

Lake Forest Library
Budget FY2026 vs Actual FY2025
Final Approved Budget FY2026

	FY22	FY23	FY24	FY25	FY25	FY25	FY25	FY26	FY26 Budget vs FY25 Projected	FY26 Budget vs FY25 Projected
	Audited	Audited	Audited	Budget	As of March 31	Budget Realized	Projected	Budget	\$	%
Funds on Hand 5/1*	\$1,895,491	\$2,471,607	\$3,953,524	\$1,953,524	\$5,367,372		\$5,367,372	\$5,367,372		
Current Revenue										
Tax-Based**	\$4,375,174	\$4,463,980	\$4,739,540	\$4,982,581	\$4,982,825	100%	\$4,982,825	\$5,180,869	\$198,044	4%
TIF Payout	\$0	\$0	\$0	\$0	\$0		\$0	\$0	\$0	
Other Revenue	\$161,737	\$159,057	\$123,518	\$83,000	\$92,104	111%	\$90,307	\$83,000	(\$7,307)	-8%
Library Revenue	\$65,582	\$343,153	\$494,147	\$174,000	\$414,084	238%	\$453,000	\$364,000	(\$89,000)	-20%
Transfer from Capital Reserve									\$0	
Gifts	\$16,320	\$30,900	\$47,520	\$10,000	\$16,083	161%	\$0	\$10,000	\$10,000	
Friends of LF Library Grant***	\$0	\$47,471	\$286,382	\$79,750	\$39,992	50%	\$70,000	\$60,000	(\$10,000)	-14%
Total Revenues	\$4,618,813	\$5,044,561	\$5,691,107	\$5,329,331	\$5,545,087	104%	\$5,596,132	\$5,697,869	\$101,737	2%
Total Funds Available	\$6,514,304	\$7,516,168	\$9,644,631	\$7,282,855	\$10,912,459		\$10,963,504	\$11,065,241	\$101,737	1%
Operating Expenditures										
Personnel Services	\$2,193,050	\$2,268,470	\$2,479,493	\$3,142,927	\$2,420,418	77%	\$2,775,000	\$3,170,081	\$395,081	14%
Collections: Print, A/V, E-Resources	\$508,435	\$497,327	\$634,349	\$722,700	\$607,227	84%	\$722,000	\$750,000	\$28,000	4%
Contractual Services	\$278,563	\$292,795	\$279,133	\$409,400	\$268,407	66%	\$297,000	\$410,200	\$113,200	38%
Special Projects	\$150,308	\$16,240	\$0	\$0	\$0		\$0	\$0		
Programming	\$63,602	\$99,559	\$110,063	\$152,400	\$120,296	79%	\$130,000	\$152,400	\$22,400	17%
Other Expenditures	\$87,225	\$133,172	\$109,711	\$322,780	\$107,583	33%	\$120,000	\$329,498	\$208,498	175%
Building & Grounds	\$242,705	\$296,122	\$229,500	\$393,950	\$218,475	55%	\$250,000	\$399,395	\$149,395	60%
Total Operating Expenditures	\$3,523,888	\$3,603,686	\$3,842,250	\$5,144,157	\$3,742,406	73%	\$4,294,000	\$5,211,574	\$916,574	21%
Total Capital and Technology										
Capital Equipment	\$19,553	\$216,197	\$45,629	\$350,000	\$35,250	10%	\$50,000	\$600,000	\$550,000	1100%
Technology Upgrades	\$126,029	\$136,654	\$118,696	\$250,000	\$67,718	27%	\$96,452	\$250,000	\$153,548	159%
Capital Improvements	\$28,155	\$556,107	\$886,800	\$1,500,000	\$439,860	29%	\$539,564	\$2,850,000	\$2,310,436	428%
Total Capital and Technology	\$173,737	\$908,958	\$1,051,125	\$2,100,000	\$542,828	26%	\$686,016	\$3,700,000	\$3,013,984	439%
Total Expenditures	\$3,697,625	\$4,512,645	\$4,893,375	\$7,244,157	\$4,285,234	59%	\$4,980,016	\$8,911,574	\$3,930,558	79%
Difference in Revenues and Expenditures	\$921,188	\$531,916	\$797,733	(\$1,914,826)	\$1,259,853		\$616,116	(\$3,213,705)	(\$3,828,821)	-622%
Reserve Funds	\$2,650,000	\$4,600,000	\$3,650,000	\$3,650,000	\$3,650,000		\$3,650,000	\$3,700,000	\$50,000	1%
Funds on Hand	\$1,895,491	\$2,471,607	\$3,953,524	\$1,953,524	\$5,367,372		\$4,751,256	\$5,367,372	\$616,116	13%
Total Funds	\$5,466,679	\$7,603,523	\$8,401,256	\$3,688,698	\$10,277,225		\$9,017,372	\$5,853,667	(\$3,162,705)	-35%

*Unrestricted fund maintained at 35%; year end surplus transferred to capital improvement accounts.

**Tax Revenue based on 2024 levy of 3.4% maximum plus growth.

Lake Forest Library
Budget FY2026 vs Actual FY2025
Final Approved Budget FY2026

Year	Fiscal year	Levy %	Operations	Site	Growth	Total Levy
2023	FY2025	5.00%	\$4,482,408	\$479,639	\$20,534	\$4,982,581
2024	FY2026	3.40%	\$4,656,066	\$495,961	\$28,842	\$5,180,869
Difference			\$230,689	\$22,863	\$3,311	\$256,863

PROJECTED EQUALIZED ASSESSED VALUATION

Tax levy is based on Equalized Assessed Valuation (EAV).
Based on information from the County Clerk's Office the projected Equalized Assessed Valuation (EAV) of property in The City of Lake Forest for the tax year 2024 is as follows:

2023 EAV for The City of Lake Forest	\$2,538,383,223
Estimated average change to existing property	9.77%*
2024 EAV for existing property	\$2,786,436,426
Total Estimated New Construction Growth for 2024	\$17,284,003
\$ Total Projected EAV for 2024 Tax Levy	\$2,803,720,429

*subject to change based on property tax appeals

Lake Forest Library
Budget FY2026 vs Actual FY2025
Final Approved Budget FY2026

	FY20 Audited	FY21 Audited	FY22 Audited	FY23 Audited	FY24 Audited	FY25 Budget	FY25 As of March 31	FY26 Budget	% Change	\$ Change
Funds on Hand 5/1	\$1,537,906	\$1,895,491	\$1,895,491	\$2,471,607	\$3,953,524	\$1,953,524	\$5,367,372	\$5,367,372	174.8%	\$3,413,848
Less: Capital Project										
	\$1,537,906	\$1,895,491	\$1,895,491	\$2,471,607	\$3,953,524	\$1,953,524	\$5,367,372	\$5,367,372	174.8%	\$3,413,848
Committed Funds										
Capital Improvements	\$2,050,000	\$2,050,000	\$2,050,000	\$4,000,000	\$3,050,000	\$3,050,000	\$3,050,000	\$2,850,000	-6.6%	(\$200,000)
Capital Equipment	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000	\$600,000	100.0%	\$300,000
Technology Improvements	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000	\$250,000	-16.7%	(\$50,000)
Total Other	\$2,650,000	\$2,650,000	\$2,650,000	\$4,600,000	\$3,650,000	\$3,650,000	\$3,650,000	\$3,700,000	1.4%	\$50,000
Less: Capital Project										
	\$2,650,000	\$2,650,000	\$2,650,000	\$4,600,000	\$3,650,000	\$3,650,000	\$3,650,000	\$3,700,000	1.4%	\$50,000
Total Funds	\$4,187,906	\$4,545,491	\$4,545,491	\$7,071,607	\$7,603,524	\$5,603,524	\$9,017,372	\$9,067,372	61.8%	\$3,463,848

Lake Forest Library
Budget FY2026 vs Actual FY2025
Final Approved Budget FY2026

	FY20 Audited	FY21 Audited	FY22 Audited	FY23 Audited	FY24 Audited	FY25 Budget	FY25 As of March 31	FY26 Budget	% Change	\$ Change
Property Tax Revenue										
Property Tax*	\$4,158,792	\$4,260,835	\$4,375,174	\$4,463,980	\$4,739,540	\$4,982,581	\$4,982,825	\$5,180,869	4%	\$198,288
Reserve for Tax Loss										
Total Property Tax	\$4,158,792	\$4,260,835	\$4,375,174	\$4,463,980	\$4,739,540	\$4,982,581	\$4,982,825	\$5,180,869	4%	\$198,288
Other Revenue										
PP Tax Replacement	\$39,040	\$48,298	\$101,341	\$117,016	\$83,273	\$45,000	\$53,042	\$45,000	0%	\$0
Impact Fee	\$9,470	\$17,693	\$31,818	\$13,475	\$11,679	\$10,000	\$10,302	\$10,000	0%	\$0
Per Capita Grant	\$24,219	\$24,219	\$28,578	\$28,566	\$28,566	\$28,000	\$28,760	\$28,000		
Total Other Revenue	\$72,729	\$90,210	\$161,737	\$159,057	\$123,518	\$83,000	\$92,104	\$83,000		
Library Revenue										
Photocopy	\$6,476	\$2,024	\$5,869	\$7,416	\$7,421	\$6,000	\$7,158	\$6,000	0%	\$0
Book Rental/Book Bags	\$0	\$4	\$1,000	\$0		\$0	\$0	\$0		\$0
Library Cards	\$168	\$38	\$0	\$0		\$0	\$0	\$0		\$0
Library fines	\$8,959	\$1,715	\$2,895	\$3,650	\$3,497	\$3,000	\$5,540	\$3,000	0%	\$0
Interest earned	\$111,477	\$28,464	\$37,505	\$307,548	\$475,272	\$160,000	\$393,508	\$350,000	119%	\$190,000
Other revenues	\$12,766	\$18,777	\$18,313	\$14,198	\$7,956	\$5,000	\$7,878	\$5,000	0%	\$0
Covid Fema Reimbursement	\$0	\$50,624	\$0	\$10,341		\$0	\$0	\$0		
Total Library Revenue	\$139,846	\$101,646	\$65,582	\$343,153	\$494,147	\$174,000	\$414,084	\$364,000		
Friends of LFLibrary Grant**	\$73,000	\$74,000	\$0	\$47,471	\$286,382	\$79,750	\$39,992	\$60,000	-25%	(\$19,750)
Other Gifts & Grant Income***	\$41,442	\$36,707	\$16,320	\$30,900	\$47,520	\$10,000	\$16,083	\$10,000	0%	\$0
TOTAL	\$4,485,809	\$4,563,398	\$4,618,813	\$5,044,561	\$5,691,107	\$5,329,331	\$5,545,087	\$5,697,869		

*Tax Revenue based on 2024 levy of 3.40% maximum plus growth.

**Friends of LF Library approved funds on a reimbursement basis for FY2025. Two rounds of funding are anticipated in FY2026.

***Most gifts are now to the Lake Forest Library Foundation for the endowment and capital improvements.

Lake Forest Library
Budget FY2026 vs Actual FY2025
Final Approved Budget FY2026

Category	FY20 Audited	FY21 Audited	FY22 Audited	FY23 Audited	FY24 Audited	FY25 Budget	FY25 As of March 31	FY26 Budget	% Change	\$ Change
Salaries/Wages	\$1,716,885	\$1,572,140	\$1,628,870	\$1,731,987	\$1,904,963	\$2,242,113	\$1,836,561	\$2,322,657	4%	\$80,544
Benefits	\$640,424	\$619,496	\$564,180	\$536,483	\$574,531	\$900,814	\$583,857	\$847,424	-6%	(\$53,390)
Print, Audiovisual, and Electronic Media	\$548,618	\$502,430	\$508,435	\$497,327	\$634,349	\$722,700	\$607,227	\$750,000	4%	\$27,300
Contractual Services	\$231,453	\$250,193	\$278,563	\$292,795	\$279,133	\$409,400	\$268,407	\$410,200	0%	\$800
Special Projects	\$60,107	\$293,532	\$150,308	\$16,240	\$0	\$0	\$0	\$0	#DIV/0!	\$0
Programming	\$85,277	\$102,705	\$63,602	\$99,559	\$110,063	\$152,400	\$120,296	\$152,400	0%	\$0
Other Expenses	\$106,835	\$90,049	\$87,225	\$133,172	\$109,711	\$322,780	\$107,583	\$329,498	2%	\$6,718
Building Maintenance	\$160,449	\$199,282	\$242,705	\$296,122	\$229,500	\$393,950	\$218,475	\$399,395	1%	\$5,445
Sub-Total	\$3,550,048	\$3,629,827	\$3,523,888	\$3,603,686	\$3,842,250	\$5,144,157	\$3,742,406	\$5,211,574	1%	\$67,417
Capital Expenditures										
Capital Equipment	\$1,073	\$0	\$19,553	\$216,197	\$45,629	\$350,000	\$35,250	\$600,000	71%	\$250,000
Technology Upgrades			\$126,029	\$136,654	\$118,696	\$250,000	\$67,718	\$250,000	0%	\$0
Capital Improvement	\$16,760	\$78,643	\$28,155	\$556,107	\$886,800	\$1,500,000	\$439,860	\$2,850,000	90%	\$1,350,000
Sub-Total	\$17,833	\$78,643	\$173,737	\$908,958	\$1,051,125	\$2,100,000	\$542,828	\$3,700,000	76%	\$1,600,000
Total	\$3,567,881	\$3,708,470	\$3,697,625	\$4,512,645	\$4,893,375	\$7,244,157	\$4,285,234	\$8,911,574	23%	\$1,667,417

Lake Forest Library
Budget FY2026 vs Actual FY2025
Final Approved Budget FY2026

	FY20 Audited	FY21 Audited	FY22 Audited	FY23 Audited	FY24 Audited	FY25 Budget	FY25 As of March 31	FY2026 Budget	% Change	\$ Change
Current Employees										
Full Time Equivalent	31	32	28	30	30	34	34	34		
Salaries & Wages	\$1,709,540	\$1,572,140	\$1,628,870	\$1,731,987	\$1,904,963	\$2,244,113	\$1,836,561	\$2,322,657	3%	\$78,544
Longevity	\$7,345	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$0
Sub-Total	\$1,716,885	\$1,572,140	\$1,628,870	\$1,731,987	\$1,904,963	\$2,242,113	\$1,836,561	\$2,322,657	4%	\$80,544
Benefits										
IMRF	\$143,960	\$161,309	\$139,094	\$104,022	\$92,126	\$180,804	\$92,651	\$190,000	5%	\$9,196
Social Security	\$128,006	\$116,914	\$121,691	\$129,701	\$143,463	\$196,582	\$137,699	\$177,683	-10%	(\$18,899)
Worker's Compensation*	\$5,159	\$4,775	\$5,737	\$1,905	\$4,245	\$8,663	\$4,916	\$6,000	-31%	(\$2,663)
Insurance, Life	\$2,163	\$2,059	\$1,790	\$1,929	\$2,163	\$3,020	\$1,756	\$2,620	-13%	(\$400)
Insurance, Medical	\$345,220	\$319,107	\$281,427	\$285,657	\$316,642	\$466,828	\$330,491	\$425,000	-9%	(\$41,828)
Insurance, Dental & Vision	\$12,599	\$11,808	\$11,056	\$11,569	\$11,948	\$17,717	\$12,119	\$18,921	7%	\$1,204
Insurance, Unemployment		\$864	\$0	\$0	\$0	\$2,000	\$0	\$2,000	0%	\$0
Flexi-Benefits	\$3,317	\$2,660	\$3,385	\$1,700	\$3,945	\$5,200	\$4,225	\$5,200	0%	\$0
Tuition Reimbursement	\$0	\$0	\$0	\$0	\$0	\$10,000	\$0	\$10,000	0%	\$0
Employee Assistance Program	\$0	\$0	\$0	\$0	\$0	\$10,000	\$0	\$10,000	0%	\$0
Sub-Total	\$640,424	\$619,496	\$564,180	\$536,483	\$574,531	\$900,814	\$583,857	\$847,424	-6%	(\$53,390)
GRAND TOTAL	\$2,357,309	\$2,191,636	\$2,193,050	\$2,268,470	\$2,479,493	\$3,142,927	\$2,420,418	\$3,170,081	1%	\$27,154

Includes annual sick leave buyout; and retirement with IMRF sick leave and vacationleave.

*Premium plus allowance for year end audit results.

Lake Forest Library
Budget FY2026 vs Actual FY2025
Final Approved Budget FY2026

Item	FY20 Audited	FY21 Audited	FY22 Audited	FY23 Audited	FY24 Audited	FY25 Budget	FY25 As of March 31	FY26 Budget	% Change	\$ Change
Print	\$208,672	\$170,398	\$214,172	\$190,972	\$245,525	\$258,500	\$208,776	\$270,000	4.4%	\$11,500
Nonprint	\$266,885	\$261,816	\$229,484	\$242,071	\$316,358	\$365,450	\$321,902	\$380,000	4.0%	\$14,550
Audiovisual	\$73,061	\$70,216	\$64,779	\$64,284	\$72,466	\$98,750	\$76,550	\$100,000	1.3%	\$1,250
Total	\$548,618	\$502,430	\$508,435	\$497,327	\$634,349	\$722,700	\$607,227	\$750,000	3.8%	\$27,300

ISL recommended materials budget is 8-12% of operating budget. Proposed materials budget is 14.39% of operating budget

Lake Forest Library
Budget FY2026 vs Actual FY2025
Final Approved Budget FY2026

Item	FY20 Audited	FY21 Audited	FY22 Audited	FY23 Audited	FY24 Audited	FY25 Budget	FY25 As of March 31	FY26 Budget	% Change	\$ Change
Janitorial Supplies	\$20,349	\$38,508	\$16,839	\$11,973	\$18,019	\$25,000	\$19,510	\$25,000	0%	\$0
Custodial Services	\$31,809	\$34,408	\$40,752	\$38,159	\$40,522	\$49,500	\$33,664	\$49,500	0%	\$0
Contractual Services	\$11,516	\$12,332	\$7,200	\$8,393	\$9,777	\$25,000	\$16,304	\$25,000	0%	\$0
Insurance (liability)	\$33,783	\$36,776	\$31,617	\$41,339	\$40,924	\$54,450	\$46,649	\$59,895	10%	\$5,445
Building Maintenance	\$41,822	\$1,424	\$80,602	\$45,009	\$57,194	\$120,000	\$41,354	\$120,000	0%	\$0
Equipment Maintenance	(\$5,023)	\$51,408	\$28,915	\$107,339	\$36,367	\$60,000	\$42,561	\$60,000	0%	\$0
Grounds Maintenance	\$19,475	\$16,664	\$28,924	\$37,220	\$22,186	\$50,000	\$13,979	\$50,000	0%	\$0
Water	\$6,718	\$7,762	\$7,856	\$6,691	\$4,511	\$10,000	\$4,454	\$10,000	0%	\$0
Total	\$160,449	\$199,282	\$242,705	\$296,122	\$229,500	\$393,950	\$218,475	\$399,395	1%	\$5,445

Lake Forest Library
Budget FY2026 vs Actual FY2025
Final Approved Budget FY2026

Item	FY20 Audited	FY21 Audited	FY22 Audited	FY23 Audited	FY24 Audited	FY25 Budget	FY25 As of March 31	FY26 Budget	% Change	\$ Change
Contractual Services	\$231,453	\$250,193	\$278,563	\$292,795	\$279,133	\$409,400	\$268,407	\$410,200	0.20%	\$800
Special Projects	\$60,107	\$293,532	\$150,308	\$16,240	\$0	\$0	\$0	\$0		\$0
Programming										
Total Department Programming	\$58,275	\$52,968	\$41,728	\$73,455	\$76,127	\$102,400	\$89,824	\$102,400	0.00%	\$0
Programming - Comm	\$20,103	\$42,018	\$21,874	\$26,104	\$33,936	\$50,000	\$30,472	\$50,000	0.00%	\$0
Programming - Support	\$6,899	\$7,719	\$0	\$0	\$0	\$0	\$0	\$0		\$0
Total	\$85,277	\$102,705	\$63,602	\$99,559	\$110,063	\$152,400	\$120,296	\$152,400	0.00%	\$0
Other Expenses										
Administrative Services	\$24,526	\$25,139	\$25,767	\$26,412	\$27,072	\$30,385	\$23,124	\$30,000	-1.27%	(\$385)
Art Work (purchased)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$0
Audit	\$6,995	\$7,205	\$7,205	\$7,400	\$7,622	\$9,000	\$7,851	\$9,000	0.00%	\$0
Auto Allowance*	\$632	\$440	\$0	\$0	\$0	\$0	\$0	\$0		\$0
Binding	\$167	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$0
Insurance, D & O Liability	\$6,540	\$4,890	\$7,278	\$6,194	\$6,798	\$9,680	\$6,798	\$10,648	10.00%	\$968
Legal & Professional Fees	\$1,168	\$1,350	\$3,825	\$6,413	\$1,350	\$100,000	\$2,138	\$100,000	0.00%	\$0
New Strategic Initiatives	\$0	\$0	\$0	\$0	\$0	\$100,000	\$1,177	\$100,000	0.00%	\$0
Maintenance of Equipment	\$6,735	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$0
Meetings Expense	\$1,130	\$121	\$0	\$713	\$1,182	\$2,500	\$435	\$2,500	0.00%	\$0
Membership Dues	\$7,449	\$7,367	\$8,306	\$9,630	\$7,963	\$11,000	\$5,397	\$11,000	0.00%	\$0
Office Supplies	\$24,376	\$28,240	\$4,551	\$6,831	\$11,061	\$15,000	\$14,500	\$15,000	0.00%	\$0
Online Banking Fee (fine)	\$495	\$669	\$1,590	\$1,988	\$1,779	\$1,815	\$2,678	\$2,200	21.21%	\$385
Personnel Recruitment (background checks)	\$617	\$170	\$563	\$41,063	\$11,331	\$1,000	\$8,417	\$1,000	0.00%	\$0
Postage	\$5,219	\$2,899	\$4,348	\$5,127	\$6,183	\$7,150	\$4,733	\$7,150	0.00%	\$0
Professional Development	\$12,162	\$6,061	\$16,282	\$15,927	\$21,251	\$23,000	\$24,951	\$30,000	30.43%	\$7,000
Telephone	\$5,177	\$5,498	\$6,429	\$3,322	\$3,563	\$8,750	\$1,929	\$5,000	-42.86%	(\$3,750)
Vending/events	\$3,447	\$0	\$1,080	\$2,152	\$2,555	\$3,500	\$3,456	\$6,000	71.43%	\$2,500
Total	\$106,835	\$90,049	\$87,225	\$133,172	\$109,711	\$322,780	\$107,583	\$329,498	2.08%	\$6,718
Total Other Expend	\$483,672	\$736,479	\$579,698	\$541,767	\$498,907	\$884,580	\$496,286	\$892,098	0.85%	\$7,518

Lake Forest Library
Budget FY2026 vs Actual FY2025
Final Approved Budget FY2026

Item	FY20 Audited	FY21 Audited	FY22 Audited	FY23 Audited	FY24 Audited	FY25 Budget	FY25 As of March 31	FY26 Budget	% Change	\$ Change
CCS & OCLC (Integrated Library System)	\$65,646	\$62,515	\$76,709	\$75,061	\$73,770	\$92,400	\$64,762	\$100,000	8.2%	\$7,600
CIT Computer Equipment Lease	\$42,645	\$41,770	\$35,078	\$9,228	\$0	\$0	\$0	\$0		\$0
HR Consulting	\$0	\$0	\$0	\$0	\$0	\$50,000	\$16,840	\$25,000	-50.0%	(\$25,000)
LAN, WAV, and Support (MSP)	\$78,251	\$100,374	\$91,184	\$107,325	\$116,738	\$132,000	\$108,427	\$145,200	10.0%	\$13,200
EZ Proxy & Collection HQ	\$10,900	\$5,436	\$750	\$4,960	\$4,327	\$10,000	\$5,310	\$10,000	0.0%	\$0
Bibliotheca			\$0	\$24,041	\$24,041	\$25,000	\$24,041	\$25,000	0.0%	\$0
Online/Internet (fiber)	\$8,441	\$10,930	\$22,117	\$22,569	\$20,395	\$25,000	\$14,622	\$25,000	0.0%	\$0
Other: equipment, copiers, Technology DVD2G0, misc.	\$23,720	\$29,168	\$34,546	\$24,921	\$29,310	\$35,000	\$13,282	\$30,000	-14.3%	(\$5,000)
Other: Web Calendar Subscription, Orange Boy	\$1,850	\$0	\$18,179	\$24,692	\$10,551	\$40,000	\$21,123	\$50,000	25.0%	\$10,000
& web hosting and maintenance										
Total	\$231,453	\$250,193	\$278,563	\$292,795	\$279,133	\$409,400	\$268,407	\$410,200	0.2%	\$800

Lake Forest Library
Budget FY2026 vs Actual FY2025
Final Approved Budget FY2026

Item	FY20 Audited	FY21 Audited	FY22 Audited	FY23 Audited	FY24 Audited	FY25 Budget	FY25 As of March 31	FY26 Budget	% Change	\$ Change
Administrative Services	\$24,526	\$25,139	\$25,767	\$26,412	\$27,072	\$30,385	\$23,124	\$30,000	-1.3%	(\$385)
Art Work (purchased)	\$0	\$0		\$0	\$0	\$0	\$0	\$0		\$0
Audit	\$6,995	\$7,205	\$7,205	\$7,400	\$7,622	\$9,000	\$7,851	\$9,000	0.0%	\$0
Auto Allowance* (unrelated to meetJngs)	\$632	\$440	\$0	\$0	\$0	\$0	\$0	\$0		\$0
BlndIng	\$167	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$0
Contractual Services	\$231,453	\$250,193	\$278,563	\$292,795	\$279,133	\$409,400	\$268,407	\$410,200	0.2%	\$800
Insurance, D & O Liability	\$6,540	\$4,890	\$7,278	\$6,194	\$6,798	\$9,680	\$6,798	\$10,648	10.0%	\$968
Legal & Professional Fees	\$1,168	\$1,350	\$3,825	\$6,413	\$1,350	\$100,000	\$2,138	\$100,000	0.0%	\$0
New Strategic Initiatives	\$0	\$0	\$0	\$0	\$0	\$100,000	\$1,177	\$100,000	0.0%	\$0
Maintenance of Equip	\$6,735	\$0	\$0	\$0	\$0					\$0
Meetings Expense	\$1,130	\$121	\$0	\$713	\$1,182	\$2,500	\$435	\$2,500	0.0%	\$0
Membership Dues	\$7,449	\$7,367	\$8,306	\$9,630	\$7,963	\$11,000	\$5,397	\$11,000	0.0%	\$0
Office Supplies	\$24,376	\$28,240	\$4,551	\$6,831	\$11,061	\$15,000	\$14,500	\$15,000	0.0%	\$0
Online Banking Fee	\$495	\$669	\$1,590	\$1,988	\$1,779	\$1,815	\$2,678	\$2,200	21.2%	\$385
Personnel Recruitment (background checks)	\$617	\$170	\$563	\$41,063	\$11,331	\$1,000	\$8,417	\$1,000	0.0%	\$0
Postage	\$5,219	\$2,899	\$4,348	\$5,127	\$6,183	\$7,150	\$4,733	\$7,150	0.0%	\$0
Professional Development**	\$12,162	\$6,061	\$16,282	\$15,927	\$21,251	\$23,000	\$24,951	\$30,000	30.4%	\$7,000
Programming	\$58,275	\$52,968	\$41,728	\$73,455	\$76,127	\$102,400	\$89,824	\$102,400	0.0%	\$0
Programming (Comm)	\$20,103	\$42,018	\$21,874	\$26,104	\$33,936	\$50,000	\$30,472	\$50,000	0.0%	\$0
Programming (Support)	\$6,899	\$7,719	\$0	\$0	\$0	\$0	\$0	\$0		\$0
Progammng - Signature Programs			\$0	\$0	\$0	\$0	\$0	\$0		\$0
Special Projects	\$60,107	\$293,532	\$150,308	\$16,240	\$0	\$0	\$0	\$0		\$0
Telephone	\$5,177	\$5,498	\$6,429	\$3,322	\$3,563	\$8,750	\$1,929	\$5,000	-42.9%	(\$3,750)
Vending/events	\$3,447	\$0	\$1,080	\$2,152	\$2,555	\$3,500	\$3,456	\$6,000	71.4%	\$2,500
Total	\$483,672	\$736,479	\$579,698	\$541,767	\$498,907	\$884,580	\$496,286	\$892,098	0.8%	\$7,518

*amended mid-year FY2021

** PLA Conference and Online Module Training

Adult Programs	\$25,214	\$20,075	\$22,193	\$40,676	\$35,137	\$52,800	\$41,875	\$52,800		\$0
Juvenile & YA Programs	\$33,061	\$32,893	\$19,535	\$32,779	\$40,990	\$49,600	\$47,949	\$49,600		\$0
Total	\$58,275	\$52,968	\$41,728	\$73,455	\$76,127	\$102,400	\$89,824	\$102,400		\$0
Programs, events, etc.	\$58,275	\$52,968	\$41,728	\$73,455	\$76,127	\$102,400	\$89,824	\$102,400		\$0
Programming (Newsletter/Promotion)	\$20,103	\$42,018	\$21,874	\$26,104	\$33,936	\$50,000	\$30,472	\$50,000		
Programming (Support)	\$6,899	\$7,719	\$0	\$0	\$0	\$0	\$0	\$0		\$0
Progammng - Signature Programs			\$0	\$0	\$0	\$0	\$0	\$0		\$0
	\$85,277	\$102,705	\$63,602	\$99,559	\$110,063	\$152,400	\$120,296	\$152,400	\$0	\$0