

Lake Forest Library

Annual Budget Fiscal Year 2022

May 1, 2021 – April 30, 2022



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

Table of Contents

Introduction	iii
Lake Forest Library Fiscal Guidelines and Goals	vii
Summary of Revenues and Expenditures	1
Revenue and Income	2
Operating and Capital Expenditures	3
Compensation	4
Operating Expenditures	5
Building Maintenance	6

The library is a key partner in sustaining the educational, economic, and civic health of a community during a time of dramatic change. – The Aspen Institute

The only thing that you absolutely have to know, is the location of the library. – Albert Einstein

It's funny that we think of libraries as quiet demure places where we are shushed by dusty, unbalancing, 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

Introduction

The Lake Forest Library presents its budget for FY2022 (May 1, 2021– April 30, 2022) with an annual operating and capital budget totaling \$4,381,371.

The FY2022 budget reflects the Library team's ability to weigh options, innovate, and think broadly 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 FY2022 budget is a balanced budget with expenses fully funded from current revenues. In addition, the Library maintains a reserve fund of \$1,895,491 (45%) against operating expenses.

In preparing the FY2022 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 the Lake Forest community deserves.

Operations

The world has been fundamentally altered by the COVID-19 pandemic. On March 17, 2020, the Library closed its physical facility to the public. Within days, the Library staff was managing the transformation of the delivery of the library services and resources and simultaneously positioning the institution for an economic downturn. A COVID-19 Pandemic Strategic Plan was developed that outlined a strategy for launching a virtual library and re-engaging the Library's physical space.

A brief review of the past year evidences the resiliency and creativity of the Library staff as they ensured the continued provision of the highest quality library services to the Lake Forest community. Over the course of the year, the Library seamlessly modified service options in response to the COVID-19 pandemic as follows:

- June 3 – July 19, 2020: *Curb Side Collect* operated on the back dock.
- July 20 – November 22, 2020: *Library Lite*, allowing patrons short term visits and browsing in the building. DVD2GO comes back online.
- November 1, 2020: restored lending among the 28 CCS consortium libraries.
- November 23, 2020 – February 13, 2021: *Grab & Go*, holds and program support materials pick up in foyer and free remote copying/printing.
- February 15, 2021 – restored *Library Lite* allowing patrons short visits, use of copiers and printers, and browsing in the building.
- March 8, 2021 – restored social-distanced seating for short visits.
- April 1, 2021 – restored access to desk-top computers and short visit seating.

Prior to reopening the physical building, the Library secured (and maintains) sufficient PPE supplies and modified service and office areas with custom plexiglass barriers to help keep staff and patrons safer.

The Library successfully met patron demand in the virtual world by:

- increasing resources to e-book, e-audio, and streaming services and engaging remote access for additional databases;
- creating online options to obtain or renew library cards; and
- expanding options for Lake Forest residents to obtain reference assistance, reader's and viewer's advisory, and tech help.

The Library also delivered 477 virtual adult, teen, and children's programs, including book discussions, storytimes, STEAM projects, cultural lectures, technology courses and information sessions, author visits, summer and winter reading programs, and other online opportunities for the community to engage with the Library team as of February 28, 2021 (the first ten months of the fiscal year). These events, programs, and engagements reached nearly 35,000 library users.

The Library's Communications Team reworked the Library's website into a one-stop place for reliable and vetted COVID-19 information with easy access to Library's e-resources and services. Library patrons were kept informed with daily updates to the Library's website and social media outlets and four quarterly print newsletters.

The Facilities and Circulation Teams worked to insure public and staff safety throughout the building through the development and implementation of quarantine procedures for returned materials and processes in support of the various service modifications. Installation of a new exterior book drop by the front door, HVAC upgrades, additional cleaning protocols and increased signage also worked to insure public and staff safety throughout the building.

In January 2021, the Library was recognized as a three-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. The Library has won this award eight of the last nine years. In addition to this national award, the Library continues to surpass state performance metrics – evidencing its outstanding work in delivering library resources and concierge-level service to the Lake Forest community.

Budget in Review

In fall 2020, 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 FY2022 budget reflects an increase in revenues based on a 1.4% CPI-based levy increase and an estimated growth value of \$14,176. Together, these provide a revenue increase of \$112,627 over FY2021. In line with our continued commitment to transparency, known grant awards are reflected as revenue in the Library's budget.

The budget anticipates that revenue lines dependent on library-generated fees, gifts and donations (for other than capital purposes), and interest income will be adversely impacted due to the continued effects of the COVID-19 pandemic and lower interest rates. In addition, the Library receives no TIF funds from the Laurel & Western development. The Friends of the Library chose not to approve a programming grant for FY2022. Given the significant decrease in library-generated funds and interest income, the Library's revenue remains flat from FY2021, increasing by \$17,276.

Operating expenses are expected to decrease by 3% with funds allocated to support work on the capital improvement project. 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 28, reduced from FY2021, 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 FY2022 budget anticipates merit increases of 0 - 3% with market adjustments. This is on par with similarly situated libraries and as advised by HR Source. Medical insurance increases and IMRF 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 ended its longevity pay plan and Sunday pay 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, increasing the Library's gross square footage from 14,700 to 29,100. 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 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 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 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 architectural and engineering firm of 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 in order to provide access to 21st century library services and presented the Library Board with various options on how to renovate and expand 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 FY2022 budget provides for legal, architectural, and consultant expenses associated with the capital improvement program in addition to normal operating expenses. The FY2022 budget also includes \$70,000 for capital equipment and building improvements and \$125,000 for RFID technology upgrades. A total reserve balance of \$5,295,491, of which \$3,400,000 is restricted (\$2,800,000 capital improvements; \$300,000 capital equipment; and \$300,000 technology improvements), is also reflected in the FY2022 budget.

The capital improvement and capital equipment lines in the FY2022 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 by The Lake Forest Library Foundation or increased revenues to cover debt service in future levies.

Conclusion

Although the ultimate course of action with respect to the building is not known, we continue to actively collaborate with government, business, and nonprofit community partners to achieve our community and national aspirations. Our focus is not the physical limitations of the building, but rather on innovation, community connections, and meaningful outcomes. As a result, we continue to forge ahead to deliver on 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 annual 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 are evaluated for cost effectiveness and to determine if there are alternative less costly options. Similarly, outsourcing/contracting services are evaluated and implemented when cost effective.

When cost effective, the Library contracts 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. As part of its Strategic Plan, the Library is reviewing its workflows and organizational structure in FY2022.

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 is included in the annual financial report.

**Lake Forest Library
Summary of Revenue and Expenditures
FY2022**

	FY15 Audited	FY16 Audited	FY17 Audited	FY18 Audited	FY19 Audited	FY20 Audited	FY21 Budget	FY21 As of 4/31	FY22 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	\$1,895,491	\$1,895,491	
Current Revenue										
Tax-Based*	\$3,793,925	\$3,871,122	\$3,910,955	\$3,948,139	\$4,063,010	\$4,158,792	\$4,189,290	\$4,260,834	\$4,307,816	0.03
TIF Payout	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0
Other Revenue	\$71,245	\$48,377	\$57,471	\$87,701	\$82,936	\$72,729	\$51,000	\$79,161	\$59,000	0.16
Library Revenue	\$64,551	\$97,792	\$73,167	\$106,880	\$157,169	\$139,847	\$46,200	\$99,699	\$17,450	(0.62)
Gifts	\$168,142	\$26,400	\$20,075	\$167,773	\$28,939	\$41,442	\$10,000	\$36,707	\$2,500	(0.75)
Grant Funds (Includes Friends of LF Library)					\$62,000	\$73,000	\$74,000	\$74,000	\$1,000	(0.99)
Total Revenues	\$4,094,863	\$4,043,691	\$4,061,668	\$4,310,493	\$4,394,053	\$4,485,809	\$4,370,490	\$4,550,401	\$4,387,766	0.4%
Total Funds Available	\$5,489,995	\$5,874,809	\$5,518,442	\$5,659,240	\$5,331,959	\$6,023,715	\$6,098,052	\$6,445,892	\$6,283,257	3
Operating Expenditures										
Personnel Services	\$2,425,262	\$2,516,111	\$2,440,398	\$2,476,227	\$2,280,743	\$2,357,308	\$2,627,205	\$2,126,601	\$2,618,814	(0)
Print, A/V & E-resources	\$546,466	\$474,950	\$524,186	\$508,538	\$578,759	\$548,618	\$644,000	\$535,493	\$595,000	(8)
Other Expenditures	\$353,787	\$389,921	\$361,462	\$354,303	\$492,069	\$483,673	\$784,703	\$673,854	\$704,557	(0)
Building Maintenance	\$126,924	\$139,674	\$121,572	\$127,333	\$148,772	\$160,449	\$240,000	\$161,393	\$268,000	0
Total Operating Expenditures	\$3,452,439	\$3,520,656	\$3,447,618	\$3,466,401	\$3,500,342	\$3,550,048	\$4,295,908	\$3,497,341	\$4,186,371	-3%
Capital Equipment	\$93,698	\$66,918	\$5,443	\$3,009	\$104,056	\$1,073	\$10,000	\$0	\$40,000	3
Technology Upgrades (RFID, etc)									\$125,000	
Capital Improvements	\$112,739	\$50,272	\$47,491	\$51,923	\$0	\$16,760	\$125,000	\$75,233	\$30,000	(1)
Total capital and technology	\$206,437	\$117,190	\$52,934	\$54,932	\$104,056	\$17,833	\$135,000	\$75,233	\$195,000	0
Total Expenditures	\$3,658,876	\$3,637,846	\$3,500,552	\$3,521,333	\$3,604,398	\$3,567,881	\$4,430,908	\$3,572,574	\$4,381,371	-1%
Difference in Revenues and Expenditures*	\$435,987	\$405,845	\$561,116	\$789,160	\$789,656	\$917,929	(\$60,418)	\$977,826	\$6,395	
Committed Funds										
Funds on Hand	\$1,395,132	\$1,831,118	\$1,456,774	\$1,348,747	\$937,906	\$1,537,906	\$1,895,491	\$2,645,491	\$1,895,491	
Total Funds	\$1,831,119	\$2,236,963	\$2,556,774	\$2,798,747	\$2,987,906	\$4,187,906	\$5,295,491	\$6,045,491	\$5,295,491	

*Tax reserve applied mid-year FY2021

**Lake Forest Library
Revenue and Income
FY2022**

	FY15 Audited	FY16 Audited	FY17 Audited	FY18 Audited	FY19 Audited	FY20 Audited	FY21 Budget	FY21 As of 4/31	FY22 Budget	% Change	\$ Change
Property Tax Revenue											
Property Tax	\$3,793,925	\$3,871,122	\$3,910,955	\$3,948,139	\$4,063,010	\$4,158,792	\$4,253,537	\$4,260,834	\$4,395,731	3	\$142,194
Reserve for Tax Loss*							(\$64,247)	(\$87,915)			
Total Property Tax	\$3,793,925	\$3,871,122	\$3,910,955	\$3,948,139	\$4,063,010	\$4,158,792	\$4,189,290	\$4,260,834	\$4,307,816	3	\$118,526
Laurel & Western TIF Payout**	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0	\$0
Other Revenue											
PP Tax Replacement	\$34,833	\$27,435	\$35,980	\$37,364	\$36,944	\$39,040	\$25,000	\$39,888	\$25,000	0	\$0
Impact Fee	\$12,193	\$20,942	\$6,556	\$35,293	\$21,773	\$9,470	\$10,000	\$15,054	\$10,000	0	\$0
Per Capita Grant	\$24,219	\$0	\$14,935	\$15,044	\$24,219	\$24,219	\$16,000	\$24,219	\$24,000	50	\$8,000
Total Other Revenue	\$71,245	\$48,377	\$57,471	\$87,701	\$82,936	\$72,729	\$51,000	\$79,161	\$59,000	16	\$8,000
Library Revenue											
Photocopy	\$8,344	\$7,646	\$8,231	\$8,204	\$8,731	\$6,476	\$5,000	\$2,024	\$1,200	(76)	(\$3,800)
Book Rental/Book Bags	\$387	\$299	\$299	\$397	\$0	\$0	\$0	\$0	\$0	0	\$0
Charge plate/cards	\$412	\$380	\$318	\$318	\$279	\$168	\$200	\$42	\$50	(75)	(\$150)
Library fines	\$42,364	\$38,626	\$36,746	\$28,192	\$15,772	\$8,959	\$0	\$1,654	\$200	0	\$0
Interest earned	\$10,076	\$15,717	\$27,573	\$69,186	\$131,744	\$111,477	\$40,000	\$26,578	\$10,000	(75)	(\$30,000)
Other revenues	(\$32)	\$35,124		\$583	\$643	\$12,766	\$1,000	\$18,777	\$6,000	500	\$5,000
Covid Fema Reimbursement								\$50,624			
Total Library Revenue	\$61,551	\$97,792	\$73,167	\$106,880	\$157,169	\$139,847	\$46,200	\$99,699	\$17,450	(62)	(\$28,750)
Total Grant Income					\$62,000	\$73,000	\$74,000	\$74,000	\$2,500	(97)	(\$71,500)
Total Gifts	\$168,142	\$26,400	\$20,075	\$167,773	\$28,939	\$41,442	\$10,000	\$36,707	\$1,000	(90)	(\$9,000)
TOTAL	\$4,094,863	\$4,043,691	\$4,061,668	\$4,310,493	\$4,394,053	\$4,485,809	\$4,370,490	\$4,550,401	\$4,387,766	0	\$ 17,276

* Reserve applied mid-year

** City attorney deemed Library ineligible to receive any annual payments under the TIF

**Lake Forest Library
Operating and Capital Expenditures
FY2022**

Category	FY15 Audited	FY16 Audited	FY17 Audited	FY18 Audited	FY19 Audited	FY20 Audited	FY21 Budget	FY21 As of 4/31	FY22 Budget	% Change	\$ Change
Salaries/Wages	\$1,780,957	\$1,858,651	\$1,778,891	\$1,825,308	\$1,704,069	\$1,716,885	\$1,800,485	\$1,517,149	\$1,808,504	0	\$8,019
Benefits	\$644,305	\$657,460	\$661,507	\$650,919	\$576,674	\$640,423	\$826,720	\$609,452	\$810,310	(2)	(\$16,410)
Print, Audiovisual, and Electronic Media	\$546,466	\$474,950	\$524,186	\$508,538	\$578,759	\$548,618	\$644,000	\$535,493	\$595,000	(8)	(\$49,000)
Other Expenses	\$353,787	\$389,921	\$361,462	\$354,303	\$492,069	\$483,673	\$784,703	\$673,854	\$704,557	(10)	(\$80,146)
Building Maintenance	\$126,924	\$139,674	\$121,572	\$127,333	\$148,772	\$160,449	\$240,000	\$161,393	\$268,000	12	\$28,000
Sub-Total	\$3,452,439	\$3,520,656	\$3,447,618	\$3,466,401	\$3,500,342	\$3,550,048	\$4,295,908	\$3,497,341	\$4,186,371	(3)	(\$109,537)
Capital Expenditures											
Capital Equipment*	\$93,698	\$66,918	\$5,443	\$3,009	\$104,056	\$1,073	\$10,000	\$0	\$40,000	0	\$30,000
Technology Upgrades									\$125,000	100	\$125,000
Capital Improvement	\$112,739	\$50,272	\$47,491	\$51,923	\$0	\$16,760	\$125,000	\$78,643	\$30,000	(0)	(\$95,000)
Reserves	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0	\$0
Sub-Total	\$206,437	\$117,190	\$52,934	\$54,932	\$104,056	\$17,833	\$135,000	\$78,643	\$195,000	0	\$60,000
Total	\$3,658,876	\$3,637,846	\$3,500,552	\$3,521,333	\$3,604,398	\$3,567,881	\$4,430,908	\$3,575,984	\$4,381,371	-0.01%	(\$49,537)

*Mid year adjustment

**Lake Forest Library
Compensation Package**

FY2022

	FY15 Audited	FY16 Audited	FY17 Audited	FY18 Audited	FY19 Audited	FY20 Audited	FY21 Budget	FY21 As of 4/31	FY22 Budget	% Increase	\$ Increase
Current Employees											
Full Time Equivalent	30	30	30	30	31	31	32	31	28		
Salaries & Wages	\$1,765,968	\$1,841,643	\$1,761,858	\$1,807,844	\$1,689,085	\$1,709,540	\$1,800,485	\$1,517,149	\$1,808,504	0%	\$8,019
Longevity	\$14,989	\$17,007	\$17,033	\$17,464	\$14,984	\$7,345	\$0	\$0	\$0	0%	\$0
Sub-Total	\$1,780,957	\$1,858,650	\$1,778,891	\$1,825,308	\$1,704,069	\$1,716,885	\$1,800,485	\$1,517,149	\$1,808,504	0%	\$8,019
Benefits											
IMRF	\$188,972	\$193,348	\$180,369	\$179,509	\$147,509	\$143,960	\$199,968	\$155,455	\$183,812	(0)	(\$16,156)
Social Security	\$130,667	\$138,133	\$132,842	\$136,623	\$128,031	\$128,006	\$154,998	\$112,778	\$138,351	(0)	(\$16,647)
Worker's Comp	\$16,080	\$10,747	\$11,450	\$2,810	\$976	\$5,159	\$8,000	\$4,775	\$8,000	0	\$0
Insurance, Life	\$1,928	\$1,888	\$1,912	\$2,050	\$1,955	\$2,163	\$2,900	\$2,059	\$2,840	(0)	(\$60)
Insurance, Medical	\$292,495	\$300,612	\$320,364	\$314,975	\$283,878	\$345,220	\$441,560	\$319,107	\$441,330	(0)	(\$230)
Insurance, Dental	\$10,256	\$10,534	\$10,890	\$11,074	\$10,786	\$12,599	\$14,894	\$11,808	\$14,577	(0)	(\$317)
Insurance, Unemployment								\$875	\$2,000		\$2,000
Flexi-Benefits	\$3,907	\$1,195	\$3,680	\$3,878	\$3,539	\$3,317	\$4,400	\$2,595	\$4,400	0	\$0
Emp Assistance Program									\$5,000		\$5,000
Education Assistance									\$10,000		\$10,000
Sub-Total	\$644,305	\$656,457	\$661,507	\$650,919	\$576,674	\$640,423	\$826,720	\$609,452	\$810,310	0%	(\$16,410)
GRAND TOTAL	\$2,425,262	\$2,515,107	\$2,440,398	\$2,476,227	\$2,280,743	\$2,357,308	\$2,627,205	\$2,126,601	\$2,618,814	(0)	(\$8,391)

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

Lake Forest Library Other Operating Expenditures FY2022

Item	FY15 Audited	FY16 Audited	FY17 Audited	FY18 Audited	FY19 Audited	FY20 Audited	FY21 Budget	FY21 As of 4/31	FY22 Budget	% Change	\$ Change
Administrative Services	\$12,600	\$23,508	\$23,553	\$23,340	\$24,996	\$24,526	\$27,000	\$25,139	\$25,757	(5)	(\$1,243)
Art Work (purchased)	\$0	\$1,723	\$0	\$49	\$0	\$0	\$0	\$0	\$0	0	\$0
Audit	\$6,898	\$7,430	\$6,400	\$6,590	\$6,785	\$6,995	\$6,000	\$7,205	\$7,500	(7)	(\$500)
Auto Allowance* (unrelated to meetings)	\$826	\$1,003	\$1,472	\$1,472	\$1,383	\$632	\$2,400	\$440	\$1,000	(58)	(\$1,400)
Binding	\$4,607	\$3,770	\$2,437	\$1,241	\$1,027	\$167	\$1,500	\$0	\$500	(67)	(\$1,000)
Contractual Services	\$225,081	\$232,856	\$215,363	\$198,219	\$217,700	\$231,454	\$272,400	\$247,993	\$286,400	5	\$14,000
Insurance, D & O Liability	\$4,435	\$1,564	\$3,080	\$3,372	\$3,372	\$6,540	\$7,200	\$4,890	\$6,500	(10)	(\$700)
Legal				\$11,760	\$1,168	\$20,000	\$1,350	\$20,000	\$20,000	0	\$0
Maintenance of Equip	\$1,530	\$1,775	\$1,014	\$2,445	\$2,018	\$6,735	\$6,200	\$0	\$4,000	(35)	(\$2,200)
Meeting Expense	\$1,633	\$5,797	\$1,847	\$1,219	\$592	\$1,130	\$6,500	\$121	\$4,000	(38)	(\$2,500)
Membership Dues	\$9,244	\$6,484	\$3,676	\$10,607	\$7,506	\$7,449	\$13,000	\$7,317	\$13,000	0	\$0
Office Supplies	\$31,186	\$28,352	\$26,157	\$30,202	\$17,889	\$24,376	\$36,000	\$8,005	\$20,000	(23)	(\$6,000)
Online Banking Fee (fine)				\$585	\$507	\$617	\$500	\$597	\$1,000	0	\$0
Personnel Recruitment (background checks)	\$0	\$14,475	\$4	\$965	\$507	\$617	\$500	\$170	\$500	0	\$0
Postage	\$6,488	\$8,971	\$6,508	\$5,319	\$4,374	\$5,219	\$7,400	\$2,883	\$7,400	0	\$0
Professional Development**	\$3,409	\$7,957	\$5,642	\$8,873	\$11,106	\$12,162	\$15,000	\$5,619	\$20,000	33	\$5,000
Programming	(\$1,308)	(\$4,189)	\$19,808	(\$16,462)	\$52,976	\$58,275	\$69,500	\$50,242	\$64,000	(51)	(\$35,500)
Programming - Comm	\$13,310	\$15,601	\$16,155	\$15,075	\$18,570	\$20,103	\$26,000	\$20,135	\$26,000	0	\$0
Programming - Support	\$9,856	\$12,895	\$9,314	\$6,686	\$13,718	\$6,899	\$16,500	\$7,719	\$15,000	(9)	(\$1,500)
Special Projects* ?	\$0	\$0	\$0	\$43,357	\$83,388	\$60,107	\$245,000	\$283,532	\$200,000	(18)	(\$45,000)
Telephone	\$18,644	\$13,291	\$6,303	\$5,776	\$6,602	\$5,177	\$7,500	\$5,498	\$6,500	13	\$1,000
Vending/events	\$7,248	\$7,659	\$7,706	\$6,556	\$5,217	\$3,417	\$6,103	\$0	\$3,500	(43)	(\$2,603)
Total	\$353,787	\$390,924	\$356,439	\$354,303	\$492,069	\$483,673	\$784,703	\$673,854	\$704,537	(10)	(\$80,146)

*200,000 CIP, REID in Capital

**amended FY2021

*** PLA Conference and Online Module Training

**Lake Forest Library
Building Maintenance
FY2022**

Item	FY15 Audited	FY16 Audited	FY17 Audited	FY18 Audited	FY19 Audited	FY20 Audited	FY21 Budget	FY21 As of 4/31	FY22 Budget	% Change	\$ Change
Janitorial Supplies	\$20,946	\$18,638	\$12,892	\$13,465	\$18,715	\$20,349	\$24,000	\$37,238	\$32,000	33	\$8,000
Custodial Services						\$31,809	\$49,000	\$34,408	\$58,000	18	\$9,000
Contractual Services	\$12,045	\$11,335	\$11,706	\$11,552	\$12,271	\$11,516	\$22,000	\$12,227	\$22,000	0	\$0
Insurance (building)	\$24,297	\$27,219	\$25,953	\$27,996	\$28,974	\$33,783	\$38,000	\$36,776	\$41,000	8	\$3,000
Building Maintenance	\$5,007	\$23,728	\$15,099	\$24,922	\$26,881	\$41,822	\$40,000	\$1,424	\$40,000	0	\$0
Equip Maintenance	\$17,130	\$14,194	\$11,423	\$7,334	\$23,808	-\$5,023	\$32,000	\$14,895	\$40,000	25	\$8,000
Grounds Maintenance	\$41,960	\$38,894	\$38,108	\$34,910	\$31,081	\$19,475	\$26,000	\$16,664	\$26,000	0	\$0
Water	\$5,539	\$5,667	\$6,391	\$7,154	\$7,041	\$6,718	\$9,000	\$7,762	\$9,000	0	\$0
Total	\$126,924	\$139,674	\$121,572	\$127,333	\$148,772	\$160,449	\$240,000	\$161,393	\$268,000	12	\$28,000

FY2020 insurance covered Com Ed transformer fire expenses delayed past 4/31 due to COVID; expenses in FY2021

Custodial services includes day porter