

October 17th, 2017

agenda

<u>item</u>	<u>DOCUMENT</u>	<u>Section</u>
1,2	CTO, Additions (2 minutes)(7:02pm)	
	Document Summary	1A
	Agenda	2A-2B
3	Opportunity to Address Board (5 minutes per community member)(7:07pm)	
4	Consent Agenda	
	Minutes of September 19th, 2017 Board of Trustees Meeting (action)(2 minutes)(7:09pm)	3A-3C
5	Treasurer's Report and Financial Reports (White and Yellow) (5 minutes)(7:14pm)	
	September Detailed Revenue & Expense Report (action)	4A-4F
	September Detailed Balance Sheet (action)	5A-5C
6	Approval of Checks (Green) (10 minutes)(7:24pm)	
	September Check Disbursement Report (action)	6A-6F
7	Committee Reports (10 minutes)(7:34pm)	
8	New Business	7A
	Levy for FY 2018-2019 (action)(10 minutes)(7:44pm)	8A-8I
	Library Foundation (15 minutes)(7:59pm)	9A-9C
	Selection of Date for Holiday Luncheon (5 minutes)(8:04pm)	
	Board Meeting Dates for 2018 (action)(10 minutes)(8:14pm)	10A
9	Old Business	11A
	Replacement Compressor for AC (action)(10 minutes)(8:24pm)	12A
	Fundraising and Building Project (10 minutes)(8:34pm)	
10	Director's Report (5 minutes)(8:39pm)	
	Librarian's Narrative Report	13A-13B
11	Executive Session(s)	
12	Any and All Other Business ...	
13	Adjournment (1 minute)(8:40pm)	
14	Attachments	
	Friends Attendees for Calendar Years 2017-2018	14A
	Statistics for September, 2017 (Available at Meeting)	

Lake Bluff Public Library
Board of Library Trustees Meeting
Tuesday, October 17th, 2017 at 7:00 PM
 123 E. Scranton Ave, Lake Bluff, IL 60044
 Enter through Library main entrance

1. **Call to Order (7:00pm)**
2. **Additions & Corrections to the Agenda (2 minutes)(7:02pm)**
3. **Opportunity for Public to Address the Board (5 minutes)(7:07pm)** (limit 5 minutes per person per meeting)
4. **Approval of Minutes**
 - a. **Approval of Minutes of September 19th, 2017 Board Meeting (action)(2 minutes)(7:09pm)**
5. **September 2017 Financial Reports – Detailed Balance and Revenue/Expense (Yellow Pages) (action) (5 minutes)(7:14pm)**
 - a. **September Detailed Revenue & Expense Report**
 - b. **September Detailed Balance Sheet**
6. **Approval of checks (Green Pages) (10 minutes)(7:24pm)**
 - a. **September Monthly Checks (13218-13227, 13229-13252) (action)**
7. **Committee Reports (10 minutes)(7:34pm) (Met)**
 - a. **Building and Grounds Committee (CHAIR: Schons. MEMBERS: Jerch, Meierhoff, and Stroh.)**
 - b. **Finance Committee (CHAIR: Kregor. MEMBERS: Butler.)**
 - c. **Long Range Planning Committee (CHAIR: Jackson. MEMBERS: Kregor and Schons.)**
 - d. **Outreach Committee (CHAIR: Kregor. Members: Jackson.) (Did not meet)**
 - e. **Human Resources Committee (CHAIR: Butler. MEMBERS: Jerch and Meierhoff.)**
 - f. **Intergovernmental Committee (CHAIR: Bailey. MEMBERS: Jerch and Stroh.)**
8. **New Business**
 - a. **Levy for FY 2018-2019 (action)(10 minutes)(7:44pm)**
 - b. **Library Foundation (15 minutes)(7:59pm)**
 - c. **Selection of Date for Holiday Luncheon (5 minutes)(8:04pm)**
 - d. **Board Meeting Dates for 2018 (action)(10 minutes)(8:14pm)**

9. Old Business

- a. Replacement Compressor for AC **(action)(10 minutes)(8:24pm)**
- b. Fundraising and Building Project **(10 minutes)(8:34pm)**

10. Director's Report (5 minutes)(8:39pm)

- a. Director's Narrative Report

11. Executive Session(s)

- a. Discussion of minutes of meetings lawfully closed under this Act, whether for purposes of approval by the body of the minutes or semi-annual review of the minutes as mandated by Section 2.06 and in compliance with the Open Meetings Act 5 ILCS 120/2 (c) (21)
- b. To discuss the appointment, compensation, discipline, performance or dismissal of specific employees of the public body in compliance with the Open Meetings Act 5 ILCS 120/2 (c) (1)

12. Any and all other business which may properly come before the Board**13. Adjournment (1 minute)(8:40pm)****Attachments:**

Upcoming Friends Meetings

Statistics Report **(available at meeting)**

Levy Calculations for FY 2018-2019

Research on Library Foundations

Proposed Board Meeting Dates for Calendar Year 2018

Quote for Replacement Compressor for AC Unit

Upcoming Board Meetings: November 14 and December 12, 2017, and January 16, 2018.

Lake Bluff Public Library
Board of Library Trustees Meeting Minutes
Tuesday, September 19, 2017, at 7:00 PM
 123 E. Scranton Ave, Lake Bluff, IL 60044

1. **Call to Order:** President Kathy Meierhoff called the meeting to order at 7:01 pm. Present were Trustees Scot Butler, Janie Jerch, Tim Kregor, Carl Schons, Carol Stroh, also Library Director Eric Bailey and Library Employee Martha O'Hara. Trustee Kate Jackson was absent. Also present were Margaret Abel, Jan Schnobrich, and Ed Whitehead.
2. **Additions & Corrections to the Agenda:** A discussion of formation of a 501c3 Foundation was added to Old Business; setting the date for the Staff Holiday Party was added to New Business.
3. **Opportunity for Public to Address the Board:** Schnobrich began with her statement of high regard for the Library and its employees and board; she stated that what she was bringing up, the Intergovernmental Agreement between Lake Bluff Public Library and School Districts 65 and 115, was simply a matter of fiduciary responsibility to the taxpayers of Lake Bluff Public Library tax district. Schnobrich stated that the School Districts should hire the Library to provide services to those in unincorporated Lake Bluff who cannot afford to pay for a Library card instead of providing all non-resident students a free card. Abel reported on behalf of the Friends of the Library that the Grandparents' Tea was poorly attended, that the Friends have donated funds for a screen, which has been installed, a new couch, which has been ordered, and are considering a microphone, all for the Children's Library. She also mentioned that a fundraiser event will take place at Potbelly's on Friday, Oct. 6, 2017 from 5-8 pm. Meierhoff thanked Mrs. Abel and the Friends for their contributions.
4. **Approval of Minutes:** Butler moved and Stroh seconded a motion to accept the August 15, 2017 Minutes, with a note that Stroh's name had been misspelled; all voted aye.
5. **August 2017 Financial Reports:** Bailey noted that 33.74% of the budget has been spent, just as it should be at 1/3 of the way through the fiscal year. Butler moved and Stroh seconded a motion to accept the Financial Reports; all voted aye.
6. **Approval of Checks:** Stroh moved and Butler seconded a motion to approve the August 2017 Checks (13180-13186 and 13188-13217). All voted aye. Check 13187 was voided.
7. **Committee Reports:**
(Committees that met)
 - a. **Building and Grounds Committee (CHAIR: Schons, MEMBERS: Jerch, Meierhoff, and Stroh.)**
 Schons reported that this committee met twice, on 9/13 and just before this evening's meeting. Topics discussed were:
 - AC condenser repair/replacement was tabled until two more estimates are obtained.
 - Lyndy Jensen is still researching repairs to roof and brick piers and a leaky window.
 - The Garden Club is willing to help us raise funds to move the geese to the new front door.
 - The cigar-store Indian was removed from the Children's Library and placed in storage; there was a brief discussion about what we should do with it.
 - The Garden Club did the fall plantings in front of the building.
 - Purchase of a generator will be tabled until the building expansion project is resolved.
 - The Lake Bluff Brewery will help with our fundraising efforts for the building expansion.
 - Meierhoff suggested that Bailey and Kregor approach the Brewery about an ongoing partnership.

b. Long Range Planning Committee (**CHAIR:** Jackson, **MEMBERS:** Kregor and Schons.)

Bailey reported that at their meeting, the group discussed suggestions of community members they might ask to form focus groups of 6-12 people each for the fund-raising campaign; at least one group would be made up of people from households with small children, one with recent empty nesters, and one with senior citizens.

(Committees that did not meet.)

c. Finance Committee (**CHAIR:** Kregor, **MEMBER:** Butler.)

d. Human Resources Committee (**CHAIR:** Butler, **MEMBERS:** Jerch and Meierhoff.)

e. Intergovernmental Committee (**CHAIR:** Bailey, **MEMBERS:** Jerch and Stroh.)

f. Outreach Committee (**CHAIR:** Kregor, **MEMBER:** Jackson.)

8. New Business:

a. D65 Intergovernmental Agreement: Members had the opportunity to address comments made by Jan Schnobrich; none spoke.

b. Work on the prospectus for the fund-raising campaign is resuming. Questions were raised about exactly what sorts of photos (of current building) and renderings (of future plans) we will need to provide and how the work will be paid for, and that TWB should be the art directors in the production of this prospectus. Bailey will arrange a conference call with Heintzelman, Souhrada, and Butler (who has marketing expertise) to clarify.

c. As per our contract with TWB, the second payment of \$10,000 was due 60 days after the contract was signed, but this date was waived while the Library Board was exploring a partnership with the History Museum. Now that we have decided to move ahead on our own, as originally planned, we should initiate the second payment. It was agreed to pay TWB \$5,000 in September, \$5,000 in October, and the remaining \$10,000 after receipt of the deliverables.

d. We perused the list of proposed Library closing dates for the calendar year 2018. Stroh moved, and Schons seconded, a motion to approve the list of proposed closing dates for the calendar year 2018; all voted aye.

e. Bailey gave a brief synopsis of the Intergovernmental Agreement for Health Insurance Benefits Coop. Stroh moved, and Butler seconded, a motion that the Intergovernmental Agreement between the Village of Lake Bluff, Lake Bluff Park District, and Lake Bluff Public Library regarding membership in the North Suburban Employee Benefit Cooperative be approved, and the Library Director appointed as representative in the partnership. All voted aye.

9. Old Business:

a. The D115 Intergovernmental Agreement was approved by this board at the August meeting, but with fewer D115 students enrolled this year from unincorporated Lake Bluff, D115 amended the agreement to a payment of \$500. Stroh moved, and Butler seconded, a motion to approve the amended D115 IGA; all voted aye.

b. Bailey reported that he had sent out a letter to the members of the Ad Hoc committee updating them on the status of the fundraising project, and shared the letter with the Board members.

c. Meierhoff stated that the time has come to facilitate the formation of a 501c3 foundation, and that it should be separate from the Friends of the Library for various reasons. It was noted that other area public libraries, the Lake Bluff Park District, and the Union Church have all recently formed similar foundations, and that they could be contacted for advice. Kregor stated that private monies should be used to set up this foundation so that there be absolutely no mixing of public funds with potential foundation funds, and also that it would not be appropriate for the Library Board to orchestrate the setting up of the foundation, although he felt that some of the Library Board members could also serve on the foundation board. We agreed to revisit this issue at the October meeting.

d. Bailey said that he would query Library Staff members about possible dates for the annual Holiday Party.

e. Meierhoff reported that the Amazon Smile tab seems to be working more consistently, at least in her experience, and that the tab has popped up on every purchase she has made since September. It was agreed that we need to get the word out on this easy fundraiser (funds go to the Friends of the Library) more effectively.

10. Director's Report:

- a. Bailey reminded people to RSVP for the luncheon honoring Susan Griffin.
- b. The people counter by the front door has stopped working and will be replaced soon for about \$500.
- c. There were no big surprises from the latest statistics.
- d. A series of presentations has begun, with the second of four to be given on Sept. 26, at 10:30 am, with a health food expert and nutritionist from Heinen's and a fitness instructor from the Lake Bluff Park District, which Meierhoff recommended highly. They are scheduled for every other week.

11. Executive Session: There was none.

- a. Discussion of minutes of meetings lawfully closed under this Act, whether for purposes of approval by the body of the minutes or semi-annual review of the minutes as mandated by Section 2.06 and in compliance with the Open Meetings Act 5 ILCS 120/2 (c) (21)
- b. To discuss the appointment, compensation, discipline, performance or dismissal of specific employees of the public body in compliance with the Open Meeting Act 5 ILCS 120/2 (c) (21)

12. Any and all other business: There was none.

13. Adjournment: Stroh moved and Butler seconded a motion to adjourn the meeting; all voted aye. Meeting adjourned at 8:55 pm.

Respectfully submitted,

Janie Jerch

REVENUE AND EXPENDITURE REPORT FOR LAKE BLUFF VILLAGE

4A

PERIOD ENDING 09/30/2017

GL NUMBER	DESCRIPTION	ACTIVITY FOR		YTD BALANCE		2017-18 AMENDED BUDGET	% BGD USED
		MONTH 09/30/17 INCR (DECR)	MONTH 09/30/16 INCR (DECR)	09/30/2017 NORM (ABNORM)	09/30/2016 NORM (ABNORM)		
Fund 080 - LAKE BLUFF PUBLIC LIBRARY							
Revenues							
Dept 300-REVENUE							
PROPERTY TAX							
080-300-30000	PROPERTY TAX REVENUE	369,122.83	367,352.76	868,576.63	857,090.92	897,115.00	96.82
PROPERTY TAX		369,122.83	367,352.76	868,576.63	857,090.92	897,115.00	96.82
SERVICES							
080-300-34235	PHOTO-COPY CHARGES	205.20	141.70	862.45	937.35	2,200.00	39.20
080-300-34250	NON-RESIDENT FEES	421.62	713.91	3,299.14	3,325.23	7,000.00	47.13
080-300-34260	PASSPORT FEES	0.00	0.00	0.00	0.00	2,000.00	0.00
SERVICES		626.82	855.61	4,161.59	4,262.58	11,200.00	37.16
FINES							
080-300-35700	RENTAL FINES	734.83	924.21	5,251.06	5,068.94	12,500.00	42.01
FINES		734.83	924.21	5,251.06	5,068.94	12,500.00	42.01
GRANTS							
080-300-36265	PER CAPITA GRANTS	0.00	0.00	0.00	4,410.80	0.00	0.00
GRANTS		0.00	0.00	0.00	4,410.80	0.00	0.00
MISCELLANEOUS REVENUE							
080-300-37000	VILLAGE CONTRIBUTION	0.00	0.00	0.00	0.00	7,900.00	0.00
080-300-37020	SCHOOL DIST 65 IGA	0.00	0.00	0.00	0.00	2,000.00	0.00
080-300-38310	CONTRIBUTIONS/DONATIONS	11.20	12.90	4,885.37	67.06	0.00	100.00
080-300-38315	RESTRICTED DONATIONS	0.00	0.00	915.00	684.60	0.00	100.00
080-300-38800	NAPERVILLE (IMPACT) FEE	0.00	0.00	2,159.36	4,319.34	0.00	100.00
080-300-38900	MISCELLANEOUS INCOME	85.20	65.10	883.55	696.41	2,500.00	35.34
MISCELLANEOUS REVENUE		96.40	78.00	8,843.28	5,767.41	12,400.00	71.32
INTEREST EARNINGS							
080-300-37500	INTEREST EARNINGS	760.54	313.56	2,884.86	1,202.63	2,500.00	115.39
INTEREST EARNINGS		760.54	313.56	2,884.86	1,202.63	2,500.00	115.39
Total Dept 300-REVENUE		371,341.42	369,524.14	889,717.42	877,803.28	935,715.00	95.08
TOTAL REVENUES		371,341.42	369,524.14	889,717.42	877,803.28	935,715.00	95.08

REVENUE AND EXPENDITURE REPORT FOR LAKE BLUFF VILLAGE

4B

PERIOD ENDING 09/30/2017

GL NUMBER	DESCRIPTION	ACTIVITY FOR MONTH 09/30/17 INCR (DECR)	ACTIVITY FOR MONTH 09/30/16 INCR (DECR)	YTD BALANCE 09/30/2017 NORM (ABNORM)	YTD BALANCE 09/30/2016 NORM (ABNORM)	2017-18 AMENDED BUDGET	% BDGT USED
Fund 080 - LAKE BLUFF PUBLIC LIBRARY							
Expenditures							
080-300-30000	ADMINISTRATIVE SALARIES	340,794	313,759	3,447,889	3,305,223	3,200,000	114.30
080-300-31000	ADMINISTRATIVE SALARIES	100,000	100,000	1,000,000	1,000,000	1,000,000	100.00
080-300-32000	ADMINISTRATIVE SALARIES	0	0	0	0	0	0.00
080-300-33000	ADMINISTRATIVE SALARIES	0	0	0	0	0	0.00
080-300-34000	ADMINISTRATIVE SALARIES	0	0	0	0	0	0.00
080-300-35000	ADMINISTRATIVE SALARIES	0	0	0	0	0	0.00
080-300-36000	ADMINISTRATIVE SALARIES	0	0	0	0	0	0.00
080-300-37000	ADMINISTRATIVE SALARIES	0	0	0	0	0	0.00
080-300-38000	ADMINISTRATIVE SALARIES	0	0	0	0	0	0.00
080-300-39000	ADMINISTRATIVE SALARIES	0	0	0	0	0	0.00
080-300-40000	ADMINISTRATIVE SALARIES	0	0	0	0	0	0.00
080-300-41000	ADMINISTRATIVE SALARIES	0	0	0	0	0	0.00
080-300-42000	ADMINISTRATIVE SALARIES	0	0	0	0	0	0.00
080-300-43000	ADMINISTRATIVE SALARIES	0	0	0	0	0	0.00
080-300-44000	ADMINISTRATIVE SALARIES	0	0	0	0	0	0.00
080-300-45000	ADMINISTRATIVE SALARIES	0	0	0	0	0	0.00
080-300-46000	ADMINISTRATIVE SALARIES	0	0	0	0	0	0.00
080-300-47000	ADMINISTRATIVE SALARIES	0	0	0	0	0	0.00
080-300-48000	ADMINISTRATIVE SALARIES	0	0	0	0	0	0.00
080-300-49000	ADMINISTRATIVE SALARIES	0	0	0	0	0	0.00
080-300-50000	ADMINISTRATIVE SALARIES	0	0	0	0	0	0.00
080-300-51000	ADMINISTRATIVE SALARIES	0	0	0	0	0	0.00
080-300-52000	ADMINISTRATIVE SALARIES	0	0	0	0	0	0.00
080-300-53000	ADMINISTRATIVE SALARIES	0	0	0	0	0	0.00
080-300-54000	ADMINISTRATIVE SALARIES	0	0	0	0	0	0.00
080-300-55000	ADMINISTRATIVE SALARIES	0	0	0	0	0	0.00
080-300-56000	ADMINISTRATIVE SALARIES	0	0	0	0	0	0.00
080-300-57000	ADMINISTRATIVE SALARIES	0	0	0	0	0	0.00
080-300-58000	ADMINISTRATIVE SALARIES	0	0	0	0	0	0.00
080-300-59000	ADMINISTRATIVE SALARIES	0	0	0	0	0	0.00
080-300-60000	ADMINISTRATIVE SALARIES	0	0	0	0	0	0.00
080-300-61000	ADMINISTRATIVE SALARIES	0	0	0	0	0	0.00
080-300-62000	ADMINISTRATIVE SALARIES	0	0	0	0	0	0.00
080-300-63000	ADMINISTRATIVE SALARIES	0	0	0	0	0	0.00
080-300-64000	ADMINISTRATIVE SALARIES	0	0	0	0	0	0.00
080-300-65000	ADMINISTRATIVE SALARIES	0	0	0	0	0	0.00
080-300-66000	ADMINISTRATIVE SALARIES	0	0	0	0	0	0.00
080-300-67000	ADMINISTRATIVE SALARIES	0	0	0	0	0	0.00
080-300-68000	ADMINISTRATIVE SALARIES	0	0	0	0	0	0.00
080-300-69000	ADMINISTRATIVE SALARIES	0	0	0	0	0	0.00
080-300-70000	ADMINISTRATIVE SALARIES	0	0	0	0	0	0.00
080-300-71000	ADMINISTRATIVE SALARIES	0	0	0	0	0	0.00
080-300-72000	ADMINISTRATIVE SALARIES	0	0	0	0	0	0.00
080-300-73000	ADMINISTRATIVE SALARIES	0	0	0	0	0	0.00
080-300-74000	ADMINISTRATIVE SALARIES	0	0	0	0	0	0.00
080-300-75000	ADMINISTRATIVE SALARIES	0	0	0	0	0	0.00
080-300-76000	ADMINISTRATIVE SALARIES	0	0	0	0	0	0.00
080-300-77000	ADMINISTRATIVE SALARIES	0	0	0	0	0	0.00
080-300-78000	ADMINISTRATIVE SALARIES	0	0	0	0	0	0.00
080-300-79000	ADMINISTRATIVE SALARIES	0	0	0	0	0	0.00
080-300-80000	ADMINISTRATIVE SALARIES	0	0	0	0	0	0.00
080-300-81000	ADMINISTRATIVE SALARIES	0	0	0	0	0	0.00
080-300-82000	ADMINISTRATIVE SALARIES	0	0	0	0	0	0.00
080-300-83000	ADMINISTRATIVE SALARIES	0	0	0	0	0	0.00
080-300-84000	ADMINISTRATIVE SALARIES	0	0	0	0	0	0.00
080-300-85000	ADMINISTRATIVE SALARIES	0	0	0	0	0	0.00
080-300-86000	ADMINISTRATIVE SALARIES	0	0	0	0	0	0.00
080-300-87000	ADMINISTRATIVE SALARIES	0	0	0	0	0	0.00
080-300-88000	ADMINISTRATIVE SALARIES	0	0	0	0	0	0.00
080-300-89000	ADMINISTRATIVE SALARIES	0	0	0	0	0	0.00
080-300-90000	ADMINISTRATIVE SALARIES	0	0	0	0	0	0.00
080-300-91000	ADMINISTRATIVE SALARIES	0	0	0	0	0	0.00
080-300-92000	ADMINISTRATIVE SALARIES	0	0	0	0	0	0.00
080-300-93000	ADMINISTRATIVE SALARIES	0	0	0	0	0	0.00
080-300-94000	ADMINISTRATIVE SALARIES	0	0	0	0	0	0.00
080-300-95000	ADMINISTRATIVE SALARIES	0	0	0	0	0	0.00
080-300-96000	ADMINISTRATIVE SALARIES	0	0	0	0	0	0.00
080-300-97000	ADMINISTRATIVE SALARIES	0	0	0	0	0	0.00
080-300-98000	ADMINISTRATIVE SALARIES	0	0	0	0	0	0.00
080-300-99000	ADMINISTRATIVE SALARIES	0	0	0	0	0	0.00

REVENUE AND EXPENDITURE REPORT FOR LAKE BLUFF VILLAGE

PERIOD ENDING 09/30/2017

GL NUMBER	DESCRIPTION	ACTIVITY FOR		YTD BALANCE		2017-18 AMENDED BUDGET	% BDGT USED
		MONTH 09/30/17 INCR (DECR)	MONTH 09/30/16 INCR (DECR)	09/30/2017 NORM (ABNORM)	09/30/2016 NORM (ABNORM)		
Fund 080 - LAKE BLUFF PUBLIC LIBRARY							
Expenditures							
Dept 603-LIBRARY ADMINISTRATION							
SALARIES							
080-603-40025	LIBRARIAN SALARIES	19,548.44	25,879.08	103,940.92	129,060.11	323,000.00	32.18
080-603-40030	STAFF SALARIES	21,798.26	14,648.72	103,370.93	73,346.67	180,000.00	57.43
SALARIES		41,346.70	40,527.80	207,311.85	202,406.78	503,000.00	41.22
BENEFITS							
080-603-40400	MEDICAL INSURANCE	846.70	6,211.35	21,038.18	27,428.79	74,000.00	28.43
080-603-40900	OTHER EMPLOYEE BENEFITS	0.00	0.00	0.00	0.00	250.00	0.00
080-603-40970	EMPLOYER FICA TAX	3,108.99	3,004.20	15,534.93	15,062.45	37,000.00	41.99
080-603-40980	IMRF RETIREMENT CONTRIBUTION	3,356.46	3,580.82	16,689.64	17,491.44	46,000.00	36.28
BENEFITS		7,312.15	12,796.37	53,262.75	59,982.68	157,250.00	33.87
CONTRACTS							
080-603-41000	MAINTENANCE-BUILDING	4,389.48	744.29	20,023.13	14,180.45	24,000.00	83.43
080-603-41020	ELEVATOR MAINTENANCE	1,046.24	0.00	1,084.24	38.00	1,500.00	72.28
080-603-41050	MAINTENANCE-GROUNDS	0.00	250.00	1,279.94	1,578.92	7,000.00	18.28
080-603-41300	COMPUTER SERVICES	3,130.00	0.00	9,390.00	0.00	13,000.00	72.23
080-603-41301	COMPUTER SERVICES/DO NOT USE	0.00	2,925.00	0.00	8,940.00	0.00	0.00
080-603-41313	COPIER MAINTENANCE/SUPPLIES	571.53	823.02	1,404.44	2,920.30	5,500.00	25.54
080-603-41314	OTHER PROFESSIONAL/CONTRACTUAL	10,000.00	0.00	10,136.00	30.00	1,000.00	1,013.6
080-603-41350	LEGAL SERVICES	0.00	0.00	0.00	1,267.50	3,000.00	0.00
080-603-70000	CONTINGENCY	0.00	0.00	1,160.00	10,000.00	5,965.00	19.45
CONTRACTS		19,137.25	4,742.31	44,477.75	38,955.17	60,965.00	72.96
COMMODITIES							
080-603-42400	PROFESSIONAL DEVELOPMENT	0.00	0.00	1,574.00	1,770.00	3,000.00	52.47
080-603-42440	DUES	0.00	0.00	817.31	869.93	2,000.00	40.87
080-603-43230	UTILITIES	1,026.72	943.80	6,059.19	5,477.63	13,500.00	44.88
080-603-43300	POSTAGE	36.21	175.00	279.81	396.85	2,500.00	11.19
080-603-43410	PRINTING/E-NEWSLETTER	1,635.00	0.00	3,954.89	4,368.29	9,500.00	41.63
080-603-43550	OFFICE SUPPLIES	371.32	293.50	2,244.77	3,395.00	5,000.00	44.90
080-603-43660	MAINTENANCE SUPPLIES-BUILDING	327.19	58.95	737.15	767.42	2,000.00	36.86
080-603-43668	TECHNICAL SERVICES SUPPLIES	244.17	244.10	2,100.32	1,330.01	4,000.00	52.51
080-603-43700	HOSPITALITY PROGRAM SUPPLIES	214.45	0.00	446.27	51.92	500.00	89.25
080-603-43710	ADULT PROGRAM SUPPLIES	0.00	110.45	2,636.99	2,716.36	6,000.00	43.95
080-603-43720	JUVENILE PROGRAM SUPPLIES	133.22	198.27	2,813.14	3,654.29	6,000.00	46.89
080-603-43730	OUTREACH SUPPLIES	134.31	25.00	259.26	523.58	1,000.00	25.93
080-603-43740	TEEN PROGRAM SUPPLIES	70.66	17.46	1,072.47	876.31	1,500.00	71.50
COMMODITIES		4,193.25	2,066.53	24,995.57	26,197.59	56,500.00	44.24
PROGRAM EXPENSES							
080-603-46100	MISCELLANEOUS EXPENSES	26.50	46.00	386.77	367.70	2,000.00	19.34
PROGRAM EXPENSES		26.50	46.00	386.77	367.70	2,000.00	19.34

REVENUE AND EXPENDITURE REPORT FOR LAKE BLUFF VILLAGE

4D

PERIOD ENDING 09/30/2017

GL NUMBER	DESCRIPTION	ACTIVITY FOR MONTH 09/30/17 INCR (DECR)	ACTIVITY FOR MONTH 09/30/16 INCR (DECR)	YTD BALANCE 09/30/2017 NORM (ABNORM)	YTD BALANCE 09/30/2016 NORM (ABNORM)	2017-18 AMENDED BUDGET	% BDGT USED
Fund 080 - LAKE BLUFF PUBLIC LIBRARY							
Expenditures							
CAPITAL EQUIPMENT							
080-603-45000	ADULT NON-FICTION BOOKS	740.15	1,140.08	5,637.48	5,276.05	17,000.00	33.16
080-603-45100	ADULT FICTION BOOKS	1,626.87	773.33	6,826.01	5,463.93	15,500.00	44.04
080-603-45110	ADULT LARGE PRINT MATERIAL	0.00	84.87	158.32	129.69	500.00	31.66
080-603-45200	ADULT AUDIO VISUAL MATERIAL	1,246.55	1,305.79	4,841.64	5,919.36	15,500.00	31.24
080-603-45220	ADULT REFERENCE/E-REFER	0.00	5.98	8,200.78	8,347.00	22,000.00	37.28
080-603-45400	JUVENILE NON-FICTION	0.00	0.00	358.55	1,951.65	7,000.00	5.12
080-603-45410	PICTURE BOOKS, READERS	555.54	672.21	3,546.71	2,772.33	4,500.00	78.82
080-603-45420	JUVENILE FICTION	638.62	536.19	3,804.06	3,335.74	10,000.00	38.04
080-603-45430	JUVENILE AUDIO-VISUAL	9.96	47.92	450.14	261.54	1,000.00	45.01
080-603-45440	JUVENILE E-REFERENCE	0.00	0.00	0.00	0.00	500.00	0.00
080-603-45450	TEEN BOOKS	330.97	0.00	1,529.07	1,098.15	2,750.00	55.60
080-603-45460	E-BOOKS	130.00	0.00	4,130.65	1,837.53	12,000.00	34.42
080-603-45470	GRAPHIC NOVELS	0.00	15.55	38.64	125.27	500.00	7.73
080-603-45500	PERIODICALS	0.00	0.00	5,126.14	5,092.39	6,750.00	75.94
080-603-45510	VIDEO GAMES	634.46	271.98	1,619.21	1,329.73	3,500.00	46.26
080-603-45520	TRENDING TITLES	79.95	0.00	522.77	0.00	2,000.00	26.14
080-603-45600	PATRON & STAFF SOFTWARE	9.95	143.95	2,769.38	2,715.38	4,000.00	69.23
080-603-45610	LIBRARY AUTOMATION SOFTWARE	0.00	0.00	20,905.00	20,297.00	21,000.00	99.55
080-603-50100	LIBRARY FURNISHINGS	80.00	8,654.00	244.99	8,654.00	1,000.00	24.50
080-603-58100	COMPUTER EQUIPMENT	0.00	8.99	3,727.80	8,006.87	5,000.00	74.56
080-603-58270	OTHER EQUIPMENT	3,588.35	0.00	3,603.16	103.61	10,000.00	36.03
CAPITAL EQUIPMENT		9,671.37	13,660.84	78,040.50	82,717.22	162,000.00	48.17
CAPITAL BUILDING							
080-603-51200	EXT BUILDING IMPROVEMENTS	0.00	0.00	0.00	0.00	26,000.00	0.00
CAPITAL BUILDING		0.00	0.00	0.00	0.00	26,000.00	0.00
Total Dept 603-LIBRARY ADMINISTRATION		81,687.22	73,839.85	408,475.19	410,627.14	967,715.00	42.21
TOTAL EXPENDITURES		81,687.22	73,839.85	408,475.19	410,627.14	967,715.00	42.21
Fund 080 - LAKE BLUFF PUBLIC LIBRARY:							
TOTAL REVENUES		371,341.42	369,524.14	889,717.42	877,803.28	935,715.00	95.08
TOTAL EXPENDITURES		81,687.22	73,839.85	408,475.19	410,627.14	967,715.00	42.21
NET OF REVENUES & EXPENDITURES		289,654.20	295,684.29	481,242.23	467,176.14	(32,000.00)	1,503.8

REVENUE AND EXPENDITURE REPORT FOR LAKE BLUFF VILLAGE

4E

PERIOD ENDING 09/30/2017

GL NUMBER	DESCRIPTION	ACTIVITY FOR		YTD BALANCE		YTD BALANCE		2017-18 AMENDED BUDGET	% BDC USED
		MONTH 09/30/17 INCR (DECR)	MONTH 09/30/16 INCR (DECR)	09/30/2017 NORM (ABNORM)	09/30/2016 NORM (ABNORM)				
Fund 082 - LIBRARY GRANTS & GIFTS FUND									
Revenues									
Dept 300-REVENUE									
GRANTS									
082-300-36200	GRANT REVENUE	0.00	0.00	3,253.40	0.00	5,000.00	65.07		
082-300-36263	STATE PER CAPITA GRANT	0.00	0.00	0.00	0.00	4,411.00	0.00		
	GRANTS	0.00	0.00	3,253.40	0.00	9,411.00	34.57		
MISCELLANEOUS REVENUE									
082-300-38300	UNRESTRICTED DONATIONS/CONTRIB	0.00	0.00	0.00	0.00	1,000.00	0.00		
082-300-38315	RESTRICTED DONATIONS	0.00	0.00	0.00	0.00	15,000.00	0.00		
	MISCELLANEOUS REVENUE	0.00	0.00	0.00	0.00	16,000.00	0.00		
	Total Dept 300-REVENUE	0.00	0.00	3,253.40	0.00	25,411.00	12.80		
	TOTAL REVENUES	0.00	0.00	3,253.40	0.00	25,411.00	12.80		
Expenditures									
Dept 603-LIBRARY ADMINISTRATION									
CONTRACTS									
082-603-44810	PER CAPITAL GRANT EXPENDITURES	0.00	0.00	0.00	2,484.76	4,411.00	0.00		
	CONTRACTS	0.00	0.00	0.00	2,484.76	4,411.00	0.00		
COMMODITIES									
082-603-44825	MISC. GRANT EXPENDITURES	0.00	0.00	0.00	0.00	5,000.00	0.00		
	COMMODITIES	0.00	0.00	0.00	0.00	5,000.00	0.00		
PROGRAM EXPENSES									
082-603-99999	USE OF DONATIONS/TEMPORARY EXP	309.22	0.00	3,798.33	919.57	16,000.00	23.74		
	PROGRAM EXPENSES	309.22	0.00	3,798.33	919.57	16,000.00	23.74		
	Total Dept 603-LIBRARY ADMINISTRATION	309.22	0.00	3,798.33	3,404.33	25,411.00	14.95		
	TOTAL EXPENDITURES	309.22	0.00	3,798.33	3,404.33	25,411.00	14.95		
Fund 082 - LIBRARY GRANTS & GIFTS FUND:									
	TOTAL REVENUES	0.00	0.00	3,253.40	0.00	25,411.00	12.80		
	TOTAL EXPENDITURES	309.22	0.00	3,798.33	3,404.33	25,411.00	14.95		
	NET OF REVENUES & EXPENDITURES	(309.22)	0.00	(544.93)	(3,404.33)	0.00	100.00		

Fund 080 LAKE BLUFF PUBLIC LIBRARY

GL Number	Description	Current Year Beg. Balance	Balance
*** Assets ***			
ACCRUED INTEREST			
	ACCRUED INTEREST	0.00	0.00
ACCOUNTS RECEIVABLE			
	ACCOUNTS RECEIVABLE	0.00	0.00
A/R - OTHER			
080-100-11580	DUE FROM THE VILLAGE	(2,668.85)	(5,302.46)
	A/R - OTHER	(2,668.85)	(5,302.46)
CASH/INVESTMENTS			
080-100-10000	CHECKING ACCT - LF BANK & TRST	55,119.50	41,486.45
080-100-10070	CASH DRAWER OVER/SHORT	0.00	(99.32)
080-100-10075	PETTY CASH	150.00	150.00
080-100-10110	ILLINOIS FUND (IPTIP)	521,598.27	1,035,651.68
080-100-10113	ILLINOIS FUNDS - GRANTS	1.80	1.80
080-100-10115	ILLINOIS FUNDS - EPAY	8,576.43	9,971.75
	CASH/INVESTMENTS	585,446.00	1,087,162.36
DUE TO OTHER FUNDS			
080-000-00001	DUE TO/FROM OTHER FUNDS	0.00	(3,253.10)
	DUE TO OTHER FUNDS	0.00	(3,253.10)
PREPAID ITEMS			
	PREPAID ITEMS	0.00	0.00
PROPERTY TAX RECEIVABLE			
080-100-11100	PROPERTY TAX RECEIVABLE	897,122.67	897,122.67
	PROPERTY TAX RECEIVABLE	897,122.67	897,122.67
	Total Assets	1,479,899.82	1,975,729.47
*** Liabilities ***			
ACCRUED PAYROLL			
080-200-20300	ACCRUED PAYROLL	19,571.01	19,571.01
	ACCRUED PAYROLL	19,571.01	19,571.01
ACCOUNTS PAYABLE			
080-200-20000	ACCOUNTS PAYABLE	12,883.22	27,470.64
	ACCOUNTS PAYABLE	12,883.22	27,470.64
A/P - OTHER			
	A/P - OTHER	0.00	0.00
LONG TERM LIABILITIES			
	LONG TERM LIABILITIES	0.00	0.00
OTHER DEFERRED REVENUE			
	OTHER DEFERRED REVENUE	0.00	0.00
OTHER LIABILITIES			
	OTHER LIABILITIES	0.00	0.00

Fund 080 LAKE BLUFF PUBLIC LIBRARY

GL Number	Description	Current Year Beg. Balance	Balance
*** Liabilities ***			
080-200-24000	UNAVAILABLE PROPERTY TAXES	897,122.67	897,122.67
	UNAVAILABLE PROPERTY TAXES	897,122.67	897,122.67
	Total Liabilities	929,576.90	944,164.32
*** Fund Balance ***			
080-290-29000	NET POSITION/FUND BALANCE UNRESERVED FUND BALANCE	562,327.84	562,327.84
	NET POSITION/FUND BALANCE	562,327.84	562,327.84
	Total Fund Balance	562,327.84	562,327.84
	Beginning Fund Balance - 16-17		562,327.84
	Net of Revenues VS Expenditures - 16-17		(12,004.92)
	*16-17 End FB/17-18 Beg FB	550,322.92	
	Net of Revenues VS Expenditures - Current Year		481,242.23
	Ending Fund Balance		1,031,565.15
	Total Liabilities And Fund Balance		1,975,729.47

* Year Not Closed

50

Fund 082 LIBRARY GRANTS & GIFTS FUND

GL Number	Description	Current Year Beg. Balance	Balance
*** Assets ***			
A/R - OTHER			
082-100-11360	GRANTS RECEIVABLE	4,410.80	4,410.80
	A/R - OTHER	<u>4,410.80</u>	<u>4,410.80</u>
CASH/INVESTMENTS			
082-100-10000	CHECKING ACCT - LF BANK & TRST	(15,525.57)	(19,157.15)
	CASH/INVESTMENTS	<u>(15,525.57)</u>	<u>(19,157.15)</u>
DUE TO OTHER FUNDS			
082-000-00001	DUE TO/FROM OTHER FUNDS	0.00	3,253.10
	DUE TO OTHER FUNDS	<u>0.00</u>	<u>3,253.10</u>
	Total Assets	<u>(11,114.77)</u>	<u>(11,493.25)</u>
*** Liabilities ***			
ACCOUNTS PAYABLE			
082-200-20000	ACCOUNTS PAYABLE	116.78	283.23
	ACCOUNTS PAYABLE	<u>116.78</u>	<u>283.23</u>
	Total Liabilities	<u>116.78</u>	<u>283.23</u>
*** Fund Balance ***			
NET POSITION/FUND BALANCE			
082-290-29000	UNRESERVED FUND BALANCE	2,329.88	2,329.88
	NET POSITION/FUND BALANCE	<u>2,329.88</u>	<u>2,329.88</u>
	Total Fund Balance	<u>2,329.88</u>	<u>2,329.88</u>
	Beginning Fund Balance - 16-17		2,329.88
	Net of Revenues VS Expenditures - 16-17		(13,561.43)
	*16-17 End FB/17-18 Beg FB	(11,231.55)	
	Net of Revenues VS Expenditures - Current Year		(544.93)
	Ending Fund Balance		(11,776.48)
	Total Liabilities And Fund Balance		(11,493.25)

* Year Not Closed

CHECK DISBURSEMENT REPORT FOR VILLAGE OF LAKE BLUFF
 CHECK DATE FROM 09/21/2017 - 10/18/2017
 Banks: LIBCK, LIBEP

Check Date	Bank	Check #	Invoice	Payee	Description	GL #	Amount
09/27/2017	LIBCK	13218	SPE090817	CARRIE SPEZZANO	USE OF DONATIONS/TEMPORARY E	082-603-99999	25.99
09/27/2017	LIBCK	13219	COM091217	COMCAST CABLE	UTILITIES	080-603-43230	244.85
09/27/2017	LIBCK	13220	KAM092017	MICAH KAMIN	MAINTENANCE-BUILDING	080-603-41000	462.50
09/27/2017	LIBCK	13221	8123114210	SHRED-IT USA	COPIER MAINTENANCE/SUPPLIES	080-603-41313	64.04
09/27/2017	LIBCK	13222	TWB092017	TER MOLEN WATKINS & BRA	OTHER PROFESSIONAL/CONTRACTU	080-603-41314	5,000.00
09/27/2017	LIBCK	13223	VIL091217	VILLAGE OF LAKE BLUFF	DUE FROM THE VILLAGE-MEDICAL	080-100-11580	5,573.87
		13223	VIL091217		DUE FROM THE VILLAGE-LIFE IN	080-100-11580	48.64
		13223	VIL091217		DUE FROM THE VILLAGE-IMRF EM	080-100-11580	1,373.37
		13223	VIL091217		DUE FROM THE VILLAGE-IMRF EM	080-100-11580	3,073.25
		13223	VIL091217		DUE FROM THE VILLAGE-DENTAL/	080-100-11580	336.12
							10,405.25
09/27/2017	LIBCK	13224	VIL091217-1	VILLAGE OF LAKE BLUFF	DUE FROM THE VILLAGE-LIFE IN	080-100-11580	28.16
		13224	VIL091217-1		DUE FROM THE VILLAGE-IMRF EM	080-100-11580	3,230.81
		13224	VIL091217-1		DUE FROM THE VILLAGE-MEDICAL	080-100-11580	3,727.13
		13224	VIL091217-1		DUE FROM THE VILLAGE-DENTAL/	080-100-11580	404.38
		13224	VIL091217-1		DUE FROM THE VILLAGE-IMRF EM	080-100-11580	1,443.78
							8,834.26
10/17/2017	LIBCK	13225	2638	121 ELEVATOR INCORPORAT	ELEVATOR MAINTENANCE	080-603-41020	1,046.24
10/17/2017	LIBCK	13226	2931927	ACCESS ONE, INC.	UTILITIES	080-603-43230	668.19
10/17/2017	LIBCK	13227	289456853807	AMAZON	JUVENILE PROGRAM SUPPLIES	080-603-43720	12.99
		13227	287372062304		JUVENILE PROGRAM SUPPLIES	080-603-43720	10.48
		13227	223289688622		JUVENILE PROGRAM SUPPLIES	080-603-43720	9.84
		13227	209696616578		JUVENILE PROGRAM SUPPLIES	080-603-43720	38.31
		13227	209691121422		JUVENILE PROGRAM SUPPLIES	080-603-43720	11.98
		13227	209699232994		JUVENILE PROGRAM SUPPLIES	080-603-43720	12.00
		13227	262401539325		TEEN PROGRAM SUPPLIES	080-603-43740	7.99
		13227	289453733577		TEEN PROGRAM SUPPLIES	080-603-43740	17.67
		13227	093748585742		TEEN PROGRAM SUPPLIES	080-603-43740	45.00
		13227	271833879964		ADULT FICTION BOOKS	080-603-45100	8.26
		13227	159441983014		ADULT AUDIO VISUAL MATERIAL	080-603-45200	13.13
		13227	298226019112		ADULT AUDIO VISUAL MATERIAL	080-603-45200	34.98
		13227	018166301951		ADULT AUDIO VISUAL MATERIAL	080-603-45200	71.98
		13227	265199848730		ADULT AUDIO VISUAL MATERIAL	080-603-45200	31.98
		13227	083185483754		ADULT AUDIO VISUAL MATERIAL	080-603-45200	61.85

CHECK DISBURSEMENT REPORT FOR VILLAGE OF LAKE BLUFF
 CHECK DATE FROM 09/21/2017 - 10/18/2017
 Banks: LIBCK, LIBEP

6B

Check Date	Bank	Check #	Invoice	Payee	Description	GL #	Amount
		13227	162097722712		ADULT AUDIO VISUAL MATERIAL	080-603-45200	176.89
		13227	298225599392		ADULT AUDIO VISUAL MATERIAL	080-603-45200	29.95
		13227	018169903859		ADULT AUDIO VISUAL MATERIAL	080-603-45200	37.99
		13227	083185540299		ADULT AUDIO VISUAL MATERIAL	080-603-45200	9.99
		13227	265198392805		ADULT AUDIO VISUAL MATERIAL	080-603-45200	12.99
		13227	298220184802		ADULT AUDIO VISUAL MATERIAL	080-603-45200	48.35
		13227	018168438091		ADULT AUDIO VISUAL MATERIAL	080-603-45200	59.95
		13227	083181780818		ADULT AUDIO VISUAL MATERIAL	080-603-45200	17.99
		13227	282881086574		ADULT AUDIO VISUAL MATERIAL	080-603-45200	7.99
		13227	056359179385		ADULT AUDIO VISUAL MATERIAL	080-603-45200	61.60
		13227	254605016075		ADULT AUDIO VISUAL MATERIAL	080-603-45200	11.99
		13227	236534354011		ADULT AUDIO VISUAL MATERIAL	080-603-45200	96.42
		13227	254606542156		ADULT AUDIO VISUAL MATERIAL	080-603-45200	69.38
		13227	070606470149		ADULT AUDIO VISUAL MATERIAL	080-603-45200	16.75
		13227	265191611329		ADULT AUDIO VISUAL MATERIAL	080-603-45200	17.51
		13227	199563223889		ADULT AUDIO VISUAL MATERIAL	080-603-45200	32.99
		13227	018165669467		ADULT AUDIO VISUAL MATERIAL	080-603-45200	(3.00)
		13227	298222681093		ADULT AUDIO VISUAL MATERIAL	080-603-45200	(2.21)
		13227	254605922063		ADULT AUDIO VISUAL MATERIAL	080-603-45200	(1.80)
		13227	287375724322		JUVENILE FICTION	080-603-45420	19.51
		13227	287372062304		JUVENILE AUDIO-VISUAL	080-603-45430	9.96
		13227	143879468847		VIDEO GAMES	080-603-45510	24.47
		13227	143872897603		VIDEO GAMES	080-603-45510	39.88
		13227	143875791722		VIDEO GAMES	080-603-45510	87.98
		13227	143875340073		VIDEO GAMES	080-603-45510	79.98
		13227	010987363031		VIDEO GAMES	080-603-45510	135.97
		13227	295584158542		VIDEO GAMES	080-603-45510	39.99
		13227	092370095922		VIDEO GAMES	080-603-45510	226.19
		13227	188189991488		USE OF DONATIONS/TEMPORARY E	082-603-99999	283.23
							<u>2,037.32</u>

10/17/2017 LIBCK 13228 VOID ** VOIDED ** ** VOIDED **
 Void Reason: Created From Check Run Process

10/17/2017	LIBCK	13229	2033133770	BAKER & TAYLOR ENTERTAI	TECHNICAL SERVICES SUPPLIES	080-603-43668	3.45
		13229	2033138676		TECHNICAL SERVICES SUPPLIES	080-603-43668	2.60
		13229	2033137131		TECHNICAL SERVICES SUPPLIES	080-603-43668	1.80
		13229	2033141325		TECHNICAL SERVICES SUPPLIES	080-603-43668	4.60
		13229	2033141399		TECHNICAL SERVICES SUPPLIES	080-603-43668	2.60
		13229	2033141239		TECHNICAL SERVICES SUPPLIES	080-603-43668	20.20
		13229	2033144234		TECHNICAL SERVICES SUPPLIES	080-603-43668	22.60

User: EBAILEY
DB: Lake Bluff

CHECK DATE FROM 09/21/2017 - 10/18/2017

Banks: LIBCK, LIBEP

Check Date	Bank	Check #	Invoice	Payee	Description	GL #	Amount
		13229	2033154453		TECHNICAL SERVICES SUPPLIES	080-603-43668	6.85
		13229	2033151932		TECHNICAL SERVICES SUPPLIES	080-603-43668	25.15
		13229	2033157423		TECHNICAL SERVICES SUPPLIES	080-603-43668	2.45
		13229	2033164036		TECHNICAL SERVICES SUPPLIES	080-603-43668	5.05
		13229	2033161577		TECHNICAL SERVICES SUPPLIES	080-603-43668	20.85
		13229	2033167360		TECHNICAL SERVICES SUPPLIES	080-603-43668	6.85
		13229	2033171709		TECHNICAL SERVICES SUPPLIES	080-603-43668	28.55
		13229	2033181503		TECHNICAL SERVICES SUPPLIES	080-603-43668	7.50
		13229	2033176095		TECHNICAL SERVICES SUPPLIES	080-603-43668	7.00
		13229	2033189937		TECHNICAL SERVICES SUPPLIES	080-603-43668	5.70
		13229	2033185825		TECHNICAL SERVICES SUPPLIES	080-603-43668	1.30
		13229	2033185957		TECHNICAL SERVICES SUPPLIES	080-603-43668	0.65
		13229	2033195429		TECHNICAL SERVICES SUPPLIES	080-603-43668	1.95
		13229	2033199609		TECHNICAL SERVICES SUPPLIES	080-603-43668	26.15
		13229	2033203240		TECHNICAL SERVICES SUPPLIES	080-603-43668	11.40
		13229	2033171719		TECHNICAL SERVICES SUPPLIES	080-603-43668	3.75
		13229	2033198142		JUVENILE PROGRAM SUPPLIES	080-603-43720	29.29
		13229	2033138676		ADULT NON-FICTION BOOKS	080-603-45000	30.80
		13229	2033154453		ADULT NON-FICTION BOOKS	080-603-45000	89.24
		13229	2033157423		ADULT NON-FICTION BOOKS	080-603-45000	37.93
		13229	2033164036		ADULT NON-FICTION BOOKS	080-603-45000	102.72
		13229	2033181503		ADULT NON-FICTION BOOKS	080-603-45000	230.75
		13229	2033189937		ADULT NON-FICTION BOOKS	080-603-45000	153.66
		13229	2033171719		ADULT NON-FICTION BOOKS	080-603-45000	95.05
		13229	2033138676		ADULT FICTION BOOKS	080-603-45100	32.20
		13229	2033137131		ADULT FICTION BOOKS	080-603-45100	30.02
		13229	2033141325		ADULT FICTION BOOKS	080-603-45100	19.10
		13229	2033141239		ADULT FICTION BOOKS	080-603-45100	402.80
		13229	2033154453		ADULT FICTION BOOKS	080-603-45100	62.80
		13229	2033164036		ADULT FICTION BOOKS	080-603-45100	34.18
		13229	2033167360		ADULT FICTION BOOKS	080-603-45100	111.14
		13229	2033171709		ADULT FICTION BOOKS	080-603-45100	522.84
		13229	2033176095		ADULT FICTION BOOKS	080-603-45100	143.00
		13229	2033203240		ADULT FICTION BOOKS	080-603-45100	246.41
		13229	2033171719		ADULT FICTION BOOKS	080-603-45100	14.12
		13229	2033144234		PICTURE BOOKS, READERS	080-603-45410	541.98
		13229	2033185957		PICTURE BOOKS, READERS	080-603-45410	13.56
		13229	2033133770		JUVENILE FICTION	080-603-45420	10.89
		13229	2033151932		JUVENILE FICTION	080-603-45420	311.46
		13229	2033185825		JUVENILE FICTION	080-603-45420	22.68

User: EBAILEY

CHECK DATE FROM 09/21/2017 - 10/18/2017

OB: Lake Bluff

Banks: LIBCK, LIBEP

Check Date	Bank	Check #	Invoice	Payee	Description	GL #	Amount
		13229	2033199609		JUVENILE FICTION	080-603-45420	274.08
		13229	2033161577		TEEN BOOKS	080-603-45450	300.34
		13229	2033195429		TEEN BOOKS	080-603-45450	30.63
		13229	2033141399		TRENDING TITLES	080-603-45520	63.57
		13229	2033203240		TRENDING TITLES	080-603-45520	16.38
							4,192.62
10/17/2017	LIBCK	13230	27646	COMPUTER VIEW, INC.	COMPUTER SERVICES	080-603-41300	3,130.00
10/17/2017	LIBCK	13231	24763	CRYSTAL MANAGEMENT &	MAINTENANCE-BUILDING	080-603-41000	645.00
10/17/2017	LIBCK	13232	12256	DEERPATH CARPET & RUG,	MAINTENANCE-BUILDING	080-603-41000	375.00
10/17/2017	LIBCK	13233	MCO092817	FIRST BANKCARD	OFFICE SUPPLIES	080-603-43550	76.47
		13233	MCO092817		OFFICE SUPPLIES-TAX REFUNDED	080-603-43550	(4.48)
		13233	MCO092817		OUTREACH SUPPLIES	080-603-43730	22.71
		13233	MCO092817		PATRON & STAFF SOFTWARE	080-603-45600	9.95
							104.65
10/17/2017	LIBCK	13234	ERI092817	FIRST BANKCARD	MAINTENANCE-BUILDING	080-603-41000	83.00
		13234	ERI092817		POSTAGE	080-603-43300	36.21
		13234	ERI092817		HOSPITALITY PROGRAM SUPPLIES	080-603-43700	150.50
		13234	ERI092817		MISCELLANEOUS EXPENSES	080-603-46100	26.50
							296.21
10/17/2017	LIBCK	13235	ELI092817	FIRST BANKCARD	HOSPITALITY PROGRAM SUPPLIES	080-603-43700	63.95
		13235	ELI092817		JUVENILE PROGRAM SUPPLIES	080-603-43720	8.33
		13235	ELI092817		OUTREACH SUPPLIES	080-603-43730	25.00
							97.28
10/17/2017	LIBCK	13236	PINV1406069	GARVEY'S OFFICE PRODUCT	OFFICE SUPPLIES	080-603-43550	12.99
		13236	PINV1406069		MAINTENANCE SUPPLIES-BUILDIN	080-603-43660	147.00
							159.99
10/17/2017	LIBCK	13237	9580330	HOME DEPOT CREDIT SERVI	MAINTENANCE SUPPLIES-BUILDIN	080-603-43660	45.42
		13237	7570815		MAINTENANCE SUPPLIES-BUILDIN	080-603-43660	10.77
		13237	6581886		MAINTENANCE SUPPLIES-BUILDIN	080-603-43660	70.80
		13237	7591668		MAINTENANCE SUPPLIES-BUILDIN	080-603-43660	82.91
		13237	9583076		MAINTENANCE SUPPLIES-BUILDIN	080-603-43660	4.72
		13237	7092870		MAINTENANCE SUPPLIES-BUILDIN	080-603-43660	(19.78)
		13237	101995		MAINTENANCE SUPPLIES-BUILDIN	080-603-43660	(25.64)

User: EBAILEY

CHECK DATE FROM 09/21/2017 - 10/18/2017

DB: Lake Bluff

Banks: LIBCK, LIBEP

Check Date	Bank	Check #	Invoice	Payee	Description	GL #	Amount
							169.20
10/17/2017	LIBCK	13238	253380	IMAGE SYSTEMS & BUSINES	COPIER MAINTENANCE/SUPPLIES-	080-603-41313	172.00
		13238	253380		COPIER MAINTENANCE/SUPPLIES-	080-603-41313	179.40
		13238	253379		COPIER MAINTENANCE/SUPPLIES	080-603-41313	13.53
		13238	253379		COPIER MAINTENANCE/SUPPLIES	080-603-41313	142.56
							<u>507.49</u>
10/17/2017	LIBCK	13239	920795	IMPACT NETWORKING, INC	OTHER EQUIPMENT	080-603-58270	3,149.50
10/17/2017	LIBCK	13240	5694	LIBRARY FURNITURE INTL.	LIBRARY FURNISHINGS	080-603-50100	80.00
10/17/2017	LIBCK	13241	95385657	MIDWEST TAPE	ADULT AUDIO VISUAL MATERIAL	080-603-45200	154.96
		13241	95428304		ADULT AUDIO VISUAL MATERIAL	080-603-45200	45.98
		13241	95404910		ADULT AUDIO VISUAL MATERIAL	080-603-45200	84.98
		13241	95447048		ADULT AUDIO VISUAL MATERIAL	080-603-45200	44.99
							<u>330.91</u>
10/17/2017	LIBCK	13242	B139920	MORGAN'S LAKE FOREST HA	MAINTENANCE SUPPLIES-BUILDIN	080-603-43660	10.99
10/17/2017	LIBCK	13243	SVC00010413	MURPHY & MILLER, INC.	MAINTENANCE-BUILDING	080-603-41000	1,652.00
		13243	MC00003353		MAINTENANCE-BUILDING	080-603-41000	1,171.98
							<u>2,823.98</u>
10/17/2017	LIBCK	13244	3633525	NORTH SHORE WATER RECLA	UTILITIES	080-603-43230	113.68
10/17/2017	LIBCK	13245	01018MA17044840	OVERDRIVE , INC	E-BOOKS	080-603-45460	130.00
10/17/2017	LIBCK	13246	35209	SENSOURCE	OTHER EQUIPMENT	080-603-58270	438.85
10/17/2017	LIBCK	13247	TWB092917	TER MOLEN WATKINS & BRA	OTHER PROFESSIONAL/CONTRACTU	080-603-41314	5,000.00
10/17/2017	LIBCK	13248	289252	THE LIBRARY STORE, INC.	TECHNICAL SERVICES SUPPLIES	080-603-43668	25.17
10/17/2017	LIBCK	13249	102444958	VANTAGEPOINT TRANSFER A	ICMA 457 PLAN PAYABLE	080-200-20245	500.00
10/17/2017	LIBCK	13250	102448613	VANTAGEPOINT TRANSFER A	ICMA 457 PLAN PAYABLE	080-200-20245	500.00
10/17/2017	LIBCK	13251	12055	VOGUE PRINTERS	PRINTING/E-NEWSLETTER	080-603-43410	1,635.00
10/17/2017	LIBCK	13252	WAR091517	WARREN-NEWPORT PUBLIC L	OUTREACH SUPPLIES	080-603-43730	86.60
				TOTAL - ALL FUNDS	TOTAL OF 35 CHECKS (1 voided		53,290.76
--- GL TOTALS ---							
080-100-11580				DUE FROM THE VILLAGE			19,239.51
080-200-20245				ICMA 457 PLAN PAYABLE			1,000.00

CHECK DISBURSEMENT REPORT FOR VILLAGE OF LAKE BLUFF
CHECK DATE FROM 09/21/2017 - 10/18/2017
Banks: LIBCK, LIBEP

6F

Check Date	Bank	Check #	Invoice	Payee	Description	GL #	Amount
080-603-41000				MAINTENANCE-BUILDING	4,389.48		
080-603-41020				ELEVATOR MAINTENANCE	1,046.24		
080-603-41300				COMPUTER SERVICES	3,130.00		
080-603-41313				COPIER MAINTENANCE/SUPPLIES	571.53		
080-603-41314				OTHER PROFESSIONAL/CONTRACTUAL	10,000.00		
080-603-43230				UTILITIES	1,026.72		
080-603-43300				POSTAGE	36.21		
080-603-43410				PRINTING/E-NEWSLETTER	1,635.00		
080-603-43550				OFFICE SUPPLIES	84.98		
080-603-43660				MAINTENANCE SUPPLIES-BUILDING	327.19		
080-603-43668				TECHNICAL SERVICES SUPPLIES	244.17		
080-603-43700				HOSPITALITY PROGRAM SUPPLIES	214.45		
080-603-43720				JUVENILE PROGRAM SUPPLIES	133.22		
080-603-43730				OUTREACH SUPPLIES	134.31		
080-603-43740				TEEN PROGRAM SUPPLIES	70.66		
080-603-45000				ADULT NON-FICTION BOOKS	740.15		
080-603-45100				ADULT FICTION BOOKS	1,626.87		
080-603-45200				ADULT AUDIO VISUAL MATERIAL	1,246.55		
080-603-45410				PICTURE BOOKS, READERS	555.54		
080-603-45420				JUVENILE FICTION	638.62		
080-603-45430				JUVENILE AUDIO-VISUAL	9.96		
080-603-45450				TEEN BOOKS	330.97		
080-603-45460				E-BOOKS	130.00		
080-603-45510				VIDEO GAMES	634.46		
080-603-45520				TRENDING TITLES	79.95		
080-603-45600				PATRON & STAFF SOFTWARE	9.95		
080-603-46100				MISCELLANEOUS EXPENSES	26.50		
080-603-50100				LIBRARY FURNISHINGS	80.00		
080-603-58270				OTHER EQUIPMENT	3,588.35		
082-603-99999				USE OF DONATIONS/TEMPORARY EXP	309.22		
				TOTAL	53,290.76		

New Business – October, 2017

Levy for FY 2018-2019

The Finance Committee of the Library Board will be meeting on October 16th. A recommendation from the committee will be available at the Tuesday meeting. A portion of the Property Tax Levy Estimate prepared by Susan Griffin before her retirement is enclosed for information purposes. An initial vote is necessary before October 30th, 2017, but the number submitted can be changed until the end of November if desired.

Library Foundation

As requested, some information on setting up a 501C3 is included. With the exception of a single sentence, this was provided previously at the March 21, 2017 Board meeting. As noted, practice varies and this is not clear cut territory. Filing fees related to the process add up to \$465. Board comfort and optics for the community would be best served by a clear division between the Foundation and the Library. **RECOMMENDATION:** I recommend that a single willing trustee be encouraged to pursue the creation of a foundation as a private citizen, with the assistance of the Director since he has volunteered to assist off-the-clock. Once a foundation is in existence, I recommend the Board create an advisory committee to act as a liaison on to the foundation.

Library Luncheon

I recommend Thursday, December 14th as the date for this year's Holiday Luncheon. The twelfth or thirteenth of December would also work, if those dates fit better with the Board's schedule.

Board Meeting Dates

Proposed meeting dates for calendar year 2018 are included in the packet. As with this year, meetings will occur on the third Tuesday of the month unless events interfere. This is limited to November and December 2018, where meetings are proposed to be held earlier in the month on the second Tuesday.

Respectfully submitted,

Eric Scott Bailey

VILLAGE OF LAKE BLUFF

MEMORANDUM

TO: Chairman and Finance Committee Members
 Kathleen O'Hara, Village President
 R. Drew Irvin, Village Administrator

CC: Bettina K. O'Connell, Finance Director
 Marlene Scheibl, Assistant Finance Director

FROM: Susan Griffin, Finance Director

DATE: September 29, 2017

SUBJECT: 2017 Property Tax Levy Estimate



The attached packet includes supporting schedules (i) estimating the 2017 property tax maximum levy under the Property Tax Limitation Act (PTELL) and (ii) a 2017 property tax levy increasing the levy based on the new construction added to the tax rolls without the CPI-U factor of 2.1%.

Levy Calculation and Estimates – Attachments A and B

Attachment A of the package shows the calculation of the tax levy based on the maximum non-referendum tax levy which takes into account the CPI factor and estimated new construction. The CPI factor is 2.1% up from 0.7% last year, the EAV for 2017 is projected at 105.5% of the 2016 amount and new construction is estimated at \$3.5 million based on preliminary data from the Lake County Assessor.

The estimated maximum amount under the PTELL that could be levied is \$4,219,519 (including the Library portion) representing a 2.71% increase. While the Village is not legally limited by the tax caps since becoming home rule, the Village Board passed a resolution pledging to not increase the aggregate levy in excess of the amount that is allowed under the PTELL. Last year the Village Board approved a levy based on the new construction without the CPI factor and the Library levied the PTELL maximum. The estimated levy amount foregoing the CPI factor for both the Village and the Library is \$4,132,732 or 0.60% over the 2016 tax extension.

Below is a table showing the last 9 years' total (Village and Library) tax extension and the current estimated levy under both scenarios.

Tax Collection Yr	Levy Year	Tax Extension	New Dollars	Equalized Assessed Value	Blended Tax Rate	Inc/(Dec) in EAV	Inc/(Dec) in Levy
2018-19 ¹	2017	4,219,519	\$111,512	585,028,165	.721	5.5%	2.71%
2018-19 ²	2017	4,132,732	\$24,725	528,028,165	.706	5.5%	0.60%
2017-18	2016	4,108,007	\$28,518	554,529,066	.741	6.3%	0.70%
2016-17	2015	4,079,489	\$55,876	521,831,574	.782	8.8%	1.39%
2015-16	2014	4,023,613	\$76,386	479,518,737	.839	(1.0)%	1.94%
2014-15	2013	3,947,227	\$96,685	484,263,512	.815	(4.4)%	2.51%
2013-14	2012	3,850,542	\$126,832	506,500,163	.673	(8.1)%	3.41%
2012-13	2011	3,723,710	\$80,146	551,254,954	.678	(5.9)%	2.20%
2011-12	2010	3,643,564	\$147,321	585,899,834	.624	(7.1)%	4.21%
2010-11	2009	3,496,243	\$49,014	630,953,018	.556	(2.6)%	1.42%
2009-10	2008	3,447,229	\$194,015	647,740,985	.532	3.2%	5.96%

¹ Year 2017 Levy, EAV, rate and percentage changes are estimates and based on the PTELL calculation.

² This is the Levy estimate for 2017 without the CPI factor.

Part III, of Attachments A and B details the new dollars received, the percentage increase, and the tax rate changes compared to the 2016 extension for the Village and the Library separately. Under the PTELL levy, the levy would increase \$111,512 while the blended tax rate would decrease from \$.741 to \$.721 per \$100 of EAV. By not utilizing the CPI factor the aggregate levy would increase by \$24,725 and the rate would decrease from \$.741 to \$.706 per \$100 of EAV.

Levy Breakdown by Fund/Purpose – Attachments C and D

Attachment C shows the breakdown of the levy by fund/purpose with a comparison to previous years. The shaded column shows the effect of the 2017 levy on the Village funds. Attachment D shows the total new dollars under both calculations (CPI/no CPI). Of the total new dollars projected under the PTELL levy, the General fund would realize an increase of \$28,871 over the 2016 extension. If the Finance Committee recommends not using the CPI factor, then the General Fund would realize a decrease of \$38,964 from the 2016 extension.

The Police Pension Board met on August 17th to discuss the Fund’s levy requirement and is requesting a levy consistent with the actuary’s recommendation. The 2017 actuarial valuation, prepared by the actuarial firm of MWM Consulting, calculates a recommended minimum Village contribution of \$709,784 up 5.6% from the contribution last year of \$672,314. The actuarial recommended levy is based on the Entry Age Normal (EANC) funding method and more conservative assumptions than the minimum levy required by statute. The recommended amount is designed to reduce the unfunded liability each year, to produce a levy that is about 51.5% of covered payroll, and to achieve 95% funding by 2040 (90% funding is required by law.) The plan is 57% funded as of May 1, 2017 up from 55% at May 1, 2016 under the EANC method. The complete actuarial valuation report is attached. The Illinois Municipal Retirement Fund and Social Security (FICA) levy allocations are based on a projection of the costs for FY2018-19. The Village is mandated to contribute 10.07% and 9.15% for 2017 and 2018, respectively, of salaries for IMRF covered employees. The Village pays 6.2% of salaries up to the annual maximum and 1.45% on total salaries for FICA and Medicare income taxes for all employees.

Impact on a \$750,000 Market Value Home

The impact on a home that has a market value of \$750,000 (assuming no change in the EAV from 2016 to 2017) is a decrease of \$54 under the PTELL levy estimate and a decrease of \$91 under the non-CPI levy estimate.

Library Property Tax Levy

The Library Board has not formally submitted its levy request yet and has the authority to request that exceeds the PTELL due to the Lake Bluff’s home rule status. Since 2006 the Library Board has requested a levy consistent with the PTELL with the exception of the 2010 levy (FY2012) when they held the levy flat.

Abatement of both the 2011 Refunding Bonds and 2012 Refunding Bonds

As has been past practice, this levy does not include an amount for these bond payments. This debt requires an abatement ordinance to request that the County NOT levy this tax because Ordinances 2011-19 and 2012-13 are filed with the County. These ordinances require the County tax extension office to levy the annual bond payment amount unless the Village abates the levy each year. This abatement ordinance will be submitted to the Board for approval in conjunction with the levy ordinance.

General Information and Tax Levy Legal Adoption Requirements

The Village is required by Statute to prepare a resolution estimating the property tax levy which will be on the November 12th agenda. The first reading of the Levy Ordinance, Debt Abatement Ordinance, and Public Hearing will be held on November 26th with final adoption of the levy on December 10th. The levy must be filed with the County Clerk by the last Tuesday in December.

Truth-In-Taxation Law Compliance Is Not Required

The truth in taxation law requires that the corporate authorities comply with specific publication and public hearing requirements if the aggregate tax levy is estimated to be more than 105% of the amount extended the prior year. At this time, the Village and the Library levies are in compliance with the tax cap amount, therefore, compliance with the provisions of this law is not required. However, the Village will hold a public hearing on the budget at the November 27th Board meeting in accordance with past practice. The public hearing notice will be posted on the Village Hall bulletin board, the website, and printed in a local newspaper the week of November 13th.

VILLAGE OF LAKE BLUFF

29-Sep-17

2017 PROPERTY TAX LEVY PRELIMINARY LEVY

I. Calculation of 2017 Estimated EAV & Historical Data

	2012	2013	2014	2015	2016	2017 Estimate
Village EAV	484,191,545	463,295,419	458,754,118	500,638,069	532,150,075	\$561,418,329
Sanctuary EAV	22,308,618	20,968,093	20,764,619	21,193,805	22,378,991	\$23,609,836
Total Village EAV	\$506,500,163	\$484,263,512	\$479,518,737	\$521,831,874	\$554,529,066	\$585,028,165
Shield's Township EAV	\$1,926,914,557	\$1,781,099,584	\$1,690,026,662	\$1,733,267,357	\$1,829,818,385	\$1,921,309,304
Village % of Township	26.29%	27.19%	28.37%	30.11%	30.31%	30.45%
Village New Construction	\$967,961	\$2,877,031	\$1,378,812	\$2,937,369	\$7,542,595	\$3,500,000
Township New Construct				\$6,154,906	\$17,573,176	
Property Tax Extension	\$3,694,381	\$3,789,757	\$3,862,737	\$3,926,394	\$3,954,934	
Sanctuary Extension	\$156,160	\$157,470	\$160,876	\$153,095	\$153,073	
Total Village Extension	\$3,850,542	\$3,947,227	\$4,023,613	\$4,079,489	\$4,108,007	\$0
Tax Rate	0.763	0.818	0.842	0.784	0.743	0.000
Sanctuary Rate	0.700	0.751	0.775	0.722	0.684	0.000

II. Calculation of Maximum Tax Levy**A. Tax Cap Calculation - PTELL MAXIMUM****YEAR 2017 ESTIMATE**

	CPI Factor 2.1%	2.10%	
STEP 1: Prior year Extension less debt * CPI factor			
2016 Extension	\$4,108,007	\$4,194,275	
STEP 2: Tax Rate Maximum=New Extension (less debt) Divided by Estimated EAV less New Construction		\$581,528,165	\$0
STEP 3: Maximum Tax Rate with CPI (Step 1 divided by Step 2)		0.7213 PTELL Limiting Rate	
STEP 4: Rate * Total EAV = Total levy (less debt)		\$4,219,519 MAXIMUM	2.715% % Increase
STEP 5: Total Maximum Levy		\$4,219,519	2.715% % Increase
STEP 6: Add G.O. Debt Payments	ABATED	\$0	
STEP 7: Total Maximum Levy & Tax Rate		\$4,219,519	0.7213

III. Comparison 2016 & 2017 Levy - VILLAGE**A. PTELL Maximum**

	2016 Tax Ext	2017 Max Tax	2017 Estimate	\$ Change	% Change
Levy w/o Police Pension	\$2,538,380	\$2,588,245	\$2,588,245	\$49,865	1.964%
Police Pension Levy	\$672,505	\$709,800	\$709,800	\$37,295	5.546%
Total Village Levy	\$3,210,885	\$3,298,045	\$3,298,045	\$87,160	2.715%

IV. Library Levy Estimates					
	<u>2016 Extension</u>	<u>2017 Max Tax</u>	<u>2017 Estimate</u>	<u>\$ Increase</u>	<u>% Change</u>
Amount Allowed per Tax Cap	\$897,123	\$921,475	\$921,475	\$24,352	2.715%
TOTAL MAXIMUM LEVY	\$4,108,008	\$4,219,520	\$4,219,520	\$111,512	2.715%

VILLAGE OF LAKE BLUFF

29-Sep-17

2017 PROPERTY TAX LEVY PRELIMINARY LEVY

NOT USING THE CPI FACTOR

I. Calculation of 2017 Estimated EAV & Historical Data

	2012	2013	2014	2015	2016	2017 Estimate
Village EAV	484,191,545	463,295,419	458,754,118	500,638,069	532,150,075	\$561,418,329
Sanctuary EAV	22,308,618	20,968,093	20,764,619	21,193,805	22,378,991	\$23,609,836
Total Village EAV	\$506,500,163	\$484,263,512	\$479,518,737	\$521,831,874	\$554,529,066	\$585,028,165
Shield's Township EAV	\$1,926,914,557	\$1,781,099,584	\$1,690,026,662	\$1,733,267,357	\$1,829,818,385	\$1,921,309,304
Village % of Township	26.29%	27.19%	28.37%	30.11%	30.31%	30.45%
Village New Construction	\$967,961	\$2,877,031	\$1,378,812	\$2,937,369	\$7,542,595	\$3,500,000
Township New Construct				\$6,154,906	\$17,573,176	
Property Tax Extension	\$3,694,381	\$3,789,757	\$3,862,737	\$3,926,394	\$3,954,934	
Sanctuary Extension	\$156,160	\$157,470	\$160,876	\$153,095	\$153,073	
Total Village Extension	\$3,850,542	\$3,947,227	\$4,023,613	\$4,079,489	\$4,108,007	\$0
Tax Rate	0.763	0.818	0.842	0.784	0.743	0.000
Sanctuary Rate	0.700	0.751	0.775	0.722	0.684	0.000

II. Calculation of Tax Levy NOT USING THE CPI FACTOR

A. Tax Cap Calculation - PTELL MAXIMUM

YEAR 2017 ESTIMATE

STEP 1: Prior year Extension less debt * CPI factor						
	2016 Extension	\$4,108,007	\$4,108,007			
STEP 2: Tax Rate Maximum=New Extension (less debt) Divided by Estimated EAV less New Construction			\$581,528,165			
STEP 3: Maximum Tax Rate with CPI (Step 1 divided by Step 2)				0.7064 PTELL Limiting Rate		
STEP 4: Rate * Total EAV = Total levy (less debt)			\$4,132,732	MAXIMUM	0.602%	% Increase
STEP 5: Total Maximum Levy			\$4,132,732		0.602%	% Increase
STEP 6: Add G.O. Debt Payments	ABATED		\$0			
STEP 7: Total Maximum Levy & Tax Rate			\$4,132,732		0.7064	

III. Comparison 2016 & 2017 Levy - VILLAGE

A. PTELL Maximum

	2016 Tax Ext	2017 Max Tax	2017 Estimate	\$ Change	% Change
Levy w/o Police Pension	\$2,538,380	\$2,588,245	\$2,520,410	(\$17,970)	-0.708%
Police Pension Levy	\$672,505	\$709,800	\$709,800	\$37,295	5.546%
Total Village Levy	\$3,210,885	\$3,298,045	\$3,230,210	\$19,325	0.602%

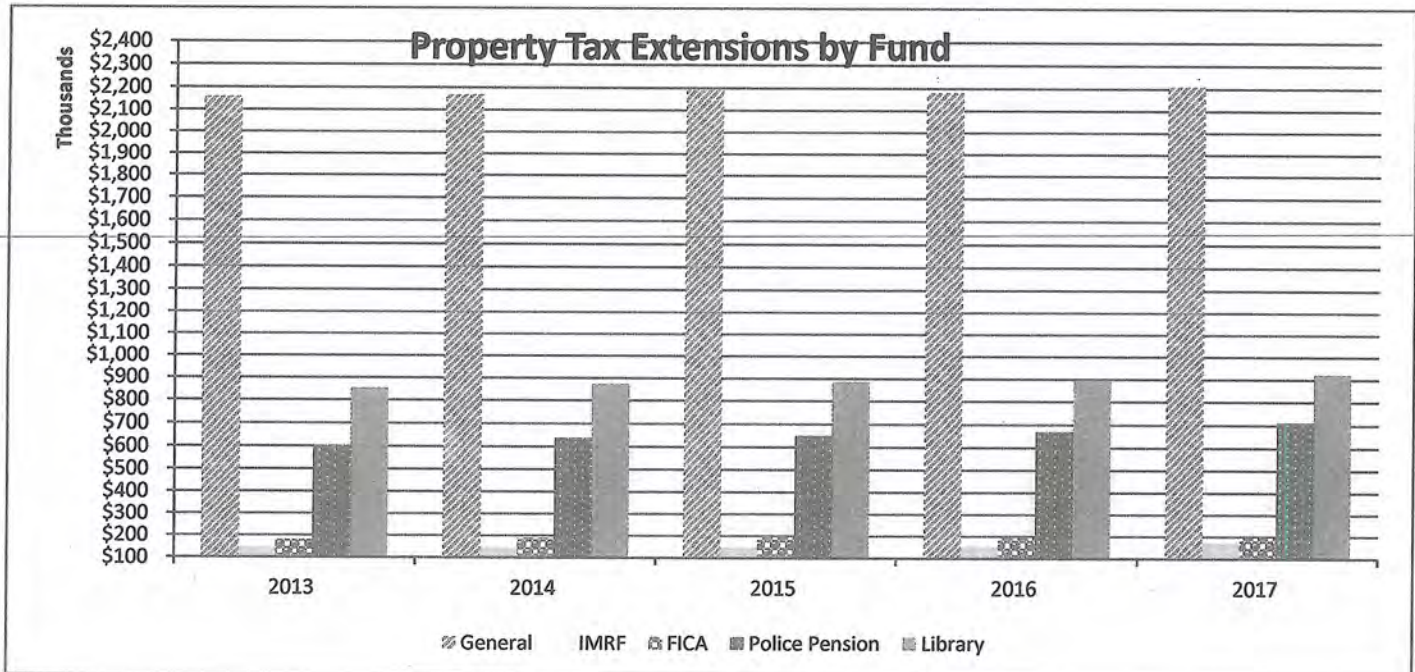
IV. Library Levy Estimates					
	2016 Extension	2017 Max Tax	2017 Estimate	\$ Increase	% Change
Amount Allowed per Tax Cap	\$897,123	\$921,475	\$902,522	\$5,399	0.602%
TOTAL LEVY W/O CPI	\$4,108,008	\$4,219,520	\$4,132,733	\$24,725	0.602%

PTELL MAX LEVY - SEE ATTACHMENT A	\$4,219,520
Difference of PTELL with CPI and Without CPI (Village & Library) Dollars foregone by not using CPI factor	\$86,787
Village only difference - assumes Library would levy PTELL maximum	\$67,834
Total Levy if Library uses CPI but Village does not:	\$4,151,686

**VILLAGE OF LAKE BLUFF
COMPARISON OF PROPERTY TAX LEVIES BY FUND 2013-2017**

FUND TITLE	PROPERTY TAX EXTENSIONS				MAXIMUM PROPERTY TAX 2017 LEVY (FY18-19)	Change Increase/(Decrease)		% of Total Levy
	2013 EXT (FY14-15)	2014 EXT (FY15-16)	2015 EXT (FY16-17)	2016 EXT (FY17-18)		\$	%	
01 General Fund	\$2,160,295	\$2,169,085	\$2,195,629	\$2,184,374	\$2,213,245	\$28,871	1.32%	52.45%
General Fund Total	\$2,160,295	\$2,169,085	\$2,195,629	\$2,184,374	\$2,213,245	\$28,871	1.32%	52.45%
07 IL Municipal Retire	150,122	150,003	152,004	158,002	175,000	\$16,998	10.76%	4.15%
14 Social Security Fund	179,177	190,004	195,703	196,004	200,000	\$3,996	2.04%	4.74%
62 Police Pension Fund	605,329	640,603	650,103	672,505	709,800	\$37,295	5.55%	16.82%
Subtotal - Village	\$3,094,923	\$3,149,695	\$3,193,439	\$3,210,885	\$3,298,045	\$87,160	2.71%	78.16%
80 Library Fund	777,654	797,398	807,600	814,123	837,975	\$23,852	2.93%	19.86%
80 Library IMRF	41,925	42,975	44,050	46,000	46,500	\$500	1.09%	1.10%
80 Library FICA	32,725	33,545	34,400	37,000	37,000	\$0	N/A	0.88%
Subtotal - Library	\$852,304	\$873,918	\$886,050	\$897,123	\$921,475	\$24,352	2.71%	21.84%
TOTAL EXTENSION	\$3,947,227	\$4,023,613	\$4,079,489	\$4,108,008	\$4,219,520	\$111,512	2.71%	100.00%

Residential property represents 90% of the total EAV of the Village.
Commercial, industrial, farm and railroad property combined EAV represents 10%.



VILLAGE OF LAKE BLUFF
 COMPARISON OF PROPERTY TAX LEVIES BY FUND 2016 to 2017
 PTELL MAXIMUM, NO CPI FACTOR AND NO CPI FACTOR

9/18/2017

FUND TITLE	PROPERTY TAX 2016 EXT (FY17-18)	PTELL MAX	NO CPI	Change Increase/(Decrease)		Change Increase/(Decrease)		Change frm PTELL Max
		PROPERTY TAX 2017 LEVY (FY18-19)	PROPERTY TAX 2017 LEVY (FY18-19)	\$	%	\$	%	
01 General Fund	\$2,184,374	\$2,213,245	\$2,145,410	\$28,871	1.32%	(\$38,964)	-1.78%	
Debt Service Abate	\$0	\$0	\$0	\$0	N/A	\$0	N/A	
General Fund Total	\$2,184,374	\$2,213,245	\$2,145,410	\$28,871	1.32%	(\$38,964)	-1.78%	(67,835)
07 IL Municipal Retirement	158,002	175,000	175,000	\$16,998	10.76%	\$16,998	10.76%	
14 Social Security Fund	196,004	200,000	200,000	\$3,996	2.04%	\$3,996	2.04%	
62 Police Pension Fund	672,505	709,800	709,800	\$37,295	5.55%	\$37,295	5.55%	
Subtotal - Village	\$3,210,885	\$3,298,045	\$3,230,210	\$87,160	2.71%	\$19,325	0.60%	
80 Library Fund	814,123	837,975	819,022	\$23,852	2.93%	\$4,899	0.60%	
80 Library IMRF	46,000	46,500	46,500	\$500	1.09%	\$500	1.09%	
80 Library FICA	37,000	37,000	37,000	\$0	N/A	\$0	N/A	
Subtotal - Library	\$897,123	\$921,475	\$902,522	\$24,352	2.71%	\$5,399	0.60%	
TOTAL EXTENSION/LEVY	\$4,108,008	\$4,219,520	\$4,132,732	\$111,512	2.71%	\$24,724	0.60%	(86,788)

Information on the Establishment and Guidelines for a Library Foundation

PURPOSE:

The intent of this document is to provide a short account of how a Foundation is set up, what it does, and what its relationship to its 'parent' organization is once it is established.

PRE-INCORPORATION

- 1. Select a unique name to register under (can check through a web portal to verify that your choice is unique)
- 2. Select at least three individuals to be the initial trustee board

INCORPORATION

- 1. Submission of Articles of Incorporation (Charter) – Form NP-102.10
 - a. FORM REQUIREMENTS:
 - i. Corporate Name
 - ii. Registered Agent and Office
 - 1. The name of the agent or office can be changed later via a Form NP-105.10
 - iii. Duration
 - 1. How long the organization will exist, with perpetuity being the default
 - iv. Purpose
 - 1. A general statement conforming to one of the accepted categories for the formation of a non-profit
 - 2. A more specific purpose elaborating on the general category
 - v. Directors
 - 1. There have to be at least three directors
 - vi. Incorporators
 - 1. Person or persons organizing the not for profit entity
 - vii. Other Provisions
 - 1. Tax Exempt Status
 - a. If applying for tax exempt status, the IRS requires an elaboration of purposes, means for achieving them, procedures for dissolution, etc.
 - b. The statements here largely dictate what exempt status is granted
 - 2. Restrictions and Qualifications
 - a. Not required, but may list who can be a member, director, or officer
 - 3. Other Regulations
 - a. Any other regulations for the governing of the internal affairs of the corporation (optional)
 - b. Submission Requirements:
 - i. Two copies of the Articles sent to Secretary of State
 - ii. A \$50 certified check, money order, or cashier's check for the filing fee
 - iii. For a \$25 fee, the Secretary of State offers to expedite the filing, guaranteeing filing within 24 hours of receipt of the Articles

c. Documentation

- i. Once certified and filed, both copies are stamped, one is filed and one is sent back to us

INITIAL SETUP

1. Approval of Bylaws

- a. We have copies of foundation bylaws from:
- i. Lake Bluff Park District
 - ii. Waukegan Public Library
 - iii. Fremont Public Library
 - iv. Aurora Public Library (Pending)
- b. Establishment of officers according to bylaws

POST-INCORPORATION FILINGS

1. Federal Income Tax

- a. Must be incorporated and have received certified Articles of Incorporation back
- b. A necessary filing if you do not wish to pay a Federal Income Tax
- c. The filing cost is \$400
- d. To submit with Form 1023:
 - i. Application Form
 - ii. Copy of Articles of Incorporation
 - iii. Bylaws

2. Illinois Income Tax

- a. If you receive a Federal Exemption, you automatically do not have to pay Illinois taxes
- b. A filing is only necessary if you do not apply for Federal exemption or were turned down
- c. With Articles of Incorporation already on file, just the appropriate paperwork is needed
- d. There is no charge for filing

3. Illinois Attorney General Registration

- a. Per the Illinois Charitable Trust Act, any charitable entity that has held \$4,000 or more in the previous 12 months must file with the Illinois Attorney General's Office

b. Initial filing is necessary, and requires:

- i. Form CO-1: Registration Statement
 - ii. Form CO-2: Financial Information Form
 - iii. A copy of the instrument creating and governing the trust
 - iv. Articles of Incorporation and certificate of good standing, partnership agreement, bylaws, and other such organizational documents
 - v. A list of names, mailing addresses, and daytime telephone numbers of all trustees, directors, and officers
 - vi. An IRS determination letter, or a copy of a submitted IRS 1023 form, to prove 501C3 status
 - vii. Copies of any fundraising contracts
- c. A \$15 registration fee applies

FAQS

Can the library spend public funds to establish a private Foundation?

Per the Illinois Local Library Act (75 ILCS 5/2-1) a tax for "library purposes" is authorized. While there is currently no case law to provide perfect clarity, the conventional wisdom is that founding or supporting a Foundation whose only purpose is to support the library fits the description.

Can the library spend time and money to maintain a Foundation?

Many libraries, such as Fremont, Waukegan, and Aurora, do just that. Waukegan and Aurora have staff members whose responsibility is Foundation business. While the practice is common enough for us to be on safe-ish ground if we went this route, it would be ideal for the Foundation to pay its own way. Our attorney advises against having personnel with overlapping responsibilities to the Library and a Foundation.

Can the Foundation cover the costs of incorporation and hiring consultants?

The obvious catch here is that payment of these costs is necessary to getting the Foundation up and running in the first place. However, once it IS up and running it could absolutely make a donation to the library to cover those earlier expenses.

Where are the boundaries here?

If it feels unclear where the lines are, that's because it is unclear. Practice varies and the law isn't crystal.

What is local experience?

I've reviewed the Vliet Center-Library Annex (VCLA) Committee records from 1998-2001 for local practice.

- The VCLA actually consisted of two different groups. These were:
 - The VCLA Fund, Inc. was formed for the Wood Building project and ended after that project was finished. This group did not include library board or staff members, but did include individuals who had previously been on the library board.
 - Library Trustees were involved in the founding of the Fund, but completed paperwork post-founding to exempt themselves once it was set up.
 - The Friends of the Library were charged with selecting the Library representatives to serve on the VCLA Fund board.
 - The VCLA Advisory Committee consisted of members of the library staff, library board, and museum board.
 - This would have kept current Board members from directly serving on the Fund, Inc. board while still allowing for a great deal of immediate collaboration.
- The two committees operated mostly in tandem. Most meetings were joint meetings.
- The VCLA billed itself as a 'Public-Private Partnership.'
- As the instrument of cooperation between the museum and library, expenses were handled through the VCLA.
- Many decisions required that both partner organizations approve VCLA recommendations.
- Both the library and the museum contributed funds from their own reserves to the VCLA as it worked on the project.

Board Meeting Dates for Calendar Year 2018

January 16, 2018

February 20, 2018

March 20, 2018

April 17, 2018

May 15, 2018

June 19, 2018

July 17, 2018

August 21, 2018

September 18, 2018

October 16, 2018

November 13, 2018 (Second Tuesday)

December 11, 2018 (Second Tuesday)

All dates are the third Tuesday of the month unless otherwise indicated. Meetings to be held at the Library at 7:00pm.

Respectfully submitted,

Eric Scott Bailey

Old Business

Replacement Compressor for AC

At the October 11th, 2017 Building and Grounds Committee meeting, the Committee voted to recommend approval of the bid from Murphy and Miller for \$5,500 for the replacement of a compressor for our outdoor condenser. **RECOMMENDED MOTION:** That the bid from Murphy and Miller for \$5,500 for the replacement of a compressor for our outdoor condenser be approved. All votes on expenditures require an individual vote.

Library Fundraising and Building Project

Don Souhrada of Ter Molen, Watkins, and Brandt (TWB) provided a draft of a prospectus just after the last Board meeting. It is a much better draft-outline than previous. Martha O'Hara and I reviewed and commented on it. Don and TWB's contract writer are working on a second draft, which will come complete with recommendations of where renderings and photos should be and what they should be of. As a firm, TWB does not usually work with organizations that completely lack in-house fundraising infrastructure and experience. They will do their best to anticipate future expenses in advance, per our request.

Jon Heintzelman, also of TWB, has requested a meeting with the Building Project Task Force to discuss which community members on the list of prospects will be in the first of the three batches that will be mailed out once the prospectus is ready. I am currently working to set up a meeting for the afternoon of Thursday, October 19th.

Respectfully submitted,

Eric Scott Bailey



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"MINIMIZE YOUR COSTS ASSOCIATED WITH THE OWNERSHIP OF HVAC MECHANICAL SYSTEMS"SM

October 3, 2017

Mr. Eric Bailey
Lake Bluff Library
123 East Scranton Ave
Lake Bluff, IL 60044

Re: Replacement Compressor For Outdoor Condenser – Model: 38AH028-511AC Serial: 4206Q05617

Dear Mr. Bailey:

Murphy & Miller, Inc. appreciates the opportunity to submit the following proposal for your consideration and approval.

- Remove and dispose of one (1) faulty compressor offsite.
- Supply and install one (1) new compressor of equal size and specs.
- Evacuate refrigerant from system.
- Remove and replace (1) suction service valve, (1) discharge service valve, (1) fan switch and (3) unloader controls.
- Recharge unit with refrigerant.
- Perform oil test to check for acidity – if acid is found there may be additional oil changes needed.
- Start and check operation.
- Warranty: 1 year on parts and labor.

Project Cost: \$5,500.00

Prices quoted herein are good for 30 days of this proposal.

All labor has been figured on a straight time basis during normal working hours, 7:00 a.m. to 3:30 p.m.

Thank you for your confidence in Murphy & Miller, Inc. and for the opportunity to be of service to you. If you have any questions, please feel free to contact me at 312-520-5342.

Respectfully submitted,

Murphy & Miller, Inc.

Mike Kilinskis,
Sales Representative
mkilinskis@murphymiller.com
Cell: (312) 520-5342

Customer's Acceptance:

Name: _____

Title: _____

Date: _____

P.O.: _____

Director's Report – September, 2017

Appraisals

Appraiser Gary Piattoni visited the Library on Wednesday, October 11th to examine the Geese statue and our Cigar Store Indian. He will be providing us with an estimate of value for the Native American statue and an appraisal for insurance purposes for the Geese. He examined some of our other paintings and artwork and provided off the cuff appraisals as a bonus.

In the Press

The *Lake Forester* featured Head of Youth Services Eliza Jarvi this month in their 'Shout Out' section.

New Couch

The Friends of the Library provided the money for a new couch for the Youth Services preschool area. It has been ordered, and is due to arrive sometime very soon.

Staff In-Service

A four (4) hour half-day in-service for staff was held on September 26th. Topics covered included handling emergencies, financial procedures, circulation procedures, and the website. There were challenges and benefits to a middle of the day in-service. We may look to hold a few staff meetings in the morning, occasionally delaying opening by 1 hour.

ESL Lessons

Head of Circulation Liliana LaValle coordinated new additions to the ESL conversation/lessons being taught by our volunteer, Kavita.

New Youth Services Staff Members

We hired three new part-time staff members for Youth Services this month. They are Christine Johnson, Sara Eriksen, and Linda Biondi. They are fitting in well, and look to be excellent additions to our staff. Please say hello if you meet them when visiting the Library.

Partnership with Citadel Theatre

We have partnered with Citadel to offer a theatre program for kids at the library, where they read a story and then create their own mini-play. We are planning to do a program like this quarterly. Our new Community Engagement Coordinator, Brittany Hinkle, was instrumental in making this happen.

LoMastro Dance

We also partnered with LoMastro Dance on a Princess Ballerina program, with kids coming in dressed in their royal finest. Loren of LoMastro Dance read the attendees a story and then had them dance out portions of the tale. It was VERY cute.

Meeting with LBMS and LBES

Eliza conducted meetings with librarians and representatives from Lake Bluff Middle and Elementary Schools this past month, planning out joint initiatives and activities for the year. This may include holding this year's Phyllis Fox Awards Ceremony at a school venue. The space at the Park District has proven too small in recent years.

Coding for Kids

We were approached by a very enthusiastic young lady from Vernon Hills who wanted to share her love of coding with a younger audience. She was very prepared, and did a great job. We partnered with LBES for the program, borrowing some laptops from them for the event. This is a great example of the benefits of collaboration that we have experienced since signing the intergovernmental agreement with District 65.

Community Day

Youth Services will be holding a Community Day on October 14th, with many individuals from the community (including a detective, a dentist, and a teacher) in attendance.

New Copier

The new copier has arrived, and will be installed the week of October 16th. Until it is installed, it is living in the hallway across from my office. I was not able to find a local library or organization to buy the old copier, but we are in discussions with the not-for-profit organization A Safe Place to provide it to them as a donation.

Respectfully submitted,
Eric Scott Bailey

Friends of the Library Meeting Dates

All meetings will be held in the Lake Bluff Library Spruth Meeting Room.

2017 Meeting Dates

January 21 at 10:00am – KATHY MEIERHOFF

February 18 at 10:00am – TIM KREGOR

March 18 at 10:00am – CAL STROH

April 15 at 10:00am – ROMAIN WOJDA

May 20 at 10:00am – SCOT BUTLER

June 17 at 10:00am – JANIE JERCH

August 19 at 10:00am – KATE JACKSON

September 16 at 10:00am – TIM KREGOR

October 21 at 10:00am -- KATE JACKSON

November 18 at 10:00am – SCOT BUTLER

2018 Meeting Dates (To be Assigned)

January 20 at 10:00am – KATHY MEIERHOFF

February 17 at 10:00am – KATE JACKSON

March 17 at 10:00am – SCOT BUTLER

April 21 at 10:00am – JANIE JERCH

May 19 at 10:00am – TIM KREGOR

June 16 at 10:00am – KATE JACKSON

August 18 at 10:00am – SCOT BUTLER

September 15 at 10:00am

October 20 at 10:00am

November 17 at 10:00am

Respectfully submitted,

Eric Scott Bailey

Library Director