

AGENDA

BOARD OF LAW LIBRARY TRUSTEES of the LOS ANGELES COUNTY LAW LIBRARY

REGULAR BOARD MEETING

Wednesday, June 26, 2024

12:15 PM

MILDRED L. LILLIE BUILDING TRAINING CENTER

301 WEST FIRST STREET

LOS ANGELES, CA 90012-3140

ACCOMMODATIONS

A person with a disability may contact the Board Secretary's office at (213) 785-2511 at least 24 hours before the scheduled meeting to request receipt of an agenda in an alternative format or to request disability-related accommodations, including aids or services, in order to participate in the public meeting. Later requests will be accommodated to the extent feasible.

AGENDA DESCRIPTIONS

The agenda descriptions are intended to give notice to members of the public of a brief general description of items of business to be transacted or discussed. The posting of the recommended actions does not indicate what action will be taken. The Board may take any action that it deems to be appropriate on the agenda item and is not limited in any way by the notice of the recommended action. The President reserves the right to discuss the items listed on the agenda in any order.

REQUESTS AND PROCEDURES TO ADDRESS THE BOARD

Each member of the public has the right to address the Board on agenda items or on items of interest which are not on the agenda and which are within the subject matter jurisdiction of the Board. Public comments will be taken at the beginning of the meeting as Agenda Item 1.0. Members of the public will be called upon at that time. A member of the public will be allowed to address the Board for a total of three (3) minutes for a single item or a maximum of five (5) minutes for all items unless the President grants more or less time based on the number of people requesting to speak and the business of the Board. When members of the public address the Board on agenda items, the President determines the order in which speakers will be called. Persons addressing the Board shall not make impertinent, slanderous or profane remarks to the Board, any member of the Board, staff or general public, nor utter loud, threatening, personal or abusive language, nor engage in any other disorderly conduct that disrupts or disturbs the orderly conduct of any Board Meeting. The President may order the removal (by muting or disconnection of the telephone line) of any person who disrupts or disturbs the orderly conduct of the Board Meeting.

AGENDA MATERIALS

Unless otherwise exempt from disclosure, all materials relating to items on the agenda distributed to all, or a majority of the members of the Board less than 72 hours prior to the meeting shall be made available for public inspection at the time the writing is distributed in the Executive Office of the Law Library.

LAND ACKNOWLEDGMENT

The Los Angeles County Law Library and its Board of Trustees recognize that we occupy land originally and still inhabited and cared for by the Tongva, Tataviam, Serrano, Kizh, and Chumash Peoples. We honor and pay respect to their elders and descendants — past, present, and emerging — as they continue their stewardship of these lands and waters. We acknowledge that settler colonization resulted in land seizure, disease, subjugation, slavery, relocation, broken promises, genocide, and multigenerational trauma.

This acknowledgment demonstrates our responsibility and commitment to truth, healing, and reconciliation and to elevating the stories, culture, and community of the original inhabitants of Los Angeles County. We are grateful to have the opportunity to live and work on these ancestral lands. We are dedicated to growing and sustaining relationships with Native peoples and local tribal governments, including (in no particular order) the:

- ☐ Fernandeno Tataviam Band of Mission Indians
- ☐ Gabrielino Tongva Indians of California Tribal Council
- ☐ Gabrieleno/Tongva San Gabriel Band of Mission Indians
- ☐ Gabrieleño Band of Mission Indians – Kizh Nation
- ☐ San Manuel Band of Mission Indians
- ☐ San Fernando Band of Mission Indians

To learn more about the First Peoples of Los Angeles County, please visit the Los Angeles City/County Native American Indian Commission website at lanaic.lacounty.gov.



CALL TO ORDER

1.0 PUBLIC COMMENT

2.0 PRESIDENT'S REPORT

3.0 CONSENT CALENDAR

- 3.1 Approval of Minutes of the May 29, 2024 Regular Board Meeting
- 3.2 Review of May Financials and List of April Checks and Warrants
- 3.3 Re-appointment of Bethany Kristovich to Friends of the Los Angeles County Law Library Board of Directors
- 3.4 Approval of Rate Increases for Room Rentals

4.0 DISCUSSION ITEMS

- 4.1 Thanks to Deputy Director Jaye Steinbrick for years of service and recognition of his planned retirement on July 5, 2024 from LA Law Library
- 4.2 Review and Approval of Property and Liability Insurance for fiscal year 2024/2025
- 4.3 Approval of Operating and Capital Expenditures Budget for Fiscal Year 2024/2025

5.0 AGENDA BUILDING

Items not on the posted agenda may be presented by a Trustee and, if requested, may be referred to staff or placed on the agenda for consideration at a future meeting of the Board.

6.0 EXECUTIVE DIRECTOR REPORT

6.1 Retirement Lunch scheduled for Jaye Steinbrick on July 3, 2024 at Training Center

6.2 All Staff Training scheduled for June 25 and June 28, 2024 in compliance with California's Workplace Violence Prevention Law (SB 553) with Active Shooter Training from LAPD Major Crimes Unit

7.0 ADJOURNMENT

The next Regular Meeting of the Board of Law Library Trustees is scheduled for Wednesday, July 24, 2024 at 12:15p.m.

POSTED THURSDAY, JUNE 20 @ 5:00 P.M.

POSTED BY DANIEL REINHOLD



**MINUTES OF THE REGULAR BOARD MEETING
OF THE BOARD OF LAW LIBRARY TRUSTEES OF
LOS ANGELES COUNTY**

**A California Independent Public Agency Under
Business & Professions Code Section 6300 et sq.**

May 29, 2024

The Regular Meeting of the Board of Law Library Trustees of Los Angeles County was held on Wednesday, May 29, 2024 at 12:15 p.m., at the Los Angeles County Law Library Mildred L. Lillie Main Library Building at 301 West First Street, Los Angeles, California 90012 for the purposes of considering reports of the affairs to the Library, and transacting such other business as might properly come before the Board of Trustees.

ROLL CALL/QUORUM

Trustees Present: Judge Michelle Williams Court
Judge Laura Seigle
Judge Susan J. DeWitt
Judge Mark Juhas

Trustees Absent: Susan Steinhauser, Esquire (Phoned in for entire meeting)
Kenneth Klein, Esquire (Phoned in from 12:23pm-1:02pm)
Judge Rosa Fregoso

Senior Staff Present: Katherine Chew, Executive Director

Also Present: Marcelino Juarez, Finance Manager
Daniel Reinhold, Executive Assistant

President Court determined a quorum to be present, convened the meeting at 12:15pm and thereafter presided. Executive Director, Katherine Chew, recorded the Minutes.

1.0 PUBLIC COMMENT

2.0 PRESIDENT'S REPORT

3.0 CONSENT CALENDAR

- 3.1 Approval of Minutes of the April 24, 2024 Regular Board Meeting
- 3.2 Review of March Financials and List of April Checks and Warrants
- 3.3 Review of FY2025 Property & Liability Insurance Estimates
- 3.4 Review and Approval of Guardian Dental, Vision, and Life Benefits Renewal

President Court asked the Board if anyone wanted anything removed from the Consent Calendar. Trustee Seigle requested that item 3.2 be removed. President Court requested a motion to approve items 3.1, 3.3, and 3.4. So moved by Trustee Juhas, seconded by Trustee Seigle. The motion was approved unanimously 4 – 0.

3.2 Trustee Seigle inquired why there were negative numbers concerning library materials. Marcelino Juarez explained that the negative numbers illustrated that items were spent and then transferred. President Court requested a motion to approve item 3.1. So moved by Trustee Seigle, seconded by Trustee Juhas. The motion was approved unanimously 4 – 0.

4.0 DISCUSSION ITEMS

- 4.1 Presentation of Community Connections Statistics by Chloe Casey

Chloe discussed how the library tracks patrons and their needs by category. She has already met with 514 patrons so far this year. She mentioned that she attends similar programs at other libraries, and that our numbers are higher. She is seeing about 100 patrons per month on average. Trustee Juhas asked for clarification for what “seeing a patron” entails. Chloe responded that she counts each phone call, email, and in person meeting. She went on to explain that about 30% of the people she helps need assistance with housing. About 15% need assistance with homelessness, then transportation, mental health, and elder care. Chloe went on to discuss new classes, outreach events, and collaborating with her counterparts at other libraries. Trustee Seigle inquired about how often Chloe refers patrons to other organizations. Chloe responded that she refers patrons to outside organizations very often, with homeless service providers being the most common. She also regularly helps patrons follow up with these outside organizations. Trustee Steinhauser stated that she was impressed by the number of service providers, and that she was pleased to hear that Chloe is building relationships. She then inquired about details for Service Area 4, which Chloe mentioned. This is the region that Chloe works with. It extends from Mid-City to Boyle Heights, and from South Central to Glendale. It is the Homelessness Authority Service Map, and there are 8 total regions in Los Angeles County. Trustee DeWitt asked why these things are not on the Homeless Authority website. Chloe responded that we are working on adding more of this information to our website. She explained that many of these programs tend to run out of funding and don’t generally last very long. Trustee Steinhauser inquired about how Chloe sees her programming evolving. Chloe responded that we are continuing to analyze this. She mentioned that the Library staff will soon be trained in de-escalation techniques. She also mentioned that many of our patrons come into the library when they are going through very stressful times, and how important it is to be mindful of that when dealing with them.

4.2 Presentation of Rare Book Assessment Project by Ryan Metheny

Ryan detailed that this project dates back to before the pandemic. The Library hired an outside consultant who gave staff guidance about assessing and handling rare books. We still need to do an inventory. The assessment should take about one year. Trustee Steinhauser asked what qualifies as a rare book. Ryan stated that there is not a single accepted definition. We check catalogs of other libraries, and we are purchasing software to compare our collection to other libraries. Ryan brought a selection of some rare books to the meeting for the Board to look over.

At this point Judge Juhas left the meeting at 1:16pm.

5.0 AGENDA BUILDING

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6.0 EXECUTIVE DIRECTOR REPORT

- 6.1 April 25- LA Law Library Presentation on Supported Decision Making for UCI Health, Children’s Hospital of Orange County, and the Orange County Regional Center medical professionals, counselors and service coordinators (41 participants and Library will provide conservatorship presentation as part of their July educational series.)
- 6.2 Library tours in May included a group from the LA Library Foundation through invitation of Judge Seigle on May 24, and another one scheduled for May 31 with Senator Smallwood Cuevas staff.
- 6.3 Assembly Member Mike Gipson’s staff have reached out to us to collaborate on offering expungement clinics in his 65th District. We are



hoping to work with Beacon of Justice Honoree Laurie Levenson's staff from the Project for the Innocent to assist.

- 6.4 We are planning an all staff training on a Workplace Violence Prevention Plan in compliance with California Senate Bill 553/California Labor Code Section 64019. We are also planning all staff training in August to provide staff with training on de-escalation techniques for staff in dealing with difficult patrons

7.0 ADJOURNMENT

There being no further business to come before the Board the meeting was adjourned at 1:25pm. The next Regular Meeting of the Board of Law Library Trustees is scheduled for Wednesday, June 26, 2024 at 12:15pm.

Katherine Chew, Executive Director and Secretary
Los Angeles County Law Library Board of Trustees



Los Angeles County Law Library

Balance Sheet

As of April 30, 2024

(Provisional and subject to year-end audit adjustments)

	6/30/2023	4/30/2024	YTD
Assets			
Current assets			
Cash and cash equivalents	16,275,850	16,250,087	(25,764)
Accounts receivable	329,159	84,249	(244,910)
Other receivable	1,367,036	1,426,508	59,472
Prepaid expenses	279,523	471,910	192,387
Total current assets	18,251,568	18,232,754	(18,814)
Noncurrent assets			
Restricted cash and cash equivalents	318,470	318,470	-
Investments	6,071,207	6,321,423	250,216
Capital assets, not being depreciated	696,192	745,982	49,790
Capital assets, being depreciated - net	14,667,364	14,339,610	(327,754)
Total noncurrent assets	21,753,233	21,725,485	(27,748)
Total assets	40,004,801	39,958,239	(46,562)
Deferred Outflows of Resources			
Deferred Outflows of Resources	4,722,167	4,722,167	-
Total assets and deferred outflows of resources	44,726,968	44,680,406	(46,562)
Liabilities			
Current Liabilities			
Accounts payable	330,706	100,854	(229,852)
Other current liabilities	-	-	-
Payroll liabilities	10,834	17,448	6,613
Total current liabilities	341,540	118,301	(223,239)
Noncurrent Liabilities			
Accrued sick and vacation liability	279,625	221,954	(57,671)
Borrowers' deposit	203,004	223,078	20,074
OPEB liability	3,547,803	3,631,136	83,333
Net pension liability	5,061,711	5,145,044	83,333
Total noncurrent liabilities	9,092,143	9,221,213	129,069
Total liabilities	9,433,684	9,339,514	(94,170)
Deferred Inflows of Resources			
Deferred Inflows of Resources	1,331,894	1,331,894	-
Total liabilities and Deferred inflows of resources	10,765,578	10,671,408	(94,170)
Net Position			
Invested in capital assets	15,363,556	15,085,592	(277,964)
Unrestricted	18,597,834	18,923,406	325,572
Total net position	33,961,390	34,008,998	47,608
Total liabilities and Deferred inflows of resources and net position	44,726,968	44,680,406	(46,562)

Los Angeles County Law Library
Income Statement for the Period Ending April 30, 2024
(Provisional and subject to year-end audit adjustments)

Apr 2023	Apr 2024			
Actual	Amended Budget	Actual	\$ Fav	% Fav

661,833	624,579	721,282	96,703	15.5%
47,066	51,000	54,961	3,961	7.8%
0	0	0	0	0.0%
<u>31,246</u>	<u>21,392</u>	<u>176,898</u>	<u>155,506</u>	<u>726.9%</u>
740,145	696,971	953,141	256,170	36.8%

355,326	426,929	386,058	40,871	9.6%
56,612	61,161	57,049	4,112	6.7%
134,219	226,037	164,047	61,990	27.4%
(134,219)	(226,037)	(164,047)	(61,990)	27.4%

77,292	111,911	91,622	20,289	18.1%
11,025	34,024	21,198	12,826	37.7%
6,240	8,112	7,882	230	2.8%
2,495	3,757	1,221	2,536	67.5%
60	126	2	124	98.4%
0	15	0	15	100.0%
18,231	1,650	4,810	(3,160)	-191.5%
<u>192,328</u>	<u>193,045</u>	<u>189,323</u>	<u>3,722</u>	<u>1.9%</u>
<u>719,609</u>	<u>840,729</u>	<u>759,165</u>	<u>(81,563)</u>	<u>-9.7%</u>
<u>20,536</u>	<u>(143,758)</u>	<u>193,976</u>	<u>337,734</u>	<u>-234.9%</u>

16,438	833	18,350	17,517	2102.0%
0	0	0	0	0.0%
0	0	0	0	0.0%
<u>36,974</u>	<u>(142,925)</u>	<u>212,326</u>	<u>355,251</u>	<u>-248.6%</u>

0	60,000	0	60,000	100.0%
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FY 2022-23	FY 2023-24 YTD				
YTD Actual	Amended Budget	Actual	\$ Fav (Unf)	% Fav (-)	Amended Annual Budget

Summary:

Income

L.A. Superior Court Fees	5,951,392	6,432,814	6,787,395	354,581	5.5%	7,640,287
Interest	308,793	523,696	543,678	19,982	3.8%	629,446
Parking	50,425	0	0	0	0.0%	0
Library Services	<u>454,282</u>	<u>271,205</u>	<u>447,435</u>	<u>176,231</u>	<u>65.0%</u>	<u>489,652</u>
Total Income	6,764,893	7,227,714	7,778,508	550,794	7.6%	8,759,385

Expense

Staff (payroll + benefits)	4,135,253	4,596,012	4,443,547	152,465	3.3%	5,639,686
Electronic Resource Subscriptions	553,280	571,780	571,565	216	0.0%	733,585
Library Materials	1,448,846	1,835,559	1,516,469	319,090	17.4%	2,342,066
Library Materials Transferred to Capital Assets	(1,448,846)	(1,835,559)	(1,516,469)	(319,090)	17.4%	(2,342,066)
Facilities	812,667	951,884	925,548	26,336	2.8%	1,150,605
Technology & Data	148,297	221,868	168,171	26,512	11.9%	289,921
General	81,490	77,688	76,683	1,005	1.3%	101,545
Professional Development	21,965	32,468	25,235	7,233	22.3%	36,474
Communications & Marketing	3,162	3,745	963	2,781	74.3%	3,997
Travel & Entertainment	65	247	133	115	46.4%	333
Professional Services	78,427	78,262	74,475	3,788	4.8%	84,817
Depreciation	<u>1,984,897</u>	<u>1,935,774</u>	<u>1,926,307</u>	<u>9,467</u>	<u>0.5%</u>	<u>2,323,563</u>
Total Expenses	7,819,504	8,469,728	8,212,625	257,103	3.0%	10,364,526
Net Income (Loss)	<u>(1,054,611)</u>	<u>(1,242,014)</u>	<u>(434,118)</u>	<u>807,897</u>	<u>65.0%</u>	<u>(1,605,141)</u>

Investment Gain (Loss)¹

Extraordinary Income	114,183	173,016	250,216	77,200	44.6%	174,682
Extraordinary Expense	3,745,798	231,510	231,510	0	0.0%	231,510
Net Income Including Extraordinary Items	<u>100,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.0%</u>	<u>0</u>
	<u>2,705,371</u>	<u>(837,489)</u>	<u>47,608</u>	<u>885,097</u>	<u>105.7%</u>	<u>(1,198,949)</u>

Capitalized Expenditures

40,953	60,000	82,084	(22,084)	-36.8%	916,000
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Comments

Los Angeles County Law Library
Income Statement for the Period Ending April 30, 2024
(Provisional and subject to year-end audit adjustments)

Apr 2023	Apr 2024			
Actual	Amended Budget	Actual	\$ Fav	% Fav

FY 2022-23	FY 2023-24 YTD				
YTD Actual	Amended Budget	Actual	\$ Fav (Unf)	% Fav (-)	Amended Annual Budget

Comments

Detailed Budget:															
Income:															
661,833	624,579	721,282	96,703	15.5%	15	FIN	303300	L.A. Superior Court Fees	5,951,392	6,432,814	6,787,395	354,581	5.5%	7,640,287	Better than anticipated revenue.
0	0	0	0	0.0%	15	FIN	311000	Interest:	5,880	11,214	11,708	494	4.4%	14,964	
46,142	50,000	53,873	3,873	7.7%	15	FIN	312000	Interest - LAIF	296,506	502,349	521,466	19,117	3.8%	602,349	
924	1,000	1,089	89	8.9%	15	FIN	313000	Interest - Deposit Fund	6,406	10,133	10,504	371	3.7%	12,133	
47,066	51,000	54,961	3,961	7.8%				Subtotal	308,793	523,696	543,678	19,982	3.8%	629,446	
Parking:															
0	0	0	0	0.0%	39	FAC	330100	Parking	50,425	0	0	0	0.0%	0	
0	0	0	0	0.0%				Subtotal	50,425	0	0	0	0.0%	0	
Library Services:															
0	16	0	(16)	-100.0%	27	CIRC	330150	Annual Designation Fee	406	1,105	1,138	33	3.0%	2,595	
19,406	13,635	16,156	2,521	18.5%	25	PS	330140	Annual Members Fee	218,307	162,907	169,386	6,478	4.0%	189,868	
1,663	2,667	1,727	(940)	-35.2%	25	PS	330340	Course Registration	36,650	26,555	27,465	911	3.4%	31,888	Includes OTF funded free classes.
2,642	2,516	3,516	1,000	39.8%	27	CIRC	330129	Copy Center	21,524	26,174	26,177	3	0.0%	31,346	
357	550	1,404	854	155.3%	27	CIRC	330205	Document Delivery	4,920	4,616	4,904	288	6.2%	5,716	Regular rates for eDelivery began April 1, increasing revenue.
3,398	1,550	1,518	(32)	-2.1%	27	CIRC	330210	Fines	16,498	18,476	19,314	838	4.5%	21,576	
3,041	208	229	21	10.0%	15	FIN	330310	Miscellaneous	45,051	22,527	37,920	15,393	68.3%	32,318	Includes \$9K book sale.
272	0	2,000	2,000	0.0%	39	FAC	330330	Room Rental	2,913	5,319	8,388	3,069	57.7%	5,319	
360	0	90	90	0.0%	23	COL	330350	Book Replacement	1,638	1,230	730	(500)	-40.7%	1,230	
0	0	0	0	0.0%	15	FIN	330360	Forfeited Deposits	(295)	0	(140)	(140)	0.0%	15,000	
0	0	150,000	150,000	0.0%	17	EXEC	330400	Friends of Law Library	100,000	0	150,000	150,000	0.0%	150,000	
0	0	0	0	0.0%	25	PS	330420	Grants	0	0	0	0	0.0%	0	
107	250	257	7	2.8%	15	FIN	330450	Vending	1,670	2,296	2,155	(141)	-6.1%	2,796	
0	0	0	0	0.0%	39	FAC	330465	Special Events Income	5,000	0	0	0	0.0%	0	
31,246	21,392	176,898	155,506	726.9%				Subtotal	454,282	271,205	447,435	176,231	65.0%	489,652	
740,145	696,971	953,141	256,170	36.8%				Total Income	6,764,893	7,227,714	7,778,508	550,794	7.6%	8,759,385	
Expenses:															
Staff:															
221,194	260,091	241,956	18,136	7.0%	ALL	501000	Salaries (FT)	2,296,265	2,572,330	2,486,483	85,846	3.3%	3,220,891		
0	(5,202)	0	(5,202)	100.0%	15	FIN	501025	Staff Vacancy Offset (FT)	0	(20,807)	0	(20,807)	100.0%	(33,779)	
17,161	30,503	17,232	13,271	43.5%	ALL	501050	Salaries (PT)	179,375	242,246	188,448	53,798	22.2%	318,503		
0	(610)	0	(610)	100.0%	15	FIN	501075	Staff Vacancy Offset (PT)	0	(2,440)	0	(2,440)	100.0%	(3,965)	
14,071	14,938	15,427	(490)	-3.3%	15	FIN	502000	Social Security	150,691	154,886	158,228	(3,342)	-2.2%	192,230	
3,291	4,165	3,608	557	13.4%	15	FIN	503000	Medicare	36,368	39,893	37,987	1,906	4.8%	50,306	
23,992	29,846	25,431	4,415	14.8%	15	FIN	511000	Retirement	689,143	678,638	675,062	3,576	0.5%	753,253	
8,333	8,333	8,333	0	0.0%	15	FIN	511050	Pension Exp (Actuarial)	83,333	83,333	83,333	0	0.0%	100,000	
0	0	0	0	0.0%	15	FIN	511100	Pension Exp (Acctg)	0	0	0	0	0.0%	0	
49,777	63,834	56,022	7,812	12.2%	15	FIN	512000	Health Insurance	479,955	555,774	527,776	27,998	5.0%	683,441	
394	473	427	46	9.7%	15	FIN	513000	Disability Insurance	3,856	4,405	4,191	213	4.8%	5,351	
4,997	6,030	4,382	1,648	27.3%	15	FIN	514000	Dental Insurance	53,510	55,362	52,278	3,084	5.6%	67,422	
589	700	534	166	23.7%	15	FIN	514500	Vision Insurance	5,634	6,328	5,802	525	8.3%	7,728	Reflects vacancies.
184	230	187	43	18.6%	15	FIN	515000	Life Insurance	1,722	2,075	1,927	147	7.1%	2,535	Reflects vacancies.
0	0	0	0	0.0%	15	FIN	515500	Vacancy Benefits Offset	0	0	0	0	0.0%	0	
2,121	2,439	1,938	501	20.5%	15	FIN	516000	Workers Compensation Insurance	20,367	27,176	26,175	1,001	3.7%	32,055	
0	0	0	0	0.0%	15	FIN	517000	Unemployment Insurance	1,321	142	(1,057)	1,199	844.4%	1,142	
166	1,800	2,002	(201)	-11.2%	ALL	514010	Temporary Employment	39,171	15,057	13,742	1,315	8.7%	18,742	Timing variance.	
542	750	0	750	100.0%	13	HR	514015	Recruitment	2,746	91,596	91,667	(72)	-0.1%	91,596	
0	0	0	0	0.0%	15	FIN	517500	Accrued Sick Expense	0	0	0	0	0.0%	5,000	
0	0	0	0	0.0%	15	FIN	518000	Accrued Vacation Expense	0	0	0	0	0.0%	20,000	
8,333	8,333	8,333	0	0.0%	15	FIN	518500	OPEB Expense	83,333	83,333	83,333	0	0.0%	100,000	
97	174	128	46	26.5%	15	FIN	518550	TMP	5,862	4,391	4,001	390	8.9%	4,740	Lower than expected public transit participation.
83	100	117	(17)	-16.8%	15	FIN	518560	Benefit Administration	2,602	2,296	4,169	(1,873)	-81.6%	2,496	Unforeseen, unbudgeted FSA/COBRA admin costs.
355,326	426,929	386,058	40,871	9.6%				Total - Staff	4,135,253	4,596,012	4,443,547	152,465	3.3%	5,639,686	
Library Materials/Electronic Resources Subscription:															
122,031	174,706	144,617	30,088	17.2%	23	COL	601999	American Continuations	1,161,304	1,379,744	1,198,105	181,639	13.2%	1,765,311	Timing variance.
1,433	854	2,999	(2,146)	-251.4%	23	COL	602999	American New Orders	16,589	20,495	15,780	4,715	23.0%	26,905	Timing variance.
1,006	1,794	1,073	722	40.2%	23	COL	609199	Branch Continuations	17,957	16,894	17,498	(604)	-3.6%	23,113	Funds from other New Orders categories can be used to cover overage.
0	0	0	0	0.0%	23	COL	609299	Branch New Orders	0	0	0	0	0.0%	280	
2,240	13,796	4,132	9,664	70.0%	23	COL	603999	Commonwealth Continuations	94,683	138,179	102,676	35,503	25.7%	173,155	Timing variance.
0	0	137	(137)	0.0%	23	COL	604999	Commonwealth New Orders	325	2,610	1,758	852	32.7%	2,800	Timing variance.
2,452	15,438	3,309	12,129	78.6%	23	COL	605999	Foreign Continuations	74,136	135,338	81,126	54,212	40.1%	167,459	Timing variance.

(Provisional and subject to year-end audit adjustments)

Page 3 of 5

Los Angeles County Law Library
Income Statement for the Period Ending April 30, 2024
(Provisional and subject to year-end audit adjustments)

Apr 2023	Apr 2024			
Actual	Amended Budget	Actual	\$ Fav	% Fav
2	67	2	65	97.0%
58	0	0	0	0.0%
0	59	0	59	100.0%
0	0	0	0	0.0%
60	126	2	124	98.4%
0	0	0	0	0.0%
0	0	0	0	0.0%
0	0	0	0	0.0%
0	15	0	15	100.0%
0	0	0	0	0.0%
0	15	0	15	100.0%
0	0	0	0	0.0%
1,400	1,400	1,400	0	0.0%
1,551	0	0	0	0.0%
15,280	250	3,410	(3,160)	-1264.0%
18,231	1,650	4,810	(3,160)	-191.5%
164,777	164,021	160,553	3,469	2.1%
27,551	29,024	28,771	253	0.9%
192,328	193,045	189,323	3,722	1.9%
719,609	840,729	759,165	81,563	9.7%
20,536	(143,758)	193,976	337,734	-234.9%

37	COM	803205	Services
37	COM	803210	Collateral materials
37	COM	803215	Advertising
37	COM	803220	Trade shows & Outreach
			Subtotal
			Travel & Entertainment
ALL	803305		Travel
ALL	803310		Meals
ALL	803315		Entertainment
ALL	803320		Ground transportation & mileage reimb.
ALL	803325		Incidental travel expenses
			Subtotal
			Professional Services
15	FIN	804005	Accounting
17	EXEC	804008	Consulting Services
17	EXEC	804010	Legal
15	FIN	804015	Other
			Subtotal
			Depreciation:
15	FIN	806105	Depreciation - Library Materials
15	FIN	806110	Depreciation Exp - FF&E
			Subtotal
			Total Expense
			Net Income Before Extraordinary Items

FY 2022-23	FY 2023-24 YTD				
YTD Actual	Amended Budget	Actual	\$ Fav (Unf)	% Fav (-)	Amended Annual Budget
74	284	25	259	91.2%	417
1,215	2,558	917	1,642	64.2%	2,558
1,873	903	22	881	97.6%	1,022
0	0	0	0	0.0%	0
3,162	3,745	963	2,781	74.3%	3,997
0	0	0	0	0.0%	0
0	0	0	0	0.0%	0
0	0	0	0	0.0%	0
65	247	133	115	46.4%	333
0	0	0	0	0.0%	0
65	247	133	115	46.4%	333
0	0	0	0	0.0%	0
21,556	27,160	27,160	0	0.0%	27,160
18,720	13,877	14,222	(345)	-2.5%	16,677
22,043	17,470	13,020	4,450	25.5%	19,470
16,108	19,755	20,073	(318)	-1.6%	21,510
78,427	78,262	74,475	3,788	4.8%	84,817
1,699,590	1,659,674	1,649,598	10,076	0.6%	1,989,155
285,307	276,100	276,709	(609)	-0.2%	334,408
1,984,897	1,935,774	1,926,307	9,467	0.5%	2,323,563
7,819,504	8,469,728	8,212,625	257,103	3.0%	10,364,526
(1,054,611)	(1,242,014)	(434,118)	807,897	65.0%	(1,605,141)

Comments
Stock photo subscription will take place July 2024 (FY25).
Bookmarks to be ordered July 2024 (FY25).
Timing variance; Digital ads on hold.
Timing variance.
Timing variance.
Timing variance.

Los Angeles County Law Library
Income Statement for the Period Ending April 30, 2024
(Provisional and subject to year-end audit adjustments)

Apr 2023					Apr 2024					FY 2022-23					FY 2023-24 YTD					FY 2023-24 YTD		Comments	
Actual	Amended Budget	Actual	\$ Fav	% Fav						YTD Actual	Amended Budget	Actual	\$ Fav (Unf)	% Fav (-)	Amended Annual Budget								
16,438	833	18,350	17,517	2102.0%	15	FIN	321000	Investment Gain (Loss) ¹		114,183	173,016	250,216	77,200	44.6%	174,682		Reflects gains/loss if sold at time of report (before maturity)						
0	0	0	0	0.0%	17	EXEC	401000	Extraordinary Income		3,745,798	231,510	231,510	0	0.0%	231,510		Reflects fee waivers backfill from the State.						
0	0	0	0	0.0%	17	EXEC	901000	Extraordinary Expense		100,000	0	0	0	0.0%	0								
36,974	(142,925)	212,326	355,251	-248.6%				Net Income Including Extraordinary Items		2,705,371	(837,489)	47,608	885,097	105.7%	(1,198,949)								
Capital Expenditures:																							
0	0	0	0	0.0%	39	FAC	161100	Furniture / Appliances (>3k)		0	0	0	0	0.0%	50,000								
0	0	0	0	0.0%	33	TECH	161300	Electronics / Computer Hardware (>3k)		40,953	0	82,084	(82,084)	0.0%	115,000		Includes Dell server security upgrade, monitors, and laptops.						
0	0	0	0	0.0%	39	FAC	164500	Exterior Building Repairs/ Improvements (>3k)		0	0	0	0	0.0%	220,000								
0	60,000	0	60,000	100.0%	39	FAC	164000	Interior Improvements / Alterations (>3k)		0	60,000	0	60,000	100.0%	485,000								
0	0	0	0	0.0%	33	TECH	168000	Computer Software		0	0	0	0	0.0%	46,000								
0	60,000	0	(60,000)	-100.0%				Total - Capitalized Expenditures		40,953	60,000	82,084	(22,084)	-36.8%	916,000								
CalPERS CERBT Trust Fund:																							
Beginning Balance										2,481,114													
Administrative Expense										(97)								CalPERS CERBT program cost.					
Investment Expense										(71)								Investment management cost.					
Unrealized Gain/Loss										(90,101)								Fluctuating market conditions.					
Distribution																		Distribution from Fund.					
Ending Balance										2,390,844													

¹ UBS interest/dividend income and gains/losses is consolidated into Investment Gain (Loss) effective FY 2016. It was also moved to "non-operating income" section of the budget as recommended by outside auditors.

Los Angeles County Law Library

Statement of Cash Flows

As of April 30, 2024

(Provisional and subject to year-end audit adjustments)

	4/30/2024	YTD
Cash flows from operating activities		
L.A. Superior court fees	721,282	6,787,395
Parking fees	-	-
Library services	26,898	297,435
Extraordinary income	-	231,510
(Increase) decrease in accounts receivable	15,049	244,910
(Increase) decrease in other receivable	(36,534)	(59,472)
Increase (decrease) in borrowers' deposit	3,762	20,074
Cash received from filing fees and services	730,457	7,521,851
Facilities	(91,622)	(925,548)
Technology	(21,198)	(168,171)
General	(7,882)	(76,683)
Professional development	(1,221)	(25,235)
Communications & marketing	(2)	(963)
Travel & entertainment	-	(133)
Professional services	(4,810)	(74,475)
Electronic Resource Subscriptions (ERS)	(57,049)	(571,565)
(Increase) decrease in prepaid expenses	61,837	(192,387)
Increase (decrease) in accounts payable	24,545	(229,852)
Increase (decrease) in other liabilities	-	-
Cash payments to suppliers for goods and services	(97,402)	(2,265,011)
Staff (payroll + benefits)	(386,058)	(4,443,547)
Increase (decrease) in payroll liabilities	(223)	6,613
Increase (decrease) in accrued sick and vacation liability	-	(57,671)
Increase (decrease) in OPEB liability	8,333	83,333
Increase (decrease) in net pension liability	8,333	83,333
Cash payments to employees for services	(369,614)	(4,327,938)
Contributions received	150,000	150,000
Net cash from operating activities	413,441	1,078,902
Cash flow from capital and related financing activities		
Library materials	(164,047)	(1,516,469)
Fixed assets	-	(82,084)
Capital - Work in Progress (WIP)	(21,290)	(49,790)
Cash flows from investing activities		
Investment	-	-
Investment earnings	54,961	543,678
Net cash increase (decrease) in cash and cash equivalents	283,065	(25,764)
Cash and cash equivalents, at beginning of period	16,285,491	16,594,320
Cash and cash equivalents, at end of period	16,568,556	16,568,556
Reconciliation of Operating Income to Net Cash from Operating Activities		
Operating income	139,015	(746,286)
Adjustments for noncash effects:		
Depreciation	189,323	1,926,307
Extraordinary expense: book write-off		
Changes in operating assets and liabilities:		
(Increase) decrease in accounts receivable	15,049	244,910
(Increase) decrease in other receivable	(36,534)	(59,472)
(Increase) decrease in prepaid expenses	61,837	(192,387)
Increase (decrease) in accounts payable	24,545	(229,852)
Increase (decrease) in other liabilities	-	-
Increase (decrease) in payroll liabilities	(223)	6,613
Increase (decrease) in accrued sick and vacation liability	-	(57,671)
Increase (decrease) in borrowers' deposit	3,762	20,074
Increase (decrease) in OPEB liability	8,333	83,333
Increase (decrease) in net pension liability	8,333	83,333
Net cash from operating activities	413,441	1,078,902

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11,966.85

Page 1

12,732.37

LOS ANGELES COUNTY LAW LIBRARY
May 1, 2024 - May 30, 2024 (CHECKS)
Account No.: 108000

Page 1

DATE	PAYEE	FOR	AMOUNT	CHECK NO.
May 2	AFLAC REMITTANCE	CAFE PLAN-INSURA	760.83	033183
	KRISTI WESTBERG	PROFESSIONAL SER	2,500.00	033184
	WOODS MAINTENANCE SERVICES, INC	JANITORIAL SVCS	1,225.00	033185
	THOMAS HENNING	REFUND	140.00	033186
	VINCENT MARC ROJAS	REFUND	140.00	033187
May 10	KINOKUNIYA BOOK STORES OF AMERICA	BOOKS	1,210.04	033188
	MARY MARTIN BOOKSELLERS	BOOKS	2,680.00	033189
May 14	DYNAMICS WEST, INC.	CAPITAL WIP	9,500.00	033190
	COUNTY OF LOS ANGELES	HEATING/COOLING	9,846.87	033191
	LIFTECH ELEVATOR SERVICES INC	ELEVATOR MAINT	2,130.00	033192
	METROLINK	TMP	238.00	033193
	TOTAL COMPENSATION SYSTEMS, INC	PREPAID EXP	990.00	033194
	WOODS MAINTENANCE SERVICES, INC	JANITORIAL SVCS	350.00	033195
May 22	CALIFORNIA DEPARTMENT OF TAX	USE TAX	652.00	033196
	OTTO HARRASSOWITZ	BOOKS	2,534.71	033197
May 24	JAMES F BRENNER	REFUND	140.00	033198
	ROBERT R CARRILLO	REFUND	125.00	033199
	POUYA BOZORG CHAMI	REFUND	140.00	033200
	ERNEST S GOULD	REFUND	140.00	033201
	ALEXANDER T GRUFT	REFUND	140.00	033202
	GAWEN FURIE ZACHARIAS GRUNLOH	REFUND	140.00	033203
	RAHEL GOHARCHIN JAVAHERI	REFUND	140.00	033204
	LANNETTE DENISE JOHNSON	REFUND	140.00	033205
	LAW OFF OF JONATHAN J DELSHAD	REFUND	400.00	033206
	CYRUS C LAM	REFUND	140.00	033207
	LONG BEACH LAW INC APLC	REFUND	400.00	033208
	DAMIAN ALLEN MARTIN	REFUND	140.00	033209
	CRAIG HARRY MISSAKIAN	REFUND	140.00	033210
	JOHNNY PARGA OGATA	REFUND	140.00	033211
	MICHAEL EDWARD OLSEN	REFUND	140.00	033212
	VLADIMIR PARIZHER	REFUND	125.00	033213
	YOUNG LOUIS PARK	REFUND	140.00	033214
	SUZANNE P PORRAZZO	REFUND	140.00	033215
	CHRISTOPHER ERIC STINER	REFUND	136.00	033216
	SUSMAN GODFREY LLP	REFUND	400.00	033217
	STUART LEON TOLCHIN	REFUND	125.00	033218
	LARRY EDWARD WILLIAMS	REFUND	125.00	033219
	CASALINI LIBRI	BOOKS	1,069.76	033220
	GAUNT	BOOKS	232.56	033221
	WILLIAM S HEIN & CO	BOOKS	145.50	033222

40,902.10

Page 2

52,530.53

LOS ANGELES COUNTY LAW LIBRARY
May 1, 2024 - May 30, 2024 (CHECKS)
Account No.: 102001

Page 1

DATE	PAYEE	FOR	AMOUNT	CHECK NO.
May 1	CDW GOVERNMENT INC	COMPUTER SUPPLIE	1,004.60	V008622
May 2	SECURITAS SECURITY ** VOIDED *****	SECURITY	0.00	V008590
	UPS	DELIVERY & POSTAG	12.62	V008591
	AMERICAN ASSOCIATION	PREPAID EXP	1,185.00	V008623
May 3	LEXISNEXIS MATTHEW BENDER	BOOKS	2,045.46	V008597
	CONTINUING EDUCATION OF THE BAR CAL	BOOKS	2,669.92	V008598
	CIVICPLUS	BOOKS	1,769.00	V008599
	DATA TRACE PUBLISHING COMPANY	BOOKS	529.90	V008600
	INGRAM LIBRARY SERVICES	BOOKS	243.55	V008601
	LAWDABLE PRESS	BOOKS	525.00	V008602
	LEXISNEXIS ONLINE SERVICES	BOOKS	16,971.66	V008603
	INSTITUTE OF CONTINUING LEGAL EDUCA	BOOKS	158.50	V008604
	PRACTISING LAW INSTITUTE	BOOKS	543.23	V008605
	ROWMAN & LITTLEFIELD PUBLISHING GRO	BOOKS	1,925.67	V008606
	CALIFORNIA PIZZA KITCHEN	STAFF MEALS/EVEN	722.70	V008624
	STAMPS.COM	DELIVERY & POSTAG	300.00	V008625
May 7	SECURITAS SECURITY	SECURITY	5,468.13	V008607
	ODP OFFICE SOLUTIONS, LLC	SUPPLIES-OFFICE	689.68	V008626
	SOUTHWEST AIRLINES	PREPAID EXP	377.96	V008627
May 8	SYNCB AMAZON	BOOKS	212.06	V008657
May 9	SOUTHWEST AIRLINES	PREPAID EXP	113.00	V008628
	USFLAGSTORE.COM	REPAIRS/MAINT	152.16	V008629
May 10	WOLTERS KLUWER LAW & BUSINESS	BOOKS	182.43	V008609
	LEXISNEXIS MATTHEW BENDER	BOOKS	1,132.30	V008610
	CONTINUING EDUCATION OF THE BAR CAL	BOOKS	600.28	V008611
	PROQUEST LLC COUTTS INFORMATION SER	BOOKS	1,000.98	V008612
	JAMES PUBLISHING INC	BOOKS	169.73	V008613
	KANSAS JUDICIAL COUNCIL	BOOKS	95.00	V008614
	PRACTISING LAW INSTITUTE	BOOKS	525.16	V008615
	WEST ACADEMIC	BOOKS	127.02	V008616
	THOMSON REUTERS	BOOKS	109,098.28	V008617
	GOBI LIBRARY SOLUTIONS	BOOKS	77.72	V008618
	SYNCB AMAZON	REPAIRS/MAINT	10.94	V008630
	STAMPS.COM	DELIVERY & POSTAG	29.99	V008631
	SYNCB AMAZON	BOOKS	18.62	V008645
May 11	AMERICAN ASSOCIATION	PREPAID EXP	195.00	V008632
May 12				

150,935.87

LOS ANGELES COUNTY LAW LIBRARY
May 1, 2024 - May 30, 2024 (CHECKS)
Account No.: 102001

Page 2

DATE	PAYEE	FOR	AMOUNT	CHECK NO.
May 13	SYNCB AMAZON	SUPPLIES-OFFICE	52.62	V008633
	CANVA.COM	PREPAID EXP	120.00	V008634
	GURU PRINTERS	STATIONARY/BUS. C	104.07	V008635
May 14	SYNCB AMAZON	BOOKS	70.06	V008666
	ABD OFFICE SOLUTIONS	COPY CENTER	2,438.45	V008636
	ALTA FOODCRAFT	KITCHEN SUPPLIES	445.16	V008637
	DIGITAL INSURANCE LLC	CONSULTING	2,575.00	V008638
	ISOLVED BENEFIT SERVICES	HR BENEFIT/ADMIN	86.82	V008639
	NASA SERVICES	BLDG SVCS	627.53	V008640
	ORKIN	BLDG SVCS	140.00	V008641
	PURE PROCESS FILTRATION INC.	BLDG SVCS	1,004.37	V008642
	SECURITAS SECURITY	SECURITY	8,971.59	V008643
	VITAL RECORDS CONTROL	PREPAID EXP	2,216.00	V008644
May 15	SYNCB AMAZON	BOOKS	301.17	V008659
	SYNCB AMAZON	COMPUTER SUPPLIE	295.50	V008668
	LOS ANGELES COUNTY BAR	REGISTRATION FEE	35.00	V008669
	SYNCB AMAZON	COMPUTER SUPPLIE	102.42	V008693
May 16	SYNCB AMAZON	BUILDING SERVICES	109.40	V008670
	LEXISNEXIS MATTHEW BENDER	BOOKS	34,019.74	V008671
May 17	SYNCB AMAZON	BOOKS	508.68	V008667
	CHERRY PICK CAFE	SPECIAL EVENTS EX	179.40	V008672
	STAMPS.COM	DELIVERY & POSTAG	300.00	V008673
May 22	AMERICAN SOCIETY OF INTERNATIONAL L	BOOKS	250.00	V008646
	CONTINUING EDUCATION OF THE BAR CAL	BOOKS	2,996.38	V008647
	INGRAM LIBRARY SERVICES	BOOKS	55.25	V008648
	LAW JOURNAL PRESS	BOOKS	954.82	V008649
	PRACTISING LAW INSTITUTE	BOOKS	805.39	V008650
	STATE BAR OF NEVADA	BOOKS	65.00	V008651
	THOMSON REUTERS TAX & ACCOUNTING	BOOKS	1,184.79	V008652
	UNITED NATIONS PUBLICATIONS	BOOKS	266.15	V008653
	WILLIAM S HEIN & CO	BOOKS	630.72	V008654
	GOBI LIBRARY SOLUTIONS	BOOKS	423.08	V008655
	SYNCB AMAZON	COMPUTER SUPPLIE	305.26	V008674
	FS.COM INC	COMPUTER SUPPLIE	998.10	V008694
May 24	BRCK INC	TELECOM	736.91	V008656
	KNOWBE4, INC.	PREPAID EXP	5,346.00	V008675
May 28	CASTLE PUBLICATIONS	BOOKS	596.78	V008661

225,476.15

LOS ANGELES COUNTY LAW LIBRARY
May 1, 2024 - May 30, 2024 (CHECKS)
Account No.: 102001

Page 3

DATE	PAYEE	FOR	AMOUNT	CHECK NO.
May 29	CONTINUING EDUCATION OF THE BAR CAL	BOOKS	4,275.29	V008662
	JAMES PUBLISHING INC	BOOKS	169.73	V008663
	THOMSON REUTERS TAX & ACCOUNTING	BOOKS	1,771.02	V008664
	GOBI LIBRARY SOLUTIONS	BOOKS	1,851.21	V008665
May 30	SYNCB AMAZON	COMPUTER SUPPLIE	179.36	V008695
	DOORDASH	BOARD EXP	103.43	V008696
	ABD OFFICE SOLUTIONS	COPY CENTER	1,074.14	V008676
	BUILDING ELECTRONIC CONTROLS INC	SECURITY	213.75	V008677
	DAILY JOURNAL CORPORATION	ACCOUNTING	5.80	V008678
	SECURITAS SECURITY	SECURITY	13,066.08	V008679
	UPS	DELIVERY & POSTAG	20.61	V008680

243,931.28

MEMORANDUM

DATE: June 26, 2024

TO: Board of Law Library Trustees

FROM: Katherine H. Chew, Executive Director

RE: Approval of Re-appointment of Trustee-Designated Member of the Friends of Los Angeles County Law Library Board of Directors- Bethany Kristovich

The current bylaws governing The Friends of the Los Angeles County Law Library, Article 7, Section 3, provides the Board of Trustees shall appoint a majority of Directors of Friends and that the term of each Director shall be two years. Section 2 provides that the authorized number of Directors shall consist of not less than 9 (nine) positions nor more than 25 (twenty-five) positions, the exact number to be fixed by resolution of the Board. There are currently 18 (eighteen) active Directors.

The Friends of the Los Angeles County Law Library request that the Board of Trustees reappoint Bethany Kristovich to the Board of Directors. Ms. Kristovich has agreed to serve if re-appointed.

Brittani A. Jackson, acting Chair of the Friends of the Los Angeles County Law Library, has provided the following information about Ms. Kristovich's dedication to the mission of the Library: "Bethany is actively involved in our board, has personally contributed to the gala, and she is a partner at Munger Tolles & Olson LLP. Munger is generally dedicated to pro bono and has often provided great support for the gala...We would like to keep a representative from Munger on our board." For this past gala, Ms. Jackson advised Munger Tolles & Olson provided a sponsorship at the "Law Library Guardian" level (\$15,000 to \$19,999).

The link below provides background information for Ms. Kristovich:

<https://www.mto.com/lawyers/bethany-w-kristovich/>

RECOMMENDATION

Staff is grateful for Ms. Kristovich's ongoing support. Based on Chairperson Brittani A. Jackson's endorsement, staff recommends that the Board of Trustees re-appoint Bethany Kristovich to the Friends of the Los Angeles County Law Library Board of Directors for a two-year term from June 26, 2024 to June 26, 2026.



MEMORANDUM

DATE: June 26, 2024

TO: Board of Law Library Trustees

FROM: Katherine Chew, Executive Director

RE: Revisions to LA Law Library Room Rental Rates

SUMMARY AND BACKGROUND

LA Law Library serves as a public space for those wishing to meet and confer with colleagues, hold a training conference, or prepare for a legal case scheduled for trial. The Library's prime location in the center of downtown Los Angeles is comparable to none in terms of the following: proximity to the downtown civil, criminal, and Federal courthouses; centrally located in the heart of city and county government offices; a convenient and short commute by walking, vehicle or public transportation from downtown businesses, embassies, or law firms. In addition to its prime location, LA Law Library offers free public access to a vast legal resource collection of California, Federal, and international law and in-person reference desk assistance to print and digital materials.

A very important part of Library services to the public includes secured, ready to use, professional conference and office space, with free Wi-Fi, unlimited computer usage, free online legal resources and numerous other amenities. When not in use for Library programming or staff offices, small conference rooms and the larger Training Center have been made available to the public for daily, short term, or hourly rental. Room rentals at the Library feature privacy, access the copy center, standard Audio/Visual capabilities, and free access to Lexis+ or Advance®, Westlaw®, WestlawNext® and other popular exclusive online legal resources. The Library can also assist with catering for a minimal service fee for those wishing to rent a conference room on consecutive work days. There is a discount on rental rates for those participating in the Library's Members' Program as one of the amenities offered in the Gold, Silver, and Bronze Membership levels.

Currently there are two smaller conference rooms that are available for rent. These rooms offer the following:

- Seating for up to 12 individuals;
- Audio conferencing
- Laptop projection on a flat screen television
- Whiteboard wall
- Privacy screen
- Conference room set-up
- Blue-Ray DVD player capabilities



AGENDA ITEM 3.0 | CONSENT ITEM 3.4

Subject to availability, the larger Training Center is also available for rent. This room offers the following:

- Seating up to 60 individuals (Theatre layout)
- Seating up to 30 individuals (Classroom layout)
- Audio conferencing
- Laptop projection on flat screen television
- White board wall
- Privacy screen
- Conference room set-up
- Blue Ray DVD player capabilities

Room Rental charges have not been revised since 2013. Since that time, the building landscape surrounding the Library has changed considerably, with an increase in courthouses, law firms, and other businesses—creating a more diverse market and opportunity to meet room rental demand. Over the past eleven years, however, LA Law Library has continued to charge the same low cost rental fees for an array of services at its unique location. Private entities in the area can only offer office rental space without the same amenities and services offered at LA Law Library, yet they charge higher rates.

Currently, the Library faces several funding challenges to meet increasing operational costs. Publishers continue to increase the cost to maintain a robust and updated legal collection. Costs to provide updated technology and equipment at the Library are also on the rise. The State's budget deficit crisis presents the real possibility of little or no funding to county law libraries in the upcoming year and possibly the next.

LA Law Library wishes to continue to provide the public with conference space at affordable and low cost rental rates. In order to do this while addressing rising operational costs, staff propose a slight increase in rental rates for its small conference rooms and Training Center.

PROPOSED REVISIONS

Staff recommend that the Room Rental rates be increased to meet today's market demand while taking into consideration the added value of unique services and resources that only the LA Law Library can provide. The below charts summarize the changes recommended for the general public and discounted rates for the Members Program:



AGENDA ITEM 3.0 | CONSENT ITEM 3.4

GENERAL PUBLIC RENTAL RATES

RENTAL SPACE	2013 to PRESENT RENTAL RATE PER HOUR (PER DAY)	PROPOSED NEW RENTAL RATE PER HOUR (PER DAY)
Small Conference Room G	\$75.00 (\$450 PER DAY)	\$100 (\$700 PER DAY)
Small Conference Room H	\$75.00 (\$450 PER DAY)	\$100 (\$700 PER DAY)
Training Center	\$150.00 (\$800 PER DAY)	\$200 (\$1400 PER DAY)

MEMBERS PROGRAM RENTAL RATES

RENTAL SPACE	2013 to PRESENT RENTAL RATE	PROPOSED NEW RENTAL RATE
Small Conference Room G	\$37.50 (\$225 PER DAY)	\$50.00 (\$350 PER DAY)
Small Conference Room H	\$37.50 (\$225 PER DAY)	\$50.00 (\$350 PER DAY)
Training Center	Call for quote	\$100 (\$700 PER DAY)

Requests for catering assistance will continue to be charged a service fee of 25% of the total rental cost, with renters paying for the actual cost of food of their choice. The proposed changes would take effect with the new fiscal year, starting July 1, 2024.

RECOMMENDATION

Staff recommends that the Board approve the Proposed New Rental Rates described above and that these new rates take effect in the new fiscal year starting on July 1, 2024.



MEMORANDUM

DATE: June 26, 2024

TO: Board of Law Library Trustees

FROM: Katherine H. Chew, Executive Director

RE: Presentation of Commendation to Jaye Steinbrick

SUMMARY

After generously dedicating his time and talent to the mission and vision of LA Law Library, Deputy Director Jaye Steinbrick will be retiring on July 5, 2024. His dedication to the Library grew out of his early childhood, when he would frequent the reading room as a boy with his mother, a legal professional. Years later, on November 6, 2006, the Library hired Jaye to be the Director of Technology Services Division. On August 20, 2014, he took on the role of Senior Director of Information Services. In September 2023, the Library appointed Jaye to be its Deputy Director. His career of seventeen years spanned the tenures of three Executive Directors: Marcia Koslov, Sandra Levin, and Katherine Chew.

LA Law Library wishes to thank Jaye for his many years of service and recognizes that his contributions have had a longstanding impact on access to justice and the community at large. Staff recommend the Board of Trustees issue a Commendation to Jaye Steinbrick for his longstanding service at its June 26, 2024 meeting.



MEMORANDUM

DATE: June 26, 2024

TO: Board of Law Library Trustees

FROM: Katherine H. Chew, Executive Director
Marcelino Juarez, Finance Director

RE: Review and Approval of Property & Liability Insurance

SUMMARY

Alliant is the Law Library's insurance broker for its Property & Liability insurance program. Our policies are subject to annual renewal and are scheduled to renew on July 1, 2024. This coverage is currently provided through 5 different carriers and it includes: General Liability, Property, Difference in Conditions (Earthquake/Flood), Cyber Liability and Crime.

Our broker has approached many of the same carriers as in previous years, with the same terms of coverage and has received quotes.

Due to ongoing COVID-19 impacts on the insurance market, we did not receive firm quotes or indications from incumbent carriers until early-June. As conveyed at the May Board meeting update, the "not to exceed" (NTE) would increase the overall insurance cost by 9%. Fortunately, the firm quotes/indications we've received are now lowering the increase to only 2% due primarily to a rate reduction on the Primary \$10M level of the DIC coverage. Because of this, our brokers were able to work with underwriting to provide an option to increase the DIC coverage limit by \$5M to get closer to previous \$30M limit capacity that was held prior to last year's renewal.

Following is a discussion of the 2 options we are presenting for the Board's consideration this year.

DISCUSSION

Option 1 – Renew with incumbent carriers, same limits, and same deductibles (recommended):



Line of Coverage	Limit	Deductible	Current Carrier	Expiring Premium	Quote	\$ Var	% Var
General Liability	\$25M	\$50K	PRISM	143,978	171,000	27,022	19%
Property	\$100M	\$25K	SPIP	72,758	68,246	-4,512	-6%
DIC	\$15M	5%,					
Primary \$10M		\$100K	Lloyd's of London / Lexington	116,216	101,570	-14,647	-13%
\$5M xs \$10M		Min.	Evanston	46,590	46,590	0	0%
Cyber Liability	\$18M*	\$10K	PRISM	7,364	7,547	183	2%
Crime	\$1M	\$2.5K	ACIP	1,458	1,532	74	5%
Total Premium				388,364	396,484	8,120	2%

- 2% increase from expiring premium.
- With an estimated overall increase in payroll for FY2025, general liability (GL) is increasing by \$27K.
- Thanks to a softer DIC market our broker was able to negotiate a rate reduction on the primary \$10M layer. This represents a \$14K decrease from expiring premiums.
- This option is the most sensitive to our current budget situation

OPTION 2 – Renew with incumbent carriers, same limits, and same deductibles and increase DIC limit by \$5M to \$20M overall (not recommended):

Line of Coverage	Limit	Deductible	Current Carrier	Expiring Premium	Quote	\$ Var	% Var
General Liability	\$25M	\$50K	PRISM	143,978	171,000	27,022	19%
Property	\$100M	\$25K	SPIP	72,758	68,246	-4,512	-6%
DIC	\$20M	5%,					
Primary \$10M		\$100K	Lloyd's of London / Lexington	116,216	101,570	-14,647	-13%
\$5M xs \$10M		Min.	Evanston	46,590	46,590	0	0%
\$5M xs \$15M			Lexington	0	27,954	27,954	100%
Cyber Liability	\$7M	\$10K	PRISM	7,364	7,547	183	2%
Crime	\$1M	\$2.5K	ACIP	1,458	1,532	74	5%
Total Premium				388,364	424,438	36,074	9%

- 9% increase from expiring premium.
- Increase the DIC coverage limit by \$5M to get closer to previous \$30M limit capacity that was held prior to last year's renewal.
- The Possible Max Loss (PML) report estimates that in a 1/250 year event the Library's potential loss is \$14M. Using this information, our broker was comfortable making a recommendation to reduce our limit from \$30M to \$15M last year. The PML report provided last year is attached for the Board's consideration and review and it is still applicable for this year's renewal.

GENERAL LIABILITY

General liability covers third party liabilities including slip and falls, D&O, errors and omissions, employment practices.

In 2019, the Law Library joined the Public Risk Innovation, Solutions and Management (PRISM) which is a state-wide Joint Powers Insurance Authority consisting of 70% of all California Public Entities and Special Districts.



With PRISM, the Library has taken advantage not only of a competitive rate but also of other services including access to an employee training module, safety blogs, and resources that help the Library stay compliant with new laws like the new SB553 Workplace Violence Prevention that takes effect on 7/1/2024. The program also provides a stipend for onsite employee safety trainings.

For the 2024-25 renewal period, the increase is indicated at 19%.

PROPERTY

Property coverage protects the building and its contents. This includes the equipment, furniture, books, etc. from fire, collapse or any other type of destruction.

In 2019, the Law Library joined Alliant's Special Property Insurance Program (SPIP). SPIP was developed in the early 2000's as a solution for smaller public entities that could not secure leverage in the standard markets due to their perceived "smaller size". For the 2024-25 renewal period, the quoted decrease is 6%.

DIFFERENCE IN CONDITIONS (DIC)

The DIC program provides coverage to the main Library building from excess physical damage resulting from an earthquake or flood.

While coverage is recommended, the amount is dependent on whether/how the Law Library would rebuild in the event of a catastrophic event and also the likelihood of FEMA funding to support those efforts. As noted above, our broker has provided estimates indicating that a \$15M coverage amount is reasonable (though not ideal). This year, the Board has an option to increase our limit by an additional \$5M to get closer to the \$30M limit held prior to last year's renewal.

For the 2024-25 renewal period, depending on the option the Board selects, we can see a quoted 9% decrease or a quoted 8% increase.

CYBER LIABILITY

Cyber liability provides coverage for technology based liabilities resulting from third-party security breaches, hacking, cyber extortion, and cyber business interruption. It also provides protection for privacy and multimedia claims.

By joining PRISM in 2020, the Library was able to reduce premiums by 70% from prior renewal period and at the same time increase the limit from \$1M to \$7M. With the increase in ransomware and other cyber threats, the new \$7M limit places the Library in a better fiscal position. For the 2024-25 renewal period, the increase is quoted at 2%.



CRIME

In 2019, the Library joined Alliant's Crime Insurance Program (ACIP) and resulted in a 23% decrease in premiums. For the 2024-25 renewal period, the increase is quoted at 5%.

RECOMMENDATION

Staff and broker recommend option 1.

Should the Board wish to obtain additional information or want further discussion, the Board also has the option of authorizing Staff to bind coverage at the lower amounts/higher deductibles and revisiting this agenda item at a future meeting.

Attached

1. Alliant's PML report





Los Angeles County Law Library

Earthquake/EQSL and Flood Probable Loss Report

Probable Loss results shown in this report are solely based on AIR's scientific data combined with structure characteristics provided to Brown & Riding. These reports are for informational purposes only, and the information herein is provided "as is" with no representations or warranties of any kind.

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Probable Loss results shown in this report are solely based on AIR's scientific data combined with structure characteristics provided to Brown & Riding. These reports are for informational purposes only, and the information herein is provided "as is" with no representations or warranties of any kind.

Brown and Riding uses, AIR Worldwide's Touchstone in providing fully probabilistic loss estimation for individual locations and portfolios. Loss estimates include a full probability distribution of losses, including average annual expected loss and probable maximum loss (PML) from catastrophe events.

DESCRIBING SPECIFIC AVERAGE ANNUAL LOSS

The following exhibits show the long-term average loss potential. These values are calculated by adding all of the simulated losses and then dividing by the number of years simulated. The values reflect the amount of loss for Los Angeles County Law Library's portfolio, *on average*, over a period of many years. Significant events may not happen every year; thus it is important to emphasize that the average annual loss presented here is a *long-term* expected loss.

DESCRIBING SPECIFIC RETURN PERIOD OR EXCEEDANCE PROBABILITY LOSSES

The following exhibits show the estimated probability distributions of annual occurrence losses and annual aggregate losses. These distributions represent the range of possible losses and the relative likelihood of various levels of loss.

An annual occurrence loss is the largest loss caused by a single simulated event in a given year. The probability distribution of annual occurrence losses displays the probability of experiencing losses of specified amounts resulting from a single event in a given single year. These distributions may help in making decisions regarding individual occurrence limits and retentions for catastrophe insurance.

An annual aggregate loss is the sum of the losses caused by all simulated events in a given single year. The probability distribution of annual aggregate losses displays the probability of experiencing aggregate losses of specified amounts resulting from all events in a given single year. These distributions may help in making decisions regarding limits and deductibles for catastrophe insurance.

In the tables, probabilities of exceedance are expressed as return periods, which may be interpreted as follows.

<u>Term</u>	<u>Definition</u>
Average Annual Loss (AAL)	The long-term average loss, either occurrence or aggregate. It is calculated by summing either the maximum occurrence or aggregate losses for all the simulated years and then dividing by the number of years simulated.
N-year Loss (Exceedance Probability/ Return Period)	Probability of exceedance, $[1/N]$. The loss likely to be equaled or exceeded $[1/N*100]$ percent of the time, or in one year out of every N. It represents the $[(1-1/N)*100]$ th percentile of the annual loss distribution. In a [number of years]-year simulation, it is the [number of years/N]th worst simulated loss.

Example:

250-year loss: Probability of exceedance, 0.004. The loss likely to be equaled or exceeded 0.4 percent of the time, or in one year out of every 250. It represents the 99.6th percentile of the annual loss distribution. In a 10,000-year simulation, it is the 40th worst simulated loss.

Probable Loss results shown in this report are solely based on AIR's scientific data combined with structure characteristics provided to Brown & Riding. These reports are for informational purposes only, and the information herein is provided "as is" with no representations or warranties of any kind.

EXECUTIVE SUMMARY

Los Angeles County Law Library's portfolio consists of **2 Buildings** representing **\$70,633,577 of total insured value (TIV)**. In this report, Touchstone analyzes these exposures for **Earthquake/EQSL and Flood** and determines estimates of potential losses.

- **The ground up average annual loss (AAL) for the portfolio is \$200,048**
- **The 250-year (0.40% Exceedance Probability) ground up event loss is \$14,833,930**
- **The 500-year (0.20% Exceedance Probability) ground up event loss is \$26,297,913**

PORTFOLIO CHARACTERISTICS

Coverage: TIV consists of Building, EDP and Time Element.

Construction: 100% of the portfolio is Reinforced Concrete.

Occupancy: 100% of the portfolio is General Commercial.

Probable Loss results shown in this report are solely based on AIR's scientific data combined with structure characteristics provided to Brown & Riding. These reports are for informational purposes only, and the information herein is provided "as is" with no representations or warranties of any kind.

LOSS ANALYSIS

Figure 1 displays a summary of loss projections at selected return periods.

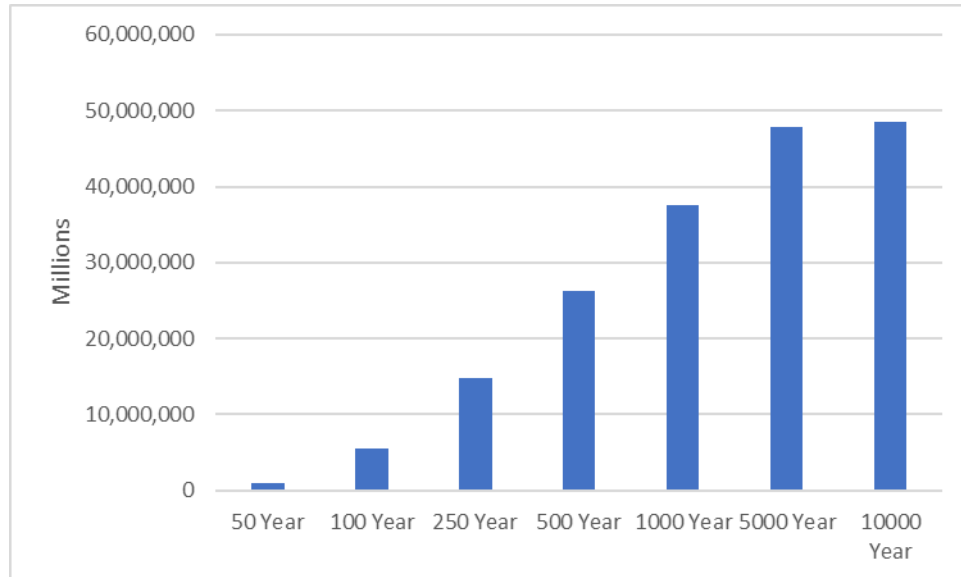


Table 1 - Loss Projections at Selected Exceedance Probabilities (Annual Aggregate)

Selected Return Periods	Ground Up Loss
AAL	200,048
100 Year	5,490,272
250 Year	14,833,930
500 Year	26,297,913

NOTE: All loss exhibits include Demand Surge.

Probable Loss results shown in this report are solely based on AIR's scientific data combined with structure characteristics provided to Brown & Riding. These reports are for informational purposes only, and the information herein is provided "as is" with no representations or warranties of any kind.

MEMORANDUM

DATE: June 26, 2024

TO: Board of Trustees

FROM: Katherine H. Chew, Executive Director
Marcelino Juarez, Finance Director

RE: Approval of Operating and Capital Expenditures Budget for Fiscal Year 2024-2025

SUMMARY AND BACKGROUND INFORMATION

The Board of Trustees is asked to approve the proposed fiscal year 2024-2025 budget, ask questions, discuss and provide direction to Staff.

The Fiscal Year 2025 Budget and Financial Planning Subcommittee (Finance Committee) met to review and discuss the preliminary FY2025 Budget information compiled by staff. Information presented included Income and Expense Operations Summary, Cash Flow, Potential Additional Costs and Revenue Options, and a listing of proposed capital expenditures. On June 6, 2024 the Committee discussed each of these items and the overall budget, as well as the short-term and long-term financial picture for the Law Library and recommended approval of the budget as now presented (attached).

The recommendation is based upon a few key underlying principles:

1. The ongoing COVID-19 pandemic continues to have a negative impact on revenues and continues to create uncertainties with respect to future revenues (and expenses). However, it has also created heightened need for the Law Library's services and demand for alternative and remote delivery options. Given these ongoing circumstances, the Law Library is closely monitoring filing fees and court operations and lobbying the State for supplemental ongoing funding.
2. Fortunately, due to supplemental funding from the state, the Law Library has adequate reserves to fund the deficit proposed by this budget and still be prepared for potential future financial needs. The recommendation of the Executive Director and the Finance Committee is therefore not to make major cuts to service levels unless and until the fiscal situation stabilizes and it appears that such cuts are still necessary.
3. Accordingly, the proposed operating budget presented here would result in a significant deficit and an expenditure of cash and reserves.



- a. Disregarding non-cash items such as depreciation, the operating budget generates negative cash flow of approximately \$2.1M.
 - b. The proposed capital budget anticipates spending \$2.4M from reserves. However, the capital budget includes more than \$1.8M deferred from fiscal years 2014 through 2024, with all of the cost to be funded by remaining monies from the State's one-time funding (OTF) allocations.
 - c. In total, this will result in an overall negative cash flow of \$4.7M for FY2025, with nearly all of that funded from OTF monies received in the past few years and set aside to fund ongoing operating costs.
4. Civil filings have varied considerably in recent years leading us to budget conservatively for fiscal year 2025. Civil filing fees are therefore projected to come in at the same level as FY2024 despite some indicators of fiscal recovery and increased court activities.
 5. The proposed budget incorporates, but tracks separately, One Time Funding (OTF).

In short, the proposed budget incorporates an assumption that civil filing fees will remain stable and follow FY2024 levels. The budget also incorporates significant cost increases that are beyond our control.

Attached for your consideration are:

1. the proposed FY2024 proposed budget, including capital costs;
2. the projected FY2024 cash flows; and
3. a memorandum describing changes that are included in the proposed budget, and discussing additional Cost and Revenue Options.

A brief summary of significant items follows here:

BUDGET PROCESS AND OVERVIEW

The budgeted FY 2024 Net Income before Extraordinary Income (NIBEI) and Expense is presented at a net loss of almost \$2.8M and a negative cash loss of approximately \$4.7M, which is a step back as compared to the current year's NIBEI net loss of \$1.6M and projected cash loss of approximately \$1.8M. This step back is largely and primarily due to the rollover of capital expenditures, filling existing vacancies and salary adjustments over the past year.

Changes in Expenditures: As part of the budgeting process, each of the operating departments was requested to evaluate trends and developments affecting departmental budgets, propose and predict any changes in expenses. All proposed reductions were discussed and evaluated. Except as noted in the OTF budget and the attached Memorandum regarding Costs and Revenue Options, no material budget augmentations or reductions were proposed.

Compensation: During recent fiscal years, adjustments were made to wages at all classification levels and those increases are carried into this fiscal year. At the time those increases were given, it was known that ongoing filing fee revenue would not be sufficient to fund the augmented payroll and the approved plan was to use OTF monies



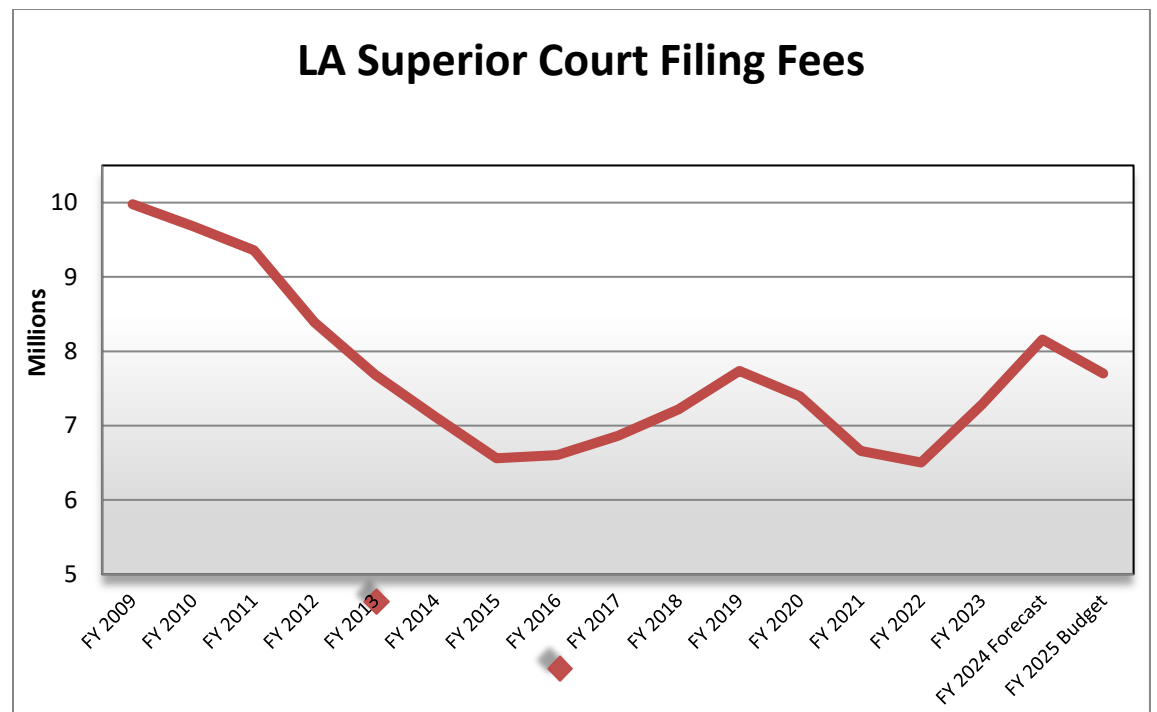
to fund those increases for several years. Further calculations are provided in the attached Memorandum regarding Costs and Revenue Options.

Additionally, incorporated into the budget is a 2% (\$39K) salary increase for represented employees as called for by the MOU in effect. As per prior practice, the Board is being asked to extend this increase to non-represented employees at annual cost of \$39K for this group.

Cost Increases: Each year the Law Library experiences increased costs beyond our control. This year, those rising costs include health insurance, retirement costs, P&L insurance, and collection costs due to inflation. Details of these expenses can be found in the attached Memorandum regarding Costs and Revenue Options.

FILING FEES

The primary reason for the negative net operating income is the decline in civil filing fee revenue since FY09. From FY 2009, L.A. Superior Court civil filing fees decreased from \$9.9M to \$6.5M at the end of FY 2015. After FY2016, filing fee revenues increased slightly. For FY2024 we are now projecting to be over last year's actuals by over \$800K, a sign of stabilization. FY2025 court fee revenue is budgeted conservatively at \$7.7M, anticipating slightly lower levels than current FY2024 forecast. The following chart provides a visual of the trend in filing fees since FY2009.



CAPITAL EXPENDITURES

Proposed capital expenditures are presented totaling \$2.4M (see attached) most of which are carryover projects from prior years (adjusted to current cost estimates). The Committee concurred that the recommended capital expenditures were necessary for health and safety reasons, to sustain existing operations, to complete pending projects and to appropriately utilize OTF from the State.

CASH FLOW

Based on the budget without alternatives, cash and cash equivalents at the end of FY 2023 are projected to be \$13.8M; a net decrease of \$4.7M over the projected FY 2024 (primarily deferred capital projects). In addition to the \$15M, the Library holds a \$2.3M trust fund with CalPERS CERBT and a \$6.3M investment with UBS. However, the Library also holds accrued unfunded liabilities for employee benefit future obligations. As of the latest evaluation reports, the Library also has a total Net OPEB Liability is \$3.5M and a total Unfunded Accrued Pension Liability of \$5M. In addition, additional positions and compensation increases will need to be funded in future years as well to maintain the expanded programs and services they will provide; those increased costs will be funded out of existing reserves unless new funding is obtained.

STATE GENERAL FUND REVENUE

As you are aware, the Law Library has been working with CCCLL to secure supplemental State funding for county law libraries statewide. Although the FY23 and FY24 budgets each included a \$231K appropriation for County Law Libraries to backfill fee waivers, unfortunately, no allocation has been made for County Law Libraries in the FY25 budget. Due to current budget deficits at the State level, we are not expecting any appropriations of any kind for County Law Library's this budget cycle. We will continue to advocate for State funding for County Law Libraries, but we cannot count on any supplemental funding for the coming fiscal year.

COST OF PAY ADJUSTMENTS

The law Library has now received OTF from the State 4 times starting in FY19. Initially, projects – including compensation adjustments were tracked against the OTF for the year in which they were funded. However, the complexity of tracking 6 or more separate adjustments against 4 rounds of funding has made this method of tracking less useful. Instead, as a more useful and transparent measure, we now present a combined look at the impact of these changes cumulatively. In other words, since it was decided that salary adjustments will be funded out of one-time funding received from the State, staff compensation is now split into two components: the regular (historical) portion of the budget and the OTF portion of the budget.

In FY25 the budgeted cost of payroll expenditures is \$6.4M, resulting in an additional cost of \$2.9M over the \$3.6M FY19 regular (historical) costs.

FOLLOW UP

As always, we will provide monthly reports throughout the fiscal year, as well as a more in depth mid-year budget review.



RECOMMENDATION

With the support of the Budget Committee, Staff recommends that the Board of Trustees approve the proposed budget for FY2025 (including Income and Expense Operations Summary, Cash Flow, and Capital Projects).



				Original Budget 2024	Amended Budget 2024	OTF Amended 2024	Base Budget 2025	OTF Budget 2025	\$ Inc (Dec) relative to Amended Budget	% Inc (Dec) relative to Amended Budget
	2021	2022	2023							
Summary:										
Income										
L.A. Superior Court Fees	6,659,012	6,503,138	7,285,121	7,200,000	7,640,287	0	7,700,000	0	59,713	0.8%
Interest	57,957	72,075	413,070	396,809	629,446	0	562,152	0	(67,293)	-10.7%
Parking	284,242	555,429	50,425	0	0	0	0	0	0	0.0%
Library Services	391,877	488,373	588,595	500,281	489,652	0	513,631	0	23,979	4.9%
Total Income	7,393,087	7,619,014	8,337,211	8,097,090	8,759,385	0	8,775,783	0	16,398	0.2%
Expense										
Staff	4,551,847	2,039,850	6,070,224	5,899,916	5,633,386	6,300	6,466,339	8,640	832,954	14.8%
Library Materials	1,933,780	1,853,567	1,871,055	2,374,438	2,314,009	28,057	2,404,258	35,000	90,249	3.9%
Library Materials Transferred to Assets	(1,933,780)	(1,853,567)	(1,871,055)	(2,374,438)	(2,314,009)	(28,057)	(2,404,258)	(35,000)	(90,249)	3.9%
Electronic Resource Subscriptions (ERS)	658,164	654,147	710,389	740,861	703,790	29,795	702,184	30,391	(1,606)	-0.2%
Facilities	832,399	917,105	999,323	1,134,839	1,150,605	0	1,231,345	0	80,740	7.0%
Technology & Data	146,469	168,109	182,356	289,921	289,921	0	285,207	0	(4,714)	-1.6%
General	53,949	162,722	104,066	83,510	55,932	45,613	77,412	11,940	21,480	38.4%
Professional Development	10,327	15,614	24,555	38,681	25,559	10,916	36,875	4,911	11,316	44.3%
Communications & Marketing	2,053	645	3,403	69,952	3,997	0	12,377	38,500	8,380	209.7%
Travel & Entertainment	108	46	148	356	333	0	500	0	167	50.3%
Professional Services	46,763	64,291	83,757	146,628	64,562	20,255	68,480	106,700	3,918	6.1%
Depreciation	2,502,331	2,448,860	2,368,823	2,408,265	2,323,563	0	2,525,261	0	201,698	8.7%
Total Expenses	8,804,410	6,471,388	10,547,041	10,812,929	10,251,648	112,879	11,405,981	201,082	1,154,333	11.3%
Net Income (Loss)	(1,411,323)	1,147,626	(2,209,830)	(2,715,840)	(1,492,263)	(112,879)	(2,630,197)	(201,082)	(1,137,935)	76.3%
Investment Gain (Loss) ¹	2,441	(63,326)	134,680	10,000	174,682	0	120,000	0	(54,682)	-31.3%
Extraordinary Income	1,354,174	3,175,330	3,977,308	0	231,510	0	0	0	(231,510)	-100.0%
Extraordinary Expense	0	0	200,000	0	0	0	0	0	0	0.0%
Net Income Including Extraordinary Items	(54,709)	4,259,629	1,702,158	(2,705,840)	(1,086,070)	(112,879)	(2,510,197)	(201,082)	(1,424,127)	131.1%
Capitalized Expenditures	0	309,975	40,953	1,668,000	0	916,000	0	2,457,000	0	0.0%
Net Income After CapEx	(54,709)	3,949,655	1,661,205	(4,373,840)	(1,086,070)	(1,028,879)	(2,510,197)	(2,658,082)	(1,424,127)	131.1%

				Original Budget 2024	Amended Budget 2024	OTF Amended 2024	Base Budget 2025	OTF Budget 2025	\$ Inc (Dec) relative to Amended Budget	% Inc (Dec) relative to Amended Budget
	2021	2022	2023							
Detailed Budget:										
Income:										
L.A. Superior Court Fees	6,659,012	6,503,138	7,285,121	7,200,000	7,640,287	0	7,700,000	0	59,713	0.8%
Interest:										
Interest - LAIF	2,122	1,460	8,916	7,859	14,964	0	14,340	0	(624)	-4.2%
Interest - General Fund	54,027	68,841	395,767	384,000	602,349	0	540,000	0	(62,349)	-10.4%
Interest - Deposit Fund	1,808	1,773	8,387	4,950	12,133	0	7,812	0	(4,321)	-35.6%
Subtotal	57,957	72,075	413,070	396,809	629,446	0	562,152	0	(67,293)	-10.7%
Parking:										
Parking	284,242	555,429	50,425	0	0	0	0	0	0	0.0%
Subtotal	284,242	555,429	50,425	0	0	0	0	0	0	0.0%
Library Services:										
Annual Designation Fee	2,486	2,129	2,064	2,011	2,595	0	2,818	0	223	8.6%
Annual Members Fee	109,691	192,380	259,833	197,066	189,868	0	199,460	0	9,592	5.1%
Course Registration	23,632	31,003	39,727	34,053	31,888	0	48,458	0	16,570	52.0%
Copy Center	(83)	18,179	28,106	22,900	31,346	0	23,300	0	(8,046)	-25.7%
Document Delivery	5,790	7,489	5,720	7,701	5,716	0	9,800	0	4,084	71.5%
Fines	8,821	19,013	20,818	19,050	21,576	0	20,000	0	(1,576)	-7.3%
Miscellaneous	45,761	37,666	70,963	32,000	32,318	0	31,200	0	(1,118)	-3.5%
Room Rental	0	3,538	2,951	12,000	5,319	0	12,000	0	6,681	125.6%
Book Replacement	2,038	1,810	2,008	1,100	1,230	0	0	0	(1,230)	-100.0%
Forfeited Deposits	43,725	22,777	24,440	15,000	15,000	0	15,000	0	0	0.0%
Friends of Law Library	145,000	145,000	125,000	150,000	150,000	0	150,000	0	0	0.0%
Grants	0	0	0	0	0	0	0	0	0	0.0%
Vending	16	890	1,967	2,400	2,796	0	1,595	0	(1,201)	-43.0%
Special Events Income	5,000	6,500	5,000	5,000	0	0	0	0	0	0.0%
Subtotal	391,877	488,373	588,595	500,281	489,652	0	513,631	0	23,979	4.9%
Total Income	7,393,087	7,619,014	8,337,211	8,097,090	8,759,385	0	8,775,783	0	16,398	0.2%
Expenses:										
Staff:										
Salaries (FT)	2,310,228	2,498,449	2,852,462	3,351,061	3,220,891	0	3,452,231	0	231,340	7.2%
Staff Vacancy Offset (FT)	0	0	0	(67,089)	(33,779)	0	69,045	0	102,823	-304.4%
Salaries (PT)	195,958	215,076	224,610	396,536	318,503	0	296,689	0	(21,814)	-6.8%
Staff Vacancy Offset (PT)	0	0	0	(7,931)	(3,965)	0	5,934	0	9,899	-249.6%
Social Security	150,256	152,070	186,228	193,260	192,230	0	194,944	0	2,714	1.4%
Medicare	36,979	36,929	44,679	53,890	50,306	0	54,359	0	4,053	8.1%
Retirement	554,743	626,055	749,395	784,418	753,253	0	863,608	0	110,354	14.7%
Pension Exp (Actuarial)	501,939	(2,299,293)	1,129,459	100,000	100,000	0	500,000	0	400,000	400.0%
Pension Exp (Acctg)	0	0	0	0	0	0	0	0	0	0.0%
Health Insurance	483,971	547,438	578,039	732,802	683,441	0	724,229	0	40,788	6.0%
Disability Insurance	4,276	4,233	4,639	5,676	5,351	0	5,783	0	433	8.1%
Dental Insurance	63,633	54,841	62,558	72,360	67,422	0	66,435	0	(987)	-1.5%

				Original Budget 2024	Amended Budget 2024	OTF Amended 2024	Base Budget 2025	OTF Budget 2025	\$ Inc (Dec) relative to Amended Budget	% Inc (Dec) relative to Amended Budget
	2021	2022	2023							
Vision Insurance	6,251	5,488	6,803	8,400	7,728	0	7,896	0	168	2.2%
Life Insurance	1,998	1,915	2,086	2,760	2,535	0	2,703	0	168	6.6%
Vacancy Benefits Offset	0	0	0	0	0	0	0	0	0	0.0%
Workers Compensation Insurance	34,654	24,798	30,997	39,501	32,055	0	24,444	0	(7,611)	-23.7%
Unemployment Insurance	7,602	3,140	943	10,000	1,142	0	6,000	0	4,858	425.4%
Temporary & RA Employment	24,914	10,875	40,374	21,772	12,442	6,300	20,540	8,640	8,098	65.1%
Recruitment	0	3,822	3,501	66,000	91,596	0	5,000	0	(86,596)	-94.5%
Accrued Sick Expense	1,112	2,953	(16,721)	5,000	5,000	0	5,000	0	0	0.0%
Accrued Vacation Expense	56,688	6,708	34,446	20,000	20,000	0	20,000	0	0	0.0%
OPEB Expense	96,425	126,827	126,908	100,000	100,000	0	130,000	0	30,000	30.0%
TMP	6,861	3,937	6,053	8,600	4,740	0	8,600	0	3,861	81.5%
Benefit Administration ¹	13,358	13,588	2,768	2,900	2,496	0	2,900	0	404	16.2%
Total - Staff	4,551,847	2,039,850	6,070,224	5,899,916	5,633,386	6,300	6,466,339	8,640	832,954	14.8%
Library Materials:										
American Continuations	1,517,127	1,468,540	1,495,575	1,766,063	1,746,063	19,248	1,797,720	20,000	51,657	3.0%
American New Orders	21,407	21,453	30,935	27,571	26,571	334	28,440	1,000	1,869	7.0%
Branch Continuations	21,178	19,737	23,722	23,113	23,113	0	24,426	0	1,313	5.7%
Branch New Orders	0	894	0	280	280	0	300	0	20	7.1%
Commonwealth Continuations	101,881	108,395	121,145	180,155	173,155	0	186,772	0	13,617	7.9%
Commonwealth New Orders	1,059	998	1,574	9,800	2,800	0	1,680	0	(1,120)	-40.0%
Foreign Continuations	100,316	97,622	87,870	174,459	166,459	1,000	177,188	5,000	10,729	6.4%
Foreign New Orders	1,564	2,329	1,307	12,000	4,000	4,415	4,284	5,000	284	7.1%
International Continuations	139,724	120,530	96,758	156,612	151,613	369	160,538	2,000	8,925	5.9%
International New Orders	2,492	2,922	2,713	8,500	3,500	2,690	5,076	2,000	1,576	45.0%
General/Librarianship Continuations	26,018	9,225	8,001	14,380	14,380	0	15,614	0	1,234	8.6%
General/Librarianship New Orders	1,014	922	1,456	1,505	2,076	0	2,220	0	144	6.9%
Subtotal	1,933,780	1,853,567	1,871,055	2,374,438	2,314,009	28,057	2,404,258	35,000	90,249	3.9%
Library Materials Transferred to Assets	(1,933,780)	(1,853,567)	(1,871,055)	(2,374,438)	(2,314,009)	(28,057)	(2,404,258)	(35,000)	(90,249)	3.9%
Electronic Resource Subscriptions (ERS)	658,164	654,147	710,389	740,861	703,790	29,795	702,184	30,391	(1,606)	-0.2%
Facilities:										
Repair & Maintenance	33,908	78,777	24,863	61,800	61,800	0	42,000	0	(19,800)	-32.0%
Building Services	19,090	22,319	30,163	27,440	27,441	0	26,040	0	(1,401)	-5.1%
Cleaning Supplies	9,626	8,252	16,830	12,100	13,692	0	12,000	0	(1,692)	-12.4%
Electricity & Water	160,107	128,513	147,543	154,568	170,599	0	187,500	0	16,901	9.9%
Elevator Maintenance	9,660	11,592	12,072	12,668	12,576	0	12,840	0	264	2.1%
Heating & Cooling	78,154	38,376	49,445	44,177	39,408	0	40,596	0	1,188	3.0%
Insurance	246,359	290,255	350,583	403,952	416,790	0	476,100	0	59,310	14.2%
Janitorial Services	118,115	128,860	139,315	127,542	141,946	0	124,200	0	(17,746)	-12.5%
Landscaping	16,210	13,730	2,830	22,200	4,000	0	24,000	0	20,000	500.0%

				Original Budget 2024	Amended Budget 2024	OTF Amended 2024	Base Budget 2025	OTF Budget 2025	\$ Inc (Dec) relative to Amended Budget	% Inc (Dec) relative to Amended Budget
	2021	2022	2023							
Security	138,079	182,092	208,624	227,238	227,628	0	240,700	0	13,072	5.7%
Room Rental Expenses	0	0	426	3,000	2,591	0	3,000	0	409	15.8%
Special Events Expenses	45	3,181	4,606	19,130	13,088	0	24,700	0	11,612	88.7%
Furniture & Appliances (<3K)	145	651	556	4,116	4,116	0	3,000	0	(1,116)	-27.1%
Equipment (<3K)	622	7,242	6,036	6,600	6,600	0	3,600	0	(3,000)	-45.5%
Building Alterations (<3K)	0	0	210	2,500	2,500	0	4,800	0	2,300	92.0%
Delivery & Postage	1,972	2,813	2,766	2,616	2,638	0	2,869	0	231	8.7%
Kitchen supplies	308	452	2,456	3,192	3,192	0	3,400	0	208	6.5%
Subtotal	832,399	917,105	999,323	1,134,839	1,150,605	0	1,231,345	0	80,740	7.0%
Technology:										
Software Maintenance	18,120	17,360	17,767	20,412	20,412	0	44,795	0	24,383	119.5%
Hardware Maintenance	24,074	34,259	28,604	31,123	31,123	0	48,348	0	17,225	55.3%
Software (<\$3k)	2,247	3,050	2,336	6,590	6,590	0	6,600	0	10	0.2%
Hardware (<\$3k)	5,631	12,644	17,442	12,200	12,200	0	14,000	0	1,800	14.8%
Computer Supplies	1,364	2,032	173	3,400	3,401	0	3,396	0	(5)	-0.1%
Integrated Library System	59,547	62,114	65,793	65,736	65,736	0	67,548	0	1,812	2.8%
Telecommunications	22,055	19,822	20,669	25,500	25,500	0	23,760	0	(1,740)	-6.8%
Tech & Data - Misc	48	258	816	960	960	0	1,000	0	40	4.2%
Services	191	688	306	30,000	30,000	0	30,000	0	0	0.0%
Online Service Providers	13,193	15,882	28,449	94,000	94,000	0	45,760	0	(48,240)	-51.3%
Subtotal	146,469	168,109	182,356	289,921	289,921	0	285,207	0	(4,714)	-1.6%
General:										
Bank Charges	5,495	5,564	4,033	7,000	4,382	0	5,500	0	1,118	25.5%
Bibliographical Services	10,504	10,690	11,214	11,696	11,693	0	12,166	0	473	4.0%
Binding	0	11,544	19,358	10,000	0	10,009	0	10,000	0	0.0%
Board Expense	37	321	1,290	1,560	1,389	0	1,890	0	501	36.1%
Staff meals & events	2,745	2,579	3,368	11,000	6,015	0	13,780	0	7,765	129.1%
Supplies - Office	3,685	6,184	8,824	16,350	9,006	2,244	15,826	1,940	6,820	75.7%
Supplies - Library materials	9,036	9,156	8,913	10,000	10,000	0	10,000	0	(0)	0.0%
Stationery, business cards, etc.	0	0	516	1,500	750	0	2,400	0	1,650	220.0%
Grant Application Expenses	0	14,675	0	0	0	0	0	0	0	0.0%
Copy Center Expense	3,285	9,314	20,650	0	10,027	0	12,250	0	2,223	22.2%
General - Misc	0	72,932	8,837	3,000	1,720	0	3,000	0	1,280	74.4%
Course Registration	15,650	11,150	14,730	10,404	0	33,360	0	0	0	0.0%
Friends of Law Library	3,513	8,614	2,332	1,000	950	0	600	0	(350)	-36.8%
Subtotal	53,949	162,722	104,066	83,510	55,932	45,613	77,412	11,940	21,480	38.4%
Professional Development:										
Travel	0	2,355	7,815	14,952	12,241	1,071	16,050	0	3,809	31.1%
Meals	0	0	0	0	0	0	0	0	0	0.0%
Incidental and miscellaneous	0	0	0	0	0	0	0	0	0	0.0%
Membership dues	7,692	11,082	12,360	12,604	7,085	5,845	7,090	4,911	5	0.1%
Registration fees	2,635	2,177	4,380	11,125	6,233	4,000	8,384	0	2,151	34.5%

				Original Budget 2024	Amended Budget 2024	OTF Amended 2024	Base Budget 2025	OTF Budget 2025	\$ Inc (Dec) relative to Amended Budget	% Inc (Dec) relative to Amended Budget
	2021	2022	2023							
Educational materials	0	0	0	0	0	0	5,351	0	5,351	0.0%
Subtotal	10,327	15,614	24,555	38,681	25,559	10,916	36,875	4,911	11,316	44.3%
Communications & Marketing:										
Services	24	20	78	35,432	417	0	494	0	77	18.5%
Collateral materials	0	0	1,332	15,620	2,558	0	3,850	3,500	1,292	50.5%
Advertising	2,029	625	1,993	18,900	1,022	0	7,033	35,000	6,011	588.4%
Trade shows & Outreach	0	0	0	0	0	0	1,000	0	1,000	0.0%
Subtotal	2,053	645	3,403	69,952	3,997	0	12,377	38,500	8,380	209.7%
Other Travel										
Travel	0	0	0	0	0	0	0	0	0	0.0%
Meals	0	0	0	0	0	0	0	0	0	0.0%
Entertainment	0	0	0	0	0	0	0	0	0	0.0%
Ground transportation & mileage reimb	108	46	148	356	333	0	500	0	167	50.3%
Incidental travel expenses	0	0	0	0	0	0	0	0	0	0.0%
Subtotal	108	46	148	356	333	0	500	0	167	50.3%
Professional Services										
Accounting	20,477	22,917	21,586	28,660	27,160	0	26,680	0	(480)	-1.8%
Consulting Services	24,001	22,980	21,520	16,800	16,677	0	16,800	0	123	0.7%
Legal	2,025	2,084	24,205	10,000	19,470	0	25,000	0	5,530	28.4%
Other	260	16,310	16,445	91,168	1,255	20,255	0	106,700	(1,255)	-100.0%
Subtotal	46,763	64,291	83,757	146,628	64,562	20,255	68,480	106,700	3,918	6.1%
Depreciation:										
Depreciation - Library Materials	2,222,703	2,115,522	2,028,112	1,996,428	1,989,155	0	1,965,150	0	(24,005)	-1.2%
Depreciation Exp - FF&E	279,628	333,339	340,711	411,837	334,408	0	560,111	0	225,703	67.5%
Subtotal	2,502,331	2,448,860	2,368,823	2,408,265	2,323,563	0	2,525,261	0	201,698	8.7%
Total Expense	8,804,410	6,471,388	10,547,041	10,812,929	10,251,648	112,879	11,405,981	201,082	1,154,333	11.3%
Net Income Before Extraordinary Items	(1,411,323)	1,147,626	(2,209,830)	(2,715,840)	(1,492,263)	(112,879)	(2,630,197)	(201,082)	(1,137,935)	76.3%
Investment Gain (Loss)	2,441	(63,326)	134,680	10,000	174,682	0	120,000	0	(54,682)	-31.3%
Extraordinary Income	1,354,174	3,175,330	3,977,308	0	231,510	0	0	0	(231,510)	-100.0%
Extraordinary Expense	0	0	200,000	0	0	0	0	0	0	0.0%
Net Income Including Extraordinary Items	(54,709)	4,259,629	1,702,158	(2,705,840)	(1,086,070)	(112,879)	(2,510,197)	(201,082)	(1,369,445)	(0)

				Original Budget 2024	Amended Budget 2024	OTF Amended 2024	Base Budget 2025	OTF Budget 2025	\$ Inc (Dec) relative to Amended Budget	% Inc (Dec) relative to Amended Budget
	2021	2022	2023							

Capital Expenditures:

Furniture / Appliances (>3k)	0	0	0	62,000	0	50,000	0	0	0	0.0%
Electronics / Computer Hardware (>3k)	0	309,975	40,953	115,000	0	115,000	0	702,000	0	0.0%
Exterior Building Repairs/ Improvements (>3k)	0	0	0	430,000	0	220,000	0	870,000	0	0.0%
Interior Improvements / Alterations (>3k)	0	0	0	965,000	0	485,000	0	845,000	0	0.0%
Computer Software	0	0	0	96,000	0	46,000	0	40,000	0	0.0%
Total - Capitalized Expenditures	0	309,975	40,953	1,668,000	0	916,000	0	2,457,000	0	0.0%

¹ For FY2023, payroll related costs moved to online services under technology.

Los Angeles County Law Library: Capital Purchases

PROPOSED Budget: Fiscal Year Ending 6/30/25

Vendor or Description of Item	Category of Asset (select from dropdown menu)	Anticipated Completion Month (select from dropdown menu)	Acquisition Cost (including consulting, design, implementation, etc.)	Carryover from prior fiscal year(s)? (select from dropdown menu)	OTF Project Code (if applicable)	Department Code	Reason or comment
Website - Representing Yourself	Computer Software	Sep-24	20,000	Yes	25OF-001	33	Update public website to include additional self-help content.
Website Update - Ebranch	Computer Software	Oct-24	20,000	Yes	25OF-002	33	Update public website to include additional content.
PA System	Electronics / Computer Hardware >3K	Jan-25	60,000	Yes	39OF-006	33	Building-wide announcement public address system. (OCT-23)
Network Firewall & Switches	Electronics / Computer Hardware >3K	Aug-24	492,000	No		33	All new network switches & firewalls at Main Branch. NEED OTF CODE (E-Rate may fund up to 80% of this cost, grant to be awarded 7/1/24)
Telephone System	Electronics / Computer Hardware >3K	Sep-24	30,000	No		33	New Telephone System including desk handsets. NEED OTF CODE
Public Computers	Electronics / Computer Hardware >3K	Jan-25	60,000	No		33	New Public Computers
Exterior Landscaping Repair	Exterior Building Repairs/ Improvements >\$3K	Sep-24	50,000	Yes	39OTF2-002	39	Replenish landscaping.
Emergency Generator Replacement	Exterior Building Repairs/ Improvements >\$3K	Nov-24	150,000	Yes	39OTF2-007	39	Replace existing 1973 generator with modern unit, rewire emergency lighting as required by Code 4 regulations. (39OTF2-007)
Front Entrance Repair (new OTF Code Needed)	Exterior Building Repairs/ Improvements >\$3K	Dec-24	120,000	Yes	39OTF2-004	39	Restore or replace existing concrete walkway at front doors to correct slab elevation issue. (Additional OTF funding required over 2023 budget) FEB-24
Exterior Building Façade Repairs	Exterior Building Repairs/ Improvements >\$3K	Jan-25	50,000	Yes	39OTF2-005	39	
Hill Street Parking Structure	Exterior Building Repairs/ Improvements >\$3K	Feb-25	500,000	Yes	39OTF2-006	39	Structural Repair
70s Classroom, Computer Lab & IT Reconfiguration	Interior Improvements / Alterations >\$3K	Aug-24	135,000	Yes	39OF-001	39	Reconfigure 70's side RR to enclose classroom, enlarge computer lab and IT staff spaces.
Elevator Modernization Project	Interior Improvements / Alterations >\$3K	Apr-25	500,000	Yes	3914001	39	Update all four elevators including cab mechanicals and interior. Integrate with building fire safety systems.
LED Lighting Conversion - Phase 2	Interior Improvements / Alterations >\$3K	Jan-25	50,000	Yes	3918007	39	Remove ballasts and replace fluorescent lighting with LED. CONTINUED

Los Angeles County Law Library: Capital Purchases

PROPOSED Budget: Fiscal Year Ending 6/30/25

Vendor or Description of Item	Category of Asset (select from dropdown menu)	Anticipated Completion Month (select from dropdown menu)	Acquisition Cost (including consulting, design, implementation, etc.)	Carryover from prior fiscal year(s)? (select from dropdown menu)	OTF Project Code (if applicable)	Department Code	Reason or comment
Public Restroom Reconfig	Interior Improvements / Alterations >\$3K	Feb-25	40,000	Yes	3919001	39	Repair and update restroom partitions/layout to current ADA starndards.
HVAC Digital Control System	Interior Improvements / Alterations >\$3K	Mar-25	120,000	Yes	39OF-002	39	Convert existing HVAC controls/valves from pneumatic to digital electronics.
Security Cameras	Electronics / Computer Hardware >3K	Oct-24	60,000	No		39	Exterior Perimeter Cameras for Security Monitoring.
			2,457,000				

Los Angeles County Law Library: Capital Purchases

PROPOSED Budget: Fiscal Year Ending 6/30/25

Vendor or Description of Item	Category of Asset (select from dropdown menu)	Anticipated Completion Month (select from dropdown menu)	Acquisition Cost (including consulting, design, implementation, etc.)	Carryover from prior fiscal year(s)? (select from dropdown menu)	OTF Project Code (if applicable)	Department Code	Reason or comment
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Capital Purchase Guideline:

Capital assets are recorded at cost. Assets, other than books and reference materials, with acquisition cost of \$3,000 or more are capitalized. Books and reference materials are capitalized regardless of the amount.

The provision for depreciation is computed using the straight-line method over the estimated service lives of the capital assets. Estimated service lives for the Law Library's capital assets are as follows.

Books and reference materials	10 years
Computer equipment	4 years
Furniture, fixtures and other equipment	4-7 years
Interior Building improvements	15 years
Exterior Building Improvements	15-50 years

Los Angeles County Law Library
Statement of Cash Flows Forecast
6/30/2013 through 6/30/2025 (Projected)

	FY 2013	FY 2014	FY 2015	FY 2016	FY2017	FY2018	FY2019	FY2020	FY2021	FY2022	FY2023	FY 2024 Forecast	FY 2025 PROPOSED Budget
Cash flows from operating activities													
Cash received from filing fees and services	8,634,796	8,160,521	7,587,825	7,772,176	8,002,013	8,124,540	8,890,747	8,605,581	6,930,380	7,492,386	7,596,943	7,979,939	8,063,631
Cash payments to suppliers for goods and services	-2,870,681	-853,929	-1,274,535	-1,109,047	-1,263,838	-907,688	-1,380,641	-1,144,938	-1,142,105	-1,254,745	-1,516,915	-1,667,693	-1,873,747
Electronic Resource Subscriptions (ERS)			-523,941	-666,951	-702,725	-658,347	-593,946	-552,484	-658,164	-654,147	-710,389	-733,585	-732,575
Cash payments to employees for services	-4,363,664	-4,084,807	-3,867,282	-3,763,250	-4,114,938	-3,470,480	-3,667,600	-4,086,294	-3,955,954	-4,214,226	-4,820,906	-5,639,686	-6,518,989
Contributions received	120,000	134,961	120,000	120,000	157,289	145,000	140,000	145,000	145,000	145,000	125,000	150,000	150,000
Net cash from operating activities	1,520,451	3,356,746	2,042,067	2,352,928	2,077,801	3,233,025	3,388,560	2,966,865	1,319,157	1,514,268	673,733	88,975	-911,680
Cash flows from capital and related financing activities													
Acquisition of capital assets:													
Books and Reference Materials	-3,400,719	-3,025,718	-2,262,095	-2,097,247	-1,841,721	-1,808,061	-1,910,800	-1,844,790	-1,933,780	-1,853,567	-1,871,056	-2,342,066	-2,438,258
Fixed Assets - PP&E	-367,208	-68,623	-48,739	-18,354	-12,768	-50,189	-512,242	-19,272	-30,489	-64,428	-72,966	-916,000	-2,457,000
Prior period adjustment	25,436	-35,885											
Net cash from (used in) capital and related financing activities	-3,742,491	-3,130,226	-2,310,834	-2,115,601	-1,854,489	-1,858,250	-2,423,042	-1,864,062	-1,964,269	-1,917,994	-1,944,022	-3,258,066	-4,895,258
Cash flows from non-capital and related financing activities													
One-time Extraordinary Income	0	671,129	21,347	0	0	0	3,543,270		1,354,174	3,175,330	3,813,769	231,510	0
Net cash from non-capital and related financing activities	0	671,129	21,347	0	0	0	3,543,270		1,354,174	3,175,330	3,813,769	231,510	0
Cash flows from investing activities													
Payment to acquire Treasury securities	0	-3,997,438	-40,081		-500,000		-223,954		-399,309		-747,792		
Receipts from matured Treasury securities								550,000	565,000	790,000	800,000	500,000	500,000
CalPERS CERBT Trust Account ¹	0		-2,040,647										0
Investments earnings	64,287	89,630	59,919	23,545	35,106	63,870	386,558	204,234	59,378	74,129	524,253	629,446	562,152
Net cash from (used in) investing activities	64,287	-3,907,808	-2,020,809	23,545	-464,894	63,870	162,604	754,234	225,069	864,129	576,461	1,129,446	1,062,152
Net increase in cash and cash equivalents	-2,157,753	-3,010,159	-2,268,229	260,872	-241,582	1,438,645	4,671,392	1,857,037	934,131	3,635,733	3,119,941	-1,808,135	-4,744,786
Cash and cash equivalents, at beginning of year	11,045,015	8,887,262	5,877,102	3,608,873	3,869,745	3,628,164	6,145,285	10,816,677	12,673,714	13,607,844	17,243,577	20,363,518	18,555,383
Cash and cash equivalents, end of year	8,887,262	5,877,102	3,608,873	3,869,745	3,628,164	5,066,809	10,816,677	12,673,714	13,607,844	17,243,577	20,363,518	18,555,383	13,810,597

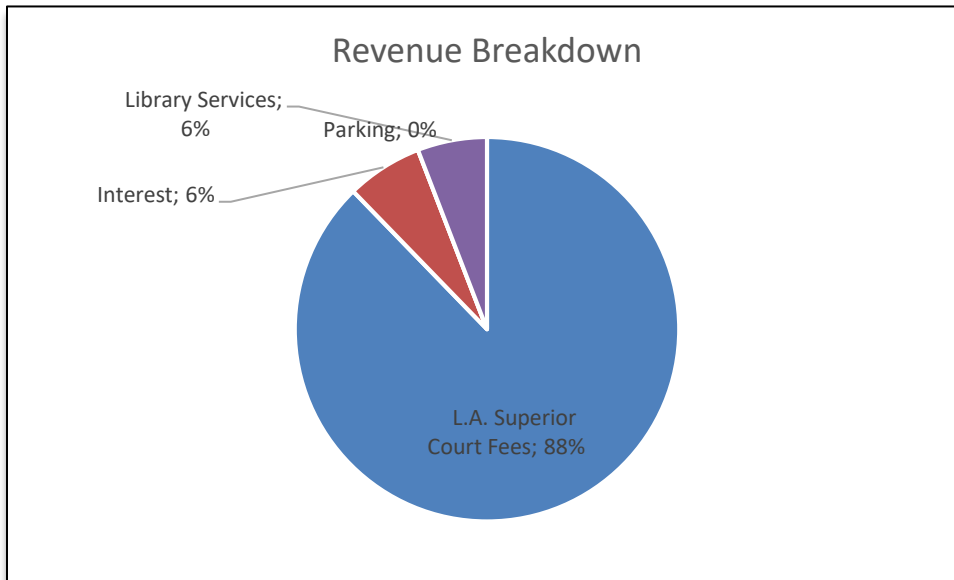
¹ Items accounted for separately:

Cash and cash equivalents, end of year	8,887,262	5,877,102	3,608,873	3,869,745	3,628,164	5,066,809	10,816,677	12,673,714	13,607,844	17,243,577	20,363,518	18,555,383	13,810,597
CalPERS CERBT Account	0	0	1,973,064	2,029,637	2,135,363	2,116,022	2,114,145	2,201,040	2,544,277	2,223,900	2,302,041	2,300,000	2,300,000
UBS money market and government securities	0	3,997,438	4,037,519	4,115,956	4,577,287	4,564,722	4,788,676	5,997,413	5,999,853	5,936,527	6,071,207	6,300,000	6,300,000
Cash and cash equivalents, end of year including items accounted for separately	8,887,262	9,874,541	9,619,456	10,015,338	10,340,813	11,747,553	17,719,498	20,872,166	22,151,974	25,404,004	28,736,766	27,155,383	22,410,597
Δ in cash and cash equivalents		987,279	-255,085	395,882	325,475	1,406,740	5,971,945	3,152,669	1,279,808	3,252,030	3,332,762	1,751,379	-4,744,786

BUDGET AND FINANCE COMMITTEE
POTENTIAL ADDITIONAL CUTS, COSTS AND REVENUE OPTIONS FOR FY25 BUDGET

1. ALREADY INCLUDED IN THE FY25 BUDGET

a. Revenue Summary



b. Court fee revenue projection.

Filing Fee revenue is budgeted to remain at relatively same level as current fiscal year. Revenue will depend on the duration of limitations on court service, restrictions on individual activity, overall economic conditions and unemployment and the court's appetite for granting fee waivers. Each of these has a major impact on civil filing fees.

ITEM	NOTES	FY24 Actual/Forecast	FY25 Revenue	Net
Civil Filing Fees	As stated above	7,640,287	7,700,000	\$59K Inc

c. Other revenue increases

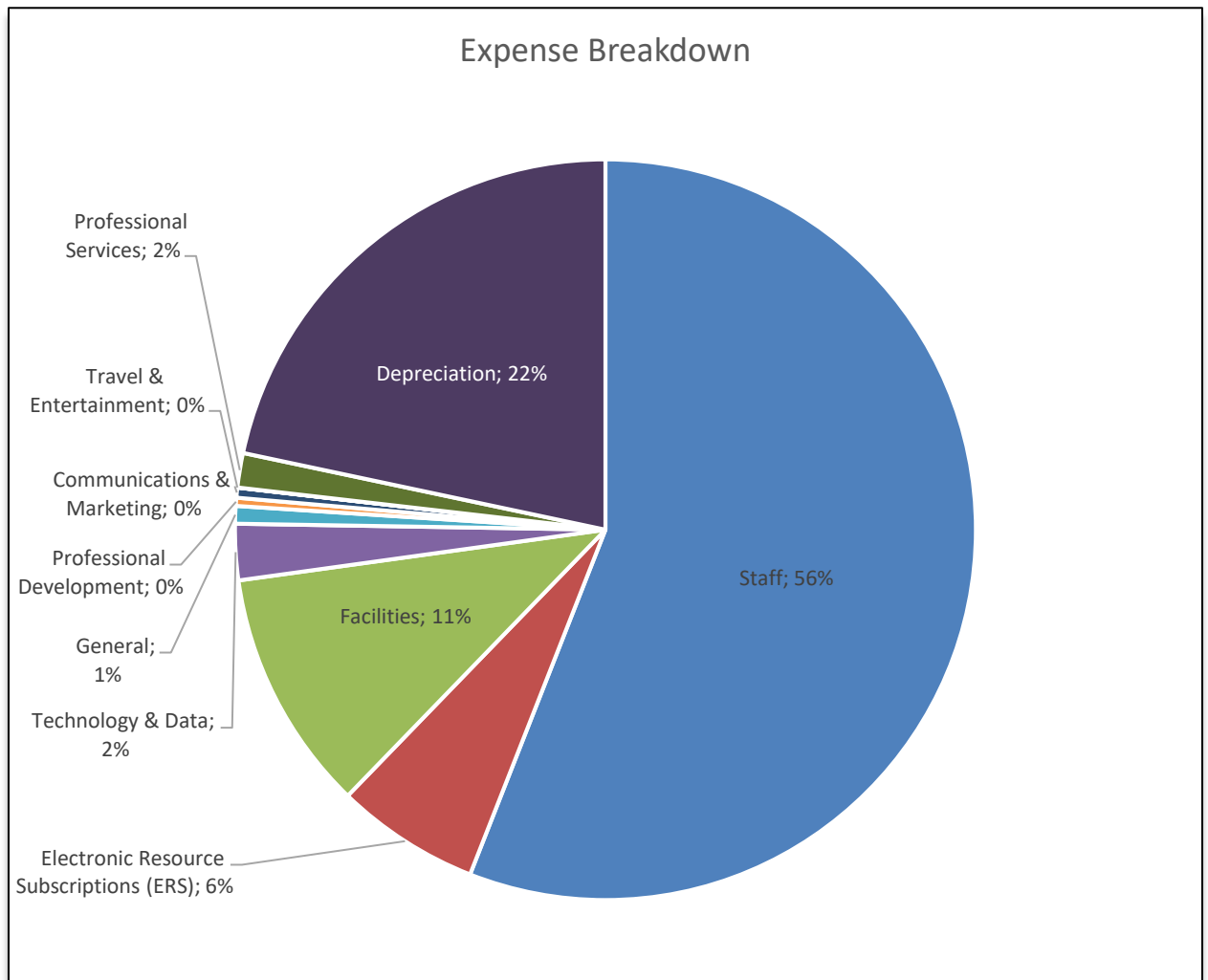
New members rate for Bronze and Silver members scheduled to take effect on 7/1/2024 will allow for an increase in annual members fee from a projected \$189K in FY247 to \$199K for FY25.

d. Parking structure update

The Library's Hill Street parking structure has been closed since 8/3/2022 due to its current unsafe condition. When it was in use, it would bring in roughly \$500K each year in revenue. An

initial report indicated that a complete rebuild of the structure was more than likely. However, new reports suggest that we may be able to repair the structure and put it back to safe use. Currently, we have retained a firm who specializes in post tension repairs to perform discovery work and provide an engineering report. In FY2024, we allocated \$60K for engineering evaluation of which 32K has been used. In the current FY2025 budget, we have estimated/allocated \$500K for structural repair work.

e. Expense Summary



f. Cost increases:

ITEM	NOTES	FY24 Forecast	FY25 Cost	Increase
Compensation	The Board approved prior pay adjustments and new positions that will impact future compensation costs. These increases are funded out of One Time Funding (OTF) from the state form prior years	\$5,639,686 Total payroll including benefits.	6,518,989 Total payroll including benefits	\$879K Also, \$2.9M as compared to FY19 (see discussion below)
Retirement	Retirement expense has 3 different components: 1) normal cost rate (paid throughout the year and increases as salaries increase for FT employees); 2) a lump-sum payment of the unfunded accrued liability (UAL), and 3) an actuarially determined end-of-year expense. This year, the normal cost rate increased a combined .23% and the UAL payment increased by a combined \$102K. While the 3 rd component is not yet known we budgeted this to be \$100K for both FY2024 and \$500K FY2025.	753,253	866,538	\$113K
Health & Dental	This is a conservative estimate in that it assumes 1) a 10% increase and 2) that all new hires would elect max allowed coverage. Actual costs are likely to be slightly lower.	750,864	790,664	\$39K
Collection	The budget estimates assume maintaining the collection without cuts, and adding a few new components discussed below. Inflation is projected at approximately 7% for non-contracted	2,342,066 Print 733,585 ERS	2,439,258 Print 732,575 ERS	\$96K

	materials and 2% for contracted materials based upon prior experience and extensive negotiations. Note: print costs are capitalized and depreciated over a 10 year estimated useful life.			
Insurance (P&L)	Anticipate up to a 15% increase in cost due to changes in market conditions.	416,790	476,100	\$60K

g. Additional Collection Materials included in Proposed OTF Budget

Lapsed/back issues claiming project – \$20K. Collection Management Services (CMS) will continue holistically researching and purchasing items which may have lapsed due to publisher error, COVID-19 pandemic, supply chain issues or other factors.

Expansion of e-Resources - \$30K. Continued funding for CCH (VitalLaw) tax database. Electronic version of CCH tax reporters such as Standard Federal Tax Reporter and IRS Rulings Reporter. Many of these titles no longer available in print format.

Global Law materials update and expansion - \$14,000. With the addition of a dedicated Global Law Librarian, a key goal during FY25 and subsequent fiscal years is to bring the Global Law collection back up to date (a multi-year project).

h. Budget Adjustments- Personnel

Higher pay:

Included in the proposed budget is a 2% salary increase for represented staff as called for by the MOU approved by the Board at their July 26, 2023 meeting. Consistent with prior practice, the 2% salary increase was also extended to non-represented employees in the proposed budget. Additionally, the minimum hourly wage is scheduled to increase to \$17.28 effective 7/1/2024. The Library is compliant with this ordinance as most of its hourly employees have a starting hourly rate of at least \$17.50.

Budget Neutral Changes in Job Titles:

The following restructuring and changes in job titles will have neutral effects on the proposed budget:

1. Recent retirement of several employees has allowed for a restructuring of certain positions. This restructure eliminated some positions, and re-assigned duties from the eliminated positions to current employees who were promoted and assigned

new job titles. These employees have continued in these new roles since January 2024.

2. Recruitment for certain positions have remained on hold for the past few years. It is proposed that the Library will be better served if some of these long vacant positions be eliminated, allowing for salaries earmarked for the positions to be re-directed to newly created positions that more accurately address the immediate needs of operations without negative impact upon the budget. Other unfilled positions that do not address the immediate needs of the Library but remain relevant to long term goals will not be eliminated and recruitment will temporarily remain on hold.
3. A certain number of necessary positions are currently open due to normal attrition. Recruitment to fill these vacant positions will continue, applying the salaries already earmarked once a successful candidate is chosen.

Cost of Pay Adjustments:

All of these changes – as well as prior salary adjustments -- are to be funded out of one-time funding received from the State. The law Library has now received OTF from the state 4 times. Initially, projects – including compensation adjustments were tracked against the OTF for the year in which they were funded. However, the complexity of tracking 6 or more separate adjustments against 4 rounds of funding has made this method of tracking less useful. Instead, as a more useful and transparent measure, we are presenting a combined look at the impact of these changes cumulatively.

The combined impact of the approved (and budgeted) pay increases and new positions can best be seen by comparing payroll costs prior to OTF (in FY2019), to payroll costs in any subsequent fiscal year.

In FY24 the current fiscal year, the amount of OTF funds projected to be used for this purpose is approximately \$2M (FY23 cost of \$5.6M minus FY19 cost of \$3.6M) which includes all previously approved OTF expenditures. In FY25 the budgeted cost of payroll expenditures is \$6.5M, resulting in an additional cost of \$2.9M over FY19 costs. These annual costs are offset against the total OTF received to date of \$11.7M.

i. State Funding:

County law libraries continue to lobby for state funding through CCCLL efforts, and some Assembly members and Senators have agreed to sign bipartisan letters to the State Budget Committee in support of these efforts. It is unclear such efforts will result in funding given the State deficit. A recent May 10, 2024 update from the Governor's office provides:

“Governor Newsom's revised balanced state budget cuts one-time spending by \$19.1 billion and ongoing spending by \$13.7 billion through 2025-26.”