

LAKE FOREST LIBRARY

Budget FY2016

Approved March 10, 2015

**LAKE FOREST LIBRARY
FY2016 SUMMARY**

<u>PROGRAM/CATEGORY</u>	<u>AMOUNT</u>	<u>COMMENT</u>
Personnel	\$2,653,561	Up 2.7% from FY15 budget. Usual fringe benefits increases. Merit increases of up to 2.5%.
Print, Audiovisual & Electronic Media	\$545,000	Up 1%; electronic services additions.
Other Objects of Expenditure	\$412,900	Down 5.2%; Contractual Services costs down.
Building Maintenance	\$167,000	Up 14%; based on FY14 actuals. Some ADA work.
Capital Equipment	\$150,000	Includes HVAC, technology upgrades; replace telephone system.
Capital Improvements	\$75,000	Carpet in book stack stairs; painting, ADA.
Reserves	\$1,361,943	Based on City recommended reserve of 15% of operating expenditures; continue to build reserve for capital projects.

Reserve Detail:

Capital Equipment:	\$250,000
Capital Improvements:	\$250,000
Technology Improvements:	\$200,000
Operating: Balance of Funds on Hand	<u>\$661,943</u>
TOTAL	\$1,361,943

LAKE FOREST LIBRARY
Summary of Revenues and Expenditures
by Major Object for FY 2016

	FY14 Actual	FY15 Budget	FY15 Estimated Actual	FY16 Proposed Budget	% Change
Funds on Hand 5/1	\$1,215,681	\$1,081,532	\$1,081,532	\$1,395,134	29.00
Current Revenue					
Tax-Based	\$3,751,768	\$3,832,085	\$3,832,085	\$3,904,470	1.89
TIF Surplus	\$0	\$0	\$0	\$0	0.00
Non Tax-Based	\$113,986	\$65,900	\$65,900	\$60,800	-7.74
Gifts	\$60,175	\$5,000	\$5,000	\$5,000	0.00
Total Revenues	\$3,925,929	\$3,902,985	\$3,902,985	\$3,970,270	1.72
Total Funds Available	\$5,141,610	\$4,984,517	\$4,984,517	\$5,365,404	7.64
Operating Expenditures					
Personnel Services	\$2,396,497	\$2,583,822	\$2,583,822	\$2,653,561	2.70
Print, AV & Electronic Media	\$512,251	\$540,000	\$540,000	\$545,000	0.93
Other Objects of Expenditure	\$340,070	\$435,500	\$435,500	\$412,900	-5.19
Building Maintenance	\$160,617	\$147,000	\$147,000	\$167,000	13.61
Total Operating Expenditures	\$3,409,435	\$3,706,322	\$3,706,322	\$3,778,461	1.95
Capital Equipment	\$43,650	\$75,000	\$75,000	\$150,000	100.00
Capital Improvements	\$293,391	\$150,000	\$150,000	\$75,000	-50.00
Total Other	\$337,041	\$225,000	\$225,000	\$225,000	0.00
Grand Total Expenditures	\$3,746,476	\$3,931,322	\$3,931,322	\$4,003,461	1.83
Differences in Revenues and Expenditures	\$179,453	(\$28,337)	(\$28,337)	(\$33,191)	17.13
Funds on Hand	\$1,395,134	\$1,053,195	\$1,053,195	\$1,361,943	29.32

Lake Forest Library Comparison Revenues

TYPE	FY14 Actual	FY15 Budget	FY15 Estimated Actual	FY16 Proposed Budget	% Change	\$ Change
Property Tax	\$3,718,524	\$3,806,406	\$3,806,406	\$3,879,470	1.92	\$73,064
Illinois Municipal Retirement Fund	\$0	\$0	\$0	\$0	0.00	\$0
Tax Replacement	\$33,244	\$25,679	\$25,679	\$25,000	0.00	(\$679)
TIF Surplus	\$0	\$0	\$0	\$0	0.00	\$0
Photocopy	\$8,860	\$8,000	\$8,000	\$6,000	-25.00	(\$2,000)
Book Rental/Book Bags	\$428	\$400	\$400	\$400	0.00	\$0
Charge plate/cards	\$462	\$500	\$500	\$400	-20.00	(\$100)
Library fines	\$47,028	\$46,000	\$46,000	\$44,000	-4.35	(\$2,000)
Interest earned	\$9,328	\$9,000	\$9,000	\$8,000	-11.11	(\$1,000)
Other revenues	\$609	\$0	\$0	\$0	0.00	\$0
Per Capita Grant	\$44,129	\$0	\$0	\$0	0.00	\$0
Contributions	\$60,175	\$5,000	\$5,000	\$5,000	0.00	\$0
Impact Fee	\$3,142	\$2,000	\$2,000	\$2,000	0.00	\$0
TOTAL	\$3,925,929	\$3,902,985	\$3,902,985	\$3,970,270	1.72	\$67,285

COMPARISON REVENUES

Justification:

Total levy: 2014 levy, FY16 of \$3,879,470 based on 1.8% increase in library levy (\$73,064): 1.5% increase in CPI and .3 growth. Includes property tax, IMRF, and Social Security levies.

Tax replacement: conservative estimate: \$25,000, based on FY15 est. actual.

Photocopy: FY15 est. actual.

Book rental/Charge Plate, Cards: no change.

Library Fines: FY14 actual.

Interest: based on est. actual for FY15; low interest rates.

Per Capita Grant: grant approved by Illinois State Library. Received FY13 and FY14 in FY14. Approved for FY15 grant, but unlikely to be funded.

Contributions: based on a conservative estimate. Received Buchanan Family Foundation grant of \$15,000 (down \$5,000 from previous years) in FY15 . Will continue to submit an annual grant proposal, but funding prospects unknown.

Impact fee: started in October, 1994; based on FY15 est. actual; conservative figure. Growth for FY15 from City, .3%

**LAKE FOREST LIBRARY
Expenditures**

OPERATING EXPENDITURES

Category	FY14 Actual	FY15 Budget	FY15 Estimated Actual	FY16 Proposed Budget	% Change	\$ Change
Salaries/Wages	\$1,773,125	\$1,934,047	\$1,934,047	\$1,995,399	3.17	\$61,352
Fringes	\$623,372	\$649,775	\$649,775	\$658,162	1.29	\$8,387
Print, Audiovisual and Electronic Media	\$512,251	\$540,000	\$540,000	\$545,000	0.93	\$5,000
Other Objects of Expenditure	\$340,070	\$435,500	\$435,500	\$412,900	-5.19	(\$22,600)
Building Maintenance	\$160,616	\$147,000	\$147,000	\$167,000	13.61	\$20,000
Sub-Total	\$3,409,434	\$3,706,322	\$3,706,322	\$3,778,461	1.95	\$72,139

CAPITAL EXPENDITURES

Capital Equipment	\$43,650	\$75,000	\$75,000	\$150,000	100.00	\$75,000
Capital Improvement	\$293,391	\$150,000	\$150,000	\$75,000	-50.00	(\$75,000)
Reserves	\$0	\$0	\$0	\$0	0.00	\$0
Sub-Total	\$337,041	\$225,000	\$225,000	\$225,000	0.00	\$0
GRAND TOTAL	\$3,746,475	\$3,931,322	\$3,931,322	\$4,003,461	1.83	\$72,139

**LAKE FOREST LIBRARY
Compensation Package**

	FY14 Actual	FY15 Budget	FY15 Estimated Actual	FY16 Proposed Budget	% Increase	\$ Increase
Current Employees						
Full Time Equivalent	30.00	30.00	30.00	30.00		
Salaries & Wages	\$1,760,648	\$1,924,047	\$1,924,047	\$1,982,399	3.03	\$58,352
Longevity	\$12,477	\$10,000	\$10,000	\$13,000	30.00	\$3,000
Sub-Total	\$1,773,125	\$1,934,047	\$1,934,047	\$1,995,399	3.17	\$61,352
Fringe Benefits						
ERI Liability	\$0	\$0	\$0	\$0		\$0
IMRF (retirement)	\$187,674	\$175,000	\$175,000	\$192,366	9.92	\$17,366
Social Security	\$127,728	\$125,000	\$125,000	\$130,921	4.74	\$5,921
Worker's Comp	\$17,046	\$18,000	\$18,000	\$18,000	0.00	\$0
Insurance, Life	\$1,960	\$2,500	\$2,500	\$2,500	0.00	\$0
Insurance, Medical	\$274,713	\$315,000	\$315,000	\$300,000	-4.76	(\$15,000)
Insurance, Dental	\$9,690	\$10,275	\$10,275	\$10,275	0.00	\$0
Flexi-Benefits	\$4,561	\$4,000	\$4,000	\$4,100	2.50	\$100
Sub-Total	\$623,372	\$649,775	\$649,775	\$658,162	1.29	\$8,387
GRAND TOTAL	\$2,396,497	\$2,583,822	\$2,583,822	\$2,653,561	2.70	\$69,739

COMPENSATION PACKAGE

Salaries & Wages:

Salary FY15: (estimated)	\$1,934,047
Salary Adjustments (2.5%)	48,352
New Staff	<u>0</u>
SUB-TOTAL	\$1,982,399
Longevity	<u>\$13,000</u>
TOTAL	\$1,995,399

Merit increases of 0-2.5% average; range adjustments based on CPI.

Longevity: a direct relationship to length of service, annual bonus paid in December, same as City. Based on FY15 est. actual.

IMRF Retirement: direct relationship to payroll—based on City Finance Director's payroll audit. Calendar 2014-2015, 13.73% forecast.

Social Security: direct relationship to payroll.

Unemployment Compensation: FY16 should be 0.

Worker's Compensation: a direct relationship to payroll and state mandated costs—based on FY14 actual.

Insurance, Life: based on FY14 actual.

Insurance, Medical: increase in cost based on FY14 actual; estimate from City HR 10% increase.

Insurance, Dental: based on FY14 actual. City HR 10% increase.

Flex-Benefits: direct relationship to payroll; \$150 each full time employee; includes an administrative service charge. Based on FY15 est. actual.

LAKE FOREST LIBRARY
Print, Nonprint, and Audiovisual

Item	FY14 Actual	FY15 Budget	FY15 Estimated Actual	FY16 Proposed Budget	% Change	\$ Change
Print	\$241,147	\$250,000	\$250,000	\$250,000	0.00	\$0
Nonprint	\$166,768	\$175,000	\$175,000	\$180,000	2.86	\$5,000
Audiovisual	\$104,336	\$115,000	\$115,000	\$115,000	0.00	\$0
TOTAL	\$512,251	\$540,000	\$540,000	\$545,000	0.93	\$5,000

PRINT, NONPRINT, & AUDIOVISUAL

Total increase: 1% 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 per Staff recommendation

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

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

LAKE FOREST LIBRARY
Other Objects of Expenditure

Item	FY14 Actual	FY15 Budget	FY15 Estimated Actual	FY16 Proposed Budget	%	\$
					Change	Change
Office Supplies	\$35,778	\$40,000	\$40,000	\$41,000	2.50	\$1,000
Vending	\$8,324	\$6,500	\$6,500	\$8,600	32.31	\$2,100
Contractual Services	\$186,347	\$272,000	\$272,000	\$247,000	-9.19	(\$25,000)
Audit	\$6,600	\$6,500	\$6,500	\$7,000	7.69	\$500
Expense Allowance	\$3,373	\$7,000	\$7,000	\$5,000	-28.57	(\$2,000)
Administrative Services	\$12,300	\$12,300	\$12,300	\$12,600	2.44	\$300
Auto Allowance	\$2,069	\$1,500	\$1,500	\$1,500	0.00	\$0
Insurance, Liability	\$1,685	\$2,500	\$2,500	\$1,700	-32.00	(\$800)
Personnel Recruitment	\$94	\$700	\$700	\$1,000	42.86	\$300
Maintenance of Equip	\$2,116	\$2,000	\$2,000	\$2,000	0.00	\$0
Art Work	\$0	\$0	\$0	\$0		\$0
Membership Dues	\$6,728	\$7,000	\$7,000	\$7,000	0.00	\$0
Postage	\$5,623	\$6,500	\$6,500	\$6,500	0.00	\$0
Printing	\$13,243	\$15,000	\$15,000	\$15,000	0.00	\$0
Phone	\$20,261	\$20,000	\$20,000	\$21,000	5.00	\$1,000
Binding	\$3,983	\$5,000	\$5,000	\$5,000	0.00	\$0
Juvenile Programs	\$2,973	\$5,000	\$5,000	\$5,000	0.00	\$0
Adult Programs	\$8,193	\$5,000	\$5,000	\$5,000	0.00	\$0
Promotion	\$14,967	\$15,000	\$15,000	\$15,000	0.00	\$0
Training	\$5,413	\$6,000	\$6,000	\$6,000	0.00	\$0
TOTAL	\$340,070	\$435,500	\$435,500	\$412,900	-5.19	(\$22,600)

LAKE FOREST LIBRARY
Contractual Services
line item detail

Item	FY14 Actual	FY15 Budget	FY15 Estimated Actual	FY16 Proposed Budget
OCLC/RAILS/ISL*	\$8,356	\$10,000	\$10,000	\$10,000
Online	\$17,176	\$30,000	\$30,000	\$20,000
CCS**	\$67,929	\$85,000	\$85,000	\$75,000
LAN***	\$65,879	\$70,000	\$70,000	\$70,000
Other: equipment, misc.	\$35,709	\$45,000	\$45,000	\$40,000
Computer Equipment Lease [†]	\$30,735	\$32,000	\$32,000	\$32,000
TOTAL	\$225,784	\$272,000	\$272,000	\$247,000
Audit Adjustment	<u>(\$39,437)</u>			
Adjusted Total	<u>\$186,347</u>			

OCLC: Online Computer Library Center--no change in cost allocation by CCS.

RAILS Reaching Across IL System: no change

ISL: Illinois State Library

Online: decrease based on FY15 estimated actual

CCS: Cooperative Computer Services--based on FY14 actual

LAN: Local Area Network: based on FY14 actual; Computer View manages LAN and wireless

Other: based on FY14 actual

Computer Equipment Lease: third lease 2013-2015.

Adjusted Total: It appears the auditors moved \$39,437 from Contractual Services to Capital Equipment.

OTHER OBJECTS OF EXPENDITURE

Justification:

Office Supplies: based on FY15 estimated actual.

Vending: coffee, tea, supplies; based on FY15 est. actual.

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

Audit: tied to City cost; based on FY14 actual.

Expense Allowance: cost of meetings, meals; based on FY15 est. actual.

Administrative Services: charged by City for services, mainly payroll and billing, snow removal. Based on FY15 est. actual. City in process of reevaluating costs by department. Currently in discussion with Head of Finance Dept. Cost may go up to \$23,000.

Insurance Liability: based on FY14 actual.

Personnel Recruitment: for unanticipated need.

Phone: City charges our allocation. City plans to replace current system; we plan to select our own system to reduce cost and provide control of system.

**LAKE FOREST LIBRARY
Building Maintenance**

Item	FY14 Actual	FY15 Budget	FY15 Estimated Actual	FY16 Proposed Budget	% Change	\$ Change
Janitor Supplies	\$23,369	\$15,000	\$15,000	\$25,000	66.67	\$10,000
Contractual Services	\$10,207	\$15,000	\$15,000	\$15,000	0.00	\$0
Insurance	\$22,774	\$25,000	\$25,000	\$25,000	0.00	\$0
Building Maintenance	\$40,033	\$25,000	\$25,000	\$30,000	20.00	\$5,000
Equipment Maintenance	\$27,092	\$25,000	\$25,000	\$30,000	20.00	\$5,000
Grounds Maintenance	\$32,223	\$35,000	\$35,000	\$36,000	2.86	\$1,000
Water	\$4,919	\$7,000	\$7,000	\$6,000	-14.29	(\$1,000)
TOTAL	\$160,617	\$147,000	\$147,000	\$167,000	13.61	\$20,000

BUILDING MAINTENANCE

Justification:

Janitor Supplies: FY14 actual.

Contractual Services: for elevator maintenance, HVAC service contracts. FY15 est. actual.

Insurance: based on FY15 est. actual.

Building Maintenance: varies from year to year depending on needs. An older building requires continued Maintenance; FY15 has seen an increase in cost.

Equipment Maintenance: FY14 actual.

Grounds Maintenance: based on FY15 est. actual.

Water: based on FY15 est. actual; annual increase cost from City.

CAPITAL EXPENDITURES - EQUIPMENT & IMPROVEMENT

Capital Expenditures for FY16:

- | | |
|---|-----------|
| 1. Equipment: Technology upgrades; HVAC; Telephone System replacement | \$150,000 |
| 2. Improvements: Paint/Carpet Book Stack stairs; ADA Compliance work | \$75,000 |

From Long Range Plan, FY2015; Summary of Building and Grounds Master Plan for FY16.

LONG RANGE PLAN FY2016 *draft*

Summary of Building and Grounds Master Plan

FY16: HVAC/equipment replacements	\$60,000
Technology upgrades and replacements	\$60,000
Painting/unanticipated maintenance/ADA compliance work	\$50,000
Telephone system replacement	\$30,000
Carpet: book stack stairwells	<u>\$25,000</u>
Total:	\$225,000
FY17: HVAC/equipment replacements	\$50,000
Technology upgrades and replacements	\$50,000
Painting/unanticipated maintenance	\$50,000
Carpet replacement in Reading, Reference rooms	\$50,000
Courtyard doors replaced/accessible issues	\$50,000
ADA compliance work	<u>\$25,000</u>
Total:	\$275,000
FY18: HVAC/equipment replacements	\$50,000
Technology upgrades and replacements	\$50,000
Painting/unanticipated maintenance work	\$50,000
Engineering study of HVAC systems	\$25,000
Carpet Conference Room, Director Office	\$20,000
ADA: Evaluation of north addition book stack	\$20,000
Self check out units 2	<u>\$50,000</u>
Total:	\$265,000
FY19: HVAC/equipment replacements	\$50,000
Technology upgrades and replacements	\$50,000
Painting/unanticipated maintenance work	\$50,000
Carpet: Business, Fine Arts rooms	\$50,000
Restrooms (2 public Circ area) ADA compliant	<u>\$75,000</u>
Total:	\$275,000
FY20: HVAC total upgrade	\$500,000
Technology upgrades and replacements	\$50,000
Painting/unanticipated maintenance work	\$50,000
Parking lot	<u>\$100,000</u>
Total:	\$700,000
FY21: North addition, elevator ADA	\$1,000,000

1/27/15

ADA COMPLIANCE PLAN

- 2013 Planning year/some signage as part of work in Adult areas
- 2014 Garden Room/Media Lab
- 2015 Simple, inexpensive things: door adjustments, handicapped parking ramp, adjust signage in Children's for compliance
- 2016 Continue same as 2015: stair safety
- 2017 Courtyard access
- 2018 Restroom Adult (2)
- 2019 Circulation office
- 2020 Restroom Children's (2 accessible)
- 2021 Restroom Children's (2)
- 2022 Restroom Staff (1)
- 2023 Restroom Staff/Public (2 accessible)
- 2024 Adult book stack areas 3 levels
- 2025 Adult Reference, Reading rooms
- 2026 Adult Fine Arts Room
- 2027 Adult Business Room
- 2028 Staff Room
- 2029 Tech. Services
- 2030 Evaluate North addition/elevator issues/determine cost, options to total replacement
- 2031 Adult Services offices
- 2032 Children's office
- 2033 Business office
- 2034 Director's office
- 2035 Children's
- 2036 Expansion area

All time estimates contingent on available funds.
Cost estimate in 2013: \$1,300,000- \$1,800,000

11/15/12
Revised 10/7/13 Revised 1/27/15