

LAKE FOREST LIBRARY BOARD OF TRUSTEES**Lake Forest Library, 360 East Deerpath Road, Lake Forest, IL 60045****Tuesday, November 09, 2021, 7:30 p.m.****Kasian Room, Lower Level, Library Building****Regular Meeting**

The meeting agenda and materials are available on the Library website. The minutes of the meeting will be available on the Library website after they are approved by the Library Board of Trustees. Current and past meeting information is available at: www.lakeforestlibrary.org/board-meetings.

Agenda

1. Call Meeting of the Lake Forest Library Board to order.
2. Board of Trustees Roll Call.
3. President's Remarks.
4. Call for Additions to the Agenda.
5. Opportunity for the Public to Address the Board.
6. Correspondence Report.
7. Consent Agenda (omnibus vote on matters 7(a)-7(e)):
 - a. Approval of the November 9, 2021 Agenda
 - b. Approval of the October 12, 2021 Regular Meeting Minutes
 - c. Approval of the October 19, 2021 Building Committee Meeting Minutes
 - d. Approval of the October 2021 Financial Report
 - e. Approval of Illinois Libraries Present: Intergovernmental Agreement for Joint Purchasing of Library Programming, Events, and Services
8. Committee Reports and Actions
 - a. Building Committee: None
 - b. Finance Committee
 - i. Acknowledge receipt of the FY2021 Library audit by Baker Tilly Virchow Krause LLP
 - ii. Discussion and approval of recommendation to approve 2021/FY2023 levy
 - iii. Discussion and approval of recommendation to approve transfer of funds from general operating fund to capital improvement account
9. Report from Friends of Lake Forest Library.
10. Report on Per Capita Grant Requirements – Serving Our Public 4.0 Standards for Illinois Public Libraries.
11. Library Operations Report.
12. Unfinished Business.
13. New Business.
14. Adjournment.

Upcoming Meeting: Regular Board Meeting, December 14, 2021

Special meetings may be called at any time with proper notice pursuant to the Library's bylaws. Individuals with disabilities who require certain accommodations in order to allow them to observe and/or participate in this meeting, or who have questions regarding the accessibility of the meetings or the facilities are requested to contact the Library Director at 847.810.4602 promptly to allow the Library to make reasonable accommodations.

PUBLIC COMMENT AT BOARD MEETINGS POLICY

The Illinois Open Meetings Act provides in Section 2.06 that at meetings of public bodies, “any person shall be permitted an opportunity to address public officials under the rules established and recorded by the public body.” 5 ILCS 120/2.06(g).

The Board of Trustees welcomes public participation. This policy provides the following rules and guidelines for public participation at its meetings.

Individuals attending board meetings must conduct themselves with respect and civility toward others. Abusive, profane, threatening, or harassing language and/or personal attacks will not be permitted. The Board President or presiding officer may prohibit further comment at the meeting by a speaker whose remarks violate this rule.

Public comments are permitted during the time designated on the Board of Trustees meeting agenda, unless otherwise directed by the Board President.

The Board President determines the order in which speakers will be recognized.

When recognized by the Board President, the speaker should begin by stating his or her name and address.

Public comments will ordinarily be limited to three (3) minutes per speaker. The Board President shall have discretion to modify this time limit, as well as to limit repetitive comments.

Members of the public will not be allowed to speak a second time until all members of the public who wish to speak have been allowed to do so. The Board President will determine whether second public comments will be permitted, and if so, the appropriate amount of time for public discussion, and will end public comment at his/her discretion.

Board members are not obligated to respond to comments from the public. Issues requiring possible action by the board may be added to a future meeting agenda, and issues that can be addressed by library administration will be noted.

A copy of these guidelines will be placed next to the sign-in sheet made available to members of the public at the entrance to board meetings.

Petitions or written correspondence directed to the board shall be presented to the board by the Board President or Secretary at the next regularly scheduled board meeting.

Minutes are a summary of the board’s discussion and actions. Speaker requests to append written statements or correspondence to the minutes are not favored. Generally, written materials presented to the board will be included in the library’s files rather than in the minutes. The Board President shall have the authority to determine procedural matters regarding public participation not otherwise defined in these guidelines.

(Approved by the Library Board of Trustees January 9, 2018.)

Correspondence Report for November 9, 2021 Meeting

Patron Comments/Suggestions: Comments are transcribed verbatim from the “How are we doing?” cards in the foyer of the Library. Staff encourage patrons to leave comments if the patron has a concern. The comment cards were added in 2018, prior to that time there was no official channel to comment on library operations. Comments also come via phone, email, and U.S. post. *All comments that contain contact information receive a response.*

Select Comments from patrons.

11/01/2021: Had a fun Halloween walk! (regarding the October 22-31 StoryWalk event; patrons were encouraged to dress up in costume to read “Room on the Broom” by Julia Donaldson which was installed around the Library front lawn). Laura Lovsin Freidrich.



10/18/2021: From the Poetry Group that meets on Zoom through the Library. [The group wanted a special guest which prompted the Library to reach out to Ragdale and work with Nan Cohen to do a presentation. Ms. Cohen did a wonderful job. She will have her first residency at Ragdale in March of 2022 and hopes to stop by the Library.]

Guest Poet Nan Cohen presented to Poetry @LFL October 18, 2021! We very much enjoyed Nan Cohen's visit with us last evening. She led off with asking us to write on chat why we like to meet and talk about poetry. Then she read and discussed two of her poems, "Rope Bridge" and "Home." And went on from there, describing her writing process, her publishing process, and discussing the poems with us. I think I speak for all: we found her presentation to be warm, insightful, and expert.

Thanks to Mary Ellen McGoeey and to Kate Buckardt at LFLibrary who arranged this special guest presentation. And cheers to us— Poetry@LFL— for submitting questions and participating. Nan was impressed with our interest in coming together to talk about poetry!

10/19/2021 Peggy Wade: Patron called to thank the reference librarian who placed a hold on a book she had inquired about. She logged on to her account and saw the item was already in the “locating” status and wanted to let us know her gratitude for the fast service.

10/21/21: Local author Katherine Reay sent the LF Library a complimentary copy of her new book *The London House*. The L F Library has hosted Ms. Reay for several events which have been well received by the public. Her book release date is November 2, 2021.

10/26/2021: Patron regarding children’s room. Your displays are beautiful! I am so inspired.

10/25/2021: We are so thankful for you guys coming out to Kinderhaven! The kids loved the story times with you and are still talking about those feathers you handed out! Are there any days or a particular week in Nov or early Dec that would work for you guys to come again? Thanks! Lindsey DeRose Lindsey DeRose M.A.T. Assistant Director, Kinderhaven Preschool Academy

10/29/2021: After spending about 45 minutes helping a patron create an account to place an online order, the patron was very thankful for my help and tried to give me a Starbucks gift card. She said that every time she comes in, the staff is so friendly and willing to help her.

10/07/2021: Catherine. When I was at Library Board meetings, I kept hearing the term "concierge service." I wasn't really sure what that meant. Today (Thursday) I went to the library a little after 9 a.m. My wife had put in a reserve on a book around 8:30, but I thought I could pick the book up in the stacks before it was pulled. When I went to look, the book wasn't there. I mentioned it at the front desk, and a nice lady (there were 3) went to look for me. She came back and said that it, indeed, seemed to be gone.

Meanwhile, I walked to the reference desk and told the librarian that I'd just heard on NPR that some author (I didn't remember the name - shame on me) had 30 minutes earlier won the Nobel Prize in literature. I asked the librarian if she could search to see if I could get one of the author's books through inter-library loan. She needed first to find his name, which she did almost instantly and then informed me that our library has one of his novels.

"Would you like me to go get it for you?"

"Uh...sure," I replied. It seemed before I could finish my response, she was back with the book.

As I was about to walk out, the librarian at the front desk came running and shouting (not too loudly), "I went back to check again. Your wife's book had been misplaced. Here it is."

So I ended up leaving with everything I wanted.

Now I know what concierge means. It was like being in a biblio-spa.

As always, thanks to you and your staff for a GREAT library.

best - Ron Levitsky

Anonymous Cards in the Suggestion Box

Objections to the Collection of Warm Clothing Items for Foster Children (anonymous comment cards)

11/1/2021: I can't believe this director is taking clothes for a political group going against our local church rummage sale and Mothers Trust – Taking clothes (inside) when she still won't let the friends take book donations on the loading dock (outside) No consideration for our history or traditions

10/30/2021: I see you are collecting clothing at the behest of some politician. Why? Isn't that for charities and churches to do? Why aren't you collecting books for next year's book sale? That seems a more fitting endeavor, and so for how long are you going to quarantine these jamie donations?

Children's Library (anonymous comment cards)

10/10/2021: Have you changed something in the children's dept? It seems to me there are fewer books and they are on the lowest shelves. I like to pick out books for my grandchildren but now I feel like I have to stand on my head to do it. C. Wilson [Note: There was no change in the shelving height; the highest and lowest shelves in the shelving units in the children's library were and continue to used.]

10/13/2021: I regularly check out "new" books our tax dollars buy for myself and my kids. I was surprized by the new books in the children's section. Could you post on the library's website a list of all books purchased year-to-date 2021? Since the library is funded with tax dollars I think this information should be available to the community in keeping with City of LFs "full transparency" motto. Thank you for you help. [Note: all materials purchased for the Library are in the library catalog at www.lakeforestlibrary.org.]

10/15/2021: Please return the children's library shelving and books to their rightful place. There was a lot of thought and community input that went into the design when the children's library was redone in 2009. The LF community wants the library as it was redone in 2009. We have not yet had time to recoup the cost!! Please do not change it! I was involved and we took a lot of community requests. Please respect our time and money spent. Let us enjoy the fruits of our labor. [Note: There was no change in the shelving height; the highest and lowest shelves in the shelving units in the children's library were and continue to be used.]

10/2021: Sad mom after another "grab and go". Could you offer an interactive literary based craft for kids? The current grab-and-go competes with stores in town. Plus, it is one more thing that I (mom of young kids) have to monitor. I like to go to the library and have the kids engage with other kids and staff while doing an activity (hopefully with a literary tie-in). I checked and the children's area is empty after school, so there is plenty of space, so why not host this at the library? It would bring in kids/customers for you, help me as a mom, and not take business from our little downtown stores? A win-win-win!

General Operations (anonymous comment cards)

10/28/2021: I noticed that the 1619 project was featured in your recent bulletin. In the interest of balance can I expect to see Debunking by Mary Grabar in the next publicity? Sean C.

10/7/2021: Suggestion – Take this time while you are still basically "closed" to review programming. Only bring back unique, literature focused program that do not compete with Gorton, Rec Center, Elawa, Dickenson, gift stores in town, etc. These places are back open for in-person, so library should not copy their established programs. Library should develop its own and have "reopening for in-building/in-person" campaign with its own unique offerings. Otherwise no need for library programs if they just copy other LF organizations.

10/13/2021: After much prodding finally the entry way is cleaned up. It looks so much better. But where are the display cases designed by the original architect for that space. It is hard to make this director respect our community history. [Note: The display cases were removed during the painting and cleaning of the foyer. They require refurbishing due to age and library patrons leaning the cases during phone calls and using the cases as desktops. The display cases are in protected storage in the Library until they are refurbished and can be used effectively to engage with patrons.]

10/13/201: Finally the entry to the Library go cleaned up after month looking like rummage. But where are the display cases designed by the original architect for the entry. This librarian has no respect for our history, sad to say. Maybe hiding somewhere with most of the chairs for the reading room.

10/13/2021: I am surprized that the library board does not over-ride the director and have open board meeting. The Tax payers deserve the right to open questioning of the directors monetary [unable to decipher]. Is she afraid to have open questions [Note: the Library Board, not the Library Director, is responsible for the conduct of Library Board meetings. The minutes, recordings of virtual meetings, and board materials are available online at www.lakeforestlibrary.org. The meetings are all open to the public.]

10/13/2021: Why on earth are we having a virtual board meeting Is the director afraid of public questions People are asking questions about how she spends tax \$ [Note: the Library Board, not the Library Director, is responsible for the conduct of Library Board meetings. The minutes, recordings of virtual meetings, and

board materials are available online at www.lakeforestlibrary.org. The meetings are all open to the public.]

10/15/2021: What is happening to the Library – book(shelves) are fewer and fewer every time my family comes in!!!! The atmosphere in the Library is very tense. We are choosing to patronize, support and donate to the Lake Bluff Library – a special place – the way Lake Forest Library was a few years back.

10/15/2021: At library today and it was cold, unfriendly and desolate. It will become lively again. Can't wait for in-person-in-building!!!

10/15/2021: Where are the beautiful book display shelves? I would rather see books than tables there!

10/15/2021: DISPLAY CASES –WHAT AM I HEARING ABOUT THEM NOT RETURNING TO THE SPOTS THEY WERE CUSTOM BUILT FOR IN THE FOYER? OUR LF LIBRARY IS HISTORIC AND THESE ARE PART OF ITS HISTORY. LET'S GET THEM BACK! COVID IS NOT AN EXCUSE TO DESTROY OUR HISTORY. UNHAPPY 20th

10/13/2021: Trustees, I signed a petition in May 2021 for the dome repair. When is it going to be repaired? Please don't let yet another winter go by. Please fix the dome. Thank you!

10/21/2021: What does the Library do with all the books it takes out of the Lake Forest collection every year? I see stacks of books at our library coming down from the shelves and I'm wondering "why". How many books do we get rid of? Where do they go? This seems like a very expensive taxpayer endeavor. Who reviews and approves this process? Literature does not "go bad" the way food does, so why are we doing this? A concerned taxpayer

10/28/2021: Library Board (1) Display cases need to be displayed in the foyer; (2) Historic Preservation needs to be involved in dome project; (3) Children's Library needs shelves and books put back. Please keep our LF library the way we love it.

10/28/2021: Why are all the tables and chairs gone from the study area in the audio room – now there are only two tables and two chairs each. Does Ms. Lemmer not believe we are smart enough to social distance. This has always been a been a place for quiet study – stop hiding the chairs.

10/28/2021: We were so encouraged when the entry was cleared of the hold books. But so disappointed. Does this director have not sense of history or elegance---We should see our beautiful display cases not tables and tacky plastic chairs. It is an entry not a study hall.

10/31/2021: What is the date for in person programming to return? Please publicize this clearly on the website and in emails. I'm only interested in the in-person and find the library registration mis-leading. Perhaps have an "in-person" section on the email and then a "virtual" section so patrons don't have to go through the cumbersome registration process only to find the program is just another zoom (I'm done with zoom 😊!) Thank you.

10/31/2021: It would be nice to have some real programs at the library instead of virtual. Other libraries are doing in person. Does Ms. Lemmer not like people in the library Does not seem to communicate well with this community Sad

Friends of Lake Forest Library (anonymous comment cards and one email)

10/4/2021: THANK YOU FRIENDS FOR A WONDERFUL COMMUNITY EVENT IN YOUR BOOKSALE! GREAT SUCCESS! WHEN WILL BACK BAY DROP OFF OPEN? Thank you!

10/4/2021: We hope to be able to donate books to the Friends for the big books sale. It does not seem right for the director to tell Lake Foresters to donate to other charities. The book sale is important to this city Please allow donations again

10/4/2021: I can't believe that the Director would suggest the Lake Foresters should donate books to other agencies when there is no reason not to collect books on the bay for the Friends sale. Maybe it is time for this director to leave our library – so we can get back to our traditions

10/5/2021: I can't believe this – instead of supporting the friends the director is telling people to donate books to any other charity but the Friends. Our 45 year tradition means nothing to her.

10/5/2021: The friends of the library have been supporters of the library for 45 years giving their time to the library and the book sale. So why is all reference to the friends [undecipherable] from the front of the library – also when people ask where to donate books, instead of referring people to the friends this librarian names other charities-this library doesn't like and support the friends – maybe it is time for her to be gone – she doesn't seem to like our community spirit

10/5/2021: We were shocked to read the library wants us to give our books away instead of saving them for our sale with the friends. This librarian doesn't seem to like the Friends sale. Why!

10/7/2021: The book sale was wonderful as always. We love it. So much looking forward to next year. Can't wait to start collecting books again Loved volunteering a great community event The friends are super

10/20/2021: Many of us in the community are upset that this director still is not allowing the friends to collect books for the sale. If is very uncaring of her – she is wrong for this city She seems not to care for [undecipherable] book sale

10/11/2021: Marilyn G. I sincerely hope that the director's instructions to donate our used books to somewhere other than the Friends book sale is misinformation. This makes NO sense. Here's way. 1. It keeps resources here – I can donate locally and conveniently to a program that benefits/proceeds of which are used for all in the community. 2. The booksale is among the main events here in L.F. We look forward to it as much as we look forward to the Art Fair or L.F. day. 3. To abandon or discontinue a well-run program needlessly is nothing short of Stupid –because to resurrect such a program later is vastly more difficult than maintaining it even when conditions aren't perfect. 4. It's a slap in the face for all volunteers who've made it so successful for the past few decades.

10/24/2021: When will the book donations begin? Please try to start it ASAP. The Friends are a wonderful group. Thank you!

10/28/2021: Please could we start donating books to the book sale. We want to have another sale next year.

11/4/2021 (email): Dear Boards of Friends and LF Library: I can't tell you how pleased I was to have received word today that our community can begin donating books again at the rear of the Lake Forest

Library. This service and contribution to our city has been so sorely missed--our family's bookshelves can now stop groaning quite so loudly. For 45 (?) years the Friends has been collecting, sorting, and selling books--all for the purpose of raising money to support Library services, art, and restoration. It is a true example of commitment and cooperation to do so over such a long time. All of you who spoke up and used your time and energies to resolve whatever issue(s) existed (note: I never heard a reason that added up to stopping the service?) are to be commended. We love our Library and are glad that this train is back on track. Thank you, thank you. Rommy Lopat and John Drummond, 410 E. Woodland

Lake Forest Library Board of Trustees
360 E Deerpath Road, Lake Forest IL 60045
Regular Meeting Minutes
7:30 p.m., October 12, 2021

CALL TO ORDER

President John F. Johnson called the meeting to order at 7:32 p.m. with the following statement: *Please be advised that the members of the Lake Forest Library Board will be remotely attending this meeting by electronic means, in compliance with the recent amendments to the Illinois Open Meetings Act. The Mayor of the City of Lake Forest has determined that it is not prudent or practical to conduct an in-person meeting due to the COVID-19 pandemic. The Library will be providing members of the public with the opportunity to attend this meeting virtually, as well as provide public comment at the meeting.*

ROLL CALL

Present: Bryan Bertola, Jim Clifton, JoAnn Desmond, Elizabeth Grob, John Johnson, Andrea Lemke, Sue Shattock and Heather Strong

Absent: Germaine Arnson

8 trustees in attendance, a quorum is present

Staff Present: Catherine Lemmer, Library Director; Ed Finn, Director of Operations

PRESIDENT'S REMARKS

President Johnson shared his research of reading the old records and minutes of the Lake Forest Library Board and its creation of the Lake Forest Library in 1898. The Board of the Friends of the Lake Forest Library sent a letter to the Board requesting operational consideration with a request to respond by October 15. He stated that the Library Board is committed to working with the Friends and will have a response prior to the November 9 Board meeting. He is committed to working and collaborating with the Friends organization, along with other city organizations. The Friends will offer their report on the annual book sale to the Library Board at the regular meeting on November 9. President Johnson expressed thanks to co-chairs Nancy Meiling and Sande Noble for their tireless efforts in leading the annual book sale since 2000. He summarized his experience working at the annual book sale and interacting with several happy buyers.

CALL FOR ADDITIONS TO THE AGENDA

None.

OPPORTUNITY FOR THE PUBLIC TO ADDRESS THE BOARD

Laura Luce commented on her appreciation for the Nickolai Remisoff mural exhibit at the Library and the decluttering of the Library lobby. She gave a brief history of the display cabinets, her wish for period appropriate furniture in the lobby, and requested additional public comment opportunities later in the meeting. Ms. Luce read a letter from Art Miller regarding his approval of the look of the decluttered foyer and his recommendation that the Library seek period furniture at the appropriate time.

CORRESPONDENCE REPORT

No comments on the materials included in the board package.

APPROVAL OF THE CONSENT AGENDA

President Johnson asked if there were any questions on any of the consent agenda items. There being no request by a Trustee to consider any of the following items separately:

- a. Approval of the October 12, 2021 Agenda.
- b. Approval of the September 14, 2021 Regular Meeting Minutes
- c. Approval of the September 2021 Financial Report

Trustee Grob made a motion, and Trustee Shattock seconded, to approve the Consent Agenda as presented. 8 yeas votes. Motion passed on a roll call vote.

COMMITTEE REPORTS: BUILDING COMMITTEE

Trustee Bertola gave the Board and public a brief update with the following information:

- The Request for Architectural and Engineering Qualifications (“RFQ”) was posted Monday, September 27.
- The City and community organizations received notification of the RFQ in order to “spread the word” if they were so inclined to interested parties.
- The Building Committee and Library staff have conducted multiple walk-throughs around the building and inside the attic of the dome with potential candidates.
- The Building Committee is pleased with the response rate and the quality of the candidates to date.
- RFQ submissions are due on Friday, October 15.
- The Building Committee is in the process of preparing a review process for the RFQ submissions and more information will follow.
- The Building Committee has scheduled a public meeting to provide Board and community members the opportunity to suggest questions for the interview process. The Building Committee meeting will be virtual on TEAMS on Tuesday, October 19, at 6:30 p.m.
- The Library project was mentioned in the Ward 1 community meeting. Alderman Morris and city staff responded about the process the Library Board is undertaking. Two public questions/comments presented were to consider underground parking and a lit crosswalk on Deerpath Road to the parking lot with signage similar to that between south and middle campus areas at Lake Forest College.

Trustee Strong mentioned that the Library had identified materials from the 1984 dome project that was very helpful and that the information was shared in the RFQ.

REPORT ON PER CAPITA GRANT REQUIREMENTS-SERVING OUR PUBLIC 4.0 STANDARDS FOR ILLINOIS PUBLIC LIBRARIES

Director Lemmer explained that in Illinois the Illinois State Librarian is also the Illinois Secretary of State. The Illinois State Library and Illinois Library Association developed the *Serving Our Public:*

Standards for Illinois Public Libraries. The Public Library Per Capita Grant program administered by the Illinois Secretary of State requires the Trustees review the Standards. In the past, the requirement focused on one standard per year. This year the Trustees are required to review all the Standards. The Library received \$28,578.13 in grant funds in response to the January 2021 application, which will be used primarily for technology in the next year. The Library has always focused on meeting these standards so our work going forward is to look at how and where we can continue to improve.

Director Lemmer noted that the Board package included a written report for Chapters 1-6 of the Standards and asked if there were any questions. She then reviewed Chapter 2: Governance and Administration. The Library will pick up the work again with the State of Illinois on its record retention and destruction policy. The use of BS&A for HR and finance means the Library is retaining less paper and moving more information to electronic storage. The Library has in place day-to-day operational procedures to cover short term succession planning needs. A long-term succession plan, including an organizational plan, is being worked on and the Board will hear more about this in the next couple of months.

Mr. Finn reported on Chapter 3: Personnel. The Library has made changes due to COVID and aligning with best practices. The Library created the Staff Information Hub in 2020 and this year added a Human Resources page. He is looking forward and trying to anticipate the next few years with succession planning, and the impact of RFID and COVID. The Library is working to fill open positions and anticipate future needs. The Library is working with the City of Lake Forest HR department to align its processes and procedures with the City's HR system.

He addressed the issues in Chapter 4: Access. The Library is working on making the building more accessible, as well as considering westside solutions. Director Lemmer added that deepening the collection is another way to think about access. For example, the addition of materials such as large print, audio materials, and Wonderbooks (reluctant reader materials) help patrons engage with the Library.

Mr. Finn discussed Chapter 5: Building Infrastructure and Maintenance. The Library continues to investigate updating the building to meet the Standards. He strives to not just check the boxes on the Checklist but focuses on making the environment better in the Library. He mentioned the refreshing of the Library foyer that engaged the entire Library staff in stewardship of the building. For example, all the wall prep and painting was done in-house by the Facilities team.

Mr. Finn address Chapter 6: Safety. The Library revamped the 2017 Emergency Procedure and Safety Manual as a physical and virtual document for easy access by staff. All staff have completed safety training and annual training will be required for each employee in the future.

Mr. Finn and Director Lemmer responded to Trustee Strong's question about exit interviews when employees leave the Library and tracking employee turnovers. Mr. Finn noted that HR does conduct exit interviews and Ms. Lemmer noted that the Library had calculated its turnover rate a few years ago and would update the information. Mr. Finn reported that the Library will need to update its 2018 salary benchmarking to ensure the Library is competitive in the market. Trustee Lemke inquired about safety drills occurring in the Library. Director Lemmer mentioned that de-escalation training for the employees is being researched.

LIBRARY OPERATIONS REPORT

Director Lemmer expressed the joy she sees in patrons coming to the Library, especially the children. A community highlight is the StoryWalk around the Library and local elementary schools. She noted Kate Buckardt's dedication to and the success of the Lake Forest Reads 2021 that concluded on October 7. Trustee Shattock has volunteered to help investigate the possibility of a community Literary/Author Festival for 2022/2023. Mr. Finn updated the Board on the telephone system and the positive impact it will have on communicating with our patrons. The Library has 29% of the total collection tagged for RFID and is on track to finish as planned.

UNFINISHED BUSINESS

Trustee Desmond commented on the Friends of the Lake Forest Library letter to the Board. She noted she was hopeful for a timely and thoughtful response to the Friends request. She highlighted the need for a strong collaboration with the Friends.

NEW BUSINESS

No new business.

ADJOURNMENT

Trustee Desmond made a motion, seconded by Trustee Lemke, to adjourn the meeting at 8:35 p.m. 8 yea votes, motion passed with a roll call vote.

Upcoming Meeting: Regular Board Meeting, November 9, 2021

Elizabeth Grob, Secretary

Minutes approved by the Board on November 9, 2021.

Lake Forest Library Board of Trustees
360 E Deerpath Road, Lake Forest, IL 60045
Building Committee Meeting Minutes
6:30 p.m., October 19, 2021

Call Meeting to Order

Chair Bryan Bertola called the meeting of the Building Committee to order at 6:30 p.m. Committee member Trustee Heather Strong was present. Library Board members present: John F. Johnson, President, Jim Clifton, Trustee, JoAnn Desmond, Trustee, and Sue Shattock, Trustee.

Appointment of *secretary pro tem*

Chair Bertola asked Catherine Lemmer, Library Director, to serve as secretary and take the minutes of the meeting.

Business Item: Opportunity for the public to address the Committee, ask questions, and engage in discussion of RFQ interview process

Chair Bertola welcomed the members of the public to the discussion. He reported that the Request for Qualifications for Architectural and Engineering Services had closed on October 15. He noted that five submissions had been received and that the Building Committee was pleased with the number and quality of the submissions.

Chair Bertola noted that the Building Committee was holding this meeting to solicit public input. Trustee Strong commented that the Building Committee had found the August meeting very helpful and that the questions provided by the public at that meeting helped inform the RFQ. She then reported that the RFQ had been drafted tightly to find the right firm and that the Building Committee heard “long and clear” the preservation concerns regarding the dome. She then thanked the public for their participation. Chair Bertola reported that the minutes will incorporate all the evening’s participation and that the recording of the meeting will be on the Library website for anyone that was unable to make the meeting.

Chair Bertola then opened the meeting to the public to provide the Building Committee with suggested questions for the upcoming interviews with the RFQ candidates. The following is a list of questions submitted by the public. Each question notes the name of the submitter. Repeat questions were consolidated. The questions are grouped under the headings:

- Firm credentials and experience
- Approach to project
- Project philosophy
- Statements regarding the project from the public attendees

Firm credentials and experience

Lake Forest Preservation Foundation and Art Miller: Have you worked with domes or similarly challenging roof or atrium situations in the past? If not, do you know of such projects? perhaps at the National Gallery, DC? State capitols? Has any of this been written up in the preservation literature? Did these occasions reveal surprises?

Lake Forest Preservation Foundation: What historic preservation projects have you worked on? How do they relate to this project? Have you worked on historic dome restoration projects?

Lake Forest Preservation Foundation: Have the architects on the project been classically trained?

Lake Forest Preservation Foundation: Does the firm focus on classic or contemporary projects?

Lake Forest Preservation Foundation: Have you worked in the Lake Forest community before? Explain your understanding of the Lake Forest community priorities and character?

Approach to project

Lake Forest Preservation Foundation: The Library was built in 1931, ninety years ago, and sturdily constructed using the construction technology of the time. As you explore the condition of the dome and the rotunda that supports it, do you believe that the best solution to this ancient Roman dome form's survival into the 22nd century will rely on materials and methods available in 1931? If not, do you anticipate exploring other materials and techniques that can be expected to last indefinitely or for another ninety years?

- Trustee Strong asked the Lake Forest Preservation Foundation if they felt there was a right answer to this question. Marcy Kerr, Executive Director of the Lake Forest Preservation Foundation, responded that the question was important to ask to learn the architect's opinion.
- Chair Bertola responded that this is an important question as the Library wants to know all possible solutions.
- Trustee Strong expanded on this question by adding that the Building Committee will be interested in seeing side-by-side cost benefit analysis of all the options.
- Trustee Strong suggests asking firms if they believe there are additional considerations given the changing environmental factors.

Lake Forest Preservation Foundation: Do you keep the same team from the RFQ submission, or do you switch out team members as the project progresses? Does one team complete the first step? Then another team do the work?

- Trustee Strong noted that the Library expects the team to remain the same as part of a contractual relationship.
- Trustee Strong asked the public to weigh in on how they weigh experience versus eagerness in the team selection process.

Bories & Shearron: Can the dome's issues be improved, did the old design have inherent construction and design flaws that caused its demise?

Bories & Shearron: Do we know for sure if the original dome was made of copper or lead coated copper?

Lake Forest Preservation Foundation: If the problems of the dome seem straightforward enough and do not threaten a collapse in the intermediate term future, could you undertake a cosmetic or temporary, non-disruptive fix while other plans are made to update the Library?

- Marcy Kerr noted that this was a thought-provoking question because all want the dome project to be as complete and long term surviving as possible.

Art Miller: Ask the architects how safe the dome is. What is the level of concern? Is it a situation of moderate issues with the dome that are solvable or is there more significant issues that are causing damage to the infrastructure that in turn create life safety issues requiring immediate action? Stability issues in the rotunda? Can repair be delayed? How urgent is the dome problem after doing the review/research? What is the integrity of the rotunda? If it is safe, can things wait for further plans? Can there be temporary or intermediate solutions? Desirable to avoid closing the library twice – break up project into interior and exterior work; if interior work can wait, let it wait.

- Laura Luce remarked that the goal is to get the wrap off the dome, and that should not wait.
- Trustee Strong noted that if the dome is phase one, and if there is phase two, the work would not be a rework as the dome is the highest point of the building. Will of course ask the RFQ candidates their opinion of how the work should proceed?
- Trustee Bertola noted that this was why the RFQ was done to take the project to the next level. The Dome Report studied the problem, and the next step is to further analyze the dome to fix it and implement water management solutions. This further analysis is understanding what is going on in the rotunda and then implementing the best solution for the dome.

Lake Forest Library Foundation: If by the time the project begins, if the 1931 plans have not been located, how will you go about tracing down the plans from perhaps the successor firm to the 1978 architects Brenner Danforth, probably the last to hold them? Do you have good older contacts to help, like Ed Windhorst or John Vinci? If you do find and use the plans, will you agree to RETURN them to Lake Forest Library?

- Trustee Strong added that the Library had recently located the specification documents from the 1984 dome project. The 1984 documentation included two pages of 1984 architectural drawings and five pages of the original 1931 blueprints. The pages show the details dome and four main elevations of the Library.

Bories & Shearron: Hire a special researcher to find ALL possible historical documents by Edwin Clark before you begin work on the dome and library. See diaries of Edwin Hill Clarke at the Art Institute, Ryerson and Burnham Libraries.

- Follow on by Art Miller: Blueprints likely were used in 1978 and are likely with the successor firm, check with Ed Windhorst and John Vinci. These individuals might know who the successor firm to Danforth.
- Ms. Lemmer suggested to Mr. Miller that she send him the Library's current research to see he was able to identify other potential leads.

Tish Borkowski: Do you understand the history of the work done previously on the dome? Prior cleaning of the murals? Will the library remain open? If not, for how long will the library close?

Library Board: How do you anticipate staging on the limited campus?

Library Board: What is your history of change orders on a similar project? What do you view as the areas for potential change orders on this type of project?

- Trustee Strong noted this is more of a construction phase question than an A&E stage question and will be asked at a later time.

Building Committee: What are some of the things that might come up on this project that might be unexpected? Concerns or approaches the Library Team has not thought of?

Project Philosophy

Lake Forest Preservation Foundation: What is your goal with this project?

Library Board: What does the firm believe will be the most challenging aspect of this project?

Library Board: As you develop specifications for this project, what lessons have you learned from previous similar projects that you would incorporate.

Library Board: In response to Trustee Strong's question of "What questions would you ask of the firm to understand how they work to avoid surprises?" Based on your prior experience of projects of this type, where the specifications you created required further clarification? At what stage did the need for clarification arise? Did the experience change how you approached this project? Goes to understanding the firm's continuous improvement of process.

Statements regarding the project from the public attendees

Bories & Shearron: Find who has done restoration on Chicago's notable domes, like the Museum of Science of Industry being done by Berglund.

Bories & Shearron: Only start with "blue chip" construction firms like Bulley & Andrews even as consultants they are part of the Lake Forest family and have the right approach historically sensitive mindset. Consider that they or any contractor may come to the project before the architect.

Bories & Shearron: The dome MUST be forensically documented prior to the work by the firm doing the work OR a historical specialist to document the fragments of old materials that may exist or "shadows" lost design elements, etc.

Bories & Shearron: The Dome is currently lit by klieg lights in its crown. As move into restoration phase and the oculus is opened, the Library should revisit the enormous klieg lights currently used and determine a more appropriate aesthetic solution to illuminate the rotunda.

RFQ Process Questions for the Building Committee

Laura Luce asked the Building Committee if they could disclose information about the RFQ candidates. Chair Bertola remarked that he even though he was not able to disclose the names of the firms that had submitted because of the desire to keep the process transparent and unbiased, he was pleased to note

that the Building Committee felt very positive about how the firms that submitted would be able to respond to the questions being presented this evening.

Laura Luce also asked about the timing of the process. Trustee Strong referenced the RFQ and explained that the submissions are being reviewed and selected firms will be interviewed by the end of the month. She noted that progress will be reported at upcoming special and regular board meetings.

Marcy Kerr asked how the Building Committee will be evaluating the RFQ candidates. Trustee Strong responded that the RFQ laid out the criteria that the Building Committee will use to evaluate the candidates.

Marie Nemerov asked if only one qualified team will be identified or will multiple firms be identified. Trustee Strong responded that the Building Committee will interview multiple firms, even perhaps all the firms, and then move forward with the next steps. The Library will follow state law.

Chair Bertola thanked the public attendees for all their input and reminded the attendees that the meeting recording will be posted on the Library website at: <https://www.lakeforestlibrary.org/board-meetings> and encouraged the public to continue to submit questions to the Library via the operations@lakeforestlibrary.org email.

There being no new business or unfinished business, Chair Bertola adjourned the meeting at 7:35 pm.

Upcoming meeting: Regular Board Meeting, November 9, 2021

Catherine A. Lemmer, Secretary pro tem
Minutes approved by the Library Board on November 9, 2021.

10/19/2021 Post-meeting addendum.

Process recommendation from Marie Nemerov: Suggest Building Committee talk with previous/recent project managers to find out what worked and what did not.



FY2022 Revenue & Expenditure Statement

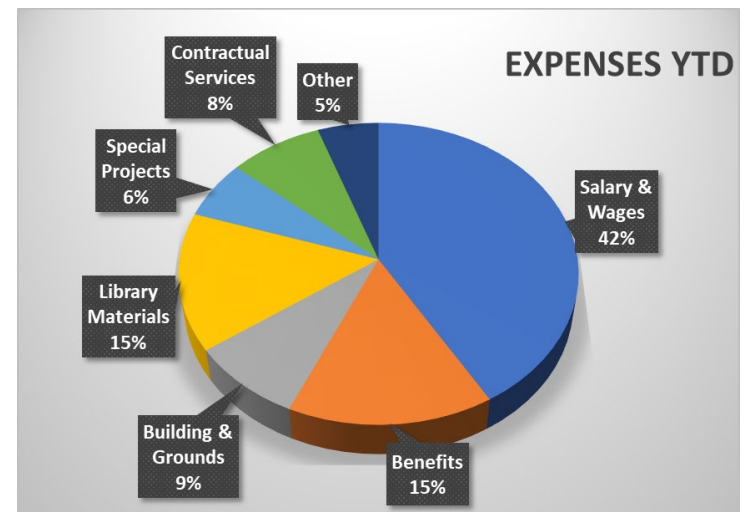
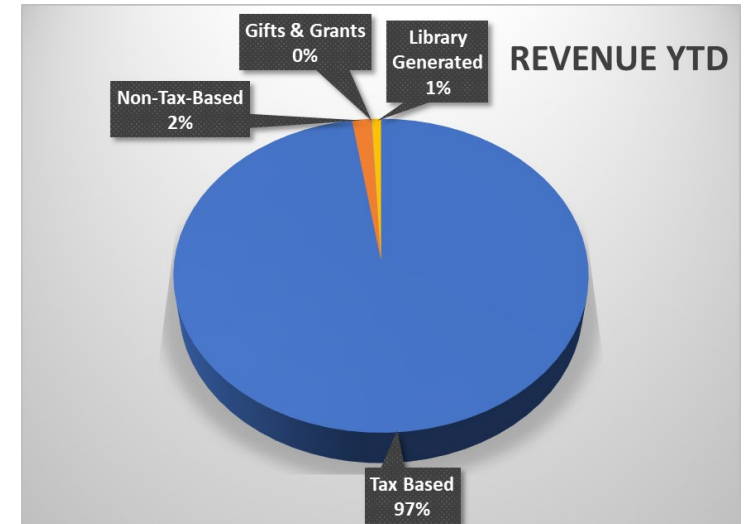
For the YTD October - 2021

Revenues	YTD	Budget	Budget Utilized
Tax Based	4,176,841	\$ 4,307,816	97%
Non-Tax-Based	69,803	\$ 49,000	142%
Gifts & Grants	2,870	\$ 2,500	115%
Library Generated	32,676	\$ 28,450	115%
Total Revenues	\$ 4,282,190	\$ 4,387,766	98%

Expenses	YTD	Budget	Budget Utilized
Salary & Wages	727,143	\$ 1,810,504	40%
Benefits	267,897	\$ 790,310	34%
Building & Grounds	149,955	\$ 463,000	32%
Library Materials	259,330	\$ 604,500	43%
Special Projects	110,182	\$ 200,000	55%
Contractual Services	145,692	\$ 245,650	59%
Other	94,635	\$ 267,407	35%
Total Expenses	\$ 1,754,835	\$ 4,381,371	40%

Total Net Income	\$ 2,527,355
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Reserves	
Reserve - Capital Improvements	2,800,000
Reserve - Technology Improvements	300,000
Capital Equipment	300,000
Fund Balance - Unassigned	2,750,419
Total Reserve Amount	\$ 6,150,419





FY2022 Revenue & Expenditure Statement

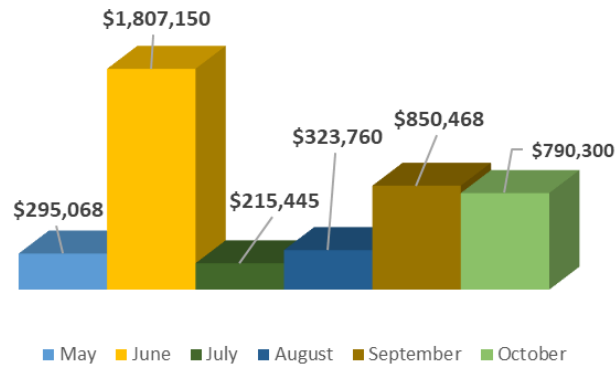
For the YTD October - 2021

Revenues	May	June	July	August	September	October	YTD	Budget
Tax Based	278,237	1,790,977	202,043	290,721	847,161	767,702	4,176,841	\$ 4,307,816
Non-Tax-Based	13,581	-	9,897	29,837	-	16,489	69,803	\$ 49,000
Gifts & Grants	1,245	1,500	50	-	75	-	2,870	\$ 2,500
Library Generated	2,005	14,673	3,456	3,202	3,231	6,109	32,676	\$ 28,450
Total Revenues	\$ 295,068	\$ 1,807,150	\$ 215,445	\$ 323,760	\$ 850,468	\$ 790,300	\$ 4,282,190	\$ 4,387,766

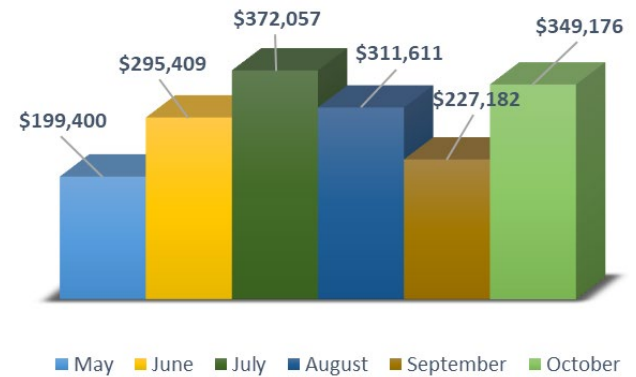
Expenses	May	June	July	August	September	October	YTD	Budget
Salary & Wages	83,864	111,456	119,291	114,487	116,722	181,323	727,143	\$ 1,810,504
Benefits	43,407	47,801	49,034	43,073	29,750	54,832	267,897	\$ 790,310
Building & Grounds	7,521	33,104	28,740	29,444	18,160	32,986	149,955	\$ 463,000
Library Materials	42,594	49,215	75,210	40,368	27,152	24,792	259,330	\$ 604,500
Special Projects	-	25,000	20,000	40,158	12,500	12,524	110,182	\$ 200,000
Contractual Services	10,522	26,909	57,129	16,978	1,646	32,509	145,692	\$ 245,650
Other	11,493	1,924	22,654	27,102	21,252	10,210	94,635	\$ 267,407
Total Expenses	\$ 199,400	\$ 295,409	\$ 372,057	\$ 311,611	\$ 227,182	\$ 349,176	\$ 1,754,835	\$ 4,381,371

Total Net Income	\$ 95,668	\$ 1,511,741	\$ (156,612)	\$ 12,149	\$ 623,286	\$ 441,124	\$ 2,527,355
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REVENUE BY MONTH



EXPENSES BY MONTH



Lake Forest Library
Financial Notes and Variance Report
For the Month of October 2021 (Month 6) FY2022

Funds on Hand: \$2,750,419 (unrestricted/unaudited). The account value was reset at the end of the FY2021 audit when surplus funds are allocated to either this unrestricted reserve or the restricted reserve accounts.

General Operations - Revenues

Property Tax: As of October 31, the Library received \$4,176,841 in property tax distributions which is 97% of the annual budget. This percentage is in alignment with pre-COVID fiscal years.

Non-Tax-Based: As of October 31, the Library received \$69,803 in non-tax-based revenues. \$41,225 reflects three installments of the replacement of personal property tax payment and the \$28,578 per capita grant. Non-tax-based income has exceeded 42% of FY budget.

Library-Generated: As of October 31, the Library received \$32,676 in library generated income. This is income from copiers, RAILS ALSIP payments, and miscellaneous fee income. Overall Library generated income has exceeded 15% of FY budget.

Gifts: As of October 31, the Library received \$2,870 in cash gifts. Non-cash gifts are not valued by the library. Overall gift income exceeds 15% of budget as it was anticipated in the budget that gifts, other than small memorial book gifts, will go to The Lake Forest Library Foundation.

General Operations - Expenditures

Salaries, wages, and benefits: As of October 31, \$727,143 for salaries and wages: 40% of FY budget; \$143,633 for fringes: 31% of FY budget. \$54,157 for SSN: 39% of FY budget; \$70,107 for IMRF: 38% of FY budget. Vacation and sick leave buy outs due to retirements/resignations reflected.

Materials: Books, AV, and Electronic Services: As of October 31, \$259,330: 43% of FY budget. Annual payments for periodical and database subscriptions paid. Book and AV vendors are nearly back to pre-COVID release and shipping timeframes.

Other Operating Expenditures: As of October 31, \$350,509: 49% of FY budget. Consortia fees, technology leases, equipment, services, software, and contractual fees reflected here. Includes \$110,182 in special project work.

Building and Grounds: As of October 31, \$149,955: 32% of FY budget. Reflects the contracts and service calls for the cleaning service, elevator, repairs for HVAC, and other systems. Annual liability/casualty insurance premium of \$31,595 paid in June and July.

Capital: As on October 31, \$40,527: 20% of FY budget have been spend on RFID equipment, services, and infrastructure.

Reserves

\$2,750,419 - Operating cash reserve (fund balance-unassigned). The Library's restricted reserves are currently \$3,400,000: capital equipment (\$300,000), capital improvements (\$2,800,000), and technology (\$300,000).

Year to Date FY2022: 40% of budget expenses; 98% budget revenues.

Agenda Item 7(e)

Approval of Illinois Libraries Present: Intergovernmental Agreement for Joint Purchasing of Library Programming, Events, and Services.

Action Requested: Approval of the pilot Illinois Libraries Present Intergovernmental Agreement.

In 2021, a number of Illinois libraries began working together to share the cost and in-kind support of author interview talks via Zoom. Authors, especially big-name authors, are not speakers that the average library can typically afford to host given author fees and travel costs. By pooling resources across the state, it became possible for public libraries of all sizes to host author events for their communities.

Lake Forest Library participated in four of these events and found them of interest to Lake Foresters. The Library was billed for attendees. Some authors permit the Library to load the interview to the Library's YouTube Channel for a limited time period to provide additional viewing opportunities for Lake Foresters.

- John Sandford - \$45 for 30 registrants. No recording available for posting.
- Alex Kotlowitz - \$92 for 35 registrants. 14 additional registrants viewed the recording.
- Richard Rothstein, *Color of Law* – \$71.42 for 20 registrants. 12 additional registrants reviewed the recording.
- Chris Bohjalian - \$59 for 9 registrants. No recording available for posting.

The success of these and other early events encouraged the libraries to create a formal delivery model called Illinois Libraries Present ("ILP"). ILP will be tested as a six-month pilot program January through June 2022. Libraries may withdraw at the end of the pilot project. ILP will share both the cost and the workload across participating libraries. ILP expects to plan and host 1-2 events per month over the six-month pilot period. All events will be held on the ILP Zoom account. The Library may terminate the relationship at the end of the pilot program.

Under the pre-ILP arrangement a library assumed the host role for a particular event (e.g., event planning, virtual hosting responsibility, and billing of the other partner libraries). An Intergovernmental Agreement (IGA) has been developed to allow libraries to work together and share the cost and staff time to deliver these events. The program anticipates a sliding scale fee so that libraries of all sizes throughout Illinois may participate. The proposed project assumes 85 participating libraries across various budget levels. 93 libraries so far have shown interest.

Events will be on the Library's calendar. Registration and statistics will be handled centrally and data disseminated after events to ILP member libraries participating in the particular event. Registrants will be asked to self-identify their home library when registering for an event. Participating libraries will be listed on the ILP website (<https://sites.google.com/view/illinoislibrariespresent/>). Attendees will be directed to the ILP website to see the list of participating libraries that made each ILP event possible.

The fee for Lake Forest Library to participate in the pilot is \$750. If the Lake Forest Library chooses to participate in six ILP events, the cost breaks down to \$125 per event. Other adult non-author events planned at the Library involving paid presenters usually cost at least \$125 and often can cost up to \$250 per a single event. Based on this, \$125 per event or less appears cost-efficient.

The deadline to declare interest and execute the IGA is December 31, 2021. The Library anticipates receipt of an initial list of events by end of November. The Library will hold submission of its statement of interest and the executed IGA until the event list is published to ensure it matches Lake Forest interests.

**ILLINOIS LIBRARIES PRESENT:
INTERGOVERNMENTAL AGREEMENT FOR JOINT PURCHASING
OF LIBRARY PROGRAMMING, EVENTS AND SERVICES**

This Intergovernmental Agreement (“Agreement”) also known as “Illinois Libraries Present” is entered into this _____, 202__, by and between the Northbrook Public Library an Illinois public library, (“Northbrook Library”), and _____ LIBRARY an Illinois public Library or Library District (the “Library”), and the Reaching Across Illinois Library System (“RAILS”), for the purpose of facilitating the joint purchasing of programming, events and services for the parties’ use.

WHEREAS, Article VII, Section 10 of the Illinois Constitution of 1970 authorizes units of local government to contract to exercise, combine or transfer any power or function not prohibited to them by law or ordinance;

WHEREAS, the Intergovernmental Cooperation Act (5 ILCS 220/1 *et seq.*) authorizes units of local government to exercise jointly with any public agency of the State, including other units of local government, any power, privilege or authority which may be exercised by a unit of local government individually, and to enter into contracts for the performance of governmental services, activities or undertakings;

WHEREAS, the Government Joint Purchasing Act (30 ILCS 525/1, *et seq.*) authorizes governmental units to purchase personal property, supplies and services jointly with one or more other governmental units, all of which are parties to a joint purchasing agreement;

WHEREAS, the Northbrook Library desires to contract with other Illinois public libraries and library districts in order to purchase and procure library programming, events and services;

WHEREAS, the Northbrook Library and the LIBRARY desire to exercise their intergovernmental cooperation and joint purchasing authority by engaging in this Agreement whereby Northbrook Library and the LIBRARY may receive the programming, events and services and benefits therefrom and achieve economies of scale resulting from Northbrook Library’s and the LIBRARY’S jointly negotiating and contracting for programming

NOW, THEREFORE, IN CONSIDERATION for the mutual covenants herein contained, and other good and valuable consideration the receipt and sufficiency of which is hereby acknowledged, the Northbrook Library and LIBRARY agree as follows:

Section 1. Authority. The parties agree that the foregoing recitals describe the power and authority by which they intend to engage in the joint purchasing and intergovernmental cooperation described in this Agreement. In the event of the termination, failure or amendment of either of the powers described herein so that this agreement would otherwise become invalid, it is the parties’ intent for this agreement to rest on the other power which they are lawfully exercising.

Section 2. Shared Services.

A. The Northbrook Library agrees to: (i) competitively bid the procurement of the materials, programming, events and services described in Exhibit A for the use and benefit of Northbrook Library and LIBRARY, and (ii) negotiate contract(s) with the lowest responsible and responsive bidder(s) (each, a “ CONTRACTING PROVIDER OF THE PROGRAM”) so that CONTRACTING PROVIDER OF THE PROGRAM shall allocate sufficient manpower and resources to provide its materials, programming, events and services (the “Services”) to satisfy the demands of both the Northbrook Library and the LIBRARY. However, by law, some contracts will not be subject to competitive bidding where the ability or fitness of the individual plays an important part. The contract with the CONTRACTING PROVIDER OF THE PROGRAM shall include requirements for CONTRACTING PROVIDER OF THE PROGRAM to (i) extend all contractual obligations to the LIBRARY to the same extent performed for the Northbrook Library, and (ii) designate personnel who will have direct contact to fulfill the provisions of this Agreement.

B. The scope of the Services required by and for the Northbrook Library and LIBRARY are more specifically described in Exhibit A, attached hereto and incorporated as though fully set forth herein.

C. The Northbrook Library hereby assigns to the LIBRARY all of its rights, privilege and authority to enforce the terms of the CONTRACTING PROVIDER OF THE PROGRAM Contract and obtain any available remedies allowed thereunder, but only with respect to the Services performed for the LIBRARY, and provided that the LIBRARY shall not have the power to terminate the CONTRACTING PROVIDER OF THE PROGRAM’s Contract, except as to services for the LIBRARY, without Northbrook Library’s express, written consent. The Northbrook Library shall cooperate with the LIBRARY, at the LIBRARY’s sole expense, to the extent it is necessary for the LIBRARY to obtain any remedy described in this paragraph.

Section 3. Cost Allocation.

A. The Northbrook Library and Library parties agree to share the cost of Services as outlined in the attached scope of service according to the equitable formula for sharing costs agreed by the parties to this Agreement and outlined in Exhibit B, attached to this Agreement and incorporated as though fully set forth herein. Initial costs of \$10,225.00 in the aggregate will be paid by the 12 [twelve] member libraries of the IGA Steering and Programming Committees listed in Exhibit. Additionally, initial costs for services will also be drawn from the LIBRARY’s payment for services, mentioned in this Section 3.

B. Annually, RAILS shall send an invoice to the LIBRARY with a written calculation describing the share of such invoice for which the LIBRARY shall pay RAILS on behalf of Illinois Libraries Present. RAILS has the option to renegotiate its invoice obligations under this IGA in the last quarter, 2022. The LIBRARY shall also reimburse RAILS for its share of each invoice in accordance with the IL Prompt Payment Act. At the request of either party, CONTRACTING PROVIDER OF THE PROGRAM may provide additional resources and project work, outside the scope of Attachment A, to the Northbrook Library or LIBRARY. The party requesting the work shall be responsible for 100% of the cost.

B. The LIBRARY covenants to appropriate, budget and, when necessary, levy sufficient amounts in each fiscal year for the estimated fees for which it will be liable for the Services it receives.

Section 4. Termination. Either Party to this Agreement may terminate its participation in this Agreement upon ninety (90) days written notice to the other party (provided that if the CONTRACTING PROVIDER OF THE PROGRAM shall require greater advance notice, the CONTRACTING PROVIDER OF THE PROGRAM Contract shall control). Each Party shall remain liable for all costs accrued during the term prior to the effective date of the termination of this Agreement. The Library agrees that if it terminates its participation in this Agreement, that all pre-payments or deposits it has made for future programs are forfeited to Illinois Libraries Present.

Section 5. Records. Neither Party to this Agreement claims any proprietary interest of any nature whatsoever in any of the records of the other Party to this Agreement, provided that each Party shall cooperate with the other to the extent either Party receives a public records request related to the subject matter of this Agreement. Nothing herein shall be construed to require either Party to waive any available exemptions from disclosure described under applicable law.

Section 6. Miscellaneous.

A. Each party agrees that it will be responsible for its own acts and the result thereof to the extent authorized by law and shall not be responsible for the acts of the other party and the results thereof. Except as otherwise provided herein, no Party may, by its own actions, obligate the other Party to this Agreement. This division of liability is solely intended to be between the Parties to this Agreement and should not be construed as a waiver of any defenses and immunities each Party may have against third party claims.

B. The Parties to this Agreement agree to abide by all of the general rules and regulations applicable to them.

C. Severability. The Parties intend for this Agreement to remain in full force and effect to the greatest extent permitted by law, and for all applications allowed by law, notwithstanding whether any particular provision or application hereof is found to be unenforceable. Any invalid provision and any unenforceable application shall be deemed severable from the remainder of the Agreement.

D. Term. This Agreement shall continue until terminated in accordance with Section 4.

E. Notice. All notices hereunder shall be in writing, and shall be deemed given when delivered by email, in person, or by United States certified mail, with return receipt requested, and if mailed, with postage prepaid. All notices shall be addressed as follows:

If to the Northbrook Public Library:

Executive Library Director
Northbrook Public Library
1201 Cedar Lane
Northbrook, Illinois 60062

If to the LIBRARY:

LIBRARY CONTACT NAME AND ADDRESS

If to RAILS:

Reaching Across Illinois Library System
Re:Illinois Libraries Present
125 Tower Dr
Burr Ridge, IL 60527

F. Interpretation. This Agreement constitutes the entire agreement between the Parties and supersedes any and all prior agreements and negotiations between the parties, whether written or oral, relating to the subject matter of this Agreement. No amendment or modification to this Agreement shall be effective until it is reduced to writing and approved and executed by all parties to this Agreement in accordance with applicable law.

G. Additional Parties. This Agreement may be amended to add additional libraries. Each new library must adopt a resolution agreeing to be bound to the terms of this Agreement and the Northbrook Library must approve the addition of the new party.


H. Substitute Administrative Party. From time to time a library other than Northbrook Library may serve as the administrative party for the purpose of performing competitive bidding and contracting with CONTRACTING PROVIDER OF THE PROGRAMS. In those cases, the library serving as the administrative party shall have all the rights and responsibilities otherwise assigned to Northbrook Library in this Agreement and all other terms and conditions shall apply respectively.

I. Counterparts. This Agreement may be executed by facsimile, portable document format (.pdf) or other electronic means, and in any number of counterparts, each of which when so executed shall be deemed to be an original and all of which taken together shall constitute one and the same agreement.

SO AGREED.

NORTHBROOK PUBLIC LIBRARY

LIBRARY


Jay Glaubinger (Oct 7, 2021 16:02 CDT)

By: Jay Glaubinger, Board President

By: _____

Date: September 23, 2021

Date: _____

REACHING ACROSS ILLINOIS LIBRARY SYSTEM

By: _____

Date: _____

EXHIBIT A

SCOPE OF SERVICES AND CONTRACT CONTRACTING PROVIDER OF THE PROGRAM

Illinois Libraries Present will provide one virtual program a month for all member libraries for a total of 6 programs during the January-June 2022 pilot period. Illinois Libraries Present aims to offer virtual programs featuring bestselling fiction and nonfiction authors, well-known presenters who speak on equity, diversity, and inclusion, and diverse speakers on topics of broad interest for a range of ages.

Member libraries may choose which programs they market to their patrons. Patrons may sign up to watch themselves or libraries may elect to broadcast the presentation for their patrons. Illinois Libraries Present will provide technical assistance, marketing collateral, and post program data analysis for member libraries.

Member libraries may elect to have staff participate in one of the Illinois Libraries Present committees and assist in the planning and execution of the events:

- Steering Committee
- Programming Committee
- Event Production Committee
- Marketing Committee
- Data Analysis Committee

The committees will be responsible for carrying out the work of Illinois Libraries Present and contract with vendors with approval from Northbrook Library.

Following the pilot program, Illinois Libraries Present intends to offer one program a month. Libraries shall sign up for an annual membership and receive access to all programs offered during the membership year of January 1 -December 31.

SAMPLE CONTRACT

Service Contract
Northbrook Public Library
c/o Illinois Libraries Present
1201 Cedar Lane
Northbrook, Illinois 60062
(847) 272-6224

Date:

This is a contract between the Board of Library Trustees of the Village of Northbrook (Library) and _____ (Contractor).

Address:

City, State, Zip:

Telephone number:

Arrangements will be made through _____, (Library representative).

Date and Time of Program:

Virtual Performance Platform: Zoom

Title of program:

Payment Terms:

The Library will pay the Contractor, as compensation for services rendered, \$ _____.
Payment is due within 30 days of the program date and payable to _____.

Technical requirements:

Please attach a sheet with any specific requirements for virtual performance requirements for the program. The Contractor agrees to arrive _____ before the performance is scheduled.

In accordance with the Americans with Disabilities Act, some programs may be live captioned by a certified captioner. Performers are required to provide in a timely manner, upon request, information including but not limited to: outlines, powerpoints, lists of unique words or phrases, and/or a list of names used for programs that will be live captioned. All certified captioners are bound by the [National Association of Court Reporters and Captioners Code of Ethics](#). Any information supplied will be destroyed after the event.

Any performer that wishes to record their performance must request so in writing at least one week prior to the performance. The library reserves the right, in its sole discretion, to deny the recording of any program. The Library reserves the right, in its sole discretion, to deny the Contractor the right to record any virtual performance.

Force Majeure:

If either party is prevented from performing the obligations created because of illness, acts of God, strikes, etc. beyond the control of either of the parties, neither party shall be liable to the other.

Governing Law:

This Contract shall be governed by and construed in accordance with the laws of the State of Illinois, and venue for any dispute arising from this Contract will be in the courts of Cook County, Illinois.

Waiver:

Waiver by any party of any breach of any term, covenant or condition contained in this Contract shall not be deemed to be a waiver of such term, covenant or condition, or any subsequent breach of the same or any other term, covenant or condition contained in this Contract.

Termination:

The Library may terminate this Contract at any time, with or without cause. This Contract also may be terminated at any time upon the mutual agreement of the Library and Contractor. In the event this Contract is terminated for any reason, Contractor will not be entitled to any compensation or remuneration.

Library Recordings:

The Library reserves the right to audio or video record any live program, including virtual performances unless otherwise indicated. The Library may retain the record in its files, may make it available on the Internet, or make it available otherwise for educational or promotional purposes. The Library shall provide a copy of the recording to the Contractor, upon the Contractor's request.

- Contractor hereby authorizes the Library to capture and use images and/or video of Contractor's program for educational and promotional purposes, including any virtual performances.
- Contractor does not authorize the Library to capture and use images and/or video of Contractor's program for educational and promotional purposes, including any virtual performances.

If the Contractor is providing the Library with a recording of the Program, the Library will make the recording of the Contractor's program available to Library patrons who register for the Program until _____(insert date that program will be available). After that date, the Library will no longer make the recording of the Contractor's Program available to Library patrons. The Contractor will retain all intellectual property rights to the Contractor's Program.

Indemnification/Assumption of Risk:

I, the undersigned, agree that I _____will indemnify and hold harmless the Northbrook Public Library, the Board of Library Trustees of the Village of Northbrook, its officers, agents and employees from and against any and all losses, liabilities, claims, demands, penalties, causes of action, damages, and costs and expenses (including reasonable attorneys' fees and court costs) arising out of or related to the acts and/or omissions of Contractor or in any way connected with the performance of this Contract.

Intellectual Property:

Contractor, and any of its performers or presenters, are solely responsible for complying with any and all applicable licensing, trademark, copyright, and other intellectual property laws and regulations relating to the Contractor's programs, performances, and merchandise sales.

Entire Agreement:

This Contract sets forth all the promises, inducements, agreements, conditions and understandings between the parties hereto relative to the subject matter thereof, and there are no promises, agreements, conditions or understandings, either oral or written, express or implied, between them, other than are herein set forth. Except as herein otherwise provided, no subsequent alteration, amendment, change or addition to this Agreement shall be binding upon the parties hereto unless authorized in accordance with law and reduced in writing and signed by both parties. The duties and obligations of this Contract may not be assigned by Contractor without the express written approval of the Library

By signing this Contract, the parties stipulate that they have read and understand this Contract in its entirety. Each person signing the Contract represents that they have the authority to sign the Contract on behalf of their respective party.

LIBRARY: _____DATE: _____

CONTRACTOR: _____DATE: _____

EXHIBIT B

PRICE FORMULA AND LIBRARY'S AGREED CONTRIBUTION

Pricing shall be based upon the library's operating budget as recorded in the Illinois Public Library Annual Report 8.17 TOTAL receipts (8.1 + 8.7 + 8.12 + 8.15) [PLSC 304]. Prices shall be equitably set based on budgets within six membership tiers. Overall costs will be determined by the total number of participating libraries and estimated expenses for the coming year.

\$0-\$249,999
\$250,000-\$749,999
\$750,000-\$1,499,999
\$1,500,000-\$2,999,999
\$3,000,000-\$4,999,999
\$5,000,000+

The initial cost for the program will be for the 6-month pilot and cover all expenses including zoom licensing, presenter fees, marketing, legal, and other administrative costs.

Library's Operating Budget	Total Pilot Cost
\$0-\$249,999	\$40.00
\$250,000-\$749,999	\$75.00
\$750,000-\$1,499,999	\$200.00
\$1,500,000-\$2,999,999	\$375.00
\$3,000,000-\$4,999,999	\$750.00
\$5,000,000+	\$1,150.00

Annual costs will be billed based on the same model and updated annually based on cost projections for the coming year. Illinois Libraries Present will aim to operate on a cost recovery basis and keep enough funds in the fund balance to provide for 6 months of expenses.

Steering and Programming Committee Library Members:

Algonquin
Arlington Heights
Downers Grove

Effingham
Evanston
Fairview Heights
Fox River Valley
Niles
Northbrook
Oak Park
Schaumburg
Shorewood-Troy






ILP IGA

Final Audit Report

2021-10-07

Created:	2021-10-07
By:	Administration Assistant (adminasst@northbrook.info)
Status:	Signed
Transaction ID:	CBJCHBCAABAAXccMj7LC6rfkfxlWGQ-q07zjFQzOnGnx

"ILP IGA" History

-  Document created by Administration Assistant (adminasst@northbrook.info)
2021-10-07 - 7:09:22 PM GMT
-  Document emailed to Jay Glaubinger (jayglaubinger@gmail.com) for signature
2021-10-07 - 7:09:46 PM GMT
-  Email viewed by Jay Glaubinger (jayglaubinger@gmail.com)
2021-10-07 - 9:01:41 PM GMT
-  Document e-signed by Jay Glaubinger (jayglaubinger@gmail.com)
Signature Date: 2021-10-07 - 9:02:58 PM GMT - Time Source: server
-  Agreement completed.
2021-10-07 - 9:02:58 PM GMT

Review and Acknowledgement of receipt of the FY2021 audit.

Action Requested: Accept and acknowledge receipt of the Baker Tilly Virchow Krause, LLP, FY2021 audit.

Baker Tilly Virchow Krause, LLP, Oakbrook, IL, completed the audit of the Lake Forest Library's financial statements and issued an unmodified opinion dated as of October 21, 2021.

As a component unit, the audit of the Library's financial statements of its governmental activities and funds are undertaken in part with the audit of the City of Lake Forest. Library staff participate in and work with the City Finance Department and auditors during the audit process. After the Library Board's acceptance of the audit report, a print copy of the audit will be available upon request and an electronic copy will be available on the Library website at <https://www.lakeforestlibrary.org/financial>.

The audit process did not reveal internal accounting actions that differed from the audit findings.

The City of Lake Forest Audit Committee met on October 21 for the final review of the entire audit. On November 1, 2021, the City Council accepted and acknowledged receipt of the FY2021 audit. On November 4, 2021, the Library's Finance Committee reviewed the audit.

Highlights from the FY2021 Audit

- The Library's total financial position increased by \$1,055,117, due to well-managed expenditures, deferred projects, and increased revenues from grants, private gifts, investment income, and a 2.3% CPI increase in property taxes.
- As of the close of the FY2021 fiscal year, the Library's governmental fund reported combined ending fund balances of \$6,150,419, an increase of \$854,928 from the prior year. This increase is due in part to increased revenues and responsible fiscal spending.
- Total revenues in FY2021 were \$4,563,401. Property taxes accounted for \$4,260,835 or 93% of all 2021 revenues. Grant awards, and contributions accounted for \$185,550 or 4% of all 2021 revenues.
- The Library generated an additional \$117,016 or 3% in investment income and other income. Overall revenues increased \$77,593 from \$4,485,808 in FY2020 to \$4,563,401 in FY2021.
- The Library received a \$50,624 reimbursement to cover selected COVID-19 Pandemic expenses from the Lake County COVID 19 Relief Fund pursuant to the Coronavirus Aid, Relief and Economic Security Act (the "CARES ACT").
- The Library received \$17,693 in impact fees in FY2021, up from \$9,470 in FY2020. The Library also received an Illinois Public Library Per Capita and Equalization Grant of \$24,219.
- Total expenditures in FY2021 were \$3,708,473. Library services accounted for \$3,305,885 or 89% of all FY2021 expenditures. The Library building accounted for \$323,945 or 9% and capital outlay accounted for \$78,643 or 2% of all 2021 expenditures.

Lake Forest Library
(A Component Unit of the City of Lake Forest)

Financial Statements

April 30, 2021

Lake Forest Library

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April 30, 2021

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FINANCIAL SECTION

INDEPENDENT AUDITORS' REPORT

Independent Auditors' Report

To the Lake Forest Library Board of Trustees of
Lake Forest Library

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities and the major fund of the Lake Forest Library, a component unit of the City of Lake Forest, as of and for the year ended April 30, 2021 and the related notes to the financial statements, which collectively comprise the Lake Forest Library's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Lake Forest Library's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on the effectiveness of the Lake Forest Library's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and the major fund of the Lake Forest Library, as of April 30, 2021 and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the required supplementary information as listed in the table of contents be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Baker Tilly US, LLP

Oak Brook, Illinois
October 21, 2021

MANAGEMENT'S DISCUSSION AND ANALYSIS

Lake Forest Public Library

Management's Discussion and Analysis (UNAUDITED)

April 30, 2021

The discussion and analysis of the Lake Forest Library's (the "Library") financial performance provides an overall review of the Library's financial activities for the year ended April 30, 2021. The Library is a discretely presented component of the City of Lake Forest, Illinois (the "City") pursuant to GASB Statement No. 61, since the City is financially accountable for the Library. The management of the Library encourages readers to consider the information presented herein in conjunction with the basic financial statements, as well as the City's annual financial report, to enhance their understanding of the Library's financial performance. Certain comparative information between the current year and the prior is presented in the Management's Discussion and Analysis (the "MD&A").

Effects of the COVID-19 Pandemic

Although the Library's physical building was closed for the month of May 2020, and the level of physical access to the Library fluctuated throughout the fiscal year in compliance with directives from the State of Illinois, the Library's commitment to deliver the highest level of library services to the Lake Forest community never wavered. Signature events were held, new programs developed, and significant technology projects advanced. All in keeping with the Library's history of delivering outstanding service and programs earning the Library once again a national three-star award ranking from *Library Journal* in January 2021.

Library management remained diligent and moved quickly to modify the Library's COVID 19 Pandemic Response Plan as needed to deliver virtual and in-person contactless services within the changing guidance issued by the State of Illinois and City of Lake Forest. The Library pivoted to meet patron needs by allocating significant funds to enhance its technological resources with remote access options and additional e-materials; creating technology help lines for patrons; adding virtual options for patrons to reach librarians with questions and requests; reimagining its website as a resource for accurate and up-to-date COVID information and easier access to Library news; offering on-line library card applications; creating personalized services; and delivering high quality virtual programming and other services for children, teens, and adults. At each phase, the Library re-evaluated and re-engaged the Library's physical space reflecting latest guidelines and research available, ensuring the health and safety of patrons and staff.

During the fiscal year, Library management closely monitored incoming revenue streams and prepared alternative operating plans in the event revenue lines did not produce as forecast. Similarly, expenditures were evaluated. Positions were not filled and the FY2021 personnel pay plan was not implemented until August 2020. At FY2021 year end, the Library realized an increase in revenue by 3%, and a 16% decrease in expenses of the total forecasted budget.

Lake Forest Public Library

Management's Discussion and Analysis (UNAUDITED)

April 30, 2021

FY2021 Financial Highlights

- > The Library's total financial position increased by \$1,055,117, due to well-managed expenditures, deferred projects, and increased revenues from grants, private gifts, investment income, and a 2.3% CPI increase in property taxes.
- > As of the close of the current fiscal year, the Library's governmental fund reported combined ending fund balances of \$6,150,419, an increase of \$854,928 from the prior year. This increase is due in part to increased revenues, and responsible fiscal spending.
- > Total revenues in 2021 were \$4,563,401. Property taxes accounted for \$4,260,835 or 93% of all 2021 revenues. Grant awards, and contributions accounted for \$185,550 or 4% of all 2021 revenues. The Library generated an additional \$117,016 or 3% in investment income and other income. Overall revenues increased \$77,593 from \$4,485,808 in 2020 to \$4,563,401 in 2021.
- > The Library received a \$50,624 reimbursement to cover selected COVID-19 Pandemic expenses from the Lake County COVID 19 Relief Fund pursuant to the Coronavirus Aid, Relief and Economic Security Act (the "CARES ACT").
- > The Library received \$17,693 in impact fees in 2021, up from \$9,470 in 2020. The Library also received an Illinois Public Library Per Capita and Equalization Grant of \$24,219.
- > Total expenditures in 2021 were \$3,708,473. Library services accounted for \$3,305,885 or 89% of all 2021 expenditure. The Library building accounted for \$323,945 or 9% and capital outlay accounted for \$78,643 or 2% of all 2021 expenditure.

Overview of the Financial Statements

This discussion is intended to serve as an introduction to the Library's basic financial statements. The Library's basic financial statements are comprised of three components:

- > Government-wide financial statements,
- > Fund financial statements, and
- > Notes to the financial statements.

This report also contains the required supplementary information in addition to the basic financial statements themselves.

Lake Forest Public Library

Management's Discussion and Analysis (UNAUDITED)

April 30, 2021

Government-Wide Financial Statements

The government-wide financial statements (see pages 10 to 11) are designed to be corporate-like in that all governmental activities are consolidated into columns which add to a total for the Primary Government. The focus of the Statement of Net Position (the Unrestricted Net Position) is designed to be similar to bottom line results for the Library and its activities. This statement combines and consolidates governmental fund's current financial resources (short-term spendable resources) with capital assets and long-term obligations using the accrual basis of accounting and economic resources measurement focus.

The Statement of Activities (see page 11) is focused on both the gross and net cost of various activities, which are supported by the government's general taxes and other resources. This is intended to summarize and simplify the user's analysis of the cost of various governmental services of Library activities. The Governmental Activities reflect the Library's operations. Property taxes finance the majority of these operations.

Fund Financial Statements

Traditional users of governmental financial statements will find the Fund Financial Statements (see pages 12-15) presentation more familiar.

While the General Fund column on the Governmental Fund Financial Statements is essentially the same as the Governmental Activities column on the Government-Wide Financial Statement, the Governmental Funds Total column requires a reconciliation because of the different measurement focus (current financial resources versus total economic resources) which is reflected on the page following each statement. The flow of current financial resources will reflect capital expenditures as expenditures. The reconciliation will eliminate these transactions and incorporate the capital assets and long-term obligations (pension and others) into the Governmental Activities column (in the Government-wide statements).

Notes to the Financial Statements

The notes to the financial statements provide additional information that is essential to understanding the government-wide financial statements and the various fund financial statements.

Other Information

Other information is also included in this report. The other information includes the pension information of the Illinois Municipal Retirement Fund and budget to actual comparisons.

Government-Wide Financial Analysis

The Library's combined net position increased \$1,055,117 from \$7,014,045 in 2020 to \$8,069,162 in 2021. Total assets increased \$1,220,541 from \$12,528,222 in 2020 to \$13,748,763. Liabilities reduced \$670,105 from \$1,119,775 in 2020 to \$449,650 in year 2021. Table 1 reflects the condensed Statement of Net Position as compared to FY20.

Lake Forest Public Library

Management's Discussion and Analysis (UNAUDITED)

April 30, 2021

Table 1
Financial Statement
As of April 30, 2020 and 2021

	2020	2021
Current And Other Assets	\$ 9,679,961	\$ 10,613,011
Net Pension Asset	-	451,219
Capital Assets, Net	2,848,261	2,684,533
Total Assets	<u>12,528,222</u>	<u>13,748,763</u>
Deferred Outflows of Resources	<u>316,108</u>	<u>140,772</u>
Total	<u>\$ 12,844,330</u>	<u>\$ 13,889,535</u>
Total Liabilities	<u>\$ 1,119,755</u>	<u>\$ 449,650</u>
Deferred Inflows of Resources	<u>4,710,530</u>	<u>5,370,723</u>
Net Investment in Capital Assets	2,765,786	2,636,468
Restricted for Employee Retirement	-	451,219
Unrestricted	4,248,259	4,981,475
Total Net Position	<u>7,014,045</u>	<u>8,069,162</u>
Total	<u>\$ 12,844,330</u>	<u>\$ 13,889,535</u>

The Library's total revenues increased \$77,593 from \$4,485,808 in 2020 to \$4,563,401 in 2021. The total expenditures in 2021 were \$3,708,473. Library services accounted \$3,305,885 or 89% of all 2021 expenditures. Overall expenditure increased \$35,369 from \$3,673,104 in 2020 to \$3,708,473 in 2021, mainly due to inflation and other factors. Table 2 reflects the changes in revenues and expenses compared to 2020.

Lake Forest Public Library

Management's Discussion and Analysis (UNAUDITED)

April 30, 2021

Table 2
Changes in Fund Balance
For the Fiscal Year Ended April 30, 2020 and 2021

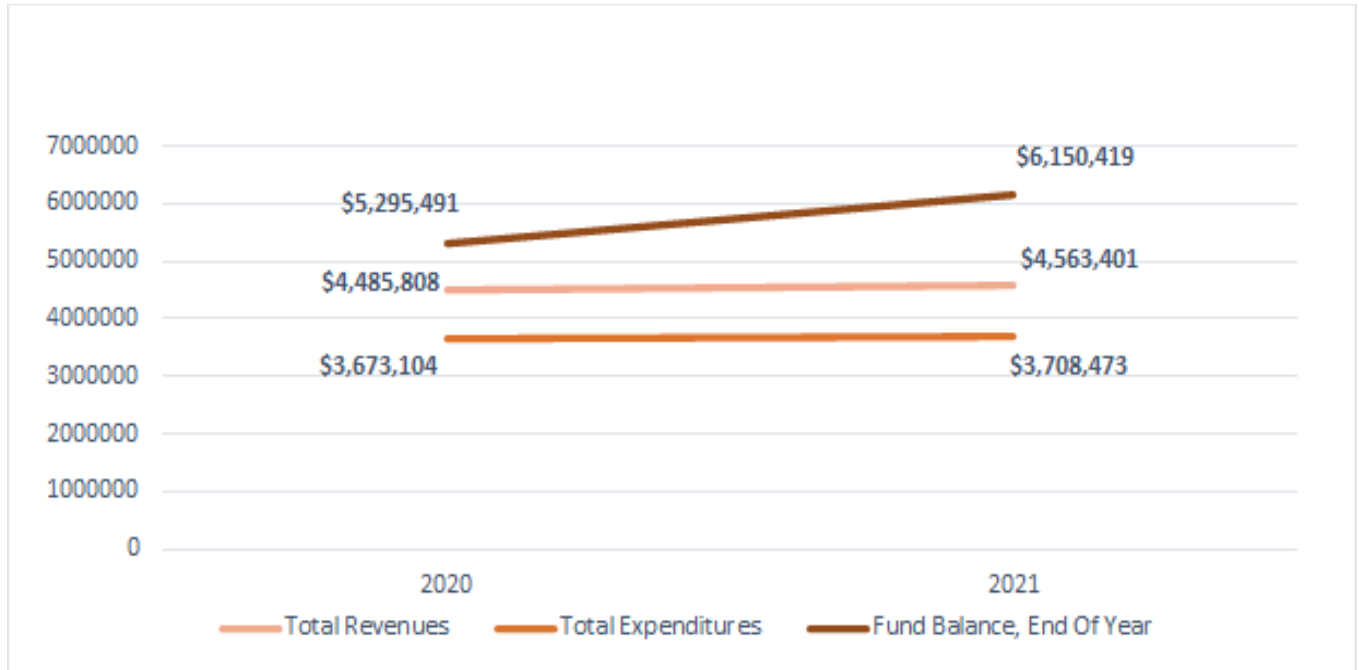
	2020	2021
Revenues		
Property Taxes	\$ 4,158,792	\$ 4,260,835
Intergovernmental	39,040	48,298
Grants and Contributions	138,661	185,550
Charges for Services (Including Impact Fees)	28,880	38,536
Fines and Penalties	8,959	1,715
Investment Income	111,476	28,467
Total Revenues	4,485,808	4,563,401
Expenditures		
Library Services	3,205,783	3,305,885
Library Building	319,161	323,945
Capital Outlay	123,058	78,643
Debt Service	25,102	-
Total Expenditures	3,673,104	3,708,473
Excess of Revenues Over Expenditures	812,704	854,928
Total Other Financing Sources	105,225	-
Net Change In Fund Balance	917,929	854,928
Fund Balance, Beginning of Year	4,377,562	5,295,491
Fund Balance, End of Year	\$ 5,295,491	\$ 6,150,419

Lake Forest Public Library

Management's Discussion and Analysis (UNAUDITED)

April 30, 2021

The graph below shows revenues and expenditures for this year in comparison to the last fiscal year.



Financial Analysis of the Government Funds

Traditional users of governmental financial statements will find the Fund Financial Statements presentation more familiar. The focus is on Major Funds, rather than fund types.

The Governmental Fund presentation is presented on a source and uses of liquid resources basis. This is the manner in which the financial plan (the budget) is typically developed. The flow and availability of liquid resources is a clear and appropriate focus of any analysis of a government. Funds are established for various purposes and the Fund Financial Statement allows the demonstration of sources and uses and/or budgeting compliance associated therewith.

General Fund Budgetary Highlights

The actual revenues were 3% greater than projected revenues by \$128,664 in the General Fund for the year ended April 30, 2021. This is due to the Library receiving more grants and contributions, including the CARES ACT COVID-19 reimbursement, than forecasted.

The actual expenditures for fiscal year 2021 were 24% less than the budget by \$1,165,746, a result of Library's management prudently evaluating the value of every dollar. As a result, the Library Fund balance as of April 30, 2021 is \$6,150,419.

Lake Forest Public Library

Management's Discussion and Analysis (UNAUDITED)

April 30, 2021

Capital Assets

At the end of fiscal 2021, the Library had total capital assets (net of accumulated depreciation) of \$2,684,533 invested in a broad range of capital assets including art, equipment, buildings, land, land improvements, and library materials.

The total decrease in the Library's cost value of capital assets for the current year was \$70,920. Most of the capital asset acquisitions in fiscal 2021 related to replacement of equipment and the purchase of library materials. All retirements in fiscal 2021 related to library materials and equipment. Additional information on capital assets can be found in Note 3 of the basic financial statements (page 22).

Table 3				
Capital Assets (Net of Depreciation)				
	2020		2021	
Land	\$	70,000	\$	70,000
Art		168,500		168,500
Building		413,978		394,265
Improvements Other than Buildings		664,652		601,037
Machinery and Equipment		1,531,131		1,450,731
Total	\$	2,848,261	\$	2,684,533

Debt Outstanding

The Library has no bonded indebtedness currently outstanding.

Requests for Information

This financial report is designed to provide our citizens, customers, investors, and creditors with a general overview of the Library's finances and to demonstrate the Library's accountability for the money it receives. Questions concerning this report or requests for additional financial information should be directed to Catherine A. Lemmer, Executive Director, Lake Forest Library, 360 East Deerpath Road, Lake Forest, IL 60045

BASIC FINANCIAL STATEMENTS

The basic financial Statements include integrated sets of financial statements as required by the GASB. The sets of statements include:

- Government-wide Financial Statements
- Fund Financial Statements – Governmental Fund

In addition, the notes to the financial statements are included to provide information that is essential to a user's understanding of the basic financial statements.

Lake Forest Library

Statement of Net Position

April 30, 2021

	Governmental Activities
Assets	
Cash and cash equivalents	\$ 6,269,624
Receivables (net of allowance for uncollectibles):	
Property taxes	4,329,806
Other taxes	13,581
Net pension asset	451,219
Capital assets not being depreciated	238,500
Capital assets being depreciated (net of accumulated depreciation)	<u>2,446,033</u>
 Total assets	 <u>13,748,763</u>
Deferred Outflows of Resources	
Deferred outflows of resources related to pensions	134,645
Deferred outflows related to total OPEB liability	<u>6,127</u>
 Total deferred outflows of resources	 <u>140,772</u>
Liabilities	
Accounts payable	77,795
Accrued liabilities	54,991
Long-term obligations:	
Due within one year	39,756
Due in more than one year	<u>277,108</u>
 Total liabilities	 <u>449,650</u>
Deferred Inflows of Resources	
Property taxes levied for future periods	4,329,806
Deferred inflows of resources related to pensions	1,020,954
Deferred inflows related to total OPEB liability	<u>19,963</u>
 Total deferred inflows of resources	 <u>5,370,723</u>
Net Position	
Net investment in capital assets	2,636,468
Restricted for employee retirement	451,219
Unrestricted	<u>4,981,475</u>
 Total net position	 <u>\$ 8,069,162</u>

See notes to financial statements

Lake Forest Library

Statement of Activities
Year Ended April 30, 2021

Functions/Programs	Expenses	Program Revenues		Net
		Charges for Services	Operating Grants and Contribution	(Expense) Revenue and Changes in Net Position
Governmental activities				
Library services	\$ 3,508,284	\$ 40,251	\$ 185,550	\$ (3,282,483)
Total governmental activities	<u>\$ 3,508,284</u>	<u>\$ 40,251</u>	<u>\$ 185,550</u>	<u>(3,282,483)</u>
General revenues:				
Property taxes				4,260,835
Replacement taxes				48,298
Investment income				<u>28,467</u>
Total general revenues				<u>4,337,600</u>
Change in net position				1,055,117
Net Position, Beginning				<u>7,014,045</u>
Net Position, Ending				<u>\$ 8,069,162</u>

See notes to financial statements

Lake Forest Library

Governmental Fund
Balance Sheet
April 30, 2021

	<u>General Fund</u>
Assets	
Cash and cash equivalents	\$ 6,269,624
Receivables (net of allowance for doubtful accounts):	
Property taxes	4,329,806
Other taxes	<u>13,581</u>
Total assets	<u>\$ 10,613,011</u>
Liabilities Deferred Inflows of Resources and Fund Balance	
Liabilities	
Accounts payable	\$ 77,795
Accrued liabilities	<u>54,991</u>
Total liabilities	<u>132,786</u>
Deferred Inflows of Resources	
Property taxes levied for future periods	<u>4,329,806</u>
Total deferred inflows of resources	<u>4,329,806</u>
Fund Balance	
Unassigned	<u>6,150,419</u>
Total fund balance	<u>6,150,419</u>
Total liabilities, deferred inflows of resources and fund balance	<u>\$ 10,613,011</u>

See notes to financial statements

Lake Forest Library

Reconciliation of the Governmental Fund
Balance Sheet to the Statement of Net Position
April 30, 2021

Total Fund Balances - Governmental Funds \$ 6,150,419

Amounts reported for governmental activities in the Statement of Net position are different because:

The cost of capital assets (buildings and improvements, furniture and equipment) purchased or constructed is reported as an expenditure in governmental funds. The Statement of Net Position includes those capital assets among the assets of the Library as a whole.

Cost of capital assets	\$ 7,512,304	
Depreciation expense to date	<u>(4,827,771)</u>	2,684,533

Deferred outflows of resources related to pensions do not relate to current financial resources and are not included in the Governmental Funds Balance Sheet. 134,645

Deferred outflows of resources related to OPEB liability do not relate to current financial resources and are not included in the Governmental Funds Balance Sheet. 6,127

Deferred inflows of resources related to pensions do not relate to current financial resources and are not included in the Governmental Funds Balance Sheet. (1,020,954)

Deferred inflows of resources related to OPEB liability do not relate to current financial resources and are not included in the Governmental Funds Balance Sheet. (19,963)

Long-term assets/liabilities applicable to the Library's governmental activities are not due and payable in the current period, and accordingly, are not reported as fund liabilities. All liabilities - both current and long-term, are reported in the Statement of Net Position.

Compensated absences	(108,922)	
Capital Lease	(48,065)	
Total OPEB liability	(159,877)	
Net pension asset	<u>451,219</u>	134,355

Net Position of Governmental Activities \$ 8,069,162

Lake Forest Library

Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Fund
Year Ended April 30, 2021

	General Fund
Revenues	
Property taxes	\$ 4,260,835
Intergovernmental	48,298
Grants and contributions	185,550
Charges for services	38,536
Fines and penalties	1,715
Investment income	<u>28,467</u>
 Total revenues	 <u>4,563,401</u>
 Expenditures	
Library services	
Personnel services	2,081,133
Other	1,224,752
Library building	
Personnel services	124,663
Other	199,282
Capital outlay	
Building and office	<u>78,643</u>
 Total expenditures	 <u>3,708,473</u>
 Net change in fund balance	 854,928
 Fund Balance, Beginning	 <u>5,295,491</u>
 Fund Balance, Ending	 <u><u>\$ 6,150,419</u></u>

See notes to financial statements

Lake Forest Library

Reconciliation of the Governmental Fund

Statement of Revenues, Expenditures and Changes in Fund Balances to the Statement of Activities

Year Ended April 30, 2021

Net Change in Fund Balances - Total Governmental Funds \$ 854,928

Amounts reported for governmental activities in the Statement of Activities are different because:

Capital outlays are reported in governmental funds as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which depreciation exceeds capital outlay in the current period.

Depreciation expense	\$ (443,752)	
Capital outlay	<u>280,024</u>	
		(163,728)

In the Statement of Activities, operating expenses are measured by the amounts incurred during the year. However, several of these items are included in the governmental funds only to the extent that they require the expenditure of current financial resources:

Compensated absences	40,480	
Capital leases	34,410	
Total OPEB liability	40,703	
Net pension liability	521,685	
Net pension asset	451,219	
Deferred outflows of resources related to pensions	(174,510)	
Deferred outflows of resources related to total OPEB liability	(826)	
Deferred inflows of resources related to pensions	(529,281)	
Deferred inflows of resources related to total OPEB liability	<u>(19,963)</u>	
		<u>363,917</u>

Change in Net Position - Governmental Activities \$ 1,055,117

Lake Forest Library

Notes to Financial Statements
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1. Summary of Significant Accounting Policies

The financial statements of the Lake Forest Library (the Library), Illinois have been prepared in conformity with accounting principles generally accepted in the United States of America as applied to governmental units (hereinafter referred to as general accepted accounting principles (GAAP)). The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the Library's accounting policies are described below.

Reporting Entity

The Library is a discretely presented component of the City of Lake Forest, Illinois (the City) pursuant to GASB Statement No. 61, since the City is financially accountable for the Library.

Basis of Presentation

Government-wide Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the activities of the Library. Governmental activities generally are financed through property taxes. The statement of activities demonstrates the degree to which the direct expenses of a given function are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function. Program revenues include (1) charges to customers or applicants who purchase, use or directly benefit from goods, services or privileges provided by a given function and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function. Taxes and other items not properly included among program revenues are reported as general revenues instead.

Fund Financial Statements

The accounts of the Library in the governmental fund financial statements are organized and operated on the basis of funds. A fund is an independent fiscal and accounting entity with a self-balancing set of accounts that comprise its assets, deferred outflows of resources, liabilities, deferred inflows of resources, fund balance, revenues and expenditures. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. The minimum number of funds is maintained consistent with legal and managerial requirements. Separate financial statements are provided for the governmental (General) fund, the only fund of the Library.

Measurement Focus, Basis of Accounting and Financial Statement Preparation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Under the accrual basis of accounting, revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied and intended to be utilized. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental funds are used to account for the Library's general government activities. Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual, i.e., when they are both measurable and available.

Lake Forest Library

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Measurable means that the amount of the transaction can be determined and available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The Library considers all revenues, except for property taxes, available if they are collected within 90 days after year-end. Revenues for property taxes are considered to be available if they are collected within 60 days of the end of the current fiscal year. Expenditures are recorded when the related fund liability is incurred, except for unmatured principal and interest on general long-term debt which is recognized when due and certain compensated absences, claims and judgments which are recognized when the obligations are expected to be liquidated with expendable available financial resources.

Property taxes, replacement taxes and interest on investments associated with the current fiscal period are susceptible to accrual and are recognized as revenues of the current fiscal period. Other receipts become measurable and available when cash is received by the Library and are recognized as revenue at that time.

Grant funds are considered to be earned to the extent of expenditures made under the provisions of the grant and accordingly, when such funds are received they are recorded as unearned revenues until earned.

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, deferred inflows of resources and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures/expenses during the reporting period. Actual results could differ from those estimates.

Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources and Net Position or Equity

Deposits and Investments

The Library considers all highly liquid investments with a maturity date within three months of the date acquired to be cash equivalents.

The Library is authorized to invest in the following types of securities under Illinois law:

- Bonds, notes, certificates of indebtedness, treasury bills or other securities which are guaranteed by the full faith and credit of the United States of America;
- Bonds, notes, debentures or other similar obligations of the U.S. government or its agencies;
- Interest-bearing bonds of any county, township, city, incorporated town, municipal corporation or school district and the bonds shall be registered in the name of the Library or held under a custodial agreement at a bank, provided the bonds shall be rated at the time of purchase within the four highest general classifications established by a rating service of nationally recognized expertise in rating bonds of states and their political subdivisions;
- Interest-bearing savings accounts, interest-bearing certificates of deposit, interest-bearing deposits or any other investments constituting direct obligations of any bank as defined by the Illinois Banking Act (205 ILCS 5/1 et. seq.), provided, however, that such investments may be made only in banks which are insured by the Federal Deposit Insurance Corporation (FDIC);

Lake Forest Library

Notes to Financial Statements
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- Commercial paper – issuer must be a United States corporation with more than \$500 million in assets, rating must be within the highest tier (e.g., A-1, P-1, F-1, D-1 or higher) by two standard rating services, must mature within 180 days of purchase, such purchases cannot exceed 10 percent of the corporation's outstanding obligations and such purchases cannot exceed one-third of funds;
- Money Market Mutual Funds – registered under the Investment Company Act of 1940 (15 U.S.C.A. § 80a-1 et. seq.), provided the portfolio is limited to bonds, notes, certificates, treasury bills or other securities which are guaranteed by the full faith and credit of the federal government as to principal and interest;
- Short-term discount obligations of the Federal National Mortgage Association (established by or under the National Housing Act (1201 U.S.C. 1701 et. seq.)) or in shares or other forms of securities legally issuable by savings banks or savings and loans associations incorporated under the laws of Illinois or any other state or under the laws of the United States, provided, however, that the shares or investment certificates of such savings banks or savings and loans associations are insured by the Federal Deposit Insurance Corporation;
- Dividend-bearing share accounts, share certificate accounts or class of share accounts of a credit union chartered under the law of the State of Illinois or the laws of the United States; provided, however, the principal office of the credit unions must be located within the State of Illinois; and, provided further, that such investments may be made only in those credit union accounts of which are insured by applicable law;
- The Public Treasurer's Investment Pool created under Section 17 of the State Treasurer Act (15 ILCS 505/17) or in a fund managed, operated and administered by a bank subsidiary of a bank or subsidiary of a bank holding company or use the services of such an entity to hold and invest or advice regarding the investment of any public funds; and
- Repurchase agreements of government securities having the meaning set out in the Government Securities Act of 1986 (15 U.S.C.A § 780-5) subject to the provisions of that Act and the regulations issued thereunder, provided, however, that such government securities, unless registered or inscribed in the name of the Library, shall be purchased through banks or trust companies authorized to do business in the State of Illinois; and such other repurchase agreements as are authorized in subsection (h) of Section 2 of the Public Funds Investment Act (30 ILCS 235/2). Repurchase agreements may be executed only with approved financial institutions or broker/dealers meeting the Library's established standards, which shall include mutual execution of a Master Repurchase Agreement adopted by the Library.

Custodial Credit Risk - Deposits

Custodial credit risk for deposits is the risk that in the event of a financial institution failure, the Library's deposits may not be returned to the Library. The Library's investments are made on its behalf by the City in accordance with the Public Funds Investment Act (30 ILCS 235/1) (the Act) and the City's investment policy. The City's investment policy requires that deposits that exceed the amount insured by FDIC, NCUA and/or SIPC insurance protection be collateralized, at the rate of 110 percent of such deposits, by U.S. Government securities, obligations of Federal instrumentalities, obligations of the State of Illinois or general obligation bonds of the City.

Lake Forest Library

Notes to Financial Statements
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Credit Risk

Credit risk is the risk that an issuer or other counterparty will not fulfill its obligation. The Library's investment policy limits the Library's exposure to credit risk by limiting investments to the safest types as described above.

Property Tax Receivable

Tax bills for levy year 2020 are prepared by Lake County and issued in May 2021 and are payable in two installments, on or about June 1, 2021 and September 1, 2021 or within 30 days of the tax bills being issued.

The county collects such taxes and remits them periodically. The 2020 property tax levy is recognized as a receivable and deferral in fiscal 2021, net the 1.5 percent allowance for uncollectible. As the taxes become available to finance current expenditures, they are recognized as revenues. At April 30, 2021, the property taxes receivable and property taxes levied for future periods consisted of the estimated amount collectible from the 2020 levy.

Property taxes for levy year 2021 attaches as an enforceable lien on January 1, 2021, on property values assessed as of the same date. Taxes are levied by December following the lien date (by passage of a Tax Levy Ordinance). The 2021 tax levy, which attached as an enforceable lien on the property as of January 1, 2021, has not been recorded as a receivable as of April 30, 2021, as the tax has not yet been levied by the City and will not be levied until December 2021 and therefore, the levy is not measurable at April 30, 2021.

Capital Assets

Capital assets, which include property, buildings, equipment, art and intangible assets (software) are reported in the government-wide financial statements. Capital assets are defined by the Library as assets with an initial individual cost of more than \$10,000 and a useful life greater than 1 year, with the exception of books and materials. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation.

The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are not capitalized.

Depreciation of capital assets is provided using the straight-line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Building	30 – 50
Improvements other than buildings	40 – 80
Vehicles, machinery, equipment and software	3 – 20
Books and materials	6

Deferred Outflows of Resources

A deferred outflow of resources represents a consumption of net position that applies to a future period and will not be recognized as an outflow of resources (expense/expenditure) until that future time.

Compensated Absences

Under terms of employment, employees are granted sick leave and vacations in varying amounts. Only benefits considered to be vested are disclosed in these statements. All vested vacation and sick leave pay is accrued when incurred in the government-wide statements. A liability for these amounts is reported in governmental funds only if they have matured, for example, as a result of employee resignations and retirements and are payable with expendable resources.

Deferred Inflows of Resources

A deferred inflow of resources represents an acquisition of net position that applies to a future period and therefore will not be recognized as an inflow of resources (revenue) until that future time.

Equity Classifications

Fund Balances

GAAP establishes fund balance classifications that comprise a hierarchy based primarily on the extent to which a government is bound to observe constraints imposed upon the use of the resources reported in the governmental funds. Within the governmental fund types, the Library's fund balances are reported in one of the following classifications:

Nonspendable – includes amounts that cannot be spent because they are either: a) not in spendable form; or b) legally or contractually required to be maintained intact.

Restricted – includes amounts that are restricted to specific purposes, that is, when constraints placed on the use of resources are either: a) externally imposed by creditors (such as through debt covenants), grantors, contributors or laws or regulations of other governments; or b) imposed by law through constitutional provisions or enabling legislation.

Committed – includes amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the Library's highest level of decision-making authority. Committed amounts cannot be used for any other purpose unless the Library removes or changes the specified use by taking the same type of action it employed to previously commit those amounts. The Library's highest level of decision-making authority rests with the Library Board of Trustees. The Library passes formal resolutions to commit their fund balances.

Assigned – includes amounts that are constrained by the Library's *intent* to be used for specific purposes, but that are neither restricted nor committed. Intent is expressed by: a) the Library Board itself; or b) a body or official to which the Board has delegated the authority to assign amounts to be used for specific purposes. The Board has not delegated this to anyone at this time.

Unassigned – includes the residual fund balance that has not been restricted, committed or assigned.

In the General Fund, it is the Library's policy to consider restricted resources to have been spent first when an expenditure is incurred for which both restricted and unrestricted (i.e. committed, assigned or unassigned) fund balances are available, followed by committed and then assigned fund balances. Unassigned amounts are only used after the other resources have been used.

Lake Forest Library

Notes to Financial Statements
April 30, 2021

Net Position

In the government-wide financial statements, equity is being displayed in three components as follows:

Net Investment in Capital Assets

This consists of capital assets, net of accumulated depreciation, less the outstanding balances of any bonds, mortgages, notes or other borrowings that are attributable to the acquisition, construction or improvement of those assets.

Restricted

This consists of net position that is legally restricted by outside parties or by law through constitutional provisions of enabling legislation. When both restricted and unrestricted resources are available for use, generally it is the Library's policy to use restricted resources first, then unrestricted resources when they are needed.

Unrestricted

This consists of net position that does not meet the definition of restricted or net investment in capital assets.

2. Deposits and Investments

For disclosure purposes, for the Lake Forest Library, cash and cash equivalents are segregated into the following components:

	<u>Cash and Cash Equivalents</u>
Cash on hand	\$ 350
Deposits with financial institutions	<u>6,269,274</u>
Total	<u>\$ 6,269,624</u>

Custodial Credit Risk - Deposits

As of April 30, 2021, the Library's bank balances were not subject to custodial credit risk as they were either insured or collateralized with investments held by the Library or its agent, in the Library's name.

Lake Forest Library

Notes to Financial Statements
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3. Capital Assets

The Library's capital asset activity for the year ended April 30, 2021, was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Capital assets not being depreciated:				
Land	\$ 70,000	\$ -	\$ -	\$ 70,000
Art	168,500	-	-	168,500
Total capital assets not being depreciated	238,500	-	-	238,500
Capital assets being depreciated:				
Buildings	1,180,907	-	-	1,180,907
Improvements other than buildings	2,271,093	-	-	2,271,093
Machinery and equipment	3,892,724	280,024	350,944	3,821,804
Total capital assets being depreciated	7,344,724	280,024	350,944	7,273,804
Less accumulated depreciation for:				
Buildings	766,929	19,713	-	786,642
Improvements other than buildings	1,606,441	63,615	-	1,670,056
Machinery and equipment	2,361,593	360,424	350,944	2,371,073
Total accumulated depreciation	4,734,963	443,752	350,944	4,827,771
Net capital assets being depreciated	2,609,761	(163,728)	-	2,446,033
Total governmental activities capital assets, net of accumulated depreciation	\$ 2,848,261	\$ (163,728)	\$ -	\$ 2,684,533

Lake Forest Library

Notes to Financial Statements

April 30, 2021

4. Long-Term Liabilities

During the year ended April 30, 2021, the following is the long-term liability activity for the Library:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>	<u>Amounts Due Within One Year</u>
Governmental activities:					
Capital lease	\$ 82,475	\$ -	\$ 34,410	\$ 48,065	\$ 34,756
Total OPEB liability	200,580	6,843	47,546	159,877	-
Net pension liability	521,685	890,795	1,412,480	-	-
Compensated absences	149,402	99,187	139,667	108,922	5,000
Total long-term liabilities	<u>\$ 954,142</u>	<u>\$ 996,825</u>	<u>\$ 1,634,103</u>	<u>\$ 316,864</u>	<u>\$ 39,756</u>

The Library's long-term obligations will be liquidated by the Library's General Fund.

Lessee – Capital Leases

In 2020 the Library acquired capital assets through a lease/purchase agreement. The gross amount of these assets under capital leases is \$105,225, which are included in capital assets. The future minimum lease obligations and the net present value on these minimum lease payments as of April 30, 2021, are as follows:

<u>Years</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2022	\$ 34,756	\$ 322	\$ 35,078
2023	13,309	30	13,339
Total	<u>\$ 48,065</u>	<u>\$ 352</u>	<u>\$ 48,417</u>

5. Retirement Systems Illinois Municipal Retirement Fund

The Library contributes to the Illinois Municipal Retirement Fund (IMRF) an agent multiple employer pension plan that acts as a common investment and administrative agent for local governments and school districts in Illinois through the City of Lake Forest. The Illinois Pension Code establishes the benefit provisions of the plan that can only be amended by the Illinois General Assembly. IMRF issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to the Illinois Municipal Retirement Fund, 2211 York Road, Suite 500, Oak Brook, Illinois 60523.

The employees of the Library are pooled with the employees of the City of Lake Forest for purposes of actuarial valuation. As the Library is participating under the City's employer number, IMRF is considered to be a cost-sharing plan for the Library.

Plan Description - All employees hired in positions that meet or exceed the prescribed annual hourly standard must be enrolled in IMRF as participating members. IMRF has a two tier plan. Members who first participated in IMRF or an Illinois Reciprocal System prior to January 1, 2011 participate in Tier 1. All other members participate in Tier 2. For Tier 1 participants, pension benefits vest after 8 years of service. Participating members who retire at age 55 (at reduced benefits) or after age 60 (at full benefits) with 8 years of service are entitled to an annual retirement benefit, payable monthly for life in an amount equal to 1-2/3 percent of their final rate of earnings (average of the highest 48 consecutive months' earnings during the last 10 years) for credited service up to 15 years and 3 percent for each year thereafter.

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Notes to Financial Statements
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For Tier 2 participants, pension benefits vest after 10 years of service. Participating members who retire at age 62 (at reduced benefits) or after age 67 (at full benefits) with 10 years of service are entitled to an annual retirement benefit, payable monthly for life in an amount equal to 1-2/3 percent of their final rate of earnings for the first 15 years of service credit, plus 2 percent for each year of service after 15 years to a maximum of 75 percent of their final rate of earnings. Final rate of earnings is the highest total earnings during any 96 consecutive months within the last 10 years of service, divided by 96. Under Tier 2, the pension is increased every year after retirement, upon reaching age 67, by the lesser of 3 percent of the original pension amount or 1/2 of the increase in the Consumer Price Index of the original pension amount.

Contributions - As set by statute, Library employees participating in IMRF are required to contribute 4.50 percent of their annual covered salary. The statute requires the Library to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The Library's actuarially determined contribution rate for calendar year 2020 was 11.92 percent of annual covered payroll. The Library also contributes for disability benefits, death benefits and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by the IMRF Board of Trustees, while the supplemental retirement benefits rate is set by statute.

Fiduciary Net Position - Detailed information about the IMRF fiduciary net position as of December 31, 2020 is available in the separately issued City of Lake Forest, Illinois Comprehensive Annual Financial Report as of and for the year ended April 30, 2021.

Net Pension Liability - At April 30, 2021, the Library reported an asset for its proportionate share of the net pension asset that reflected the Library's portion of the total net pension asset associated with the City's employer number. The amount recognized by the Library as its proportionate share of the net pension asset, the City's share of the net pension asset and the total net pension asset associated with the City's employer number were as follows:

Library's proportionate share of the collective net pension asset	\$ 451,219
City's proportionate share of the collective net pension asset	<u>4,353,929</u>
Total	<u>\$ 4,805,148</u>

The net pension asset was measured as of December 31, 2020. The Library's proportion of the net pension asset was based on the Library's share of contributions to IMRF for the fiscal year ended April 30, 2021, relative to the total contributions of the Library and the City during that period. At April 30, 2021, the Library's proportion was 9.39 percent. The Library's proportion at April 30, 2020 was 9.76 percent.

Summary of Significant Accounting Policies - For purposes of measuring the collective net pension asset, deferred outflows of resources and deferred inflows of resources related to pensions and pension expense, information about the fiduciary net position of IMRF and additions to/deductions from IMRF fiduciary net position have been determined on the same basis as they are reported by IMRF. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Actuarial Assumptions - The assumptions used to measure the total pension asset in the December 31, 2020 annual actuarial valuation included a 7.25 percent investment rate of return, (b) projected salary increases from 2.85 percent to 13.75 percent, including inflation and (c) price inflation of 2.25 percent. The retirement age is based on experience-based table of rates that are specific to the type of eligibility condition. The tables were last updated for the 2020 valuation pursuant to an experience study of the period 2017-2019.

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Notes to Financial Statements

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Mortality - For nondisabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Retiree, Male (adjusted 106 percent) and Female (adjusted 105 percent) tables and future mortality improvements projected using scale MP-2020. For disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Disabled Retiree, Male and Female (both unadjusted) tables and future mortality improvements projected using scale MP-2020. For active members, the Pub-2010, Amount-Weighted, below-median income, General, Employee, Male and Female (both unadjusted) tables and future mortality improvements projected using scale MP-2020.

Long-Term Expected Real Rate of Return - The long-term expected rate of return on pension plan investments was determined using an asset allocation study in which best-estimate ranges of expected future real rates of return (net of pension plan investment expense and inflation) were developed for each major asset class. These ranges were combined to produce long-term expected rate of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic and geometric real rates of return for each major asset class are summarized in the following table:

Asset Class	Target Allocation	Projected Returns/Risk	
		One Year Arithmetic	Ten Year Geometric
Equities	37.00 %	6.35 %	5.00 %
International equities	18.00	7.65	6.00
Fixed income	28.00	1.40	1.30
Real estate	9.00	7.10	6.20
Alternatives	7.00	-	-
Private equity	-	10.35	6.95
Hedge funds	-	N/A	N/A
Commodities	-	3.90	2.85
Cash equivalents	1.00	0.70	0.70

Discount Rate - The discount rate used to measure the total collective pension liability for IMRF was 7.25 percent. The discount rate calculated using the December 31, 2019 measurement date was 7.25 percent. The projection of cash flows used to determine the discount rate assumed that member contributions will be made at the current contribution rate and that the City's and Library's contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on those assumptions, the fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on investments was applied to all periods of projected benefits to determine the total pension liability.

Discount Rate Sensitivity - The following is a sensitivity analysis of the Library's proportionate share of the net pension liability to changes in the discount rate. The table below presents the Library's proportionate share of the net pension liability calculated using the discount rate of 7.25 percent as well as what the Library's proportionate share of the net pension liability would be if it were to be calculated using a discount rate that is 1 percentage point lower (6.25 percent) or 1 percentage point higher (8.25 percent) than the current rate:

	1% Decrease	Current Discount Rate	1% Increase
Library's proportionate share of the collective net pension liability (asset)	\$ 1,045,558	\$ (451,219)	\$ (1,650,372)

Lake Forest Library

Notes to Financial Statements

April 30, 2021

Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions - For the year ended April 30, 2021, the Library recognized pension expense of \$(83,546). The Library reported deferred outflows and inflows of resources related to pension from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Difference between expected and actual experience	\$ 59,717	\$ 55,446
Changes in assumptions	15,181	56,651
Net difference between projected and actual earnings on pension plan investments	-	908,857
Contributions subsequent to the measurement date	<u>59,747</u>	<u>-</u>
Total	<u>\$ 134,645</u>	<u>\$ 1,020,954</u>

The amount reported as deferred outflows resulting from contributions subsequent to the measurement date in the above table will be recognized as a reduction in the net pension liability/(asset) for the year ending April 30, 2022. The remaining amounts reported as deferred outflows and inflows of resources related to pensions \$(946,056) will be recognized in pension expense as follows:

<u>Year Ending December 31</u>	<u>Amount</u>
2021	\$ (272,726)
2022	(158,474)
2023	(364,854)
2024	<u>(150,002)</u>
Total	<u>\$ (946,056)</u>

6. Other Postemployment Benefits

Plan Description - In addition to providing the pension benefits described in Note 5, the Library (through the City) provides post-employment health care benefits (OPEB) for retired employees. Hereinafter, the medical and dental plan benefits offered are referred to as the Plan. The Plan offers several medical and dental insurance benefit options to eligible retirees and their dependents. The benefits, benefit levels, employee contributions and employer contributions are governed by the Board and can only be amended by the Board. The Plan is not accounted for as a trust fund and an irrevocable trust has not been established. The Library does not issue a Plan report.

Contributions and Benefits Provided - The Plan provides healthcare and dental coverage for retirees and their dependents. Employees before the age of 65 may remain on the Library's insurance plan & pay the full cost of coverage. Dependent coverage may continue under COBRA should the Retiree coverage terminate. Once a retiree turns 65, they may elect a separate policy that is not administered by the Library.

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Employees covered by benefit terms. At April 30, 2021, the following employees were covered by the benefit terms:

Inactive plan members or beneficiaries currently receiving benefit payments	5
Inactive plan members entitled to but not yet receiving benefit payments	-
Active plan members	<u>24</u>
Total	<u><u>29</u></u>

Total OPEB Liability - The Library's total OPEB liability of \$159,877 was measured as of April 30, 2021 and was determined by an actuarial valuation as of that date.

Actuarial Assumptions and Other Inputs - The total OPEB liability in the April 30, 2021 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.25%
Salary increases	2.50%
Healthcare participation rate	Currently participating – 16%
Healthcare cost trend rates	Initial – 6.00%; Ultimate – 5.50%

The discount rate was based on the Bond Buyer 20-Bond G.O Index. Bond Rate as of April 30, 2021.

Mortality rates were based on the RP-2014 Study, with rates improved generationally using MP-2016 Improvement Rates.

The actuarial assumptions used in the April 30, 2021 valuation were based on the results of an actuarial experience study conducted by the independent actuary.

Discount Rate - At April 30, 2021, the discount rate used to measure the total OPEB liability was a rate of 2.27 percent, which was a change from the April 30, 2020 rate of 2.56 percent. The rate was decreased for a better reflection of the current high-quality fixed income environment. The underlying index used was the Bond Buyer 20-Bond G.O. Index.

Changes in the Total OPEB Liability

	Total OPEB Liability
Balances at April 30, 2020	\$ 200,580
Service cost	2,014
Interest	4,829
Difference between expected and actual experience	(19,803)
Changes in assumptions or other inputs	(3,818)
Benefit payments	<u>(23,925)</u>
Balances at April 30, 2021	<u><u>\$ 159,877</u></u>

Lake Forest Library

Notes to Financial Statements

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Sensitivity of the Total OPEB Liability to Changes in the Discount Rate - The following presents the total OPEB, as well as what the total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (1.27 percent) or 1-percentage-point higher (3.27 percent) than the current discount rate:

	<u>1% Decrease (1.27%)</u>	<u>Discount Rate (2.27%)</u>	<u>1% Increase (3.27%)</u>
Total OPEB liability	\$ 162,859	\$ 159,877	\$ 156,965

Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rates - The following presents the total OPEB liability, as well as what the total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower or 1-percentage-point higher than the current healthcare cost trend rates:

	<u>1% Decrease</u>	<u>Healthcare Cost Trend Rates</u>	<u>1% Increase</u>
Total OPEB liability	\$ 156,041	\$ 159,877	\$ 163,922

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources

Related to OPEB - For the year ended April 30, 2021, the Library recognized OPEB expense of \$4,011. At April 30, 2021, the Library reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ -	\$ 16,737
Changes of assumptions	6,127	3,226
Total	<u>\$ 6,127</u>	<u>\$ 19,963</u>

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Years ending April 30:	
2022	\$ (2,832)
2023	(2,832)
2024	(2,832)
2025	(2,832)
2026	(2,832)
Thereafter	<u>324</u>
Total	<u>\$ (13,836)</u>

7. Risk Management

The Library is exposed to various risks of loss related to torts, theft of, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The Library purchases commercial insurance to cover its risks. The Library has not had significant reductions in insurance coverage during the year nor did settlements exceed insurance coverage in any of the last three years.

8. Effect of New Accounting Standards on Current-Period Financial Statements

The Governmental Accounting Standards Board (GASB) has approved the following:

- Statement No. 87, *Leases*
- Statement No. 89, *Accounting for Interest Cost Incurred Before the End of a Construction Period*
- Statement No. 91, *Conduit Debt Obligations*
- Statement No. 92, *Omnibus*
- Statement No. 93, *Replacement of Interbank Offered Rates*
- Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*
- Statement No. 96, *Subscription-Based Information Technology Arrangements*
- Statement No. 97, *Certain Component Unit Criteria and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans -- An Amendment of GASB Statements No. 14 and No. 84 and a Supersession of GASB Statement No. 32*

When they become effective, application of these standards may restate portions of these financial statements

REQUIRED SUPPLEMENTARY INFORMATION

Lake Forest Library

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - General Fund
Year Ended April 30, 2021

	<u>Original and Final Budget</u>	<u>2021 Actual</u>	<u>Variance with Final Budget</u>
Revenues			
Property taxes	\$ 4,253,537	\$ 4,260,835	\$ 7,298
Intergovernmental	25,000	48,298	23,298
Grants and contributions	100,000	185,550	85,550
Charges for services	16,200	38,536	22,336
Fines and penalties	-	1,715	1,715
Investment income	40,000	28,467	(11,533)
	<u>4,434,737</u>	<u>4,563,401</u>	<u>128,664</u>
Total revenues			
Expenditures			
Library services			
Personnel services	2,471,114	2,081,133	389,981
Other	1,391,303	1,224,752	166,551
Library building			
Personnel services	193,691	124,663	69,028
Other	240,000	199,282	40,718
Capital outlay			
Building and office	125,000	78,643	46,357
Capital improvements	10,000	-	10,000
Contingency	443,111	-	443,111
	<u>4,874,219</u>	<u>3,708,473</u>	<u>1,165,746</u>
Total expenditures			
Net change in fund balance	<u>\$ (439,482)</u>	854,928	<u>\$ 1,294,410</u>
Fund Balance, Beginning		<u>5,295,491</u>	
Fund Balance, Ending		<u>\$ 6,150,419</u>	

See notes to required supplementary information

Lake Forest Library

Illinois Municipal Retirement Fund

Schedule of Library's Proportionate Share of the Net Pension Liability and Library Contributions

Six Most Recent Fiscal Years

	<u>2016</u>	<u>2017</u>	<u>2018</u>
Library's proportion of the net pension liability	11.84%	10.90%	10.66%
Library's proportionate share of the net pension liability	\$ 1,526,764	\$ 1,320,867	\$ 127,514
City's proportionate share of the net pension liability	<u>11,368,286</u>	<u>10,802,554</u>	<u>1,068,344</u>
Total net pension liability	<u>\$ 12,895,050</u>	<u>\$ 12,123,421</u>	<u>\$ 1,195,858</u>
Covered payroll	\$ 1,585,497	\$ 1,431,183	\$ 1,412,607
Library's proportionate share of the net pension liability as a percentage of covered payroll	96.30%	92.29%	9.03%
Plan fiduciary net position as a percentage of the total pension liability	86.95%	88.04%	98.83%
Contractually required contribution	\$ 233,902	\$ 177,896	\$ 172,745
Contributions in relation to the contractually required contribution	<u>(235,978)</u>	<u>(182,795)</u>	<u>(177,258)</u>
Contribution deficiency (excess)	<u>\$ (2,077)</u>	<u>\$ (4,899)</u>	<u>\$ (4,513)</u>
Contributions as a percentage of covered payroll	14.88%	12.77%	12.55%
	<u>2019</u>	<u>2020</u>	<u>2021</u>
Library's proportion of the net pension liability (asset)	9.38%	9.76%	9.39%
Library's proportionate share of the net pension liability (asset)	\$ 1,415,574	\$ 521,685	\$ (451,219)
City's proportionate share of the net pension liability (asset)	<u>13,677,279</u>	<u>4,821,513</u>	<u>(4,353,929)</u>
Total net pension liability	<u>\$ 15,092,853</u>	<u>\$ 5,343,198</u>	<u>\$ (4,805,148)</u>
Covered payroll	\$ 1,268,262	\$ 1,382,814	\$ 1,326,186
Library's proportionate share of the net pension liability as a percentage of covered payroll	111.62%	37.73%	34.02%
Plan fiduciary net position as a percentage of the total pension liability (asset)	86.17%	95.31%	104.16%
Contractually required contribution	\$ 156,757	\$ 131,782	\$ 158,082
Contributions in relation to the contractually required contribution	<u>(158,885)</u>	<u>(132,449)</u>	<u>(158,100)</u>
Contribution deficiency (excess)	<u>\$ (2,128)</u>	<u>\$ (667)</u>	<u>\$ (18)</u>
Contributions as a percentage of covered payroll	12.53%	9.58%	11.92%

Note: The Library implemented GASB 68 in 2016. Information for fiscal years prior to 2016 is not applicable.

Notes to Schedule:

Amounts reported in 2021 reflect an investment rate of return of 7.25 percent, an inflation rate of 2.25 percent and real return of 5 percent, and a salary increase assumption of 2.85 percent to 13.75 percent including inflation.

See notes to required supplementary information

Lake Forest Library

Other Postemployment Benefit Plan

Schedule of Changes in the Total OPEB Liability and Related Ratios

Three Most Recent Fiscal Years

	<u>2021</u>	<u>2020</u>	<u>2019</u>
Total OPEB liability			
Service cost	\$ 2,014	\$ 1,718	\$ 1,620
Interest	4,829	7,379	8,019
Differences between expected and actual experience	(19,803)	-	-
Changes of assumptions	(3,818)	6,686	1,221
Benefit payments, including refunds of member contributions	<u>(23,925)</u>	<u>(19,768)</u>	<u>(16,545)</u>
Net change in total OPEB liability	(40,703)	(3,985)	(5,685)
Total OPEB liability, beginning	<u>200,580</u>	<u>204,565</u>	<u>210,250</u>
Total OPEB liability, ending (a)	<u>\$ 159,877</u>	<u>\$ 200,580</u>	<u>\$ 204,565</u>
Plan fiduciary net position as a percentage of the total OPEB liability	0.00%	0.00%	0.00%
Covered payroll	\$ 1,458,298	\$ 1,382,150	\$ 1,467,746
Library's total pension liability as a percentage of covered payroll	10.96%	14.51%	13.94%

Notes to Schedule:

The District implemented GASB Statement No. 75 in fiscal year 2019. Information prior to fiscal year 2019 is not available.

Lake Forest Library

Notes to Required Supplementary Information
Year Ended April 30, 2021

1. Budgets and Budgetary Accounting

Budget Process

The budget amounts represent the operating budget for the Library and the appropriations represent the Library's legal expenditure limit. The budget amounts are principally prepared on the cash basis of accounting. The difference from accounting principles generally accepted in the United States of America is not material. The Library Board follows these procedures in establishing the budgetary and appropriations data reflected in the financial statements.

- 1) The Library's Finance Committee (two members) submits to the Library Board (nine members) a proposed operating budget in February for the following fiscal year beginning May 1st. The operating budget includes proposed expenditures and estimated revenues.
- 2) Public budget and appropriations meetings are conducted by the Library to obtain taxpayer comments.
- 3) The budget is legally enacted through action of the Library Board at its March meeting. Once enacted, the budget cannot be amended without approval from the Library Board. Funds may have expenditures in excess of budgeted amounts, but legally may not have expenditures in excess of appropriations. As has been the practice of the Library Board to be included in what the City of Lake Forest does, every July, the Library's budget that was approved in March is increased by 10 percent and is included in the Appropriation Ordinance. The Appropriation Ordinance provides for a 10 percent contingency for all City funds and is approved by the City Council.
- 4) The legal level of budgetary control is the fund level. Management may make transfers of appropriations within a fund. Any expenditures that exceed the total appropriations at the fund level must be approved by the Library Board. No supplemental appropriations were made during the year.

Discussion and recommendation with respect to FY2023/2021 levy.

Action Requested: Approval of an estimate of the amount of revenue to be generated from property taxes for a FY2023/2021 levy of 1.4% CPI plus growth which is forecasted to produce revenues of \$4,457,273 and \$27,310 in growth. This levy reflects an increase of \$88,681 inclusive of the growth-estimate from Lake County.

Proposed: FY2023/2021 levy of 1.4% CPI and estimated growth of \$27,310:

Levy	Operations	Site	Growth	Total Levy	Change
2021	\$4,022,273	\$435,009	\$27,310	\$4,484,592	\$88,681

Notes for 2021 Levy for Fiscal Year 2023

The levy is subject to the 1991 Property Tax Extension Limitation Act. The Act limits the annual increase in property tax extensions to the lesser of 5% or the increase in the CPI, plus allowances for new construction and voter-approved increases. The PTELL limit is 1.4% for the 2021 levies. The CPI is published by the Illinois Department of Revenue.

The 2021 Proposed levy is a 1.4% CPI **\$4,457,282** and **\$27,310** growth estimate. A **1.4%** CPI reflects an increase of **\$88,681** inclusive of the growth-estimate from Lake County (growth not applied to SS/IMRF portion of levy). Based on the preliminary estimate, a public hearing would not be required. The proposed 2021 increase in the levy provides sufficient funding for a well-managed Library to maintain its operations. Increased revenues from investment income, grant funds, and impact fees offset the loss of library-generated income from fines and other services.

Personnel costs continue to rise; increasing due primarily to the need to provide competitive salaries to attract and retain staff and the rising costs of benefits. Salary information from other area libraries and peers reflect FY2023 COLA increases of 4%-5%. The Bureau of Labor estimate for the Library's geographical area and occupation is a salary adjustment of 3.0% as of the end of June 2021. Estimating increases in the range of 3%-5% will enable the Library to award merit-based increases to bring staff into the mid-point of salary ranges. A 2.5% increase is anticipated for health benefits. Although the Library is still awaiting the 2023 IMRF rate, 12.5% is a conservative but sound estimate. Last, the Library is faced with significant expenses to maintain the physical facility. In FY2023 the Library will likely undertake the Dome Prioritization and Repair Project approved by the Library Board in August 2021. The funds for this project will come from the identified capital reserves.

The Library has prepared a preliminary forecast of revenues and expenditures for FY2023 using the proposed FY2023/2021 levy. A preliminary budget will be reviewed with the Library Board in February 2022 and the final budget will be brought for discussion and approval in March or April 2022.

The Library currently has cash on hand and identified reserves for capital equipment, capital improvements, and technology improvements. The audited FY2022 reserves are: \$6,150,419; consisting of cash on hand of \$2,750,419 and \$3,400,000 in restricted reserves (\$2,800,000 capital improvements; \$300,000 capital equipment; \$300,000 technology improvements). The City recommends an operating reserve of 35% of annual operating costs. The FY2023 estimated operating costs are forecasted at \$4,439,235. The Library meets the 35% reserve recommendation.

Recent Levy History

FY22/20 levy increase of **2.3% CPI** \$3,952,561 and growth \$14,176 or \$112,267 to \$4,395,731
FY21/19 levy increase of **1.9%** CPI and growth of \$29,533 or \$108,918 to \$4,283,070
FY20/18 levy increase of **2.1%** CPI and growth (.45%) of \$16,575 or \$101,837 to \$4,174,152
FY19/17 levy increase of **2.1%** CPI and growth (.65%) of \$23,500 or \$106,776 to \$4,072,315
FY18/16 levy increase of **1.26%** (.7 CPI/.56 growth) or \$46,775 to \$3,965,539
FY17/15 levy increase of **1.0%** or \$38,957 to \$3,918,764
FY16/14 levy increase of **1.8%** or \$70,974 to \$3,879,470
FY15/13 levy increase of **1.95%** or \$72,872 to \$3,806,406
FY14/12 levy increase of **5.44%** or \$183,309 to \$3,723,276
FY13/11 levy increase of **2.1%** or \$72,657 to \$3,532,508
FY12/10 levy increase of **3.3%** or \$113,072 to \$3,452,510
FY11/09 levy increase of **1.15%** or \$35,636 to \$3,339,438 (includes IMRS/SS)
FY10/08 levy increase of **4.86%** or \$158,901 to \$3,303,802 (includes IMRF/SS)
FY09/07 levy increase of **3.41%** or \$102,970 to \$3,144,901 (includes \$233,700 IMRF/SS)
FY08/06 levy increase of **4.6%** or \$130,532 to \$2,968,180 (includes \$218,374 IMRF/SS)
FY07/05 levy increase of **4.6%** or \$121,333 to \$2,809,525 (includes \$152,550 IMRF/SS)
FY06/04 levy increase of **3.2%** or \$118,778 to \$2,688,192 (includes \$186,584 IMRF/SS)
FY05/03 levy increase of **4.4%** or \$100,498 to \$2,424,491 (+ \$144,923 IMRF/SS= \$2,569,414)
FY04/02 levy increase of **3.9%** or \$86,185 to \$2,296,030
FY03/01 levy increase of **6.2%** or \$129,976 to \$2,186,500
FY02/00 levy increase of **5.5%** or \$108,234 to \$2,049,442
FY01/99 levy increase of **5.1%** or \$93,738 to \$1,931,745
FY00/98 levy: increase of **4.2%** or \$73,453 to \$1,822,347
FY99/97 levy: increase of **4.8%** or \$80,102 to \$1,748,894

Lake Forest Library Preliminary Forecasting 2021/FY2023 Levy Evaluation

	FY15 Audited	FY16 Audited	FY17 Audited	FY18 Audited	FY19 Audited	FY20 Audited	FY21 Audited	FY22 Budget	FY22 As of Sep 30	FY23 Budget	% Change	\$ Change
Funds on Hand 5/1	\$1,395,132	\$1,831,118	\$1,456,774	\$1,348,747	\$1,727,562	\$1,537,906	\$1,895,491	\$1,895,491	\$2,750,419	\$2,750,419	45.1%	\$854,928
Current Revenue												
Tax-Based*	\$3,793,925	\$3,871,122	\$3,910,955	\$3,948,139	\$4,063,010	\$4,158,792	\$4,260,835	\$4,307,816	\$3,409,139	\$4,394,900	2.0%	\$87,084
TIF Payout	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.0%	\$0
Other Revenue	\$71,245	\$48,377	\$57,471	\$87,701	\$82,936	\$72,729	\$90,210	\$59,000	\$53,314	\$58,578	-0.7%	(\$422)
Library Revenue	\$61,551	\$97,792	\$73,167	\$106,880	\$157,169	\$139,846	\$101,646	\$18,450	\$29,463	\$23,000	24.7%	\$4,550
Gifts	\$168,142	\$26,400	\$20,075	\$167,773	\$28,939	\$41,442	\$36,707	\$1,250	\$1,435	\$1,250	0.0%	\$0
Grant Funds (Includes Friends of LF Library)	\$0	\$0	\$0	\$0	\$62,000	\$73,000	\$74,000	\$1,250	\$1,435	\$1,250	0.0%	\$0
Total Revenues	\$4,094,863	\$4,043,691	\$4,061,668	\$4,310,493	\$4,394,054	\$4,485,809	\$4,563,398	\$4,387,766	\$3,494,786	\$4,478,978	2.1%	\$91,212
Total Funds Available	\$5,489,995	\$5,874,809	\$5,518,442	\$5,659,240	\$6,121,616	\$6,023,715	\$6,458,889	\$6,283,257	\$6,245,205	\$7,229,397	15.1%	\$946,140
Operating Expenditures												
Personnel Services	\$2,425,292	\$2,515,137	\$2,440,428	\$2,476,257	\$2,280,774	\$2,357,340	\$2,191,668	\$2,618,842	\$763,875	\$2,570,746	-1.8%	(\$48,096)
Collections: Print, A/V, E-Resources	\$546,466	\$474,950	\$524,186	\$516,348	\$578,759	\$548,618	\$502,430	\$595,000	\$229,151	\$617,000	3.7%	\$22,000
Contractual Services	\$225,081	\$232,856	\$215,363	\$198,220	\$217,701	\$231,453	\$250,193	\$286,400	\$139,347	\$351,800	22.8%	\$65,400
Special Projects	\$0	\$0	\$0	\$43,357	\$83,388	\$60,107	\$293,532	\$200,000	\$97,658	\$200,000	0.0%	\$0
Other Expenditures	\$128,706	\$158,066	\$141,076	\$112,725	\$190,983	\$192,112	\$192,755	\$218,157	\$57,914	\$238,364	9.3%	\$20,207
Building & Grounds	\$126,924	\$139,675	\$121,572	\$127,333	\$148,771	\$160,449	\$199,282	\$268,000	\$101,477	\$286,325	6.8%	\$18,325
Total Operating Expenditures	\$3,452,469	\$3,520,684	\$3,442,625	\$3,474,240	\$3,500,376	\$3,550,079	\$3,629,860	\$4,186,399	\$1,389,422	\$4,264,235	1.9%	\$77,836
Total Capital and Technology												
Capital Equipment	\$93,698	\$66,918	\$5,443	\$3,009	\$104,056	\$1,073	\$0	\$40,000	\$0	\$40,000	0.0%	\$0
Technology Upgrades	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$125,000	\$16,476	\$75,000	-40.0%	(\$50,000)
Capital Improvements	\$112,739	\$50,272	\$47,491	\$51,923	\$0	\$16,760	\$78,643	\$30,000	\$0	\$60,000	100.0%	\$30,000
Total Capital and Technology	\$206,437	\$117,190	\$52,934	\$54,932	\$104,056	\$17,833	\$78,643	\$195,000	\$16,476	\$175,000	-10.3%	(\$20,000)
Total Expenditures	\$3,658,906	\$3,637,874	\$3,495,559	\$3,529,172	\$3,604,432	\$3,567,912	\$3,708,503	\$4,381,399	\$1,405,898	\$4,439,235	1.3%	\$57,836
Difference in Revenues and Expenditures*	\$435,957	\$405,817	\$566,109	\$781,321	\$789,622	\$917,897	\$854,895	\$6,367	\$2,088,888	\$39,743		
Committed Funds			\$1,100,000	\$1,450,000	\$2,650,000	\$2,650,000	\$2,650,000	\$2,650,000	\$3,400,000	\$3,400,000	28.3%	\$750,000
Funds on Hand	\$1,395,132	\$1,831,118	\$1,456,774	\$1,348,747	\$1,727,562	\$1,537,906	\$1,895,491	\$1,895,491	\$2,750,419	\$2,750,419	45.1%	\$854,928
Total Funds	\$1,831,089	\$2,236,935	\$3,122,883	\$3,580,068	\$5,167,184	\$5,105,803	\$5,400,386	\$4,551,858	\$8,239,307	\$6,190,162	36.0%	\$1,638,304

*Tax reserve applied mid-year FY2021

Discussion and recommendation with respect to FY2021 Surplus.

Action Requested: Transfer \$1,200,000 to the capital improvement account leaving a reserve of 35% in the unassigned operating fund as recommended by the Finance Committee.

The Lake Forest Library fiscal policy requires a minimum reserve of 35% of operating expenditures in its unassigned operating fund. Although the City is increasing its reserves as a specific effort to insulate the City from reductions in state-shared revenue, the City did not recommend that the Library make a similar move. Maintaining the Library's reserves in its unassigned operating fund at 35% is fiscally sound.

The balance in the Library's unassigned operating fund is \$2,750,419 as of the conclusion of the FY2021 audit by Baker Tilly Virchow Krause, LLP. The FY2023 operating and capital expenditures account is forecasted to be \$4,439,235. An unassigned operating fund of \$2,750,419 is 61.95% of the forecasted FY2023 operating expenditures.

The Library may transfer all or some of its operating surplus to the capital improvement accounts while still maintaining fiscally appropriate operating reserves. The capital improvements reserve is available for repairs to the building, including the dome repair and restoration project.

A transfer of \$1,200,000 to the capital improvements reserve would result in capital and technology reserves of \$4,600,000 as follows:

- \$4,000,000 capital improvements
- \$300,000 capital equipment
- \$300,000 technology improvements

A \$1,550,419 cash on hand unassigned operating fund would result.



To: Lake Forest Library Board

From: Friends of Lake Forest Library

Date: November 5, 2021

Re: Update

The Friends of Lake Forest Library (FOLFL) held its 45th Annual Book Sale from September 16th through September 19th at Lake Forest Recreation Center. It was a resounding success with over 2,600 people in attendance from over 8 states as far away as New York and Oregon. There were also over 200+ volunteers helping out during the 4-day event. FOLFL donated all left-over books to charities that picked up remaining books on Sunday at 5pm. The sale generated approximately \$94,000 in sales with an additional \$3,400+ in membership revenues during the few weeks prior to the sale.

FOLFL thank the Library Trustees for supporting the FOLFL's return to its book sale efforts. Trustee Johnson and Desmond worked hard to help formulate a plan enabling FOLFL to resume book collections, sorting, storage, etc. in the library. We truly appreciate your time and effort. FOLFL resumed book collections on the back library loading dock on Monday November 8th. FOLFL's volunteers eagerly awaited the call to come back to "work" once operations resumed.

FOLFL is once again participating in the community's "Lake Forest Station Holiday Pop Up" at the east Lake Forest train station this holiday season. This store is unique as proceeds from the sale of non-profit merchandise will go directly back to the respective nonprofit organizations that participate. The store will be open during November 23 through Dec. 30th, 2021. FOLFL has contributed holiday books as merchandise for sale. Additionally, FOLFL will be profiled on December 19th, so please stop by and say "Hello" to some of your favorite FOLFL volunteers!

FOLFL will once again be offering its annual scholarship opportunity in January. This scholarship is open to graduating senior living in Lake Forest, Lake Bluff and Knollwood. Up to three \$2,000 scholarships will be awarded. Please watch for the application, which will be posted in January 2022.

Discussion of Per Capita Grant Requirements.

The [Public Library Per Capita Grants Program](#) was established to assist public libraries to improve and increase library services within their service areas. Grant amounts of up to \$1.25 per person served are available, on an annual basis, to all Illinois local public libraries. The Library received \$28,578.13 in grant funds in response to its January 2021 Public Library Per Capita Grant application.

The next cycle grant application is due in January 2022. Library Trustees and Staff are required to review *Serving Our Public – Standards for Illinois Public Libraries* as part of the grant application. Each chapter deals with one standard and concludes with a checklist. Library Staff will review the checklists and note any areas of concern at the Board meetings in October, November, and December in anticipation of filing the grant application in January 2022.

Chapters 7-9, pages 19-28 of *Serving Our Public – Standards for Illinois Public Libraries* is included for the November Board meeting. The remaining chapters, 10-13 (Programming, Youth/Young Adult Services, Technology, and Marketing, Promotion, Collaboration) will be discussed at the December meeting prior to filing the grant application in January 2022.

Chapter 7. Collection Management. The Library provides a full range of print, audio-visual, and e-materials that are relevant to the Lake Forest community. These materials are chosen by Librarians based on reviews and catalogued (according to standard practices) for finding in the [Library's online catalog](#). The Library also provides over 50 databases for adults and children. These databases provide a wide range of resources, from researching financial, health, history, and general topics, to encyclopedias, genealogy, and learning a language. The materials budget for FY2022 is 13% of the Library's operating budget, within the recommended range of 12-14%. The collection is managed pursuant to the Library's [Collection Management Policy](#).

Library collections are living entities. In recent years, the children's collection has expanded to include graphic novels, Launchpads, Wonderbooks, Playaways, and Steam Kits. The adult and teen collections have expanded to include graphic novels, Playaways, go-pros, video games, cameras, and other circulating technology. On the reverse side of the equation, cassettes and VHS tapes have evolved out of the collection.

Through displays and featuring of materials, reader's advisory and recommendations, the Library encourages patrons to explore beyond their usual reading patterns. Collections are kept current and relevant through evaluation and weeding. The process of weeding involves:

- Reviewing for accuracy. For example, materials that refer to the Sears Tower or Pluto as a planet or list countries no longer in existence are removed and up-to-date replacements purchased. In addition, as a culture's understanding of certain experiences change collection management responds (e.g., a chapter book from 1982 that includes an outdated reflection of a child with special needs is removed).
- Reviewing evolving series. For example, at one time there were six historical American Girl characters. At that time, the Library carried multiple copies of each character. There are now nearly 50 characters and the Library collection evolves (adding or reducing the number the copies per character) as the interest in the particular character evolves. Similar decisions are made in the adult collection.

- Reviewing for damage and wear. Books have lives and sometimes they just wear out. Books with damaged spines, missing pages or that are yellowed and worn are weeded and if needed, replaced.
- Reviewing for demand. The Library buys multiple copies of new in high-demand materials. When demand tapers off, the Library's small size requires that the extra copies get removed. The Library is currently investigating a rental program with its vendors to provide the extra copies during the high demand period.

Discarded materials are scanned for resale at Better World Books and shared with local charities. The Friends of Library has declined to take the Library's discards for sale at their book sales.

In 2021, Emmy Neal, YA (Young Adult) Librarian, worked with the Young Adult Advisory Board as well as teen volunteers from local high schools on a diversity audit of the Teen Library collection. This audit will help librarians understand how current collection development practices affect the collection and what steps, if any, the Library may want to take around equity, diversity, and inclusion. The audit considers race, gender, orientation, and disability of the authors in the Teen Library collection. The Board will receive a report on the audit in December.

The Library is currently researching two collection initiatives for 2022:

- enhanced collection development and support for families with children and adults with special needs; and
- enhanced collection development of materials in languages other than English.

Chapter 8. System Member Responsibilities and Resource Sharing. The Library meets the member and resource sharing standards as it is an active participant in its system, [RAILS \(Reaching Across Illinois Library System\)](#), and promotes programs sponsored by the Illinois State Library. The Library is a net lender in its [28-member library CCS \(Computer Cooperative Services\) consortium](#) and routinely loans materials to and obtains materials from other libraries throughout the state via interlibrary loan. The Library continues to support the interlibrary research needs of Lake Foresters that require unique materials from the Library of Congress and other libraries outside of Illinois. Library staff are active on consortium and other committees.

Chapter 9. Public Services: Reference and Reader's Advisory Services. The Library's reference and reader's advisory services meet the standards. All Adult Services librarians provide both Reference, including assistance with the Library's 50+ databases, and Reader's Advisory Services to Library patrons in person, on the telephone, and via email, chat, and social media using a wide array of print and electronic resources. Even though there are personal areas of expertise and preference, all Adult Services staff are familiar with popular authors and titles and the nonfiction collection. Adult Services staff also create targeted Reader's Advisory materials, both print and e-format, that provide suggestions and recommend reading selections. Adult Services staff periodically host live social media reader advisory events through Instagram, and the recordings are available for later viewing. The Library's Book Club Collection is well developed and kept current. The Dick Family Foundation is a funder of the Book Club Collection. The Adult Service's motto is "Never let a patron leave the Library without a book to read." Homebound and outreach efforts reach those who are unable access the building for materials.

Similarly, the Children's Librarians respond to research and reader's advisory questions for children ages 0 – 12 and their caregivers. The Children's Library includes a collection of homeschooling, parenting, and child development resources for use by caregivers and teachers. The Children's Library database collection includes Culture Grams and WorldBook encyclopedia. In addition, the Children's Librarians create patron readers' advisory lists and bookmarks for both the print and e-collection. The Librarians also host live social media events on Facebook Live that provide recommendations on chapter books, non-fiction books, and picture books for children. The YA Librarian works with teens and parents on research and reader's advisory questions on the YA collection. The YA Librarian also works with teens on how to use the Library's 50+ databases for schoolwork and research interests.

The Library provides print and electronic reference resources and has knowledge of web-based resources for community information, local ordinances, maps, and local government information. In FY2020 and FY2021 (COVID closures), the Library provided 80,523 and 25,404 reference and reader's advisory sessions, respectively. In FY2022, the Library has on average provided 3,587 reference and reader's advisory sessions per month.

Library Operations Report

November 9, 2021

September 2021 Select Stats

- 17,832 visitors to the Library.
- 25,931 items circulated to library users as compared to 22,461 in September 2020.
- 5,289 e-media resources circulated as compared to 4,933 in September 2020.
- 610 participants attended 44 programs synchronously or in-person; and 1,594 participants attended 17 asynchronous virtual programs.
- Patrons received 58 one-on-one e-tutorials/tech help sessions and asked 4,054 reference and reader's advisory help desk questions.
- Lake Foresters registered for 35 individual media lab sessions.
- 124 library cards were issued; and 4 museum passes used.

Events and Programs

- The Children's Library held a Mini Art Masterpiece Challenge raffle during October. Each registrant was provided with a mini easel and canvas and encouraged to create a masterpiece. 62 children registered to participate in the program and 28 masterpieces were submitted. The raffle winner, Julia Pelsler, received a gift card to the Lake Forest bookstore and a kit of art supplies to create even more masterpieces! Julia's work, *Explorers*, and the other creative and inspiring entries are on display in the Children's Library.



- In addition to the concluding event of the **10th annual Lake Forest Reads**, an interview with Jamie Ford by Lake Forest College's Davis Schneiderman, there were several especially interesting supporting programs:
 - Art, Patriotism and Internment: 1942-46, presented by Debra Levie, photography professor from Columbia College.
 - Hidden Memories: An American Story presented by area resident Anne Shimojima whose family members were interned in the camps.
 - From Book to Film with Diane Quon. Local resident discussed her process in acquiring the rights to *Hotel on the Corner of Bitter and Sweet*. Her last film *Minding the Gap* was nominated for an Academy Award for Best Documentary Feature.

- Dr. Hu Shih, Lake Forest College, spoke on Chinese diplomacy during World War II.
- **YA News!** In addition to kicking off a new, much anticipated Dungeons & Dragons campaign to a full house of teen adventurers, Emmy Neal, YA Librarian, also coordinated the Library's first ever Community Craft Exchange with the help of Mandy Russell, Graphic Designer, and the Facilities Team. Community members were invited to drop off their unwanted craft supplies during the week, which gave staff time to organize and set up tables in the library foyer where patrons could come in and browse for new hobbies over the weekend. Dozens of patrons donated hundreds of items—everything from tie dye sets to scrapbooking embellishments to fat quarter quilting materials—for all ages to enjoy. There have been multiple requests for a repeat of the program.



- **Coding classes!** STEAM, which includes skills in science, technology, engineering, art, and math, is increasingly valuable and necessary in society. Libraries are uniquely positioned to provide STEAM learning opportunities because: librarians can go beyond the standard school curriculum, library classes can often be smaller and cater to the needs of the participants, and the less pressured nature of after-school programs means that learning can often be more accessible and enjoyable. Recognizing the growing importance of technology literacy, the Catherine Lemmer, Library Director, made coding classes and STEAM programs a priority for the Youth Services department beginning in the fall of 2017.

The Children's Library surveyed the community and confirmed that there was interest in providing Lake Forest youth with opportunities to learn coding at the Library. Librarians launched the acclaimed *Girls Who Code* program in the spring of 2018 with more than 20 participants. *Girls Who Code* seeks to close the gender gap in technology and create a "pipeline of future female engineers." Participants in the Library program learned about women in computer science and completed coding projects centered around issues of social justice and activism.



The success of *Girls Who Code* for grades 3–8 (as well as a special *Girl Scouts Who Code* session for a local troop) encouraged the Librarians to expand coding classes, and they have offered a variety of experiences including:

- Writing and animating stories during *Coding Club Junior for grades 3–5* and *Coding Club for grades 5–8*
- Multi-day *Teen Coding Club for grades 5–12* where teens built racing and platform-jumping video games, coded their way out of disaster scenarios, and mixed songs and animated music videos
- Turning basic Raspberry Pi computers into retro video game consoles during *Retro Raspberry Pi for ages 13+*
- Virtual challenges during the pandemic stay-at-home orders including *Code @ Home for grades 5–12* (weekly challenges with small-group check-ins over Zoom) and *Hour of Code for grades 5–12* (an international initiative to demystify code and show that anyone can learn the basics)
- Languages including Scratch, JavaScript, Swift, Python, and HTML/CSS; curricula/software including *Girls Who Code*, Google’s CS First, and Kodable; devices including laptops, Raspberry Pis, and Amazon Fire tablets

Parents and caregivers recognize that learning these 21st century skills prepares their children for success in grades 3–5, middle school, and beyond. Our Librarians agree that even toddlers can benefit from learning the most basic concepts of coding, such as sequencing steps. In March 2020 (delayed until March 2021 due to the pandemic), the Library expanded to our youngest coding patrons with *Beginner Coders for grades K–2* using offline activities and kid-friendly Amazon Fire tablets with Kodable software.

Kodable features cute little fuzz ball characters that students can build and then send through various worlds and challenges by solving puzzles and mazes.



Elementary Coders for grades 3–5 is also currently offered, and sometimes siblings are learning to code in two different classes at the Library in the same season!

Exploration Kits with activities and books on STEAM and coding are also available for families to borrow and use at home. Kits include Code & Go Robot Mouse, Bee-Bot Programmable Robot, Coding Critters, Learn to Code File Folders, Let's Go Code, Robot Turtles, and more, and all are a great hands-on way to learn how to code without additional screen time. The circulating Exploration Kits are located near the elevator in the Children's Library in easy to travel backpacks and are searchable in the library catalog.



The hallmark of a successful Library program is when a patron is inspired to take their experience to the next level. Multiple caregivers have shared with our librarians: “My child loved the coding class at the Library so much that they are now doing advanced coding classes on their own.” Library programs are a launch pad for patrons to discover new interests and skills.

Community Outreach and Events

- The Library joined libraries and Rotary organizations in Deerfield, Highwood, Northbrook, Highland Park and Mount Prospect to collect new pajamas, socks, and winter hats and gloves for foster children in need. The collection bin is in the lobby area of the Children's Library. The collection effort coordinated by Senator Julie Morrison, a Lake Forest resident, ends November 15.
- Kate Buckardt, Adult Services Librarian, held a book discussion of *Hotel on the Corner of Bitter and Sweet* at Dickenson Hall as part of *Lake Forest Reads*.
- In October, Children's Librarians held storytimes at the following schools: two at Sheridan School, four at Kinderhaven, and one at the Episcopal Preschool. Four book talks were held with Lake Forest Country Day School students. These arrangements will continue in the coming months.
- On the second and fourth Thursday of each of December, January, and February, there will be drop-in opportunities for the public to come to the foyer and visit with the Library Director over coffee and ask questions about the Library. The details are in the upcoming Library Newsletter which will reach Lake Forest residences in mid-November.



Personnel Matters

- The Adult Services Team continues to work to find the best candidates to fill their open positions. These positions became open during COVID, and the remainder of the Adult Services Team continues to graciously work split shifts and stretch to complete work assignments while the department works to fill the open positions. No new positions were created.
- Michelle Doshi, Adult Services Librarian, published a review of *Death in a Desert Garden* in the October 1 issue *Library Journal*.
- The state-required Discrimination and Harassment training for staff and trustees was launched on November 3 and must be completed by December 4. This annual training is again being provided online through Traliant.
- The salary benchmarking and other work is ongoing and will be completed by the end of the year to provide the Library with information for the final FY2023 budget work in February 2022.

Status of RFID project and phone upgrades

RFID

- Backstage Library Works started on September 27 and completed tagging the onsite collection on November 3. One Backstage employee will come in daily for the next few weeks to tag returning items and new materials. Overall, approximately 124,000 materials were tagged during the initial conversion, although the final report is still forthcoming.

- RFID equipment (gates, self-checkout machines, and RFID pads) are delayed due to ongoing supply chain issues and expected not to arrive until late November or December. While some equipment has arrived, it is not possible to activate RFID at this time. Although Library staff would still like to launch before the new year, a successful implementation with the least amount of disruption to patrons is the top priority.

Phones & Internet Upgrades

- The new phones have been installed and configured with a scheduled rollout of Monday November 15, 2021. The new integrated system replaces the Vertical Wave platform, a first-generation internet phone system.
- The new Meraki wireless access points reported a total of 20,587 Wi-Fi sessions in October.

Facilities & Grounds Update

Hill Mechanical completed the Kasian Room HVAC repairs on October 27, 2021, at a cost of \$15,800.00. The work on the external compressor for the overall HVAC system was also completed on October 27, 2021, at a cost of \$4,664.

Hill Mechanical completed bringing the heating system online. As reported earlier to the Library Board, one of the three boilers is inoperable. The inoperable boiler controls and supplies the radiator system which is the heat source in the older parts of the Library building. The repairs to the boiler are expected to begin the week of November 8 and are estimated at \$11,269.

Chris Wheeler, Facilities Manager, and his team have identified and repaired/sealed the current leaks in the Kasian Room 96-panel glass roof. The Facilities Team will continue to monitor and respond to leaks as they occur. Managing the work internally appears to be holding and is less costly than the proposed \$13,580 by Waukegan & Gurnee Glass to seal the entire roof.

Public art signs have been ordered for the *Untitled* and *Ex Libris* sculptures have been ordered as a gentle reminder to refrain from climbing on the works. Pre-order designs of the signs which are 24 x 18 inches and will be installed low to the ground were shared with and received approval from the City's Community Development office. It is anticipated that the signs will be installed in late November.

