

ROLLING MEADOWS LIBRARY

FY2027 Proposed Budget and Levy

SUMMARY

This budget is shaped by the Library's 2025-2027 Strategic Plan and includes the first full year of membership in the Cooperative Computer Services (CCS) consortium. The Board approved that membership on the projection that it would expand what residents can borrow and save the Library money.

The Library is requesting a **3.4% levy increase, for a total levy of \$4,789,900**, matching the Consumer Price Index for the year ending July 2026.

The budget also carries a one-time project to replace end-of-life mechanical systems. Paid almost entirely from the Library's capital reserves rather than the levy, it makes the total budget much larger than usual. Setting it aside, the cost of running the Library rises 1.2%.

REVENUE

The levy provides a stable revenue base for FY2027. Personal Property Replacement Tax income should rise about 12.2%, its first increase after several years of decline. Investment income is held flat; rates are hard to predict and delayed Cook County distributions reduce the balances earning interest. Grant revenue drops; the \$55,250 RAILS grant in FY2026 was one-time funding for consortium startup costs.

Revenue also includes an \$881,800 transfer from the Library's capital reserve fund for the mechanical work described below.

CONSORTIUM MEMBERSHIP

When the Board approved joining CCS in September 2025, the Library projected about \$57,000 in annual savings once startup costs were behind it. FY2027 confirms it. The services, support, and software CCS now provides cost \$133,601 in FY2025 and cost \$74,000 in FY2027, a recurring savings of \$59,601 a year.

Residents get more for that lower cost. Cardholders can request materials from more than thirty neighboring library collections, with delivery in days rather than weeks, and the Library gains shared technical support, staff training, and cost-sharing on systems too expensive for one library to maintain alone.

PERSONNEL

Personnel remains the Library's largest investment, increasing 3.5%. The budget funds a 3.9% wage adjustment while payroll itself grows only 2.7% with retirements, turnover, and attrition absorbing the difference. Two forces work against each other. The Library's IMRF pension contribution falls \$54,000 as the employer rate drops from 10.95% to 8.13%. Health insurance

moves the other way, a 19% increase and the largest single cost pressure in this budget. The pension savings offset more than half of it, and together with the consortium savings they hold operating costs nearly flat.

COLLECTIONS AND PROGRAMS

Funding for materials rises 3.2% to \$600,500, just over 12% of the Library's operating budget and at the top of the Illinois Library Association standard of 8% to 12%. Within that total, spending moves toward the formats residents wait for, with adult electronic media rising and reference databases reduced where usage no longer justifies the expense.

CAPITAL PROJECT: MECHANICAL SYSTEMS

While a comprehensive renovation is needed, it is not feasible to request for 2027. The Library had been holding its major mechanical work for that renovation, where it would cost less and disrupt less. With the renovation out of reach, waiting only means paying more later for systems already past their service lives.

The Library's 2023 engineering assessment scheduled the air handler rebuild, the controls upgrade, and the water pumps for 2023, and the boilers for 2025. Four of the seven mechanical items were first-year work. The boilers are original to the 1987 building expansion.

The Library had the work scoped, limited to what can be done now without being torn out in a future renovation. The estimate is \$950,000 to \$1,090,000 for refurbishing the main air handling unit, replacing the boilers, the first phase of a new building automation and controls system, and replacing and refurbishing the pumps. The budget carries the high end; competitive bidding should come in below it. This phase can be done without shutting down systems serving the rest of the building, and the new equipment will reduce energy use. The variable air volume boxes, pneumatic controls, and second floor air handling unit stay deferred until the areas they serve are renovated.

The project is funded by an \$881,800 transfer from capital reserves, which fall from about \$1,480,000 to about \$598,000. The Library is spending savings intended for this purpose, and the levy request at CPI reduces the draw and begins rebuilding the reserve.

OVERALL BUDGET

This budget invests in staff, holds collections at the statewide standard, replaces mechanical systems that are past due, and asks residents for no more than inflation. Operating costs rise 1.2%; the rest is a one-time investment in the building, paid from the Library's reserves.

The Library respectfully requests approval of the **FY2027 Budget in the amount of \$5,964,700 and a levy of \$4,789,900, a 3.4% increase over last year.**

Rolling Meadows Library FY2027 Proposed Budget

REVENUES	FY2026	FY2027	Change
PROPERTY TAXES	\$ 4,632,400	\$ 4,789,900	3.4%
PERSONAL PROPERTY REPLACEMENT TAX	\$ 86,000	\$ 96,500	12.2%
GRANTS	\$ 91,250	\$ 37,000	-59.5%
INTEREST INCOME	\$ 100,000	\$ 100,000	0.0%
FINES & FEES	\$ 8,500	\$ 9,300	9.4%
VENDING MACHINES	\$ 3,700	\$ 4,200	13.5%
DONATION INCOME	\$ 46,000	\$ 46,000	0.0%
OTHER SOURCES - CAPITAL IMPROVEMENT FUND	\$ 68,150	\$ 881,800	1193.9%
	\$ 5,036,000	\$ 5,964,700	18.4%

EXPENDITURES			
SALARIES	\$ 2,519,100	\$ 2,587,200	2.7%
BENEFITS	\$ 659,600	\$ 766,200	16.2%
IMRF	\$ 239,800	\$ 185,800	-22.5%
LIBRARY MATERIALS & PROGRAMS	\$ 643,900	\$ 662,900	3.0%
PROFESSIONAL DEVELOPMENT & CONSULTING	\$ 37,950	\$ 36,750	-3.2%
CONTRACTUAL SERVICES	\$ 531,250	\$ 453,850	-14.6%
SUPPLIES	\$ 65,900	\$ 61,500	-6.7%
EQUIPMENT	\$ 62,650	\$ 61,600	-1.7%
IMPROVEMENTS TO BUILDINGS & GROUNDS	\$ 217,500	\$ 1,090,000	401.1%
MAINTENANCE AND REPAIR NON-CONTRACT	\$ 25,000	\$ 25,000	0.0%
OTHER OPERATIONAL EXPENSES	\$ 33,350	\$ 33,900	1.6%
	\$ 5,036,000	\$ 5,964,700	18.4%