

AGENDA

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

REGULAR BOARD MEETING

Wednesday, May 28, 2025

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 April 23, 2025 Regular Board Meeting
- 3.2 Review of March Financials and List of April Checks and Warrants
- 3.3 Review of FY2026 Property & Liability Insurance Estimates
- 3.4 Approval of Revisions to Job Description, Library Aide, Communications

4.0 DISCUSSION ITEMS

- 4.1 Approval of Operating Budget, FY26
- 4.2 Presentation: Proposed Master Facilities Plan
 Guest Speakers David Slayton, Executive Officer/Clerk of the Court and
 Honorable Sergio C. Tapia II, Presiding Judge of the Superior Court,
 County of Los Angeles

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

7.0 ADJOURNMENT

LA Law Library Board of Trustees and staff adjourn this Board Meeting in memory of former Director Richard Iamele who passed away on May 7, 2025. Director Iamele served as Library Director from 1980 to 2005. During his tenure, he helped the Library navigate through often challenging times and after retirement continued to champion the Library through his work with the Friends of the Los Angeles County Law Library. Director Iamele is survived by his wife, Marilyn Iamele.

The next Regular Meeting of the Board of Law Library Trustees is scheduled for Wednesday, June 25, 2025 at 12:15p.m.

POSTED THURSDAY, MAY 22, 2024 @ 4:00 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.**

April 23, 2025

The Regular Meeting of the Board of Law Library Trustees of Los Angeles County was held on Wednesday, April 23, 2025 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 Mark Juhas
Judge Laura Seigle
Susan Steinhauser, Esquire
Judge Susan DeWitt

Trustees Absent: Judge Rosa Fregoso
Judge Cherol Nellon

Senior Staff Present: Katherine Chew, Executive Director

Also Present: Marcelino Juarez, Finance Director

President Juhas determined a quorum to be present, convened the meeting at 12:28 pm 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 March 26, 2025 Regular Board Meeting
- 3.2 Review of February Financials and List of March Checks and Warrants
- 3.3 Review and Approval of FY25 3rd Quarter Statistics

President Juhas asked the Board if anyone would like an item removed from the Consent Calendar. Vice President Seigle requested that Item 3.3 be removed. President Juhas then requested a motion to approve Items 3.1 and 3.2. So moved by Vice President Seigle, seconded by Trustee DeWitt. The motion was approved unanimously 4 – 0.

3.3 Vice President Seigle pointed out that total Reference and Research Department numbers on the quarterly statistics from the Fiscal Year 2025, Quarter 3, went down significantly from the Fiscal Year 2024, Quarter 3 numbers. Specifically, she pointed out the change was from about 19,000, to a decrease of about 16,000. She also noted that website usage had gone up dramatically. She asked for further clarification and insight into these changes. Ryan Metheny, Director of Reference and Collections, addressed the Board. Ryan noted that the desk inquiry statistics had remained pretty much flat, with only a small reduction. He also noted a decrease in phone and email questions. He stated that the California Court's website had recently been revamped, which may account for some of our lost traffic. He further stated that AI tools, such as Chat GPT may also have affected the decline in remote questions the library has been receiving. However, he noted that the decline has not been significant, and that the numbers are still far above pre-pandemic levels. Ryan then pointed out to the Board that the statistics for Books Circulated were much higher than they had previously been.

Trustee Steinhauser asked if we are implementing AI tools at the library. Ryan replied that AI is still very prone to errors, and for that reason, we do not use such tools. Trustee Steinhauser then inquired about late fees, and lost books. Ryan replied that those numbers have remained consistent. The library institutes a 5-day loan period, in which books can be renewed twice. Trustee Steinhauser then asked about the Community Connections position at the library. Ryan informed her that the position would soon be vacant, but we have already begun recruiting to fill the role. President Juhas then requested a motion to approve Items 3.3. So moved by Trustee Steinhauser, seconded by Trustee DeWitt. The motion was approved unanimously 4 – 0.

4.0 DISCUSSION

- 4.1 Presentation by Interim Senior Librarian Kathleen O'Laughlin-Overview of ABA Traveling Exhibit and Book Discussion: Lawyers Without Rights-The Fate of Jewish Lawyers in Berlin after 1933

Kathleen O'Laughlin, Managing Librarian from Reference and Collections, addressed the Board to discuss the ABA Traveling Exhibit that will be housed at the library until July 2025.

- 4.2 Presentation by Executive Director Katherine Chew-A Library Grows in Los Angeles~ Deep Roots Downtown with a Global Impact

E.D. Chew informed the Board that we have been contacted by the Court to discuss their Facilities Master Plan. She informed the Board that little information had been shared with the library at this point, but that our building may be involved in their plans. A tour of the library for members of the Court, the County, and an architectural firm is scheduled for May. E.D. Chew then presented a PowerPoint to the Board regarding the history of LA Law Library from its early establishment to its current location.

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



7.0

ADJOURNMENT

There being no further business to come before the Board the meeting was adjourned at 1:35pm. The next Regular Meeting of the Board of Law Library Trustees is scheduled for Wednesday, May 28, 2025 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 March 31, 2025

(Provisional and subject to year-end audit adjustments)

	6/30/2024	3/31/2025	YTD
Assets			
Current assets			
Cash and cash equivalents	16,327,547	16,658,500	330,953
Accounts receivable	106,141	221,478	115,338
Other receivable	1,459,580	1,398,604	(60,976)
Prepaid expenses	362,505	436,233	73,729
Total current assets	18,255,772	18,714,816	459,044
Noncurrent assets			
Restricted cash and cash equivalents	318,470	318,470	-
Investments	6,379,184	6,647,918	268,734
Capital assets, not being depreciated	749,532	815,516	65,984
Capital assets, being depreciated - net	14,377,557	14,295,451	(82,105)
SBITA assets net of amortization	594,805	594,805	-
Total noncurrent assets	22,419,547	22,672,161	252,613
Total assets	40,675,320	41,386,976	711,657
Deferred Outflows of Resources			
Deferred Outflows of Resources	3,841,763	3,841,763	-
Total assets and deferred outflows of resources	44,517,083	45,228,739	711,657
Liabilities			
Current Liabilities			
Accounts payable	160,489	80,139	(80,350)
Other current liabilities	-	-	-
Payroll liabilities	16,566	18,506	1,940
Total current liabilities	177,054	98,644	(78,410)
Noncurrent Liabilities			
Accrued sick and vacation liability	269,418	207,273	(62,145)
Borrowers' deposit	191,541	208,598	17,057
OPEB liability	3,564,295	3,661,795	97,500
Net pension liability	5,501,413	5,876,413	375,000
SBITA liability	593,460	593,460	-
Total noncurrent liabilities	10,120,127	10,547,539	427,412
Total liabilities	10,297,181	10,646,183	349,002
Deferred Inflows of Resources			
Deferred Inflows of Resources	977,838	977,838	-
Total liabilities and Deferred inflows of resources	11,275,019	11,624,021	349,002
Net Position			
Invested in capital assets	15,127,088	15,110,968	(16,121)
Unrestricted	18,114,975	18,493,751	378,776
Total net position	33,242,063	33,604,718	362,655
Total liabilities and Deferred inflows of resources and net position	44,517,083	45,228,739	711,657

Los Angeles County Law Library
Income Statement for the Period Ending March 31, 2025
(Provisional and subject to year-end audit adjustments)

Mar 24	Mar 2025			
Actual	Amended Budget	Actual	\$ Fav (Unf)	% Fav -%

684,436	601,334	716,758	115,424	19.2%
57,311	56,000	50,542	(5,458)	-9.7%
0	0	0	0	0.0%
35,216	47,012	91,774	44,761	95.2%
776,964	704,346	859,073	154,727	22.0%
382,539	468,535	420,998	47,537	10.1%
57,484	59,552	50,787	8,766	14.7%
145,258	167,130	132,834	34,296	20.5%
(145,258)	(167,130)	(132,834)	(34,296)	20.5%
		0		
102,235	94,303	95,142	(839)	-0.9%
24,522	29,108	22,065	7,042	24.2%
8,757	10,421	10,955	(534)	-5.1%
2,572	2,775	2,331	444	16.0%
766	602	2	600	99.7%
0	33	0	33	100.0%
1,400	47,233	40,726	6,508	13.8%
191,215	189,679	187,118	2,561	1.4%
771,491	902,242	830,125	(72,117)	-8.0%
5,473	(197,896)	28,949	226,844	-114.6%

24,351	10,000	24,231	14,231	142.3%
0	0	0	0	0.0%
0	0	0	0	0.0%
29,824	(187,896)	53,180	241,075	-128.3%
29,981	8,000	140,013	(132,013)	-1650.2%

Summary:

Income

L.A. Superior Court Fees	6,066,112	6,447,423	6,727,651	280,228	4.3%	8,556,630
Interest	488,716	487,114	483,509	(3,605)	-0.7%	645,114
Parking	0	0	0	0	0.0%	0
Library Services	270,538	391,187	482,420	91,233	23.3%	599,706
Total Income	6,825,367	7,325,724	7,693,579	367,856	5.0%	9,801,449

Expense

Staff (payroll + benefits)	4,057,489	4,498,703	4,353,731	144,972	3.2%	6,004,421
Electronic Resource Subscriptions	514,515	514,238	500,395	13,843	2.7%	732,575
Library Materials	1,352,422	1,439,942	1,407,883	32,059	2.2%	1,964,302
Library Materials Transferred to Capital Assets	(1,352,422)	(1,439,942)	(1,407,883)	(32,059)	2.2%	(1,964,302)
Facilities	833,926	858,003	864,992	(6,989)	-0.8%	1,152,622
Technology & Data	146,973	228,023	186,870	40,997	18.0%	314,348
General	68,801	87,251	85,879	1,373	1.6%	114,777
Professional Development	24,014	31,517	31,202	315	1.0%	37,708
Communications & Marketing	961	6,263	2,828	3,435	54.9%	7,457
Travel & Entertainment	133	247	147	100	40.4%	347
Professional Services	69,425	120,052	104,683	15,369	12.8%	121,052
Depreciation	1,736,983	1,701,196	1,700,572	623	0.0%	2,286,528
Total Expenses	7,453,220	8,045,492	7,831,299	214,192	2.7%	10,771,835
Net Income (Loss)	(627,854)	(719,768)	(137,720)	582,048	80.9%	(970,386)

Investment Gain (Loss)¹

Extraordinary Income	231,866	212,753	268,734	55,981	26.3%	242,753
Extraordinary Expense	231,510	231,641	231,641	0	0.0%	231,641
Net Income Including Extraordinary Items	0	0	0	0	0.0%	0
	(164,478)	(275,375)	362,655	638,030	231.7%	(495,993)

Capitalized Expenditures

	82,084	12,055	144,068	(132,013)	-1095.1%	969,055
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Comments

Los Angeles County Law Library
Income Statement for the Period Ending March 31, 2025
(Provisional and subject to year-end audit adjustments)

Mar 24	Mar 2025			
Actual	Amended Budget	Actual	\$ Fav (Unf)	% Fav -%

FY 2023-24	FY 2024-25 YTD				
YTD Actual	Amended Budget	Actual	\$ Fav (Unf)	% Fav (Unf)	Amended Annual Budget

Comments

Detailed Budget:														
Income:														
684,436	601,334	716,758	115,424	19.2%	15	FIN	303300	L.A. Superior Court Fees	6,066,112	6,447,423	6,727,651	280,228	4.3%	8,556,630
Interest:														
4,244	5,000	4,579	(421)	-8.4%	15	FIN	311000	Interest - LAIF	11,708	14,591	14,170	(421)	-2.9%	19,591
52,024	50,000	45,068	(4,932)	-9.9%	15	FIN	312000	Interest - General Fund	467,593	463,223	460,157	(3,066)	-0.7%	613,223
1,044	1,000	896	(104)	-10.4%	15	FIN	313000	Interest - Deposit Fund	9,415	9,300	9,182	(118)	-1.3%	12,300
57,311	56,000	50,542	(5,458)	-9.7%				Subtotal	488,716	487,114	483,509	(3,605)	-0.7%	645,114
Parking:														
0	0	0	0	0.0%	39	FAC	330100	Parking	0	0	0	0	0.0%	0
0	0	0	0	0.0%				Subtotal	0	0	0	0	0.0%	0
Library Services:														
16	0	0	0	0.0%	27	CIRC	330150	Annual Designation Fee	1,138	1,495	1,528	33	2.2%	2,995
18,179	20,684	21,214	530	2.6%	25	PS	330140	Annual Members Fee	153,229	150,760	151,297	537	0.4%	197,100
2,341	2,333	12,022	9,689	415.2%	25	PS	330340	Course Registration	25,739	31,950	45,892	13,942	43.6%	38,950
2,662	2,842	2,912	70	2.5%	27	CIRC	330129	Copy Center	22,660	23,057	21,549	(1,508)	-6.5%	31,583
655	1,432	830	(602)	-42.0%	27	CIRC	330205	Document Delivery	3,500	10,392	9,815	(577)	-5.6%	14,687
3,320	1,650	2,462	812	49.2%	27	CIRC	330210	Fines	17,796	15,562	16,792	1,230	7.9%	20,562
8,046	16,662	610	(16,052)	-96.3%	15	FIN	330310	Miscellaneous	37,690	67,142	93,864	26,722	39.8%	84,242
0	1,000	925	(75)	-7.5%	39	FAC	330330	Room Rental	6,388	13,945	14,120	175	1.3%	16,945
0	0	630	630	0.0%	23	COL	330350	Book Replacement	640	0	630	630	0.0%	0
(140)	0	0	0	0.0%	15	FIN	330360	Forfeited Deposits	(140)	0	0	0	0.0%	15,000
0	0	50,000	50,000	0.0%	17	EXEC	330400	Friends of Law Library	0	75,000	125,000	50,000	66.7%	175,000
0	0	0	0	0.0%	25	PS	330420	Grants	0	0	0	0	0.0%	0
137	409	168	(241)	-59.0%	15	FIN	330450	Vending	1,898	1,885	1,934	49	2.6%	2,642
0	0	0	0	0.0%	39	FAC	330465	Special Events Income	0	0	0	0	0.0%	0
35,216	47,012	91,774	44,761	95.2%				Subtotal	270,538	391,187	482,420	91,233	23.3%	599,706
776,964	704,346	859,073	154,727	22.0%				Total Income	6,825,367	7,325,724	7,693,579	367,856	5.0%	9,801,449
Expenses:														
Staff:														
238,883	265,556	230,510	35,046	13.2%		ALL	501000	Salaries (FT)	2,244,528	2,290,269	2,179,285	110,985	4.8%	3,219,716
0	5,311	0	5,311	100.0%	15	FIN	501025	Staff Vacancy Offset (FT)	0	15,933	0	15,933	100.0%	34,522
16,578	22,822	23,335	(513)	-2.2%		ALL	501050	Salaries (PT)	171,216	198,326	197,829	497	0.3%	278,203
0	456	0	456	100.0%	15	FIN	501075	Staff Vacancy Offset (PT)	0	1,369	0	1,369	100.0%	2,967
15,199	14,996	14,998	(2)	0.0%	15	FIN	502000	Social Security	142,800	143,542	143,042	500	0.3%	196,027
3,555	4,181	3,508	674	16.1%	15	FIN	503000	Medicare	34,379	36,075	33,935	2,140	5.9%	50,710
25,170	27,902	23,403	4,499	16.1%	15	FIN	511000	Retirement	649,631	721,572	718,137	3,435	0.5%	819,230
8,333	41,667	41,667	0	0.0%	15	FIN	511050	Pension Exp (Actuarial)	75,000	375,000	375,000	0	0.0%	500,000
0	0	0	0	0.0%	15	FIN	511100	Pension Exp (Acctg)	0	0	0	0	0.0%	0
55,129	61,205	58,640	2,565	4.2%	15	FIN	512000	Health Insurance	471,754	511,671	501,316	10,355	2.0%	605,286
509	482	407	75	15.5%	15	FIN	513000	Disability Insurance	3,764	3,970	3,704	267	6.7%	5,416
5,862	5,167	5,800	(633)	-12.3%	15	FIN	514000	Dental Insurance	47,896	46,420	47,573	(1,153)	-2.5%	61,920
639	658	622	36	5.5%	15	FIN	514500	Vision Insurance	5,268	5,519	5,300	219	4.0%	7,493
202	176	188	(12)	-6.9%	15	FIN	515000	Life Insurance	1,740	1,584	1,614	(30)	-1.9%	2,112
0	0	0	0	0.0%	15	FIN	515500	Vacancy Benefits Offset	0	0	0	0	0.0%	0
1,938	1,939	1,879	60	3.1%	15	FIN	516000	Workers Compensation Insurance	24,236	15,578	15,518	60	0.4%	21,394
(199)	1,500	2,975	(1,475)	-98.3%	15	FIN	517000	Unemployment Insurance	(1,057)	7,608	9,083	(1,475)	-19.4%	9,108
1,882	2,115	1,761	354	16.7%		ALL	514010	Temporary Employment	11,740	19,038	16,830	2,208	11.6%	25,384
218	1,250	255	995	79.6%	13	HR	514015	Recruitment	91,667	3,877	3,062	814	21.0%	5,127
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	10,833	10,833	0	0.0%	15	FIN	518500	OPEB Expense	75,000	97,500	97,500	0	0.0%	130,000
128	105	130	(25)	-24.1%	15	FIN	518550	TMP	3,873	2,648	3,242	(593)	-22.4%	2,962
178	214	87	127	59.4%	15	FIN	518560	Benefit Administration	4,053	1,202	1,762	(560)	-46.6%	1,843
382,539	468,535	420,998	47,537	10.1%				Total - Staff	4,057,489	4,498,703	4,353,731	144,972	3.2%	6,004,421
Library Materials/Electronic Resources Subscription:														
122,681	136,589	121,098	15,490	11.3%	23	COL	601999	American Continuations	1,053,487	1,117,843	1,090,094	27,749	2.5%	1,557,786
1,295	2,115	578	1,537	72.7%	23	COL	602999	American New Orders	12,780	23,491	21,912	1,579	6.7%	29,440
944	1,517	1,402	114	7.5%	23	COL	609199	Branch Continuations	16,426	16,195	18,806	(2,611)	-16.1%	24,011
0	0	0	0	0.0%	23	COL	609299	Branch New Orders	0	0	0	0	0.0%	300
2,936	3,136	197	2,940	93.7%	23	COL	603999	Commonwealth Continuations	98,544	105,860	109,597	(3,737)	-3.5%	116,733

Los Angeles County Law Library

Income Statement for the Period Ending March 31, 2025

(Provisional and subject to year-end audit adjustments)

Mar 2025					FY 2023-24					FY 2024-25 YTD						
Actual	Amended Budget	Actual	\$ Fav (Unf)	% Fav -%						YTD Actual	Amended Budget	Actual	\$ Fav (Unf)	% Fav (Unf)	Amended Annual Budget	Comments
0	275	0	275	100.0%	23	COL	604999	Commonwealth New Orders		1,621	855	31	825	96.4%	1,680	Timing variance
7,970	10,857	2,912	7,945	73.2%	23	COL	605999	Foreign Continuations		77,817	72,520	74,224	(1,704)	-2.4%	95,649	Timing variance
79	2,308	0	2,308	100.0%	23	COL	606999	Foreign New Orders		6,221	5,761	538	5,223	90.7%	9,284	Timing variance
8,564	8,447	4,840	3,607	42.7%	23	COL	607999	International Continuations		72,307	84,537	80,253	4,284	5.1%	111,989	
219	451	0	451	100.0%	23	COL	608999	International New Orders		5,536	5,722	3,303	2,420	42.3%	7,076	Timing variance
571	1,196	1,807	(612)	-51.2%	23	COL	609399	General/Librarianship Continuations		5,609	5,659	8,016	(2,357)	-41.7%	8,135	Timing variance
0	240	0	240	100.0%	23	COL	609499	General/Librarianship New Orders		2,076	1,500	1,111	389	26.0%	2,220	Timing variance
145,258	167,130	132,834	34,296	20.5%				Subtotal		1,352,422	1,439,942	1,407,883	32,059	2.2%	1,964,302	
(145,258)	(167,130)	(132,834)	(34,296)	20.5%	23	COL	690000	Library Materials Transferred to Assets		(1,352,422)	(1,439,942)	(1,407,883)	(32,059)	2.2%	(1,964,302)	
57,484	59,552	50,787	8,766	14.7%	23	COL	685000	Electronic Resource Subscriptions (ERS)		514,515	514,238	500,395	13,843	2.7%	732,575	
Facilities:																
1,349	3,500	10,299	(6,799)	-194.3%	39	FAC	801005	Repair & Maintenance		19,335	63,543	64,466	(923)	-1.5%	74,043	Timing variance
3,157	1,920	1,803	117	6.1%	39	FAC	801010	Building Services		17,045	20,033	21,824	(1,791)	-8.9%	28,793	Timing variance
2,163	833	2,288	(1,455)	-174.6%	39	FAC	801015	Cleaning Supplies		11,512	7,323	9,677	(2,354)	-32.1%	9,823	Timing variance
12,833	14,333	14,329	4	0.0%	39	FAC	801020	Electricity & Water		129,569	115,419	128,023	(12,604)	-10.9%	158,419	Timing variance
1,065	1,267	1,118	149	11.7%	39	FAC	801025	Elevator Maintenance		9,483	14,885	14,439	446	3.0%	18,685	
9,847	3,417	0	3,417	100.0%	39	FAC	801030	Heating & Cooling		32,470	28,729	24,249	4,480	15.6%	44,979	
34,489	35,000	34,993	7	0.0%	15	FIN	801035	Insurance		311,863	314,957	314,936	21	0.0%	419,957	
12,937	12,083	11,448	635	5.3%	39	FAC	801040	Janitorial Services		110,032	108,443	107,039	1,404	1.3%	144,693	
0	0	0	0	0.0%	39	FAC	801045	Landscaping		0	0	0	0	0.0%	0	
16,991	19,900	17,594	2,306	11.6%	39	FAC	801050	Security		168,004	169,813	167,204	2,610	1.5%	231,413	
0	333	20	314	94.1%	39	FAC	801060	Room Rental Expenses		1,291	1,142	162	980	85.8%	2,142	Timing variance
5,223	1,000	524	476	47.6%	39	FAC	801065	Special Events Expenses		14,702	5,296	4,332	964	18.2%	8,296	Timing variance
690	333	0	333	100.0%	39	FAC	801100	Furniture & Appliances (<3K)		690	1,294	2,144	(850)	-65.7%	2,294	Includes 2 display cases.
304	0	0	0	0.0%	39	FAC	801110	Equipment (<3K)		2,486	2,985	2,354	631	21.1%	3,485	Timing variance
0	0	0	0	0.0%	39	FAC	801115	Building Alterations (<3K)		801	320	70	250	78.1%	570	
352	133	372	(239)	-180.0%	39	FAC	801120	Delivery & Postage		1,918	2,031	2,167	(136)	-6.7%	2,490	Timing variance
836	250	353	(103)	-41.1%	39	FAC	801125	Kitchen supplies		2,725	1,790	1,906	(117)	-6.5%	2,540	
102,235	94,303	95,142	(839)	-0.9%				Subtotal		833,926	858,003	864,992	(6,989)	-0.8%	1,152,622	
Technology:																
1,095	3,733	2,461	1,272	34.1%	33	TECH	801210	Software Maintenance		9,729	23,278	18,672	4,606	19.8%	34,477	Timing variance
2,308	4,029	1,229	2,800	69.5%	33	TECH	801212	Hardware Maintenance		20,680	25,485	17,087	8,399	33.0%	37,572	Timing variance
1,155	550	0	550	100.0%	33	TECH	801215	Software (<\$3k)		3,304	2,316	666	1,650	71.2%	3,966	Timing variance
508	2,000	2,752	(752)	-37.6%	33	TECH	801220	Hardware (<\$3k)		9,936	16,339	13,234	3,105	19.0%	22,339	Timing variance
734	2,000	752	1,248	62.4%	33	TECH	801225	Computer Supplies		1,304	14,493	8,698	5,795	40.0%	20,493	Timing variance
5,629	5,629	5,905	(276)	-4.9%	33	TECH	801230	Integrated Library System		49,087	50,664	51,493	(829)	-1.6%	67,554	
939	4,000	2,592	1,408	35.2%	33	TECH	801235	Telecommunications		13,184	24,045	20,828	3,217	13.4%	36,045	Timing variance
413	500	0	500	100.0%	33	TECH	801245	Tech & Data - Misc		610	905	405	500	55.3%	1,405	
2,054	0	149	(149)	0.0%	33	TECH	801250	Services		2,054	15,891	1,337	14,555	91.6%	15,891	Timing variance
9,687	6,667	6,224	442	6.6%	33	TECH	801275	Online Service Providers		37,084	54,607	54,451	156	0.3%	74,607	
24,522	29,108	22,065	6,600	22.7%				Subtotal		146,973	228,023	186,870	40,997	18.0%	314,348	
General:																
339	458	347	111	24.2%	15	FIN	801310	Bank Charges		2,817	4,115	3,790	326	7.9%	5,490	
871	906	908	(2)	-0.2%	35	CMS	801315	Bibliographical Services		9,079	9,432	9,437	(5)	0.0%	12,150	
0	0	0	0	0.0%	35	CMS	801320	Binding		4,009	4,054	4,114	(60)	-1.5%	10,000	
119	150	187	(37)	-24.4%	17	EXEC	801325	Board Expense		938	1,091	1,076	15	1.4%	1,631	Timing variance
0	1,500	1,845	(345)	-23.0%	37	COM	801330	Staff meals & events		5,300	14,760	15,354	(594)	-4.0%	14,760	
296	1,273	855	418	32.8%	15	FIN	801335	Supplies - Office		8,212	15,475	14,506	969	6.3%	19,294	
2,273	2,300	2,207	93	4.1%	35	CMS	801337	Supplies - Library materials		6,865	6,872	6,778	93	1.4%	10,000	
58	500	0	500	100.0%	37	COM	801340	Stationery, business cards, etc.		392	1,000	0	1,000	100.0%	1,000	Timing variance. Ordering for new staff and current staff title changes estimated by April 2025
0	0	0	0	0.0%	25	PS	801365	Grant Application Expenses		0	0	0	0	0.0%	0	
2,522	1,083	1,595	(512)	-47.3%	33	IT	801370	Copy Center Expense		10,749	9,436	10,402	(966)	-10.2%	12,686	Increased copying costs due to onsite classes/programs.
0	0	142	(142)	0.0%	15	FIN	801375	General - Misc		311	726	868	(142)	-19.6%	726	
2,280	2,250	1,826	424	18.9%	25	PS	801390	Course Registration		19,680	20,290	18,510	1,780	8.8%	27,040	Timing variance
0	0	1,043	(1,043)	0.0%	17	EXEC	801395	Friends of Law Library		450	0	1,043	(1,043)	0.0%	0	
8,757	10,421	10,955	(534)	-5.1%				Subtotal		68,801	87,251	85,879	1,373	1.6%	114,777	
Professional Development:																
0	600	0	600	100.0%	ALL	803105	Travel		6,794	7,381	6,781	600	8.1%	7,381		
0	0	0	0	0.0%	ALL	803110	Meals		0	0	0	0	0.0%	0		
0	0	0	0	0.0%	ALL	803113	Incidental and miscellaneous		0	0	0	0	0.0%	0		

Los Angeles County Law Library
Income Statement for the Period Ending March 31, 2025
(Provisional and subject to year-end audit adjustments)

Mar 24					Mar 2025					FY 2023-24					FY 2024-25 YTD						
Actual										YTD Actual						Amended			Amended		
											Budget	Actual	\$ Fav	% Fav		Budget			Annual Budget	Comments	
													(Unf)	(Unf)							
2,042	0	2,082	(2,082)	0.0%	ALL	803115	Membership dues	9,757	7,245	9,332	(2,087)	-28.8%							11,936		
530	675	249	426	63.1%	ALL	803120	Registration fees	7,463	13,961	13,659	302	2.2%							13,961		
0	1,500	0	1,500	100.0%	ALL	803125	Educational materials	0	2,929	1,429	1,500	51.2%							4,429		
2,572	2,775	2,331	444	16.0%			Subtotal	24,014	31,517	31,202	315	1.0%							37,708		
							Communications & Marketing:														
2	2	2	0	0.5%	37	COM	803205	Services	23	18	18	0	0.2%						412		
764	0	0	0	0.0%	37	COM	803210	Collateral materials	917	4,345	1,710	2,635	60.6%						4,345		
0	100	0	100	100.0%	37	COM	803215	Advertising	22	1,400	1,100	300	21.4%						1,700	Timing variance. Library brochures and folders pushed to May 2025.	
0	500	0	500	100.0%	37	COM	803220	Trade shows & Outreach	0	500	0	500	100.0%						1,000	Timing variance. Promotional branded material pushed to May 2025.	
766	602	2	600	99.7%			Subtotal	961	6,263	2,828	3,435	54.9%							7,457		
							Travel & Entertainment														
0	0	0	0	0.0%	ALL	803305	Travel	0	0	0	0	0.0%							0		
0	0	0	0	0.0%	ALL	803310	Meals	0	0	0	0	0.0%							0		
0	0	0	0	0.0%	ALL	803315	Entertainment	0	0	0	0	0.0%							0		
0	33	0	33	100.0%	ALL	803320	Ground transportation & mileage reimb.	133	247	147	100	40.4%							347	Timing variance.	
0	0	0	0	0.0%	ALL	803325	Incidental travel expenses	0	0	0	0	0.0%							0		
0	33	0	33	100.0%			Subtotal	133	247	147	100	40.4%							347		
							Professional Services														
0	31,900	31,900	0	0.0%	15	FIN	804005	Accounting	27,160	34,592	34,611	(19)	-0.1%						34,592		
1,400	0	0	0	0.0%	17	EXEC	804008	Consulting Services	12,822	38,245	29,720	8,525	22.3%						38,245	Timing variance	
0	15,000	8,531	6,470	43.1%	17	EXEC	804010	Legal	13,020	30,130	23,660	6,470	21.5%						30,130	Timing variance. Delay in billing.	
0	333	295	38	11.5%	15	FIN	804015	Other	16,423	17,085	16,693	392	2.3%						18,085		
1,400	47,233	40,726	6,508	13.8%			Subtotal	69,425	120,052	104,683	15,369	12.8%							121,052		
							Depreciation:														
162,757	161,683	157,592	4,091	2.5%	15	FIN	806105	Depreciation - Library Materials	1,489,045	1,449,793	1,443,154	6,639	0.5%						1,935,385		
28,459	27,997	29,526	(1,530)	-5.5%	15	FIN	806110	Depreciation Exp - FF&E	247,938	251,402	257,418	(6,016)	-2.4%						351,144		
191,215	189,679	187,118	2,561	1.4%			Subtotal	1,736,983	1,701,196	1,700,572	623	0.0%							2,286,528		
771,491	902,242	830,125	72,117	8.0%			Total Expense	7,453,220	8,045,492	7,831,299	214,192	2.7%							10,771,835		
5,473	(197,896)	28,949	226,844	-114.6%			Net Income Before Extraordinary Items	(627,854)	(719,768)	(137,720)	582,048	80.9%							(970,386)		

Los Angeles County Law Library
Income Statement for the Period Ending March 31, 2025
(Provisional and subject to year-end audit adjustments)

Mar 24					Mar 2025					FY 2023-24					FY 2024-25 YTD					FY 2024-25 YTD		Comments	
Actual	Amended Budget	Actual	\$ Fav (Unf)	% Fav -%						YTD Actual	Amended Budget	Actual	\$ Fav (Unf)	% Fav (Unf)	Amended Annual Budget								
24,351	10,000	24,231	14,231	142.3%	15	FIN	321000	Investment Gain (Loss) ¹		231,866	212,753	268,734	55,981	26.3%	242,753		Reflects gains/loss if sold at time of report (before maturity)						
0	0	0	0	0.0%	17	EXEC	401000	Extraordinary Income		231,510	231,641	231,641	0	0.0%	231,641								
0	0	0	0	0.0%	17	EXEC	901000	Extraordinary Expense		0	0	0	0	0.0%	0								
29,824	(187,896)	53,180	241,075	-128.3%				Net Income Including Extraordinary Items		(164,478)	(275,375)	362,655	638,030	231.7%	(495,993)								
Capital Expenditures:																							
0	8,000	8,163	(163)	-2.0%	39	FAC	161100	Furniture / Appliances (>3k)		0	8,000	8,163	(163)	-2.0%	8,000								
29,981	0	0	0	0.0%	33	TECH	161300	Electronics / Computer Hardware (>3k)		82,084	4,055	4,055	0	0.0%	826,055								
0	0	22,669	(22,669)	0.0%	39	FAC	164500	Exterior Building Repairs/ Improvements (>3k)		0	0	22,669	(22,669)	0.0%	0		Prior year CapEx purchases.						
0	0	57,985	(57,985)	0.0%	39	FAC	164000	Interior Improvements / Alterations (>3k)		0	0	57,985	(57,985)	0.0%	135,000		Prior year CapEx purchases.						
0	0	51,196	(51,196)	0.0%	33	TECH	168000	Computer Software		0	0	51,196	(51,196)	0.0%	0		Prior year CapEx purchases.						
29,981	8,000	140,013	132,013	1650.2%				Total - Capitalized Expenditures		82,084	12,055	144,068	(132,013)	-1095.1%	969,055								
CalPERS CERBT Trust Fund:																							
Beginning Balance										2,661,433													
Administrative Expense										-60.22								CalPERS CERBT program cost.					
Investment Expense										-95.89								Investment management cost.					
Unrealized Gain/Loss										-48,639.65								Fluctuating market conditions.					
Distribution																		Distribution from Fund.					
Ending Balance										2,612,637													

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 March 31, 2025

(Provisional and subject to year-end audit adjustments)

	3/31/2025	YTD
Cash flows from operating activities		
L.A. Superior court fees	716,758	6,727,651
Parking fees	-	-
Library services	41,774	357,420
Extraordinary income	-	231,641
(Increase) decrease in accounts receivable	(82,743)	(115,338)
(Increase) decrease in other receivable	55,400	60,976
Increase (decrease) in borrowers' deposit	2,158	17,057
Cash received from filing fees and services	733,346	7,279,407
Facilities	(95,142)	(864,992)
Technology	(22,065)	(186,870)
General	(10,955)	(85,879)
Professional development	(2,331)	(31,202)
Communications & marketing	(2)	(2,828)
Travel & entertainment	-	(147)
Professional services	(40,726)	(104,683)
Electronic Resource Subscriptions (ERS)	(50,787)	(500,395)
(Increase) decrease in prepaid expenses	83,693	(73,729)
Increase (decrease) in accounts payable	18,982	(80,350)
Increase (decrease) in other liabilities	-	-
Cash payments to suppliers for goods and services	(119,333)	(1,931,075)
Staff (payroll + benefits)	(420,998)	(4,353,731)
Increase (decrease) in payroll liabilities	445	1,940
Increase (decrease) in accrued sick and vacation liability	-	(62,145)
Increase (decrease) in OPEB liability	10,833	97,500
Increase (decrease) in net pension liability	41,667	375,000
Cash payments to employees for services	(368,054)	(3,941,436)
Contributions received	50,000	125,000
Net cash from operating activities	295,959	1,531,896
Cash flow from capital and related financing activities		
Library materials	(132,834)	(1,407,883)
Fixed assets	(206,528)	(210,584)
Capital - Work in Progress (WIP)	204,103	(65,984)
Cash flows from investing activities		
Investment	-	-
Investment earnings	50,542	483,509
Net cash increase (decrease) in cash and cash equivalents	211,242	330,953
Cash and cash equivalents, at beginning of period	16,765,727	16,646,017
Cash and cash equivalents, at end of period	16,976,970	16,976,970
Reconciliation of Operating Income to Net Cash from Operating Activities		
Operating income	(21,593)	(389,588)
Adjustments for noncash effects:		
Depreciation	187,118	1,700,572
Extraordinary expense: book write-off		
Changes in operating assets and liabilities:		
(Increase) decrease in accounts receivable	(82,743)	(115,338)
(Increase) decrease in other receivable	55,400	60,976
(Increase) decrease in prepaid expenses	83,693	(73,729)
Increase (decrease) in accounts payable	18,982	(80,350)
Increase (decrease) in other liabilities	-	-
Increase (decrease) in payroll liabilities	445	1,940
Increase (decrease) in accrued sick and vacation liability	-	(62,145)
Increase (decrease) in borrowers' deposit	2,158	17,057
Increase (decrease) in OPEB liability	10,833	97,500
Increase (decrease) in net pension liability	41,667	375,000
Net cash from operating activities	295,959	1,531,896

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22,400.50

LOS ANGELES COUNTY LAW LIBRARY

April 1, 2025 - April 30, 2025 (CHECKS)

Account No.: 108000

Page 1

DATE	PAYEE	FOR	AMOUNT	CHECK NO.
April 1	AFLAC REMITTANCE	CAFE PLAN-INSURA	737.54	033571
April 8	FLYLOCK SECURITY SOLUTIONS-LA	REPAIR/MAINT	373.45	033572
	RJ ELECTRIC	REPAIR/MAINT	1,675.00	033573
April 10	CASALINI LIBRI	BOOKS	474.55	033574
	OTTO HARRASSOWITZ	BOOKS	3,288.18	033575
	MARY MARTIN BOOKSELLERS	BOOKS	150.00	033576
	WILLIAM S HEIN & CO	BOOKS	278.00	033577
	AFLAC REMITTANCE	CAFE PLAN-INSURA	737.54	033578
	BUILDING ELECTRONIC CONTROLS INC	SECURITY	427.50	033579
	COUNTY OF LOS ANGELES	HEATING/COOLING	7,656.16	033580
	METROLINK	TMP	238.00	033581
April 11	CALIFORNIA CHAMBER OF COMMERCE	BOOKS	180.80	033582
April 25	GAUNT	BOOKS	228.46	033583
	LEXISNEXIS CANADA INC	BOOKS	1,468.82	033584
	MINISTER OF FINANCE	BOOKS	54.32	033585
April 28	ABD OFFICE SOLUTIONS	COPY CENTER	1,085.72	033586
	AT&T	TELECOM	621.15	033587
	CALIFORNIA DEPARTMENT OF TAX	USE TAX	465.00	033588
	LANGUAGE PEOPLE INC	OTHER	295.00	033589
	LABIB FUNK + ASSOCIATES	CAPITAL WIP	2,000.00	033590
	LIFTECH ELEVATOR SERVICES INC	ELEVATOR MAINT	1,118.00	033591
	PRICE PAIGE & COMPANY	PREPAID EXP	1,000.00	033592
	CHARTER COMMUNICATIONS	TELECOM	195.32	033593
	UPS	DELIVERY & POSTAG	42.46	033594
	WOODS MAINTENANCE SERVICES, INC	JANITORIAL SVCS	525.00	033595

25,315.97

LOS ANGELES COUNTY LAW LIBRARY
April 1, 2025 - April 30, 2025 (CHECKS)
Account No.: 102001

Page 1

DATE	PAYEE	FOR	AMOUNT	CHECK NO.
April 1	GURU PRINTERS	SPECIAL EVENTS	450.87	V009482
April 2	AMAZON WEB SERVICES	OSP	821.69	V009540
April 3	CONSTANT CONTACT	OSP	282.00	V009609
April 4	GODADDY	SOFTWARE (<3K)	209.97	V009541
April 8	ALTA FOODCRAFT	KITCHEN SUPPLIES	352.79	V009483
	CORODATA	BLDG SVCS	66.27	V009484
	HD SUPPLY FORMERLY HOME DEPOT	CLEANING SUPPLIES	2,109.85	V009485
	ISOLVED BENEFIT SERVICES	HR BENEFIT/ADMIN	86.82	V009486
	ORKIN	BLDG SVCS	140.00	V009487
	SECURITAS SECURITY	SECURITY	13,132.41	V009488
April 9	MICROSOFT CORPORATION	OSP	29.00	V009511
	PIZZA NEXT DOOR	FRIENDS	446.91	V009542
April 10	WOLTERS KLUWER LAW & BUSINESS	BOOKS	102.88	V009490
	LEXISNEXIS MATTHEW BENDER	BOOKS	2,902.01	V009491
	CONTINUING EDUCATION OF THE BAR CAL	BOOKS	4,004.52	V009492
	INGRAM LIBRARY SERVICES	BOOKS	55.25	V009493
	LAW PUBLISHERS ** VOIDED *****	BOOKS	0.00	V009494
	LEXISNEXIS ONLINE SERVICES	BOOKS	16,000.00	V009495
	GOBI LIBRARY SOLUTIONS	BOOKS	852.68	V009496
	ISOLVED BENEFIT SERVICES	HR BENEFIT/ADMIN	86.82	V009498
	LA DEPT OF WATER & POWER	ELECTRIC/FIRE	14,329.36	V009499
	PPLSI	CAFE PLAN-INS	319.45	V009500
	SECURITAS SECURITY	SECURITY	8,133.52	V009501
	STAMPS.COM	DELIVERY & POSTAG	30.99	V009543
April 11	CONTINUING EDUCATION OF THE BAR CAL	BOOKS	1,468.54	V009502
	JAMES PUBLISHING INC	BOOKS	338.67	V009503
	PRACTISING LAW INSTITUTE	BOOKS	743.19	V009504
	WEST ACADEMIC	BOOKS	262.80	V009505
	THOMSON REUTERS	BOOKS	99,548.80	V009506
	WILLIAM S HEIN & CO	BOOKS	1,632.95	V009507
	GOBI LIBRARY SOLUTIONS	BOOKS	1,073.16	V009508
	AMERICAN ASSOCIATION	MEMBERSHIP DUES	337.00	V009544
	PAYLESS 4 LIGHTING	REPAIRS/MAINT	1,280.00	V009545
April 14	AMERICAN ASSOCIATION	MEMBERSHIP DUES	357.00	V009546
April 15	SYNCB AMAZON	COMPUTER SUPPLIE	358.95	V009547

172,367.11

LOS ANGELES COUNTY LAW LIBRARY

April 1, 2025 - April 30, 2025 (CHECKS)

Account No.: 102001

Page 2

DATE	PAYEE	FOR	AMOUNT	CHECK NO.
April 16	RING.COM	OSP	19.99	V009548
	T-MOBILE	TELECOM	885.93	V009610
April 17	SYNCB AMAZON	SUPPLIES-OFFICE	64.62	V009549
	ODP OFFICE SOLUTIONS, LLC	SUPPLIES-OFFICE	116.88	V009550
	SYNCB AMAZON	BOOKS	439.31	V009582
April 18	SYNCB AMAZON	BOOKS	231.98	V009522
	CHERRY PICK CAFE	SPECIAL EVENTS EX	195.65	V009551
	JIMMY JOHN'S SANDWICHES	STAFF MEALS/EVEN	464.95	V009552
	TRAVELOCITY.COM	PREPAID EXP	221.27	V009553
	LEXISNEXIS MATTHEW BENDER	BOOKS	34,538.57	V009571
April 19	SYNCB AMAZON	COMPUTER SUPPLIE	247.11	V009554
	ZOOM VIDEO COMMUNICATIONS INC	OSP	223.12	V009555
April 20	MICROSOFT CORPORATION	OSP	340.00	V009556
April 21	LEXISNEXIS MATTHEW BENDER	BOOKS	596.43	V009512
	CONTINUING EDUCATION OF THE BAR CAL	BOOKS	4,550.96	V009513
	INTERNATIONAL LAW ASSOCIATION AMERI	BOOKS	175.00	V009514
	JAMES PUBLISHING INC	BOOKS	340.22	V009515
	NATIONAL CONSUMER LAW CENTER	BOOKS	3,114.00	V009516
	PRACTISING LAW INSTITUTE	BOOKS	1,737.61	V009517
	STATE BAR OF TEXAS	BOOKS	259.00	V009518
	THOMSON REUTERS TAX & ACCOUNTING	BOOKS	6,866.93	V009519
	UNITED NATIONS PUBLICATIONS	BOOKS	185.50	V009520
	GOBI LIBRARY SOLUTIONS	BOOKS	61.86	V009521
	SYNCB AMAZON	BOOKS	369.09	V009523
	AMERICAN ASSOCIATION	PREPAID EXP	1,790.00	V009557
	SYNCB AMAZON	BOOKS	502.57	V009583
April 22	GURU PRINTERS	BUSINESS CARDS	211.41	V009558
	GOOGLE	SERVICES	1.99	V009611
April 24	SCALL	MEMBERSHIP DUES	50.00	V009559
	SYNCB AMAZON	COMPUTER SUPPLIE	35.10	V009572
	FS.COM INC	CAPITAL WIP	662.89	V009573
April 25	AMERICAN BAR ASSOCIATION	BOOKS	721.21	V009524
	LEXISNEXIS MATTHEW BENDER	BOOKS	302.33	V009525
	CONTINUING EDUCATION OF THE BAR CAL	BOOKS	2,188.27	V009526
	INGRAM LIBRARY SERVICES	BOOKS	167.83	V009527
	PRACTISING LAW INSTITUTE	BOOKS	327.91	V009528

235,857.54

Account No.: 102001

Page 3

DATE	PAYEE	FOR	AMOUNT	CHECK NO.
April 28	SPIDELL PUBLISHING INC	BOOKS	302.93	V009529
	STATE BAR OF TEXAS	BOOKS	129.50	V009530
	GOBI LIBRARY SOLUTIONS	BOOKS	564.99	V009531
	AMERICAN ASSOCIATION	PREPAID EXP	895.00	V009560
	FS.COM INC	CAPITAL WIP	812.15	V009574
	JIMMY JOHN'S SANDWICHES	BOARD EXPENSE	74.95	V009575
	NEWEGG.COM	COMPUTER SUPPLIE	493.86	V009576
	AMERICAN BAR ASSOCIATION	SUPPLIES-OFFICE	34.94	V009561
	ALTA FOODCRAFT	KITCHEN SUPPLIES	53.94	V009562
	BRCK INC	TELECOM	889.54	V009563
	GRAINGER	REPAIR/MAINT	107.19	V009564
	NASA SERVICES	BLDG SVCS	658.91	V009565
	ORKIN	BLDG SVCS	140.00	V009566
	PURE PROCESS FILTRATION INC	BLDG SVCS	1,004.37	V009567
	SECURITAS SECURITY	SECURITY	9,926.30	V009568
	SIMPLY BACKFLOW INC	REPAIR/MAINT	375.00	V009569
	SYNCB AMAZON	SUPPLIES-OFFICE	779.20	V009577
	GURU PRINTERS	COLLATERAL MATER	148.74	V009578

252,946.12

MEMORANDUM

DATE: May 28, 2025

TO: Board of Law Library Trustees

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

RE: Review of Property & Liability Insurance Estimates

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, 2025. 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 are waiting to receive quotes. Although normally we bring this to the Board at the May meeting, broker and staff recommend waiting for hard numbers to come in and make a decision at the June 2025 meeting.

Due to long lasting COVID-19 impacts on the insurance market, we have not received firm quotes or indications from incumbent carriers as of the date of this letter. However, based on internal communications our broker has been able to provide "not to exceed (NTE)" numbers for the Board's consideration. This year's NTE would increase the overall insurance cost by 6% which is slightly higher than last year's 2% projected increase. For FY2026 we have budgeted a 15% increase. Staff and Broker feel that pending quotes (anticipated to be received within the next 2 weeks) are very likely to reduce this increase.

Overall, we are very pleased with the results thus far. The relationships we have established with incumbent carriers are helping us allay premium increases.

DISCUSSION

Our broker has prepared the attached letter for the Board explaining the state of the insurance market along with other information the Board may wish to consider in determining proper steps and actions for the upcoming renewal cycle.



Broker and staff recommend waiting for hard numbers to come in and make a decision at the June 2025 meeting regarding this year's renewal.

The table below summarizes the cost of each line of coverage as detailed in Alliant's letter to the Board:

2025-2026 Law Library Premium Summary							
Line of Coverage	Limit	Deductible	Carrier	Expiring Premium	NTE	\$ Var	% Var
General Liability	\$25M	\$50K	PRISM	167,463	195,000	27,537	19%
Property	\$100M	\$25K	Hartford	68,246	72,000	3,754	6%
DIC	\$15M	5%,					
Primary \$10M		\$100K	Lloyd's / Chaucer	101,570	90,000	-11,570	-11%
\$5M xs \$10M		Min.	Evanston	46,590	47,825	1,235	3%
Cyber Liability	\$18M*	\$10K	PRISM	7,547	9,500	1,953	26%
Crime	\$1M	\$2.5K	ACIP	1,532	1,686	154	10%
Total Premium				392,947	416,011	23,064	6%
*Per member aggregate limit							

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 became effective 7/1/2024. The program also provides a stipend for onsite employee safety trainings.

Although the NTE is 19% higher than last year's expiring premium, our broker is working with PRISM to reduce this number due to our size in the pool and our low exposure.

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 2023, the Law Library changed carriers from Alliant's Special Property Insurance Program (SPIP) to Hartford. This move allowed us to reduce premiums while maintaining appropriate limits. For the 2025-26 renewal period, there is projected increase of 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.

The 9.5% anticipated decrease this year primarily due to a softer than usual market. Thanks to our broker's efforts, we feel that we are fiscally responsible while at the same time providing responsible emergency and contingency planning.

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 2025-26 renewal period, the projected increase is expected to be 26%.

CRIME

In 2019, the Library joined Alliant's Crime Insurance Program (ACIP) and resulted in an immediate 23% decrease in premiums. For the 2025-26 renewal period, the projected increase is expected to be 10%.

RECOMMENDATION

Staff recommends that the Board consider the information provided and wait for quotes to be presented at the June 2025 meeting for a decision on this year's renewal.

Attached

1. Alliant's letter to the Board





May 20, 2025

Alliant Insurance Services, Inc.
333 South Hope Street
Suite 3750
Los Angeles, CA 90071

O 213 270 0145
CA License No. 0C36861

www.alliant.com

Los Angeles County Law Library Board of Trustees
Los Angeles Law Library
301 West First Street
Los Angeles CA 90012

RE: 2025 – 2026 Insurance Renewal Updates

Dear Marcelino –

While the insurance market is beginning to stabilize in for some lines of coverage, there are still some challenges on others. The insurance and reinsurance markets are experiencing challenges with liability, but the property market is improving. Despite the 2025 wildfires in California, the impact is not expected to have an adverse effect on property rates.

Libraries face a particular complex set of challenges due to the nature of the operations – ranging from slip and falls, patron activity/behavior and security concerns. Another challenge we face for the Law Library is the legal landscape in California. Carriers are seeing an increase in claims frequency and severity and recent nuclear verdicts against public entities has shocked the market.

Below we will provide updates on all of the Law Library's coverages, it is important to note that some of the coverages have been quotes, but we are providing estimates on the general liability and cyber placements. The estimates are quite conservative to allow for cushion. We do believe that the numbers will improve as we get closer to the July 1 renewal date:

General Liability:

The Law Library is a member of a JPA known as 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. The Law Library's 2024 premium was \$167,463. The challenge we are experiencing for this year's renewal due to overall reinsurance costs and a continued hardening of the liability market in California. We have explored other carriers – but have again received quite a few declinations due to the limits purchased by the Law Library and the overall view of a library exposure. Additionally, the Law Library's placement with PRISM is inclusive of general liability, employment practices liability, D&O coverage, Auto liability and E&O coverage with a total liability limit of \$25M for each. Breaking the coverages out individually would significantly increase the overall cost of liability insurance. Our current estimate for the PRISM liability coverages is currently \$195,000.

We do expect this overall number to decrease but will not have a firm quote until after June 1st.

Property:

The property coverage was moved to The Hartford two years ago and we experienced strong cost reductions each of the past two years. For valuation accuracy, the values of the Law Library's property was trended using the Marshall & Swift index – an industry standard. The trend factor was 1.15% for contents and 2% for real property. The expiring premium for the Law Library's property policy is \$68,246. Hartford has quoted their renewal at \$72,000

We are still negotiating with them and expect to reduce the premium further.

Difference in Condition:

In 2024 we redesigned the placement of the DIC coverage to maximize savings and were able to secure a minimal increase at the renewal. The Law Library purchases a total of \$15M in limits.

Of all the other placements, this coverage is a the most impacted by weather related events as it is a CAT coverage. The challenge for this placement, other than market conditions is that the carriers for these lines of coverage are not releasing quotes more than 30 days prior to renewal. While the terms and formal quotes have not been received – Alliant has engaged the markets and pushed for some type of feedback to provide to the board. As of today, we have received the renewal quotes and can confirm a 9.52% reduction in rate/premium over expiring. All terms and conditions remain the same.

Total 2024 premium (including rebates) for the DIC coverage was as follows:

- Primary \$10M - \$101,570
- \$5M xs \$10M - \$46,590

Projected premium (including potential rebates) for 2025 on the DIC coverage, on a not to exceed basis is:

- Primary \$10M - \$90,000
- \$5M xs \$10M - \$47,825

Cyber Liability:

The Cyber Liability market is by far the most challenged market in the entire insurance industry. For over a decade, cyber pricing has been very low while frequency of claims was climbing. Over the past 36 months – the severity of claims has also climbed drastically. As an example, global ransomware claims in 2018 were \$8Bn; \$11.5Bn in 2019 and \$20Bn in 2020. Despite the dramatic market correcting in 2021 and 2022 – the cyber market currently finds itself in a very stable position. We are also seeing a flattening of the increases. The Law Library also joined the CSAC-EIA/PRISM cyber program in 2019. The program provides a \$16M per occurrence limit. This program is also currently being negotiated and final terms have not been received, however the pool has advised that the projected not to exceed premium of \$9,500 for the annual premium. The Law Library's expiring premium is \$7,600.

Crime:

The Law Library also joined Alliant's Crime Insurance Program (ACIP) in 2019 and resulted in a 23% decrease to the Law Library. As of today, the program is still being negotiated, however we have been advised that for budgeting purposes – to expect a not to exceed increase of 10%. 2024 premium was \$1,532, the projected increase for 2025 results in a renewal premium of \$1,686.

We realize that this is not an easy message to hear – it is not easy to deliver. We are exploring different carriers and alternative ways of structuring the program to ensure that we secure not only the best pricing and coverage – but also place a program that will put the Law Library in a good position for the long-term.

We hope to have final numbers by the first or second week in June, but would expect the final numbers to go down in cost and not up.

Regards,

Robert Lowe
Senior Vice President
213-270-0145

AGENDA ITEM 3.0/CONSENT ITEM 3.4

MEMORANDUM

DATE: May 28, 2025

TO: Board of Law Library Trustees

FROM: Katherine H. Chew, Executive Director

RE: Approval of Revisions to Job Description-Library Aide, Communications

SUMMARY

Staff also request approval of the Board to revise the current job description for Library Aide, Communications. This position was recently vacated, and the recruitment process for a replacement will begin soon. The Library seeks to increase community awareness of its collections, programs, and services, and would like to use this position as one way to have more public facing interaction with the community, elected officials, and critical stakeholders. Attached to this staff report is the proposed job description for Library Aide, Communications, to include more duties involving public outreach.

RECOMMENDATION

Staff recommends that the Board approve the attached updated job description for Library Aide, Communications.



LA LAW LIBRARY JOB DESCRIPTION

Title:	Library Aide
Department:	Communications
Focus:	Communications
Reports to:	Communications Supervisor
Position(s) Supervised:	None
FLSA Status:	Non-Exempt
Salary Grade:	1
Union Status:	Eligible for representation
Effective Date:	10/14/2023

Position Summary

The Communications Aide will assist in raising awareness about the many programs and services LA Law Library has to offer through print and digital vehicles, including flyers, social media, attending public events and legal fairs, website and external publications. Duties include administrative tasks, public outreach, delivery and distribution of event information in hard copy and digitally, managing and maintaining contact lists, data collection and event staffing.

Responsibilities and Duties

Administrative Duties:

- Maintain hard copy files
- Email
- Updates and maintains contact lists (Media outlets, Elected Officials)
- Organizes and maintains Communications supplies
- Communicate with print vendors and receive quotes as needed

Promotional and Public Outreach:

- Inputs classes, workshops and events on external community, events and legal community calendars.
- Inputs and maintains Class & Events on Main library website
- Assists with creation of social media posts
- Monitors promotional material in main, branch and local courthouse locations
Includes replenishing materials, providing input on material locations, copying and mailing as needed.
- Provides input regarding messaging and outreach.
- Some photography or videography may be required

Participates in the achievement of division and departmental goals:

- Supports compliance with Library policies and procedures and suggests changes that would benefit Communications and other departments.
- Communicates with supervisor, employees, and other individuals as needed to coordinate work activities, review status of work, or resolve challenges;
- Works with other departments to streamline collateral workflow

Participates in Library Signature Events (Internal and Public)

- Assists with promotion of signature events
- Assists with coordinating staff and volunteers
- Assists with public event guest interaction regarding library info and events
- Assists with other duties as needed

Position Qualifications

Required

- AA or higher degree or degree in in progress
- Candidate must be flexible with scheduling and be willing to work some evenings and weekends as needed.
- Able to think and work independently and be a self-starter.
- Able to understand and follow-through with job tasks as assigned, manage interruptions and competing priorities, and organize workload according to established priorities.
- Ability to provide quality customer service through effective oral and written communication and interpersonal skills which demonstrate ordinary courtesy, respect, and tact. Ability to work on team projects when appropriate.
- Must be able to communicate and be understood in order to provide Communications services for Library including communicating with elected official staff, library staff, patrons, media and others.
- Must be able to correctly organize materials, use a personal computer and understand, retain, and recall instructions. Ability to concentrate and pay close attention to detail for extended periods in order to ensure accuracy.
- Internet research

Preferred:

- Higher educational degree
- Social Media proficient
- Some knowledge of Adobe Creative suite, Microsoft Office, HTML
- Prior work experience in Communications or marketing
- Knowledge of a foreign language
- Previous experience in customer service

Work Environment

Will be working in a busy office environment open to the public including a large reading room, general office environment and open and closed book stacks.

Physical Abilities Required

- Requires the ability to lift, push, and pull up to 25 lbs .
- Must be able to sit for long periods of time
- May require physical activities such as bending, stooping, reaching, twisting and crawling.
- Some exposure to adverse environmental conditions such as dust and/or odors.
- Must be able to move to, and work in, different areas of the library as needed

Approvals

Immediate Supervisor

Date

Senior Director

Date

Human Resources

Date

Executive Director

Date

Statement of Employee

I understand the position and its responsibilities and expectations as described above. The above statements describe the level of work performed in general terms. The statements are not intended to list all the responsibilities, duties and/or skills required of employees so classified. The content herein is subject to change, with or without due notice.

Signature _____ Date _____

Print Name _____

Distribution: Original - Human Resources, Copies - Supervisor, Employee

MEMORANDUM

DATE: May 28, 2025

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 2025-26

SUMMARY AND BACKGROUND INFORMATION

The Board of Trustees is asked to approve the proposed fiscal year 2025-26 budget, ask questions, discuss and provide direction to Staff.

The Fiscal Year 2026 Budget and Financial Planning Subcommittee (Finance Committee) met to review and discuss the preliminary FY2026 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 April 25, 2025 the Finance 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. There is a heightened need for the Law Library's services, a heightened need for access to justice. The current economic and social climate is filled with uncertainties and given these 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 positive cash flow of approximately \$917K.



- b. The proposed capital expenditure budget anticipates spending \$1.7M from reserves. However, this budget includes more than \$1.4M deferred from fiscal years 2014 through 2025, 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 \$2.3M for FY2026, 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 2026. Civil filing fees are therefore projected to come in slightly below FY2025 levels despite some indicators of fiscal recovery and increased court activities.

In short, the proposed budget incorporates an assumption that civil filing fees will remain stable and follow FY2025 levels. The budget also incorporates significant cost increases that are beyond our control.

Attached for your consideration are:

1. the proposed FY2025 proposed budget, including capital costs;
2. the projected FY2025 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 2025 Net Income before Extraordinary Items is presented at a net loss of almost \$2M and a negative cash loss of approximately \$2.3M, which is a step back as compared to the current year's net loss of \$895K and projected cash loss of approximately \$230K. 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 were 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 attached Memorandum regarding Costs and Revenue Options, no material budget augmentations or reductions were proposed.

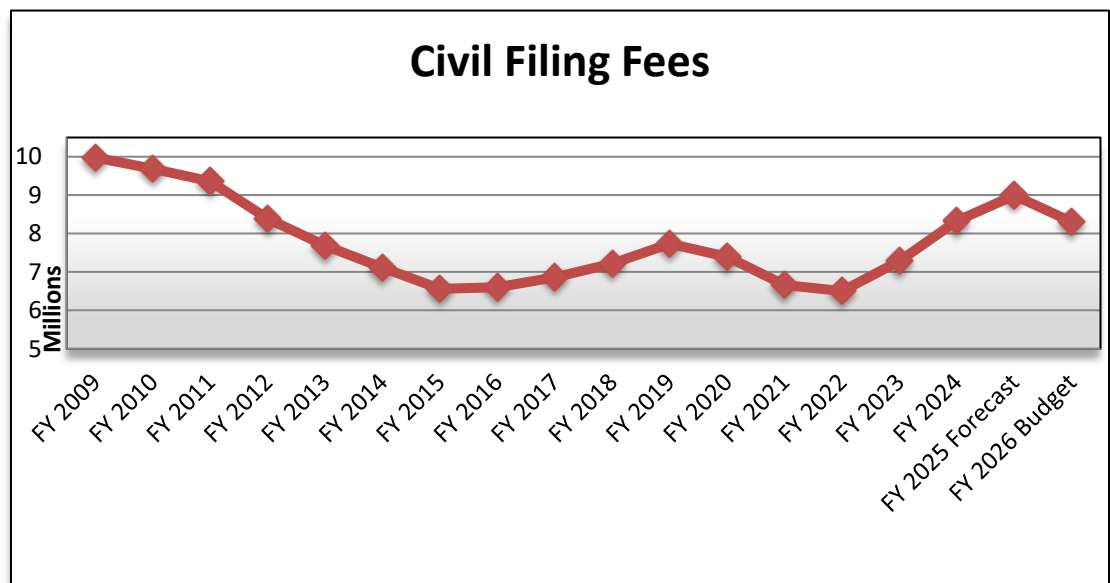
Compensation: During recent fiscal years, adjustments were made to wages at all classification levels and those increases are carried into this fiscal year. At the time those increases were given, it was known that ongoing filing fee revenue would not be sufficient to fund the augmented payroll and the approved plan was to use one-time fund monies to fund those increases for several years. Further calculations are provided in the attached Memorandum regarding Costs and Revenue Options.



Cost Increases: Each year the Law Library experiences increased costs beyond our control. This year, those rising costs include health insurance, pension costs, and property and liability insurance. 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 until the 2020 pandemic. For FY2025 we are now projecting to be over last year's actuals by over \$670K. FY2026 court fee revenue is budgeted conservatively at \$8.3M, anticipating slightly lower levels than current FY2025 forecast. The following chart provides a visual of the trend in filing fees since FY2009.



CAPITAL EXPENDITURES

Proposed capital expenditures are presented totaling \$1.7M (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 one-time funds from the State.

CASH FLOW

Based on the budget without alternatives, cash and cash equivalents at the end of FY 2026 are projected to be \$17M; a net decrease of \$2.3M over the projected FY 2025 (primarily deferred capital projects and increased staff costs). In addition to the \$17M, the Library holds a \$2.4M trust fund with CalPERS CERBT and a \$6.4M bond 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 \$3.6M and a total Unfunded Accrued Pension Liability of \$5.8M.

STATE GENERAL FUND REVENUE

The Law Library has been working with CCCLL to secure supplemental State funding for county law libraries statewide. Although the FY25 budget included a \$231K appropriation for County Law Libraries to backfill fee waivers, unfortunately, no allocation has been made for County Law Libraries in the FY26 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 received one-time funding 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 FY26 the budgeted cost of payroll expenditures is \$6.4M, resulting in an additional cost of \$2.8M 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 FY2026 (including Income and Expense Operations Summary, Cash Flow, and Capital Projects).



				Original Budget 2025	Amended Budget 2025	Base Budget 2026	\$ Inc (Dec) relative to Amended Budget	% Inc (Dec) relative to Amended Budget
	2022	2023	2024					
Summary:								
Income								
Civil Filing Fees	6,503,138	7,285,121	8,324,520	7,700,000	8,556,630	8,300,000	(256,630)	-3.0%
Interest	72,075	413,070	662,136	562,152	645,114	567,702	(77,412)	-12.0%
Parking	555,429	50,425	0	0	0	0	0	0.0%
Library Services	488,373	588,595	548,673	513,631	599,706	522,954	(76,752)	-12.8%
Total Income	7,619,014	8,337,211	9,535,329	8,775,783	9,801,449	9,390,656	(410,793)	-4.2%
Expense								
Staff	2,039,850	6,070,224	6,204,313	6,325,023	5,929,442	6,436,895	507,452	8.6%
Library Materials	1,853,567	1,871,055	1,881,936	2,439,258	1,964,302	1,958,400	(5,902)	-0.3%
Library Materials Transferred to Assets	(1,853,567)	(1,871,055)	(1,881,936)	(2,439,258)	(1,964,302)	(1,958,400)	5,902	-0.3%
ERS net of SBITA	654,147	710,389	733,106	732,575	732,575	714,169	(18,406)	-2.5%
Facilities	917,105	999,323	1,135,364	1,231,345	1,152,622	1,227,735	75,113	6.5%
Technology & Data	168,109	182,356	207,741	285,207	314,348	414,581	100,232	31.9%
General	162,722	104,066	101,267	89,352	114,777	140,328	25,551	22.3%
Professional Development	15,614	24,555	27,506	41,786	37,708	44,336	6,629	17.6%
Communications & Marketing	645	3,403	1,087	50,877	7,457	46,030	38,573	517.3%
Travel	46	148	204	500	347	2,500	2,153	619.6%
Professional Services	64,291	83,757	79,850	175,180	121,052	101,663	(19,389)	-16.0%
Depreciation	2,448,860	2,368,823	2,305,321	2,525,261	2,286,528	2,265,035	(21,494)	-0.9%
Total Expenses	6,471,388	10,547,041	10,795,759	11,457,106	10,696,857	11,393,271	696,414	6.5%
Net Income (Loss)	1,147,626	(2,209,830)	(1,260,430)	(2,681,323)	(895,408)	(2,002,615)	(1,107,207)	123.7%
Investment Gain (Loss) ¹	(63,326)	134,680	307,976	120,000	242,753	120,000	(122,753)	-50.6%
Extraordinary Income	3,175,330	3,977,308	231,510	0	231,641	0	(231,641)	-100.0%
Extraordinary Expense	0	200,000	0	0	0	0	0	0.0%
Net Income (loss) Including Extraordinary Item	4,259,629	1,702,158	(720,944)	(2,561,323)	(421,014)	(1,882,615)	(1,461,601)	347.2%
Capitalized Expenditures	309,975	40,953	133,577	2,457,000	969,055	1,765,000	795,945	82.1%

				Original Budget 2025	Amended Budget 2025	Base Budget 2026	\$ Inc (Dec) relative to Amended Budget	% Inc (Dec) relative to Amended Budget
	2022	2023	2024					
Detailed Budget:								
Income:								
Civil Filing Fees	6,503,138	7,285,121	8,324,520	7,700,000	8,556,630	8,300,000	(256,630)	-3.0%
Interest:								
Interest - LAIF	1,460	8,916	16,237	14,340	19,591	19,890	299	1.5%
Interest - General Fund	68,841	395,767	633,172	540,000	613,223	540,000	(73,223)	-11.9%
Interest - Deposit Fund	1,773	8,387	12,728	7,812	12,300	7,812	(4,488)	-36.5%
Subtotal	72,075	413,070	662,136	562,152	645,114	567,702	(77,412)	-12.0%
Parking:								
Parking	555,429	50,425	0	0	0	0	0	0.0%
Subtotal	555,429	50,425	0	0	0	0	0	0.0%
Library Services:								
Annual Designation Fee	2,129	2,064	2,259	2,818	2,995	3,009	14	0.5%
Annual Members Fee	192,380	259,833	203,275	199,460	197,100	195,920	(1,180)	-0.6%
Course Registration	31,003	39,727	32,988	48,458	38,950	38,950	0	0.0%
Copy Center	18,179	28,106	31,627	23,300	31,583	31,200	(383)	-1.2%
Document Delivery	7,489	5,720	6,961	9,800	14,687	13,800	(887)	-6.0%
Fines	19,013	20,818	23,395	20,000	20,562	20,000	(562)	-2.7%
Miscellaneous	37,666	70,963	59,429	31,200	84,242	36,500	(47,742)	-56.7%
Room Rental	3,538	2,951	9,806	12,000	16,945	16,000	(945)	-5.6%
Book Replacement	1,810	2,008	730	0	0	0	0	0.0%
Forfeited Deposits	22,777	24,440	25,737	15,000	15,000	15,000	0	0.0%
Friends of Law Library	145,000	125,000	150,000	150,000	175,000	150,000	(25,000)	-14.3%
Grants	0	0	0	0	0	0	0	0.0%
Vending	890	1,967	2,467	1,595	2,642	2,575	(67)	-2.5%
Special Events Income	6,500	5,000	0	0	0	0	0	0.0%
Subtotal	488,373	588,595	548,673	513,631	599,706	522,954	(76,752)	-12.8%
Total Income	7,619,014	8,337,211	9,535,329	8,775,783	9,801,449	9,390,656	(410,793)	-4.2%
Expenses:								
Staff:								
Salaries (FT)	2,498,449	2,852,462	3,087,294	3,452,231	3,219,716	3,497,310	277,593	8.6%
Staff Vacancy Offset (FT)	0	0	0	(69,045)	(34,522)	(69,946)	(35,424)	102.6%
Salaries (PT)	215,076	224,610	236,046	296,689	278,203	331,809	53,606	19.3%
Staff Vacancy Offset (PT)	0	0	0	(5,934)	(2,967)	(6,636)	(3,669)	123.7%
Social Security	152,070	186,228	197,044	194,944	196,027	203,739	7,712	3.9%
Medicare	36,929	44,679	47,065	54,359	50,710	55,828	5,117	10.1%
Retirement	626,055	749,395	738,142	863,608	819,230	934,922	115,692	14.1%
Pension Exp (Actuarial)	(2,299,293)	1,129,459	853,863	500,000	500,000	500,000	0	0.0%
Pension Exp (Acctg)	0	0	0	0	0	0	0	0.0%
Health Insurance	547,438	578,039	637,381	724,229	605,286	683,535	78,249	12.9%
Disability Insurance	4,233	4,639	5,110	5,783	5,416	5,784	368	6.8%

				Original Budget 2025	Amended Budget 2025	Base Budget 2026	\$ Inc (Dec) relative to Amended Budget	% Inc (Dec) relative to Amended Budget
	2022	2023	2024					
Dental Insurance	54,841	62,558	63,979	66,435	61,920	66,432	4,512	7.3%
Vision Insurance	5,488	6,803	7,114	7,896	7,493	7,896	403	5.4%
Life Insurance	1,915	2,086	2,333	2,703	2,112	2,700	588	27.8%
Vacancy Benefits Offset	0	0	0	0	0	0	0	0.0%
Workers Compensation Insurance	24,798	30,997	30,052	24,444	21,394	23,674	2,281	10.7%
Unemployment Insurance	3,140	943	(325)	6,000	9,108	10,000	892	9.8%
Temporary & RA Employment	10,875	40,374	19,658	29,180	25,384	21,068	(4,316)	-17.0%
Recruitment	3,822	3,501	92,190	5,000	5,127	5,000	(127)	-2.5%
Accrued Sick Expense	2,953	(16,721)	1,517	5,000	5,000	5,000	0	0.0%
Accrued Vacation Expense	6,708	34,446	48,607	20,000	20,000	20,000	0	0.0%
OPEB Expense	126,827	126,908	128,679	130,000	130,000	130,000	0	0.0%
TMP	3,937	6,053	4,202	8,600	2,962	7,000	4,038	136.3%
Benefit Administration ¹	13,588	2,768	4,363	2,900	1,843	1,780	(63)	-3.4%
Total - Staff	2,039,850	6,070,224	6,204,313	6,325,023	5,929,442	6,436,895	507,452	8.6%
Library Materials:								
American Continuations	1,468,540	1,495,575	1,496,370	1,817,720	1,557,786	1,581,438	23,652	1.5%
American New Orders	21,453	30,935	24,796	29,440	29,440	24,000	(5,440)	-18.5%
Branch Continuations	19,737	23,722	22,709	24,426	24,011	23,611	(400)	-1.7%
Branch New Orders	894	0	0	300	300	300	0	0.0%
Commonwealth Continuations	108,395	121,145	112,663	186,772	116,733	109,713	(7,020)	-6.0%
Commonwealth New Orders	998	1,574	2,254	1,680	1,680	1,200	(480)	-28.6%
Foreign Continuations	97,622	87,870	91,592	182,188	95,649	91,186	(4,463)	-4.7%
Foreign New Orders	2,329	1,307	7,598	9,284	9,284	1,200	(8,084)	-87.1%
International Continuations	120,530	96,758	107,945	162,538	111,989	111,605	(384)	-0.3%
International New Orders	2,922	2,713	6,435	7,076	7,076	6,000	(1,076)	-15.2%
General/Librarianship Continuations	9,225	8,001	7,497	15,614	8,135	5,747	(2,388)	-29.4%
General/Librarianship New Orders	922	1,456	2,076	2,220	2,220	2,400	180	8.1%
Subtotal	1,853,567	1,871,055	1,881,936	2,439,258	1,964,302	1,958,400	(5,902)	-0.3%
Library Materials Transferred to Assets	(1,853,567)	(1,871,055)	(1,881,936)	(2,439,258)	(1,964,302)	(1,958,400)	5,902	-0.3%
Electronic Resource Subscriptions (ERS)	654,147	710,389	492,079	732,575	732,575	714,169	(18,406)	-2.5%
SBITA Amortization Expense			198,269					
SBITA Interest Expense			42,758					
Facilities:								
Repair & Maintenance	78,777	24,863	44,751	42,000	74,043	53,000	(21,043)	-28.4%
Building Services	22,319	30,163	27,592	26,040	28,793	26,000	(2,793)	-9.7%
Cleaning Supplies	8,252	16,830	14,093	12,000	9,823	12,000	2,177	22.2%
Electricity & Water	128,513	147,543	169,338	187,500	158,419	180,000	21,581	13.6%

				Original Budget 2025	Amended Budget 2025	Base Budget 2026	\$ Inc (Dec) relative to Amended Budget	% Inc (Dec) relative to Amended Budget
	2022	2023	2024					
Elevator Maintenance	11,592	12,072	13,230	12,840	18,685	13,818	(4,867)	-26.0%
Heating & Cooling	38,376	49,445	47,266	40,596	44,979	45,400	421	0.9%
Insurance	290,255	350,583	415,332	476,100	419,957	482,901	62,944	15.0%
Janitorial Services	128,860	139,315	152,422	124,200	144,693	143,449	(1,244)	-0.9%
Landscaping	13,730	2,830	0	24,000	0	0	0	0.0%
Security	182,092	208,624	223,374	240,700	231,413	240,000	8,587	3.7%
Room Rental Expenses	0	426	1,291	3,000	2,142	2,000	(142)	-6.6%
Special Events Expenses	3,181	4,606	15,504	24,700	8,296	15,350	7,054	85.0%
Furniture & Appliances (<3K)	651	556	1,075	3,000	2,294	4,000	1,706	74.4%
Equipment (<3K)	7,242	6,036	3,022	3,600	3,485	3,000	(485)	-13.9%
Building Alterations (<3K)	0	210	801	4,800	570	600	30	5.3%
Delivery & Postage	2,813	2,766	2,640	2,869	2,490	2,916	426	17.1%
Kitchen supplies	452	2,456	3,633	3,400	2,540	3,300	760	29.9%
Subtotal	917,105	999,323	1,135,364	1,231,345	1,152,622	1,227,735	75,113	6.5%
Technology:								
Software Maintenance	17,360	17,767	13,323	44,795	34,477	44,796	10,319	29.9%
Hardware Maintenance	34,259	28,604	27,754	48,348	37,572	52,572	15,000	39.9%
Software (<\$3k)	3,050	2,336	3,644	6,600	3,966	6,600	2,634	66.4%
Hardware (<\$3k)	12,644	17,442	15,127	14,000	22,339	22,339	(0)	0.0%
Computer Supplies	2,032	173	6,550	3,396	20,493	20,493	(0)	0.0%
Integrated Library System	62,114	65,793	67,532	67,548	67,554	67,554	0	0.0%
Telecommunications	19,822	20,669	17,706	23,760	36,045	96,048	60,003	166.5%
Tech & Data - Misc	258	816	610	1,000	1,405	1,405	0	0.0%
Services	688	306	2,277	30,000	15,891	15,891	0	0.0%
Online Service Providers	15,882	28,449	53,217	45,760	74,607	86,883	12,276	16.5%
Subtotal	168,109	182,356	207,741	285,207	314,348	414,581	100,232	31.9%
General:								
Bank Charges	5,564	4,033	3,934	5,500	5,490	5,500	10	0.2%
Bibliographical Services	10,690	11,214	11,691	12,166	12,150	12,648	498	4.1%
Binding	11,544	19,358	10,005	10,000	10,000	10,000	0	0.0%
Board Expense	321	1,290	1,265	1,890	1,631	2,370	739	45.3%
Staff meals & events	2,579	3,368	6,627	13,780	14,760	19,200	4,440	30.1%
Supplies - Office	6,184	8,824	9,730	17,766	19,294	20,826	1,532	7.9%
Supplies - Library materials	9,156	8,913	9,917	10,000	10,000	10,000	0	0.0%
Stationery, business cards, etc.	0	516	496	2,400	1,000	1,500	500	50.0%
Grant Application Expenses	14,675	0	0	0	0	0	0	0.0%
Copy Center Expense	9,314	20,650	14,760	12,250	12,686	12,684	(2)	0.0%
General - Misc	72,932	8,837	3,182	3,000	726	45,000	44,274	6097.8%
Course Registration	11,150	14,730	26,380	0	27,040	0	(27,040)	-100.0%
Friends of Law Library	8,614	2,332	3,282	600	0	600	600	0.0%
Subtotal	162,722	104,066	101,267	89,352	114,777	140,328	25,551	22.3%

				Original Budget 2025	Amended Budget 2025	Base Budget 2026	\$ Inc (Dec) relative to Amended Budget	% Inc (Dec) relative to Amended Budget
	2022	2023	2024					
Professional Development:								
Travel	2,355	7,815	7,831	16,050	7,381	13,000	5,619	76.1%
Meals	0	0	0	0	0	0	0	0.0%
Incidental and miscellaneous	0	0	0	0	0	0	0	0.0%
Membership dues	11,082	12,360	11,058	12,001	11,936	12,658	722	6.0%
Registration fees	2,177	4,380	8,618	8,384	13,961	12,684	(1,277)	-9.2%
Educational materials	0	0	0	5,351	4,429	5,994	1,565	35.3%
Subtotal	15,614	24,555	27,506	41,786	37,708	44,336	6,629	17.6%
Communications & Marketing:								
Services	20	78	149	494	412	672	260	63.1%
Collateral materials	0	1,332	917	7,350	4,345	13,400	9,055	208.4%
Advertising	625	1,993	22	42,033	1,700	30,958	29,258	1721.3%
Trade shows & Outreach	0	0	0	1,000	1,000	1,000	0	0.0%
Subtotal	645	3,403	1,087	50,877	7,457	46,030	38,573	517.3%
Other Travel								
Travel	0	0	0	0	0	2,500	2,500	0.0%
Meals	0	0	0	0	0	0	0	0.0%
Entertainment	0	0	0	0	0	0	0	0.0%
Ground transportation & mileage reimb	46	148	204	500	347	0	(347)	-100.0%
Incidental travel expenses	0	0	0	0	0	0	0	0.0%
Subtotal	46	148	204	500	347	2,500	2,153	619.6%
Professional Services								
Accounting	22,917	21,586	27,188	26,680	34,592	36,600	2,008	5.8%
Consulting Services	22,980	21,520	17,367	16,800	38,245	30,063	(8,183)	-21.4%
Legal	2,084	24,205	14,010	25,000	30,130	35,000	4,870	16.2%
Other	16,310	16,445	21,285	106,700	18,085	0	(18,085)	-100.0%
Subtotal	64,291	83,757	79,850	175,180	121,052	101,663	(19,389)	-16.0%
Depreciation:								
Depreciation - Library Materials	2,115,522	2,028,112	1,970,606	1,965,150	1,935,385	1,899,788	(35,597)	-1.8%
Depreciation Exp - CapEx	333,339	340,711	334,715	560,111	351,144	365,247	14,103	4.0%
Subtotal	2,448,860	2,368,823	2,305,321	2,525,261	2,286,528	2,265,035	(21,494)	-0.9%
Total Expense	6,471,388	10,547,041	10,795,759	11,457,106	10,696,857	11,393,271	696,414	6.5%
Net Income Before Extraordinary Items	1,147,626	(2,209,830)	(1,260,430)	(2,681,323)	(895,408)	(2,002,615)	(1,107,207)	123.7%
Investment Gain (Loss)	(63,326)	134,680	307,976	120,000	242,753	120,000	(122,753)	-50.6%
Extraordinary Income	3,175,330	3,977,308	231,510	0	231,641	0	(231,641)	-100.0%
Extraordinary Expense	0	200,000	0	0	0	0	0	0.0%
Net Income Including Extraordinary Items	4,259,629	1,702,158	(720,944)	(2,561,323)	(421,014)	(1,882,615)	(1,338,848)	0

				Original Budget 2025	Amended Budget 2025	Base Budget 2026	\$ Inc (Dec) relative to Amended Budget	% Inc (Dec) relative to Amended Budget
	2022	2023	2024					

Capital Expenditures:

Furniture / Appliances (>3k)	0	0	0	0	8,000	0	(8,000)	-100.0%
Electronics / Computer Hardware (>3k)	309,975	40,953	82,084	702,000	826,055	530,000	(296,055)	-35.8%
Exterior Building Repairs/ Improvements (>3k)	0	0	39,800	870,000	0	660,000	660,000	0.0%
Interior Improvements / Alterations (>3k)	0	0	0	845,000	135,000	575,000	440,000	325.9%
Computer Software	0	0	11,693	40,000	0	0	0	0.0%
Total - Capitalized Expenditures	309,975	40,953	133,577	2,457,000	969,055	1,765,000	795,945	82.1%

Los Angeles County Law Library: Capital Expenditure

PROPOSED Budget: Fiscal Year Ending 6/30/26

Vendor or Description of Item	Category of Asset (select from dropdown menu)	Anticipated Completion Month (select from dropdown menu)	YTD Approved Prior Year Spend	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
PC Computer for Staff	Electronics / Computer Hardware >3K	Jun-26		100,000	No		33	We will not replace or upgrade our VMWare Infrastrcutrue for our VMs because of higher cost
Internet WiFi Upgrade and Expansion Coverage	Electronics / Computer Hardware >3K	Jun-26		150,000	No		33	FCC E-Rate Program may fund up to 85%
Security Camera Phase 2 and 3	Electronics / Computer Hardware >3K	Jun-26	25,025	70,000	Yes	3918003	33	\$70K for completion of phase 2 and 3
Desk Phone Replacement	Electronics / Computer Hardware >3K	Jun-26	6,259	150,000	Yes	33OF-003	33	We will replace our old Polycom desk phone and update VoIP phone server
3 x Xerox Printer	Electronics / Computer Hardware >3K	Jun-26		45,000	No		33	Each of them cost \$15000, we will use it for Copy Center Replacement and Training Center for Patron and Staff
Emergency Generator Replacement	Exterior Building Repairs/ Improvements >\$3K	Mar-26		160,000	Yes	39OTF2-007	39	Replace existing 1973 generator with modern unit, rewire emergency lighting as required by Code 4 regulations. (39OTF2-007)
Hill Street Parking Structure	Exterior Building Repairs/ Improvements >\$3K	Feb-26	26,407	500,000	Yes	39OTF2-006	39	Structural Repair
Elevator Modernization Project (2 cabs out 4)	Interior Improvements / Alterations >\$3K	Apr-26	12,120	500,000	Yes	3914001	39	Update all four elevators including cab mechanicals and interior. Integrate with building fire safety systems.
Building Security System	Electronics / Computer Hardware >3K	Oct-25		15,000	No		39	Harware installation. Service for panic button, door sensors. Monitoring service additional and expensed.
Ballistic Resistant Partitions (reference, circulation, and security)	Interior Improvements / Alterations >\$3K	Apr-26		75,000	No		39	Increased security for public facing staff.
				1,765,000				

Los Angeles County Law Library: Capital Expenditure

PROPOSED Budget: Fiscal Year Ending 6/30/26

Vendor or Description of Item	Category of Asset (select from dropdown menu)	Anticipated Completion Month (select from dropdown menu)	YTD Approved Prior Year Spend	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 Expenditure 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

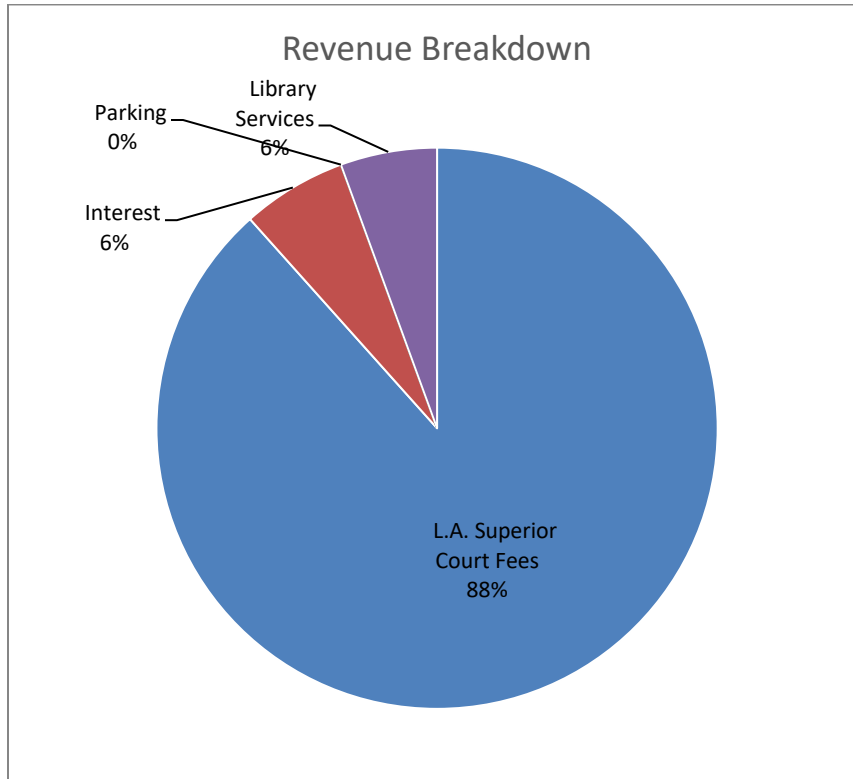
Los Angeles County Law Library
Statement of Cash Flows Forecast
6/30/2013 through 6/30/2026 (Projected)

	FY 2013	FY 2014	FY 2015	FY 2016	FY2017	FY2018	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024	FY 2025 Forecast	FY 2026 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	9,392,488	9,026,743	8,717,702
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	-1,732,532	-1,748,312	-1,977,172
Electronic Resource Subscriptions (ERS)			-523,941	-666,951	-702,725	-658,347	-593,946	-552,484	-658,164	-654,147	-710,389	-492,079	-732,575	-714,169
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	-5,223,997	-5,349,421	-5,781,895
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	175,000	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	2,093,880	1,371,435	394,466
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	-1,898,303	-1,964,302	-1,958,400
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	-186,918	-969,055	-1,765,000
Principal payments of SBITA liability												-203,664		
Interest payments												-38,708		
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	-2,327,593	-2,933,357	-3,723,400
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		231,641	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		231,641	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	-743,220		
Receipts from matured Treasury securities								550,000	565,000	790,000	800,000	820,000	500,000	500,000
CalPERS CERBT Trust Account ¹	0		-2,040,647											
Investments earnings	64,287	89,630	59,919	23,545	35,106	63,870	386,558	204,234	59,378	74,129	524,253	845,528	599,706	522,954
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	922,308	1,099,706	1,022,954
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	688,595	-230,575	-2,305,980
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	20,655,021	20,363,518	20,132,943
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	21,343,616	20,132,943	17,826,963
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	21,343,616	20,132,943	17,826,963
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	2,489,768	2,400,000	2,400,000
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	6,379,184	6,400,000	6,400,000
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	30,212,568	28,932,943	26,626,963
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	1,475,802	3,528,939	-2,305,980

BUDGET AND FINANCE COMMITTEE
POTENTIAL ADDITIONAL COSTS AND REVENUE OPTIONS FOR FY26 BUDGET

1. ALREADY INCLUDED IN THE FY26 BUDGET

a. Revenue Summary



b. Court fee revenue projection.

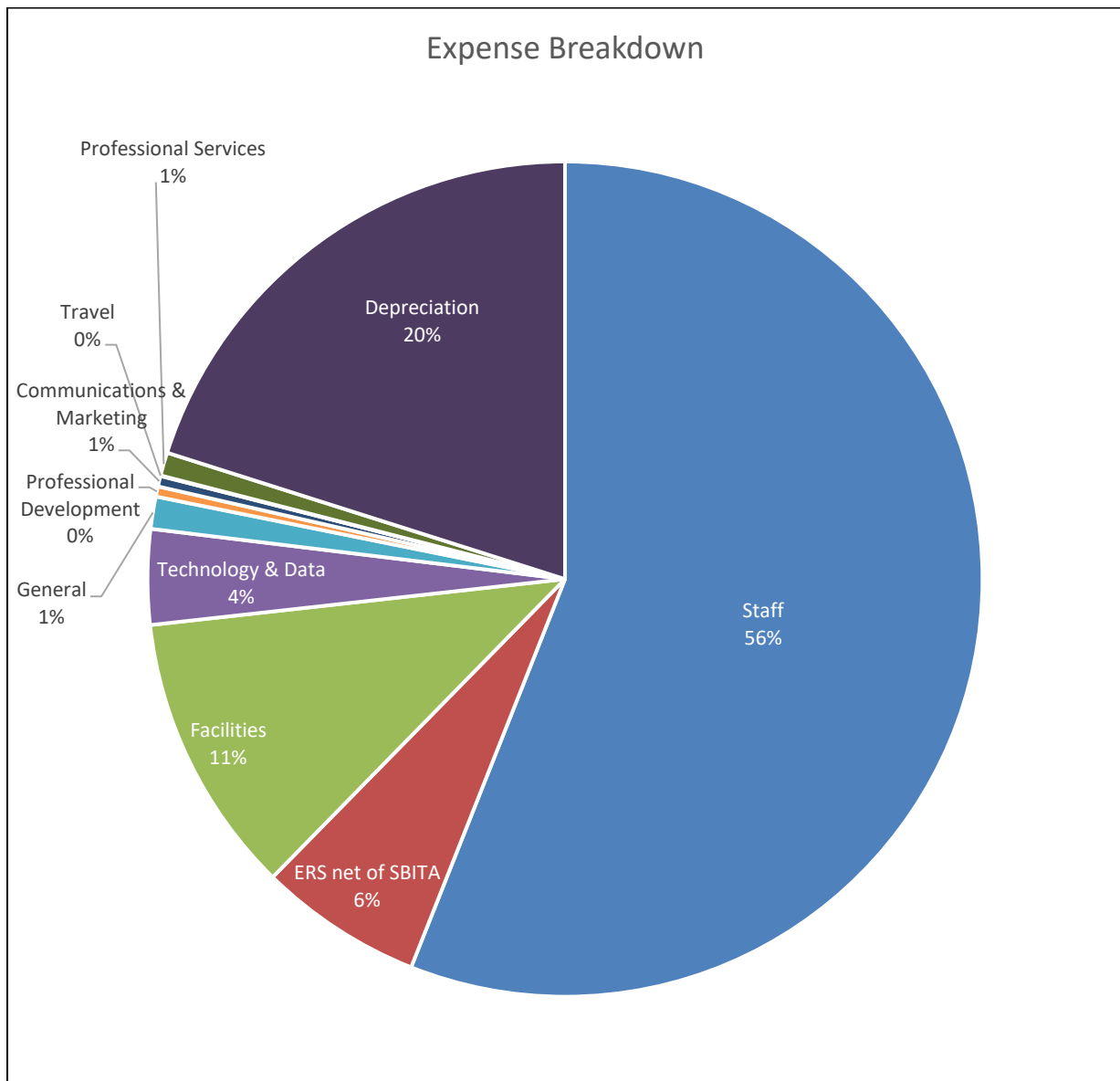
Filing Fee revenue is budgeted conservatively at slightly below current fiscal year. Revenue will depend on the duration of limitations on court service, restrictions on individual activity, overall economic conditions, unemployment, and the court's appetite for granting fee waivers. Each of these has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

ITEM	NOTES	FY25 Actual/Forecast	FY26 Revenue	Net
Civil Filing Fees	As stated above	8,556,630	8,300,000	\$256K Dec

c. 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 26K has been used. In the current FY2026 budget, we have estimated/allocated \$500K for structural repair work.

d. Expense Summary



e. Cost increases:

ITEM	NOTES	FY25 Forecast	FY26 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 from the state from prior years.	\$3,460,430 Total payroll	\$3,841,082 Total payroll	\$183K
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 .15% and the UAL payment increased by a combined \$97K. While the 3 rd component is not yet known we budgeted this to be \$500K for both FY2025 and FY2026.	\$819,230	\$925,112	\$106K
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.	\$667,206	\$749,967	\$83K
Insurance (P&L)	Anticipate up to a 15% increase in cost due to changes in market conditions.	419,957	482,901	\$63K

2. Future Projects and Expenses - Currently Unknown Impacts

Staff anticipate some additional projects and expenses may come to fruition in the next fiscal year though the actual associated costs are difficult to enumerate at this time. Although the actual impact on the budget cannot now be predicted, they are listed here to provide an overall picture of costs that may need to be included in the FY 26 budget as matters develop.

Seismic Retrofitting of LA Law Library:

As an independent public agency that is not managed by County, LA Law Library has not been part of seismic retrofitting studies to date. Construction was completed in 1953 and the building is made of non-ductile concrete. In the interest of keeping staff and patrons safe, as well as protecting the Library's physical assets and collection, staff seek to be proactive in obtaining its own seismic retrofit study. The Library has retained consulting services of a structural engineer who will provide the Library with a tiered assessment of the estimated costs of retrofitting the facility.

The assessment process involves an initial step of identifying vulnerabilities, and then developing a customized engineering and design retrofit plan. The process includes obtaining necessary permits, construction of the retrofitting, and final inspection and approval. This will ensure the building meets seismic safety standards and remains in compliance with local regulations. The Library is in currently in the initial step of identifying vulnerabilities.

Legal Consultation Fees

The Library anticipates the coming fiscal year will require legal consultation fees from Special Counsel to advise staff on changes to employment laws, personnel negotiations, risk management concerns, facilities and capital improvement related contracts, and/or complex real estate and public entity legal issues.

SEIU Negotiations for New MOU

The current Memorandum of Understanding between the Library and SEIU Local 721 is effective for the period of April 1, 2023 through June 30, 2025. On February 21, 2025 Audra Everette, Chief Negotiator, initiated negotiations for a successor MOU. Ms. Everette is to be the primary contact throughout the collective bargaining process. Unlike previous years, the Union is initiating a new negotiation process and has advised they will be in touch concerning a timeline, ground rules, and initial bargaining sessions.

As an initial step, the Union has requested, and the Library has provided, specific information outlined below:

1. Fiscal Year Financial Data:

- Annual budgets for fiscal years 2023-2024 & 2024-2025.

- Mid-year budget adjustment documents.
- Annual audits and comprehensive annual financial reports.
- Proposed fiscal year 2024-2025 budget and financial projections for the next three years.

2. Medical, Dental, and Vision Insurance Plans (2024-2025):

- Names of bargaining unit employees under each plan.
- Coverage options selected by each employee.
- Rates for each plan.

3. Complete Employee Data:

- Comprehensive employee list, including personal and professional details (e.g., name, contact information, hire date, job classification, compensation, funding sources, and CalPERS membership status).
- Details of each employee's prior part-time service (years or hours).

4. Temporary Staff and Consultants:

- List of all temporary staff or consultants performing bargaining unit work.

5. Classification and Compensation Plans:

- Full-time classification and compensation plan effective January 1, 2025, including updates in both PDF and Excel formats.
- Identification of vacant positions.

3. State Funding:

County law libraries continue to lobby for state funding through CCCLL (Council of California County Law Librarians) efforts. With the recent passing of its lobbyist last year, the Council conducted a search for another advocate and has since contracted with government affairs advocates, California Advocates. The lobbyists from this advocacy firm, Mike Belote and Cliff Costa initiated the first introductory meeting with the legislative committee in early May and the coordination of legislative efforts among county law libraries with these newly assigned representatives is underway. The lobbyists have met with legislators and staff in Sacramento, and the outlook for state funding at this time remains uncertain. In addition to lower tax revenue, the January wildfires and chaotic federal funding situation (the President has halted previously approved Congressional funding and the issue is now in litigation) creates funding challenges for all county law libraries. However, the lobbyists did report that considerable goodwill is prevalent among elected officials in Sacramento.