

LAKE FOREST LIBRARY

Budget FY2014

Approved March 12, 2013

**LAKE FOREST LIBRARY
FY2014 SUMMARY**

<u>PROGRAM/CATEGORY</u>	<u>AMOUNT</u>	<u>COMMENT</u>
Personnel	\$2,515,000	Up 4.7% from FY13 budget. Usual fringe benefits increases. Merit increases of up to 3%. Addition of 30 hours of part time staff for Media Lab Services
Print, Audiovisual & Electronic Media	\$535,000	Up 3%; electronic services additions.
Other Objects of Expenditure	\$445,600	Up 1%; increases in cost of technology: CCS, on line costs; possible ILL delivery costs for RAILS/ILS.
Building Maintenance	\$152,725	3% increase over FY13 budget; anticipate increase for services, supplies, insurance, contractual services. Begin required ADA work.
Capital Equipment	\$100,000	Includes HVAC, equipment for Media Lab and other equipment upgrades.
Capital Improvements	\$200,000	Digital Media Lab improvements; carpet in Adult Services; roof and unanticipated maintenance.
Reserves	\$794,998	Based on City recommended reserve of 15% of operating expenditures; continue to build reserve for capital projects.

Reserve Detail:

Capital Equipment:	\$75,000
Capital Improvements:	\$100,000
Technology Improvements:	\$25,000
Operating: Balance of Funds on Hand	<u>\$594,998</u>
TOTAL	\$794,998

LAKE FOREST LIBRARY
Summary of Revenues and Expenditures
by Major Object for FY 2014

	FY12 Actual	FY13 Budget	FY13 Estimated Actual	FY14 Proposed Budget	% Change
Funds on Hand 5/1	\$1,034,095	\$759,341	\$1,080,034	\$929,147	-13.97
Current Revenue					
Tax-Based	\$3,484,311	\$3,552,508	\$3,556,967	\$3,743,276	5.24
TIF Surplus	\$0	\$60,000	\$56,000	\$0	
Non Tax-Based	\$93,622	\$68,500	\$88,870	\$65,900	-25.85
Gifts	\$25,202	\$5,000	\$24,600	\$5,000	-79.67
Total Revenues	\$3,603,135	\$3,686,008	\$3,726,437	\$3,814,176	2.35
Total Funds Available	\$4,637,230	\$4,445,349	\$4,806,471	\$4,743,323	-1.31
Operating Expenditures					
Personnel Services	\$2,311,788	\$2,402,824	\$2,402,824	\$2,515,000	4.67
Print, A/V & Electronic Media	\$481,564	\$520,000	\$520,000	\$535,000	2.88
Other Objects of Expenditure	\$359,271	\$441,000	\$441,000	\$445,600	1.04
Building Maintenance	\$137,756	\$148,500	\$148,500	\$152,725	2.85
Total Operating Expenditures	\$3,290,379	\$3,512,324	\$3,512,324	\$3,648,325	3.87
Capital Equipment	\$85,118	\$150,000	\$150,000	\$100,000	-33.33
Capital Improvements	\$181,699	\$215,000	\$150,000	\$200,000	33.33
Total Other	\$266,817	\$365,000	\$365,000	\$300,000	-17.81
Grand Total Expenditures	\$3,557,196	\$3,877,324	\$3,877,324	\$3,948,325	1.83
Differences in Revenues and Expenditures	\$45,940	(\$191,316)	(\$150,887)	(\$134,149)	-100.15
Funds on Hand	\$1,080,034	\$568,025	\$929,147	\$794,998	-14.44

**Lake Forest Library
Comparison Revenues**

TYPE	FY12 Actual	FY13 Budget	FY13 Estimated Actual	FY14 Proposed Budget	% Change	\$ Change
Property Tax	\$3,455,432	\$3,532,508	\$3,539,967	\$3,723,276	5.18	\$183,309
Illinois Municipal Retirement Fund	\$0	\$0	\$0		0.00	\$0
Tax Replacement	\$28,880	\$20,000	\$17,000	\$20,000	0.00	\$3,000
TIF Surplus	\$0	\$60,000	\$56,000	\$0	0.00	(\$56,000)
Photocopy	\$7,006	\$7,000	\$7,000	\$6,000	-14.29	(\$1,000)
Book Rental/Book Bags	\$460	\$500	\$500	\$400	-20.00	(\$100)
Charge plate/cards	\$525	\$500	\$500	\$500	0.00	\$0
Library fines	\$51,739	\$50,000	\$50,000	\$50,000	0.00	\$0
Interest earned	\$12,795	\$10,000	\$8,000	\$8,000	0.00	\$0
Other revenues	\$0	\$0		\$0	0.00	\$0
Per Capita Grant	\$20,527	\$0	\$19,870	\$0	-100.00	(\$19,870)
Contributions	\$25,202	\$5,000	\$24,600	\$5,000	-79.67	(\$19,600)
Impact Fee	\$570	\$500	\$3,000	\$1,000	-66.67	(\$2,000)
TOTAL	\$3,603,136	\$3,686,008	\$3,726,437	\$3,814,176	2.35	\$87,739

COMPARISON REVENUES

Justification:

Total levy: 2012 levy, FY14 levy of \$3,723,276 based on 5.44% increase in library levy (\$183,309): 3% increase in CPI, 2.20 TIF and .24 growth. Includes property tax, IMRF, and Social Security levies.

Tax replacement: conservative estimate: \$20,000; state has reduced this tax

Photocopy: FY13 estimated actual; declining use.

Book rental/Charge Plate, Cards: based on FY13 estimated actual.

Library Fines: FY13 estimated actual.

Interest: based on estimated actual for FY13; low interest rates.

Per Capita Grant: grant approved by Illinois State Library. Received FY12 grant of \$19,870. Applied for FY13 grant, but funding prospects low.

Contributions: based on a conservative estimate. Received Buchanan Family Foundation grant of \$20,000 in FY13 for window restoration work. Will continue to submit an annual grant proposal, but funding prospects unknown.

Impact fee: started in October, 1994; based on FY13 estimated actual; conservative figure. Growth for FY13 from City, .24%

**LAKE FOREST LIBRARY
Expenditures**

OPERATING EXPENDITURES

Category	FY12 Actual	FY13 Budget	FY13 Estimated Actual	FY14 Proposed Budget	% Change	\$ Change
Salaries/Wages	\$1,703,870	\$1,800,849	\$1,800,849	\$1,886,875	4.78	\$86,026
Fringes	\$607,918	\$601,975	\$601,975	\$628,125	4.34	\$26,150
Print, Audiovisual and Electronic Media	\$481,564	\$520,000	\$520,000	\$535,000	2.88	\$15,000
Other Objects of Expenditure	\$359,271	\$441,000	\$441,000	\$445,600	1.04	\$4,600
Building Maintenance	\$137,756	\$148,500	\$148,500	\$152,725	2.85	\$4,225
Sub-Total	\$3,290,379	\$3,512,324	\$3,512,324	\$3,648,325	3.87	\$136,001

CAPITAL EXPENDITURES

Capital Equipment	\$85,118	\$150,000	\$150,000	\$100,000	-33.33	(\$50,000)
Capital Improvement	\$181,699	\$215,000	\$215,000	\$200,000	-6.98	(\$15,000)
Reserves	\$0	\$0	\$0	\$0	0.00	\$0
Sub-Total	\$266,817	\$365,000	\$365,000	\$300,000	-17.81	(\$65,000)
GRAND TOTAL	\$3,557,196	\$3,877,324	\$3,877,324	\$3,948,325	1.83	\$71,001

**LAKE FOREST LIBRARY
Compensation Package**

Current Employees	FY12 Actual	FY13 Budget	FY13 Estimated Actual	FY14 Proposed Budget	% Increase	\$ Increase
Full Time Equivalent	29.60	29.60	29.60	30.00		
Salaries & Wages	\$1,689,901	\$1,787,649	\$1,787,649	\$1,872,875	4.77	\$85,226
Longevity	\$13,969	\$13,200	\$13,200	\$14,000	6.06	\$800
Sub-Total	\$1,703,870	\$1,800,849	\$1,800,849	\$1,886,875	4.78	\$86,026
Fringe Benefits						
IMRF (retirement)	\$159,642	\$150,000	\$150,000	\$160,000	6.67	\$10,000
Social Security	\$124,669	\$119,000	\$119,000	\$125,000	5.04	\$6,000
Unemploy comp	\$8,633	\$0	\$0	\$0		
Worker's Comp	\$10,491	\$11,000	\$11,000	\$12,000	9.09	\$1,000
Insurance, Life	\$2,221	\$2,500	\$2,500	\$2,500	0.00	\$0
Insurance, Medical	\$288,350	\$305,000	\$305,000	\$314,150	3.00	\$9,150
Insurance, Dental	\$10,108	\$10,275	\$10,275	\$10,275	0.00	\$0
Flexi-Benefits	\$3,804	\$4,200	\$4,200	\$4,200	0.00	\$0
Sub-Total	\$607,918	\$601,975	\$601,975	\$628,125	4.34	\$26,150
GRAND TOTAL	\$2,311,788	\$2,402,824	\$2,402,824	\$2,515,000	4.67	\$112,176

COMPENSATION PACKAGE

Salaries & Wages:

Salary FY13: (estimated)	\$1,800,849
Salary Adjustments (3% average)	54,026
New Staff	<u>18,000*</u>
SUB-TOTAL	\$1,872,875
Longevity	<u>\$14,000</u>
TOTAL	\$1,886,875

*For 30 hours per week of 2 part time Equipment Tech. (Grade 3, \$12 per hour) to manage Digital Media Lab.

Merit increases of 0-3% average; range adjustments based on CPI of 3%.

Longevity: a direct relationship to length of service, annual bonus paid in December, same as City.

IMRF Retirement: direct relationship to payroll—based on City Finance Director's payroll audit. Calendar 2013-2014, 13.36% forecast.

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

Unemployment Compensation: FY14 should be 0.

Worker's Compensation: a direct relationship to payroll and state mandated costs—based on FY13 actual. Up because of accounting error by Hanover insurance and our agent, Hill and Stone: we were never billed for WC audit in FY12. FY14 should be lower.

Insurance, Life: based on FY13 estimated actual.

Insurance, Medical: increase in cost based on FY13 estimated actual. 3% increase, estimate from City HR.

Insurance, Dental: based on FY13 estimated actual. No increase, per City HR.

Flex-Benefits: direct relationship to payroll; \$150 each full time employee; includes an administrative service charge.

LAKE FOREST LIBRARY
Print, Nonprint, and Audiovisual

Item	FY12	FY13	FY13	FY14	% Change	\$ Change
	Actual	Budget	Estimated Actual	Proposed Budget		
Print	\$250,119	\$250,000	\$250,000	\$250,000	0.00	\$0
Nonprint	\$126,160	\$145,000	\$145,000	\$160,000	10.34	\$15,000
Audiovisual	\$105,285	\$125,000	\$125,000	\$125,000	0.00	\$0
TOTAL	\$481,564	\$520,000	\$520,000	\$535,000	2.88	\$15,000

PRINT, NONPRINT, & AUDIOVISUAL

Total increase: 3% increase in cost to keep expenditures for access/materials at recommended 14% of operating budget and to cover increasing cost of materials.

Print: books and periodicals; no increase, flat per Staff recommendation.

Nonprint: Staff recommends increase go to electronic online services includes databases and e books.

Audiovisual: cds, DVD's, video games; flat, no increase per Staff recommendation.

LAKE FOREST LIBRARY
Other Objects of Expenditure

Item	FY12 Actual	FY13 Budget	FY13	FY14	%	\$
			Estimated Actual	Proposed Budget		
Office Supplies	\$33,346	\$43,000	\$43,000	\$42,000	-2.33	(\$1,000)
Vending	\$6,066	\$5,000	\$5,000	\$6,000		\$1,000
Contractual Services	\$216,678	\$267,000	\$267,000	\$272,000	1.87	\$5,000
Audit	\$16,400	\$16,500	\$16,500	\$16,500	0.00	\$0
Expense Allowance	\$2,391	\$4,000	\$4,000	\$5,000	25.00	\$1,000
Administrative Services	\$11,500	\$12,000	\$12,000	\$12,300	2.50	\$300
Auto Allowance	\$1,226	\$1,000	\$1,000	\$1,300	30.00	\$300
Insurance, Liability	\$1,000	\$1,000	\$1,000	\$1,000	0.00	\$0
Personnel Recruitment	\$515	\$1,000	\$1,000	\$1,000	0.00	\$0
Maintenance of Equip	(\$308)	\$3,000	\$3,000	\$2,000	-33.33	(\$1,000)
Art Work	\$0	\$500	\$500	\$0	-100.00	(\$500)
Membership Dues	\$6,201	\$8,500	\$8,500	\$6,500	-23.53	(\$2,000)
Postage	\$7,997	\$7,500	\$7,500	\$7,000	-6.67	(\$500)
Printing	\$17,109	\$16,000	\$16,000	\$16,000	0.00	\$0
Phone	\$19,224	\$20,000	\$20,000	\$20,000	0.00	\$0
Binding	\$5,354	\$7,000	\$7,000	\$6,000	-14.29	(\$1,000)
Juvenile Programs	(\$1,827)	\$5,000	\$5,000	\$5,000	0.00	\$0
Adult Programs	(\$2,200)	\$3,000	\$3,000	\$5,000	66.67	\$2,000
Promotion	\$14,726	\$16,000	\$16,000	\$16,000	0.00	\$0
Training	\$3,872	\$4,000	\$4,000	\$5,000	25.00	\$1,000
TOTAL	\$359,270	\$441,000	\$441,000	\$445,600	1.04	\$4,600

LAKE FOREST LIBRARY
Contractual Services
line item detail

Item	FY12 Actual	FY13 Budget	FY13 Estimated Actual	FY14 Proposed Budget
OCLC/RAILS/ISL*	\$8,275	\$20,000	\$20,000	\$20,000
Online	\$20,201	\$28,000	\$28,000	\$30,000
CCS**	\$60,642	\$74,000	\$74,000	\$75,000
LAN***	\$56,896	\$70,000	\$70,000	\$70,000
Other: equipment, misc. cs	\$37,663	\$45,000	\$45,000	\$45,000
Computer Equipment Lease [†]	\$33,002	\$30,000	\$30,000	\$32,000
TOTAL	\$216,679	\$267,000	\$267,000	\$272,000

*OCLC: Online Computer Library Center--Increased cost due to changes in cost allocation by CCS.

RAILS Reaching Across IL LS

ILL-cost of delivery if no state funds to systems

*ISL: Illinois State Library

Online: added separate service for wireless due to slowness; increased use and cost

**CCS: Cooperative Computer Services increase for anticipated hardware and software upgrades

***LAN: Local Area Network: increased cost of Computer View services for LAN/wireless;

Other: increased cost

[†]Computer Equipment Lease: third lease 2013-2015.

OTHER OBJECTS OF EXPENDITURE

Justification:

Office Supplies: based on FY13 estimated actual.

Vending: coffee, tea, supplies; based on FY12 actual.

Contractual Services: see detail of line item, following page.

Audit: tied to City cost; estimate from City Finance Dept.

Expense Allowance: cost of meetings, meals; estimated actual for FY13; Staff on ALA committee, attendance at Mid Winter and Annual conferences.

Administrative Services: charged by City for services, payroll and billing, snow removal; City estimate.

Auto Allowance: increased cost.

Personnel Recruitment: will use some funds in FY14 to fill 2 part time positions for Digital Media Lab.

Maintenance of Equipment: varies from year to year; based on FY13 est. actual.

Membership Dues: American Library Association, IL Library Association, local non profits; based on estimated actual FY13.

Phone: City estimate.

Binding: based on estimated actual FY13.

Adult Programs: increased cost for Lake Forest Reads: Ragdale.

Training: no longer have system; increased cost of other agencies.

**LAKE FOREST LIBRARY
Building Maintenance**

Item	FY12 Actual	FY13 Budget	FY13 Estimated Actual	FY14 Proposed Budget	% Change	\$ Change
Janitor Supplies	\$14,940	\$15,000	\$15,000	\$15,000	0.00	\$0
Contractual Services	\$14,744	\$21,000	\$21,000	\$21,000	0.00	\$0
Insurance	\$21,471	\$20,000	\$20,000	\$21,000	5.00	\$1,000
Building Maintenance	\$26,065	\$28,000	\$28,000	\$30,000	7.14	\$2,000
Equipment Maintenance	\$23,520	\$21,000	\$21,000	\$21,000	0.00	\$0
Grounds Maintenance	\$30,339	\$36,000	\$36,000	\$37,000	2.78	\$1,000
Water	\$6,677	\$7,500	\$7,500	\$7,725	3.00	\$225
TOTAL	\$137,756	\$148,500	\$148,500	\$152,725	2.85	\$4,225

BUILDING MAINTENANCE

Justification:

Janitor Supplies: FY13 est. actual.

Contractual Services: for elevator maintenance, waste
Collection, HVAC service contracts. FY13 est. actual

Insurance: based on FY13 actual.

Building Maintenance: varies from year to year depending on needs.
An older building requires continued
Maintenance; FY13 saw an increase in cost and use.

Equipment Maintenance: FY13 increase in cost.

Grounds Maintenance: Increased cost; based on FY13 est. actual

Water: based on FY13 est. actual; 3% increase cost from City.

CAPITAL EXPENDITURES - EQUIPMENT & IMPROVEMENTS

Capital Expenditures for FY13:

1.Equipment: Technology upgrades	\$65,000
HVAC/equipment replacements; steam vents	\$75,000
2.Improvements: Painting/unanticipated maintenance	\$60,000
Signage: Adult Services	\$75,000
Signage: book stack areas 3 levels	\$45,000
Window restoration, related costs	\$45,000*
Total	\$365,000

*Actual estimate: \$212,000 Friends (\$150,000), Buchanan Foundation (\$20,000): \$42,000.

Capital Expenditures for FY14:

1.Equipment: Technology upgrades, additions (Digital Media Lab)	\$50,000
HVAC/equipment replacements	\$50,000
2.Improvements: Roof/Garden Room/maintenance	\$150,000
Carpet: Reading, Reference, Garden rooms	\$50,000

From Long Range Plan, FY2013; Summary of Building and Grounds Master Plan for FY2014

LONG RANGE PLAN FY2014

Summary of Building and Grounds Master Plan

FY14: HVAC/equipment replacements	\$50,000
Technology upgrades and replacements/DML	\$50,000
Roof/Garden room/ maintenance	\$150,000
Carpet Reading, Reference, Garden rooms	<u>\$50,000</u>
Total:	\$300,000
FY15: HVAC/equipment replacements	\$75,000
Technology upgrades and replacements	\$75,000
Courtyard emergency door units replaced	\$75,000
Painting/unanticipated maintenance	\$50,000
Carpet replacement in Business, Fine Arts rooms	\$75,000
Evaluation of north addition bookstack for ADA	<u>\$25,000</u>
Total:	\$375,000
FY16: HVAC/equipment replacements	\$75,000
Technology upgrades and replacements	\$75,000
Painting/unanticipated maintenance	\$50,000
ADA compliance work	
Remove old asbestos tile & replace, Friends sorting area	\$10,000
Telephone system replaced	\$75,000
Self check out units	<u>\$50,000</u>
Total:	\$335,000
FY17: HVAC/equipment replacements	\$100,000
Technology upgrades and replacements	\$75,000
Painting/unanticipated maintenance	\$75,000
ADA compliance work	
Self check out units 2	\$50,000
Parking lot	\$75,000
Restrooms (2 public Main floor)	<u>\$75,000</u>
Total:	\$450,000
FY18: HVAC/equipment replacements	\$75,000
Technology upgrades and replacements	\$75,000
Painting/unanticipated maintenance work	\$75,000
Engineering study of HVAC systems	\$25,000
ADA compliance work	

2/1/13