

**BOARD OF LIBRARY TRUSTEES
SPECIAL MEETING**

6:00 P.M.

TUESDAY, OCTOBER 3, 2017

BOARD ROOM

- AGENDA -

- I. CALL TO ORDER
- II. ROLL CALL
- III. PUBLIC COMMENT
- IV. APPROVAL OF BUDGET COMMITTEE MINUTES OF SEPTEMBER 26, 2017 (Action Item 1)
- V. REVIEW OF THE PROPOSED BUDGET FOR 2018 (Action Item 2)
We will be presenting a proposed budget for 2018 for consideration by the board.
- VI. APPROVAL OF MUTUALLY AGREED EMPLOYEE SEPARATION AGREEMENT (Action Item 3)
- VII. CONFIRMATION OF ACTING LIBRARY DIRECTOR (Action Item 4)
- VIII. OTHER
- IX. CLOSED SESSION IN ACCORDANCE WITH 5 ILCS 120/2 (C) (1) FOR THE PURPOSE OF DISCUSSING PERSONNEL ISSUES
- X. ITEM(S) FROM CLOSED SESSION FOR ACTION
- XI. ADJOURNMENT

Final vote or action may be taken at the meeting on any agenda item subject matter listed above, unless the agenda line item specifically states otherwise.

Individuals with disabilities who plan to attend this meeting and who require certain accommodations to allow them to observe and/or participate are requested to contact the library's Business Office (phone 847-506-2611; TTY 847-392-1119) 48 hours in advance, if possible, to allow for the arrangement of reasonable accommodations.

(Action Item 2)

To: Board of Library Trustees

From: Mike Driskell and Kelly Spokas

Date: October 3, 2017

Re: Proposed 2018 Budget

The Budget Committee met on September 14, 2017 and September 26, 2017 to review the proposed 2018 Budget. Attached please find:

Item 2a: Proposed 2017 Tax Levy

Item 2b: 2018 Budget targets

Item 2c: Proposed 2018 Budget

Item 2d: AHML narrative for publication in the Village of Arlington Heights budget book

Item 2e: Long Range Fiscal Plan (LRFP)

To: Board of Library Trustees

From: Kelly Spokas

CC: Mike Driskell

Date: October 3, 2017

Re: Proposed 2017 Tax Levy

In conjunction with the review of the long range fiscal plan [LRFP], the Board of Library Trustees will need to approve the annual tax levy. As noted in the LRFP, the proposed 2017 tax levy is a 0% increase over the extended 2016 levy. The attached document shows the “Truth in Taxation” calculation which identifies how the library levy will be presented in the Village’s documentation.

Motion from committee: **The Budget Committee recommends the Board of Library Trustees adopts the 2017 tax levy in the amount of \$13,968,392.**

**ARLINGTON HEIGHTS MEMORIAL LIBRARY
TRUTH IN TAXATION CALCULATIONS
2017 Tax Levy for the 2018 Budget with 2016 Extended Tax Levy**

2017 EAV \$ 2,896,943,647 (EST.)
2016 EAV \$ 2,896,943,647

LIBRARY	EXTENDED 2016 LEVY FOR 2017 <u>BUDGET YEAR</u>	PROPOSED 2017 LEVY FOR 2018 <u>BUDGET YEAR</u>	DOLLAR <u>CHANGE</u>	% <u>CHANGE</u>	EST. 2018 LEVY <u>RATES</u>
LIBRARY	12,586,712	12,584,392	(2,320)	-0.02%	0.4344
IMRF	810,020	906,000	95,980	11.85%	0.0313
SOCIAL SECURITY	571,660	478,000	(93,660)	-16.38%	0.0165
TOTAL LIBRARY TAX LEVY	\$ 13,968,392	\$ 13,968,392	0	0.00%	0.4822

Notes: IMRF and Social Security levies are based on 2018 budget figures. To present a 0% levy increase over the extended 2016 levy, the proposed 2017 Library levy equals the 2016 extended levy less the proposed 2017 IMRF and Social Security levies. The 2016 extended levy includes the 1% loss and cost applied by the County to cover successful tax appeals, tax delinquencies, and other property tax issues that decrease actual property tax collections.

Arlington Heights Memorial Library

BUDGET TARGETS FOR 2018

	<u>FY13-14</u>	<u>FY14-15</u>	⁽¹⁾ <u>FY 2015 Stub</u>	⁽¹⁾ <u>CY 2016</u>	<u>CY 2017</u>	<u>CY 2018</u>	
REVENUE							
SET BY BOARD OF LIBRARY TRUSTEES							
1. Target for tax levy increase on previous years extended levy	0%	0%	0%	0%	0%		a
EXPENDITURES							
SET BY FINANCE COMMITTEE							
2. Maximum Operating Budget increase (excludes Property)	3.00%	2.50%	3.00%	3.00%	3.00%	3.00%	b
3. Maximum increase in salary ranges	2.50%	1.50%	2.60%	1.30%	2.00%		c
4. Increase in Budgeted Personal Services not to exceed	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	
SET BY STAFF							
5. Maximum increase for individual budget lines	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	d
SET BY VILLAGE							
6. Increase in medical insurance not to exceed	10%	10%	8%	8%	8%	10%	e
Employee medical insurance - actual through 2017	\$ 864,000	\$ 915,400	\$ 699,300	\$ 1,074,600	\$ 1,128,200	\$ 1,241,000	f
Insurance contingency	\$ 120,000	\$ 120,000	\$ 120,000	\$ 50,000	\$ -	\$ -	e
7. Assessment for Accounts Payable processing - actual through 2016	\$ 23,000	\$ 23,000	\$ 15,400	\$ 23,000	\$ 23,690	\$ 24,500	e
8. IMRF Rate for Fiscal Year not to exceed	14.63%	13.93%	12.96%	13.07%	12.34%	13.07%	g
SET BY GOVERNMENT							
10. Social Security	6.20%	6.20%	6.20%	6.20%	6.20%	6.20%	
11. Medicare	1.45%	1.45%	1.45%	1.45%	1.45%	1.45%	
SET BY MARKET							
13. Natural Gas - Actual through 2016	\$ 90,989	\$ 76,649	\$ 35,287	\$ 58,051	\$ 68,000	\$ 68,000	h
14. Employee Assistance Plan - Actual through 2016	\$ 6,250	\$ 6,200	\$ 3,733	\$ 5,817	\$ 6,250	\$ 6,250	
15. Liability Insurance - Actual through 2016	\$ 133,690	\$ 125,376	\$ 81,408	\$ 124,001	\$ 126,945	\$ 130,000	i

FOOTNOTES

(1) - FY 2015 Stub and CY 2016 percentage changes are shown as equivalents to full year changes

a - Set per Board action following review and recommendation of LRFP in October

b - This target excludes expenditures in the General Fund's Property area [non capitalized fixed assets] as well as all expenditures in the Capital Projects Fund.

c - Salary ranges in 2018 will be set as part of the recently completed salary survey performed by Management Association

d - An increase above this target requires an approved add-on request.

e - Percent increase is a preliminary, conservative estimate from Village Finance staff 6/12/2017. Updated estimate expected in July/August.

We removed our \$50,000 2017 Insurance contingency in the 2017 Budget Amendment dated 12/20/2016.

f - 2017 Actual is \$94,017/month = \$1,128,200/year, increased by 10% = 1,241,000. 2017 Budget is \$1,160,570

g - Preliminary estimate per Village Finance staff 6/12/2017

h - Calculated using the most recent actual/estimated heating bills for the respective months January through December 2017, plus 15%.

i - Assumed 10% conservative preliminary increase per M. Henthorn of AJ Gallagher & Co. 6/14/2017 on LIRA related coverages, plus estimates for Treasurer's Bond and Workers Comp audit contingency. Based on estimated actual for 2017

To: Board of Library Trustees
From: Kelly Spokas
Mike Driskell
Date: October 3, 2017
Re: Proposed 2018 Budget

The second draft of the 2018 Budget is attached to this memo.

Budget Summary

[a] Total Revenue [Combined Funds Revenue projection] = \$14,357,892

[b] General Fund Operating Expenditures Budget = \$14,599,856

Transfer from General Fund to Capital Projects Fund = \$1,750,000

[c] Capital Projects Fund Expenditures Budget = \$1,037,300

[d=b+c] Total Expenditure Budget [excludes Transfer] = \$15,637,156

[a-d] Difference between Total Revenue and Total Expenditure Budget = (\$1,279,264)

While the General Fund has budgeted revenues slightly less than budgeted operating expenditures, the budgeted expenditures of \$1,037,300 in the Capital Projects Fund represent the primary source of the reduction in overall fund balance of \$1,279,264.

Per the Budget Targets, the maximum increase in the operating budget, excluding property, is 3%. For the Amended 2017 Budget, operating expenditures, net of property and transfers, were \$14,122,646. A 3% increase would yield a maximum 2018 budget amount of \$14,546,325. The proposed 2018 budget for operating expenditures, net of property, is \$14,444,098, or \$102,227 below the target.

Revenue Projections

The revenue account figures continue to follow the library's established pattern of projecting income conservatively. For Real Estate Taxes, we have assumed a 2017 levy equal to a 0% increase on the 2016 extended levy. For the Per Capita Grant in Intergovernmental Revenue, we have budgeted a grant rate near the reduced amount we received in 2016 (we are still waiting on the 2017 grant receipt). We have made minor adjustments in the budgets of some of the other revenue items to match our recent history. Overall, we are budgeting a 1% increase in revenue for the 2018 Budget versus 2017 Budget.

Personal Services and the Full-Time Equivalency (FTE)

The budget target for Personal Services set by the Finance Committee and adopted by the board in June was an increase of 3% (excluding Medical insurance – initially set at 10%). After looking at our staffing needs and estimated pay increases, and including the estimates for Medical Insurance provided to us from the Village of Arlington Heights, Personal Services is proposed to increase by 3.4% for the 2018 Budget versus the 2017 Budget, primarily due to add-on's.

When making decisions about personnel, we assess how to best fill any vacancy and have again worked to reassign/reallocate existing hours whenever possible. The table below shows Budgeted FTE for the 2018 Budget and other recent budgets, including the 2017 Amended Budget.

<u>Period</u>	<u>Replacement Hours</u>	<u>Replacement Hours - FTE</u>	<u>Base Budget FTE</u>	<u>Total Budgeted FTE</u>
2018	8,165	4.19	159.80	163.99
2017 A	10,275	5.27	157.09	162.36
2016	10,370	5.32	154.35	159.67
FY 2015 Stub	7,855	6.04	149.76	155.80
FY 14-15	12,036	6.17	149.56	155.73
FY 13-14	11,609	5.95	149.59	155.54

We have included the hours and FTE for replacement hours, which is an estimate of the customer-facing hours needed to be covered when benefitted staff take paid time off. Historically, summer intern hours were also included in the replacement hours allowance. These have been removed and accounted for in the Base Budget FTE. Base Budget FTE represents regular budgeted/scheduled hours to be worked each week in the library.

We are requesting an increase of 2.71 FTE's for the 2018 Budget. Of the 2.71, .86 relates to the reclassification of intern hours. The remaining add-on FTE of 1.85 as proposed are related to the following:

Additional 24 Hour/week Bookmobile Driver (.64 FTE)

Additional 24 Hour/week Bookmobile Assistant (.64 FTE) – This add-on is being proposed to expand bookmobile services. The current number of bookmobile drivers are unable to carry out the vast number of possible outreach opportunities that are currently achievable. This additional position would allow us to extend services at the bookmobile where we have been unable to realize these demands so far. This staff member would have a shift on the bookmobile, in Circulation, and be a substitute driver when needed.

Kids' World Librarian (1 FTE) – This add-on is being proposed to respond to service needs that have grown from expanded hours, outreach efforts and expansion of story time.

Customer Service Assistant – Kids' World (.32 FTE) - This add-on is being proposed to respond to service needs that have grown from expanded hours, outreach efforts and expansion of story time.

Note that some of these FTE's are offset due to re-allocation or elimination of hours. See below for a reconciliation of 2017 Amended Budget weekly hours to the Proposed 2018 Budgeted weekly hours:

Reconciliation	
2017 Budget Weekly Hours (Amended, Scheduling Basis)	5,891.0
Add-on Positions:	
Book Mobile Assistant	24.0
Book Mobile Driver	24.0
Info Specialist	37.5
Spring Outreach Intern	1.0
Customer Service Assistant - KW/HUB #2	12.0
	98.5
Add-on Hours:	
Communications Assistant	2.0
Editorial Supervisor (A. Harder)	2.0
Program CSA (M. Vela)	5.0
	9.0
Hours Reductions:	
IT staffing changes	(2.5)
Specialty Services Advisor (position eliminated)	(21.0)
Senior Accountant (hours reduction)	(7.5)
Collection Services Processing Clerk (reduce hrs)	(7.5)
	(38.5)
Total Weekly Hours	5,960.0

See budgeted/scheduled hours by department comparing 2017 Amended Budget vs. proposed 2018 Budget below:

**Comparison of Weekly Budgeted Hours (Scheduled Basis)
2017 Budget v. 2018 Budget**

Department	2017 Budget -		Change
	Amended	2018 Budget	
6001 - Administration	225.0	225.0	0.0
6002 - Communications & Marketing	177.5	181.5	4.0
6003 - Human Resources	87.5	87.5	0.0
6008 - Finance	157.5	150.0	-7.5
6010 - Information Technology	392.5	390.0	-2.5
6015 - Security	204.5	204.5	0.0
6020 - Facilities	302.0	302.0	0.0
6405 - Speciality Info Services	651.0	630.0	-21.0
6420 - Customer Services	2,437.0	2,535.5	98.5
6440 - Programs and Exhibits	277.0	282.0	5.0
6450 - Digital Services	390.0	390.0	0.0
6470 - Collection Services	589.5	582.0	-7.5
	<u>5,891.0</u>	<u>5,960.0</u>	<u>69.0</u>

Overtime

Overtime budgets for all departments were initially created in 2017 based on updates made to our full-time non-exempt employee timekeeping practices and policies in 2016. The 2018 overtime expense budget is based on 2017 experience through June.

Medical Insurance

The medical insurance budget is determined using estimates provided by the Village for increases anticipated in the coming year. Based on recommendation of the Village in June 2017, the initial Budget Target included an increase of 10% in the medical insurance premium. In August, the HUB (insurance broker) and BlueCross BlueShield provided the Village with preliminary rates which incorporated an 8.1% increase for 2018. The 2018 Budget assumption for medical insurance rates increase was adjusted down to 8.5% from 10%. Within the departmental budgets, medical insurance has been budgeted based on the current specific medical coverages selected by the full-time employees within each division at the time of the preparation of the staffing budget.

IMRF

Note that the IMRF estimate by the Village for 2018 is 13.07% up from 12.34% in 2017. IMRF costs rise with the rates and increases in salary. Additionally, there are six more positions in the 2018 Budget which are IMRF qualified vs. 2017 Budgeted positions.

Budget Additions

LAT (Library Administration Team) reviewed approximately 150 add-on requests and just under 10 transfer requests submitted by the managers. An add-on request is required for any increase of more than 1% in a budget account, or for any new service or program. This threshold, set by staff and approved by the Board of Library Trustees as part of the Budget Targets, ensures thorough and consistent analysis of all account lines.

Decisions were made on each add-on request for one of the following actions: to be included in the draft 2018 budget; deferred to 2019 or later; scheduled to be completed in the current fiscal year based on the availability of funds from year-end projections; considered for a request to the Friends of the Library; or denied. The significant add-ons recommended by staff include:

Capital Projects

Most of the following items were recommended in the engineering assessment. We have noted the applicable fund for the proposed expenditure, General Fund [291] or Capital Projects Fund [491]:

Fund	Amount	Description
491	\$425,000	1978 Roof Replacement (EA) The roof on the 1978 building is approaching 20 years old and coming out of warranty. The engineering assessment done by Shales McNutt Construction in 2013 recommended replacement of the 1978 building roof in 2017. Amount carried in budget represents a full tear-off.
491	\$210,000	Replacement of the skylight between the 1968 and 1993 buildings (EA) The long linear skylight running between the 1968 and 1993 buildings is 20 years old and will become increasingly brittle and susceptible to significant damage from strong weather, blowing debris, etc. Replacement is recommended to prevent future water infiltration and to more efficiently control the interior temperatures and lighting in the facility. Modern materials are much more efficient and better at limiting solar gain and reducing heat loss. This item was deferred from 2016.
491	\$104,000	High Efficiency Boiler for 1994 Building (EA) The engineering assessment calls for adding a second boiler to the 1994 building for redundancy. The system will use a new high efficiency boiler as the primary and use the current Bryan boiler for additional capacity/redundancy.
491	\$95,000	Carpet Replacement Admin Area (EA) While the carpeting in the administrative hallway was replaced during the renovation, the office carpeting was not. It is over 20 years old and due to be replaced. This item was deferred from 2016.

491	\$92,000	Replace IT Servers Replace the existing server infrastructure with a hyper-converged appliance. This will make management of the servers much easier, allow for more redundancy and fail-over in the event of a failure or outage, as well as the ability to store more data and add new virtual servers to support upcoming initiatives.
491	\$46,000	Replace roof fans for 1968 & 1978 area (EA) These fans are original to their respective buildings and well beyond their useful lives. This item was deferred from 2017.
491	\$30,000	Update Staff Lounge Kitchen Replace significantly aged appliances, counter tops and cabinets.
491	\$10,300	Install Accessible doors for studios Install 5 automatic doors (4 for studios 1 for main door to studios). This will provide improved handicapped access to each room.

Services and Collections

Expenditures in services and collections for 2018 will reflect the Board of Library Trustee’s priorities of timely access to new and popular materials, technology instruction, popular programming and focus on inclusion of all populations represented in Arlington Heights. Items to note:

- Implementation for Manager “360 Degree” review process (\$10,000)
- Family Place Training - \$12,000 for registration and attendance for Family Place Training in order to make AHML a certified Family Place library
- Expansion of Specialty Information Services programs:
 - Citizen preparation classes (\$3,000)
 - Expansion of ESL program (\$3,000)
- \$25,000 for translation and printing of new signage and brochures in additional languages
- \$4,000 for outreach events targeting priority audiences

Additional programming events were proposed and considered by LAT. In order to achieve budget targets, we intend to work with the Friends of the Library to provide supplementary funding for these events.

Travel and Training

Several years ago, the budget for travel and training for large conferences was moved from the individual departments to the administration budget line. LAT centralized this budget line to allow for greater flexibility in determining the appropriate staff to attend conferences based on organizational needs and to have better oversight of how travel and training funds are spent. All large conference requests are treated as one-time add-ons, so managers must make the requests for staff attendance each year. As has been done in each budget since FY13-14, we budgeted for a specific number of staff to attend each conference and then reduced the overall budget by 10-20%. This is to account for the fact that this budget line is typically underspent because of unanticipated circumstances that prevent the full number of staff from attending.

Departmental Schedules

Attached to this memo is the proposed 2018 Budget, including a summary page; revenue schedule; Capital Project Fund budget and budget by department. Also, the Finance department, with the support of the executive director, has proposed consolidating the salary expense account lines to one salary general ledger account per department to begin with the 2018 Fiscal Year. This format has been reflect in the 2018 Budget. This format will improve financial statement clarity and reduce potential errors in payroll processing and budgeting. The Budget Committee has approved this change.

Arlington Heights Memorial Library
 2018 Budget - Summary of General and Capital Projects Funds
 As of: September 26th, 2017 [REVISED]

	2017 Amended Budget	2017 Projected Actual	2018 Budget	\$ Change 2018 Budget vs 2017 Budget	% Change 20178B vs 2017B
GENERAL FUND					
Beginning Fund Balance	\$ 9,730,664	\$ 9,993,427	\$ 8,947,430		
Revenues					
Taxes	\$ 13,830,091	\$ 13,830,091	\$ 13,968,392	\$ 138,301	1.0%
Intergovernmental	\$ 64,000	\$ 126,900	\$ 62,500	\$ (1,500)	-2.3%
Fees	\$ 43,200	\$ 48,975	\$ 46,500	\$ 3,300	7.6%
Fines	\$ 159,000	\$ 155,155	\$ 157,000	\$ (2,000)	-1.3%
Interest Income	\$ 27,500	\$ 47,254	\$ 32,000	\$ 4,500	16.4%
Other	\$ 74,500	\$ 95,695	\$ 76,500	\$ 2,000	2.7%
Total Revenue	\$ 14,198,291	\$ 14,304,070	\$ 14,342,892	\$ 144,601	1.0%
Expenditures					
Salaries	\$ 7,562,861	\$ 7,179,023	\$ 7,726,651	\$ 163,790	2.2%
Fringe Benefits	\$ 2,565,521	\$ 2,529,674	\$ 2,741,155	\$ 175,634	6.8%
Total Personal Services	\$ 10,128,382	\$ 9,708,697	\$ 10,467,806	\$ 339,424	3.4%
Contractual Services	\$ 1,589,522	\$ 1,539,172	\$ 1,664,018	\$ 74,496	4.7%
Commodities	\$ 2,297,376	\$ 2,123,399	\$ 2,275,824	\$ (21,552)	-0.9%
Other Charges	\$ 107,366	\$ 25,850	\$ 36,450	\$ (70,916)	-66.1%
Property	\$ 463,746	\$ 202,949	\$ 155,758	\$ (307,988)	-66.4%
Total Operating Expenditures	\$ 14,586,392	\$ 13,600,067	\$ 14,599,856	\$ 13,464	0.1%
Transfer to Capital Projects Fund	\$ 1,750,000	\$ 1,750,000	\$ 1,750,000	\$ -	0.0%
Total Expenditures/Transfers	\$ 16,336,392	\$ 15,350,067	\$ 16,349,856	\$ 13,464	0.1%
Ending Fund Balance	\$ 7,592,563	\$ 8,947,430	\$ 6,940,466		
CAPITAL PROJECTS FUND					
Beginning Fund Balance	\$ 4,089,712	\$ 4,183,278	\$ 4,683,174		
Transfer from General Fund	\$ 1,750,000	\$ 1,750,000	\$ 1,750,000	\$ -	0.0%
Interest Income	\$ 6,000	\$ 30,684	\$ 15,000	\$ 9,000	150.0%
Total Revenue	\$ 1,756,000	\$ 1,780,684	\$ 1,765,000	\$ 9,000	0.5%
Capital Expenditures	\$ 2,334,700	\$ 1,280,788	\$ 1,037,300	\$ (1,297,400)	-55.6%
Ending Fund Balance	\$ 3,511,012	\$ 4,683,174	\$ 5,410,874		
COMBINED FUNDS					
Beginning Fund Balance	\$ 13,820,376	\$ 14,176,705	\$ 13,630,604		
Total Revenue	\$ 14,204,291	\$ 14,334,754	\$ 14,357,892		
Total Expenditures [excluding transfer]	\$ 16,921,092	\$ 14,880,855	\$ 15,637,156		
Revenues Over/(Under) Expenditures	\$ (2,716,801)	\$ (546,101)	\$ (1,279,264)		
Ending Fund Balance	\$ 11,103,575	\$ 13,630,604	\$ 12,351,340	\$ 1,247,766	11.2%

Arlington Heights Memorial Library
2018 Budget
Revenue

FUND 291 - GENERAL FUND

Account	Item	2017 Amended Budget	2017 Six Months Actual	2017 Projected Actual	2018 Budget	\$ Change 2018 Budget vs 2017 Budget	% Change 2017B vs 2017B	Comments
401.03	Real Estate Taxes IMRF	\$ 802,000	\$ 432,571	\$ 802,000	\$ 906,000	\$ 104,000	13.0%	
401.04	Real Estate Taxes FICA	\$ 566,000	\$ 224,656	\$ 566,000	\$ 478,000	\$ (88,000)	-15.5%	
401.05	Real Estate Tax	\$ 12,462,091	\$ 6,811,551	\$ 12,462,091	\$ 12,584,392	\$ 122,301	1.0%	
Subtotal	Real Estate Taxes	\$ 13,830,091	\$ 7,468,778	\$ 13,830,091	\$ 13,968,392	\$ 138,301	1.0%	
411.65	Per Capita Grants & Gifts	\$ 60,000	\$ -	\$ 60,000	\$ 60,000	\$ -	0.0%	
411.7	Other Grants	\$ 3,000	\$ 60,375	\$ 61,875	\$ 1,500	\$ (1,500)	-50.0%	2017: One time rebate for high efficiency boiler replacement (\$60K)
411.75	Other Restricted	\$ -	\$ -	\$ -	\$ -	\$ -	--	
411.9	Contribution Ord. Library	\$ 1,000	\$ -	\$ 5,025	\$ 1,000	\$ -	0.0%	
Subtotal	Intergovernmental	\$ 64,000	\$ 60,375	\$ 126,900	\$ 62,500	\$ (1,500)	-2.3%	
436.72	Non Resident Fees	\$ 1,200	\$ 1,290	\$ 2,387	\$ 2,500	\$ 1,300	108.3%	2018: Aligning budget with current experience
436.74	Copier/Reader Printer Fee:	\$ 38,000	\$ 22,142	\$ 42,071	\$ 40,000	\$ 2,000	5.3%	2018: Aligning budget with current experience
436.75	Meeting Room Fees	\$ 4,000	\$ 2,510	\$ 4,518	\$ 4,000	\$ -	0.0%	
Subtotal	Library Fees	\$ 43,200	\$ 25,942	\$ 48,975	\$ 46,500	\$ 3,300	7.6%	
442.2	Late Charges	\$ 139,000	\$ 71,060	\$ 138,566	\$ 140,000	\$ 1,000	0.7%	
442.25	Lost Item Charges	\$ 20,000	\$ 8,294	\$ 16,589	\$ 17,000	\$ (3,000)	-15.0%	2018: Aligning budget with current experience
Subtotal	Library Fines	\$ 159,000	\$ 79,354	\$ 155,155	\$ 157,000	\$ (2,000)	-1.3%	
461.02	Interest on Investments	\$ 27,500	\$ 25,543	\$ 47,254	\$ 32,000	\$ 4,500	16.4%	2018: Adjusted for current interest rate trend and current level of cash balances
462.1	Market Value Adjustments	\$ -	\$ 10,234	\$ -	\$ -	\$ -	--	
Subtotal	Interest Income	\$ 27,500	\$ 35,776	\$ 47,254	\$ 32,000	\$ 4,500	16.4%	
483.7	Donations - Library	\$ 1,000	\$ 10,425	\$ 10,425	\$ 1,000	\$ -	0.0%	
489.9	Other Income	\$ 8,000	\$ 5,153	\$ 10,770	\$ 10,000	\$ 2,000	25.0%	2018: Adjust for current experience in vending commissions, sale of library bags
489.93	Donations Genealogy	\$ 500	\$ -	\$ 500	\$ 500	\$ -	0.0%	
489.94	FOL Reimbursements	\$ 65,000	\$ 38,391	\$ 74,000	\$ 65,000	\$ -	0.0%	
Subtotal	Other	\$ 74,500	\$ 53,970	\$ 95,695	\$ 76,500	\$ 2,000	2.7%	
TOTAL	Total Revenue	\$ 14,198,291	\$ 7,724,195	\$ 14,304,070	\$ 14,342,892	\$ 144,601	1.0%	

FUND 491 - CAPITAL PROJECTS FUND

Account	Item	2017 Amended Budget	2017 Six Months Actual	2017 Projected Actual	2018 Budget	Comments
461.02	Interest on Investments	\$ 6,000	\$ 16,586	\$ 30,684	\$ 15,000	2018: Adjusted for current interest rate trend and current level of cash balances
462.1	Market Value Adjustments	\$ -	\$ 5,376	\$ -	\$ -	
Subtotal	Interest Income	\$ 6,000	\$ 21,962	\$ 30,684	\$ 15,000	
491.05	Operating Transfer In	\$ 1,750,000	\$ 1,750,000	\$ 1,750,000	\$ 1,750,000	
Total Revenue		\$ 1,756,000	\$ 1,771,962	\$ 1,780,684	\$ 1,765,000	

Arlington Heights Memorial Library
2018 Budget
Capital Projects Fund - Fund 491

Account Number	Account Name	2017 Amended Budget	2017 Projected Actual	2018 Budget	\$ Change 2018 Budget vs 2017 Budget	% Change 20178B vs 2017B	Comment
ADMINISTRATION							
491-6001-601.50-15	Other Equipment	\$ 600,000	\$ -	\$ -	\$ (600,000)	-100.0%	
491-6001-601.50-55	Other Capital Outlay	\$ -	\$ -	\$ -	\$ -	N/A	
SUBTOTAL		\$ 600,000	\$ -	\$ -	\$ (600,000)	-100.0%	
PAID BY GIFTS/GRANTS							
491-6004-601.50-12	Computer Equipment	\$ -	\$ -	\$ -	\$ -	N/A	
491-6004-601.50-15	Other Equipment	\$ -	\$ -	\$ -	\$ -	N/A	
491-6004-601.50-55	Other Capital Outlay	\$ 10,000	\$ 10,000	\$ -	\$ (10,000)	-100.0%	
SUBTOTAL		\$ 10,000	\$ 10,000	\$ -	\$ (10,000)	-100.0%	
INFORMATION TECHNOLOGY							
491-6010-601.50-12	Computer Equipment	\$ 32,200	\$ 25,288	\$ 92,000	\$ 59,800	185.7%	
491-6010-601.50-15	Other Equipment	\$ -	\$ -	\$ -	\$ -	N/A	
491-6010-601.50-55	Other Capital Outlay	\$ -	\$ -	\$ -	\$ -	N/A	
SUBTOTAL		\$ 32,200	\$ 25,288	\$ 92,000	\$ 59,800	185.7%	
FACILITIES							
491-6020-601.50-12	Computer Equipment	\$ -	\$ -	\$ -	\$ -	N/A	
491-6020-601.50-15	Other Equipment	\$ 113,000	\$ 38,500	\$ 160,300	\$ 47,300	41.9%	
491-6020-601.50-55	Other Capital Outlay	\$ 1,579,500	\$ 1,207,000	\$ 785,000	\$ (794,500)	-50.3%	
SUBTOTAL		\$ 1,692,500	\$ 1,245,500	\$ 945,300	\$ (747,200)	-44.1%	
TOTAL CAPITAL PROJECTS FUND		\$ 2,334,700	\$ 1,280,788	\$ 1,037,300	\$ (1,297,400)	-55.6%	

Account Number	Account Name	2017 Current Year Amended Budget	2017 Six Months Actual	2017 Projected Year-End Actual	2018 Future Year Budget	2018 Budget Over/(Under) 2017 Budget \$	2018 Budget Over/(Under) 2017 Budget %	Comments
6001	1685 Salaries	\$ 531,911	\$ 259,911	\$ 530,349	\$ 556,045	\$ 24,134	4.5	
6001	1692 Retirement Awards	\$ 2,000	\$ 2,000	\$ 6,000	\$ 4,000	\$ 2,000	100.0	2018: Estimate based on planned retirements
6001	1805 Overtime Civilian	\$ 200	\$ 156	\$ 200	\$ 200	\$ -	0.0	
6001	1899 Salaries	\$ 534,111	\$ 262,067	\$ 536,549	\$ 560,245	\$ 26,134	4.9	
6001	1905 Medical Insurance	\$ 61,466	\$ 29,914	\$ 59,828	\$ 64,913	\$ 3,447	5.6	2018: Medical insurance rate estimated increase 8.5%, based on 2017 Projection
6001	1910 IMRF	\$ 56,462	\$ 31,479	\$ 67,298	\$ 72,675	\$ 16,213	28.7	2018: IMRF rate at 13.07% in 2018 vs 12.34% vs in 2017
6001	1911 Social Security	\$ 33,024	\$ 15,236	\$ 32,551	\$ 34,475	\$ 1,451	4.4	
6001	1912 Medicare	\$ 7,535	\$ 3,563	\$ 7,613	\$ 8,063	\$ 528	7.0	
6001	1953 FSA	\$ 2,400	\$ 1,156	\$ 2,400	\$ 2,500	\$ 100	4.2	
6001	1955 Unemployment	\$ 10,000	\$ -	\$ 10,000	\$ 10,000	\$ -	0.0	
6001	1999 Fringe Benefits	\$ 170,887	\$ 81,349	\$ 179,690	\$ 192,626	\$ 21,739	12.7	
6001	2005 Professional Services	\$ 15,000	\$ 1,000	\$ 1,000	\$ 4,000	\$ (11,000)	-73.3	2018: 2017B included amounts for architect fees. These are now included in fund 491.
6001	2008 Consulting Services	\$ 4,000	\$ -	\$ 22,030	\$ 24,650	\$ 20,650	516.3	2018: 360 Degree review process (\$10K), Strategic Planning (\$5k), Board development (\$2600)
6001	2020 Legal Services	\$ 16,000	\$ 5,838	\$ 17,837	\$ 16,000	\$ -	0.0	
6001	2040 General Insurance	\$ 126,945	\$ 113,250	\$ 120,000	\$ 132,500	\$ 5,555	4.4	2018: Estimated LIRA insurance increase 10%
6001	2081 OCLC Services	\$ 65,028	\$ 32,345	\$ 65,027	\$ 62,601	\$ (2,427)	-3.7	
6001	2165 Other Services	\$ 8,464	\$ 4,459	\$ 9,000	\$ 8,947	\$ 483	5.7	2018: Increased parking fees for 1st Presbyterian
6001	2201 Advertising	\$ 1,000	\$ 400	\$ 649	\$ 1,000	\$ -	0.0	
6001	2202 Dues	\$ 13,077	\$ 9,945	\$ 18,960	\$ 19,485	\$ 6,408	49.0	2018: Membership to ULC \$5k, Rotary membership fees \$1,200
6001	2203 Travel & Training	\$ 122,500	\$ 35,420	\$ 95,000	\$ 127,300	\$ 4,800	3.9	2018: Includes Family Place Training \$12K
6001	2205 Postage	\$ 49,438	\$ 23,942	\$ 50,502	\$ 43,087	\$ (6,351)	-12.8	2018: Delivery service for Senior Center & remote book drops transferred to Customer Service (\$4k)
6001	2242 Internet Services	\$ 28,101	\$ 19,363	\$ 39,869	\$ 28,311	\$ 210	0.7	
6001	2270 Telephone Services	\$ 42,755	\$ 26,516	\$ 53,000	\$ 50,014	\$ 7,259	17.0	2018: Increase in AT&T service costs
6001	2999 Contractual Services	\$ 492,308	\$ 272,477	\$ 492,874	\$ 517,895	\$ 25,587	5.2	
6001	3005 Office Supplies & Equipment	\$ 8,333	\$ 2,279	\$ 7,000	\$ 8,858	\$ 525	6.3	2018: Increases for security access supplies and coffee cup sleeves
6001	3185 Small Tools & Equipment	\$ 5,000	\$ 241	\$ 2,000	\$ 4,790	\$ (210)	-4.2	
6001	3250 Innovation	\$ -	\$ -	\$ -	\$ -	\$ -	N/A	
6001	3272 Special Events	\$ 24,850	\$ 11,441	\$ 15,000	\$ 850	\$ (24,000)	-96.6	2018: OBOV event costs transferred to 6440
6001	3299 Items Reimbursed by Employees	\$ -	\$ 84	\$ -	\$ -	\$ -	N/A	
6001	3999 Commodities	\$ 38,183	\$ 14,045	\$ 24,000	\$ 14,498	\$ (23,685)	-62.0	
6001	4096 Operating Contingency	\$ 81,516	\$ -	\$ -	\$ 5,000	\$ (76,516)	-93.9	2018: 2017B included contingency for new branch.
6001	4599 Other Charges	\$ 81,516	\$ -	\$ -	\$ 5,000	\$ (76,516)	-93.9	
6001	5015 Other Equipment	\$ 325,787	\$ 7,518	\$ 75,000	\$ 51,540	\$ (274,247)	-84.2	2018: 2017B included \$200K furniture budget for new branch.
6001	5599 Property	\$ 325,787	\$ 7,518	\$ 75,000	\$ 51,540	\$ (274,247)	-84.2	
6001	4999 Operating Expenditures	\$ 1,642,792	\$ 637,455	\$ 1,308,114	\$ 1,341,804	\$ (300,988)	-18.3	
Fund #491								
6001	5015 Other Equipment	\$ 600,000	\$ -	\$ -	\$ -	\$ (600,000)	-100.00	2018: 2017B included contingency for new branch.
6001	5055 Other Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	N/A	
6001	5999 Capital Outlay	\$ 600,000	\$ -	\$ -	\$ -	\$ (600,000)	-100.00	
6001	6999 Total Expenditures	\$ 2,242,792	\$ 637,455	\$ 1,308,114	\$ 1,341,804	\$ (900,988)	-40.17	

Account Number	Account Name	2017 Current Year Amended Budget	2017 Six Months Actual	2017 Projected Year-End Actual	2018 Future Year Budget	2018 Budget Over/(Under) 2017 Budget \$	2018 Budget Over/(Under) 2017 Budget %	Comments
6002	1685 Salaries	\$ 291,957	\$ 132,072	\$ 265,483	\$ 311,034	\$ 19,077	6.5	2018: Increase due to add'l 4 hours for group and pay band adjustments
6002	1805 Overtime Civilian	\$ 400	\$ 168	\$ 350	\$ 350	\$ (50)	-12.5	
6002	1899 Salaries	\$ 292,357	\$ 132,240	\$ 265,833	\$ 311,384	\$ 19,027	6.5	
6002	1905 Medical Insurance	\$ 49,187	\$ 23,910	\$ 47,820	\$ 51,885	\$ 2,698	5.5	2018: Medical insurance rate estimated increase 8.5%, based on 2017 Projection
6002	1910 IMRF	\$ 36,078	\$ 16,318	\$ 33,338	\$ 40,653	\$ 4,575	12.7	2018: IMRF rate at 13.07% in 2018 vs 12.34% vs in 2017
6002	1911 Social Security	\$ 18,126	\$ 7,922	\$ 15,347	\$ 19,284	\$ 1,158	6.4	
6002	1912 Medicare	\$ 4,239	\$ 1,853	\$ 3,589	\$ 4,510	\$ 271	6.4	
6002	1999 Fringe Benefits	\$ 107,630	\$ 50,004	\$ 100,094	\$ 116,332	\$ 8,702	8.1	
6002	2005 Professional Services	\$ 52,875	\$ 23,200	\$ 26,000	\$ 30,220	\$ (22,655)	-42.8	2018: 2017B contained \$50K for web designer services
6002	2102 Equipment Maintenance	\$ 1,850	\$ 788	\$ 1,850	\$ 1,850	\$ -	0.0	
6002	2165 Other Services	\$ 9,912	\$ 4,908	\$ 9,912	\$ 10,854	\$ 942	9.5	2018: Includes \$750 for social media advertising
6002	2202 Dues	\$ 1,690	\$ 600	\$ 1,000	\$ 930	\$ (760)	-45.0	2018: Rotary membership eliminated
6002	2203 Travel & Training	\$ 90	\$ 20	\$ 90	\$ 90	\$ -	0.0	
6002	2210 Printing	\$ 157,255	\$ 74,127	\$ 157,255	\$ 162,755	\$ 5,500	3.5	2018: Includes \$5K for printing of library promotional materials in other languages
6002	2999 Contractual Services	\$ 223,672	\$ 103,643	\$ 196,107	\$ 206,699	\$ (16,973)	-7.6	
6002	3005 Office Supplies & Equipment	\$ 14,725	\$ 8,679	\$ 14,725	\$ 15,425	\$ 700	4.8	2018: Includes add-on for increased foam board & adhesive tape costs
6002	3185 Small Tools & Equipment	\$ 8,134	\$ 1,744	\$ 8,134	\$ 8,134	\$ -	0.0	
6002	3201 Program Supplies	\$ 1,000	\$ 46	\$ 1,000	\$ 1,000	\$ -	0.0	
6002	3272 Special Events	\$ 8,300	\$ 7,251	\$ 8,300	\$ 8,300	\$ -	0.0	
6002	3999 Commodities	\$ 32,159	\$ 17,720	\$ 32,159	\$ 32,859	\$ 700	2.2	
6002	4999 Total Expenditures	\$ 655,818	\$ 303,607	\$ 594,193	\$ 667,274	\$ 11,456	1.7	

Account Number	Account Name	2017 Current Year Amended Budget	2017 Six Months Actual	2017 Projected Year-End Actual	2018 Future Year Budget	2018 Budget Over/(Under) 2017 Budget \$	2018 Budget Over/(Under) 2017 Budget %	Comments
6003	1685 Salaries	\$ 157,898	\$ 79,395	\$ 157,894	\$ 160,495	\$ 2,597	1.6	
6003	1805 Overtime Civilian	\$ 200	\$ 189	\$ 300	\$ 300	\$ 100	50.0	
6003	1899 Salaries	\$ 158,098	\$ 79,584	\$ 158,194	\$ 160,795	\$ 2,697	1.7	
6003	1905 Medical Insurance	\$ 32,049	\$ 15,576	\$ 31,152	\$ 33,800	\$ 1,751	5.5	2018: Medical insurance rate estimated increase 8.5%, based on 2017 Projection
6003	1910 IMRF	\$ 19,509	\$ 9,821	\$ 20,567	\$ 20,976	\$ 1,467	7.5	2018: IMRF rate at 13.07% in 2018 vs 12.34% vs in 2017
6003	1911 Social Security	\$ 9,802	\$ 4,718	\$ 9,796	\$ 9,951	\$ 149	1.5	
6003	1912 Medicare	\$ 2,292	\$ 1,103	\$ 2,291	\$ 2,327	\$ 35	1.5	
6003	1950 Employee Asst. Prog.	\$ 6,250	\$ 5,578	\$ 6,250	\$ 6,250	\$ -	0.0	
6003	1999 Fringe Benefits	\$ 69,902	\$ 36,796	\$ 70,056	\$ 73,304	\$ 3,402	4.9	
6003	2165 Other Services	\$ 24,450	\$ 17,839	\$ 24,450	\$ 8,250	\$ (16,200)	-66.3	2018: 2017B included \$15K for Management Assoc salary/job evaluation
6003	2201 Advertising	\$ 900	\$ 1,623	\$ 3,000	\$ 2,500	\$ 1,600	177.8	2018: Aligning budget with current run rate of spend, increased need to expand job ads beyond traditional avenues
6003	2202 Dues	\$ 2,655	\$ 2,729	\$ 3,000	\$ 3,105	\$ 450	16.9	2018: Increase in annual dues - Management Association & HR roundtable
6003	2203 Travel & Training	\$ 810	\$ 142	\$ 800	\$ 810	\$ -	0.0	
6003	2255 In Service Training	\$ 4,500	\$ 6,044	\$ 6,044	\$ 7,500	\$ 3,000	66.7	2018: Increased costs for Staff Day
6003	2999 Contractual Services	\$ 33,315	\$ 28,377	\$ 37,294	\$ 22,165	\$ (11,150)	-33.5	
6003	4062 Tuition Reimbursement	\$ 10,000	\$ 1,867	\$ 10,000	\$ 15,000	\$ 5,000	50.0	2018: 6 current employees currently in Library school
6003	4070 Employee/Volunteer Recognition	\$ 15,850	\$ 13,311	\$ 15,850	\$ 16,450	\$ 600	3.8	
6003	4599 Other Charges	\$ 25,850	\$ 15,178	\$ 25,850	\$ 31,450	\$ 5,600	21.7	
6003	4999 Total Expenditures	\$ 287,165	\$ 159,935	\$ 291,394	\$ 287,714	\$ 549	0.2	

Account Number	Account Name	2017 Current Year Amended Budget	2017 Six Months Actual	2017 Projected Year-End Actual	2018 Future Year Budget	2018 Budget Over/(Under) 2017 Budget \$	2018 Budget Over/(Under) 2017 Budget %	Comments	
6004 2165	Other Services	\$ 5,000	\$ 3,100	\$ 5,000	\$ 5,000	\$ -	0.0	2018: Budgeting \$65k for FOL Reimbursements in 2018 (spread across accounts)	
6004 2218	Performers & Exhibits	\$ 5,000	\$ 15,725	\$ 20,000	\$ 20,000	\$ 15,000	300.0	2018: FOL agreed to fund \$15K for XOXO exhibit	
6004 2999	Contractual Services	\$ 10,000	\$ 18,825	\$ 25,000	\$ 25,000	\$ 15,000	150.0		
6004 3005	Office Supplies & Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	N/A		
6004 3185	Small Tools & Equipment	\$ 5,000	\$ -	\$ -	\$ 5,000	\$ -	0.0		
6004 3201	Program Supplies	\$ 5,000	\$ 1,329	\$ 2,000	\$ 5,000	\$ -	0.0		
6004 3202	Program Events	\$ 5,000	\$ 4,977	\$ 8,000	\$ 5,000	\$ -	0.0		
6004 3232	Software	\$ 2,500	\$ -	\$ -	\$ 1,500	\$ (1,000)	-40.0		
6004 3272	Special Events	\$ 10,000	\$ 7,687	\$ 18,000	\$ 10,000	\$ -	0.0		
6004 3275	Audio Visual	\$ 5,000	\$ 450	\$ 2,000	\$ 2,000	\$ (3,000)	-60.0		
6004 3278	Electronic Resources	\$ 2,500	\$ -	\$ -	\$ 1,500	\$ (1,000)	-40.0		
6004 3280	Books	\$ 5,000	\$ 2,766	\$ 5,000	\$ 5,000	\$ -	0.0		
6004 3999	Commodities	\$ 40,000	\$ 17,209	\$ 35,000	\$ 35,000	\$ (5,000)	-12.5		
6004 5015	Other Equipment	\$ 5,000	\$ 9,995	\$ 10,000	\$ 5,000	\$ -	0.0		
6004 5599	Property	\$ 5,000	\$ 9,995	\$ 10,000	\$ 5,000	\$ -	0.0		
6004 4999	Operating Expenditures	\$ 55,000	\$ 46,029	\$ 70,000	\$ 65,000	\$ 10,000	18.2		
		491							
6004 5055	Other Capital Outlay	\$ 10,000	\$ 10,000	\$ 10,000	\$ -	\$ (10,000)	-100.0		
6004 5999	Capital Outlay	\$ 10,000	\$ 10,000	\$ 10,000	\$ -	\$ (10,000)	-100.0		
6004 6999	Total Expenditures	\$ 65,000	\$ 56,029	\$ 80,000	\$ 65,000	\$ (10,000)	0.0		

Account Number	Account Name	2017 Current Year Amended Budget	2017 Six Months Actual	2017 Projected Year-End Actual	2018 Future Year Budget	2018 Budget Over/(Under) 2017 Budget \$	2018 Budget Over/(Under) 2017 Budget %	Comments
6008	1685 Salaries	\$ 253,845	\$ 95,938	\$ 212,499	\$ 229,114	\$ (24,731)	-9.7	2018: Supervisor role filled with part-time Senior Accountant
6008	1805 Overtime Civilian	\$ 200	\$ 722	\$ 1,000	\$ 500	\$ 300	150.0	
6008	1899 Salaries	\$ 254,045	\$ 96,660	\$ 213,499	\$ 229,614	\$ (24,431)	-9.6	
6008	1905 Medical Insurance	\$ 36,659	\$ 17,820	\$ 35,640	\$ 38,669	\$ 2,010	5.5	2018: Medical insurance rate estimated increase 8.5%, based on 2017 Projection
6008	1910 IMRF	\$ 31,349	\$ 11,965	\$ 25,548	\$ 29,946	\$ (1,403)	-4.5	2018: IMRF rate at 13.07% in 2018 vs 12.34% vs in 2017
6008	1911 Social Security	\$ 15,751	\$ 5,802	\$ 16,726	\$ 14,205	\$ (1,546)	-9.8	
6008	1912 Medicare	\$ 3,701	\$ 1,357	\$ 3,912	\$ 3,322	\$ (379)	-10.2	
6008	1999 Fringe Benefits	\$ 87,460	\$ 36,945	\$ 81,826	\$ 86,143	\$ (1,317)	-1.5	
6008	2005 Professional Services	\$ 5,250	\$ 5,250	\$ 5,250	\$ 5,400	\$ 150	2.9	
6008	2136 Equipment Rental	\$ 2,200	\$ 1,608	\$ 3,090	\$ 7,040	\$ 4,840	220.0	2018: Includes \$6K for ADP Timeclock rental
6008	2165 Other Services	\$ 9,685	\$ 39,689	\$ 78,000	\$ 5,310	\$ (4,375)	-45.2	2018: Included \$7K for new timekeeping system implementation in 2017
6008	2202 Dues	\$ 1,025	\$ 680	\$ 680	\$ 725	\$ (300)	-29.3	2018: Reduce number of GFOA memberships
6008	2203 Travel & Training	\$ 1,200	\$ -	\$ 600	\$ 1,200	\$ -	0.0	
6008	2225 IT Service Charge	\$ 23,690	\$ 11,850	\$ 23,690	\$ 24,400	\$ 710	3.0	
6008	2999 Contractual Services	\$ 43,050	\$ 59,077	\$ 111,310	\$ 44,075	\$ 1,025	2.4	
6008	4999 Total Expenditures	\$ 384,555	\$ 192,682	\$ 406,635	\$ 359,831	\$ (24,724)	-6.4	

Account Number	Account Name	2017 Current Year Amended Budget	2017 Six Months Actual	2017 Projected Year-End Actual	2018 Future Year Budget	2018 Budget Over/(Under) 2017 Budget \$	2018 Budget Over/(Under) 2017 Budget %	Comments
6010	1685 Salaries	\$ 618,487	\$ 290,975	\$ 588,756	\$ 627,998	\$ 9,511	1.5	
6010	1805 Overtime Civilian	\$ 500	\$ 10	\$ 250	\$ 250	\$ (250)	-50.0	
6010	1899 Salaries	\$ 618,987	\$ 290,985	\$ 589,006	\$ 628,248	\$ 9,261	1.5	
6010	1905 Medical Insurance	\$ 138,643	\$ 67,386	\$ 134,772	\$ 146,228	\$ 7,585	5.5	2018: Medical insurance rate estimated increase 8.5%, based on 2017 Projection
6010	1910 IMRF	\$ 73,041	\$ 35,152	\$ 74,612	\$ 79,738	\$ 6,697	9.2	2018: IMRF rate at 13.07% in 2018 vs 12.34% vs in 2017
6010	1911 Social Security	\$ 38,378	\$ 17,483	\$ 36,619	\$ 38,936	\$ 558	1.5	
6010	1912 Medicare	\$ 8,991	\$ 4,089	\$ 8,564	\$ 9,106	\$ 115	1.3	
6010	1999 Fringe Benefits	\$ 259,053	\$ 124,109	\$ 254,567	\$ 274,007	\$ 14,954	5.8	
6010	2005 Professional Services	\$ 4,210	\$ 1,352	\$ 4,210	\$ 8,252	\$ 4,042	96.0	2018: Includes \$4K for consultant for implementation of new server
6010	2008 Consulting Services Library	\$ 19,500	\$ -	\$ 10,000	\$ 26,045	\$ 6,545	33.6	2018: \$15K Sharepoint Developer for set up of new server
6010	2102 Equipment Maintenance	\$ 145,963	\$ 130,402	\$ 145,963	\$ 179,898	\$ 33,935	23.2	2018: Includes \$20K for maintenance of new server, printer supplies transferred to this account (\$12K)
6010	2202 Dues	\$ 329	\$ -	\$ 209	\$ 209	\$ (120)	-36.5	2018: Reduced number of memberships
6010	2203 Travel & Training	\$ 450	\$ 63	\$ 200	\$ 450	\$ -	0.0	
6010	2999 Contractual Services	\$ 170,452	\$ 131,818	\$ 160,582	\$ 214,854	\$ 44,402	26.0	
6010	3005 Office Supplies & Equipment	\$ 375	\$ 27	\$ 375	\$ 375	\$ -	0.0	
6010	3030 Data System Supplies	\$ 49,707	\$ 14,598	\$ 37,707	\$ 38,204	\$ (11,503)	-23.1	2018: Printer supplies transferred to equipment maintenance account (\$12K)
6010	3032 Software Library	\$ 172,852	\$ 100,869	\$ 156,000	\$ 175,480	\$ 2,628	1.5	
6010	3033 Documentation Library	\$ 625	\$ 323	\$ 625	\$ 625	\$ -	0.0	
6010	3185 Small Tools & Equipment	\$ 13,791	\$ 6,118	\$ 15,091	\$ 16,610	\$ 2,819	20.4	2018: Includes additional \$2K for expanded tween electronic gaming
6010	3205 Processing Supplies	\$ 1,200	\$ -	\$ 300	\$ 300	\$ (900)	-75.0	2018: Aligning budget with current run rate of spend
6010	3232 Software	\$ 18,783	\$ 6,504	\$ 16,783	\$ 10,287	\$ (8,496)	-45.2	2018: 2017 Amounts included \$4,500 for purchases of Sharepoint software and \$3,200 for Senior Center self check software
6010	3999 Commodities	\$ 257,333	\$ 128,440	\$ 226,881	\$ 241,881	\$ (15,452)	-6.0	
6010	5012 Computer Equipment	\$ 82,149	\$ 26,209	\$ 72,149	\$ 70,830	\$ (11,319)	-13.8	2018: 2017 Amount included \$2K for Sr Center self check, \$4,600 for Go Pro Camera purchases
6010	5015 Other Equipment	\$ 12,800	\$ 12,800	\$ 12,800	\$ 12,800	\$ -	0.0	
6010	5599 Property	\$ 94,949	\$ 39,009	\$ 84,949	\$ 83,630	\$ (11,319)	-11.9	
6010	4999 Operating Expenditures	\$ 1,400,774	\$ 714,361	\$ 1,315,985	\$ 1,442,620	\$ 41,846	3.0	
Fund #491								
6010	5012 Computer Equipment	\$ 32,200	\$ 25,288	\$ 25,288	\$ 92,000	\$ 59,800	185.7	2018: \$92K for server replacement (new technology)
6010	5015 Other Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	N/A	
6010	5999 Capital Outlay	\$ 32,200	\$ 25,288	\$ 25,288	\$ 92,000	\$ 59,800	185.7	
6010	6999 Total Expenditures	\$ 1,432,974	\$ 739,649	\$ 1,341,273	\$ 1,534,620	\$ 101,646	7.1	

Account Number	Account Name	2017 Current Year Amended Budget	2017 Six Months Actual	2017 Projected Year-End Actual	2018 Future Year Budget	2018 Budget Over/(Under) 2017 Budget \$	2018 Budget Over/(Under) 2017 Budget %	Comments
6015 1685	Salaries	\$ 244,136	\$ 124,302	\$ 238,408	\$ 232,068	\$ (12,068)	-4.9	2018: Long term employee retired in 2017
6015 1805	Overtime Civilian	\$ 750	\$ 1,166	\$ 2,000	\$ 2,000	\$ 1,250	166.7	2018: Aligning budget with current run rate of spend
6015 1899	Salaries	\$ 244,886	\$ 125,468	\$ 240,408	\$ 234,068	\$ (10,818)	-4.4	
6015 1905	Medical Insurance	\$ 54,404	\$ 26,442	\$ 52,884	\$ 57,379	\$ 2,975	5.5	2018: Medical insurance rate estimated increase 8.5%, based on 2017 Projection
6015 1910	IMRF	\$ 26,489	\$ 13,741	\$ 28,753	\$ 26,240	\$ (249)	-0.9	
6015 1911	Social Security	\$ 15,183	\$ 7,502	\$ 15,748	\$ 14,388	\$ (795)	-5.2	
6015 1912	Medicare	\$ 3,551	\$ 1,755	\$ 3,683	\$ 3,365	\$ (186)	-5.2	
6015 1999	Fringe Benefits	\$ 99,627	\$ 49,440	\$ 101,068	\$ 101,372	\$ 1,745	1.8	
6015 2203	Travel & Training	\$ 500	\$ 112	\$ 500	\$ 1,875	\$ 1,375	275.0	2018: Includes fees for PERC card recertification's (Permanent Employee Registration Card)
6015 2999	Contractual Services	\$ 500	\$ 112	\$ 500	\$ 1,875	\$ 1,375	275.0	
6015 3005	Office Supplies & Equipment	\$ 225	\$ 38	\$ 225	\$ 225	\$ -	0.0	
6015 3999	Commodities	\$ 225	\$ 38	\$ 225	\$ 225	\$ -	0.0	
6015 4999	Total Expenditures	\$ 345,238	\$ 175,057	\$ 342,201	\$ 337,540	\$ (7,698)	-2.2	

Account Number	Account Name	2017 Current Year Amended Budget	2017 Six Months Actual	2017 Projected Year-End Actual	2018 Future Year Budget	2018 Budget Over/(Under) 2017 Budget \$	2018 Budget Over/(Under) 2017 Budget %	Comments	
6020 1685	Salaries	\$ 393,023	\$ 193,203	\$ 374,391	\$ 376,106	\$ (16,917)	-4.3	2018: 3 new hires in 2017, lower end of pay tier	
6020 1805	Overtime Civilian	\$ 2,500	\$ 2,376	\$ 4,500	\$ 4,500	\$ 2,000	80.0	2018: Aligning budget with current run rate of spend. OT up due to preparation/mgmt. of capital projects	
6020 1899	Salaries	\$ 395,523	\$ 195,579	\$ 378,891	\$ 380,606	\$ (14,917)	-3.8		
6020 1905	Medical Insurance	\$ 107,837	\$ 52,410	\$ 104,820	\$ 113,730	\$ 5,893	5.5	2018: Medical insurance rate estimated increase 8.5%, based on 2017 Projection	
6020 1910	IMRF	\$ 41,503	\$ 20,953	\$ 42,469	\$ 44,688	\$ 3,185	7.7		
6020 1911	Social Security	\$ 24,522	\$ 11,325	\$ 23,106	\$ 23,319	\$ (1,203)	-4.9		
6020 1912	Medicare	\$ 5,735	\$ 2,649	\$ 5,404	\$ 5,454	\$ (281)	-4.9		
6020 1999	Fringe Benefits	\$ 179,597	\$ 87,336	\$ 175,799	\$ 187,190	\$ 7,593	4.2		
6020 2102	Equipment Maintenance	\$ 41,231	\$ 25,655	\$ 42,121	\$ 45,792	\$ 4,561	11.1	2018: Additional funds for inspections in 2018	
6020 2107	Vehicle Maintenance	\$ 8,326	\$ 7,968	\$ 9,255	\$ 9,121	\$ 795	9.5	2018: Aligning budget with current run rate of spend	
6020 2111	Building Maintenance	\$ 252,193	\$ 115,143	\$ 225,410	\$ 228,206	\$ (23,987)	-9.5	2018: 2017 contained \$26K for specific parking lot, window & chiller repairs	
6020 2136	Equipment Rental	\$ 1,000	\$ -	\$ 1,000	\$ 1,000	\$ -	0.0		
6020 2160	Water and Sewer Service	\$ 16,472	\$ 2,794	\$ 16,472	\$ 16,472	\$ -	0.0		
6020 2203	Travel & Training	\$ 432	\$ 27	\$ 432	\$ 432	\$ -	0.0		
6020 2999	Contractual Services	\$ 319,654	\$ 151,587	\$ 294,690	\$ 301,023	\$ (18,631)	-5.8		
6020 3050	Petroleum Products	\$ 6,507	\$ 951	\$ 2,500	\$ 4,000	\$ (2,507)	-38.5	2018: Aligning budget with current run rate of spend	
6020 3051	Heating Fuel	\$ 68,000	\$ 25,216	\$ 62,537	\$ 62,537	\$ (5,463)	-8.0	2018: Aligning budget with current run rate of spend	
6020 3145	Janitorial Supplies	\$ 23,387	\$ 13,703	\$ 23,387	\$ 23,387	\$ -	0.0		
6020 3999	Commodities	\$ 97,894	\$ 39,870	\$ 88,424	\$ 89,924	\$ (7,970)	-8.1		
6020 5015	Other Equipment	\$ 26,600	\$ 2,474	\$ 24,000	\$ 11,000	\$ (15,600)	-58.6		
6020 5599	Property	\$ 26,600	\$ 2,474	\$ 24,000	\$ 11,000	\$ (15,600)	-58.6		
6020 4999	Operating Expenditures	\$ 1,019,268	\$ 476,846	\$ 961,804	\$ 969,743	\$ (49,525)	-4.9		
Fund #491									
6020 5015	Other Equipment	\$ 113,000	\$ 25,092	\$ 38,500	\$ 160,300	\$ 47,300	41.9	2018: Includes Boiler replacement, roof fans, studio door replacement	
6020 5055	Other Capital Outlay	\$ 1,579,500	\$ 32,999	\$ 1,207,000	\$ 785,000	\$ (794,500)	-50.3	2018: Includes skylight replacement, Admin office carpet, Staff lounge refresh, 1978 roof replacement	
6020 5999	Capital Outlay	\$ 1,692,500	\$ 58,091	\$ 1,245,500	\$ 945,300	\$ (747,200)	-44.1		
6020 6999	Total Expenditures	\$ 2,711,768	\$ 534,937	\$ 2,207,304	\$ 1,915,043	\$ (796,725)	-29.4		

Account Number	Account Name	2017 Current Year Amended Budget	2017 Six Months Actual	2017 Projected Year-End Actual	2018 Future Year Budget	2018 Budget Over/(Under) 2017 Budget \$	2018 Budget Over/(Under) 2017 Budget %	Comments
6405 1685	Salaries	\$ 879,837	\$ 362,978	\$ 779,244	\$ 892,014	\$ 12,177	1.4	
6405 1805	Overtime Civilian	\$ 500	\$ -	\$ 250	\$ 250	\$ (250)	-50.0	
6405 1899	Salaries	\$ 880,337	\$ 362,978	\$ 779,494	\$ 892,264	\$ 11,927	1.4	
6405 1905	Medical Insurance	\$ 119,579	\$ 58,110	\$ 116,220	\$ 126,099	\$ 6,520	5.5	2018: Medical insurance rate estimated increase 8.5%, based on 2017 Projection
6405 1910	IMRF	\$ 102,074	\$ 43,782	\$ 95,718	\$ 114,303	\$ 12,229	12.0	2018: IMRF rate at 13.07% in 2018 vs 12.34% vs in 2017
6405 1911	Social Security	\$ 53,193	\$ 21,344	\$ 46,146	\$ 55,305	\$ 2,112	4.0	
6405 1912	Medicare	\$ 12,441	\$ 4,992	\$ 10,792	\$ 12,934	\$ 493	4.0	
6405 1999	Fringe Benefits	\$ 287,287	\$ 128,228	\$ 268,876	\$ 308,641	\$ 21,354	7.4	
6405 2165	Other Services	\$ -	\$ 428	\$ 5,000	\$ -	\$ -	N/A	
6405 2202	Dues	\$ 4,358	\$ 1,952	\$ 3,500	\$ 4,803	\$ 445	10.2	2018: Additional dues for Community Engagement Liaison and Bilingual Advisor (new positions in 2017)
6405 2203	Travel & Training	\$ 4,819	\$ 1,167	\$ 3,000	\$ 4,451	\$ (368)	-7.6	2018: Aligning budget with current run rate of spend
6405 2218	Contracted Programs & Exhibits	\$ 7,200	\$ 2,040	\$ 5,000	\$ 10,200	\$ 3,000	41.7	2018: Includes amounts for citizenship preparation classes and resume review service
6405 2999	Contractual Services	\$ 16,377	\$ 5,587	\$ 16,500	\$ 19,454	\$ 3,077	18.8	
6405 3005	Office Supplies	\$ 310	\$ 98	\$ 250	\$ 310	\$ -	0.0	
6405 3201	Program Supplies	\$ 6,353	\$ 515	\$ 5,000	\$ 1,970	\$ (4,383)	-69.0	2018: Most of program supplies transferred to 6440. Small amount maintained for SIS specific events.
6405 3202	Program Events	\$ 3,341	\$ 797	\$ 2,500	\$ -	\$ (3,341)	-100.0	2018: Program events expense transferred to 6440
6405 3290	Circulation Supplies	\$ 2,203	\$ 1,133	\$ 2,203	\$ 2,203	\$ -	0.0	
6405 3999	Commodities	\$ 12,207	\$ 2,543	\$ 9,953	\$ 4,483	\$ (7,724)	-63.3	
6405 4999	Total Expenditures	\$ 1,196,208	\$ 499,335	\$ 1,074,823	\$ 1,224,841	\$ 28,633	2.4	

Account Number	Account Name	2017 Current Year Amended Budget	2017 Six Months Actual	2017 Projected Year-End Actual	2018 Future Year Budget	2018 Budget Over/(Under) 2017 Budget \$	2018 Budget Over/(Under) 2017 Budget %	Comments
6420 1685	Salaries	\$ 2,497,023	\$ 1,173,483	\$ 2,401,403	\$ 2,624,771	\$ 127,748	5.1	2018: Contains add-on for Kid's World librarian, Kid's World Asst., Bookmobile driver & Bookmobile asst.
6420 1805	Overtime Civilian	\$ 1,000	\$ 1,152	\$ 2,000	\$ 2,000	\$ 1,000	100.0	2018: Aligning budget with current run rate of spend
6420 1899	Salaries	\$ 2,498,023	\$ 1,174,635	\$ 2,403,403	\$ 2,626,771	\$ 128,748	5.2	
6420 1905	Medical Insurance	\$ 242,819	\$ 118,014	\$ 236,028	\$ 256,090	\$ 13,271	5.5	2018: Medical insurance rate estimated increase 8.5%, based on 2017 Projection
6420 1910	IMRF	\$ 234,791	\$ 114,347	\$ 238,521	\$ 262,298	\$ 27,507	11.7	2018: IMRF rate at 13.07% in 2018 vs 12.34% vs in 2017
6420 1911	Social Security	\$ 154,879	\$ 72,237	\$ 150,431	\$ 162,793	\$ 7,914	5.1	
6420 1912	Medicare	\$ 36,275	\$ 16,894	\$ 35,181	\$ 38,073	\$ 1,798	5.0	
6420 1999	Fringe Benefits	\$ 668,764	\$ 321,492	\$ 660,161	\$ 719,254	\$ 50,490	7.5	
6420 2102	Equipment Maintenance	\$ 555	\$ -	\$ 434	\$ 555	\$ -	0.0	
6420 2164	Access Services	\$ 3,500	\$ 855	\$ 2,500	\$ 3,000	\$ (500)	-14.3	2018: Aligning budget with current run rate of spend
6420 2165	Other Services	\$ 3,129	\$ 2,767	\$ 3,129	\$ 11,348	\$ 8,219	262.7	2018: Includes Delivery service for Senior Center & remote book drops (transferred from Admin dept.)
6420 2202	Dues	\$ 1,916	\$ 899	\$ 1,916	\$ 2,210	\$ 294	15.3	2018: 2 additional ILA memberships for supervisors
6420 2203	Travel & Training	\$ 4,133	\$ 579	\$ 4,133	\$ 4,294	\$ 161	3.9	
6420 2218	Contracted Programs & Exhibits	\$ -	\$ -	\$ -	\$ -	\$ -	N/A	
6420 2999	Contractual Services	\$ 13,233	\$ 5,100	\$ 12,112	\$ 21,407	\$ 8,174	61.8	
6420 3005	Office Supplies & Equipment	\$ 5,156	\$ 1,853	\$ 5,156	\$ 5,207	\$ 51	1.0	
6420 3007	Supplies Reimbursed by Patrons	\$ 2,000	\$ -	\$ 2,000	\$ 2,020	\$ 20	1.0	
6420 3201	Program Supplies	\$ 6,973	\$ 3,422	\$ 6,973	\$ 2,332	\$ (4,641)	-66.6	2018: Program supplies transferred to 6440, remaining expense for BookPage subscription.
6420 3202	Program Events	\$ -	\$ 39	\$ -	\$ -	\$ -	N/A	
6420 3290	Circulation Supplies	\$ 11,256	\$ 2,642	\$ 13,975	\$ 11,369	\$ 113	1.0	
6420 3999	Commodities	\$ 25,385	\$ 7,956	\$ 28,104	\$ 20,928	\$ (4,457)	-17.6	
6420 4999	Total Expenditures	\$ 3,205,405	\$ 1,509,183	\$ 3,103,780	\$ 3,388,360	\$ 182,955	5.7	

Account Number	Account Name	2017 Current Year Amended Budget	2017 Six Months Actual	2017 Projected Year-End Actual	2018 Future Year Budget	2018 Budget Over/(Under) 2017 Budget \$	2018 Budget Over/(Under) 2017 Budget %	Comments
6440	1685 Salaries	\$ 395,647	\$ 163,724	\$ 355,169	\$ 398,420	\$ 2,773	0.7	
6440	1805 Overtime Civilian	\$ 200	\$ -	\$ 200	\$ 200	\$ -	0.0	
6440	1899 Salaries	\$ 395,847	\$ 163,724	\$ 355,369	\$ 398,620	\$ 2,773	0.7	
6440	1905 Medical Insurance	\$ 89,236	\$ 43,374	\$ 86,748	\$ 94,122	\$ 4,886	5.5	2018: Medical insurance rate estimated increase 8.5%, based on 2017 Projection
6440	1910 IMRF	\$ 32,939	\$ 19,135	\$ 41,237	\$ 50,397	\$ 17,458	53.0	2018: IMRF rate at 13.07% in 2018 vs 12.34% vs in 2017
6440	1911 Social Security	\$ 24,543	\$ 9,692	\$ 23,728	\$ 24,702	\$ 159	0.6	
6440	1912 Medicare	\$ 5,740	\$ 2,267	\$ 5,549	\$ 5,777	\$ 37	0.6	
6440	1999 Fringe Benefits	\$ 152,458	\$ 74,467	\$ 157,262	\$ 174,998	\$ 22,540	14.8	
6440	2202 Dues	\$ 753	\$ 328	\$ 753	\$ 2,053	\$ 1,300	172.6	2018: Aligning budget with current run rate of spend
6440	2203 Travel & Training	\$ 1,660	\$ 707	\$ 1,200	\$ 1,340	\$ (320)	-19.3	
6440	2218 Contracted Programs & Exhibits	\$ 164,169	\$ 53,908	\$ 91,000	\$ 170,695	\$ 6,526	4.0	2018: Transfer of all OBOV expense to Programs from Admin
6440	2999 Contractual Services	\$ 166,582	\$ 54,943	\$ 92,953	\$ 174,088	\$ 7,506	4.5	
6440	3201 Program Supplies	\$ 303	\$ -	\$ -	\$ -	\$ (303)	-100.0	2018: Program supplies are being recorded to Program events account
6440	3202 Program Events	\$ 50,795	\$ 25,903	\$ 49,000	\$ 61,657	\$ 10,862	21.4	2018: Additional funds for Tween programming, Family DIY and Popup's
6440	3999 Commodities	\$ 51,098	\$ 25,903	\$ 49,000	\$ 61,657	\$ 10,559	20.7	
6440	4999 Total Expenditures	\$ 765,985	\$ 319,038	\$ 654,585	\$ 809,362	\$ 43,377	5.7	

Account Number	Account Name	2017 Current Year Amended Budget	2017 Six Months Actual	2017 Projected Year-End Actual	2018 Future Year Budget	2018 Budget Over/(Under) 2017 Budget \$	2018 Budget Over/(Under) 2017 Budget %	Comments
6450 1685	Salaries	\$ 496,274	\$ 253,074	\$ 499,608	\$ 513,526	\$ 17,252	3.5	
6450 1805	Overtime Civilian	\$ 100	\$ -	\$ 100	\$ 100	\$ -	0.0	
6450 1899	Salaries	\$ 496,374	\$ 253,074	\$ 499,708	\$ 513,626	\$ 17,252	3.5	
6450 1905	Medical Insurance	\$ 52,681	\$ 25,602	\$ 51,204	\$ 55,556	\$ 2,875	5.5	2018: Medical insurance rate estimated increase 8.5%, based on 2017 Projection
6450 1910	IMRF	\$ 57,832	\$ 29,840	\$ 62,385	\$ 63,185	\$ 5,353	9.3	2018: IMRF rate at 13.07% in 2018 vs 12.34% vs in 2017
6450 1911	Social Security	\$ 30,775	\$ 15,451	\$ 31,954	\$ 31,839	\$ 1,064	3.5	
6450 1912	Medicare	\$ 7,197	\$ 3,614	\$ 7,473	\$ 7,446	\$ 249	3.5	
6450 1999	Fringe Benefits	\$ 148,485	\$ 74,506	\$ 153,016	\$ 158,026	\$ 9,541	6.4	
6450 2202	Dues	\$ 1,975	\$ 1,008	\$ 1,748	\$ 2,305	\$ 330	16.7	2018: Offering ILA/ALA dues to library student in department
6450 2203	Travel & Training	\$ 650	\$ -	\$ 500	\$ 500	\$ (150)	-23.1	2018: Aligning budget with current run rate
6450 2218	Contracted Programs & Exhibits	\$ -	\$ -	\$ -	\$ -	\$ -	N/A	
6450 2266	Outside Reference Service	\$ 2,200	\$ 2,554	\$ 2,554	\$ 2,700	\$ 500	22.7	2018: Increased fees to reflect continued increase in usage for remote chat service.
6450 2999	Contractual Services	\$ 4,825	\$ 3,562	\$ 4,802	\$ 5,505	\$ 680	14.1	
6450 3005	Office Supplies & Equipment	\$ 700	\$ 596	\$ 700	\$ 700	\$ -	0.0	
6450 3007	Supplies Reimbursed by Patron	\$ 900	\$ 93	\$ 900	\$ 900	\$ -	0.0	
6450 3185	Small Tools & Equipment	\$ 6,149	\$ 4,448	\$ 6,000	\$ 6,250	\$ 101	1.6	
6450 3201	Program Supplies	\$ 1,500	\$ -	\$ -	\$ 1,000	\$ (500)	-33.3	2018: Most Program supplies are now reflected in Programs Dept.
6450 3278	Electronic Resources	\$ 309,725	\$ 243,879	\$ 314,103	\$ 337,027	\$ 27,302	8.8	2018: New databases: Niche Academy, A to Z Maps, Find my Past, American Ancestors, Treehouse license expansion
6450 3290	Circulation Supplies	\$ 1,477	\$ 1,045	\$ 2,000	\$ 1,775	\$ 298	20.2	2018: Aligning budget with current run rate of spend
6450 3999	Commodities	\$ 320,451	\$ 250,061	\$ 323,703	\$ 347,652	\$ 27,201	8.5	
6450 5015	Other Equipment	\$ 11,410	\$ 2,989	\$ 9,000	\$ 4,588	\$ (6,822)	-59.8	2018: For update in Tech Bar themes. (2017 included 3D printer replacement)
6450 5599	Property	\$ 11,410	\$ 2,989	\$ 9,000	\$ 4,588	\$ (6,822)	-59.8	
6450 4999	Operating Expenditures	\$ 981,545	\$ 584,192	\$ 990,230	\$ 1,029,397	\$ 47,852	4.9	

Account Number	Account Name	2017 Current Year Amended Budget	2017 Six Months Actual	2017 Projected Year-End Actual	2018 Future Year Budget	2018 Budget Over/(Under) 2017 Budget \$	2018 Budget Over/(Under) 2017 Budget %	Comments
6470 1685	Salaries	\$ 794,073	\$ 378,294	\$ 758,518	\$ 790,261	\$ (3,812)	-0.5	2018: Department is releasing 7.5 weekly hours of staff time.
6470 1805	Overtime Civilian	\$ 200	\$ 39	\$ 150	\$ 150	\$ (50)	-25.0	2018: Aligning budget with current run rate
6470 1899	Salaries	\$ 794,273	\$ 378,333	\$ 758,668	\$ 790,411	\$ (3,862)	-0.5	
6470 1905	Medical Insurance	\$ 176,000	\$ 85,542	\$ 171,084	\$ 185,626	\$ 9,626	5.5	2018: Medical insurance rate estimated increase 8.5%, based on 2017 Projection
6470 1910	IMRF	\$ 97,609	\$ 46,823	\$ 97,896	\$ 103,182	\$ 5,573	5.7	2018: IMRF rate at 13.07% in 2018 vs 12.34% vs in 2017
6470 1911	Social Security	\$ 49,245	\$ 22,612	\$ 47,231	\$ 48,996	\$ (249)	-0.5	
6470 1912	Medicare	\$ 11,517	\$ 5,288	\$ 11,046	\$ 11,459	\$ (58)	-0.5	
6470 1999	Fringe Benefits	\$ 334,371	\$ 160,266	\$ 327,257	\$ 349,263	\$ 14,892	4.5	
6470 2202	Dues	\$ 2,454	\$ 710	\$ 1,946	\$ 2,478	\$ 24	1.0	
6470 2203	Travel & Training	\$ 1,100	\$ 152	\$ 502	\$ 1,000	\$ (100)	-9.1	
6470 2285	Processing Services	\$ 92,000	\$ 43,699	\$ 92,000	\$ 106,500	\$ 14,500	15.8	2018: Expansion of shelf-ready services (CD's, large type books, graphic novels) from Baker & Taylor
6470 2999	Contractual Services	\$ 95,554	\$ 44,561	\$ 94,448	\$ 109,978	\$ 14,424	15.1	
6470 3005	Office Supplies & Equipment	\$ 1,500	\$ 289	\$ 1,200	\$ 1,500	\$ -	0.0	
6470 3033	Documentation Library	\$ 710	\$ 525	\$ 750	\$ 717	\$ 7	1.0	
6470 3203	Binding	\$ 200	\$ -	\$ -	\$ 200	\$ -	0.0	
6470 3205	Processing Supplies	\$ 32,000	\$ 11,974	\$ 25,000	\$ 31,000	\$ (1,000)	-3.1	
6470 3275	Audio Visual	\$ 526,743	\$ 213,644	\$ 440,000	\$ 526,135	\$ (608)	-0.1	
6470 3280	Books	\$ 726,499	\$ 363,696	\$ 717,000	\$ 733,276	\$ 6,777	0.9	
6470 3290	Circulation Supplies	\$ 3,900	\$ 916	\$ 2,000	\$ 3,000	\$ (900)	-23.1	2018: Aligning budget with current spend trend
6470 3295	Periodicals	\$ 130,889	\$ 74,064	\$ 120,000	\$ 130,889	\$ -	0.0	
6470 3999	Commodities	\$ 1,422,441	\$ 665,108	\$ 1,305,950	\$ 1,426,717	\$ 4,276	0.3	
6470 4999	Total Expenditures	\$ 2,646,639	\$ 1,248,268	\$ 2,486,323	\$ 2,676,369	\$ 29,730	1.1	

To: Board of Library Trustees
From: Mike Driskell
Date: September 29, 2017
Re: Budget Narrative Draft

Attached please find the draft of the budget narrative that will be included in the Village's budget book. This year's narrative remains true to the format we have used the past few years.

► Fund at a Glance

The Arlington Heights Memorial Library uses two funds to account for its expenditures. The General Fund is a subcategory of the special revenue fund type and is reported under Special Revenues in the Village of Arlington Heights' financial statements. The Capital Fund accounts for a variety of capital improvements listed in the library's Long Range Fiscal Plan. The Memorial Library General and Capital Funds are for the operations of the village library, not including any debt service or capital expenditures associated with bond issues by the village for library purposes. (These items are paid for by the village and accounted for in other village funds.)

Since 1926, library funding has been derived from a special revenue tax fund set up for the purpose of maintaining a library for village residents. For the most recent fiscal year ended December 31, 2016, the library received 97% of its total revenue from property taxes. On average the library issues 412 new library cards per month.

LIBRARY GOVERNANCE AND STAFF

- The library is governed by an elected Board of Library Trustees consisting of seven members; each member serves an unremunerated six-year term. Current trustees are Joan Brody Garkisch, Carole Medal, Debbie Smart, John Supplitt, Christine Tangney, Marianthi Thanopoulos and Greg Zyck.
- The Board of Library Trustees regularly meets on the third Tuesday of each month; all meetings are open to the public. The library has a staff that includes 24 employees with Master of Library Science degrees. As of January 1, 2017, the total full-time equivalent (FTE) of employees was 142.8.

LIBRARY VISION AND VALUES

Our Vision

The Arlington Heights Memorial Library strives to add value in our customers' lives by:

- partnering with them to develop skills they need to succeed in all stages of their lives;
- helping local businesses and community agencies thrive;
- inspiring understanding by creating occasions for the exchange of ideas, cultural experiences, and discovery; and
- offering opportunities in Arlington Heights for gathering, learning, contemplating, creating, and finding inspiration.

Our Values

We believe in:

- Unparalleled Customer Service: our best-in-class staff strives for continuous improvement by identifying and providing the services our residents and businesses need most.
- Free and Equal Access: all individuals have the right to choose for themselves what to read, hear, or view.
- Diversity and Inclusion: we cultivate an inclusive atmosphere, celebrate our diversity, and create an environment for the open exchange of differing ideas and points of view.
- Fiscal Responsibility: all decisions are weighed against the value added to the lives of our customers.
- A Focus on Arlington Heights: we are a part of the fabric of our community; all services are tailored to the unique needs of our residents and businesses.

LIBRARY FACILITY

- The Arlington Heights Memorial Library is open 85 hours weekly: 9 a.m.–10 p.m. weekdays, 9 a.m.–8:00 p.m. Saturdays, and 11 a.m.–8:00 p.m. Sundays. The drive-up window for picking up requested materials opens at 7 a.m. Monday–Friday and remains open until the library closes at 10 p.m., adding another ten hours of service at this location. The service point at the Arlington Heights Senior Center is open 44.5 hours per week.
- An average of 2,800 people visit the library each day.
- Located at 500 North Dunton Avenue, the current library building opened in June of 1968, with 40,000 square feet. In 1978, it was expanded to over 76,000 square feet. In 1992, voter approval was given to build a 56,000-square-foot addition and to renovate the original facility. The library's second-floor addition opened in September of 1994, and renovation of the original building was completed in 1995.
- A second renovation of the first and second floors was completed in spring 2013. This renovation added a teen area, ten more small conference rooms, a digital media lab, a genealogy room, a lounge area with a fireplace, the Marketplace area for new and popular books and a variety of public spaces for exhibits and programs.
- The main floor is divided into service areas for adults, teens and children, including selections of books, movies, magazines, computers, CDs and a café. A computer training lab and a digital media lab are available for public classes for individuals and the business community.
- The second floor contains 14 small conference/study rooms, a meeting room (with a maximum capacity of 200) available for library programs and for use by eligible community groups, the Literacy/ESL (English as a Second Language) office, administrative offices and staff room.
- The lower level of the building includes parking, a book drop, a drive-up window and maintenance areas, including heating and ventilating equipment.
- The library underwent a Parking Lot Safety Project in 2017 to improve the safety and accessibility of the underground garage.

LIBRARY COLLECTION AND EQUIPMENT

- The library's collection includes 327,000 books, magazines and audiovisual items as of August, 2017. Electronic resources, including eBooks, eAudiobooks, music and movies as well as business information and magazine indexes with full-text options, are offered both in the library and remotely.
- The total circulation for the fiscal year ended December 31, 2016, was 2,271,891 items.
- Wireless Internet service, laptops and iPads for use in the library are available.
- Over 100 personal computers with Internet access and office software are available for public use. Two 3-D printers are also available to the public.
- Photocopiers, a color copier, fax machines and microform reader/printers are available.

- An Optelec machine for the visually impaired, a TTY for communication with the hearing impaired, three public computers with magnification software and two motorized scooters are available.
- A hearing amplification system is available in the Hendrickson Meeting Room, generously funded by the Friends of the Library.

LIBRARY PROGRAMS AND SERVICES

The library adds value to the lives of residents by offering:

- eReaders such as the Kindle, Nook and Sony to borrow
- iPads, Amazon Fire tablets, Leapfrogs and AWE tablets are available to borrow from Kids' World
- A Business Center with resources and classes for small businesses
- The Studio, a digital media lab consisting of a production studio and three smaller post-production rooms. Customers can create media projects for home, school or business. There is equipment for scanning photos, creating and scanning video, and recording voice or music. The lab also loans equipment such as cameras and tripods to customers who want to work on projects outside of the library.
- In 2016, 2,738 programs and events for children, teens and adults including storytimes, lectures, book discussions, concerts and large-scale exhibits with a total attendance of 89,500.
- A summer reading program attracts about 4,000 children participating in summer leisure and skill-building reading while on vacation from their classrooms. The library continues to partner with the Arlington Heights Park District, expanding the reach of this popular program to include park district day camps.
- Literacy tutoring in cooperation with Township High School District 214 Community Education and through the library's own literacy lab.
- A variety of computer classes offered throughout the year.
- Fourteen conference rooms offering opportunities for gathering, learning, contemplating, creating and finding inspiration averaging 1,448 uses per month.
- One Book, One Village, the library's third community reading initiative. In 2016, over 1,350 copies of *Geography of Genius* were checked out, and over 2,020 people attended related programs and book discussions during the 15-week program.

For the ninth year in a row, *Library Journal's* "Index of Public Library Service" gave the Arlington Heights Memorial Library a five-star rating, making it one of America's top-rated libraries. **Only 1% of public libraries across the nation were awarded this distinction, and only 16 libraries have received it nine years in a row.**

LIBRARY OUTREACH

Beyond its four walls, the library provides:

- Access to the online catalog, library accounts, full-text newspaper and magazines articles and

online chat service, 24 hours a day, 7 days a week at ahml.info. A resident can reserve or renew materials, receive email reminders of due dates, download eBooks and register for programs online.

- Resources for learning a new language
- Access to marketing demographics - essential for business, especially startups
- Real-time homework assistance on a wide variety of school subjects, both in English and Spanish
- Answers to reference questions by phone, instant messaging, email or via the website at ahml.info
- A monthly newsletter highlighting services and programs mailed to all village residences and businesses as well as frequent news updates on social media
- Bookmobile service at 27 stops throughout the community and outreach services to apartment complexes, health care sites, senior independent living complexes, schools and to residents of the Backstretch at Arlington Park
- Home delivery of material for residents who are permanently or temporarily homebound

LIBRARY COLLABORATION

- The library is a member of the Reaching Across Illinois Library System (RAILS), a cooperative with approximately 1,300 public, academic, special and school library members. Through interlibrary loan, residents have access to vast library collections throughout the country. As a benefit of system membership, residents have reciprocal borrowing privileges with neighboring public libraries, the Chicago Public Library and many other libraries throughout Illinois.
- The library is a service partner at the Arlington Heights Senior Center, operating a reading room and computer lab at the center. Features include a collection of appealing items to check out, programs, discussion groups and free computers with Internet access and computer classes.
- The library is a LINKin partner through a shared catalog with eight other local libraries providing expedited and cost-effective access to a greatly expanded collection of material.
- The library is partnering with the Arlington Heights Park District to provide exterior book drops at Camelot and Frontier Parks and at the Arlington Heights Senior Center, giving residents in the northern and southern parts of Arlington Heights a more convenient way to return library items.
- Each year library trustees and staff members meet with their counterparts in the Village and the Park District to provide updates on current projects and discuss opportunities for resource sharing.
- For 25 years, the library and District 25 schools have partnered to present a district-wide show of student artwork at the library. This year's opening night drew more than 700 (an increase of 300 over 2016) visitors and featured the 24-piece Thomas Middle School Jazz Band and school, village and library officials greeting families and educators.

To: Board of Library Trustees

From: Kelly Spokas
Mike Driskell

Date: October 3, 2017

Re: Long Range Fiscal Plan (LRFP)

Attached is a draft of the Long Range Fiscal Plan [LRFP] as of October 3, 2017. The draft of the LRFP includes:

- The actual numbers for FY 2016
- The projected actual figures for the FY 2017, based on actuals through August 31, 2017
- The current version of the 2018 Budget
- Estimates for 2019 through 2022, assuming 0% increase on the prior years' extended levy throughout.
- Estimates for 2019 through 2022 operating expenditures are based on the 2018 Budget.
- The base version shows a 1.5% annual increase in operating expenditures in 2019 and 2% for 2020 and 2021, 2.25% for 2022. This also includes the current 1% loss/cost factor for tax revenues.
- Estimated uncollected taxes were adjusted down from 2% to 1.5% to align more closely with the last 5years actual experience.
- Projects from the Engineering Assessment and those recommended by staff are estimated and tentatively scheduled through CY 2022.

I have also included a pro-forma version of the LRFP with the General fund balance reserve lines for IMRF and OPEB removed.

**Arlington Heights Memorial Library
Guide to the Long Range Fiscal Plan (LRFP)**

AHML Long Range Fiscal Plan: A 5-year projection of revenue, expenditures and fund balance used by the AHML board and administration to ensure sufficient funding, careful planning for capital projects and a sound fund balance. The plan is reviewed and revised annually by the Board of Library Trustees.

GENERAL FUND

Line A - Beginning Fund Balance-Total General Fund: The first column shows the most recent actual, audited fund balance for the General Fund. Future years' numbers are the Estimated Ending Fund Balance-Total General Fund calculations from the previous year's Line T.

Lines B1 & B2 - Reserves: This line will show any and all reserves established by the Board of Library Trustees and assigned to the Assigned Fund Balance. Individual reserve items are shown separately on this line starting with the year subsequent to the year the amounts were assigned by the Board of Library Trustees. Items will remain on the line until the reserves are spent or the assignment removed.

Line C – Beginning Fund Balance-General Fund, Unassigned: Beginning Fund Balance-General Fund (Line A) minus Reserves (Line B). By definition, these funds are available for any purpose.

Revenue

Line D - Real Estate Taxes: For estimates, equal to the previous year's levy plus a loss/cost factor ("extended levy"), as selected on the "Loss/Cost Assumption" line, multiplied by the respective year's projected levy % increase, as noted in "Levy Increase" line, both shown near the top of the schedule.

Line E - Miscellaneous Receipts: Examples of miscellaneous receipts are grants received, donations, fees, late charges and interest on investments. The figure is estimated based on the previous year's history and is not calculated with a set % increase. The receipts are impacted by factors such as the rate of late charge collections and the interest earned on cash in bank.

Line F – Actual/Estimated Revenue: The sum of Real Estate Taxes (Line D) and Miscellaneous Receipts (Line E)

Line G –Estimated Uncollected Taxes: Estimated uncollected taxes were set at -1.5% of the real estate tax revenue based on recent history of tax receipt collection. This percentage is applied to the Real Estate Taxes (Line D).

Line H–Actual/Estimated Total Revenue: Actual/Estimated Revenue (Line F) less estimated uncollected taxes (Line G).

Expenditures

Line I - Operating: The first column is the **actual** 2016 operating expenditures (excludes all property items [Line K] and is reduced by engineering assessment items [Line J]). The second column identifies the **projected** expenditures for FY 2017. Budget 2018 is the **budgeted** expenditures to be approved by the Board. Estimates for 2019-2022 expenditures use the 2018 Budget as the base.

Line J - Engineering Assessment: These operating expenditures originate from the AHML Engineering Assessment and are detailed for each year on the 'EA Maintenance – Operating Expenditures' schedule. The engineering assessment was last revised in FY13-14.

Line K – Property Expenditures: These expenditures are for non-capitalized fixed assets (unit cost between \$250 and \$10,000) and include estimated replacement amounts for property.

Line L – Estimated Unincurred Expenditures: For all uncompleted years, Estimated Unincurred Expenditures are based on expending 98% of all operating expenditures for projected 2017 and 96% for 2018-2021 (Line I + Line J + Line K).

Line M – Actual/Estimated Total Operating Expenditures: The sum of Operating Expenditures (Line I) + Engineering Assessment Items (Line J) + Property Expenditures (Line K), offset by Line L (Estimated Unincurred Expenditures).

Line N – Transfer to Capital Projects Fund: This amount is the annual transfer of funds from the General Fund to the Capital Projects Fund. For this version of the LRF, we are building up a balance in the Capital Projects Fund to fund current planned and future projects.

Line O – Current Year Assignments to Assigned Fund Balance: This line shows any items reserved or assigned by the Board of Library Trustees for specific purposes. For any future year that the assignment continues, these amounts will appear on Line B.

Line P – Actual/Estimated Total Expenditures/Transfers/Reserves: This line is the sum of Line M + Line N + Line O and represents all General Fund expenditures, transfers and reserves for the specific year.

Line Q – Actual/Estimated Fund Balance Change, General Fund, Unassigned: This line is the difference between Total Revenue (Line H) and Total Expenditures/Transfers/Reserves (Line P). A positive number means the fund balance will increase, while a negative number means the fund balance is being reduced.

Line R – Actual/Estimated Ending Fund Balance, General Fund, Unassigned: The change in fund balance (Line Q) is added to the fund balance at the start of the fiscal year (Line C) to give the ending fund balance for the unassigned portion of the General Fund at fiscal year-end.

Line S - % Ending Fund Balance-General Fund, Unassigned to next year expenditures: Identifies the percentage of the following year's Operating Expenditures covered by the ending balance of the General Fund (unassigned).

Line T – Actual/Estimated Ending Fund Balance, Total General Fund: The change in fund balance (Line Q) is added to the fund balance at the start of the fiscal year (Line A) to give the ending fund balance for the total General Fund (assigned + unassigned) at fiscal year-end.

Line U - % Ending Fund Balance-Total General Fund to next year expenditures: Identifies the percentage of the following year's Operating Expenditures covered by the ending balance of the total General Fund (assigned + unassigned).

CAPITAL PROJECTS FUND

Line AA - Beginning Fund Balance-Capital Projects Fund: The first column shows the most recent actual, audited fund balance for the fund. Future years' numbers are the Estimated Ending Fund Balance calculations from the previous year's Line AG.

Revenue

Line AB – Transfer from General Fund: This transfer is revenue for the Capital Projects Fund and is equal to Line N.

Line AC – Investment Income: Interest income on the Capital Projects Fund cash balance.

Line AD – Actual/Estimated Total Revenue: Transfer from General Fund (Line AB) + Investment Income (Line AC).

Expenditures

Line AE - Capital One-Time: Items must meet the AHML capitalization threshold of \$10,000. They include replacements, but not repairs and are detailed on the ‘One Time Capital Projects’ Schedule. Engineering Assessment items in this category contain “EA” at the beginning of the description of the project.

Line AF – Actual/Estimated Fund Balance Change, Capital Projects Fund: This line represents the difference between Total Revenue (Line AD) and Capital One-Time Expenditures (Line AE). A positive number means the fund balance will increase, while a negative number means the fund balance is being reduced.

Line AG – Actual/Estimated Ending Fund Balance, Capital Projects Fund: The change in fund balance (Line AF) is added to the fund balance at the start of the fiscal year (Line AA) to give the ending fund balance for the Capital Projects Fund at fiscal year-end.

COMBINED FUND BALANCE

Line ZZ – Combined Fund Balance: This is the total fund balance for AHML and is Line T + Line AG.

AHML Long Range Fiscal Plan (in thousands)

Operating Expenditures [Line I] Increase >				1.50%	2.00%	2.00%	2.25%
Loss/Cost Assumption >	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%
Levy Increase* >	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
	Actual	Projected	Budget	Estimate	Estimate	Estimate	Estimate
	2016	2017	2018	2019	2020	2021	2022

GENERAL FUND

A	Beginning Fund Balance-Total General Fund	\$ 10,824	\$ 9,994	\$ 9,013	\$ 7,380	\$ 6,889	\$ 6,573	\$ 6,259
RESERVES:								
B1	IMRF UAAL Reserve - assigned to ASSIGNED FUND BALANCE [FY 13-14]	\$ (1,400)	\$ (1,400)	\$ (1,400)	\$ (1,400)	\$ (1,400)	\$ (1,400)	\$ (1,400)
B2	Insurance/OPEB Reserve - assigned to ASSIGNED FUND BALANCE [FY 09-10]	\$ (200)	\$ (200)	\$ (200)	\$ (200)	\$ (200)	\$ (200)	\$ (200)
C	Beginning Fund Balance-General Fund, Unassigned [A+B1+B2]	\$ 9,224	\$ 8,394	\$ 7,413	\$ 5,780	\$ 5,289	\$ 4,973	\$ 4,659
REVENUE:								
D	Real Estate Taxes ⁽¹⁾	\$ 13,667	\$ 13,830	\$ 13,968	\$ 14,108	\$ 14,249	\$ 14,391	\$ 14,535
E	Miscellaneous Receipts ⁽²⁾	\$ 406	\$ 474	\$ 375	\$ 386	\$ 397	\$ 409	\$ 422
F	Actual-Estimated Revenue [D+E]	\$ 14,074	\$ 14,304	\$ 14,343	\$ 14,494	\$ 14,646	\$ 14,800	\$ 14,957
G	Uncollected Taxes Estimated @ 1.5% [D x -1.5%]	\$ -	\$ (207)	\$ (210)	\$ (212)	\$ (214)	\$ (216)	\$ (218)
H	Actual-Estimated Total Revenue [F + G]	\$ 14,074	\$ 14,097	\$ 14,133	\$ 14,282	\$ 14,432	\$ 14,584	\$ 14,739
EXPENDITURES:								
I	Operating ⁽³⁾	\$ 12,716	\$ 13,382	\$ 14,444	\$ 14,661	\$ 14,954	\$ 15,253	\$ 15,596
J	Engineering Assessment ["EA"] ⁽⁴⁾	\$ 7	\$ 15	\$ -	\$ 7	\$ -	\$ 14	\$ 6
K	Property Related	\$ 431	\$ 203	\$ 156	\$ 200	\$ 200	\$ 200	\$ 200
L	Unincurred Expenditures Estimated @ 2% in 2017 and 4% in future years [I+J+K x -2/-4%] (based on 96-98% attainment)	\$ -	\$ (272)	\$ (584)	\$ (595)	\$ (606)	\$ (619)	\$ (632)
M	Actual-Estimated Total Operating Expenditures [I+J+K+L]	\$ 13,154	\$ 13,328	\$ 14,016	\$ 14,273	\$ 14,548	\$ 14,848	\$ 15,170
N	Transfer to Capital Projects Fund	\$ 1,750	\$ 1,750	\$ 1,750	\$ 500	\$ 200	\$ 50	\$ -
O	Assignments to Assigned Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
P	Actual-Estimated Total Expenditures/Transfers/Reserves [M+N+O]	\$ 14,904	\$ 15,078	\$ 15,766	\$ 14,773	\$ 14,748	\$ 14,898	\$ 15,170
Q	Actual-Estimated Fund Balance Change-General Fund, Unassigned [H-P]	\$ (830)	\$ (981)	\$ (1,633)	\$ (491)	\$ (316)	\$ (314)	\$ (431)
R	Actual-Estimated Ending Fund Balance-General Fund, Unassigned [C+Q]	\$ 8,394	\$ 7,413	\$ 5,780	\$ 5,289	\$ 4,973	\$ 4,659	\$ 4,228
S	% Ending Fund Balance-General Fund, Unassigned to next yr expenditures [R/next yr M]	63%	53%	40%	36%	33%	31%	27%
T	Actual-Estimated Ending Fund Balance-Total General Fund [A+Q]	\$ 9,994	\$ 9,013	\$ 7,380	\$ 6,889	\$ 6,573	\$ 6,259	\$ 5,828
U	% Ending Fund Balance-Total General Fund, to next yr expenditures [T/next yr M]	75%	64%	52%	47%	44%	41%	38%

CAPITAL PROJECTS FUND

AA	Beginning Fund Balance-Capital Projects Fund	\$ 2,994	\$ 4,183	\$ 4,684	\$ 5,412	\$ 5,064	\$ 4,497	\$ 3,463
REVENUE:								
AB	Transfer from General Fund	\$ 1,750	\$ 1,750	\$ 1,750	\$ 500	\$ 200	\$ 50	\$ -
AC	Investment Income	\$ 17	\$ 31	\$ 15	\$ 10	\$ 5	\$ 5	\$ 5
AD	Actual-Estimated Total Revenue [AB+AC]	\$ 1,767	\$ 1,781	\$ 1,765	\$ 510	\$ 205	\$ 55	\$ 5
EXPENDITURES:								
AE	Capital (One-time) ⁽⁵⁾	\$ 578	\$ 1,280	\$ 1,037	\$ 858	\$ 772	\$ 1,089	\$ 1,380
AF	Actual-Estimated Fund Balance Change-Capital Projects Fund [AD-AE]	\$ 1,189	\$ 501	\$ 728	\$ (348)	\$ (567)	\$ (1,034)	\$ (1,375)
AG	Actual-Estimated Ending Fund Balance-Capital Projects Fund [AA+AF]	\$ 4,183	\$ 4,684	\$ 5,412	\$ 5,064	\$ 4,497	\$ 3,463	\$ 2,088
ZZ	Combined Fund Balance [T+AG]	\$ 14,177	\$ 13,697	\$ 12,792	\$ 11,953	\$ 11,070	\$ 9,722	\$ 7,916
Change in Total Fund Balance - Incr/(Decr)								
		\$ 359	\$ (480)	\$ (905)	\$ (839)	\$ (883)	\$ (1,348)	\$ (1,806)

FOOTNOTES:

- (1) 2017 Projected = preliminary actual revenue received. For each Budgeted or Estimated year = prior year's levy adjusted by the levy increase % and 1% loss/cost provision
- (2) Miscellaneous Receipts includes per capita grant, other grants, contributions, fines and fees, investment income, miscellaneous income. Includes 3% annual escalation.
- (3) FY 2016 is Actual. 2017 is Projected. 2018 is Budget. 2019 through 2022 are estimated, with 2018 as the base for the calculations.
- (4) Includes building repair projects listed in the AHML Engineering Assessment ["EA"]
- (5) Includes one-time capital projects for building improvements and other miscellaneous expenditures in the Capital Projects Fund

GENERAL COMMENTS:

Uncollected Taxes Estimate (Line G) and Unincurred Expenditures Estimate (Line L) are based on previous 5 year historical experience.
 Unrestricted general fund balance should be no less than 4 months (33%) and no more than 9 months (75%) of coming year expected annual operating expenditures

AHML - EA Maintenance - Operating Expenditures

		Projected Cost	Actual Cost	Status
2016	Add Recirc Pipe & Reinstate Loop West	\$ -	\$ -	- Do not need to do (b)
	Replace 40 Gallon Water Heater - 1993 Building	\$ -	\$ -	- Moved to FY 14-15
	EA Replace Pump System 4	\$ 22,000	\$ 6,932	Moved from One-Time Capital, 2018
	Replace Window Seals	\$ -	\$ -	- Moved to 2017
	Replace 6 Point of use Water Heaters	\$ -	\$ -	- Moved to 2018
	TOTAL	\$ 22,000	\$ 6,932	
2017	Add Recirc Pipe & Reinstate Loop 2nd Floor	\$ -	\$ -	- Do not need to do (b)
	Exterior Lot Sealed and Striped	\$ 6,750	\$ 5,500	Done as a part of parking garage project (491)
	Replace Window Seals	\$ 6,000	\$ -	- Do with caulking project deferred to 2019
	Replace 6 Point of use Water Heaters	\$ 9,000	\$ 9,000	Moved from 2016, price increased
	TOTAL	\$ 21,750	\$ 14,500	
<p>(b) The recirc pipe and loops projects were intended to replace systems designed to bring hot water to places in the library far from the water heaters. We have installed small point of use water heaters at each of those locations, which eliminates the need for a hot water loop.</p>				
2018	Exterior Lot Sealed and Striped	\$ -		Moved up to 2017
	TOTAL	\$ -		
2019	Exterior Lot Sealed and Striped	\$ 6,750		Moved from 2020
	TOTAL	\$ 6,750		
2020	Exterior Lot Sealed and Striped	\$ -		Moved to 2019
	TOTAL	\$ -		
2021	Exterior Lot Sealed and Striped	\$ 6,750		
	Replace 40 gallon water heater - 1978 building	\$ 7,000		
	TOTAL	\$ 13,750		
2022	Replace Window Seals	\$ 6,000		
	TOTAL	\$ 6,000		

AHML ONE-TIME CAPITAL PROJECTS

	Projected Cost	Actual Cost	Status
2016			
EA Skylight Replacement	\$ 195,000	\$ -	Moved to 2018
EA Add Boiler Serving 1993 Area	\$ -	\$ -	Moved to 2018
EA Replace 1600 amp Distribution Panel	\$ 59,000	\$ -	Moved to 2021 - will test again
EA Carpet Replacement Admin Area	\$ 95,000	\$ -	Moved to 2017, deferred to 2018
New Signage for Front & Back of Building	\$ 75,000	\$ 47,261	Moved from FY 2015 Stub/2016 Budget Amendment
ILS replacement	\$ 155,000	\$ 105,456	
Parking Lot construction project	\$ 100,000	\$ 53,265	Design work and minimal construction
Re-do Core Entrance	\$ 165,000	\$ -	Moved to 2017, deferred to 2019
Re-do Second Floor Washrooms	\$ 60,500	\$ -	Moved to 2018, deferred to 2019
Re-do Second Floor vending area	\$ 27,500	\$ -	Moved to 2018, deferred to 2019
New Security Cameras and Recorder	\$ -	\$ 30,936	Moved forward from 2017 Budget process
EA Replace Boilers Serving 1978 Area	\$ 208,000	\$ 328,907	
Copier Replacement	\$ -	\$ 12,595	
Replace Boilers 1978 Area (Consultant)	\$ -	\$ -	Moved to 2017
TOTAL	\$ 1,140,000	\$ 578,420	
2017			
EA Roof Replacement 1978 Area	\$ 340,000	\$ -	Moved to 2018
EA Update Book Stack T12 Lighting	\$ -	\$ -	Part of 2019 Full Lighting Project
EA Replace Roof Fans for 1968 & 1978 Area	\$ 46,000	\$ -	Moved to 2018
EA Replace Transformer	\$ 22,000	\$ 10,000	
Re-do Core Entrance	\$ 165,000	\$ -	Moved from 2016 to 2019
Hyperconverged server system	\$ -	\$ -	Moved to 2018
Computer Area HVAC	\$ 149,500	\$ 24,860	
Replace Layer 3 network switches	\$ 32,200	\$ 25,288	Moved from 2018 Network switching project
"Friends" Capital Outlay	\$ 10,000	\$ 10,000	
Parking Lot Project	\$ 900,000	\$ 1,181,839	
EA Periodic Caulking (Roof)	\$ 25,000	\$ -	Moved from EA 2017, deferred to 2019
EA Update Mechanical Area T12 Lighting	\$ -	\$ -	Part of 2019 Full Lighting Project
EA Replace air handling system 1968 building	\$ -	\$ -	Moved to 2018
EA Extend existing DDC control system	\$ -	\$ -	Moved to 2018
EA Consultant for air handling system replacement	\$ 30,000	\$ 13,500	
EA Consultant for 1993 Building boiler replacement	\$ 15,000	\$ 15,000	
EA Add Boiler serving 1993 Building	\$ -	\$ -	Moved to 2018
TOTAL	\$ 1,734,700	\$ 1,280,487	
2018			
Network switching equipment replacement	\$ -		Some moved to 2017, remainder to 2019
Wireless access point replacement	\$ -		Moved to 2020
EA Roof Replacement 1978 Area	\$ 425,000		Moved from 2017
EA Periodic Caulking	\$ 25,000		Moved from EA 2017
Full Lighting Project	\$ -		Moved to 2019
EA Ceiling Tile Replacement	\$ -		Moved to 2019
Hyperconverged server system	\$ 92,000		Moved from 2017
Update Staff Lounge Kitchen	\$ 30,000		
EA Add Boiler serving 1993 Building	\$ 104,000		Moved from 2017
EA Replace Roof Fans for 1968 & 1978 Area	\$ 46,000		Moved from 2017
EA Skylight Replacement	\$ 210,000		Moved from 2016
EA Carpet Replacement Admin Area	\$ 95,000		Moved from 2016
Automatic Doors for Studios	\$ 10,000		New item
Re-do Second Floor Washrooms	\$ -		Moved from 2016, 2017
Re-do Second Floor vending area	\$ -		Moved from 2016, 2017
TOTAL	\$ 1,037,000		
2019			
Network switching equipment replacement	\$ 50,000		Moved from 2018
Full Lighting Project	\$ 330,000		Moved from 2018, includes EA items from 2017
EA Ceiling Tile Replacement	\$ 120,000		Moved from 2018, do with Lighting Project
Re-do Core Entrance	\$ 250,000		Moved from 2016 to 2019, increased from \$165 to 250K
Re-do Second Floor Washrooms	\$ 60,500		Moved from 2016, 2017
Re-do Second Floor vending area	\$ 27,500		Moved from 2016, 2017
EA Engineering Drawings for Air Handler Replacement	\$ 20,000		Moved from 2017
EA Replace Miller Picking Unit	\$ -		Moved to 2020
TOTAL	\$ 858,000		
2020			
EA Replace Pump Systems 5 & 6	\$ 22,000		
EA Replace air handling system 1968 Building	\$ 650,000		Moved from 2017
EA Extend existing DDC control system	\$ 65,158		Moved from 2019
Wireless access point replacement	\$ 35,000		Moved from 2018
TOTAL	\$ 772,158		

AHML ONE-TIME CAPITAL PROJECTS

		Projected Cost	Actual Cost	Status
2021				
	EA Replace air handling system 1978 Building	\$ 650,000		Moved from 2017
	EA Replace 1600 amp Distribution Panel	\$ 59,000		Moved from CY 2016
	Replace Pickup Truck	\$ 30,000		Current truck purchased in 2010
	Replace Bookmobile	\$ 350,000		Current bookmobile purchased 2009
	TOTAL	\$ 1,089,000		
2022				
	EA Replace Miller Picking Unit	\$ 1,219,000		Moved from 2019
	EA Extend existing DDC control system	\$ 91,192		Moved from 2019
	EA Refurbish Staff Elevator	\$ 70,000		
	TOTAL	\$ 1,380,192		

AHML Long Range Fiscal Plan (in thousands)

Operating Expenditures [Line I] Increase >				1.50%	2.00%	2.00%	2.25%
Loss/Cost Assumption >	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%
Levy Increase* >	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
	Actual	Projected	Budget	Estimate	Estimate	Estimate	Estimate
	2016	2017	2018	2019	2020	2021	2022

GENERAL FUND

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CAPITAL PROJECTS FUND

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FOOTNOTES:

- (1) 2017 Projected = preliminary actual revenue received. For each Budgeted or Estimated year = prior year's levy adjusted by the levy increase % (if any) and 1% loss/cost provision
- (2) Miscellaneous Receipts includes per capita grant, other grants, contributions, fines and fees, investment income, miscellaneous income. Includes 3% annual escalation.
- (3) FY 2016 is Actual. 2017 is Projected. 2018 is Budget. 2019 through 2022 are estimated, with 2018 as the base for the calculations.
- (4) Includes building repair projects listed in the AHML Engineering Assessment ["EA"]
- (5) Includes one-time capital projects for building improvements and other miscellaneous expenditures in the Capital Projects Fund

GENERAL COMMENTS:

Uncollected Taxes Estimate (Line G) and Unincurred Expenditures Estimate (Line L) are based on previous 5 year historical experience.
 Unrestricted general fund balance should be no less than 4 months (33%) and no more than 9 months (75%) of coming year expected annual operating expenditures

September 25, 2017

Jason F. Kuhl

[Redacted]
[Redacted]
[Redacted]

Debbie Smart, President
Board of Library Trustees
Arlington Heights Memorial Library
500 North Dunton Avenue
Arlington Heights, IL 60004

Dear President Smart:

It is with great sadness that I resign the position of Executive Director at the Arlington Heights Memorial Library for personal reasons effective September 25, 2017. It has been nothing short of an honor to serve the library and the residents of Arlington Heights for the past nine years beginning as Information Services Manager and ending with my five-year tenure as Executive Director. I am proud to have been given the chance to serve alongside such a talented group of staff, volunteers, and trustees. I wish nothing but the best for the library moving forward and look forward to seeing all of the amazing work that will surely continue.

[Redacted signature block]