3,793,925 | \$3,871,122 | \$3,910,955 | \$3,948,139 | \$4,063,010 | \$4,174,152 | \$4,158,584 | \$4,253,537 | 2 |
| Tax-Based | | | | | | | | | |
| TIF Payout | \$0 | \$0 | \$0 | \$0 | \$0 | \$10,000 | \$0 | \$0 | (100) |
| Other Revenue | \$71,245 | \$48,377 | \$57,471 | \$87,701 | \$82,936 | \$31,000 | \$68,357 | \$51,000 | 65 |
| Library Revenue | \$61,551 | \$97,792 | \$73,167 | \$106,880 | \$157,169 | \$45,200 | \$123,581 | \$46,200 | 2 |
| Gifts | \$168,142 | \$26,400 | \$20,075 | \$167,773 | \$28,939 | \$10,000 | \$41,442 | \$10,000 | 0 |
| Grant Funds | | | | | \$62,000 | \$73,000 | \$73,000 | \$74,000 | 1 |
| Total Revenues | \$4,094,863 | \$4,043,691 | \$4,061,668 | \$4,310,493 | \$4,394,053 | \$4,343,352 | \$4,464,964 | \$4,434,737 | 2 |
| Total Funds Available | \$5,489,995 | \$5,874,809 | \$5,518,442 | \$5,659,240 | \$5,331,959 | \$5,881,258 | \$6,192,526 | \$6,162,299 | 5 |
| Operating Expenditures | \$2,425,262 | \$2,516,111 | \$2,440,398 | \$2,476,227 | \$2,280,743 | \$2,558,797 | \$1,855,968 | \$2,627,405 | 3 |
| Personnel Services | \$546,466 | \$474,950 | \$524,186 | \$508,538 | \$578,759 | \$639,000 | \$465,233 | \$644,000 | 1 |
| Print, A/V & E-resources | \$353,787 | \$389,921 | \$361,462 | \$354,303 | \$492,069 | \$649,755 | \$405,723 | \$665,703 | 2 |
| Building Maintenance | \$126,924 | \$139,674 | \$121,572 | \$127,333 | \$148,772 | \$245,800 | \$154,091 | \$237,000 | (4) |
| Total Operating Expenditures | \$3,452,439 | \$3,520,656 | \$3,447,618 | \$3,466,401 | \$3,500,342 | \$4,093,352 | \$2,881,015 | \$4,174,108 | 2 |
| Capital Equipment | \$93,698 | \$66,918 | \$5,443 | \$3,009 | \$104,056 | \$125,000 | \$1,073 | \$125,000 | 0 |
| Capital Improvements | \$112,739 | \$50,272 | \$47,491 | \$51,923 | \$0 | \$125,000 | \$16,760 | \$125,000 | 0 |
| Total Other | \$206,437 | \$117,190 | \$52,934 | \$54,932 | \$104,056 | \$250,000 | \$17,833 | \$250,000 | 0 |
| Grand Total Expenditures | \$3,658,876 | \$3,637,846 | \$3,500,552 | \$3,521,333 | \$3,604,398 | \$4,343,352 | \$2,898,848 | \$4,424,108 | 2 |
| Difference in Revenues and Expenditures | \$435,987 | \$405,845 | \$561,116 | \$789,160 | \$789,656 | \$0 | \$1,566,116 | \$10,629 | |
| Committed Funds | \$1,395,132 | \$1,831,118 | \$1,456,774 | \$1,348,747 | \$937,906 | \$2,650,000 | \$2,650,000 | \$2,650,000 | |
| Funds on Hand* | \$1,831,119 | \$2,236,963 | \$2,556,774 | \$2,798,747 | \$2,987,906 | \$4,187,906 | \$4,377,562 | | |

**Lake Forest Library
Revenue and Income
FY2021**

| | FY15 Audited | FY16 Audited | FY17 Audited | FY18 Audited | FY19 Audited | FY20 Budget | FY20 YTD 3/20 | FY21 Budget | % Change | \$ Change |
|------------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|----------------|------------------|----------------|-------------|--------------|
| Property Tax Revenue | | | | | | | | | | |
| Property Tax | \$3,793,925 | \$3,871,122 | \$3,910,955 | \$3,948,139 | \$4,063,010 | \$4,174,152 | \$4,158,584 | \$4,253,537 | 2 | \$79,385 |
| Total Property Tax | \$3,793,925 | \$3,871,122 | \$3,910,955 | \$3,948,139 | \$4,063,010 | \$4,174,152 | \$4,158,584 | \$4,253,537 | 2 | \$79,385 |
| TIF Payout | \$0 | \$0 | \$0 | \$0 | \$0 | \$10,000 | \$0 | \$0 | 0 | (\$10,000) |
| Other Revenue | | | | | | | | | | |
| PP Tax Replacement | \$34,833 | \$27,435 | \$35,980 | \$37,364 | 36,944 | \$13,000 | \$34,668 | \$25,000 | 92 | \$12,000 |
| Impact Fee | \$12,193 | \$20,942 | \$6,556 | \$35,293 | \$21,773 | \$10,000 | \$9,470 | \$10,000 | 0 | \$0 |
| Per Capita Grant | \$24,219 | \$0 | \$14,935 | \$15,044 | \$24,219 | \$8,000 | \$24,219 | \$16,000 | 100 | \$8,000 |
| Total Other Revenue | \$71,245 | \$48,377 | \$57,471 | \$87,701 | \$82,936 | \$31,000 | \$68,357 | \$51,000 | 65 | \$20,000 |
| Library Revenue | | | | | | | | | | |
| Photocopy | \$8,344 | \$7,646 | \$8,231 | \$8,204 | \$8,731 | \$5,000 | \$6,008 | \$5,000 | 0 | \$0 |
| Book Rental/Book Bags | \$387 | \$299 | \$299 | \$397 | \$0 | \$0 | \$0 | \$0 | 0 | \$0 |
| Charge plate/cards | \$412 | \$380 | \$318 | \$318 | \$279 | \$200 | \$168 | \$200 | 0 | \$0 |
| Library fines | \$42,364 | \$38,626 | \$36,746 | \$28,192 | \$15,772 | \$7,000 | \$8,656 | \$0 | (100) | (\$7,000) |
| Interest earned | \$10,076 | \$15,717 | \$27,573 | \$69,186 | \$131,744 | \$32,000 | \$95,984 | \$40,000 | 25 | \$8,000 |
| Other revenues | (\$32) | \$35,124 | | \$583 | \$643 | \$1,000 | \$12,766 | \$1,000 | 0 | \$0 |
| Total Library Revenue | \$61,551 | \$97,792 | \$73,167 | \$106,880 | \$157,169 | \$45,200 | \$123,581 | \$46,200 | 2 | \$1,000 |
| Total Grant Income | | | | | | | | | | |
| Total Gifts | \$168,142 | \$26,400 | \$20,075 | \$167,773 | \$28,939 | \$10,000 | \$41,442 | \$10,000 | 0 | \$0 |
| TOTAL | \$4,094,863 | \$4,043,691 | \$4,061,668 | \$4,310,493 | \$4,394,053 | \$4,343,352 | \$4,464,964 | \$4,434,737 | 2 | 91,385 |

**REVENUE and INCOME
FY2021**

Notes

Tax-Based: 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 FY2021 budget reflects an increase in revenue based on a 2.1% CPI-based levy increase and an estimated growth value of \$29,533. Together, these provide a revenue increase of \$79,385 over FY2021; or a total of \$4,253,537.

TIF Payments: Reduced to \$0 due to legal finding by the City of Lake Forest that the Library was not eligible to participate in the Laurel & Western TIF.

Personal Property Tax Replacement: increase of \$12,000 over FY2020 budget. The Library receives 9.1% of the replacement tax distributed to the City of Lake Forest, which reflects the Library's proportionate share of the 1978 tax levy.

Photocopy: decreased from FY2020 budget based on FY2020 estimated actual as scan/email service continues to replace photocopying.

Book Rental/Replacement cards: reduced based on FY2020 estimated actual and discontinuation of the rental program.

Library Fines: reduced 100% based due to adoption of fine free policy in FY2020.

Interest: increased 25% based on FY2020 estimated actual. Conservative in the event reserves are utilized in capital improvement and restoration projects.

Other Revenue: no change.

Per Capita Grant: grant application submitted in January 2020 for FY2021; no guarantee of funding.

Gifts: based on FY2020 estimated actual. This line reflects other than extraordinary gifts. Anticipated 4th quarter 2020 fund raising will direct gifts to the new library 501(c)3 foundation.

Grants: includes \$74,000 award from Friends of Lake Forest Library; approved January 2020; to be paid May 2, 2020.

Impact fee: implemented in October 1994; based on FY2020 estimated actual.

Although the Library will receive an increase in the tax levy due to the CPI and growth lines, other revenue streams are reduced. Overall revenue and income increase is an estimated 2%, inclusive of awarded grant funds for FY2021.

**Lake Forest Library
Operating and Capital Expenditures
FY2021**

| Category | FY15 Audited | FY16 Audited | FY17 Audited | FY18 Audited | FY 19 Audited | FY20 Budget | FY20 VTD 3/20 | FY21 Budget | % Change | \$ Change |
|---|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|-------------|-----------------|
| Salaries/Wages | \$1,780,957 | \$1,858,651 | \$1,778,891 | \$1,825,308 | \$1,704,069 | \$1,817,898 | \$1,341,753 | \$1,800,485 | (1) | (\$17,413) |
| Fringes | \$644,305 | \$657,460 | \$661,507 | \$650,919 | \$576,674 | \$740,899 | \$514,215 | \$826,920 | 12 | \$86,021 |
| Print, Audiovisual, and Electronic Media | \$546,466 | \$474,950 | \$524,186 | \$508,538 | \$578,759 | \$639,000 | \$465,233 | \$644,000 | 1 | \$5,000 |
| Other Objects of Expenditure | \$353,787 | \$389,921 | \$361,462 | \$354,303 | \$492,069 | \$649,755 | \$405,723 | \$665,703 | 2 | \$15,948 |
| Building Maintenance | \$126,924 | \$139,674 | \$121,572 | \$127,333 | \$148,772 | \$245,800 | \$154,091 | \$237,000 | (4) | (\$8,800) |
| Sub-Total | \$3,452,439 | \$3,520,656 | \$3,447,618 | \$3,466,401 | \$3,500,342 | \$4,093,352 | \$2,881,015 | \$4,174,108 | 2 | \$80,756 |
| Capital Expenditures | | | | | | | | | | |
| Capital Equipment | \$93,698 | \$66,918 | \$5,443 | \$3,009 | \$104,056 | \$125,000 | \$1,073 | \$125,000 | 0 | \$0 |
| Capital Improvement | \$112,739 | \$50,272 | \$47,491 | \$51,923 | \$0 | \$125,000 | \$16,760 | \$125,000 | 0 | \$0 |
| Reserves | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | 0 | \$0 |
| Sub-Total | \$206,437 | \$117,190 | \$52,934 | \$54,932 | \$104,056 | \$250,000 | \$17,833 | \$250,000 | 0 | \$0 |
| Total | \$3,658,876 | \$3,637,846 | \$3,500,552 | \$3,521,333 | \$3,604,398 | \$4,343,352 | \$2,898,848 | \$4,424,108 | 2 | \$80,756 |

**Lake Forest Library
Compensation Package
FY2021**

| | FY15 Audited | FY16 Audited | FY17 Audited | FY18 Audited | FY19 Audited | FY20 Budget | FY20 YTD 3/20 | FY21 Budget | % Increase | \$ Increase |
|------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|---------------|-------------------|
| Current Employees | | | | | | | | | | |
| Full Time Equivalent | 30 | 30 | 30 | 30 | 31 | 31 | 31 | 32 | | |
| Salaries & Wages | \$1,765,968 | \$1,841,643 | \$1,761,858 | \$1,807,844 | \$1,689,085 | \$1,809,398 | \$1,334,409 | \$1,800,485 | (0) | (\$8,913) |
| Longevity | \$14,989 | \$17,007 | \$17,033 | \$17,464 | \$14,984 | \$8,500 | \$7,345 | \$0 | (14) | (\$8,500) |
| Sub-Total | \$1,780,957 | \$1,858,650 | \$1,778,891 | \$1,825,308 | \$1,704,069 | \$1,817,898 | \$1,341,753 | \$1,800,485 | (1) | (\$17,413) |
| Fringe Benefits | | | | | | | | | | |
| IMRF | \$188,972 | \$193,348 | \$180,369 | \$179,509 | \$147,509 | \$189,170 | \$107,035 | \$199,968 | 6 | \$10,798 |
| Social Security | \$130,667 | \$138,133 | \$132,842 | \$136,623 | \$128,031 | \$145,659 | \$100,054 | \$154,998 | 6 | \$9,339 |
| Worker's Comp | \$16,080 | \$10,747 | \$11,450 | \$2,810 | \$976 | \$8,000 | \$5,159 | \$8,000 | 0 | \$0 |
| Insurance, Life | \$1,928 | \$1,888 | \$1,912 | \$2,050 | \$1,955 | \$2,868 | \$1,799 | \$2,900 | 1 | \$32 |
| Insurance, Medical | \$292,495 | \$300,612 | \$320,364 | \$314,975 | \$283,878 | \$375,602 | \$286,659 | \$441,560 | 18 | \$65,958 |
| Insurance, Dental | \$10,256 | \$10,534 | \$10,890 | \$11,074 | \$10,786 | \$15,000 | \$10,548 | \$14,894 | (1) | (\$106) |
| Flexi-Benefits | \$3,907 | \$1,195 | \$3,680 | \$3,878 | \$3,539 | \$4,600 | \$2,960 | \$4,600 | 0 | \$0 |
| Sub-Total | \$644,305 | \$656,457 | \$661,507 | \$650,919 | \$576,674 | \$740,899 | \$514,215 | \$826,920 | 12 | \$86,021 |
| GRAND TOTAL | \$2,425,262 | \$2,515,107 | \$2,440,398 | \$2,476,227 | \$2,280,743 | \$2,558,797 | \$1,855,968 | \$2,627,405 | 3 | \$68,608 |

**COMPENSATION PACKAGE
FY2021**

Notes

Salaries & Wages

Total personnel costs, including pensions and insurance requirements, are budgeted to increase 4% over FY2020 budget. The increase is due to increase costs in benefits, filling of open positions, and added hours of operation.

The budget anticipates merit increases of 0-5.0%; which is reflective of similarly situated libraries and recommendations from HRSource (formerly Management Association). In January 2019, the Library benchmarked its salaries against similarly situated institutions and adopted new salary ranges. In FY2020, the Library implemented a merit-based performance system, which does not provide for automatic cost-of-living increases. The Library's longevity pay plan ended in FY2020.

Longevity: program discontinued January 1, 2020.

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 FY2020 estimated actual.

Worker's Compensation: a direct relationship to payroll and state-mandated costs based on FY2020 estimated actual.

Insurance, Life: premiums for the 2020 calendar year are included with an estimated increase for the first quarter of calendar year 2021.

Insurance, Dental: premiums for the 2020calendar year are included with an estimated increase for the first quarter of calendar year 2021.

Insurance, Medical: premiums for the 2020 calendar year are included with an estimated increase for the first quarter of calendar year 2021.

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
Library Materials
FY2021**

| Item | FY15 Audited | FY16 Audited | FY17 Audited | FY 18 Audited | FY19 Audited | FY20 Budget | FY20 Actual 3/20 | FY2021 Budget | % Change | \$ Change |
|--------------|------------------|------------------|------------------|------------------|------------------|------------------|---------------------|------------------|-------------|----------------|
| Print | \$255,003 | \$219,491 | \$239,031 | \$227,945 | \$267,173 | \$245,000 | \$180,238 | \$240,000 | (2) | (\$5,000) |
| Nonprint | \$194,416 | \$177,317 | \$203,177 | \$147,361 | \$219,307 | \$266,000 | \$223,015 | \$289,000 | 9 | \$23,000 |
| Audiovisual | \$97,047 | \$78,142 | \$81,978 | \$141,042 | \$92,279 | \$128,000 | \$61,980 | \$115,000 | (10) | (\$13,000) |
| Total | \$546,466 | \$474,950 | \$524,186 | \$516,348 | \$578,759 | \$639,000 | \$465,233 | \$644,000 | 1 | \$5,000 |

ISL recommended materials budget is 12% of operating budget; currently proposed is 14%.
Additional materials are purchased with grant funds may not be reflected herein.

**LIBRARY MATERIALS
FY2021**

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. Databases are under constant evaluation for use and better forming options. Increase for purchase of individual titles in shared databases.

Audiovisual: cds, DVDs, Great Courses, video games, audiobooks, Launchpads, Playaways, and the Take-Out Tech Collection.

**Lake Forest Library
Other Operating Expenditures
FY2021**

| Item | FY15 Audited | FY16 Audited | FY17 Audited | FY18 Audited | FY19 Audited | FY20 Budget | FY20 Actual 3/20 | FY21 Budget | % Change | \$ Change |
|--|------------------|------------------|------------------|------------------|------------------|------------------|---------------------|------------------|-------------|-----------------|
| Administrative Services | \$12,600 | \$23,508 | \$23,553 | \$23,340 | \$24,996 | \$27,000 | \$20,438 | \$27,000 | 0 | \$0 |
| Adult Programs* | (\$164) | \$336 | \$9,501 | (\$2,259) | \$26,463 | \$32,000 | \$20,539 | \$32,000 | 0 | \$0 |
| Art Work | \$0 | \$1,723 | \$0 | \$49 | \$0 | \$0 | \$0 | \$0 | 0 | \$0 |
| Audit | \$6,898 | \$7,430 | \$6,400 | \$6,590 | \$6,785 | \$8,000 | \$6,995 | \$8,000 | 0 | \$0 |
| Auto Allowance | \$826 | \$1,003 | \$1,472 | \$1,472 | \$1,383 | \$2,400 | \$632 | \$2,400 | 0 | \$0 |
| Binding | \$4,607 | \$3,770 | \$2,437 | \$1,241 | \$1,027 | \$3,000 | \$0 | \$1,500 | (50) | (\$1,500) |
| Contractual Services | \$225,081 | \$232,856 | \$215,363 | \$198,219 | \$217,700 | \$278,700 | \$204,634 | \$268,400 | (4) | (\$10,300) |
| Insurance, D & O Liability | \$2,435 | \$1,564 | \$3,080 | \$3,372 | \$3,372 | \$4,700 | \$6,540 | \$7,200 | 53 | \$2,500 |
| Juvenile Programs* | (\$1,144) | (\$4,524) | \$10,307 | (\$14,202) | \$26,513 | \$38,000 | \$30,172 | \$37,500 | (1) | (\$500) |
| Legal | | | | | \$11,760 | \$18,455 | \$1,168 | \$20,000 | 8 | \$1,545 |
| Maintenance of Equip | \$1,530 | \$1,775 | \$1,014 | \$2,445 | \$2,018 | \$4,800 | \$6,735 | \$6,200 | 29 | \$1,400 |
| Meetings Expense | \$1,633 | \$5,797 | \$1,847 | \$1,219 | \$592 | \$8,000 | \$1,120 | \$6,500 | (19) | (\$1,500) |
| Membership Dues | \$9,244 | \$6,484 | \$3,676 | \$10,607 | \$7,506 | \$13,000 | \$7,093 | \$13,000 | 0 | \$0 |
| Office Supplies | \$31,186 | \$28,352 | \$26,157 | \$30,202 | \$17,889 | \$41,000 | \$13,787 | \$26,000 | (37) | (\$15,000) |
| Online Banking Fee (fine) | | | | | \$585 | \$1,200 | \$410 | \$1,000 | (17) | (\$200) |
| Personnel Recruitment (background checks) | \$0 | \$14,475 | \$4 | \$365 | \$507 | \$500 | \$617 | \$500 | 0 | \$0 |
| Postage | \$6,488 | \$8,971 | \$6,508 | \$5,319 | \$4,374 | \$12,000 | \$4,941 | \$7,400 | (38) | (\$4,600) |
| Printing | \$13,310 | \$15,601 | \$16,155 | \$15,075 | \$18,570 | \$24,000 | \$20,103 | \$26,000 | 8 | \$2,000 |
| Professional Development | \$3,409 | \$7,957 | \$5,642 | \$8,873 | \$11,106 | \$15,000 | \$8,244 | \$15,000 | 0 | \$0 |
| Promotion | \$9,956 | \$12,895 | \$9,314 | \$6,686 | \$13,718 | \$16,500 | \$6,674 | \$16,500 | 0 | \$0 |
| Special Projects | \$0 | \$0 | \$0 | \$43,357 | \$83,388 | \$85,000 | \$37,126 | \$130,000 | 53 | \$45,000 |
| Telephone (line) | \$18,644 | \$13,291 | \$6,303 | \$5,776 | \$6,602 | \$7,500 | \$4,307 | \$7,500 | 0 | \$0 |
| Vending/events | \$7,248 | \$7,659 | \$7,706 | \$6,556 | \$5,217 | \$9,000 | \$3,447 | \$6,103 | (32) | (\$2,897) |
| Total | \$353,787 | \$390,924 | \$356,439 | \$354,303 | \$492,069 | \$649,755 | \$405,723 | \$665,703 | 2 | \$15,948 |

*Reflects award into these accounts for programming across fiscal years.

**Lake Forest Library
Contractual Services Detail
FY2021**

| Item | FY15 Audited | FY16 Audited | FY17 Audited | FY18 Audited | FY19 Audited | FY20 Budget | FY20 Actual 3/20 | FY21 Budget | % Change | \$ Change |
|---|------------------|------------------|------------------|------------------|------------------|------------------|---------------------|------------------|-------------|-----------------|
| CCS (Integrated Library System) | \$67,935 | \$66,524 | \$68,064 | \$68,019 | \$67,426 | \$82,000 | \$60,205 | \$74,000 | (10) | (8,000) |
| CIT Computer Equipment Lease | \$39,549 | \$32,176 | \$32,318 | \$27,277 | \$37,377 | \$42,000 | \$35,209 | \$39,000 | (7) | (3,000) |
| LAN, WAV, and Support (CVI) | \$64,433 | \$77,004 | \$66,326 | \$55,216 | \$71,230 | \$78,000 | \$70,044 | \$88,000 | 13 | 10,000 |
| OCLC/RAILS/ISL | \$8,729 | \$9,412 | \$9,213 | \$7,684 | \$9,414 | \$14,000 | \$9,989 | \$13,000 | (7) | (1,000) |
| Online/Internet | \$6,700 | \$8,140 | \$7,275 | \$8,326 | \$7,199 | \$14,000 | \$5,626 | \$14,000 | 0 | 0 |
| Other: equipment, copiers, DVD260, misc. | \$37,735 | \$39,600 | \$32,167 | \$31,698 | \$25,055 | \$46,000 | \$21,711 | \$38,000 | (17) | (8,000) |
| Other: Web Calendar Subscription & web hosting and maintenance | | | | | | \$2,700 | \$1,850 | \$2,400 | (11) | (300) |
| Total | \$225,081 | \$232,856 | \$215,363 | \$198,219 | \$217,700 | \$278,700 | \$204,634 | \$268,400 | (4) | (10,300) |

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, IL5 consortium
LAN: Local Area Network: based on FY20 estimated actual; Computer View manages LAN and wireless;
Other: based on FY20 estimated actual and move to Library/Market for web support & calendar
Computer Equipment Lease (CIT Finance): new (3 year) lease started in FY20

**OTHER OPERATING EXPENDITURES
FY2021**

Notes

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

Audit: fee already bid for FY2021 by City of Lake Forest.

Contractual Services: see line item detail, page 10. Anticipated increase due to new managed services contract and technology.

Meetings Expense: cost of meetings, meals; based on FY2020 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 coverage for D&O insurance.

Legal: increased 8% in light of pending special building projects.

Maintenance of Equipment: varies from year to year; based on FY2020 estimated actual.

Membership Dues: American Library Association, Illinois Library Association, local non-profits, and Management Association; based FY2020 estimated actual.

Office Supplies: based on FY2020 estimated actual.

Telephone: DVD2GO Comcast lines. Based on FY2020 estimated actual.

Postage: based on FY2020 estimated actual.

Printing: based on FY2020 estimated actual.

Programs (Adult and Juvenile): The Friends of Lake Forest Library awarded grant funds for programming in January 2020 which will be paid May 1, 2020 for FY2021. Known awarded grant funds are now reflected in the Library's financials.

Promotion: based on FY2020 estimated actual.

Professional Development: continuing education, use of webinars and online training to manage costs. Staff attend ALA, PLA, and ILA conferences as well as specialized library, technology, instruction, and programming seminars.

Special Projects: 29% increase; ongoing building projects.

Vending: reduced 28%; coffee, tea, and other supplies; based on FY2020 estimated actual.

**Lake Forest Library
Building Maintenance
FY2021**

| Item | FY15 Audited | FY16 Audited | FY17 Audited | FY18 Audited | FY19 Audited | FY20 Budget | FY20 Actual 3/20 | FY21 Budget | % Change | \$ Change |
|----------------------|------------------|------------------|------------------|------------------|------------------|------------------|---------------------|------------------|-------------|------------------|
| Janitorial Supplies | \$20,946 | \$18,638 | \$12,892 | \$13,465 | \$18,715 | \$22,000 | \$15,665 | \$24,000 | 9 | \$2,000 |
| Custodial Services | | | | | | \$37,000 | \$28,579 | \$46,000 | 24 | \$9,000 |
| Contractual Services | \$12,045 | \$11,335 | \$11,706 | \$11,552 | \$12,271 | \$27,000 | \$9,382 | \$22,000 | (19) | (\$5,000) |
| Insurance (building) | \$24,297 | \$27,219 | \$25,953 | \$27,996 | \$28,974 | \$38,000 | \$31,411 | \$38,000 | 0 | \$0 |
| Building Maintenance | \$5,007 | \$23,728 | \$15,099 | \$24,922 | \$26,881 | \$35,000 | \$30,802 | \$40,000 | 14 | \$5,000 |
| Equip Maintenance | \$17,130 | \$14,194 | \$11,423 | \$7,334 | \$23,808 | \$32,000 | \$14,574 | \$32,000 | 0 | \$0 |
| Grounds Maintenance | \$41,960 | \$38,894 | \$38,108 | \$34,910 | \$31,081 | \$45,000 | \$17,565 | \$26,000 | (42) | (\$19,000) |
| Water | \$5,539 | \$5,667 | \$6,391 | \$7,154 | \$7,041 | \$9,800 | \$6,114 | \$9,000 | (8) | (\$800) |
| Total | \$126,924 | \$139,674 | \$121,572 | \$127,333 | \$148,772 | \$245,800 | \$154,091 | \$237,000 | (4) | (\$8,800) |

**BUILDING MAINTENANCE
FY2021**

Notes

Janitor Supplies: increased 9% based on estimated actual FY2020.

Custodial Services: increased 24%; addition of custodial services resulted in significant improvement in the overall cleanliness of the building. Additional hours of operation may require services 7 days a week.

Contractual Services: decreased 19% based on estimated actual FY2020; includes elevator maintenance, HVAC service, sprinkler, and other contracts.

Insurance: potential increase due to claims. Based on estimated actual FY2020.

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: no increase based on estimated actual FY2020.

Grounds Maintenance: reduced 44% due to use of robotic lawn mower and use of more sustainable plants; based on estimated actual FY2020.

Water: based on estimated actual FY2020. Anticipated increase over actual FY2020 due to restructuring of meter versus usage by the City of Lake Forest on personal and commercial properties and surcharge to offset pension liabilities.