

**NILES PUBLIC LIBRARY DISTRICT
REGULAR BOARD MEETING AGENDA**

November 19, 2014

6:30 PM

Board Room 6960

Oakton Street

Niles, Illinois

Revised

11/17/2014

ORDER OF BUSINESS

1. Call to Order
2. Pledge of Allegiance
3. Interview with Process Improvement Consultant
 - A. Matrix Consulting Group - Richard Brady 3
4. Discussion of Process Improvement Consultants with possible motion to hire one of the firms
5. Library Audit - Judy Walthers, McClure Inserra & Co., Chartered
6. Executive Session - To discuss the appointment, employment, compensation, discipline, performance, or dismissal of specific employees of the Niles Public Library District
7. Final Action, if any, on closed session subjects
8. Project Update
9. Consent Agenda
 - A. Approve Minutes of the Regular Board Meeting of October 15, 2014 14
 - B. Approve the payment of the bills for operating expenses of \$193,369.85, payroll expenses of \$251,729.96, and Special Reserve expenses of \$21,867.00 for a total monthly expense of \$466,966.81 18
 - C. Approve that the Library be closed on Friday, January 23, 2015 for a Staff In-service Day
10. Public Comment
11. Treasurer's Report
 - A. Review Financial Report 25
12. Director's Report
 - A. Highlights 41
 - B. Monthly Statistics 46
13. Communications 51
14. Liaison Reports

Board Meeting Agenda - November 19, 2014

- A. Friends of the Library
- B. Legislative
- C. RAILS
- 15. Secretary's Report
- 16. New Business
 - A. MOVE to adopt the revised Policy 3.21 Internet Access 53
- 17. Unfinished Business
 - A. MOVE to approve to transfer \$1.2 Million from the General Fund to the Special Reserve Fund 55
 - B. MOVE to adopt Ordinance 14-10, an Ordinance Levying and Assessing Taxes of the Niles Public Library District, Cook County, Illinois, for the Fiscal Year Beginning July 1, 2014 and Ending June 30, 2015 56
- 18. Other
 - A. Discussion of Per Capita 2014 Spending
- 19. Adjournment

**Proposal to Conduct a Library Staffing and
Operations Study**

NILES PUBLIC LIBRARY, ILLINOIS



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November 12, 2014

Mr. Greg Pritz
Business Manager
Niles Public Library
6960 West Oakton Street
Niles, IL 60714

Dear Mr. Pritz:

The Matrix Consulting Group is very pleased to present this proposal to conduct a Library Staffing and Operations Study for the Niles Public Library. The Matrix Consulting Group has vast experience evaluating library service issues throughout the United States. The following points stress our experience:

- The project team has completed library system management studies, plans and needs assessments for over 50 cities and counties throughout the country. These clients include studies for such diverse jurisdictions as Albuquerque (NM), Brattleboro (VT), Roseville (CA), Sunnyvale (CA), Waltham (MA).
- We recently completed a public works study and a Village-wide performance management study for Niles.
- I would personally conduct this project. I am the President of our firm with over 34 years of experience analyzing library service and other municipal issues. I would be assisted by my Senior Vice President, Alan Pennington, who also heads our Midwest practice and is based in Illinois.
- Our approach is characterized by the following elements:
 - Extensive input from staff and other 'stakeholders'.
 - Fact-finding to document all workloads and service levels.
 - Extensive reviews with staff and policy makers.
 - Implementation planning to augment our analysis and recommendations.

We appreciate this opportunity to work with the Library and continue to work with the citizens of Niles. If you have any questions about our qualifications or require additional information, please contact me at (650) 858-0507 or at rbrady@matrixcg.net.

Matrix Consulting Group

Richard P. Brady
President

1. PROJECT METHODOLOGY

In this section of the proposal is provided our understanding of the background to this study as well as our detailed approach to evaluating study issues.

1. BACKGROUND

The Niles Public Library is seeking the assistance of a consulting firm that has experience conducting library service reviews to conduct an analysis of its organizational structure, staffing and operations. The analysis of the staff compensation approach is also desired.

The Niles Public Library is a large (68,000 square feet) full service resource to the Village of Niles as well as to the region (the District includes unincorporated areas of Des Plaines and Glenview). Services are provided by a full time staff complement of 47 plus 55 part timers. The budget for the Niles Public Library is approximately \$5 million per year.

2. WORK PLAN

The task plan, which follows, provides a description of the analytical steps which the project team would take to meet these study objectives.

Task 1 Meet with the Library Board and Management Staff to Clarify Expectations, Project Scope and to Identify Issues Related to the Continued Delivery of Library Services.

This task would involve initial meetings between Matrix Consulting Group, the Library Board Chair (and other Board members as necessary) and the Library Director and management team to discuss and clarify any issues related to the scope and conduct of the project. We will review the proposed work plan, project schedule, formation of a project steering committee, plans for preparing and submitting project reports.

The project team would also meet with other key stakeholders as identified in initial interviews (e.g., representatives for the Friends of the Library for Niles).

Task Result: A project weekly schedule and work plan for conducting the assignment.

Task 2 Develop an Understanding of Current Library Services Provided by the Niles Public Library.

The purpose of this task will be develop an understanding of specific library services, service levels, service delivery approaches, operating costs and revenues associated with library services currently provided to patrons in Niles and he surrounding area. This task will include the following work steps:

- Document the nature, scope, and frequency of library services provided to Niles relating to all service areas:
 - Adult, Youth and Children’s Services
 - Reference services
 - Outreach, both marketing and service delivery (e.g., homebound)
 - Collection Development and Technical Services
 - Information Technology (both internally as well as services for the public)
 - Administration and Maintenance
- Document Library service delivery in terms of:
 - Patrons
 - Circulation
 - Reference assistance
 - Collection types
 - Program attendance
- Develop an understanding of the Public Library’s governance model and the roles of the Board of Trustees and how they are supported by staff.
- Document the staff and other resources currently used to deliver library services.
- Document current library service levels and utilization of library services. We would obtain and analyze data relating to the volume, quantity and magnitude of services currently provided by the Niles Public Library.
- Identify current operating expenses and revenues associated with the delivery of services by the Niles Public Library. We will obtain data from the Library related to recent trends in revenues and expenditures over the past five fiscal years. We will also document and understand the nature of any significant recent changes.
- Develop information on staff compensation.

Task Result: The results of this important information gathering phase of the project will be a descriptive profile of the Niles Public Library. It would be reviewed with Library staff.

Task 3 Meet with Library Staff and Conduct Community Focus Group Meetings to Develop an Understanding of Critical Service Related Issues.

The purpose of this task is to identify short term issues and obstacles which would need to be addressed to address library services at alternative service levels. We would perform the following activities to complete this task:

- We would meet with the Library Director to review the issues associated with the data collected in the previous task and to develop an agenda for a library management meeting.
- We would conduct a management meeting designed to accomplish the following:
 - Prioritize library services provided.
 - Match high priority services to available revenue.
 - Discuss strategies to maximize service delivery for available revenue.
 - Discuss any opportunities to increase revenues.
 - Discuss the elements of a long term plan to provide library services.
 - Identify opportunities or alternatives related to participation in a relational service delivery system.
- We would conduct two focus group meetings to discuss with Library patrons, representatives from the Friends of the Library and other interested community groups on issues related to Library service delivery and patron expectations.

Task Result: We would summarize the results of these staff and citizen workshops and identify specific strengths and issues related to options open to Niles that need to be considered in subsequent tasks.

Task 4 Develop Proposed Objectives for the Delivery of Library Services for the Niles Public Library.

The purpose of this task is to establish a set of objectives that can be employed to structure and evaluate alternatives open to Niles related to the short term and longer range delivery of library services. Objectives would be proposed based on:

- A survey of comparably-sized libraries.
- Previous interviews and group meetings with Library staff.

- Review of standards and performance objectives proposed by regional and national professional library groups.
- Consideration of trends in library service delivery.
- Identification of regional library service delivery options.

Task Result: Once developed, Library service objectives would be presented to the Library Director and staff and the Board. Based on the results of that review, the objectives would be refined and employed to structure and evaluate service delivery alternatives.

Task 5 Structure and Evaluate a Plan for Delivering Public Library Services in Niles.

In this task, the project team would develop a plan for delivering library services for Niles consistent with the objectives previously developed. This would include:

- Developing a plan for operating the Public Library and identifying and evaluating service needs including staffing, materials, and other operating requirements.
- Evaluating the compensation structure for staff.
- Developing short term and longer range financial plans that will evaluate staffing, operating requirements, and operating costs.
- Develop an implementation plan for high priority alternatives.

Task Result: The results of the above will be documented in the summary report. The report will be presented to the Library Board, Director and management staff.

3. SCHEDULE

To conduct the study as described in the preceding task plan would take 12 weeks from the notice to proceed to the draft report.

2. QUALIFICATIONS OF OUR FIRM

The Matrix Consulting Group is comprised of individuals who created the firm to be dedicated to working closely with local government clients, providing detailed analysis leading to implemented changes where needed.

- Senior consultants manage and serve as field analysts.
- We provide detailed, ‘fact based’, consulting services to our government clients.
- We maximize input and interaction with our clients as our projects proceed.
- We meet the schedules and exceed the objectives of all of our assignments.

The Matrix Consulting Group has offices in Mountain View, California (its headquarters), as well as in Illinois, Texas, Washington and Massachusetts.

The Matrix Consulting Group has conducted many organizational, operational, staffing and needs assessment for libraries. Among the studies we have conducted in this firm or with our predecessor firms include:

Client Name	Nature of Our Work
Augusta-Richmond County, GA	Re-Organization and Management Study
Brattleboro, VT	Library Services Study
Burlington, MA	Management Study
Chatham County, GA	Management Study (current)
Fulton County, GA	Management Audit
Hartford, CT	Staffing and Scheduling Studies
Johnson County, KS	Organizational Study
Laguna Hills, CA	Library Feasibility Study
Los Gatos, CA	Best Practices Assessment
Loudoun County, VA	Management Study
Montpelier, VT	Staffing Study
Palo Alto, CA	Management Study
Pacific Grove, CA	Alternatives Study
Roseville, CA	Staffing Study
Sunnyvale, CA	Staffing Study
Upper Merion Township, PA	Management Study
Waltham, MA	Management Study
Wayland, MA	Organizational Study
West Boylston, MA	Management Study

Listed below are references whom the City of Niles should feel free to contact regarding the quality and practicality of our consulting work.

Reference Information	Contact
Gary Luebbers, City Manager (ret) Sunnyvale, California	781.893.3572
Hannes Zacharias, County Manager Johnson County, Kansas	913.715.0725
William Frazier, City Manager Montpelier, Vermont	802.223.9502

It should be noted that we recently completed a public works study and a Village-wide performance management study for Niles.

3. PROJECT TEAM

Our proposed team would consist of the following members of our professional staff:

- **RICHARD BRADY** is the President who would function as Project Manager on this assignment responsible for leading all of our analytical work. Mr. Brady has provided local governments throughout the United States with analysis of every functional area. However, he is also the firm's expert in the analysis of library services and has conducted studies of over 25 library systems – including Palo Alto, Los Gatos, Roseville, Sunnyvale and San Rafael (CA); North Miami Beach (FL), Augusta, Chatham County, Augusta-Richmond County, Atlanta-Fulton County and Hall County (GA) Hartford (CT), Brattleboro (VT), Waltham, Burlington and West Boylston (MA), Upper Merion Township (PA) and Loudoun County (VA). He has over 24 years of experience as a management consultant. He has a BA from California State University, Hayward and a D.Phil. from Oxford University.
- **ALAN PENNINGTON** – Mr. Pennington is a Vice President with the Matrix Consulting Group and is based in our Illinois office. He has over 15 years of experience as a top manager in the public sector in Illinois and Maine before joining Matrix. These top management positions included Assistant City Manager, Assistant Human Resources Director and Labor Relations Manager. His experience conducting agency wide studies includes: Fort Morgan (CO), Franklin Township (NJ), Half Moon Bay (CA), Johnson County (KS), Montpelier (VT), Mt. Lebanon (PA), Orland Park (IL), Peoria County (IL), Rancho Mirage (CA), Rancho Palos Verdes (CA), Raymore (MO), and Roseville (CA). Mr. Pennington has taught collective bargaining and economics at Bradley University and Eureka College and is trained in the deployment of Six Sigma for governmental agencies. Mr. Pennington is a member of the following professional associations: IPMA-HR, ASTD, APA, and ICC. Mr. Pennington has a BA (Public Management) and M.P.A. from the University of Maine.
- **DAVID LEE BRANCH** is a consultant in our Edwardsville, IL office. Mr. Branch is assigned to support our senior staff in all subject areas but focuses on supporting staff in our general management consulting practice. He has completed internships with the City of Riverside, CA Planning Division and the public policy department of the Los Angeles Area Chamber of Commerce. He is an alumnus of the 2011 Teach For America St. Louis Corps. Mr. Branch received his BS in Public Policy, Management, and Planning from USC.

This project team is available to work immediately with the Niles Public Library upon notice to proceed.

4. PROJECT COST

The Matrix Consulting Group is proposing to conduct this assignment, at the level of detail described in the work plan section of this proposal, for the price of **\$32,500** which includes all professional time and reimbursable expenses. The table, below, provides a description of these costs on a task and project team member basis.

Project Task	Senior Manager	Consultant	Total
1. Initial Issues	16	0	16
2. Profile of Library Services	32	32	64
3. Service Issues	16	0	16
4. Service Objectives	24	16	40
5. Plan for Library Services	12	40	52
Total Hours	100	88	188
Rate	\$200	\$100	
Professional Fees	\$20,000	\$8,800	\$28,800
Expenses: Travel & Surveys			\$3,700
Total			\$32,500

We would be prepared to enter into a fixed price contract for this amount.

NILES PUBLIC LIBRARY DISTRICT
Regular Board Meeting
October 15, 2014
6:30 PM
Board Room
6960 Oakton Street
Niles, Illinois

Trustees Present

Karen Dimond, Morgan Dubiel, and Danette Matyas, Barbara Nakanishi and Linda Ryan. Chris Ball arrived at 6:48 PM. Carolyn Drblik was absent.

Library Staff Present

Susan Lempke, Greg Pritz, Sue Wilsey, Carol Jung, Valerie Clark, Dave Dabrowski, Diane Winberg.

Guests Present

John Eallanardo, FQC; Tom Robb, *Journal & Topics Newspapers*; Igor Stevenkov, *Niles Herald-Spectator*; Dennis Walsh, Attorney, Klein Thorpe and Jenkins; Tim Spadoni, Library Patron/Niles Resident; Dick Waters, Godfrey's Associates (via SKYPE); Mike Micklewright, Kaizen Institute Consulting Group.

Call to Order

The Regular Board Meeting of the Niles Public Library Board of Trustees was called to order at 6:31 PM.

Roll Call

The roll was taken by Ms. Winberg.

Pledge of Allegiance

President Dubiel led the Pledge of Allegiance.

Interviews with Process Improvement Consultants

Godfrey Associates scheduled first for a SKYPE interview was not answering the call. Until reached, President Dubiel asked that the Project Update be given.

Project Update

Mr. Eallanardo gave a brief history of the problem with the veneer which occurred with the Commons Area desk and the Info Desk. The contractor attempted to correct the problem in the most economical way, but it didn't work. FQC directed the contractor to remove all layers of veneer to the base substrate and to get new veneer here so that it could acclimate to the environmental conditions in the Library. The veneer will then be applied directly onto the clean substrate. The manufacturer of the desks has agreed to extend the one year warranty on materials to three years.

Interviews with Process Improvement Consultants Resumed

Interviews were held with Mr. Dick Waters of Godfrey's Associates (via SKYPE) and Mr. Mike Micklewright of Kaizen Institute Consulting Group. Godfrey's Associates located in Dallas, Texas consists of a four-member team who are all librarians. All of their projects have been for libraries, public and private, along with some corporate libraries. Mr. Waters described what Godfrey's approach would be for the project and answered questions presented by the Board. President Dubiel asked whether or not this is the appropriate time for this type of consulting project since the Board just started the process of its search for a new library director. Mr. Waters felt it would be best for the Board to hold off with the hiring of a consultant until after a Library Director has been selected and has had a couple of months to settle in. The Board thanked Mr. Waters for his time.

Mr. Mike Micklewright gave a PowerPoint presentation on the Kaizen Group which provided additional information to their submitted proposal. Kaizen Institute has over 400 consultants all around the world. Mr. Micklewright, based in Arlington Heights, has no library experience. Outside of hospitals, he has no other non-for-profit experience. Kaizen (Japanese term meaning to change for the good) is a lean consultant. Lean does not mean cutting people, reducing staff. It's the ability to recognize waste. Kaizen would look at some of our processes, and with staff would try to make them easier and smoother. When asked if this would be a good

time to start this type of project without a Library Director, Mr. Micklewright said yes—you don't want to waste time to start making improvements. The Board thanked Mr. Micklewright for his time.

The Board did not make a decision at this meeting.

Consent Agenda

Trustee Matyas MOVED the Library Board of Trustees approve the followings items:

- A. The Minutes of the Special Board Meeting of September 17, 2014;
- B. The Minutes of the Regular Board Meeting of September 17, 2014;
- C. The payment of the bills for operating expenses of \$163,619.98; payroll expenses of \$268,436.01; and Special Reserve Expenses of \$1,675.00, for a total monthly expense of \$433,730.99.

Trustee Ryan seconded.

Trustee Dimond asked that Item B., The Minutes of the Regular Meeting be removed from the motion.

Trustees Matyas and Ryan amended their motion to approve Items A and C.

Trustee Dimond apologized and said it was the Minutes of the Special Board Meeting that she would like to have removed from the original motion.

Trustees Matyas and Ryan amended their motion to approve Items B and C of the Consent Agenda.

Roll Call Vote: Ayes: Ball, Dimond, Dubiel, Matyas, Ryan. Nays: None. Abstain: Nakanishi. Motion carried.

Trustee Dimond asked that the second paragraph on page 2 of the Special Board Meeting Minutes be amended to reflect that the informal polling vote was not completely agreed on by all of the Trustees. President Dubiel said that a change will be made to say that the vote was not unanimous.

Trustee Matyas MOVED the Library Board of Trustees approve the removed and amended Minutes of Special Board Meeting of September 17, 2014. Trustee Ball seconded.

Roll call vote: Ayes: Ball, Dimond, Dubiel, Matyas, Nakanishi, Ryan. Nays: None. Motion carried.

Public Comments

There were none.

Treasurer's Report

The Library Board reviewed the September 2014 Treasurer's Report as reported by Mr. Pritz.

Interim Director's Report

Ms. Lempke briefly displayed the Library's Virtual Tour which was funded by the Friends of the Library. Ms. Lempke requested comments from the Trustees on the new catalog Enterprise, and both President Dubiel and Trustee Dimond said it seems extremely slow. Ms. Lempke said she would share their comments with CCS. Ms. Lempke extended the invitation to the Trustees to attend the Night of the Roses on Saturday, November 15. She asked that they please let Ms. Winberg know if they plan to attend by November 7. She reported that the Per Capita Grant application has been submitted on time and that funds applied for were for technology, marketing and world languages. She touched on the requirements for the 2017 Per Capita Grant which will include an Edge Technology Assessment.

Per the request of Trustee Dimond, Ms. Lempke provided the Trustees with the results of a former NSLS Director Poll regarding Board approval of job descriptions and organizational charts. Most Boards are informed of any proposed changes, but are not involved in an approval process of job descriptions (except for the Library Director) or any changes to the organization charts.

Ms. Lempke asked the Trustees to consider raising the limits on Hot Picks. The current policy is restricted to Niles resident cardholders with a limit of one Hot Pick DVD and 3 Hot Pick books. A motion may be prepared for the November Board Meeting.

Currently, two parties have expressed interest in running for Board trustees. Packets are available at the Information Desk. All of the required documents need to be turned in by December 15-22.

Communications

The communications in the Board Packet were noted.

Committee Reports

Special Reserve Plan Committee – No report.

Employee Benefits Committee - No report.

Liaison Reports

Friends of the Library

Ms. Lempke reported that she did attend their monthly meeting and asked the Friends if they would be willing to pay for the staff's holiday luncheon. They declined saying they prefer to pay for specific things, not parties. They have recently paid for the train table for KidSpace. They have also asked for a second quote for some shelving that is needed in the Library's lobby.

Legislative

No report.

RAILS

Secretary's Report

- A. A certified copy of Ordinance 14-09, an Ordinance providing for Budget and Appropriations of the Niles Public Library District, Cook County, Illinois, for the Fiscal year beginning July 1, 2014 and Ending June 30, 2015, was filed with the Cook County Clerk on September 18, 2014. The Ordinance was published in the Niles Herald Spectator on Thursday, September 25, 2014.

Trustee Nakanishi took this opportunity to thank Mr. Pritz for the work he did to improve this year's audit compared to last year's material weakness as mentioned in his report. She also referred to the nice comment received from Ms. Lempke's pastor on the library.

New Business

Job Descriptions for Business Manager and Director

Trustee Matyas MOVED the Library Board of Trustees approve the updated job descriptions for Business Manager and Director. Trustee Ryan seconded.

The Trustees asked Ms. Lempke to go ahead with the updates on the job descriptions for supervisors to reflect the change as to whom they now report to.

Roll call vote: Ayes: Ball, Dimond, Dubiel, Matyas, Nakanishi, Ryan. Nays: None. Motion carried.

Transfer of Funds

Trustee Matyas MOVED the Library Board of Trustees approve the transfer of \$1,000,000 (one million dollars) from the General Fund to the Special Reserve Fund. Trustee Ball seconded.

After a brief discussion on the fund balances, the Trustees agreed to table the motion until next month.

Trustee Ball MOVED the Library Board of Trustees table the motion to transfer \$1,000,000 from the General Fund to the Special Reserve Fund until the November Regular Board Meeting. Trustee Ryan seconded.

Roll call vote: Ayes: Ball, Dimond, Dubiel, Matyas, Nakanishi, Ryan. Nays: None. Motion carried.

Ordinance 14-10

Trustee Matyas MOVED the Library Board of Trustee discuss/adopt Ordinance 14-10, an Ordinance Levying and Assessing Taxes of the Niles Public Library District, Cook County, Illinois, for the Fiscal Year Beginning July 1, 2014 and Ending June 30, 2015. Trustee Ryan seconded.

Discussion was held on the spreadsheet which the trustees were provided by Mr. Pritz comparing the 2012/2013 levy compared to the proposed 2014 levy. The Trustees asked that they be provided a broader presentation of the proposed levy at the November meeting.

Trustee Ball MOVED the Library Board of Trustees table the motion to adopt Ordinance 14-10, an Ordinance Levying and Assessing taxes of the Niles Public Library District, Cook County, Illinois, for the Fiscal Year Beginning July 1, 204 and Ending June 30, 2015, until the first regular Board Meeting in November. Trustee Matyas seconded.

Roll call vote: Ayes: Ball, Dimond, Dubiel, Matyas, Nakanishi, Ryan. Nays: None. Motion carried.

Internet Filters

Discussion was held on measures to block adult patrons from viewing pornography on library computers. Computers in the children’s areas have filters to block nudity. Computers in the teen and adult areas do not. Options were discussed. A formal recommendation will be brought by staff at the November Board Meeting.

Unfinished Business

There was none.

Other

The Trustees agreed that newspaper articles do not need to be included in their individual Board Packets.

The Trustees asked Mr. Pritz to email them possible dates to schedule a meeting with Coleman Lew.

Adjournment

Trustee Matyas MOVED to adjourn. Trustee Ball seconded.

On a voice vote, all Trustees voted “aye”. Motion carried.

The meeting adjourned at 8:55 PM.

President

Secretary

Niles Public Library District Bank Register Report - Checking

Transaction Number	Source	Transaction Type	Transaction Date	Reference	Deposits	Payments	Running Total	Status	Post Date
71629	Accounts Payable	Computer Check	11/19/2014	3M	\$0.00	\$856.21	(\$856.21)	Outstanding	11/30/2014
71630	Accounts Payable	Computer Check	11/19/2014	AFLAC	\$0.00	\$515.33	(\$1,371.54)	Outstanding	11/30/2014
71631	Accounts Payable	Computer Check	11/19/2014	ALLIANCE ENTERTAINMENT	\$0.00	\$264.28	(\$1,635.82)	Outstanding	11/30/2014
71632	Accounts Payable	Computer Check	11/19/2014	AMERICAN LIBRARY ASSOCIATI	\$0.00	\$54.00	(\$1,689.82)	Outstanding	11/30/2014
71633	Accounts Payable	Computer Check	11/19/2014	AMERICAN LIBRARY ASSOCIATI	\$0.00	\$500.00	(\$2,189.82)	Outstanding	11/30/2014
71634	Accounts Payable	Computer Check	11/19/2014	AT&T	\$0.00	\$926.79	(\$3,116.61)	Outstanding	11/30/2014
71635	Accounts Payable	Computer Check	11/19/2014	AT&T	\$0.00	\$43.44	(\$3,160.05)	Outstanding	11/30/2014
71636	Accounts Payable	Computer Check	11/19/2014	KATHRYN J. ATWOOD	\$0.00	\$250.00	(\$3,410.05)	Outstanding	11/30/2014
71637	Accounts Payable	Computer Check	11/19/2014	AUTOMATIC BUILDING CONTRO	\$0.00	\$1,050.00	(\$4,460.05)	Outstanding	11/30/2014
71638	Accounts Payable	Computer Check	11/19/2014	AVCAFE	\$0.00	\$243.74	(\$4,703.79)	Outstanding	11/30/2014
71639	Accounts Payable	Computer Check	11/19/2014	BAKER & TAYLOR	\$0.00	\$141.40	(\$4,845.19)	Outstanding	11/30/2014
71640	Accounts Payable	Computer Check	11/19/2014	BARNES & NOBLE, INC.	\$0.00	\$20.00	(\$4,865.19)	Outstanding	11/30/2014
71641	Accounts Payable	Computer Check	11/19/2014	BLACKBAUD	\$0.00	\$2,906.41	(\$7,771.60)	Outstanding	11/30/2014
71642	Accounts Payable	Computer Check	11/19/2014	BLICK ART MATERIALS	\$0.00	\$54.46	(\$7,826.06)	Outstanding	11/30/2014
71643	Accounts Payable	Computer Check	11/19/2014	DONNA BLOCK	\$0.00	\$380.29	(\$8,206.35)	Outstanding	11/30/2014
71644	Accounts Payable	Computer Check	11/19/2014	BUTLER CHEMICAL CO., INC.	\$0.00	\$183.29	(\$8,389.64)	Outstanding	11/30/2014
71645	Accounts Payable	Computer Check	11/19/2014	CALL ONE	\$0.00	\$1,274.98	(\$9,664.62)	Outstanding	11/30/2014
71646	Accounts Payable	Computer Check	11/19/2014	ARIANNE CAREY	\$0.00	\$54.78	(\$9,719.40)	Outstanding	11/30/2014
71647	Accounts Payable	Computer Check	11/19/2014	CENGAGE LEARNING, INC.	\$0.00	\$3,406.54	(\$13,125.94)	Outstanding	11/30/2014
71648	Accounts Payable	Computer Check	11/19/2014	CENTER POINT LARGE PRINT	\$0.00	\$216.90	(\$13,342.84)	Outstanding	11/30/2014
71649	Accounts Payable	Computer Check	11/19/2014	ANN P. CHASE	\$0.00	\$6.95	(\$13,349.79)	Outstanding	11/30/2014
71650	Accounts Payable	Computer Check	11/19/2014	CHRIS' LANDSCAPE, INC.	\$0.00	\$840.00	(\$14,189.79)	Outstanding	11/30/2014
71651	Accounts Payable	Computer Check	11/19/2014	CHRIS CHRISTMAS	\$0.00	\$360.00	(\$14,549.79)	Outstanding	11/30/2014
71652	Accounts Payable	Computer Check	11/19/2014	CINTAS CORPORATION LOC. 769	\$0.00	\$585.05	(\$15,134.84)	Outstanding	11/30/2014
71653	Accounts Payable	Computer Check	11/19/2014	COMED	\$0.00	\$7,708.11	(\$22,842.95)	Outstanding	11/30/2014
71654	Accounts Payable	Computer Check	11/19/2014	COOPERATIVE COMPUTER SERV	\$0.00	\$11,029.38	(\$33,872.33)	Outstanding	11/30/2014
71655	Accounts Payable	Computer Check	11/19/2014	CRIMSON MULTIMEDIA DISTRI	\$0.00	\$831.73	(\$34,704.06)	Outstanding	11/30/2014
71656	Accounts Payable	Computer Check	11/19/2014	ATHENA M. CROUSE	\$0.00	\$38.64	(\$34,742.70)	Outstanding	11/30/2014
71657	Accounts Payable	Computer Check	11/19/2014	CECILIA CYGNAR	\$0.00	\$33.54	(\$34,776.24)	Outstanding	11/30/2014
71658	Accounts Payable	Computer Check	11/19/2014	DEMCO	\$0.00	\$75.60	(\$34,851.84)	Outstanding	11/30/2014
71659	Accounts Payable	Computer Check	11/19/2014	JAMES W. DOUMOURAS	\$0.00	\$16.99	(\$34,868.83)	Outstanding	11/30/2014
71660	Accounts Payable	Computer Check	11/19/2014	EASYPERMIT POSTAGE	\$0.00	\$350.00	(\$35,218.83)	Outstanding	11/30/2014
71661	Accounts Payable	Computer Check	11/19/2014	EBSCO INFORMATION SERVICES	\$0.00	\$23,471.38	(\$58,690.21)	Outstanding	11/30/2014
71662	Accounts Payable	Computer Check	11/19/2014	F.J. KERRIGAN	\$0.00	\$2,493.15	(\$61,183.36)	Outstanding	11/30/2014
71663	Accounts Payable	Computer Check	11/19/2014	FIFTH THIRD BANK	\$0.00	\$252.88	(\$61,436.24)	Outstanding	11/30/2014
71664	Accounts Payable	Computer Check	11/19/2014	FIFTH THIRD BANK	\$0.00	\$1,218.28	(\$62,654.52)	Outstanding	11/30/2014
71665	Accounts Payable	Computer Check	11/19/2014	FINDAWAY WORLD, LLC	\$0.00	\$476.17	(\$63,130.69)	Outstanding	11/30/2014
71666	Accounts Payable	Computer Check	11/19/2014	FLEXSOURCE, LLC	\$0.00	\$659.00	(\$63,789.69)	Outstanding	11/30/2014
71667	Accounts Payable	Computer Check	11/19/2014	FREDERICK QUINN CORPORATIO	\$0.00	\$16,922.00	(\$80,711.69)	Outstanding	11/30/2014

Niles Public Library District Bank Register Report - Checking

Transaction Number	Source	Transaction Type	Transaction Date	Reference	Deposits	Payments	Running Total	Status	Post Date
71668	Accounts Payable	Computer Check	11/19/2014	FRIENDS OF THE NILES LIBRARY	\$0.00	\$988.68	(\$81,700.37)	Outstanding	11/30/2014
71669	Accounts Payable	Computer Check	11/19/2014	GARVEY'S OFFICE PRODUCTS	\$0.00	\$1,460.28	(\$83,160.65)	Outstanding	11/30/2014
71670	Accounts Payable	Computer Check	11/19/2014	GAYLORD BROS.	\$0.00	\$203.75	(\$83,364.40)	Outstanding	11/30/2014
71671	Accounts Payable	Computer Check	11/19/2014	DEBORAH GRAHAM	\$0.00	\$449.66	(\$83,814.06)	Outstanding	11/30/2014
71672	Accounts Payable	Computer Check	11/19/2014	GRAINGER	\$0.00	\$973.40	(\$84,787.46)	Outstanding	11/30/2014
71673	Accounts Payable	Computer Check	11/19/2014	GROOT INDUSTRIES, INC.	\$0.00	\$228.90	(\$85,016.36)	Outstanding	11/30/2014
71674	Accounts Payable	Computer Check	11/19/2014	FATEMA HAGUE	\$0.00	\$3.99	(\$85,020.35)	Outstanding	11/30/2014
71675	Accounts Payable	Computer Check	11/19/2014	HEALTHCARE SERVICE CORPOR	\$0.00	\$34,125.69	(\$119,146.04)	Outstanding	11/30/2014
71676	Accounts Payable	Computer Check	11/19/2014	HOLIAN INSULATION COMPANY I	\$0.00	\$1,325.00	(\$120,471.04)	Outstanding	11/30/2014
71677	Accounts Payable	Computer Check	11/19/2014	JEORGE HOLMES	\$0.00	\$300.00	(\$120,771.04)	Outstanding	11/30/2014
71678	Accounts Payable	Computer Check	11/19/2014	ILLINOIS LIBRARY ASSOCIATION	\$0.00	\$115.00	(\$120,886.04)	Outstanding	11/30/2014
71679	Accounts Payable	Computer Check	11/19/2014	IMPERIAL SERVICE SYSTEMS, IN	\$0.00	\$270.00	(\$121,156.04)	Outstanding	11/30/2014
71680	Accounts Payable	Computer Check	11/19/2014	INFOGROUP	\$0.00	\$11,215.00	(\$132,371.04)	Outstanding	11/30/2014
71681	Accounts Payable	Computer Check	11/19/2014	INGRAM LIBRARY SERVICES	\$0.00	\$16,201.71	(\$148,572.75)	Outstanding	11/30/2014
71682	Accounts Payable	Computer Check	11/19/2014	INNOVATION EXPERTS	\$0.00	\$55.00	(\$148,627.75)	Outstanding	11/30/2014
71683	Accounts Payable	Computer Check	11/19/2014	IRON MOUNTAIN	\$0.00	\$119.60	(\$148,747.35)	Outstanding	11/30/2014
71684	Accounts Payable	Computer Check	11/19/2014	TAXAS KALOTIHOS	\$0.00	\$16.99	(\$148,764.34)	Outstanding	11/30/2014
71685	Accounts Payable	Computer Check	11/19/2014	JASON T. KEPLER	\$0.00	\$1,663.60	(\$150,427.94)	Outstanding	11/30/2014
71686	Accounts Payable	Computer Check	11/19/2014	MUHYUN KIM	\$0.00	\$22.99	(\$150,450.93)	Outstanding	11/30/2014
71687	Accounts Payable	Computer Check	11/19/2014	JAMIE KING	\$0.00	\$33.38	(\$150,484.31)	Outstanding	11/30/2014
71688	Accounts Payable	Computer Check	11/19/2014	KLEIN, THORPE & JENKINS, LTD.	\$0.00	\$3,593.40	(\$154,077.71)	Outstanding	11/30/2014
71689	Accounts Payable	Computer Check	11/19/2014	KONE INC.	\$0.00	\$464.40	(\$154,542.11)	Outstanding	11/30/2014
71690	Accounts Payable	Computer Check	11/19/2014	KONICA MINOLTA BUSINESS SO	\$0.00	\$598.54	(\$155,140.65)	Outstanding	11/30/2014
71691	Accounts Payable	Computer Check	11/19/2014	KOREAN BOOKS	\$0.00	\$827.09	(\$155,967.74)	Outstanding	11/30/2014
71692	Accounts Payable	Computer Check	11/19/2014	ELENI A. LALOUKAKIS	\$0.00	\$19.99	(\$155,987.73)	Outstanding	11/30/2014
71693	Accounts Payable	Computer Check	11/19/2014	SUSAN LEMPKE	\$0.00	\$209.00	(\$156,196.73)	Outstanding	11/30/2014
71694	Accounts Payable	Computer Check	11/19/2014	CATHERINE LEVINSON	\$0.00	\$116.05	(\$156,312.78)	Outstanding	11/30/2014
71695	Accounts Payable	Computer Check	11/19/2014	VICTORIA LUZ	\$0.00	\$92.34	(\$156,405.12)	Outstanding	11/30/2014
71696	Accounts Payable	Computer Check	11/19/2014	LUKE MALEWICZ	\$0.00	\$100.00	(\$156,505.12)	Outstanding	11/30/2014
71697	Accounts Payable	Computer Check	11/19/2014	MATTHEW BENDER & CO., INC.	\$0.00	\$158.43	(\$156,663.55)	Outstanding	11/30/2014
71698	Accounts Payable	Computer Check	11/19/2014	ANNETTE MCQUADE	\$0.00	\$1,500.00	(\$158,163.55)	Outstanding	11/30/2014
71699	Accounts Payable	Computer Check	11/19/2014	MENARDS	\$0.00	\$435.59	(\$158,599.14)	Outstanding	11/30/2014
71700	Accounts Payable	Computer Check	11/19/2014	MIDWEST TAPE	\$0.00	\$16,735.36	(\$175,334.50)	Outstanding	11/30/2014
71701	Accounts Payable	Computer Check	11/19/2014	MARY MILLER	\$0.00	\$856.33	(\$176,190.83)	Outstanding	11/30/2014
71702	Accounts Payable	Computer Check	11/19/2014	RICHARD J. MOORE	\$0.00	\$100.00	(\$176,290.83)	Outstanding	11/30/2014
71703	Accounts Payable	Computer Check	11/19/2014	NATIONAL LEKOTEK CENTER	\$0.00	\$250.00	(\$176,540.83)	Outstanding	11/30/2014
71704	Accounts Payable	Computer Check	11/19/2014	NICOR GAS	\$0.00	\$381.95	(\$176,922.78)	Outstanding	11/30/2014
71705	Accounts Payable	Computer Check	11/19/2014	NILES ELEMENTARY SCHOOL DI	\$0.00	\$881.00	(\$177,803.78)	Outstanding	11/30/2014
71706	Accounts Payable	Computer Check	11/19/2014	CORNELIUS M. O'SHEA	\$0.00	\$59.00	(\$177,862.78)	Outstanding	11/30/2014

Niles Public Library District Bank Register Report - Checking

Transaction Number	Source	Transaction Type	Transaction Date	Reference	Deposits	Payments	Running Total	Status	Post Date
71707	Accounts Payable	Computer Check	11/19/2014	ORIENTAL TRADING COMPANY, I	\$0.00	\$47.50	(\$177,910.28)	Outstanding	11/30/2014
71708	Accounts Payable	Computer Check	11/19/2014	DANIELA ORTIZ	\$0.00	\$12.95	(\$177,923.23)	Outstanding	11/30/2014
71709	Accounts Payable	Computer Check	11/19/2014	OVERDRIVE, INC.	\$0.00	\$801.91	(\$178,725.14)	Outstanding	11/30/2014
71710	Accounts Payable	Computer Check	11/19/2014	PEAPOD	\$0.00	\$252.20	(\$178,977.34)	Outstanding	11/30/2014
71711	Accounts Payable	Computer Check	11/19/2014	PERMACARD	\$0.00	\$1,166.15	(\$180,143.49)	Outstanding	11/30/2014
71712	Accounts Payable	Computer Check	11/19/2014	PETTY CASH	\$0.00	\$67.07	(\$180,210.56)	Outstanding	11/30/2014
71713	Accounts Payable	Computer Check	11/19/2014	ANNETTE PILOUSEK	\$0.00	\$16.99	(\$180,227.55)	Outstanding	11/30/2014
71714	Accounts Payable	Computer Check	11/19/2014	POLONIA BOOKSTORE, INC.	\$0.00	\$553.01	(\$180,780.56)	Outstanding	11/30/2014
71715	Accounts Payable	Computer Check	11/19/2014	RESERVE ACCOUNT	\$0.00	\$2,250.00	(\$183,030.56)	Outstanding	11/30/2014
71716	Accounts Payable	Computer Check	11/19/2014	RUSSIAN PUBLISHING HOUSE, L	\$0.00	\$670.00	(\$183,700.56)	Outstanding	11/30/2014
71717	Accounts Payable	Computer Check	11/19/2014	MONIKA SAWYER	\$0.00	\$25.98	(\$183,726.54)	Outstanding	11/30/2014
71718	Accounts Payable	Computer Check	11/19/2014	TIMOTHY C. SEISSER	\$0.00	\$100.00	(\$183,826.54)	Outstanding	11/30/2014
71719	Accounts Payable	Computer Check	11/19/2014	CLARA SHEFFER	\$0.00	\$34.78	(\$183,861.32)	Outstanding	11/30/2014
71720	Accounts Payable	Computer Check	11/19/2014	SHELL	\$0.00	\$53.32	(\$183,914.64)	Outstanding	11/30/2014
71721	Accounts Payable	Computer Check	11/19/2014	SMITHEREEN PEST MANAGEMEN	\$0.00	\$114.00	(\$184,028.64)	Outstanding	11/30/2014
71722	Accounts Payable	Computer Check	11/19/2014	SULLIVAN ROOFING, INC.	\$0.00	\$1,470.00	(\$185,498.64)	Outstanding	11/30/2014
71723	Accounts Payable	Computer Check	11/19/2014	SUN-TIMES MEDIA	\$0.00	\$48.00	(\$185,546.64)	Outstanding	11/30/2014
71724	Accounts Payable	Computer Check	11/19/2014	SHELLEY SUTHERLAND	\$0.00	\$122.59	(\$185,669.23)	Outstanding	11/30/2014
71725	Accounts Payable	Computer Check	11/19/2014	TEALULA, LLC	\$0.00	\$50.00	(\$185,719.23)	Outstanding	11/30/2014
71726	Accounts Payable	Computer Check	11/19/2014	THE HARTFORD	\$0.00	\$208.00	(\$185,927.23)	Outstanding	11/30/2014
71727	Accounts Payable	Computer Check	11/19/2014	THE LINCOLN NATIONAL LIFE IN	\$0.00	\$1,437.16	(\$187,364.39)	Outstanding	11/30/2014
71728	Accounts Payable	Computer Check	11/19/2014	TODAY'S BUSINESS SOLUTIONS, I	\$0.00	\$436.32	(\$187,800.71)	Outstanding	11/30/2014
71729	Accounts Payable	Computer Check	11/19/2014	MARK TOLAND	\$0.00	\$450.00	(\$188,250.71)	Outstanding	11/30/2014
71730	Accounts Payable	Computer Check	11/19/2014	KATHY TOY	\$0.00	\$7.59	(\$188,258.30)	Outstanding	11/30/2014
71731	Accounts Payable	Computer Check	11/19/2014	TSAI FONG BOOKS, INC.	\$0.00	\$150.00	(\$188,408.30)	Outstanding	11/30/2014
71732	Accounts Payable	Computer Check	11/19/2014	UNIQUE MANAGEMENT SERVICE	\$0.00	\$258.70	(\$188,667.00)	Outstanding	11/30/2014
71733	Accounts Payable	Computer Check	11/19/2014	UPSTART	\$0.00	\$34.41	(\$188,701.41)	Outstanding	11/30/2014
71734	Accounts Payable	Computer Check	11/19/2014	USI EDUCATION & GOVT SALES	\$0.00	\$73.29	(\$188,774.70)	Outstanding	11/30/2014
71735	Accounts Payable	Computer Check	11/19/2014	SASHA VASILIC	\$0.00	\$94.42	(\$188,869.12)	Outstanding	11/30/2014
71736	Accounts Payable	Computer Check	11/19/2014	VERIZON WIRELESS	\$0.00	\$98.17	(\$188,967.29)	Outstanding	11/30/2014
71737	Accounts Payable	Computer Check	11/19/2014	VILLAGE OF NILES	\$0.00	\$930.41	(\$189,897.70)	Outstanding	11/30/2014
71738	Accounts Payable	Computer Check	11/19/2014	VILLAGE PLUMBING & SEWER SE	\$0.00	\$1,120.50	(\$191,018.20)	Outstanding	11/30/2014
71739	Accounts Payable	Computer Check	11/19/2014	VISA	\$0.00	\$3,195.32	(\$194,213.52)	Outstanding	11/30/2014
71740	Accounts Payable	Computer Check	11/19/2014	VISION SERVICE PLAN OF ILLINO	\$0.00	\$561.89	(\$194,775.41)	Outstanding	11/30/2014
71741	Accounts Payable	Computer Check	11/19/2014	WESTERN IRRIGATION, INC.	\$0.00	\$375.00	(\$195,150.41)	Outstanding	11/30/2014
71742	Accounts Payable	Computer Check	11/19/2014	WESTON WOODS STUDIOS	\$0.00	\$359.70	(\$195,510.11)	Outstanding	11/30/2014
71743	Accounts Payable	Computer Check	11/19/2014	SUSAN WILSEY	\$0.00	\$714.17	(\$196,224.28)	Outstanding	11/30/2014
71744	Accounts Payable	Computer Check	11/19/2014	WISCONSIN LIBRARY ASSOCIAT	\$0.00	\$280.00	(\$196,504.28)	Outstanding	11/30/2014
71745	Accounts Payable	Computer Check	11/19/2014	BETTY ZHAN	\$0.00	\$32.03	(\$196,536.31)	Outstanding	11/30/2014

Niles Public Library District Bank Register Report - Checking

Transaction Number	Source	Transaction Type	Transaction Date	Reference	Deposits	Payments	Running Total	Status	Post Date
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Summary by Transaction Type

Total Deposits:	\$0.00
Less Payments by Transaction Type:	
Computer Check	(\$196,536.31)
Total Payments:	(\$196,536.31)
Total Change in Register Balance:	(\$196,536.31)

Niles Public Library District Bank Register Report - Imprest

<u>Transaction Number</u>	<u>Source</u>	<u>Transaction Type</u>	<u>Transaction Date</u>	<u>Reference</u>	<u>Deposits</u>	<u>Payments</u>	<u>Running Total</u>	<u>Status</u>	<u>Post Date</u>
2922	Accounts Payable	Manual Check	10/14/2014	EASYPERMIT POSTAGE	\$0.00	\$2.88	(\$2.88)	Cleared	10/31/2014
2923	Accounts Payable	Manual Check	10/28/2014	NILES CHAMBER OF COMMERCE	\$0.00	\$150.00	(\$152.88)	Cleared	10/31/2014
2924	Accounts Payable	Manual Check	10/28/2014	DISTRICT 63 EDUCATION FOUNDA	\$0.00	\$100.00	(\$252.88)	Outstanding	10/31/2014

Summary by Transaction Type

Total Deposits:	\$0.00
Less Payments by Transaction Type:	
Manual Check	(\$252.88)
Total Payments:	(\$252.88)
Total Change in Register Balance:	(\$252.88)

Niles Public Library District

Special Reserve

40-5815-58-00 & 40-5810-58-00 & 40-5820-58-00

<u>Transaction Date</u>	<u>AP Transaction Number</u>	<u>Transaction Type</u>	<u>GL Transaction Number</u>	<u>Vendor/Payee</u>	<u>Journal Reference</u>	<u>Post Status</u>	<u>Post Date</u>	<u>Debit Amount</u>	<u>Credit Amount</u>
40-5805-58-00, Special Reserve - Building									
10/8/2014	23257	Invoice	1991-199	HOLIAN INSULATION COMP	HOLIAN INSULATIO	Posted	10/31/2014	\$1,325.00	\$0.00
10/31/2014	7149	Invoice	1991-647	SULLIVAN ROOFING, INC.	SULLIVAN ROOFING	Posted	10/31/2014	\$1,470.00	\$0.00
11/6/2014	110614	Invoice	1991-665	VISA	VISA-110614	Posted	10/31/2014	\$2,150.00	\$0.00
<i>Totals for 40-5805-58-00, Special Reserve - Building</i>								\$4,945.00	\$0.00
40-5815-58-00, Special Reserve - Construction Project									
11/12/2014	461	Invoice	1991-873	FREDERICK QUINN CORPO	FREDERICK QUINN C	Posted	10/31/2014	\$16,922.00	\$0.00
<i>Totals for 40-5815-58-00, Special Reserve - Construction Projec</i>								\$16,922.00	\$0.00
Grand Totals:								\$21,867.00	\$0.00

Niles Public Library District Special Reserve

40-5815-58-00 & 40-5810-58-00 & 40-5820-58-00

Report name: _Special Reserve

Report format: Detail

Include all transaction dates

Include these post dates: Last fiscal period (10/1/2014 to 10/31/2014)

Include all Post Statuses

Do not include adjustment transactions

Include miscellaneous entries

Include these Accounts: 40-5815-58-00, 40-5810-58-00, 40-5805-58-00, 40-5811-58-00, 40-5820-58-00

Include all Funds

Include all Classes

Include all Vendors

Include all Invoices

Include all Credit Memos

Include all Payments

Include all Purchase Orders

Include all Receipts

Include all Account Attributes

Include all Vendor Attributes

Include all Invoice Attributes

Include all Credit Memo Attributes

Include all Purchase Order Attributes

Include all Expense(s)

Include all Departments(s)

Niles Public Library District

Balance Sheet

October 31, 2014

	GENERAL FUND 10/31/2014	SPECIAL REVENUE FUNDS	SPECIAL RESERVE FUND	TOTAL
Assets				
Cash and Investments				
Cash Checking	(\$1,385,911)	\$743,111	\$685,815	\$43,015
Cash-Imprest	\$696			\$696
Cash-Flexible Spending Account	\$7,319			\$7,319
MaxSafe CD	\$1,017,429			\$1,017,429
Petty Cash	\$400			\$400
Illinois Funds-Tax Deposit Account	\$1,762,227			\$1,762,227
Illinois Funds E pay fines	\$79,942			\$79,942
Northwest Community Credit Union	\$27			\$27
Fifth Third Bank-Investments	\$5,270,000			\$5,270,000
Investments Money Market-Fifth Third Bank	\$341,581			\$341,581
MaxSafe CD	\$511,326			\$511,326
Total Cash and Investments	\$7,605,034	\$743,111	\$685,815	\$9,033,960
Receivables				
Property Tax Receivable, net	\$2,334,566	\$54,863		\$2,389,429
Replacement Tax Receivable	\$23,208			\$23,208
Total Receivables	\$2,357,774	\$54,863	\$0	\$2,412,637
Prepaid Items				
Prepaid Expense	\$9,319			\$9,319
Total Prepaid Items	\$9,319	\$0	\$0	\$9,319
Total Assets	\$9,972,127	\$797,974	\$685,815	\$11,455,917

Niles Public Library District

Balance Sheet

October 31, 2014

	GENERAL FUND 10/31/2014	SPECIAL REVENUE FUNDS	SPECIAL RESERVE FUND	TOTAL
Liabilities and Fund Balance				
Liabilities				
Accounts Payable	\$165,272	\$7,827	\$21,867	\$194,965
Accounts Payable-Friends of the Library	(\$170)			(\$170)
Payroll Clearing	\$11,287			\$11,287
Accrued Expenses	\$60,952			\$60,952
Deferred Revenues	\$2,334,567	\$54,865		\$2,389,431
Total Liabilities	\$2,571,906	\$62,691	\$21,867	\$2,656,465
 Fund Balance				
Fund Balance	\$7,601,864	\$735,283	\$663,948	\$9,001,095
Total Fund Balance	\$7,601,864	\$735,283	\$663,948	\$9,001,095
Total Liabilities and Fund Balance	\$10,173,771	\$797,974	\$685,815	\$11,657,560

Niles Public Library District
Income Statement-Consolidated

October 31, 2014

	Month Actual	Month Budget	Month Variance	YTD Actual	YTD Budget	YTD Variance	Annual Budget	Actual % of Annual Budget
Revenues								
Property Taxes	\$15,964	\$62,112	(\$46,148)	\$2,858,959	\$2,919,286	(\$60,327)	\$6,211,247	46%
Replacement Taxes	\$22,994	\$19,600	\$3,394	\$48,698	\$47,600	\$1,098	\$140,000	35%
Per Capita Grant							\$58,000	
Grants-Other		\$83	(\$83)		\$333	(\$333)	\$1,000	
Investment Income	\$4,039	\$3,333	\$706	\$13,283	\$13,333	(\$50)	\$40,000	33%
Fines	\$4,646	\$3,750	\$896	\$16,828	\$15,000	\$1,828	\$45,000	37%
Lost Books	\$992	\$625	\$367	\$3,071	\$2,500	\$571	\$7,500	41%
Pay For Print	\$2,324	\$1,250	\$1,074	\$5,214	\$5,000	\$214	\$15,000	35%
Flash Drive & Ear Bud Sales	\$16		\$16	\$34		\$34		
Donations-Friends of the Library							\$1,318	
Donations		\$25	(\$25)		\$100	(\$100)	\$300	
Miscellaneous	\$25	\$333	(\$308)	\$25	\$1,333	(\$1,308)	\$4,000	1%
Total Revenues	\$51,000	\$91,112	(\$40,112)	\$2,946,113	\$3,004,486	(\$58,373)	\$6,523,365	45%
Expenditures								
Salaries								
Library Director	\$8,578	\$9,583	\$1,006	\$34,311	\$38,333	\$4,022	\$115,000	30%
Payroll-Department Managers	\$7,893	\$22,931	\$15,038	\$43,116	\$91,724	\$48,608	\$275,172	16%
Payroll-Division Supervisors	\$36,696	\$43,405	\$6,709	\$146,832	\$173,621	\$26,789	\$520,864	28%
Payroll-Librarian I	\$93,745	\$89,552	(\$4,193)	\$365,489	\$358,210	(\$7,279)	\$1,074,630	34%
Payroll-Library Grade V	\$49,530	\$49,376	(\$154)	\$197,463	\$197,503	\$39	\$592,508	33%
Payroll-Library Grade VI	\$26,348	\$28,248	\$1,900	\$92,055	\$112,993	\$20,938	\$338,978	27%
Payroll-Library Pages	\$9,175	\$11,025	\$1,850	\$25,188	\$44,099	\$18,911	\$132,297	19%
Payroll-Sundays	\$6,778	\$6,167	(\$612)	\$26,700	\$24,667	(\$2,034)	\$74,000	36%
Adjustments		\$833	\$833	\$6,211	\$3,333	(\$2,877)	\$10,000	62%
Substitutes		\$667	\$667	\$273	\$2,667	\$2,394	\$8,000	3%
Total Salaries	\$238,743	\$261,787	\$23,044	\$937,638	\$1,047,149	\$109,511	\$3,141,448	30%

Niles Public Library District
Income Statement-Consolidated

October 31, 2014

	Month Actual	Month Budget	Month Variance	YTD Actual	YTD Budget	YTD Variance	Annual Budget	Actual % of Annual Budget
Library Materials								
Books-Adult	\$16,084	\$11,667	(\$4,418)	\$51,308	\$46,667	(\$4,641)	\$140,000	37%
Books-Youth Services	\$4,399	\$5,417	\$1,018	\$18,589	\$21,667	\$3,078	\$65,000	29%
Books-Teen	\$294	\$1,167	\$872	\$2,406	\$4,667	\$2,261	\$14,000	17%
Downloadables	\$903	\$5,000	\$4,097	\$22,810	\$20,000	(\$2,810)	\$60,000	38%
Periodicals	\$48	\$1,833	\$1,785	\$2,194	\$7,333	\$5,139	\$22,000	10%
AV-Adult	\$14,101	\$7,750	(\$6,351)	\$55,389	\$31,000	(\$24,389)	\$93,000	60%
AV-Youth Services	\$4,479	\$3,500	(\$979)	\$14,049	\$14,000	(\$49)	\$42,000	33%
AV-Teen	\$530	\$1,000	\$470	\$3,502	\$4,000	\$498	\$12,000	29%
Online Databases	\$35,631	\$13,333	(\$22,298)	\$114,882	\$53,333	(\$61,549)	\$160,000	72%
Total Library Materials	\$76,469	\$50,667	(\$25,802)	\$285,129	\$202,667	(\$82,462)	\$608,000	47%
Library Operating Expenditures								
CCS Charges	\$7,099	\$6,217	(\$883)	\$28,428	\$24,867	(\$3,561)	\$74,600	38%
Processing & Supplies	\$1,863	\$1,667	(\$197)	\$6,369	\$6,667	\$297	\$20,000	32%
Internet Charges	\$2,522	\$1,667	(\$855)	\$6,249	\$6,667	\$417	\$20,000	31%
Software, Licenses	\$3,696	\$3,750	\$54	\$6,536	\$15,000	\$8,464	\$45,000	15%
Printing		\$4,167	\$4,167	\$8,073	\$16,667	\$8,593	\$50,000	16%
Library Supplies	\$1,197	\$1,067	(\$130)	\$7,392	\$4,267	(\$3,125)	\$12,800	58%
Programming & Support-Adult	\$1,060	\$1,917	\$857	\$4,330	\$7,667	\$3,336	\$23,000	19%
Programming & Support-Juvenile	\$2,278	\$2,875	\$597	\$8,965	\$11,500	\$2,535	\$34,500	26%
Programming & Support-Joint	\$9	\$333	\$324	\$108	\$1,333	\$1,226	\$4,000	3%
Programming & Support-Teen	\$723	\$642	(\$82)	\$2,259	\$2,567	\$308	\$7,700	29%
Public Performing Rights							\$1,318	
CCS Communications		\$333	\$333	\$326	\$1,333	\$1,007	\$4,000	8%
Computer Charges OCLC	\$1,901	\$951	(\$951)	\$4,753	\$3,803	(\$950)	\$11,408	42%
Miscellaneous	\$120	\$83	(\$36)	\$469	\$333	(\$136)	\$1,000	47%
Per Capita Grant Expenditures				\$1,289		(\$1,289)	\$71,000	2%
Grant - Other Expenditures		\$83	\$83		\$333	\$333	\$1,000	
Volunteers		\$250	\$250	\$226	\$1,000	\$774	\$3,000	8%
Total Library Operating Expenditures	\$22,468	\$26,001	\$3,533	\$85,774	\$104,002	\$18,229	\$384,326	22%

Niles Public Library District Income Statement-Consolidated

October 31, 2014

	Month Actual	Month Budget	Month Variance	YTD Actual	YTD Budget	YTD Variance	Annual Budget	Actual % of Annual Budget
General and Administration								
Janitorial Supplies	\$2,250	\$2,804	\$554	\$10,047	\$11,217	\$1,170	\$33,650	30%
Copiers	\$599	\$833	\$235	\$2,819	\$3,333	\$514	\$10,000	28%
Professional Development	\$1,659	\$2,820	\$1,161	\$3,122	\$11,282	\$8,160	\$33,845	9%
Mileage	\$712	\$108	(\$604)	\$1,142	\$433	(\$708)	\$1,300	88%
Professional Collection	\$22	\$396	\$374	\$250	\$1,583	\$1,333	\$4,750	5%
Legal Fees	\$3,593	\$2,500	(\$1,093)	\$11,765	\$10,000	(\$1,765)	\$30,000	39%
Consultants	\$3,164	\$1,250	(\$1,914)	\$3,197	\$5,000	\$1,803	\$15,000	21%
Kitchen Supplies		\$125	\$125	\$260	\$500	\$240	\$1,500	17%
Promotional Expense	\$220	\$2,075	\$1,855	\$2,508	\$8,300	\$5,792	\$24,900	10%
Office Supplies	\$862	\$2,083	\$1,222	\$8,249	\$8,333	\$84	\$25,000	33%
Postage & Freight	\$2,584	\$1,500	(\$1,084)	\$5,879	\$6,000	\$121	\$18,000	33%
Publication of Notices-Legal		\$100	\$100	\$957	\$400	(\$557)	\$1,200	80%
Subscriptions & Dues	\$774	\$750	(\$24)	\$2,948	\$3,000	\$52	\$9,000	33%
Collection Services	\$187	\$83	(\$103)	\$82	\$333	\$251	\$1,000	8%
Telephone	\$1,417	\$1,375	(\$42)	\$5,773	\$5,500	(\$273)	\$16,500	35%
Trustee Expense		\$750	\$750	\$403	\$3,000	\$2,597	\$9,000	4%
Equipment Rental		\$417	\$417		\$1,667	\$1,667	\$5,000	
Payroll Service	\$867	\$1,083	\$216	\$3,799	\$4,333	\$535	\$13,000	29%
Bank Fees	\$271	\$275	\$4	\$1,131	\$1,100	(\$31)	\$3,300	34%
Parking Lease	\$881	\$881		\$3,524	\$3,524		\$10,572	33%
Total General and Administration	\$20,061	\$22,210	\$2,148	\$67,854	\$88,839	\$20,985	\$266,517	25%
Vehicle Operation								
Gas, Oil, Grease	\$53	\$83	\$30	\$237	\$333	\$96	\$1,000	24%
Repairs & Maintenance		\$150	\$150	\$61	\$600	\$539	\$1,800	3%
Miscellaneous		\$8	\$8		\$33	\$33	\$100	
Auto Insurance				\$1,376	\$1,371	(\$5)	\$1,371	100%
Total Vehicle Operation	\$53	\$242	\$188	\$1,674	\$2,338	\$664	\$4,271	39%
Employee Fringe Benefits								
Deferred Compensation	\$14,297	\$14,583	\$286	\$57,841	\$58,333	\$492	\$175,000	33%

Niles Public Library District Income Statement-Consolidated

October 31, 2014

	Month Actual	Month Budget	Month Variance	YTD Actual	YTD Budget	YTD Variance	Annual Budget	Actual % of Annual Budget
Group Health	\$27,339	\$31,250	\$3,911	\$109,917	\$125,000	\$15,083	\$375,000	29%
Health Reimbursement Account	\$2,456	\$5,000	\$2,544	\$7,452	\$20,000	\$12,548	\$60,000	12%
Dental	\$630	\$1,667	\$1,037	\$5,894	\$6,667	\$772	\$20,000	29%
Vision	\$485	\$583	\$98	\$1,988	\$2,333	\$345	\$7,000	28%
FSA fee	\$355	\$100	(\$255)	\$620	\$400	(\$220)	\$1,200	52%
Life, LTD, AD&D, STD	\$1,437	\$1,750	\$313	\$4,833	\$7,000	\$2,167	\$21,000	23%
Total Employee Fringe Benefits	\$47,000	\$54,933	\$7,933	\$188,546	\$219,733	\$31,188	\$659,200	29%
Utilities								
Gas	\$382	\$1,250	\$868	\$1,241	\$5,000	\$3,759	\$15,000	8%
Electric	\$7,708	\$6,667	(\$1,041)	\$40,259	\$26,667	(\$13,592)	\$80,000	50%
Water	\$930	\$583	(\$347)	\$3,701	\$2,333	(\$1,367)	\$7,000	53%
Total Utilities	\$9,020	\$8,500	(\$520)	\$45,200	\$34,000	(\$11,200)	\$102,000	44%
Capital Expenditures								
Special Reserve - Building	\$4,945	\$10,833	\$5,888	\$18,755	\$43,333	\$24,578	\$130,000	14%
Capital Projects-Equipment		\$33,083	\$33,083	\$1,675	\$132,333	\$130,658	\$397,000	0%
Special Reserve - Construction Project	\$16,922		(\$16,922)	\$18,518		(\$18,518)		
Total Capital Expenditures	\$21,867	\$43,917	\$22,050	\$38,948	\$175,667	\$136,719	\$527,000	7%
Retirement Incentive Program Expenditures								
Cash Payout				\$134,825	\$134,825		\$134,825	100%
Health Insurance				\$66,819	\$66,819		\$66,819	100%
Total Retirement Incentive Program Expenditures	\$0	\$0	\$0	\$201,643	\$201,643	\$0	\$201,643	100%
Audit								
Audit Expense				\$10,300	\$17,500	\$7,200	\$17,500	59%
Total Audit Expenditures	\$0	\$0	\$0	\$10,300	\$17,500	\$7,200	\$17,500	59%
Liability Insurance								
Liability Insurance				\$24,338	\$34,160	\$9,822	\$34,160	71%
Total Liability Expenditures	\$0	\$0	\$0	\$24,338	\$34,160	\$9,822	\$34,160	71%

Niles Public Library District
Income Statement-Consolidated

October 31, 2014

	Month Actual	Month Budget	Month Variance	YTD Actual	YTD Budget	YTD Variance	Annual Budget	Actual % of Annual Budget
Social Security								
Social Security	\$18,871	\$19,167	\$295	\$87,453	\$76,667	(\$10,787)	\$230,000	38%
Total Social Security Expenditures	\$18,871	\$19,167	\$295	\$87,453	\$76,667	(\$10,787)	\$230,000	38%
Workers' Compensation								
Workers' Compensation	\$208		(\$208)	\$24,080	\$29,431	\$5,351	\$29,431	82%
Total Workers' Compensation Expenditures	\$208	\$0	(\$208)	\$24,080	\$29,431	\$5,351	\$29,431	82%
Unemployment Compensation								
Unemployment Compensation	\$296	\$1,250	\$954	\$1,730	\$5,000	\$3,270	\$15,000	12%
Total Unemployment Compensation Expenditures	\$296	\$1,250	\$954	\$1,730	\$5,000	\$3,270	\$15,000	12%
Building & Equipment Maintenance								
Repairs & Improvements	\$3,614	\$3,125	(\$489)	\$3,942	\$12,500	\$8,558	\$37,500	11%
Contractual Maintenance	\$3,428	\$2,917	(\$512)	\$10,053	\$11,667	\$1,613	\$35,000	29%
Non-Contractual Maintenance	\$499	\$2,000	\$1,501	\$1,186	\$8,000	\$6,814	\$24,000	5%
Equipment Maintenance		\$3,000	\$3,000	\$5,237	\$12,000	\$6,763	\$36,000	15%
Non Capital Expenses		\$1,667	\$1,667		\$6,667	\$6,667	\$20,000	
Furniture & Fixtures	\$78	\$4,708	\$4,631	\$4,532	\$18,833	\$14,301	\$56,500	8%
Total Building & Equipment Maintenance Expenditures	\$7,619	\$17,417	\$9,798	\$24,950	\$69,667	\$44,717	\$209,000	12%
Total Expenditures	\$462,676	\$506,089	\$43,413	\$2,025,257	\$2,308,462	\$283,206	\$6,429,497	31%
NET SURPLUS/(DEFICIT)	(\$411,676)	(\$414,977)	\$3,301	\$920,856	\$696,024	\$224,833	\$93,868	981%

Niles Public Library District
Income Statement-General Fund

October 31, 2014

	Month Actual	Month Budget	Month Variance	YTD Actual	YTD Budget	YTD Variance	Annual Budget	Actual % of Annual Budget
Revenues								
Property Taxes	\$15,602	\$60,347	(\$44,745)	\$2,795,101	\$2,836,331	(\$41,231)	\$6,034,747	46%
Replacement Taxes	\$22,994	\$19,600	\$3,394	\$48,698	\$47,600	\$1,098	\$140,000	35%
Per Capita Grant							\$58,000	
Grants-Other		\$83	(\$83)		\$333	(\$333)	\$1,000	
Investment Income	\$4,039	\$3,333	\$706	\$13,283	\$13,333	(\$50)	\$40,000	33%
Fines	\$4,646	\$3,750	\$896	\$16,828	\$15,000	\$1,828	\$45,000	37%
Lost Books	\$992	\$625	\$367	\$3,071	\$2,500	\$571	\$7,500	41%
Pay For Print	\$2,324	\$1,250	\$1,074	\$5,214	\$5,000	\$214	\$15,000	35%
Flash Drive & Ear Bud Sales	\$16		\$16	\$34		\$34		
Donations-Friends of the Library							\$1,318	
Donations		\$25	(\$25)		\$100	(\$100)	\$300	
Miscellaneous	\$25	\$333	(\$308)	\$25	\$1,333	(\$1,308)	\$4,000	1%
Total Revenues	\$50,638	\$89,347	(\$38,709)	\$2,882,254	\$2,921,531	(\$39,277)	\$6,346,865	45%
Expenditures								
Salaries								
Library Director	\$8,578	\$9,583	\$1,006	\$34,311	\$38,333	\$4,022	\$115,000	30%
Payroll-Department Managers	\$7,893	\$22,931	\$15,038	\$43,116	\$91,724	\$48,608	\$275,172	16%
Payroll-Division Supervisors	\$36,696	\$43,405	\$6,709	\$146,832	\$173,621	\$26,789	\$520,864	28%
Payroll-Librarian I	\$93,745	\$89,552	(\$4,193)	\$365,489	\$358,210	(\$7,279)	\$1,074,630	34%
Payroll-Library Grade V	\$49,530	\$49,376	(\$154)	\$197,463	\$197,503	\$39	\$592,508	33%
Payroll-Library Grade VI	\$26,348	\$28,248	\$1,900	\$92,055	\$112,993	\$20,938	\$338,978	27%
Payroll-Library Pages	\$9,175	\$11,025	\$1,850	\$25,188	\$44,099	\$18,911	\$132,297	19%
Payroll-Sundays	\$6,778	\$6,167	(\$612)	\$26,700	\$24,667	(\$2,034)	\$74,000	36%
Adjustments		\$833	\$833	\$6,211	\$3,333	(\$2,877)	\$10,000	62%
Substitutes		\$667	\$667	\$273	\$2,667	\$2,394	\$8,000	3%
Total Salaries	\$238,743	\$261,787	\$23,044	\$937,638	\$1,047,149	\$109,511	\$3,141,448	30%

Niles Public Library District
Income Statement-General Fund

October 31, 2014

	Month Actual	Month Budget	Month Variance	YTD Actual	YTD Budget	YTD Variance	Annual Budget	Actual % of Annual Budget
Library Materials								
Books-Adult	\$16,084	\$11,667	(\$4,418)	\$51,308	\$46,667	(\$4,641)	\$140,000	37%
Books-Youth Services	\$4,399	\$5,417	\$1,018	\$18,589	\$21,667	\$3,078	\$65,000	29%
Books-Teen	\$294	\$1,167	\$872	\$2,406	\$4,667	\$2,261	\$14,000	17%
Downloadables	\$903	\$5,000	\$4,097	\$22,810	\$20,000	(\$2,810)	\$60,000	38%
Periodicals	\$48	\$1,833	\$1,785	\$2,194	\$7,333	\$5,139	\$22,000	10%
AV-Adult	\$14,101	\$7,750	(\$6,351)	\$55,389	\$31,000	(\$24,389)	\$93,000	60%
AV-Youth Services	\$4,479	\$3,500	(\$979)	\$14,049	\$14,000	(\$49)	\$42,000	33%
AV-Teen	\$530	\$1,000	\$470	\$3,502	\$4,000	\$498	\$12,000	29%
Online Databases	\$35,631	\$13,333	(\$22,298)	\$114,882	\$53,333	(\$61,549)	\$160,000	72%
Total Library Materials	\$76,469	\$50,667	(\$25,802)	\$285,129	\$202,667	(\$82,462)	\$608,000	47%
Library Operating Expenditures								
CCS Charges	\$7,099	\$6,217	(\$883)	\$28,428	\$24,867	(\$3,561)	\$74,600	38%
Processing & Supplies	\$1,863	\$1,667	(\$197)	\$6,369	\$6,667	\$297	\$20,000	32%
Internet Charges	\$2,522	\$1,667	(\$855)	\$6,249	\$6,667	\$417	\$20,000	31%
Software, Licenses	\$3,696	\$3,750	\$54	\$6,536	\$15,000	\$8,464	\$45,000	15%
Printing		\$4,167	\$4,167	\$8,073	\$16,667	\$8,593	\$50,000	16%
Library Supplies	\$1,197	\$1,067	(\$130)	\$7,392	\$4,267	(\$3,125)	\$12,800	58%
Programming & Support-Adult	\$1,060	\$1,917	\$857	\$4,330	\$7,667	\$3,336	\$23,000	19%
Programming & Support-Juvenile	\$2,278	\$2,875	\$597	\$8,965	\$11,500	\$2,535	\$34,500	26%
Programming & Support-Joint	\$9	\$333	\$324	\$108	\$1,333	\$1,226	\$4,000	3%
Programming & Support-Teen	\$723	\$642	(\$82)	\$2,259	\$2,567	\$308	\$7,700	29%
Public Performing Rights							\$1,318	
CCS Communications		\$333	\$333	\$326	\$1,333	\$1,007	\$4,000	8%
Computer Charges OCLC	\$1,901	\$951	(\$951)	\$4,753	\$3,803	(\$950)	\$11,408	42%
Miscellaneous	\$120	\$83	(\$36)	\$469	\$333	(\$136)	\$1,000	47%
Per Capita Grant Expenditures				\$1,289		(\$1,289)	\$71,000	2%
Grant - Other Expenditures		\$83	\$83		\$333	\$333	\$1,000	
Volunteers		\$250	\$250	\$226	\$1,000	\$774	\$3,000	8%
Total Library Operating Expenditures	\$22,468	\$26,001	\$3,533	\$85,774	\$104,002	\$18,229	\$384,326	22%

Niles Public Library District
Income Statement-General Fund

October 31, 2014

	Month Actual	Month Budget	Month Variance	YTD Actual	YTD Budget	YTD Variance	Annual Budget	Actual % of Annual Budget
General and Administration								
Janitorial Supplies	\$2,250	\$2,804	\$554	\$10,047	\$11,217	\$1,170	\$33,650	30%
Copiers	\$599	\$833	\$235	\$2,819	\$3,333	\$514	\$10,000	28%
Professional Development	\$1,659	\$2,820	\$1,161	\$3,122	\$11,282	\$8,160	\$33,845	9%
Mileage	\$712	\$108	(\$604)	\$1,142	\$433	(\$708)	\$1,300	88%
Professional Collection	\$22	\$396	\$374	\$250	\$1,583	\$1,333	\$4,750	5%
Legal Fees	\$3,593	\$2,500	(\$1,093)	\$11,765	\$10,000	(\$1,765)	\$30,000	39%
Consultants	\$3,164	\$1,250	(\$1,914)	\$3,197	\$5,000	\$1,803	\$15,000	21%
Kitchen Supplies		\$125	\$125	\$260	\$500	\$240	\$1,500	17%
Promotional Expense	\$220	\$2,075	\$1,855	\$2,508	\$8,300	\$5,792	\$24,900	10%
Office Supplies	\$862	\$2,083	\$1,222	\$8,249	\$8,333	\$84	\$25,000	33%
Postage & Freight	\$2,584	\$1,500	(\$1,084)	\$5,879	\$6,000	\$121	\$18,000	33%
Publication of Notices-Legal		\$100	\$100	\$957	\$400	(\$557)	\$1,200	80%
Subscriptions & Dues	\$774	\$750	(\$24)	\$2,948	\$3,000	\$52	\$9,000	33%
Collection Services	\$187	\$83	(\$103)	\$82	\$333	\$251	\$1,000	8%
Telephone	\$1,417	\$1,375	(\$42)	\$5,773	\$5,500	(\$273)	\$16,500	35%
Trustee Expense		\$750	\$750	\$403	\$3,000	\$2,597	\$9,000	4%
Equipment Rental		\$417	\$417		\$1,667	\$1,667	\$5,000	
Payroll Service	\$867	\$1,083	\$216	\$3,799	\$4,333	\$535	\$13,000	29%
Bank Fees	\$271	\$275	\$4	\$1,131	\$1,100	(\$31)	\$3,300	34%
Parking Lease	\$881	\$881		\$3,524	\$3,524		\$10,572	33%
Total General and Administration	\$20,061	\$22,210	\$2,148	\$67,854	\$88,839	\$20,985	\$266,517	25%
Vehicle Operation								
Gas, Oil, Grease	\$53	\$83	\$30	\$237	\$333	\$96	\$1,000	24%
Repairs & Maintenance		\$150	\$150	\$61	\$600	\$539	\$1,800	3%
Miscellaneous		\$8	\$8		\$33	\$33	\$100	
Auto Insurance				\$1,376	\$1,371	(\$5)	\$1,371	100%
Total Vehicle Operation	\$53	\$242	\$188	\$1,674	\$2,338	\$664	\$4,271	39%
Employee Fringe Benefits								
Deferred Compensation	\$14,297	\$14,583	\$286	\$57,841	\$58,333	\$492	\$175,000	33%

Niles Public Library District
Income Statement-General Fund

October 31, 2014

	Month Actual	Month Budget	Month Variance	YTD Actual	YTD Budget	YTD Variance	Annual Budget	Actual % of Annual Budget
Group Health	\$27,339	\$31,250	\$3,911	\$109,917	\$125,000	\$15,083	\$375,000	29%
Health Reimbursement Account	\$2,456	\$5,000	\$2,544	\$7,452	\$20,000	\$12,548	\$60,000	12%
Dental	\$630	\$1,667	\$1,037	\$5,894	\$6,667	\$772	\$20,000	29%
Vision	\$485	\$583	\$98	\$1,988	\$2,333	\$345	\$7,000	28%
FSA fee	\$355	\$100	(\$255)	\$620	\$400	(\$220)	\$1,200	52%
Life, LTD, AD&D, STD	\$1,437	\$1,750	\$313	\$4,833	\$7,000	\$2,167	\$21,000	23%
Total Employee Fringe Benefits	\$47,000	\$54,933	\$7,933	\$188,546	\$219,733	\$31,188	\$659,200	29%
Utilities								
Gas	\$382	\$1,250	\$868	\$1,241	\$5,000	\$3,759	\$15,000	8%
Electric	\$7,708	\$6,667	(\$1,041)	\$40,259	\$26,667	(\$13,592)	\$80,000	50%
Water	\$930	\$583	(\$347)	\$3,701	\$2,333	(\$1,367)	\$7,000	53%
Total Utilities	\$9,020	\$8,500	(\$520)	\$45,200	\$34,000	(\$11,200)	\$102,000	44%
Retirement Incentive Program Expenditures								
Cash Payout				\$134,825	\$134,825		\$134,825	100%
Health Insurance				\$66,819	\$66,819		\$66,819	100%
Total Retirement Incentive Program Expenditures	\$0	\$0	\$0	\$201,643	\$201,643	\$0	\$201,643	100%
Total Expenditures	\$413,815	\$424,339	\$10,524	\$1,813,458	\$1,900,371	\$86,914	\$5,367,406	34%
NET SURPLUS/(DEFICIT)	(\$363,177)	(\$334,992)	(\$28,185)	\$1,068,797	\$1,021,160	\$47,637	\$979,459	109%

Niles Public Library District
Income Statement- YTD By Fund

October 31, 2014

	ANNUAL BUDGET	YTD BUDGET	GENERAL FUND	SPECIAL REVENUE FUNDS	SPECIAL RESERVE FUND	TOTAL YTD ACTUAL	YTD BUDGET VARIANCE	ACTUAL % OF ANNUAL BUDGET
Revenues								
Property Taxes	\$6,211,247	\$2,919,286	\$2,795,101	\$63,859		\$2,858,959	(\$60,327)	46%
Replacement Taxes	\$140,000	\$47,600	\$48,698			\$48,698	\$1,098	35%
Per Capita Grant	\$58,000							
Grants-Other	\$1,000	\$333					(\$333)	
Investment Income	\$40,000	\$13,333	\$13,283			\$13,283	(\$50)	33%
Fines	\$45,000	\$15,000	\$16,828			\$16,828	\$1,828	37%
Lost Books	\$7,500	\$2,500	\$3,071			\$3,071	\$571	41%
Pay For Print	\$15,000	\$5,000	\$5,214			\$5,214	\$214	35%
Flash Drive & Ear Bud Sales			\$34			\$34	\$34	
Donations-Friends of the Library	\$1,318							
Donations	\$300	\$100					(\$100)	
Miscellaneous	\$4,000	\$1,333	\$25			\$25	(\$1,308)	1%
Total Revenues	\$6,523,365	\$3,004,486	\$2,882,254	\$63,859	\$0	\$2,946,113	(\$58,373)	45%
Expenditures								
Salaries								
Library Director	\$115,000	\$38,333	\$34,311			\$34,311	\$4,022	30%
Payroll-Department Managers	\$275,172	\$91,724	\$43,116			\$43,116	\$48,608	16%
Payroll-Division Supervisors	\$520,864	\$173,621	\$146,832			\$146,832	\$26,789	28%
Payroll-Librarian I	\$1,074,630	\$358,210	\$365,489			\$365,489	(\$7,279)	34%
Payroll-Library Grade V	\$592,508	\$197,503	\$197,463			\$197,463	\$39	33%
Payroll-Library Grade VI	\$338,978	\$112,993	\$92,055			\$92,055	\$20,938	27%
Payroll-Library Pages	\$132,297	\$44,099	\$25,188			\$25,188	\$18,911	19%
Payroll-Sundays	\$74,000	\$24,667	\$26,700			\$26,700	(\$2,034)	36%
Adjustments	\$10,000	\$3,333	\$6,211			\$6,211	(\$2,877)	62%
Substitutes	\$8,000	\$2,667	\$273			\$273	\$2,394	3%
Total Salaries	\$3,141,448	\$1,047,149	\$937,638	\$0	\$0	\$937,638	\$109,511	30%

Niles Public Library District
Income Statement- YTD By Fund

October 31, 2014

	ANNUAL BUDGET	YTD BUDGET	GENERAL FUND	SPECIAL REVENUE FUNDS	SPECIAL RESERVE FUND	TOTAL YTD ACTUAL	YTD BUDGET VARIANCE	ACTUAL % OF ANNUAL BUDGET
Library Materials								
Books-Adult	\$140,000	\$46,667	\$51,308			\$51,308	(\$4,641)	37%
Books-Youth Services	\$65,000	\$21,667	\$18,589			\$18,589	\$3,078	29%
Books-Teen	\$14,000	\$4,667	\$2,406			\$2,406	\$2,261	17%
Downloadables	\$60,000	\$20,000	\$22,810			\$22,810	(\$2,810)	38%
Periodicals	\$22,000	\$7,333	\$2,194			\$2,194	\$5,139	10%
AV-Adult	\$93,000	\$31,000	\$55,389			\$55,389	(\$24,389)	60%
AV-Youth Services	\$42,000	\$14,000	\$14,049			\$14,049	(\$49)	33%
AV-Teen	\$12,000	\$4,000	\$3,502			\$3,502	\$498	29%
Online Databases	\$160,000	\$53,333	\$114,882			\$114,882	(\$61,549)	72%
Total Library Materials	\$608,000	\$202,667	\$285,129	\$0	\$0	\$285,129	(\$82,462)	47%
Library Operating Expenditures								
CCS Charges	\$74,600	\$24,867	\$28,428			\$28,428	(\$3,561)	38%
Processing & Supplies	\$20,000	\$6,667	\$6,369			\$6,369	\$297	32%
Internet Charges	\$20,000	\$6,667	\$6,249			\$6,249	\$417	31%
Software, Licenses	\$45,000	\$15,000	\$6,536			\$6,536	\$8,464	15%
Printing	\$50,000	\$16,667	\$8,073			\$8,073	\$8,593	16%
Library Supplies	\$12,800	\$4,267	\$7,392			\$7,392	(\$3,125)	58%
Programming & Support-Adult	\$23,000	\$7,667	\$4,330			\$4,330	\$3,336	19%
Programming & Support-Juvenile	\$34,500	\$11,500	\$8,965			\$8,965	\$2,535	26%
Programming & Support-Joint	\$4,000	\$1,333	\$108			\$108	\$1,226	3%
Programming & Support-Teen	\$7,700	\$2,567	\$2,259			\$2,259	\$308	29%
Public Performing Rights	\$1,318							
CCS Communications	\$4,000	\$1,333	\$326			\$326	\$1,007	8%
Computer Charges OCLC	\$11,408	\$3,803	\$4,753			\$4,753	(\$950)	42%
Miscellaneous	\$1,000	\$333	\$469			\$469	(\$136)	47%
Per Capita Grant Expenditures	\$71,000		\$1,289			\$1,289	(\$1,289)	2%
Grant - Other Expenditures	\$1,000	\$333					\$333	
Volunteers	\$3,000	\$1,000	\$226			\$226	\$774	8%
Total Library Operating Expenditures	\$384,326	\$104,002	\$85,774	\$0	\$0	\$85,774	\$18,229	22%

**Niles Public Library District
Income Statement- YTD By Fund**

October 31, 2014

	ANNUAL BUDGET	YTD BUDGET	GENERAL FUND	SPECIAL REVENUE FUNDS	SPECIAL RESERVE FUND	TOTAL YTD ACTUAL	YTD BUDGET VARIANCE	ACTUAL % OF ANNUAL BUDGET
General and Administration								
Janitorial Supplies	\$33,650	\$11,217	\$10,047			\$10,047	\$1,170	30%
Copiers	\$10,000	\$3,333	\$2,819			\$2,819	\$514	28%
Professional Development	\$33,845	\$11,282	\$3,122			\$3,122	\$8,160	9%
Mileage	\$1,300	\$433	\$1,142			\$1,142	(\$708)	88%
Professional Collection	\$4,750	\$1,583	\$250			\$250	\$1,333	5%
Legal Fees	\$30,000	\$10,000	\$11,765			\$11,765	(\$1,765)	39%
Consultants	\$15,000	\$5,000	\$3,197			\$3,197	\$1,803	21%
Kitchen Supplies	\$1,500	\$500	\$260			\$260	\$240	17%
Promotional Expense	\$24,900	\$8,300	\$2,508			\$2,508	\$5,792	10%
Office Supplies	\$25,000	\$8,333	\$8,249			\$8,249	\$84	33%
Postage & Freight	\$18,000	\$6,000	\$5,879			\$5,879	\$121	33%
Publication of Notices-Legal	\$1,200	\$400	\$957			\$957	(\$557)	80%
Subscriptions & Dues	\$9,000	\$3,000	\$2,948			\$2,948	\$52	33%
Collection Services	\$1,000	\$333	\$82			\$82	\$251	8%
Telephone	\$16,500	\$5,500	\$5,773			\$5,773	(\$273)	35%
Trustee Expense	\$9,000	\$3,000	\$403			\$403	\$2,597	4%
Equipment Rental	\$5,000	\$1,667					\$1,667	
Payroll Service	\$13,000	\$4,333	\$3,799			\$3,799	\$535	29%
Bank Fees	\$3,300	\$1,100	\$1,131			\$1,131	(\$31)	34%
Parking Lease	\$10,572	\$3,524	\$3,524			\$3,524		33%
Total General and Administration	\$266,517	\$88,839	\$67,854	\$0	\$0	\$67,854	\$20,985	25%
Vehicle Operation								
Gas, Oil, Grease	\$1,000	\$333	\$237			\$237	\$96	24%
Repairs & Maintenance	\$1,800	\$600	\$61			\$61	\$539	3%
Miscellaneous	\$100	\$33					\$33	
Auto Insurance	\$1,371	\$1,371	\$1,376			\$1,376	(\$5)	100%
Total Vehicle Operation	\$4,271	\$2,338	\$1,674	\$0	\$0	\$1,674	\$664	39%
Employee Fringe Benefits								
Deferred Compensation	\$175,000	\$58,333	\$57,841			\$57,841	\$492	33%

Niles Public Library District
Income Statement- YTD By Fund

October 31, 2014

	ANNUAL BUDGET	YTD BUDGET	GENERAL FUND	SPECIAL REVENUE FUNDS	SPECIAL RESERVE FUND	TOTAL YTD ACTUAL	YTD BUDGET VARIANCE	ACTUAL % OF ANNUAL BUDGET
Group Health	\$375,000	\$125,000	\$109,917			\$109,917	\$15,083	29%
Health Reimbursement Account	\$60,000	\$20,000	\$7,452			\$7,452	\$12,548	12%
Dental	\$20,000	\$6,667	\$5,894			\$5,894	\$772	29%
Vision	\$7,000	\$2,333	\$1,988			\$1,988	\$345	28%
FSA fee	\$1,200	\$400	\$620			\$620	(\$220)	52%
Life, LTD, AD&D, STD	\$21,000	\$7,000	\$4,833			\$4,833	\$2,167	23%
Total Employee Fringe Benefits	\$659,200	\$219,733	\$188,546	\$0	\$0	\$188,546	\$31,188	29%
Utilities								
Gas	\$15,000	\$5,000	\$1,241			\$1,241	\$3,759	8%
Electric	\$80,000	\$26,667	\$40,259			\$40,259	(\$13,592)	50%
Water	\$7,000	\$2,333	\$3,701			\$3,701	(\$1,367)	53%
Total Utilities	\$102,000	\$34,000	\$45,200	\$0	\$0	\$45,200	(\$11,200)	44%
Capital Expenditures								
Special Reserve - Building	\$130,000	\$43,333			\$18,755	\$18,755	\$24,578	14%
Special Reserve - Equipment	\$397,000	\$132,333			\$1,675	\$1,675	\$130,658	0%
Special Reserve - Construction Project					\$18,518	\$18,518	(\$18,518)	
Total Capital Expenditures	\$527,000	\$175,667	\$0	\$0	\$38,948	\$38,948	\$136,719	7%
Retirement Incentive Program Expenditures								
Cash Payout	\$134,825	\$134,825	\$134,825			\$134,825		100%
Health Insurance	\$66,819	\$66,819	\$66,819			\$66,819		100%
Total Retirement Incentive Program Expenditures	\$201,643	\$201,643	\$201,643	\$0	\$0	\$201,643	\$0	100%
Audit								
Audit Expense	\$17,500	\$17,500		\$10,300		\$10,300	\$7,200	59%
Total Audit Expenditures	\$17,500	\$17,500	\$0	\$10,300	\$0	\$10,300	\$7,200	59%
Liability Insurance								
Liability Insurance	\$34,160	\$34,160		\$24,338		\$24,338	\$9,822	71%
Total Liability Expenditures	\$34,160	\$34,160	\$0	\$24,338	\$0	\$24,338	\$9,822	71%

Niles Public Library District
Income Statement- YTD By Fund

October 31, 2014

	ANNUAL BUDGET	YTD BUDGET	GENERAL FUND	SPECIAL REVENUE FUNDS	SPECIAL RESERVE FUND	TOTAL YTD ACTUAL	YTD BUDGET VARIANCE	ACTUAL % OF ANNUAL BUDGET
Social Security								
Social Security	\$230,000	\$76,667		\$87,453		\$87,453	(\$10,787)	38%
Total Social Security Expenditures	\$230,000	\$76,667	\$0	\$87,453	\$0	\$87,453	(\$10,787)	38%
Workers' Compensation								
Workers' Compensation	\$29,431	\$29,431		\$24,080		\$24,080	\$5,351	82%
Total Workers' Compensation Expenditures	\$29,431	\$29,431	\$0	\$24,080	\$0	\$24,080	\$5,351	82%
Unemployment Compensation								
Unemployment Compensation	\$15,000	\$5,000		\$1,730		\$1,730	\$3,270	12%
Total Unemployment Compensation Expenditures	\$15,000	\$5,000	\$0	\$1,730	\$0	\$1,730	\$3,270	12%
Building & Equipment Maintenance								
Repairs & Improvements	\$37,500	\$12,500		\$3,942		\$3,942	\$8,558	11%
Contractual Maintenance	\$35,000	\$11,667		\$10,053		\$10,053	\$1,613	29%
Non-Contractual Maintenance	\$24,000	\$8,000		\$1,186		\$1,186	\$6,814	5%
Equipment Maintenance	\$36,000	\$12,000		\$5,237		\$5,237	\$6,763	15%
Non Capital Expenses	\$20,000	\$6,667					\$6,667	
Furniture & Fixtures	\$56,500	\$18,833		\$4,532		\$4,532	\$14,301	8%
Total Building & Equipment Maintenance Expenditures	\$209,000	\$69,667	\$0	\$24,950	\$0	\$24,950	\$44,717	12%
Total Expenditures	\$6,429,497	\$2,308,462	\$1,813,458	\$172,851	\$38,948	\$2,025,257	\$283,206	31%
NET SURPLUS/(DEFICIT)	\$93,868	\$696,024	\$1,068,797	(\$108,993)	(\$38,948)	\$920,856	\$224,833	981%

Interim Director's Report October 2014

The very good news is that the Niles Library was named a Four Star Library by *Library Journal*, up from three stars last year. We are one of 20 libraries earning 3-5 stars in Illinois, and in our budget category (\$5,000,000-\$9,999,999) we rank 20th nationwide! This was based on our 2012 statistics for patron visits, circulation per capita, program attendance, and computer use. It's a great honor and both Board and staff are entitled to feel proud of this achievement.

In October, I got more face-to-face time than usual with the staff of two departments whose supervisors were away. I was impressed by how professional and helpful they were while running short-staffed. They adjusted schedules, worked split shifts (which is never fun), and in general made sure that our patrons continued to be served smoothly.

Sue Wilsey, Dave Dabrowski and I attended a free session provided by RAILS on library security with The Black Belt Librarian, Warren Graham. His advice is down-to-earth and practical based on his years of experience in libraries, and we came away with many useful pieces of information. Sue and I also attended a morning session on customer service, and I will be working with the supervisors on implementing some of what we learned later this month. Shelley and I attended a productivity workshop sponsored by Laconi, and learned about things like David Allen's *Getting Things Done*, an app called Nirvana HQ for implementing David Allen's techniques, some ideas for using our current Outlook in different ways to manage staff, and many other specific, helpful suggestions.

One suggestion was to use Basecamp to manage projects that include lots of people who need to be kept up to date. We used this for our website renovation, but got the idea that this may be a good approach for working with the Task Force that is working on our Maker/Digital spaces. By the way, the Task Force voted last month to name the Lower Level space The Creative Studio. Youth Services has an additional team working on setting up additional Maker equipment and activities in a room they will call Wonder Ground.

Our monthly staff meetings are giving the staff a chance to hear the latest news, ask questions, raise concerns, and congratulate others on their achievements. I hold one in the morning before opening, and the other in late afternoon to try to catch the people coming on for the late shift. I also am putting a biweekly meeting with supervisors on the schedule so we can move forward on projects and early next winter, begin planning the 2015-16 budget.

Hopefully most of the Board has had a chance to try out our online magazine service, Flipster. Recently added titles include Forbes, People, Sports Illustrated, and Cooking Light—something for every taste! Next month, we will give the Board a quick demo of our newest service, hoopla, which provides streaming and downloadable movies, music and audiobooks. Its particular strength is in allowing patrons to all download the newest music on the day it is released. They will have it available for three weeks, and then it will disappear. We think this will be a less frustrating model than one where only one patron at a time can use a CD. We plan to launch on Dec. 1.

I have agreed to serve on the Advisory Board of the Library Technical Associates program at Wright College, which is a two-year program to train Library Assistants. I also continue to serve on the District 63 Education Foundation, which has its big fundraiser of the year on Dec. 11th at the White Eagle.

Finally, let me leave you with a lovely compliment. I had a phone call from one of our senior patrons, who said, "I cannot describe how wonderful Karen Ciecko is. I just can't put it into words." Karen is one of our Outreach staff who always look for opportunities to do that little extra thing that makes their service so special to our homebound patrons.

Business Manager

Submitted by Greg Pritz

Our Auditors, McClure Inserra, have issued a draft audit report including our financial statements. Of particular note is the complete absence of a management letter notifying the Library and the board of accounting and control deficiencies. This means that in our auditors' view, nothing they have observed during the audit process is deficient from an accounting and control perspective. This is due to the improvements made during the year as well as the entire Library

staff following the various accounting and reporting guidelines in our systems. As Kathy Toy noted, “The last time we had an audit and didn’t receive a management letter was at least seven years ago.” The only remaining step is for the board to review and accept the audit report.

The new veneers have been installed on the desks in the commons and the lobby. During this process, Dave Dabrowski, John Eallonardo, and I monitored the installation process to ensure that the surfaces of the desks were clean and smooth and that the veneer application was done well. We have a three year warranty from the casework vendor and will be monitoring the desks as we move forward. FQC and Product LLC have signed off on the completed project and have advised us to release the remaining funds of \$16,922 which is in the checks to be signed.

The water connection to the Oakton Court water main is complete and awaiting final inspection by the village.

Sue Wilsey and I have engaged new resources to produce the next version of Chapter One. The newsletter has been produced and sent to the printer without a hitch in spite of the learning curve related to getting a new team up to speed.

We have kicked off the implementation of the Library’s purchase order system. This system will automate the manual 5-part PO form we use currently along with multiple data inputs and reconciliations. We have meeting scheduled with the implementation team to help configure and populate the data in the new system. I am targeting January 1st as the cutover date. If things go well we may transition sooner.

Now that the audit is complete, we are kicking off a process to update the FOIA and Transparency Portal with information from the June 30, 2014 fiscal year. Once this information has been updated, we will reach out to the IPI for further assessment of our efforts with a goal of maximizing our score.

KidSpace/Teen Underground

(Youth and Teen Departments)
Submitted by Shelley Sutherland

Report on my top goals for October

- **Represent the Library at the ILA Panel, “Dream Destinations”** The Dream Destinations panel went very well, with 4 other libraries and an architect presenting lots of ideas from recent remodel projects. The session was full, generated lots of comments, and received all positive audience evaluations. You can view my PP presentation here: http://s4.goeshow.com/ila/annual/2014/conference_program_sessions.cfm
- **Pick up fresh ideas at ILA for best practices to share and implement** See the attached report.
- **Increase the visibility and ease of use of the KidSpace nonfiction collection, taking into account Common Core standards** I had a large NONFICTION sign installed on the soffit (thanks, Sue W and Dave D). Susan and I agreed to move forward on a “power wall” approach to the nonfiction shelving unit most visible to the patrons. This unit will house permanent and changing displays to highlight various parts of the nonfiction collection. The first step in this process is to weed the Reference collection heavily, which is getting underway this month.

My top goals for November

- **Weed the Reference collection with the input of key staff**
- **Develop a plan for the use of the 2nd study room in KidSpace**
- **Get staff trained and ready to use Hoopla**
- **Get ready for the Winter Reading Club**

Sarah’s first day back from maternity leave was October 20th. She came back to a very enthusiastic group of students participating in Battle of the Books this year. Culver School alone has more than 30 students on their team. Sarah was invited to attend the first session of the EMSD 63 strategic planning session. As a member of the EMSD 63 Community Committee, her input was taken into consideration to create a new position of “Communication Coordinator” for the

school district, which will be responsible for sharing information from community organizations, including the Library, with their families in the district.

Clara is continuing to host preschools here and visiting them out in the community. She is taking acrylic holders to the area preschools with materials for parents to promote our **1,000 Books before Kindergarten** program.

Ariane, as the Youth Services Program Coordinator, is busy adding getting ready for Winter Reading Club, and keeping families come through the door with all of our terrific offerings.

It's **Ms. Leslie's** month to display her staff picks. Because she also works at Morton Grove, Leslie has a unique perspective on our collection: "We have so much circulation and so many patrons that the books are often checked out. I put holds on many items. It would be great if we had a faster way to get new books on the shelves. This is a really popular Library!"

Linda was chosen to be a member of the 2017 Caldecott Committee, which means she will be helping to decide the illustrator of the most distinguished American picture book for children published in 2017. She and **Cate** planned and presented a STEM program, Young Scientists Storytime which included activity stations, stories and information books. **Cate** also handles the Maker and Minecraft Mondays, also STEM programs.

Debbie is the point person on our partnership with Coming Together in Skokie and Niles Township. This year, she coordinated programs that around the theme of Voices of Race. in partnership with the Illinois Holocaust Museum and Education Center. Debbie continues to coordinate the KidSpace volunteers and keeps up with an increasing school loan load with the addition of Embers School to our district.

Vlada has taken over the outreach responsibility of selecting items to send to our area preschools. She is continuing to build the Russian storytime programs.

Favorite Patron Quote: "Clara loves Babytime. It's done wonders for her. She's learned how to clap." (Matt M., dad of Clara, age 8 months, regular at storytime and Niles Library lover)

Mr. Paul's Lego Club continues to be a big draw. Pictures of happy kids with their projects can be found on the Library's



Flicker photo-stream.

In Teen news, seven members of the Teen Advisory Board have been accepted to attend the ALA Best Fiction for Young Adults Session at ALA Midwinter. **Mary** serves as Manager of the Young Adult Services Forum committee for ILA, and helped to organize a terrific conference. She said that attending the conference "provided a wonderful opportunity to network with fellow teen librarians and offered many insights for teen programming and maintenance collection."

Donna and **Mary** helped to coordinate the annual art contest to celebrate Teen Read Week. This year, 57 students from local schools submitted entries. The Teen Advisory Board picked a winner and several finalists to display in the library and make into buttons. Donna co-presented a well-received session at the ILA Conference in Springfield on "Teen Theater Groups: Creating Communities of Empowered Teens." The session was chosen to be recorded as a webinar: <http://nlc.nebraska.gov/scripts/calendar/eventshow.asp?ProgID=13650>.

Marketing Department

Submitted by Sue Wilsey



Thank you to the Board for their ongoing support for quality programming and professional marketing. Because of this support, I was honored to be the recipient of the Illinois Library Association Marketing Award at the ILA Awards Luncheon. I was proud to represent the Niles Public Library.

In addition to presenting a program on the Soon to be Famous Illinois Author Project, and manning our booth during a portion of the exhibits, I also attended a number of interesting programs which are detailed on the following page.

During the month of October, patrons checked out almost 1,500 items from our new materials “pop up” displays. Nearly 700 of those were from the “Grab and Go” display. Our goal next month is to add the KidSpace and Teen numbers to this effort.

The month has also been very challenging as we have sent the design of the quarterly Chapter One newsletter out of house. The process has involved a major learning curve and a great deal of hand holding, but I feel that the end result is visually appealing and informative. Keeping up all with all of the additional publicity requests while down one staff person is also a major challenge, but we are doing our best to maintain “award winning” standards.

We are working to increase use of our digital library resources, particularly our newest editions, by creating ways to promote them both online and in-house. All magazines on the 3rd floor that are available on our Flipster service for instance are labeled so patrons will know that they can download them and read them at home. Thank you to our intern Caitlyn for handling this project.

I attended a very informative presentation on customer service and security by the well respected “Black Belt Librarian”. Hopefully we will be able to incorporate much of the presentation into a staff training session.

Patron Services

Submitted by Athena Crouse

65,058 items were checked in during October 2014 and shelved by Pages.

Pages returned to the stacks 16,049 items that were used in-house.

The Team Leaders are now responsible for maintaining and checking 3 displays located on the first floor. In October the Grab-n-Go had its all time highest checkouts of 690! All together the number of checkouts totaled 1,036 from the displays on the first floor alone!

The Team Leaders and I had our first department meetings. The Team Leaders and I worked very hard on creating a very thorough Page manual for both the Pages and Clerks. The Clerks were also given customized Clerk manuals to fit their individual needs. I also finished a complete version of the clerk manual, which is now readily available in the department.

Goal: Hire and begin training additional Patron Services Clerk

Technical Services

Submitted by Victoria Luz

- YS Graphic Novel reclass project is complete. YA Graphic Novel reclass is in process. This will help the public service desk staff and patrons locate graphic novels in a more intuitive way than using the very long and similar Dewey numbers.
- The Videogame collection for YS and YA are having their classification revised. They will no longer have Dewey numbers but will have the name of the game platform and the title of the game. This will make it easier for patron browsing and staff searching and shelving.

- Enterprise is now up and running. To accommodate the filters on the sidebar for searches (“faceted searching” in library jargon), new item categories 3, 4, and 5 were added to every item record in the consortia database. This information is vital for staff and patron searching. What this meant for me and the cataloging staff was we needed to decide on the criteria for how these new categories will be applied to our items and procedures to get the information into each item record. We have already made a great deal of progress in getting this organized and implemented. The call # cheat sheets and classification slips have been revised (thank you, Jamie King for your extra work on those). And procedures have been added that effect all department-wide. My appreciation to Tech Services for their extra work and teamwork in getting this done. I was glad to report our pioneering work at the October 8th Cataloger’s meeting.
- I attended the October 15th CCS SCRAP (Standard Catalogers Rules and Practices Committee) meeting.
- Betty Zahn, David Melis, Jamie King and I attended the October 8th CCS Cataloger’s Meeting. I am the chair of this committee this year.
- David Melis spent 2 hours in October staffing the YS service desk for cross-training purposes. He also completed a four-week online course on cataloging with RDA, offered through ALA.

Technical Services Goals beginning November 2014

- Videogame reclassification across all collections.
- Removal of the locking cases for videogames and Blu-rays across all collections and replacing them with RFID security overlays. The changes will begin in YA.
- Potential replacement and training of new Acquisitions Assistant after the resignation of our 16-year employee, Connie Gusek. She was a tremendous asset to the dept. and the library. Best wishes to Connie on her new endeavor, she will be missed.

Trustee Calendar

November

11/19—**Regular Meeting of the Board of Trustees**

December

12/11—District 63 Foundation Awards Dinner

12/17—**Regular Meeting of the Board of Trustees**

January

1/12—Friends of the Library Meeting

1/21-- **Regular Meeting of the Board of Trustees**

1/30-2/3—Midwinter meeting of the American Library Association

Monthly Statistical Report --October 2014

LOAN OF LIBRARY MATERIALS	Current Month	Prior Year Same Month	% Change	Current YTD	Prior YTD	% Change
Adult	44,522	40,740	9.28%	177,880	171,826	3.52%
Teens	3,317	2,733	21.37%	14,850	14,280	3.99%
Juvenile	43,286	39,774	8.83%	174,810	157,098	11.27%
TOTAL Loan of Library Materials	91,125	83,247	9.46%	367,540	343,204	7.09%
LOAN OF MATERIAL BY TYPE	Current Month	Prior Year Same Month	% Change	Current YTD	Prior YTD	% Change
Adult						
Print	18,739	17,896	4.71%	74,364	74,320	0.06%
Periodical	1,097	854	28.45%	3,656	3,927	-6.90%
Audio	4,919	5,411	-9.09%	21,310	21,510	-0.93%
DVD	18,947	15,640	21.14%	74,711	68,370	9.27%
Digital	820	939	-12.67%	3,839	3,699	3.78%
TOTAL Adult Loans	44,522	40,740	9.28%	177,880	171,826	3.52%
Teens						
Print	2,480	1,759	40.99%	11,225	10,487	7.04%
Periodical	3	0		48	0	
Audio	447	567	-21.16%	1,812	2,094	-13.47%
DVD	332	321	3.43%	1,426	1,281	11.32%
Digital	55	86	-36.05%	339	418	-18.90%
TOTAL Teen Loans	3,317	2,733	21.37%	14,850	14,280	3.99%
Juvenile						
Print	28,326	27,902	1.52%	114,468	106,711	7.27%
Periodical	114	102	11.76%	375	409	-8.31%
Audio	1,911	2,354	-18.82%	10,791	11,088	-2.68%
DVD	8,677	7,967	8.91%	38,707	35,968	7.62%
Digital	4,258	1,449	193.86%	10,469	2,922	258.28%
TOTAL Juvenile Loans	43,286	39,774	8.83%	174,810	157,098	11.27%
ONLINE DATABASE USE	Current Month	Prior Year Same Month	% Change	Current YTD	Prior YTD	% Change
Total Database Use	6,468		N/A	24,595		
Holds	Current Month	Prior Year Same Month	% Change			
Holds Placed	8,318	11,367	-26.82%			
Holds Made Available	13,077	13,001	0.58%			
Patron Registration	Current Month	Total	Prior Year Same Month	% Change		
New District cards	250	25,872	228	9.65%		
Patron Count	Current Month	Prior Year Same Month	% Change			
Patron visits	34,548					
Unique Library cards used	5,402	5,073	6.49%			
e-News subscribers	9,478	7,760				
IN-HOUSE USE OF MATERIALS	Current Month	Prior Year Same Month	% Change	Current YTD	Prior YTD	% Change
Reference--Adult	53	451	-88.25%	119	1,884	-93.68%
Circulating--Juvenile	9,268	3,258	184.47%	27,950	15,142	84.59%
Circulating--Teen	856			2,866		
Circulating--Commons	124			516		
Circulating--Adult	5,748	4,061	41.54%	19,422	14,418	34.71%
TOTAL In-house Use of Print Materials	16,049	7,770	106.55%	50,873	31,444	61.79%

Monthly Statistical Report --October 2014

PC Users by Area	Current Month	Prior Year Same Month	% Change	Current YTD	Prior YTD	% Change
Adult Services	5,138	4,419	16.27%	23,127	15,261	51.54%
Youth Services	1,365	207	559.42%	6,248	3,240	92.84%
Teen Services	364	NA		1,158	NA	
Express Internet	253	1,923	-86.84%	1,579	6,272	-74.82%
Patron Wi-Fi Uses	10,537	*NA		38,149	NA	
Scanning devices	873	782	11.64%	3,293	3,003	9.66%
Total Users	18,530	7,331	152.76%	73,554	27,776	164.81%
Website Hits	36,703	19,486	88.36%		23,476	
Facebook "Likes"	825	684	20.61%			
Buzz Blog views	669	*NA				
Media Hits (inc. print and online)	88	66	33.33%			
TECHNICAL SERVICES						
	Items Added	Items Withdrawn	Library Holdings			
	2,222	3,163	292,272			
Library Services						
	Current Month	Year to date				
Notary Public	34	220				
Test Proctoring	7	20				
Voters' Registration	0	3				
VOLUNTEER HOURS						
	People	Total Hours				
Adult Services & Programs - Fic, AV, Ref	17	69				
Teen Services & Programs - Fic and Ref	16	45				
Youth Services Programs & General	38	125				
General Library & Library Events	20	172				
Total Volunteers/Hours this month	91	411				
<i>NOTE: Last year volunteers/hours same month</i>	108	529				
Service Desks						
	Current Month	Prior Year Same Month	% Change	Current YTD	Prior YTD	% Change
Quick Questions	2,627	5,638	-53.41%	683	0	
Reference/Research	8,081	5,976	35.22%	0	0	
TOTAL All Service Desks	10,708	11,614	-7.80%	683	0	
Adult Services Ref/Nonfic (3rd floor)						
Quick Questions	251	1,730	-85.49%			
Reference/Research	1,198	1,607	-25.45%			
Total Reference Desk	1,449	3,337	-56.58%			
Fiction/Audiovisual Services (2nd floor)						
Quick Questions	288	1,938	-85.14%			
Reference/Research	1,942	1,802	7.77%			
Total AV/Fic Desk	2,230	3,740	-40.37%			
Technology Desk						
Quick Questions	552					
Reference/Research	1,790					
Total Tech Desk	2,342	0				
Teen Desk						
Quick Questions	242					
Reference/Research	201					
Total Teen Desk	443	0				

Monthly Statistical Report --October 2014

Monthly Statistical Report --October 2014						
Outreach Services						
Reference/Research	683	638	7.05%			
Bulk Loan Items Delivered to Nursing Homes	440	390	12.82%			
Materials pulled for Homebound Users	1,119	1,164	-3.87%			
Total Outreach	2,242	2,192	2.28%			
Youth Services						
Quick Questions	1,294	1,970	-34.31%			
Reference/Research	2,267	1,929	17.52%			
School Loans pulled	23	32	-28.13%			
Museum Adventure passes distributed	23	22	4.55%			
Total Youth Services	3,607	3,953	-8.75%			
GRAND Total	12,313	13,222	-6.87%			

	Current Month	Prior Year Same Month	% Change	Current YTD	Prior YTD	% Change
Interlibrary Loan						
Books, A-V						
Items lent to offline libraries	377	323	16.72%	992		
Items received from offline libraries for patrons	101	95	6.32%	426		
Total	478	418	14.35%	1,418	0	

	Current Month	Prior Year Same Month	% Change	Current YTD	Prior YTD	% Change
Outreach Services						
Homebound						
Patrons	242	208	16.35%			
Visits	246	254	-3.15%			
Institutions						
Institutions	10	8	25.00%			
Visits	10	8			6	
Schools						
Items	747	602	24.09%			
Visits	14	19	-26.32%			

LIBRARY PROGRAMS	This Month	Attendance	Attendance Prior Year	% Change		
Programs--Youth						
Chess	4	99				
Boo Time	2	132				
Reading Patch Club	1	22				
1KBK	1	35				
Bibliobop	1	38				
Book Buddies	6	12				
Mega Mondays	4	66				
Babytime (parent & child)	4	189				
Big Kids Storytime (child alone)	4	44				
Family Storytime (parent & child)	3	72				
Preschool Storytime (child alone)	3	67				
Rise & Shine Storytime (parent & child)	4	86				
Toddler Storytime (parent & child)	8	175				
Librarians Visiting Schools	2	35				
Movies	1	45				
Reading with Rover	2	34				
Battle of the Books	1	97				
2nd Sunday	1	101				
JumpStart Read for the Record	1	32				
Young Scientist Storytime	1	20				

Monthly Statistical Report --October 2014

Homework Help	7	42			
Outreach: Halloween Bibliobop at Dee Park	1	35			
Lekotek Special Needs Storytime	1	12			
Breakfast Bingo	1	26			
Spooky Saturday	1	66			
Clem the Pumpkin Carver	1	42			
Ipad Usage	3	350			
Teacher use of Die Cut Machine	1	7			
In-House Toys and Games	1	1,058			
Passive Programs	3	28			
Middle Ground Flash Programs	1	10			
Videogames	1	143			
Total Youth Services Programs	76	3,220	2,430	32.51%	
Programs--Teens					
Maze Runner Evening	1	5			
TAB Group	1	11			
Movies	1	5			
Author Visit: Joelle Charbonneau	1	22			
Videogames	1	135			
Anime/Manga Club	1	7			
Arm Knitting	1	12			
Halloween Delights/Frights	1	25			
Buttonmaking	3	14			
Outreach: Visits to Schools	2	140			
Outreach: Golf Mill Lights On After School	1	30			
Teen Read Week Art Contest	1	57			
Homework Help	7	42			
Outreach: Book Clubs at Schools	2	31			
Total Teen Programs	24	536	731	-26.68%	
Programs--Adult					
Lyric Opera	2	23			
Senior coffeeshour	1	14			
Volunteer session	1	1			
First run movie	1	33			
Hitchcock Film Festival	8	114			
Score	2	6			
Technology Programs	5	33			
Garden Club	1	3			
Citizenship	3	29			
Book Discussions	4	41			
Local Authors	2	26			
Songwriters	1	8			
Health Info Program	1	6			
Senior counseling	2	4			
Resource Demos	3	13			
Job Seekers	1	1			
Wills and Trusts	1	45			
Shakespeare Project	1	107			
Total Adult Programs	40	507	684	-25.88%	

Monthly Statistical Report --October 2014

Outside Meetings						
Niles All American Toastmasters	2	24				
Ligia Amarei (Mom's Group)	1	12				
Morton Grove Toastmasters Club	2	31				
Jewish Genealogical Society	1	12				
AVID meeting (Librarians)	1	34				
Total Outside Meetings	7	113	66	71.21%		
Total Meeting and Program Attendance	147	4,376	3,911	11.89%		

Patron Suggestions and Comments for November 2014

Responses to Patron Suggestions and Comments

A Niles patron (T.D.A., Niles) called to speak with a manager today regarding Saturday night 11/01/14 around 8:30 p.m. She drove passed the Library and noticed that the building was “lit up” with lights on all floors and stated that this was extremely wasteful. She seemed very upset about this and wanted to bring it to the Board’s attention. C.B.,staff.

The patron was contacted to let her know that our Maintenance Assistant was working until 9pm that night, and he turned the lights off when he left.

Fix or replace urinal on first floor!!

The urinal is being replaced very soon—there has been a hold-up on parts.

I would like to have option on website to pay my fines using print card money balance. Currently, only major credit card is the option. Another option might be to pay at time of printing a message for overdue fine. Give user ability to pay at that moment. K. S.

That is a good idea, but the systems are from two different vendors, and they aren’t connected.

Lack of small baskets to store selection of books and tapes to check out NO LONGER exists. Not as convenient as it used to be. J. J.

We have small baskets as before, but it sounds like we must not have them everywhere they are needed. We will review this and try to improve.

Have more movies. Like the Lincolnwood library—once a week.

We will be increasing the number of movies we show now that our sound equipment in the meeting room has been upgraded.

Getting Arabic books (novels) like Agatha Christie books in Arabic. R. A.K.

Getting and cataloging materials in other languages, especially with other alphabets, is extremely expensive, so we will not be able to do this until we know we have enough patrons who are interested. So thank you for taking the time to let us know!

Please order audio book (CD) *Sweetness #9* by Stephan Eirik Clark. K. J.

Thank you for the suggestion—I will pass it along to the AV librarian.

The new improvements to the library is so greatly appreciated. We love the KidSpace and meeting rooms. Thank you Niles for doing a wonderful job on your renovations!

Thank you so much for taking the time to write!

I really don’t like your new computer system. All the items are ill-defined and crammed together. It is difficult to read. Sometimes I put in a DVD title and what pops up all begin with a totally different letter of the alphabet. Many times I can’t find what I want and just give up. D. N., Chicago.

This system (computer system) is not working according to our expectations. It is very hard to learn how it works to use my different information in short time. Very disappointed. A. W.

Our catalog group is working hard to improve the catalog. We hope you have already found it improved from when you wrote last month.

Get more of everything including Russian books! T. S.
We get more materials every day.

Put a sign on the cart for book donation drop-off (by front doors) that says “not for sale.” I saw someone take a book—they must have thought the books are free.
That’s a good suggestion—thank you!

I have experienced for the past two days a cold temperature everywhere in the library! I am not ready to get sick! So if you can please kindly to take my comments into consideration and I will appreciate your help very much!

Please let the person at the nearest desk now that the temperature is too cold so they can notify our maintenance department. They continue to keep tweaking our new heating and cooling system based on information they get, so it is truly helpful.

Please get the “*Hightower, Lowdown*” publication. We need a progressive view along side of Republican B.S. like the Limbaugh letter. D. L.
Thank you for the suggestion. We will consider it.

New Business—Recommended Actions

A. Proposed Revision of Policy 3.21 Internet Access

MOVE the Library Board of Trustees adopt the revised Policy 3.21 Internet Access.

Memorandum A of Recommended Board Action

The proposed revision instructs staff to add Internet filters to each of the adult and teen patron computers in the library while allowing filters to be turned off at librarian discretion to allow for bonafide research or other lawful searches.

3.21 INTERNET ACCESS

1. The Library offers ~~both filtered and unfiltered~~ Internet access **on its computers, and via an unsecured wireless network**. The Library cannot and does not guarantee that a filter will always block objectionable sites. Parents and guardians of minor children are responsible for their children's use of the Internet through the Library's connection.
2. The Library assumes no responsibility for the availability, content, quality, accuracy, or currency of Internet resources. **It is necessary for all library users to cautiously analyze data and information sources, whether printed or electronic, before accepting their validity. The responsibility of the Library is to provide access to information, not to endorse it.**
- ~~3. Library patrons will have access to an Internet browser, Telnet, and a File Transfer Protocol application.~~
- ~~4. The Library does not provide Internet dialup (access from home) or e-mail account services.~~
3. The Library's computers are subject to access by law enforcement authorities acting through state or federal law. The Library cooperates in the prosecution of violations arising out of use of its computers for illegal purposes and activities. The Library employs content filtering through (name of filtering software). Websites that contain content classified by (name of filtering software) as Violence/Racism/Hate, Nudism or Pornography may be categorically blocked. Library staff has the discretion to turn off filters upon request when the filter is blocking searches, to enable access for bona fide research or for another lawful purpose.
4. The Library requires that patrons using Library or personal computers, wired or wireless, do so within the guidelines of acceptable use. Exposing Library staff or patrons to images, which may be deemed objectionable or obscene may result in the revocation of Library privileges. Library staff is authorized to terminate any patron's session or revoke a patron's computer privileges if a patron fails to comply with this policy. Illegal acts involving Library resources may also be subject to prosecution by local, state, or federal authorities. Patrons will be given a verbal warning of unacceptable computer behavior and may then have their privileges revoked after further incident.

Additional unacceptable activities:

- Use of electronic information networks for any purpose that results in the harassment of other users;
 - Destruction of, damage to, or unauthorized alteration of the Library computer equipment, software, or network security procedures;
 - Use of electronic information networks in any way that violates a Federal or State law;
 - Use of electronic information networks in any way that violates licensing and payment agreements between the Library and network or database providers;
 - Unauthorized duplication of copy protected software or violation of software license agreements;
 - Violation of system security;
 - Behaving in a manner that is disruptive to others
5. The Library prohibits the use of personal software on its computers.
 6. ~~The library also offers access to the Internet via an unsecured wireless network.~~

*Adopted by the Niles Public Library District Board of Trustees 4.26.00
Revised 9.20.00; 11.14.01; 4.19.06; 11.14.07*

Unfinished Business—Recommended Actions

A. Recommended Action to approve transfer of funds

MOVE the Library Board of Trustees approve the transfer of \$1,200,000 (one million two hundred thousand dollars) from the General Fund to the Special Reserve Fund.

Memorandum A of Recommended Board Action

At the September 17, 2014 meeting of the Board of Trustees, the Special Reserve Plan was adopted. The Special Reserve Plan identified approximately \$1.8Million in significant repairs costs to be incurred over the next several years. Currently, the Special Reserve Fund has a fund balance of approximately \$700,000. To increase the funding to more closely approximate the level of identified costs we recommend that the Board transfer \$1.2Million from the General Fund to the Special Reserve Fund.

November 19, 2014

Unfinished Business—Recommended Actions

B. Recommended Action on Ordinance 14-10

MOVE the Library Board of Trustees adopt Ordinance 14-10, an Ordinance Levying and Assessing Taxes of the Niles Public Library District, Cook County, Illinois, for the Fiscal Year Beginning July 1, 2014 and Ending June 30, 2015.

Memorandum B of Recommended Board Action

STATE OF ILLINOIS)
) SS.
COUNTY OF COOK)

SECRETARY'S CERTIFICATE

I, **Chris Ball**, the duly qualified and acting Secretary of the Board of Library Trustees of the Niles Public Library District, Cook County, Illinois, and the keeper of the records thereof, do hereby certify that attached hereto is a true and correct copy of an Ordinance entitled:

**ORDINANCE LEVYING AND ASSESSING TAXES OF
THE NILES PUBLIC LIBRARY DISTRICT, COOK COUNTY, ILLINOIS,
FOR THE FISCAL YEAR BEGINNING, JULY 1, 2014,
AND ENDING JUNE 30, 2015**

adopted at a meeting of the said Board of Library Trustees held on the 19th day of November, 2014.

IN WITNESS WHEREOF, I have hereunto set my hand this 19th day of November, 2014.

Chris Ball, Secretary

ORDINANCE 14-10

**ORDINANCE LEVYING AND ASSESSING TAXES OF THE NILES
PUBLIC LIBRARY DISTRICT, COOK COUNTY, ILLINOIS, FOR THE
FISCAL YEAR BEGINNING JULY 1, 2014, AND ENDING JUNE 30, 2015**

BE IT ORDAINED by the Board of Library Trustees of the Niles Public Library District as follows:

Section 1: That the sum of five million, nine hundred eighteen thousand, seven hundred and forty-seven dollars be and the same is assessed and levied from and against all taxable property within the limits of the said Niles Public Library District as the same is assessed and equalized for State and County purposes for the current year, 2014, and are to be applied in liquidation of the appropriations heretofore made by Ordinance 14-10 adopted by the Board of Library Trustees of the Niles Public Library District at a meeting thereof convened and held on November 19, 2014, and duly published as provided by law; the various objects and purposes for which said appropriations were made and are set forth under the column entitled "Appropriation" and the specific amount hereby levied for each object and purpose is set forth under the column entitled "Amount To Be Raised By Tax Levy," as follows:

CORPORATE FUND

	Appropriation	Amount to be Raised by Tax Levy
Total Salaries	\$6,282,898	\$3,430,372
Total Materials	\$1,216,000	\$593,165
Operating Expense		
Processing and Services	\$624,652	\$289,349
Administration & General Office	\$633,034	\$289,349
Total Vehicle Operations	\$8,542	\$4,822
Utilities	\$204,000	\$77,160
Total Operating Expense	\$1,470,228	\$660,680
Employee Fringe Benefits		
Retirement Benefit	\$350,000	\$231,479
Group Health	\$750,000	\$454,803
Other Staff Expenses	\$218,400	\$116,508
Total Fringe Benefits	\$1,318,400	\$802,790
Building Maintenance & Equipment		
Repairs and Replacements	\$115,000	\$38,290
Equipment Maintenance	\$190,000	\$83,000
Furniture and Fixtures	\$113,000	\$96,450
Capital Expenses	\$0	\$0
Total Building Maintenance & Equipment	\$418,000.00	\$217,740
Total Retirement Incentive Program	\$403,286.00	\$0
Grand Total--Corporate Fund	\$11,108,812	\$5,704,747

The foregoing appropriations are appropriated from the proceeds of a special tax for corporate purposes. Said appropriations, less estimated amounts receivable from other sources, are hereby levied from the tax for general corporate purposes.

AUDIT FUND

Audit Fund	\$35,000	\$1,000
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The foregoing appropriations are hereby appropriated from the proceeds of a special tax for audit expense purposes and are in addition to all other library district taxes as provided by law. Said appropriation is hereby levied from the proceeds of a special tax for audit expense purposes in addition to all other library district taxes.

SOCIAL SECURITY FUND

Social Security Fund	\$460,000	\$210,000
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The foregoing appropriations are hereby appropriated from the proceeds of a special tax to pay the Library District's contribution to Social Security and are in addition to all other library district taxes as provided by law. Said appropriations are hereby levied from the proceeds of a special law for Social Security contributions in addition to all other library district taxes as provided by law.

PUBLIC LIABILITY INSURANCE

Public Liability Insurance	\$68,320	\$1,000
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The foregoing appropriations are hereby appropriated from the proceeds of a special tax for public liability insurance purposes and are in addition to all other library district taxes as provided by law. Said appropriations are hereby levied from the proceeds of a special tax for public liability insurance purposes in addition to all other library district taxes.

WORKERS' COMPENSATION INSURANCE

Workers' Compensation Insurance	\$58,863	\$1,000
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The foregoing appropriations are hereby appropriated from the proceeds of special tax for Workers' Compensation insurance purposes and are in addition to all other library district taxes as provided by law. Said appropriations are hereby levied from the proceeds of a special tax for Workers' Compensation insurance purposes in addition to all other library district taxes.

UNEMPLOYMENT COMPENSATION INSURANCE

Unemployment Compensation Insurance	\$30,000	\$1,000
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The foregoing appropriations is hereby appropriated from the proceeds of a special tax for unemployment compensation insurance purposes and is in addition to all other library district

**TRUTH IN TAXATION
CERTIFICATE OF COMPLIANCE**

I, **Morgan Dubiel**, hereby certify that I am the presiding officer of **THE NILES PUBLIC LIBRARY DISTRICT**, and as such presiding officer I certify that the levy ordinance, a copy of which is attached, was adopted pursuant to, and in all respects in compliance with the provisions of the Illinois Property Tax Code-Truth in Taxation Law

(35 ILCS 200/18-60 through 18-85(2002))

This certificate applies to the 2014 tax levy.

Morgan Dubiel
President of the Board of Library Trustees of the
Niles Public Library District

Date

Niles Public Library District

Financial Review and 2014 Tax Levy

November 19, 2014

Fund Balances and Cash

At the end of June 30, 2014 the Library's fund and cash balances were:

	Fund Balance	Cash Balance
General Fund	\$ 6,331,424	\$ 6,920,864
Special Reserve Fund	\$ 702,896	\$ 766,260
Special Revenue Funds	\$ 844,275	\$ 872,834
Total	<u>\$ 7,878,594</u>	<u>\$ 8,559,958</u>

The fund balance in a fund is the accumulation of all of the annual surpluses and deficits of that particular fund since its inception. The cash balance in a fund is a resource to the fund for the payment of allowable expenses in that particular fund.

The reason that the cash balance is not equal to the fund balance is due to the other balance sheet accounts which complete the balance sheet of the fund. In the special reserve fund, for example, there is a payable of \$63,364 at the end of June. This means that \$63,364 of the fund's cash has already been accounted for in the income statement and therefore the fund balance which is \$702,896. There are similar reconciliations between cash and fund balance in the other funds. Generally it is best to use the fund balance of a fund when discussing the aggregate resources of a fund which can be used for future expenditures.

Following are definitions (from the Library's annual audit report) of each type of fund:

The **General Fund** is the general operating fund of the District. It is used to account for all financial resources except for those required to be accounted for in another fund.

The **Special Reserve Fund** is used to account for the acquisition of capital assets or construction of major capital projects.

The **Special Revenue Funds** are used to account for the proceeds of specific revenue sources (other than major capital projects) that are legally restricted to expenditures for specific purposes.

The Special Revenue Funds is an aggregation of 6 funds:

	Fund Balance	Cash Balance
Audit	\$ 37,475	\$ 37,117
Liability	\$ 230,499	\$ 230,141
FICA	\$ 97,479	\$ 107,826
Workers' Comp	\$ 53,667	\$ 53,309
Unemployment	\$ 38,330	\$ 37,972
Building/Site	\$ 386,823	\$ 406,468
Total	\$ 844,275	\$ 872,833

Budgets

Each year, the Library creates a budget for all revenues and expenditure for each of the funds. For the current fiscal year, these budgets, in summary form, result in the following:

	Revenues	Expenditures	Projected Surplus (Deficit)
General	\$ 6,346,866	\$ 5,367,406	\$ 979,460
Special Reserve	-	\$ 527,000	\$ (527,000)
Audit	\$ 1,000	\$ 17,500	\$ (16,500)
Liability	\$ 1,000	\$ 34,160	\$ (33,160)
FICA	\$ 172,500	\$ 230,000	\$ (57,500)
Workers' Comp	\$ 1,000	\$ 29,431	\$ (28,431)
Unemployment	\$ 1,000	\$ 15,000	\$ (14,000)
Building/Site	-	\$ 209,000	\$ (209,000)
Total	\$ 6,523,366	\$ 6,429,497	\$ 93,869

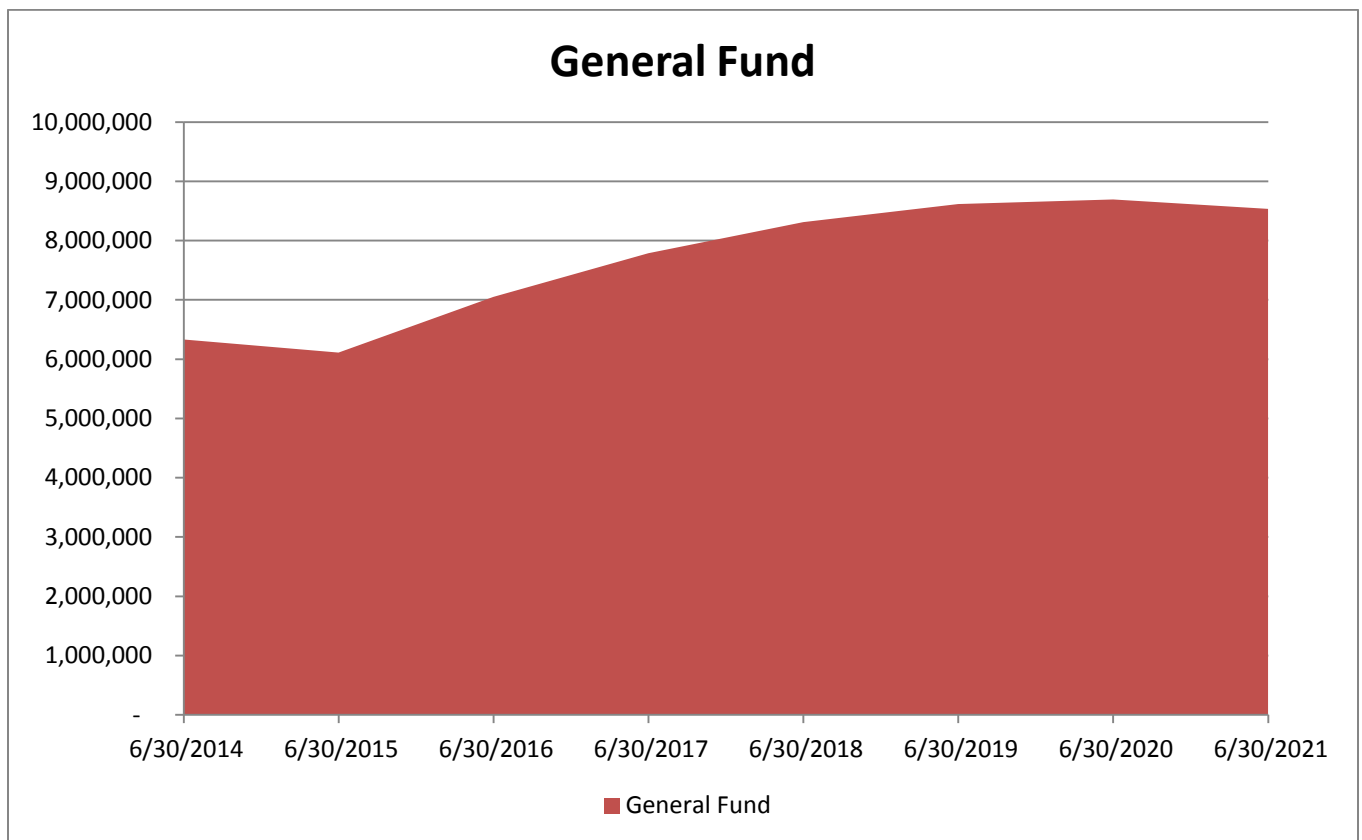
The **General Fund's** projected surplus of \$934,459 includes expenditures related to the Retirement Incentive Plan which was finalized in the first part of July. If the related expenses (\$201,643) are added back to the projected surplus, the total is \$1,136,102. This result is more representative of the surplus expected in the General Fund from regular ongoing operations. When the surplus is combined with the existing fund balance, the General Fund is projected to have a fund balance of \$7,310,883 at the end of this fiscal year. If a transfer is made from the General Fund to the Special Reserve Fund of \$1,200,000

(as discussed in the following paragraph), the projected fund balance at the end of the fiscal year would be \$6,110,883.

Holding the revenue for the general fund constant and inflating the expenditures by the compounded annual growth rate of 3.8% results in projected surpluses as follows:

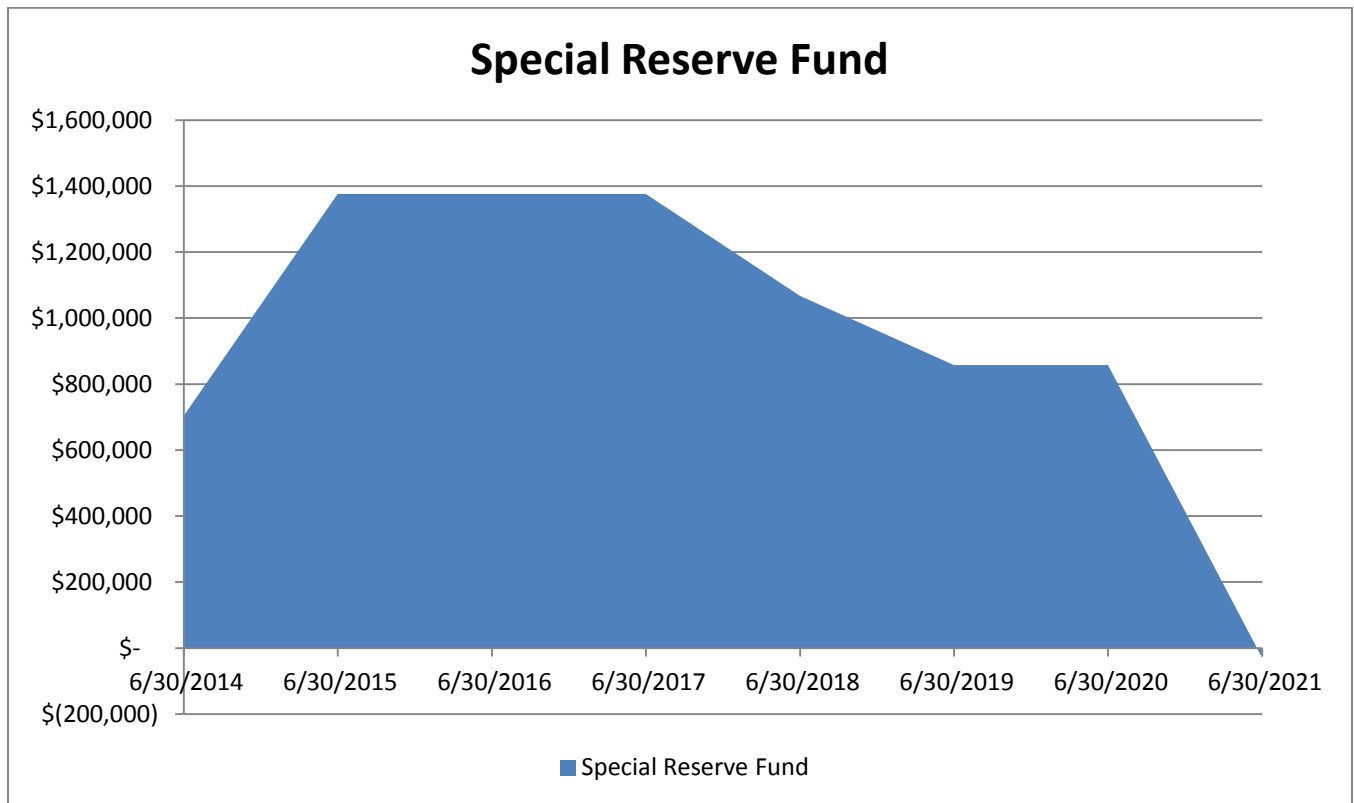
	Surplus	Proposed Transfer	Net Change in Fund Balance
6/30/2015	\$ 979,459	\$ 1,200,000	\$ (220,541)
6/30/2016	\$ 939,843		\$ 939,843
6/30/2017	\$ 736,126		\$ 736,126
6/30/2018	\$ 524,670		\$ 524,670
6/30/2019	\$ 305,180		\$ 305,180
6/30/2020	\$ 77,350		\$ 77,350
6/30/2021	\$ (159,134)		\$ (159,134)

The following graph shows the projected fund balance of the General Fund including the proposed transfer from the General Fund to the Special Reserve Fund.



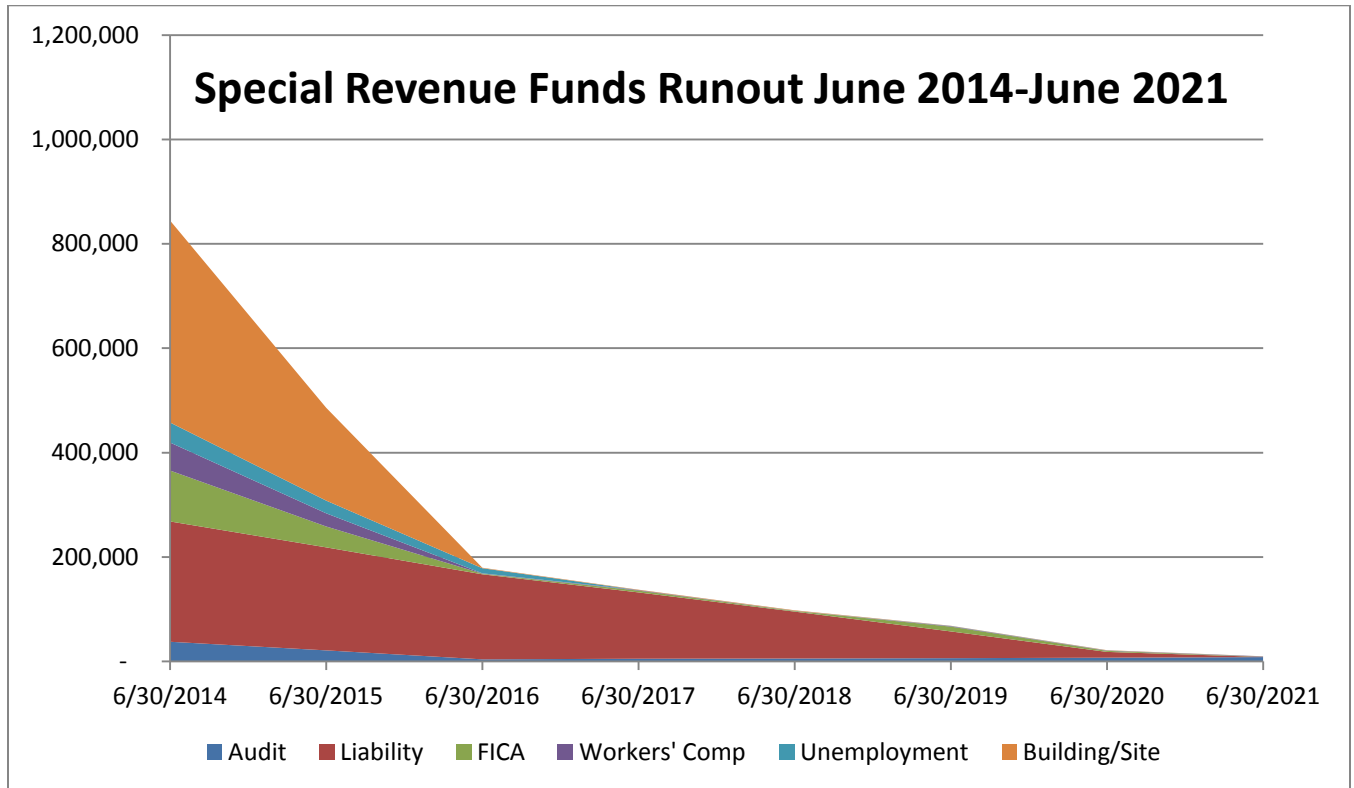
The **Special Reserve Fund** shows no revenue. As a matter of fact, the only way that the Special Reserve Fund acquires resources is through transfers from the General Fund. During the September board meeting, the Board of Trustees approved the Special Reserve Plan which projects expenditures for these types of expenditures at \$1,857,618 over the next thirteen years. At the beginning of this fiscal year, the Special Reserve Plan had \$702,896 in fund balance which is not enough to pay for all of the items on the Special Reserve Plan by \$1,154,722. In order for the Special Reserve Plan to be carried out, there must be one large transfer or a series of smaller transfers from the General Fund to the Special Reserve Fund. If one large transfer of \$1,200,000 is made from the General Fund to the Special Reserve Fund, the fund balance will increase to \$1,902,896 and then reduced by the actual expenditures from the fund at the end of the year. This yields a projected fund balance at the end of the fiscal year of \$1,375,896.

The following graph shows the projected fund balance of the Special Reserve Fund including the proposed transfer from the General Fund of \$1,200,000.



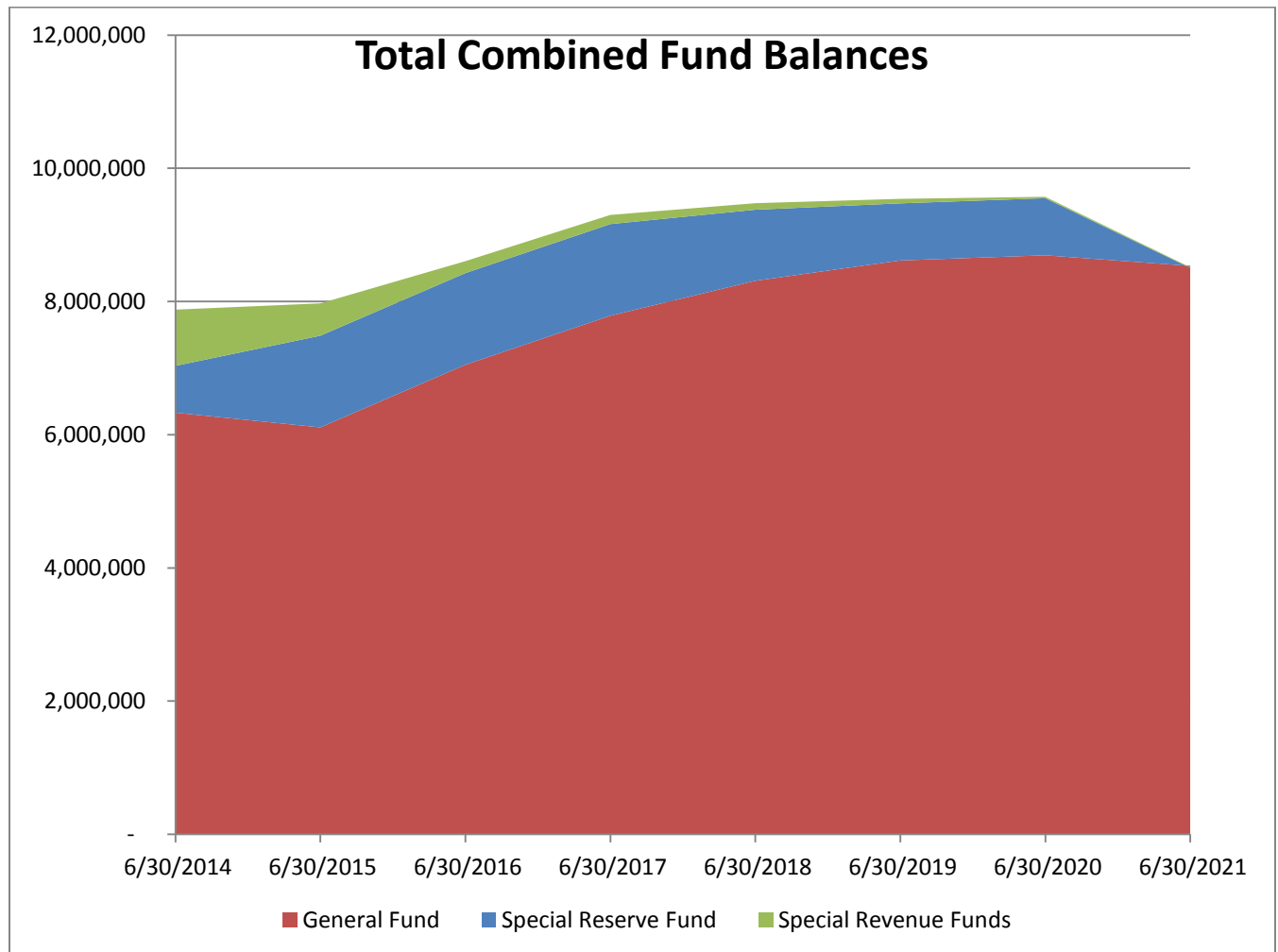
The **Special Revenue Funds** show revenue from property taxes and expenditures in nearly all cases. All of the Special Revenue Funds show deficits at the end of the year. That is to say that the budgeted expenditures in all cases exceed the budgeted revenues. The budgeting is done this way intentionally to spend down the fund balances in each of these funds since they can only be used for the special purpose for which they were levied. As each Special Revenue Fund balance is exhausted, then the respective real estate tax levy will increase to ensure that funds are available to pay the expenses.

The following graph shows the strategy assuming that expenses increase at 3.8% (the library's compounded annual growth rate for total expenses since 2005):



Generally, all Special Revenue Funds except for Liability Insurance have a de minimis fund balance at June 30, 2016. The Liability Insurance Fund doesn't run out until sometime in 2020. As the Special Revenue Fund fund balances fall below the expected annual spend in the fund, the specific real estate tax levies for each fund should increase. The 2013 real estate tax levy for the Special Revenue Funds totals \$139,000. Once the fund balances are totally expended in 2021, the total real estate tax levy for the same purposes would approach \$650,000 assuming similar spending patterns are carried forward.

The combination of all three charts yields the following.



This chart shows that the total combined fund balances are projected to grow from \$7,878,594 at June 30, 2014 to \$8,515,249 at June 30, 2021. This is a projected increase of \$636,655 over seven years. Moreover, as fund balances in the Special Reserve and Special Revenue funds are fully depleted, nearly 100% of the total combined fund balance is in the General Fund. The similar statistic at June 30, 2014 is 80%.

How much fund balance should the Library carry?

At June 30, 2014 the total combined fund balance of all funds is \$7,878,594. The total combined expenditures of all fund for the 2014-2015 fiscal year is \$6,429,497. When comparing the two numbers, it is apparent that the total combined fund balance is approximately \$1.4 million more than the current

budgeted expenditures. As a matter of fact, the total combined fund balance of all funds is equal to 122.5% of the total combined expenditures of all funds for the 2014-2015 fiscal year.

It is good to have a financial cushion. Such reserves provide the Library with a safety net to insure against unexpected expenditures and delays in receiving tax revenues. Judy Walther from McClure Inserra, the Library's auditing firm, asserts that the Library should have a cushion of between 75% and 100% of a full year's expenditure level. This means that the Library should have between \$4,822,123 and \$6,429,427. In other words, the Library is carrying between \$3,056,471 and \$1,449,167 extra funds in its fund balances by this measure. This ignores the fact that certain portions of the total combined fund balance is restricted in use by statute.

As of June 30, 2014, \$1,547,171 of the combined total fund balance is restricted in use. \$702,296 is in the Special Reserve Fund which is to be spent on significant capital purchases and large repairs. \$844,275 is in the Special Revenue Funds which is to be spent on specific expenditures for which taxes were levied. If the board approves the transfer of fund balance in the amount of \$1,200,000 from the General Fund to the Special Reserve Fund in support of the Special Reserve Plan adopted earlier in 2014, then there will be \$1,902,296 in the Special Reserve Fund and \$844,275 in the Special Revenue Funds for a total of \$2,747,171.

If the fund balances, after consideration of the proposed fund transfer, which are restricted as to use are subtracted from the total combined fund balance, the remainder of \$5,131,423 is what is available to the General Fund. If we compare the total expenditures of \$5,367,406 planned for the General Fund to the amount of fund balance available to the General Fund, the coverage of the 2014-2015 expenditures is 95.6% which is in the higher end of the range articulated by our auditing firm.

How much should the Library levy in real estate taxes?

The Library requests an amount of taxes to be collected for a particular calendar year. In calendar year 2014, the Library is primarily receiving the amount of taxes which were levied in November, 2013 for the 2013 tax year. In November, 2014, the Library will be determining the levy request for the 2014 tax year to be received in 2015.

The Library operates on a fiscal year which begins on July 1st and ends on June 30th. In any given fiscal year, the Library receives taxes levied in part for two calendar years. For the current fiscal year, the Library is receiving taxes levied for the 2013 calendar year (these would be the second half of the 2013 levy collected starting July 1st through December 31st) and the 2014 calendar year (these would be the first half of the 2014 levy collected starting January 1st through June 30th).

The Library should levy enough real estate taxes to cover its operating expenses, special projects, expenditures through the special revenue funds, plus any amounts to cover extraordinary expenses related to new programs or strategies. This is the most significant source of funds for the Library.

The Library's planned operating expenditure level for 2014-2015 is \$5,367,406. This amount includes \$201,644 of expenses related to the Retirement Incentive Plan wrapped up in the first part of the fiscal year which can be considered an extraordinary expense since it is not anticipated that the Library will

have this type of expense every year. So, the regular ongoing operating expenses are actually \$5,165,762 (\$5,367,406-\$201,644).

The expenses in the Special Reserve Fund this year are budgeted to be \$527,000. After giving effect to the proposed transfer of \$1,200,000 from the General Fund to the Special Reserve Fund, the total available fund balance in this fund will be \$1,902,296 so there will be no further funding needs.

The expenses in the Special Revenue Funds this year are budgeted to be \$535,091. The available fund balances at the beginning of the fiscal year is \$844,275. Though the fund balances are much larger than the budgeted expenditure total, there are several different funds and related fund balances which are restricted as to use. In all but one case, the special revenue funds will have sufficient fund balances to pay for expenditures during 2014-2015 as seen below:

	Fund Balance	2014-2015 Budget
Audit	\$ 37,475	\$ 17,500
Liability	\$ 230,499	\$ 34,160
FICA	\$ 97,479	\$ 230,000
Workers' Comp	\$ 53,667	\$ 29,431
Unemployment	\$ 38,330	\$ 15,000
Building/Site	\$ 386,823	\$ 209,000
Total	\$ 844,275	\$ 535,091

The FICA or Social Security Fund will need additional funds in excess of the \$1,000 de minimis tax levies which have been made in the Audit, Liability, Workers' Compensation, and Unemployment Insurance funds. As the various Special Revenue Fund balances approach zero sometime during the 2015-2016 fiscal year, the Library will need to increase the real estate tax levies for those funds in order to continue to pay for those expenditures.

We expect the Special Revenue Funds levies to increase from the proposed levies for 2014 of \$214,000 to \$627,000 in 2021. The incremental taxes needed to fund activity through the Special Revenue Funds for 2014-2021 is estimated to be \$1,900,000. In the current projections, after giving effect to the proposed transfer of \$1,200,000 to the Special Reserve Fund, the General Fund fund balance is expected to grow by a total of \$2,200,000 over the same time period. So if the Library real estate tax levy was frozen at the 2013 level of \$6,128,747 and each time there was an increase in the Special Revenue Funds tax levies there was an equal decrease in the General Fund tax levy, the General Fund fund balance should only increase by approximately \$300,000 from 2014 to 2021. This strategy is dependent on expenditures growing by 3.8% in total annually and minimal changes in the service offerings of the Library at current service and programming levels.

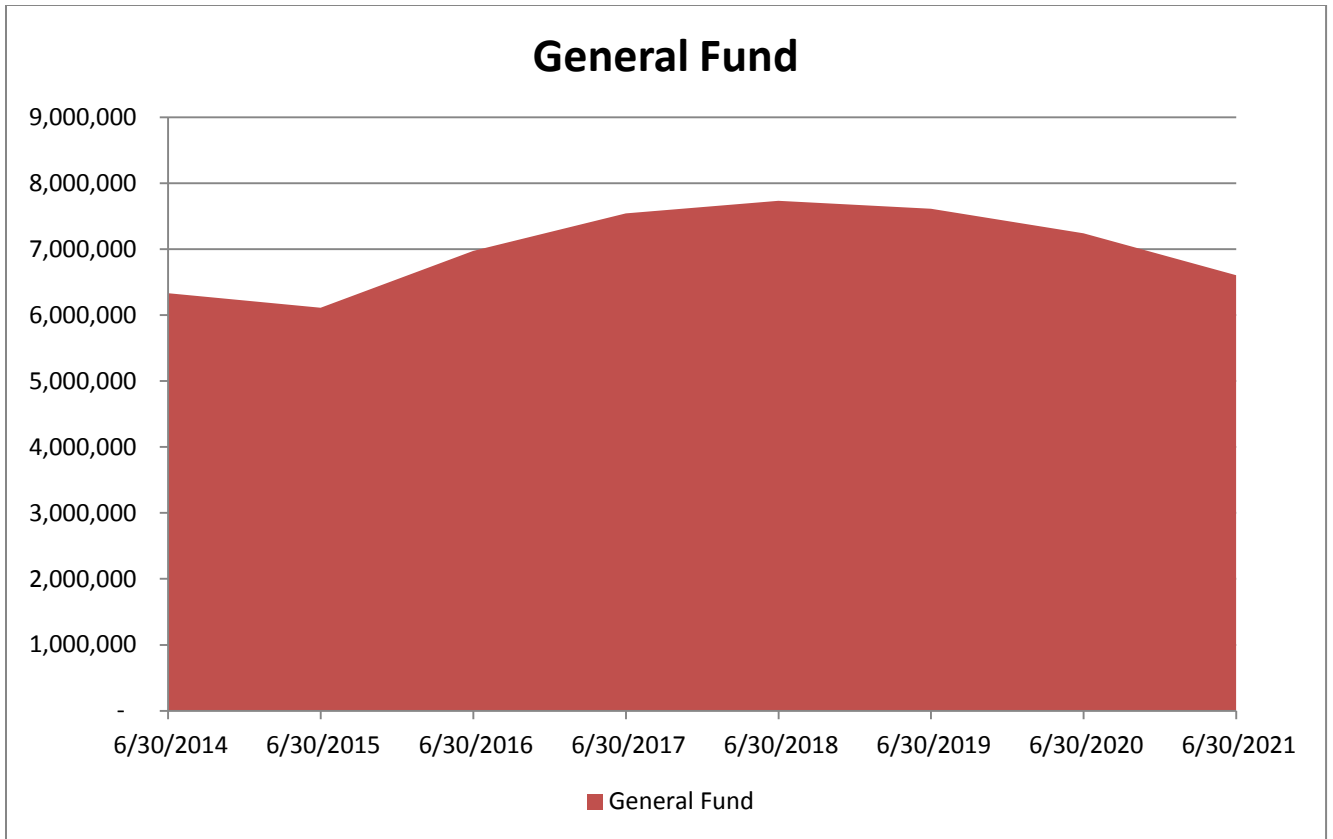
Employing this strategy and adjusting to the total tax levy limit to an amount that is slightly lower (\$6,125,000) results in the following tax levies for calendar year 2014 and ensuing years:

	Total Tax Levy	Special Revenue Funds	General Fund
2014	\$ 6,125,000	\$ 214,000	\$ 5,911,000
2015	\$ 6,125,000	\$ 212,750	\$ 5,912,250
2016	\$ 6,125,000	\$ 391,750	\$ 5,733,250
2017	\$ 6,125,000	\$ 546,750	\$ 5,578,250
2018	\$ 6,125,000	\$ 575,250	\$ 5,549,750
2019	\$ 6,125,000	\$ 594,750	\$ 5,530,250
2020	\$ 6,125,000	\$ 627,750	\$ 5,497,250

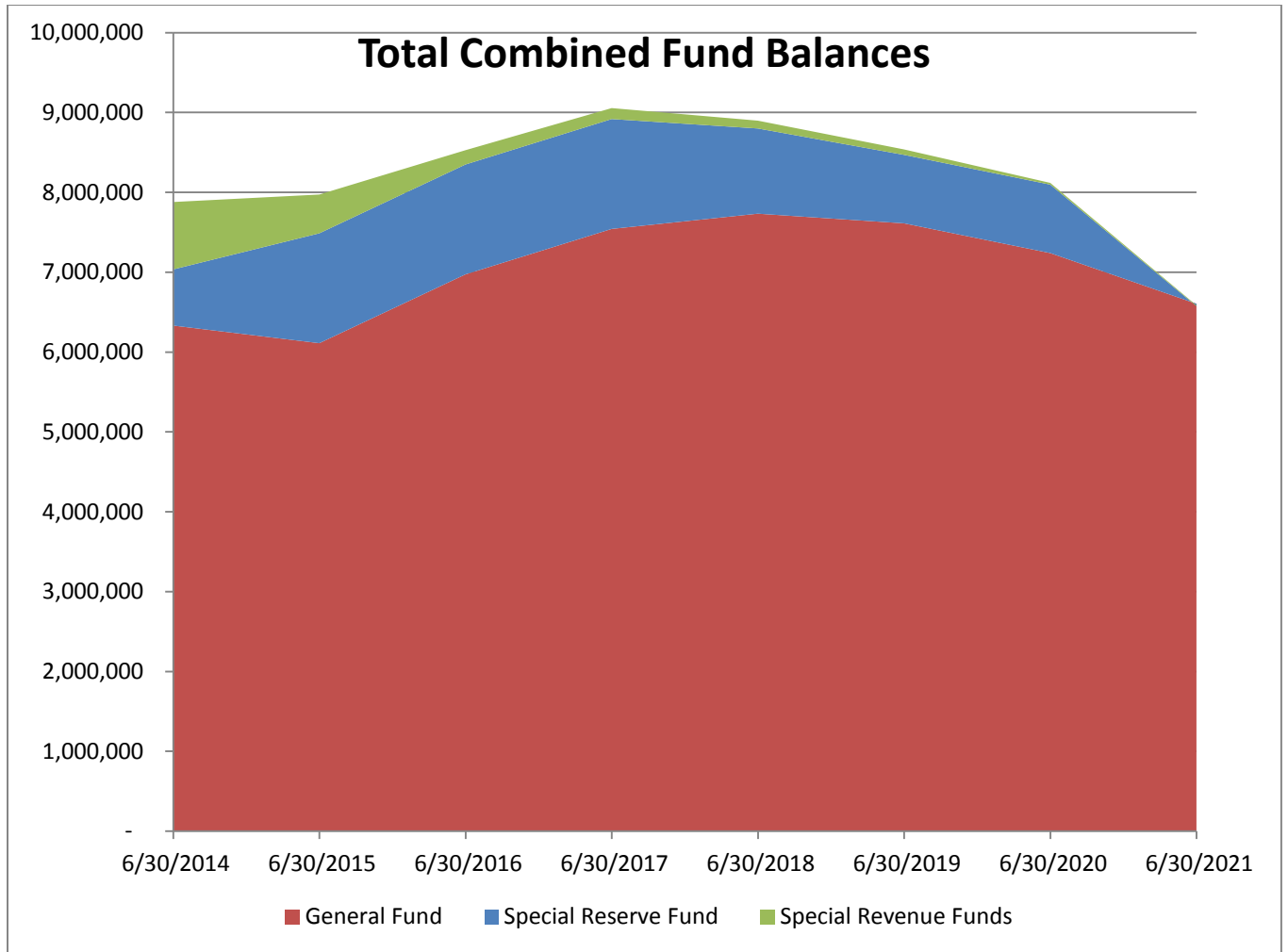
The resulting series of Surpluses and Deficits from the General Fund will be as follows:

	Surplus (Deficit)	Transfer	Net Change in Fund Balance
6/30/2015	\$ 979,459	\$ 1,200,000	\$ (220,541)
6/30/2016	\$ 861,721		\$ 861,721
6/30/2017	\$ 569,129		\$ 569,129
6/30/2018	\$ 190,673		\$ 190,673
6/30/2019	\$ (120,567)		\$ (120,567)
6/30/2020	\$ (372,397)		\$ (372,397)
6/30/2021	\$ (635,131)		\$ (635,131)

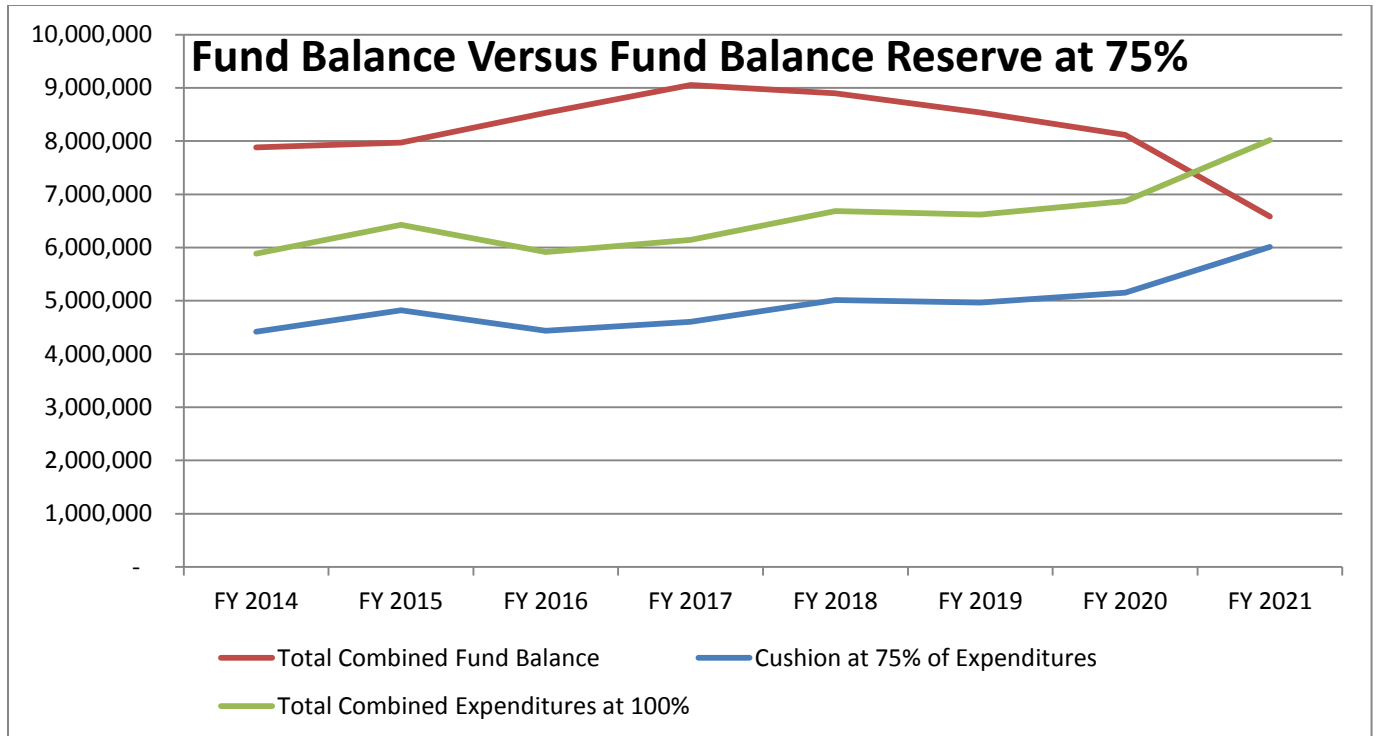
The new General Fund fund balance graph is shown below:



Employing the suggested tax levy strategy results in surpluses in the General Fund initially. Starting in 2019, the surpluses change to deficits which act to reduce the fund balance so by 2021, the fund balance in the General Fund is approximately \$300,000 greater than the balance at the end of 2014. When this new General Fund chart is combined with the Special Revenue Funds and Special Reserve Funds chart, the resultant combined chart looks like this:



If the total combined fund balances are plotted against a calculated reserve at 75% of total expenditures as well as the total combined expenses at 100%:



The gap between the 75% and 100% reserve lines and the total combined fund balance line is due primarily to the fund balance in the Special Reserve and Special Revenue Funds in most years.

Conclusions

1. The Library can afford to transfer \$1,200,000 from the General Fund to the Special Reserve Fund. The transfer will not affect the operations of the General Fund or its ability to pay its bills on a timely basis.
2. The Library should employ a tax levy strategy whereby the total tax levy is fixed at \$6,125,000 and, as the tax levy for the Special Revenue Funds is increased, the tax levy for the General Fund is decreased equally.
3. This strategy should be monitored and reviewed annually to ensure that the Library's finances stay on track.