



**LAKE FOREST LIBRARY BOARD OF TRUSTEES**  
**Lake Forest Library, 360 East Deerpath Road, Lake Forest, IL 60045**  
**Kasian Room, Lower Level**  
**Tuesday, November 14, 2023, 6:30 pm**  
**Regular Meeting**

The Lake Forest Library provides members of the public present at the meetings with an opportunity to participate in the meeting. No prior registration is necessary. The meeting agenda and materials are available on the Library website. The meeting's minutes are available on the Library website after they are approved by the Library Board of Trustees. Current and past meeting information, including recordings, is available at: [Board Meetings & Minutes | Lake Forest Library](#)

**Agenda**

1. Welcome and Call to Order
2. 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 and Patron Comments
7. Staff Presentation – "Ebooks - Behind the Scenes" - Lydia Frank, Adult Services Librarian
8. Consent Agenda (omnibus vote on matters 8(a) - 8(c)):
  - a. Approve November 14, 2023 Agenda
  - b. Approve October 10, 2023 Regular Meeting Minutes
  - c. Approve October 2023 Financial Report
9. Night at the Library Recap
10. City of Lake Forest Community-Wide Survey Findings Report
  - a. Staff Feedback
  - b. Patron Feedback
  - c. Discussion and Next Steps
11. Audit Report for FY (Fiscal Year) 2023 – adoption
12. Building Committee:
  - a. The Year in Library Design
  - b. Murals Restoration Project Update
  - c. Facilities Projects – Discussion and Next Steps
13. Library Operations Report
14. Winter 2023-2024 Board Meeting schedule
15. Unfinished Business
16. New Business
17. Adjournment

## **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.)*

**PATRON COMMENTS**  
**October 2023**

- Mary E. O'Donnell commented that we are the best library and that "we're so lucky to have you, thank you!" Her comment came after pulling a book on the pickup shelf for her.
- Very impressed with our collection on interviewing books!
- Elawa Farm said that they love Kathy and Michelle!
- "I'm surprised you were open today (Columbus Day), but glad I could come and get some printouts."
- Patron got a huge kick out of apple taffy for promoting the app! He thought it was very clever.
- Absolutely loved the Tonies Exploration Kit they checked out--son had a lot of fun and it was very cute!
- Patron left a note in one of the copies of *The Seed Keeper* that they "enjoyed the book very much".
- The Self-Check machines are very slick and such a cool new feature for the library."
- "Our library may not be big, but we get the books! Now that I'm retired the library means even more to me." - Joyce Westergaard
- When I was having storytime at Elawa Farm, a woman said many complimentary things about the *Seed Keeper* evening event on Friday.
- Patron was thankful for me putting out and showing them how to make the newest pumpkin craft. "She is saying thank you with her eyes."
- The Playaways are great. They fill the place of TV and technology when both the parent and the child need a break.
- You guys have the best arts and crafts projects! Thanks! We always look forward to seeing what you have out when we come to the Library.
- Local author called to inquire about donating his third book to our author collection. He appreciates all that we do for our community, all our programs, and the variety of titles that we purchase.

- The yellow cart of adult books for parents downstairs is, “so thoughtful and kind.”
- She loves being able to get something for her, even though she can’t wrangle her kids upstairs to browse.
- Patron visiting from out of town commented that the library building was very beautiful. He admired the art/architecture in the building and praised the children's library for being so "vibrant and colorful."
- Patron arriving for morning chat with Diane Wilson expressed how much she enjoyed the book. She said she reads the Lake Forest Reads book every year and she thought *The Seed Keeper* was the best one we picked yet.
- Diane Wilson provided great insights about her book as well as her writing disciplines during her visit. Thanks for arranging such programs for all of us. Our reply: We're so glad you got a lot out of the experience. Thanks for participating in the event!
- Patron was looking for places for her adult daughter to volunteer. I was able to print out a nice list of area opportunities with brief descriptions from the Library website. Thanks to Joy, Mandy, Krista and staff for having this so readily available. She was thrilled.
- Diane Roodman said that the library needs to have more handicap spots available for patrons. She said she had to park on the other side of the building and it's very hard to use the walkway to get into the building. She has written letters to the Board and former director, but nothing has been resolved. This patron is from Highwood, so unfortunately she is out of our homebound delivery program range. She is a frequent user of our library, however.
- A woman stopped in to let us know that the color-by-numbers we set out at the craft station over the weekend [in Youth Services] was a huge hit with her 8 year old autistic niece! This week in school her niece’s class was working on color coordinating, and the child used the color-matching skills from the color-by-numbers to fill in her worksheet and was the first one finished in her class; the child was so incredibly proud of herself and asked for more color by numbers.

## **LAKE FOREST LIBRARY BOARD OF TRUSTEES**

360 East Deerpath Road, Lake Forest, IL 60045

Tuesday, October 10, 2023

Regular Meeting

### CALL TO ORDER

President Jim Clifton welcomed all and called the meeting to order on October 10, 2023, at 6:31 p.m. in the Kasian Room, Lake Forest Library.

### ROLL CALL

Trustees present: Jim Clifton, JoAnn Desmond, John F. Johnson, Bob Shaw (remote), Sue Shattock, Heather Strong, Emily Van Bel (remote). Seven Trustees in attendance; a quorum was present.

Trustees Absent: Josh Jackson

Library Staff present: Ishwar Laxminarayan, Executive Director, Heidi Krueger, Director of Patron Services, Joy Schmoll, Head of Communications, Jim Lee, Facilities Manager, Bledian Ajroja, Assistant Facilities Manager, Lori Rohrer, Head of Youth Services, Joy Schmoll, Head of Communications and Kate Buckardt, Head of Adult Services.

### OPPORTUNITY FOR THE PUBLIC TO ADDRESS THE BOARD

Larry Marshall, Jr. of L. Marshall Roofing (roofing contractor for the Dome project), thanked the Board and the Building Committee, as well as Wiss-Janney for their support during this project. He said it was one of the most rewarding projects he had ever been associated with and presented each trustee with a plaque that included a piece of the copper dome.

The Board thanked Bryan Bertola, who recently resigned as Trustee and Chair of the Building Committee for his service, particularly leading the Dome project to completion.

### CALL FOR ADDITIONS TO THE AGENDA

None.

### PRESIDENT'S REMARKS

President Clifton thanked the Friends for a smashing book sale, and shared that Executive Director Laxminarayan gave a short presentation at the most recent Lake Forest Preservation Foundation meeting, covering the completion of the Dome project, as well as upcoming events and process for developing the vision for the Library. The LFPF appreciated the update and will help communicate the Night at the Library event (as well as being a sponsor) and include information on the Dome in the upcoming newsletter.

Trustees Strong and Johnson attended a presentation by Steven Semes, professor of Historical Architecture at Notre Dame, which was sponsored by the LFPF. Professor Semes saw the Library from the exterior and said it was an architectural gem, and also included Lake Forest as one of his favorite cities.

CORRESPONDENCE REPORT AND PATRON COMMENTS

President Clifton thanked the Reed Family Foundation for their generous donations to the Library.

FRIENDS OF THE LAKE FOREST LIBRARY PRESENTATION

Liz Jacobs, President of the Friends of Lake Forest Library (FOLFL) presented the results of their recent book sale which generated nearly \$114,000, a 10% increase over 2022. Over 3,200 attended and 200 volunteers supported the effort. This is on top of the Children's Book Sale in June which brought in over \$8,000. There is still one more sale coming up from November 27- December 23, the Holiday Book Bazaar. Also in attendance was Sandy Noble, the co-chair of the Sale and Jan Gibson, former President of the FOLFL and former Library Trustee. The FOLFL will contribute \$250,000 to the Remisoff Murals Restoration and Cleaning project, an RFP for which has just been released.

Coming up, the FOLFL will host A Night at the Library, where guests can enjoy hors d'oeuvres and wine with music by the Lake Forest Civic Orchestra woodwind quintet. This after-hours event celebrates the Library's 125th anniversary. Other sponsors include Francesa's Intimo, Gerhard's European Desserts, Lake Forest Flowers, The Historic Preservation Foundation and the Lake Forest Civic Orchestra.

NATIONAL FRIENDS OF LIBRARIES WEEK 2023 PROCLAMATION

President Clifton signed and read the following:

**WHEREAS**, October 15–21, 2023, has been declared National Friends of Libraries Week by United for Libraries, a division of the American Library Association; and

**WHEREAS**, the Friends of Lake Forest Library organize one of the biggest book sales in the region and in 2023 through a dedicated group of 200 volunteers raised over \$113,000; and

**WHEREAS**, the Friends of Lake Forest Library have raised over two million dollars since their founding in 1976 that has helped to maintain and enhance Library programming, our historic building, our extensive fine arts collection, and more; and

**WHEREAS**, the work of the Friends highlights the fact that Lake Forest Library is the cornerstone of the community, providing opportunities for all to engage in the joy of life-long learning and connect with the thoughts and ideas of others from ages past and present; and

**WHEREAS**, the Friends understand the critical importance of well-funded libraries and advocate to ensure that our Library gets the resources it needs to provide a wide variety of services to all ages; and

**WHEREAS**, the Friends' gift of time and commitment to the Library sets an example for all in how volunteerism leads to positive civic engagement and the betterment of our community;

**Now, therefore, be it resolved that the Lake Forest Library Board of Trustees proclaims October 15–21, 2023, at Lake Forest Library as Friends of the Library Week and conveys its sincere appreciation for everything the Friends do to improve our Library and community.**

Proclaimed on this 10<sup>th</sup> Day of October, 2023

### STAFF PRESENTATION: KATE BUCKARDT HEAD OF ADULT SERVICES

Since 2012, Adult Services has produced *Lake Forest Reads*, a program to encourage Lake Foresters to come together and read one book to foster literacy, a culture of reading, and a sense of community. Lake Forest Library and community partners present a month-long series of events and activities focusing on themes in the novel, culminating in a series of Meet the Author events.

The upcoming Lake Forest Reads event will feature the book *The Seed Keeper*, by Diane Wilson. There will be three author discussions, first at the Gorton Center on 10/19 (interview led by Davis Schneiderman, Executive Director of the Krebs Center for the Humanities at Lake Forest College). Following that is a morning chat at the Library on 10/20, and finally an after-hours event at the Library on 10/21. All are free to the public.

Adult Services offers many other programs for enthusiasts of every genre, including Great Books, Poetry, Mystery and Non-Fiction to name a few. The Library also hosts Afternoons with Judy Levin who leads discussions each month on different titles, and Great Discussions, a monthly gathering to discuss world affairs. Adult Services also takes its programs to other partner locations such as Dickinson Hall and Lake Forest Place, to ensure those who cannot get to the Library still have access to programming.

### APPROVAL OF THE CONSENT AGENDA

Trustee Desmond made a motion, seconded by Trustee Johnson, to approve the Consent Agenda (omnibus vote of matters 7(a)-7(c))

- a. Approve October 10, 2023 Agenda
- b. Approve September 12, 2023 Regular Meeting Minutes
- c. Approve September 2023 Financial Report

### BUILDING COMMITTEE

President Clifton announced that going forward, Heather Strong will chair the Building Committee, and new trustee Emily Van Bel will replace Bryan Bertola on this committee.

### LIBRARY OPERATIONS REPORT

Director Laxminarayan recognized Teen Librarian Emmy Neal for being chosen by School Library Journal as one of four Librarians on their 2023 Best Books committee for YA Literature. This committee's list of best YA novels published in 2023 helps librarians across the country develop their teen collection.

Director Laxminarayan continued his exploration of regional libraries with a visit to Highland Park Library on 9/27. He also urged Trustees to attend the City Council meeting on October 16 as the results of the city-wide survey of residents will be presented to the public. The Library is included in the survey and was able to submit questions in advance so learning could be useful in identifying areas for further exploration with all stakeholders as we develop the next strategic plan. Director Laxminarayan also reminded Trustees to purchase a ticket to the Night at the Library event on November 3.

### UNFINISHED BUSINESS

Director Laxminarayan announced that the RFP for the mural restoration project should be posted on the website by 10/16. There are about 12 firms in the greater Chicagoland area

thought to be capable of this specialized work. The hope is to conduct site visits in December after proposals are submitted and choose a provider before year end.

NEW BUSINESS

None.

ADJOURNMENT

Trustee Desmond made a motion, seconded by Trustee Shattock, to adjourn. The motion passed unanimously on a voice vote. The meeting was adjourned at 7:25pm.

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Sue Shattock, Secretary

Minutes submitted for approval by the Board on November 14, 2023

Next meeting: November 14, 2023





## FY2024 Revenue & Expenditure Statement

For the YTD October - 2023

Revenues	YTD	Budget	Budget Realized
Tax Based	4,198,294	4,631,204	91%
Non-Tax-Based	74,259	68,000	109%
Gifts & Grants	42,254	1,000	4225%
Library Generated	210,811	131,750	160%
<b>Total Revenues</b>	<b>\$4,525,618</b>	<b>4,831,954</b>	<b>94%</b>

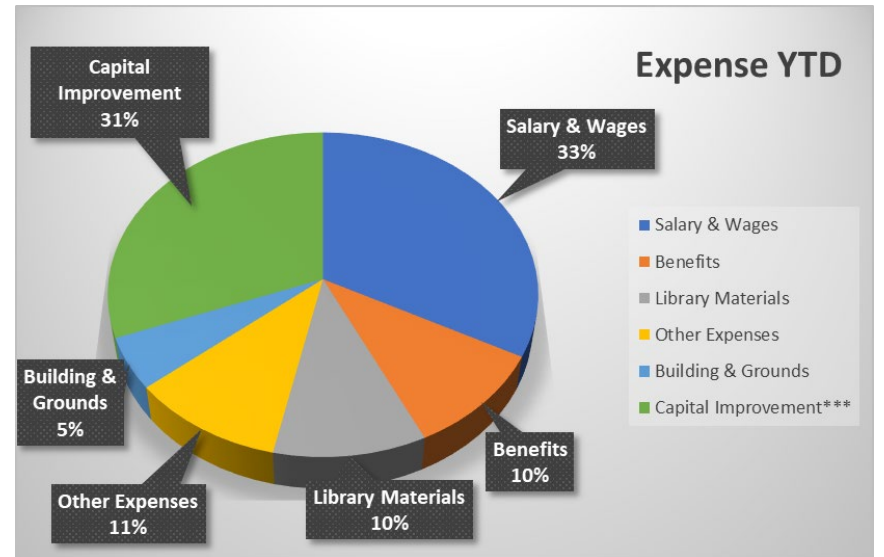
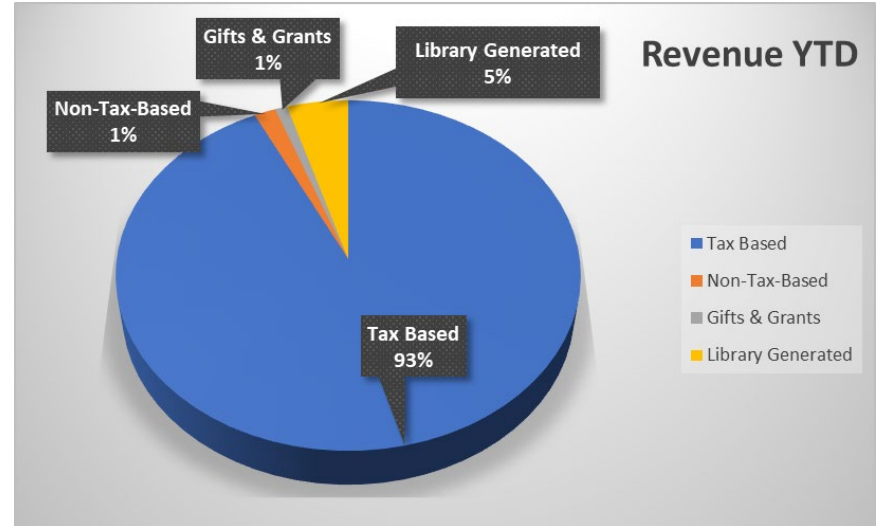
Expenses	YTD	Budget	Budget Utilized
Salary & Wages	890,435	2,192,658	41%
Benefits	278,645	878,897	32%
Library Materials	287,662	657,000	44%
Other Expenses	291,488	642,900	45%
<i>Special Projects</i>	-	35,000	0%
<i>Contractual Services Library***</i>	172,118	329,000	52%
<i>Other***</i>	119,370	278,900	43%
Building & Grounds	140,621	304,500	46%
<i>Contractual Services Building**</i>	5,964	25,000	24%
Capital Improvement***	839,125	1,090,000	77%
<i>Dome Project*</i>	674,800	626,000	108%
<b>Total Expenses</b>	<b>2,727,976</b>	<b>5,765,955</b>	<b>47%</b>

Reserves	
Reserve - Capital Improvements**	3,050,000
Reserve - Technology Improvements	300,000
Capital Equipment	300,000
Fund Balance - Unassigned**	3,953,524
<b>Total Reserve Amount</b>	<b>\$ 7,603,524</b>

\*In FY 2022 & 2023 Dome Repair Total Amount was \$514,292. In FY2024 paid contractor L.Marshall \$640,800 and architect WJE fee \$28,800

\*\*\$950,000 has been transferred from the Reserves to Fund Balance to meet the Budget Deficit

\*\*\*Detail on Last page of the Report





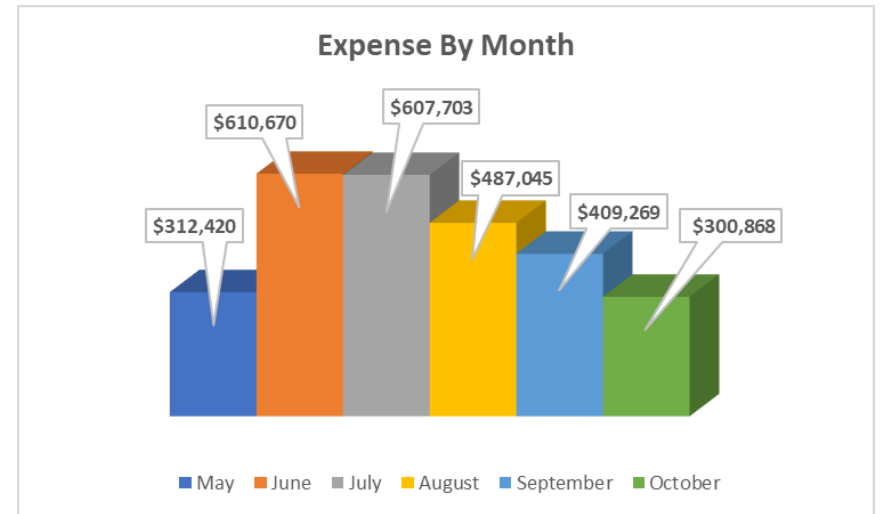
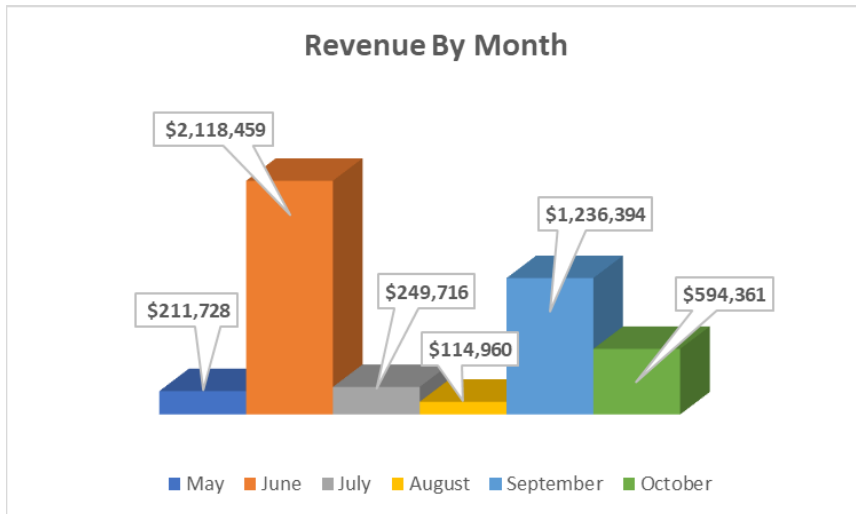
## FY2024 Revenue & Expenditure Statement

For the YTD October - 2023

	May	June	July	August	September	October	YTD	Budget
Tax Based	211,496	2,057,828	193,492	42,831	1,193,765	498,884	4,198,294	4,631,204
Non-Tax-Based	-	23,567	19,053	31,638	-	-	74,259	68,000
Gifts & Grants	-	-	104	-	1,000	41,150	42,254	1,000
Library Generated	233	37,064	37,067	40,491	41,630	54,327	210,811	131,750
	<b>\$211,728</b>	<b>\$2,118,459</b>	<b>\$249,716</b>	<b>\$114,960</b>	<b>\$1,236,394</b>	<b>\$594,361</b>	<b>\$4,525,618</b>	<b>\$4,831,954</b>

	May	June	July	August	September	October	YTD	Budget
Salary & Wages	104,699	141,225	143,775	143,804	213,400	143,533	890,435	2,192,658
Benefits	40,396	47,852	45,175	46,316	53,827	45,080	278,645	878,897
Library Materials	34,795	74,714	47,709	51,005	38,815	40,624	287,662	657,000
Other Expenses	74,071	38,370	30,745	55,912	42,877	49,511	291,488	642,900
Special Projects	-	-	-	-	-	-	-	35,000
Contractual Services Library	55,626	16,301	12,779	35,321	18,896	33,194	172,118	329,000
Other	18,445	22,069	17,966	20,591	23,982	16,317	119,370	278,900
Building & Grounds	13,780	55,435	18,258	18,708	17,519	16,921	140,621	304,500
Contractual Services Building	2,837	643	595	742	668	478	5,964	25,000
Capital Improvement	44,679	253,074	322,041	171,300	42,832	5,200	839,125	1,090,000
Dome Project	-	219,300	279,000	171,300	-	5,200	674,800	626,000
	<b>\$312,420</b>	<b>\$610,670</b>	<b>\$607,703</b>	<b>\$487,045</b>	<b>\$409,269</b>	<b>\$300,868</b>	<b>2,727,976</b>	<b>5,765,955</b>

	<b>(\$100,692)</b>	<b>\$1,507,790</b>	<b>(\$357,987)</b>	<b>(\$372,086)</b>	<b>\$827,125</b>	<b>\$293,493</b>	<b>1,797,642</b>	<b>(\$934,001)</b>
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**Lake Forest Library  
Financial Notes and Variance Report  
For the Month of October 2023 (Month 06) FY2024**

**Funds on Hand:** \$3,953,524 (unrestricted/unaudited). \$950,000 has been transferred from Capital Improvements to unassigned Fund Balance to balance the budget for FY2024.

**General Operations - Revenues**

**Property Tax:** As of October 31, the Library received \$4,198,294 in property tax distributions which is 91% of annual budget.

**Non-Tax-Based:** As of October 31, the Library received \$74,259 in non-tax-based revenues. \$45,693 reflects the replacement of personal property tax payment and the \$28,566 per capita grant from the Illinois State Library. Non-tax-based income exceeds FY budget by 9%.

**Library-Generated:** As of October 31, the Library received \$210,811 in Library generated income. \$185,544 is interest on investments, \$14,216 from Friend's of Lake Forest, \$3,759 reimbursement from CCS and \$7,292 in other revenue such as copier and damage item fees. Overall, the Library generated income exceeds FY budget by 60%.

**Gifts:** As of October 31, the Library received \$42,254 gifts and grants which exceeds FY budget by 4,125%.

**General Operations - Expenditures**

**Salaries, wages, and benefits:** As of October 31, \$890,435 for salaries and wages: 41% of FY budget; \$278,645 for benefits: 32% of FY budget. \$165,257 for medical insurance 39% of FY budget; \$66,808 for SSN: 35% of FY budget; \$42,336 for IMRF: 19% of FY budget and \$4,245 for Worker's Compensation: 54% of FY budget.

**Materials: Books, AV, and Electronic Services:** As of October 31, \$287,662: 44% of FY budget, this includes payments for periodical and database subscriptions.

**Other Operating Expenditures:** As of October 31, \$291,488: 45% of FY budget. Includes \$172,118 in library contractual services, including second payment of RFID lease of \$24,041 to Bibliotheca and \$119,370 on other expense such as programs, administrative fees, office supplies, membership and miscellaneous expenses.

**Building and Grounds:** As of October 31, \$140,621 which is 46% of the FY budget. Reflects \$5,964 contractual services building and \$93,734 for building maintenance, equipment maintenance, ground maintenance and janitorial supplies and services. Annual liability/casualty insurance premium of \$40,924 has been paid.

**Capital Improvement:** As of October 31, \$839,125: 77% of FY budget has been spent on the purchase of new security cameras, sump pumps, new IT switches and the dome project which has been completed. In FY2024 Library has paid \$640,800 to contractor L.Marshall and \$33,600 to WJE as architect consultant fee.

**Reserves**

\$3,953,524 - Operating cash reserve (fund balance-unassigned); An amount of \$531,916 reflecting excess of revenues over expenditures for FY2023 has been added to the fund balance following the approved Library audit for FY2023. The Library's restricted reserves are currently \$3,650,000: capital equipment (\$300,000), capital improvements (\$3,050,000), and technology (\$300,000).

Year to Date FY2024: 47% of budget expenses; 94% budget revenues.

## Account Details

### Contractual Services Library

Description	May	June	July	August	September	October	YTD	Budget
CCS (Integrated Library System)	12,530	-	-	18,372	-	18,372	49,274	\$ 84,000
LAN, WAV, and Support (MSP)	9,141	10,266	9,947	9,609	9,690	9,650	58,304	\$ 120,000
EZ Proxy & Collection HQ	702	2,250	-	-	-	1,375	4,327	\$ 10,000
Bibliotheca (RFID) Lease	24,041	-	-	-	-	-	24,041	\$ 25,000
Online/Internet (fiber)	1,902	2,156	218	1,107	5,769	114	11,265	\$ 25,000
Other: Web Calendar Subscription, Software Licenses & Web hosting and maintenance	1,210	101	1,085	4,705	758	-	7,860	\$ 30,000
Technology Leased & Warranty Renewals	6,100	1,528	1,528	1,528	2,679	3,683	17,047	\$ 35,000
<b>Total</b>	<b>\$ 55,626</b>	<b>\$ 16,301</b>	<b>\$ 12,779</b>	<b>\$ 35,321</b>	<b>\$ 18,896</b>	<b>\$ 33,194</b>	<b>\$ 172,118</b>	<b>\$ 329,000</b>

### Contractual Service Building

Description	May	June	July	August	September	October	YTD	Budget
Water Treatment	250	250	250	250	250	250	\$ 1,500	
Alarm System	2,239	-	-	-	-	-	\$ 2,239	
Inner Security System	104	-	-	104	-	-	\$ 207	
Rose Pest	97	97	97	97	97	97	\$ 582	
AED (CINTAS)	147	296	39	153	252	62	\$ 949	
ARMark	-	-	209	139	70	70	\$ 487	
<b>Total</b>	<b>\$ 2,837</b>	<b>\$ 643</b>	<b>\$ 595</b>	<b>\$ 742</b>	<b>\$ 668</b>	<b>\$ 478</b>	<b>\$ 5,964</b>	<b>\$ 25,000</b>

**Others**

Description	May	June	July	August	September	October	YTD	Budget
Administrative Services - Fees to City of Lake Forest	2,256	-	4,512	2,256	-	2,256	\$ 11,280	\$ 29,500
Personnel Recruitment	-	10,000	-	-	-	-	\$ 10,000	\$ 700
Training and Development	2,507	327	841	1,270	1,185	2,251	\$ 8,381	\$ 23,000
Membership Dues	1,354	-	580	150	162	549	\$ 2,795	\$ 11,000
Meeting & Expenses	-	-	160	5	-	28	\$ 193	\$ 2,500
Legal	-	-	-	-	-	-	\$ -	\$ 20,000
Auditing Service	-	-	-	7,622	-	-	\$ 7,622	\$ 9,000
Programming	8,658	8,863	3,907	8,233	21,077	9,984	\$ 60,720	\$ 139,000
Online Banking Fees	(157)	138	283	-	139	147	\$ 550	\$ 1,650
Insurance - Liability	-	1,650	5,148	-	-	-	\$ 6,798	\$ 8,800
Telephone	297	320	320	320	320	320	\$ 1,895	\$ 8,750
Office Supplies	2,197	452	1,896	67	-	480	\$ 5,091	\$ 15,000
Postage	884	8	223	9	968	224	\$ 2,316	\$ 6,500
Vending Beverages	450	311	97	660	131	80	\$ 1,728	\$ 3,500
<b>Total</b>	<b>\$ 18,445</b>	<b>\$ 22,069</b>	<b>\$ 17,966</b>	<b>\$ 20,591</b>	<b>\$ 23,982</b>	<b>\$ 16,317</b>	<b>\$ 119,370</b>	<b>\$ 278,900</b>

**Capital Improvement**

Description	May	June	July	August	September	October	YTD	Budget
Capital Equipment	-	19,750	25,880	-	-	-	\$ 45,629	\$ 125,000
Technology Upgrade	44,679	14,024	17,161	-	42,832	-	\$ 118,696	\$ 130,000
Capital Improvement & Dome Project	-	219,300	279,000	171,300	-	5,200	\$ 674,800	\$ 835,000
<b>Total</b>	<b>\$ 44,679</b>	<b>\$ 253,074</b>	<b>\$ 322,041</b>	<b>\$ 171,300</b>	<b>\$ 42,832</b>	<b>\$ 5,200</b>	<b>\$ 839,125</b>	<b>\$ 1,090,000</b>

## LAKE FOREST COMMUNITY SURVEY FINDINGS

### STAFF FEEDBACK – November 6, 2023

#### 1. *What do the Survey findings tell us about our Community? About our Library??*

##### **Group A**

- Very positive response from community!
- Library compared to rest of U.S. was good but only 2% above the benchmarked communities.
- More modern services could help meet this need as well as increased parking, more accessible spaces, offering private spaces (meeting rooms)
- Parking is most important. Could we/the City designate limited parking spaces in lot across from the library for library patrons?
- Surprised that meeting rooms (an unmet need) wasn't ranked higher for importance!

##### **Group B**

- The Library gets A+++
- Younger people are moving to Lake Forest
- Very few snarky comments in comparison
- Ranked right below police and sanitation
- Logistical gaps – need parking and meeting spaces – 2 votes

##### **Group C**

- Some people unaware of what we already do – 12 votes
- Findings reinforced what we've already heard from patrons – 2 votes
- Is the East vs. West Lake Forest issue mostly an ingrained attitude not a need? Will patrons actually use the West side Library services?
- Nannies go all over town already

##### **Group D**

###### **Pros**

- Safety valued – 3 votes
- Good Mix of Ages
- Materials
- Free – 4 votes
- Affluent Community
- Outreach
- Walkability – 2 votes
- Outdoor space/patio – 6 votes

## **Group D**

### **Cons**

- Lack of Diversity – Collections/Demographics - 1 vote
- Broaden Technology training/access – 1 vote
- Accessibility – 3 votes
- Community Outreach/Territorial – 1 vote
- Affluent Community
- Meeting Room
- Parking – 3 votes
- Maker Space
- Lack of services on West side
- Refresh/Update Interior Design
- Elevator Location – 8 votes
- Historical – some areas of building are not historical

## **Group E**

- Traditional Sources are a priority such as books
- More parking and the need to park closer to the library – seniors/wheelchairs/strollers – 9 votes

## **Group F**

- People don't move here for the Lake Forest Library, but discover that it is an amazing resource
- Books, Technology!
- More people come here
- Less parking
- Collaborative study/social groups - 5 votes
- DVDs in the teen area – 4 votes
- Spanish materials – 4 votes
- Need for more Parking – 17 votes

2. *What is the unique role of the Lake Forest Library in a community that has such a wealth of other resources – Gorton, Ragdale, Dickinson Hall, Elawa Farm, History Center, etc.?*

### **Group A**

- Free programming, partner with many local organizations
- Offer a wide selection of books, media e-resources – 2 votes
- Homebound services which is unique to role of library – 1 vote
- Offer evening programs in addition to mornings and afternoons
- Materials – DVD2Go, Take out Tech – 1 vote
- Unique role in community for free and educational services available to children and families – ensures positive experiences that will lead to lifelong library users – 1 vote

### **Group B**

- Much wider range of patrons
- Free of charge and diverse
- We do more outreach
- We have a cooler, historic building – 3 votes

### **Group C**

- We're free (tax-supported), safe, low risk space to try/explore new ideas and activities. Feeder for other organizations – 4 votes
- We have lots of hours, can come and hang out, no pressure – 3 votes

### **Group D**

- Serve more demographics – 1 vote
- Everyone is welcome – 6 votes
- Library card accepted for all community
- Would like to see Open House/Hour on regular basis – 2 votes
- Keep the connection (Adult-children-returned back)
- Concierge service (level of staff service – personalized) – 2 votes

### **Group E**

- Historical landmark in Lake Forest that is open to the public – 2 votes
- Provides a safe, warm and cooling center – 1 vote
- Providing programs to anyone in the public.
- Providing books, audiobooks, local history, music, technology and much more for no additional charge. – 1 vote



## Group F

- Free programs that are well attended – 9 votes
- Art work
- College students
- Open exchange of ideas at a library
- Community Center all Day – 3 votes
- Unique Location

### 3. *What are some quick wins that we can implement to address the Survey findings?*

#### **Group A**

- Ask City to put our website link higher up on their website list of links – 4 votes
- Have an electronic display board (like many other libraries) that list special messages and programs – 9 votes
- More outdoor children's programs on front lawn – draws community interest because of visibility – 6 votes
- West side programs – at parks, train station – 4 votes
- Holiday lights (solar powered) in front of the library – 5 votes
- Extended hours – for patrons with special needs – 4 votes
- (Dream) – room open at all hours for patrons to pick up holds like other libraries offer
- Designated parking across the street for library patrons – 8 votes
- Floral arrangements – partner with local funeral homes – 6 votes

#### **Group B**

- App tober was a huge win! – 3 votes
- Keep buying physical books – 4 votes
- Maintain high standard for collection development – 1 vote
- Better exterior lighting – 8 votes
- Use West side train station for programs
- Get rid of carrels in Fine Arts Room – 3 votes
- Less desktops in business
- Glass Doors for Reed Room and make available for meetings – 5 votes
- Just experiment!
- Staff visits to other libraries – 16 votes

#### **Group C**

- Make foyer more inviting and comfortable (furniture, plants, flowers) – 11 votes
- Parking across street – dedicate 1-2 rows for library. College students park in rows near Gorton? – 3 votes
- Make front lawn like park, add accessibility for outdoor programs – 4 votes

#### **Group D**

- Refresh look and feel – 4 votes
- Keep current materials (i.e. travel books, computer books) – 1 vote
- Utilize the lobby – 6 votes
- Provide additional programs with additional staff – 1
- Reed Room as a meeting room – 2 votes
- Flexible Furniture – 6 votes
- Hold more fundraising (exposure) i.e. open house – 1 vote

- Dependable Transportation (shuttle to library) and Material Delivery – 1 vote
- Pop up destination
- Leverage partnership with Friends – 3 votes
- Need to show progress on an ongoing basis.

### **Group E**

- Buy more new books – 2 votes
- Weed out older books that have not circulated – 2 votes
- Making updates to our current library
- Letting patrons know that they are free to ask for help when needed – 4 votes
- Creating a curbside pick up and incorporating it with our library app. – 12 votes

### **Group F**

- Bilingual signs and materials – 6 votes
- Bookmobile – 2 votes
- Expand services west of 41
- Train station/offsite pop-up programs – 7 votes
- Expand the Kasian room as temporary meeting rooms – 3 votes
- Buy more materials – 1 vote
- Curbside pick up – 6 votes

4. *What is holding us back? What additional resources do you need to be successful?*

**Group A**

- Shortage of staff. More staff = more programs, services, more opportunities for us to be out and visible in the community – 19 votes
- Shortage/limited space – 6 votes
- Accessibility issues within library spaces, elevator – 12 votes
- Signage for elevator and handicap bathroom – 4 votes
- Nursing Area – 9 votes

**Group B**

- Need more staff (city restrictions) – 16 votes
- Need more space
- Staff visits to other libraries – 16 votes

**Group C**

- Feeling understaffed when someone is off, away at outreach. Still need to cover desks. Want to help patrons away from desk – 14 votes
- Building – how to reimagine within confines of historic character. Changes can take longer because of being historically sensitive. Historical is not always inviting – 4 votes
- Come visit the Library Again Campaign – 9 votes

**Group D**

- Lack of staff – 14 votes
- Need clear point of contact – 1 vote
- Looking beyond the past/looking past the past – 3 votes
- No clear mission – 2 votes
- People don't like change – 7 votes
- Are they willing to fund the plan? – 1 vote
- Changes too large (need small changes) – 2 votes
- Organizational chart (Who to go to?)
- Collection is split up – 8 votes

**Group E**

- Hiring more staff – 19 votes
- IT on site – 18 votes
- Having more land (but not possible) - 5 votes

## **Group F**

- More staff – 21 votes
- City restrictions on number of hours that a part time staff member can work – 2 votes
- More space, Repurpose the Expansion area, garage – 11 votes
- Soundproof partitions – 6 votes
- Flexible multi-function areas – 6 votes
- Friends area – 8 votes
- City Hall – 2 votes



# City of Lake Forest Community-Wide Survey Results

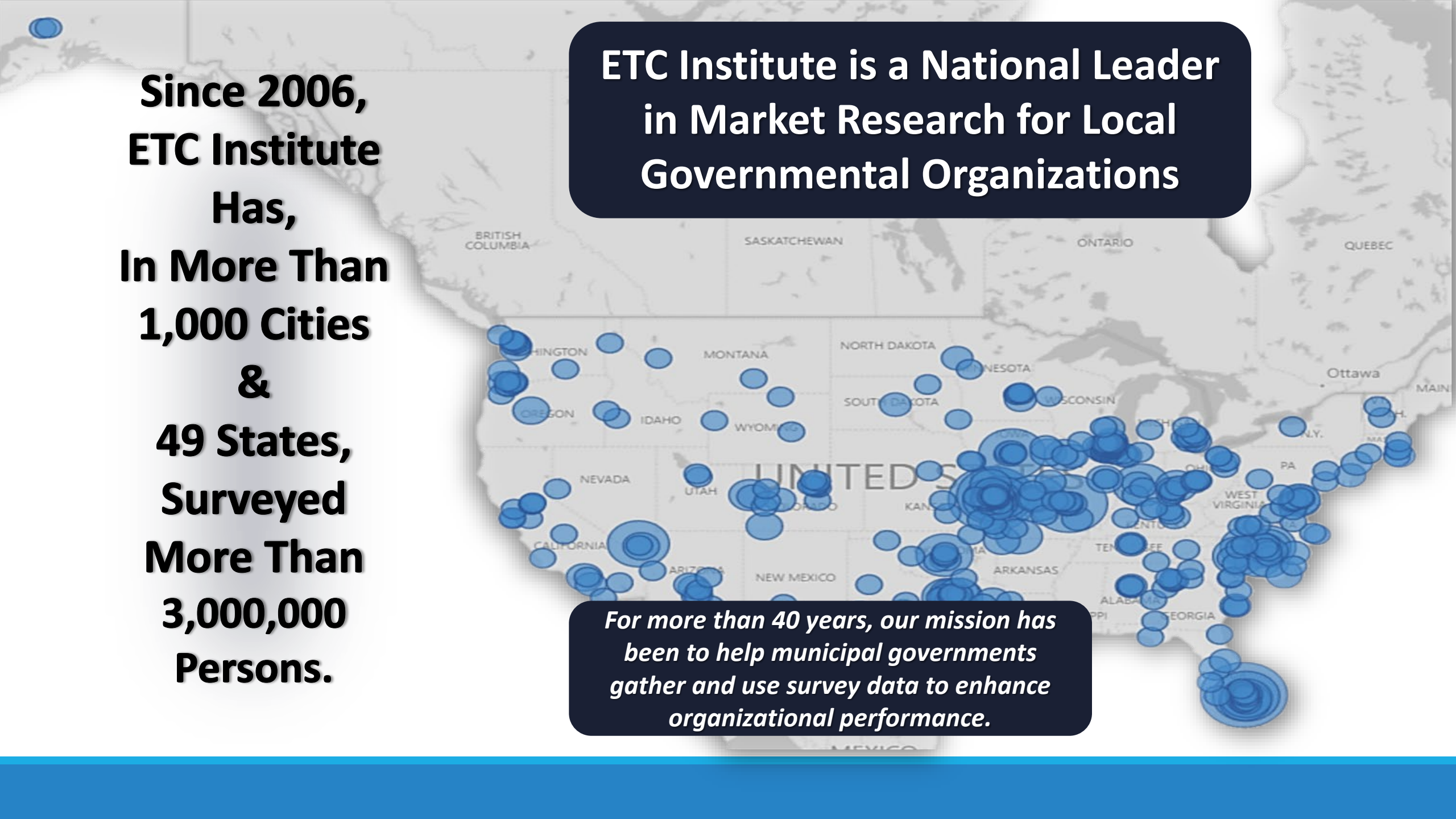
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PRESENTED BY ETC INSTITUTE

**Since 2006,  
ETC Institute  
Has,  
In More Than  
1,000 Cities  
&  
49 States,  
Surveyed  
More Than  
3,000,000  
Persons.**

**ETC Institute is a National Leader  
in Market Research for Local  
Governmental Organizations**

*For more than 40 years, our mission has  
been to help municipal governments  
gather and use survey data to enhance  
organizational performance.*



# Purpose

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To gather objective feedback and perspectives from residents on the delivery of City services to help inform the City's Strategic Plan

---

To compare the City's performance to nation-wide averages and similarly sized communities

---

To help determine priorities for the City using Importance-Satisfaction Analysis and Priority Investment Ratings



# Methodology

---

## Survey Description

- 1<sup>st</sup> Resident Survey conducted for the City by ETC Institute

## Method of Administration

- By mail and online to ALL households in the City
- Each survey took approximately 15-20 minutes to complete

## Sample Size

- 1,450 completed surveys
- Based on an estimated 7,014 households in the City the response rate was 20.6%

## Margin of Error

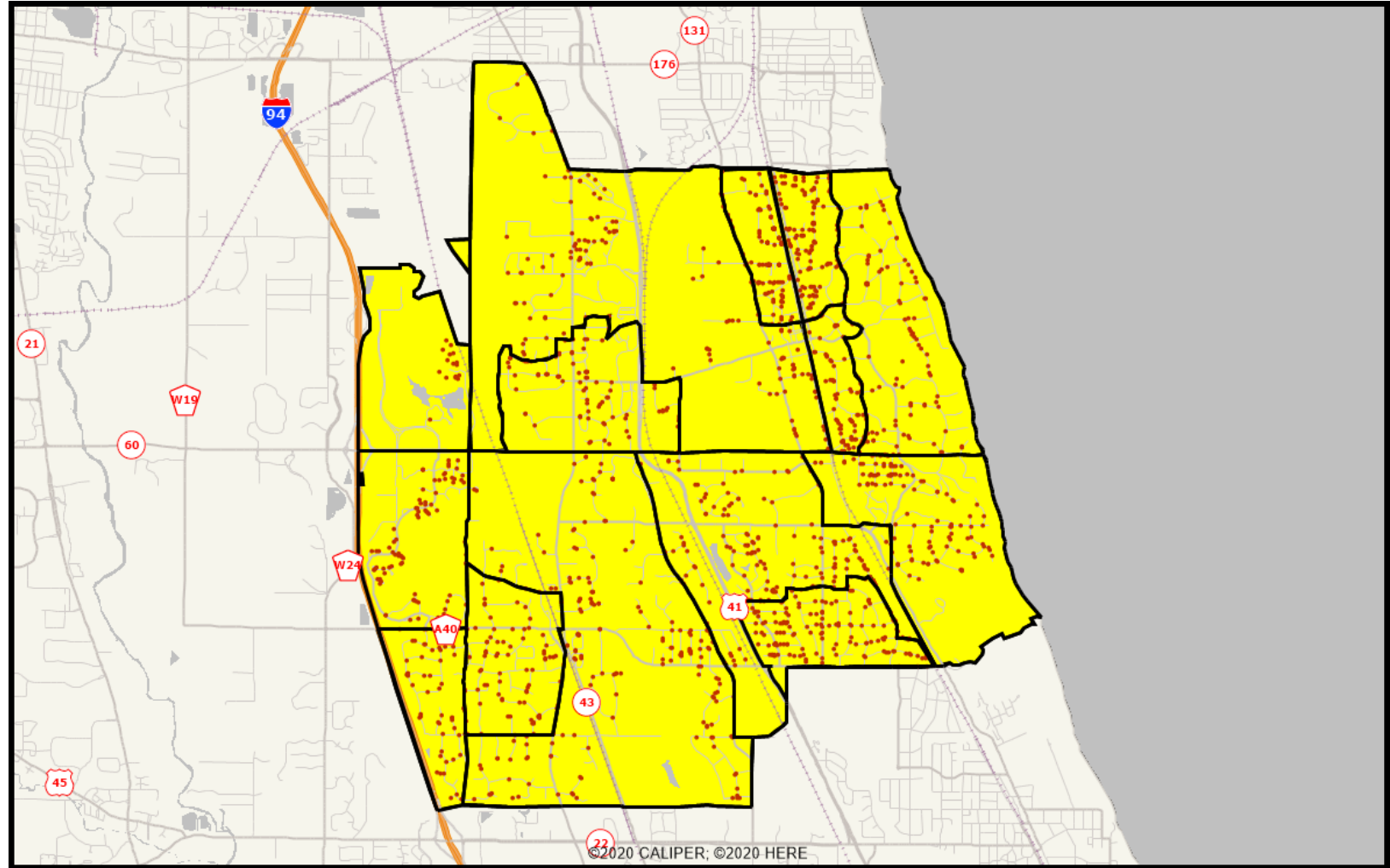
- Expected margin of error was: +/- 4.9% at the 95% level of confidence
- Actual margin of error is: +/- 2.6% at the 95% level of confidence

# Location of Survey Respondents

Good representation of responses throughout the City

Home address of all respondents are geocoded to the block level to ensure anonymity

In addition to geographic representation, ETC Institute also achieved a demographic composition that closely mirrors that of the Census



**City of Lake Forest Community-Wide Survey Results**

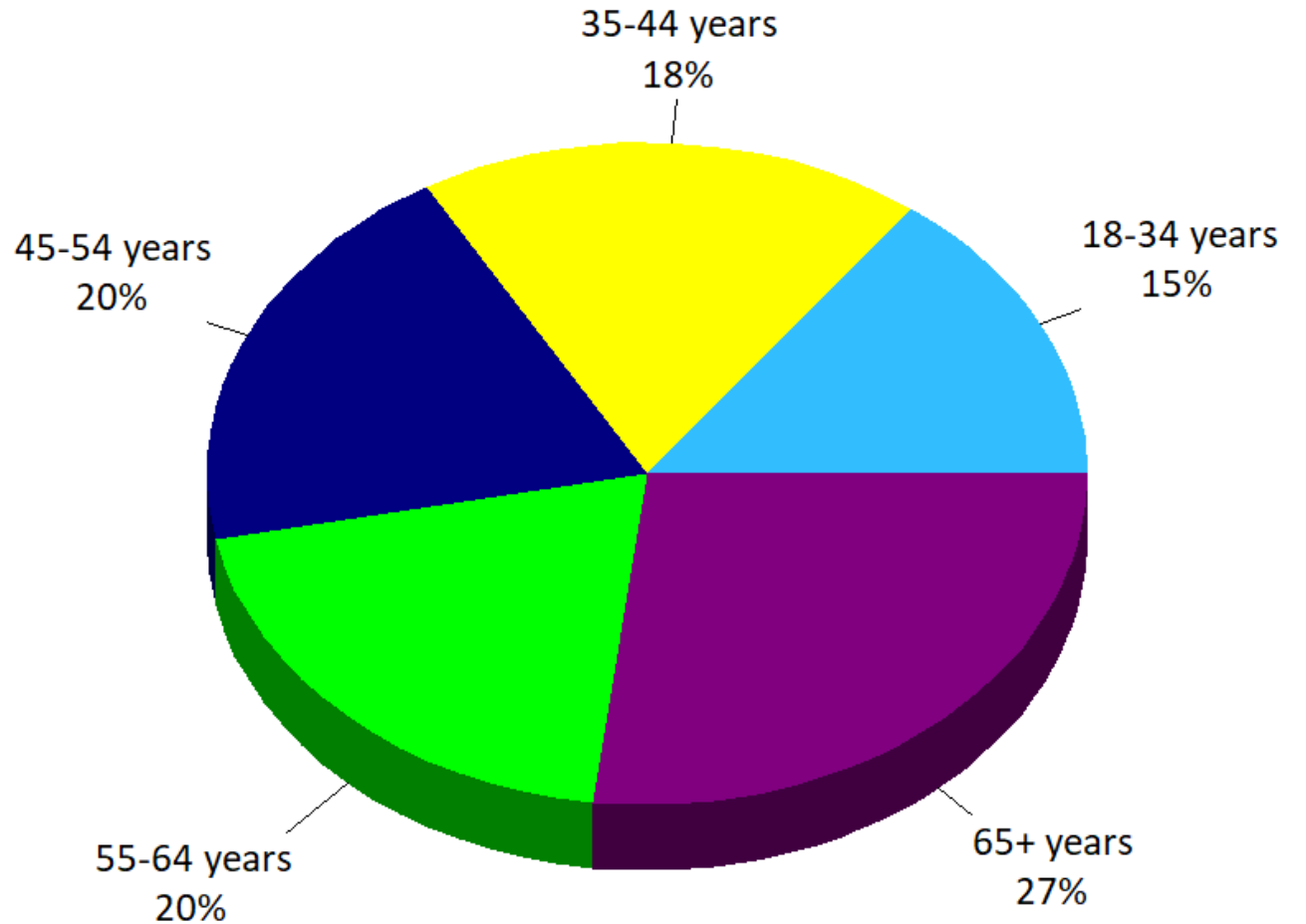
# Who Responded?

While some questions can be aligned with U.S. Census estimates to provide an accurate demographic comparison to the survey results, other questions are asked to ensure a good representation of various groups are included in the survey sample.

While ETC Institute did collect the ages of household members and those results can be compared to U.S. Census estimates – ETC Institute is pushing for a good distribution in terms of the age of the respondent

## Q31. Demographics: What is your age?

by percentage of respondents (excluding "not provided")

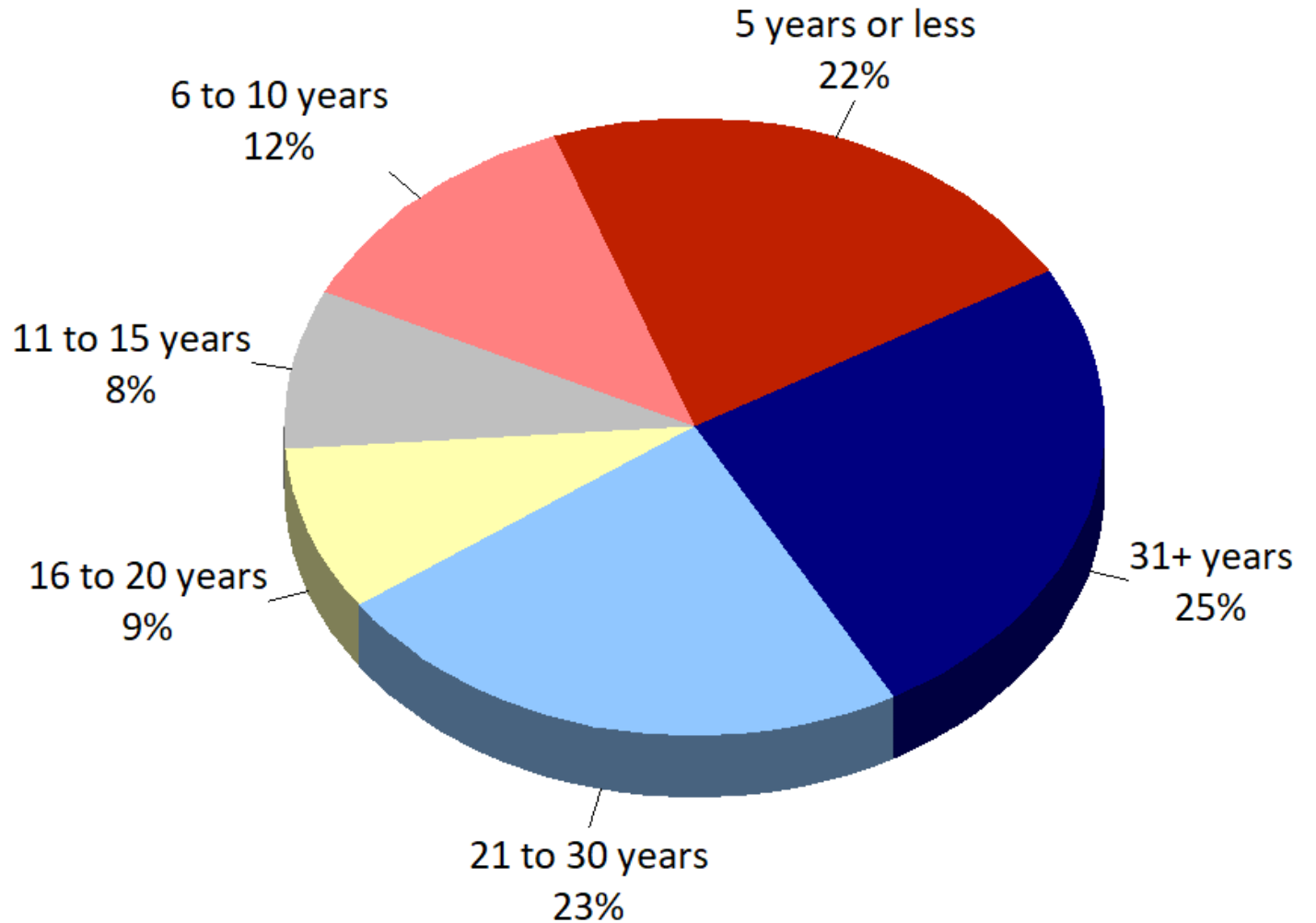


# Who Responded?

Good distribution of responses in terms of how long the respondent has lived in the City of Lake Forest

## Q34. Demographics: How many years have you lived in the City of Lake Forest?

by percentage of respondents (excluding "not provided")

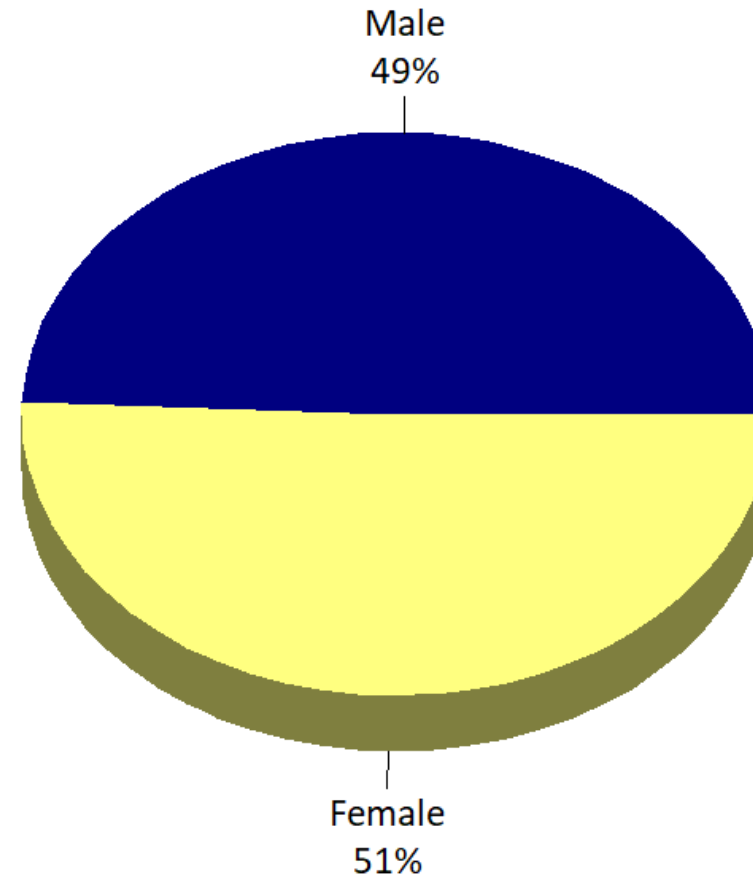


# Who Responded?

Good distribution of responses with regard to gender of the respondent.

## Q37. Demographics: Gender

by percentage of respondents (excluding "not provided")



*0.4% preferred to self-describe*

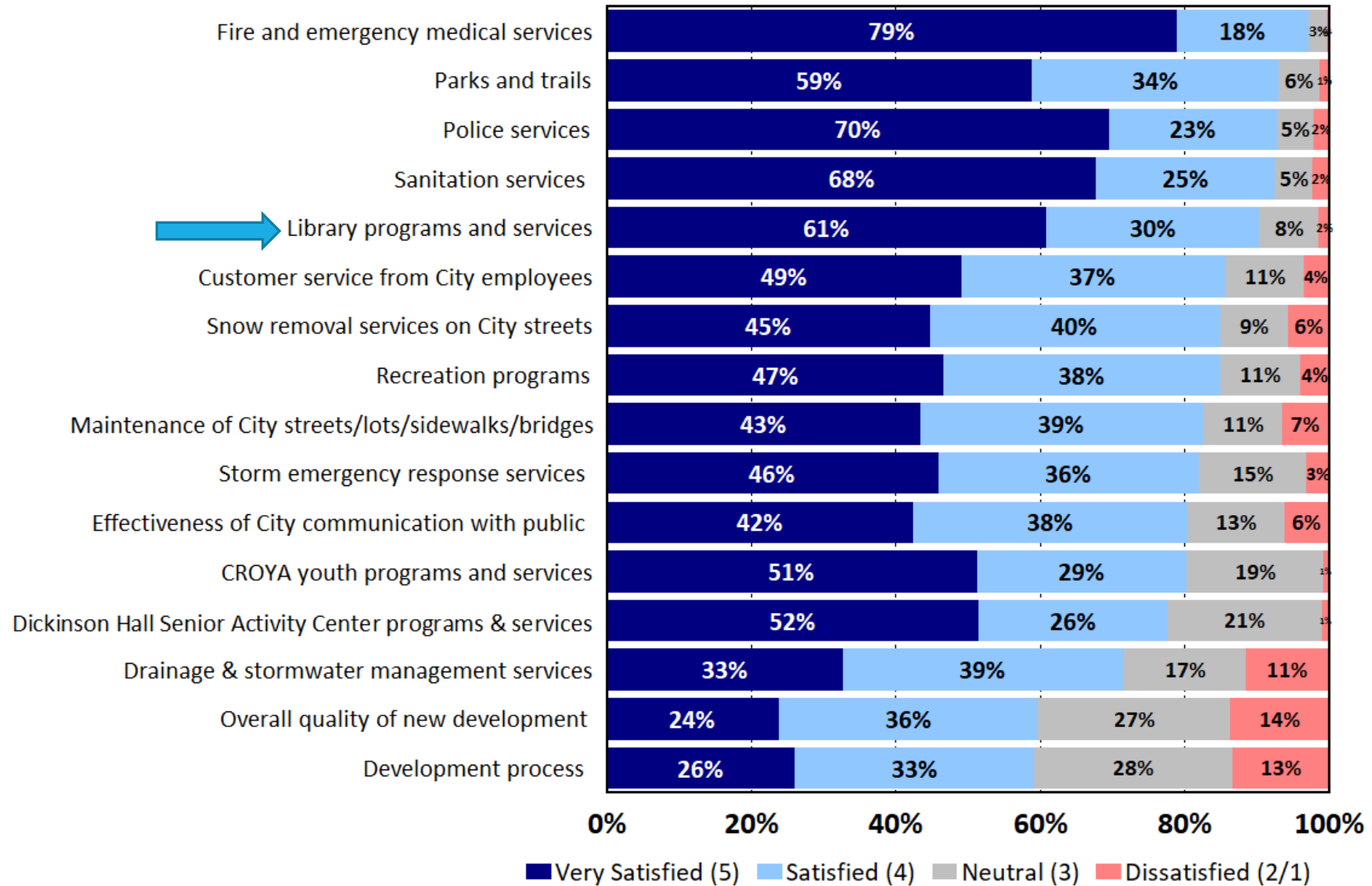
# Perceptions

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RESIDENTS HAVE A VERY POSITIVE PERCEPTION OF THE CITY

# Q1. Satisfaction with City Services

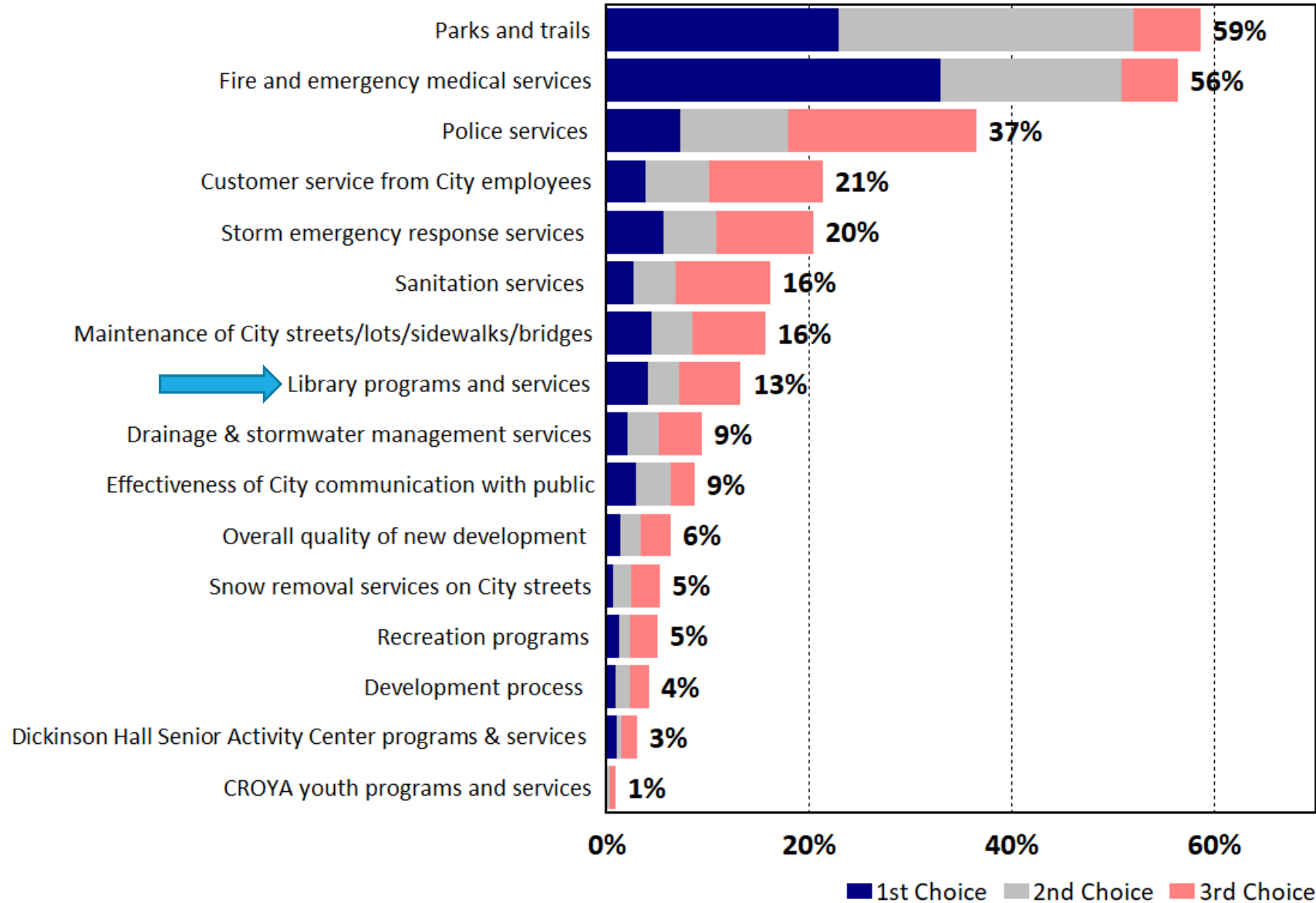
by percentage of respondents who rated the item as a 1 to 5 on a 5-point scale (excluding "don't know")



Library services performed exceptionally well overall

## Q2. City Services That Are Most Important to Households

by percentage of respondents who selected the item as one of their top three choices



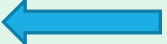
However, they were less 'important' than other core services provided by the City



# Importance-Satisfaction Rating

## City of Lake Forest, IL

### OVERALL

Category of Service	Most Important %	Most Important Rank	Satisfaction %	Satisfaction Rank	Importance-Satisfaction Rating	I-S Rating Rank
Parks and trails	59%	1	93%	2	0.0405	1
Storm emergency response services	20%	5	82%	10	0.0367	2
Customer service from City employees	21%	4	86%	6	0.0308	3
Maintenance of City streets/lots/sidewalks/bridges	16%	7	83%	9	0.0273	4
Drainage & stormwater management services	9%	9	72%	14	0.0268	5
Police services	37%	3	93%	3	0.0264	6
Overall quality of new development	6%	11	60%	15	0.0258	7
Development process	4%	14	59%	16	0.0172	8
Effectiveness of City communication with public	9%	10	80%	11	0.0171	9
Fire and emergency medical services	56%	2	97%	1	0.0158	10
Library programs and services 	13%	8	90%	5	0.0128	11
Sanitation services	16%	6	93%	4	0.0120	12
Snow removal services on City streets	5%	12	85%	7	0.0080	13
Recreation programs	5%	13	85%	8	0.0077	14
Dickinson Hall Senior Activity Center programs & services	3%	15	78%	13	0.0069	15
CROYA youth programs and services	1%	16	80%	12	0.0018	16

I-S Ratings .1000 or Greater Are Considered a High Priority for Investment Over the Next Two Years

# Benchmarks

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THE CITY RATES MUCH HIGHER THAN OTHER COMMUNITIES

# Benchmarks

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The City's 2023 Community-Wide survey contained 25 questions that were directly comparable to ETC Institute's benchmarking database

The U.S. Average is based on a national survey administered during the fall of 2022 to a random sample of more than 9,000 U.S. residents

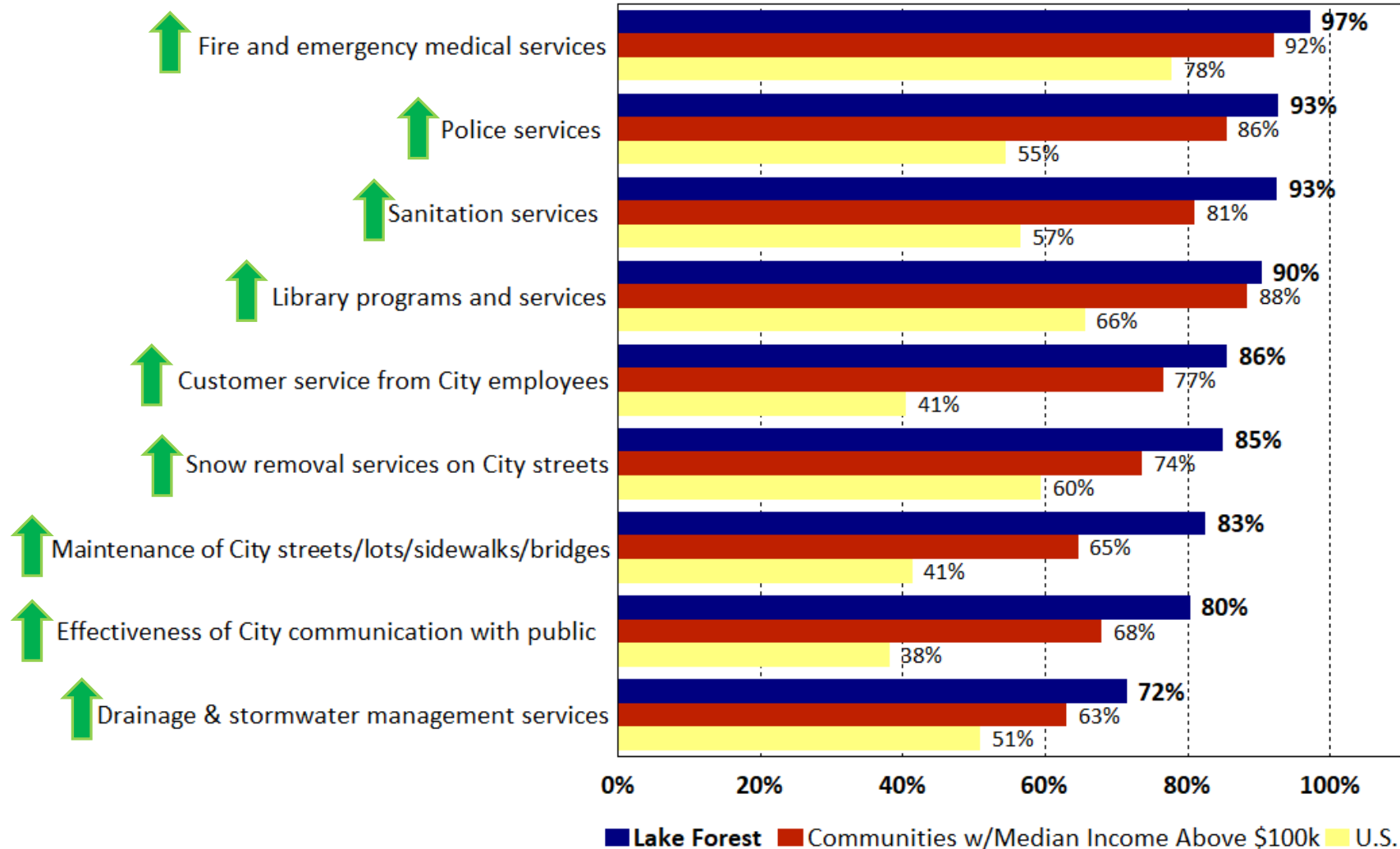
The average for communities with a median income over \$100k is based on surveys administered over the past two years by ETC Institute to residents living in communities with a median household income of \$100k or more according to the U.S. Census

- *These communities regularly conduct surveys with ETC Institute to assess their performance in these key areas*

# Overall Satisfaction with City Services

## Lake Forest vs. Communities with a Median Income Above \$100k vs. the U.S.

by percentage of respondents who rated the item a 4 or 5 on a 5-point scale where 5 was "very satisfied" and 4 was "satisfied" (excluding don't knows)



Significantly Higher Than U.S. Average: ↑

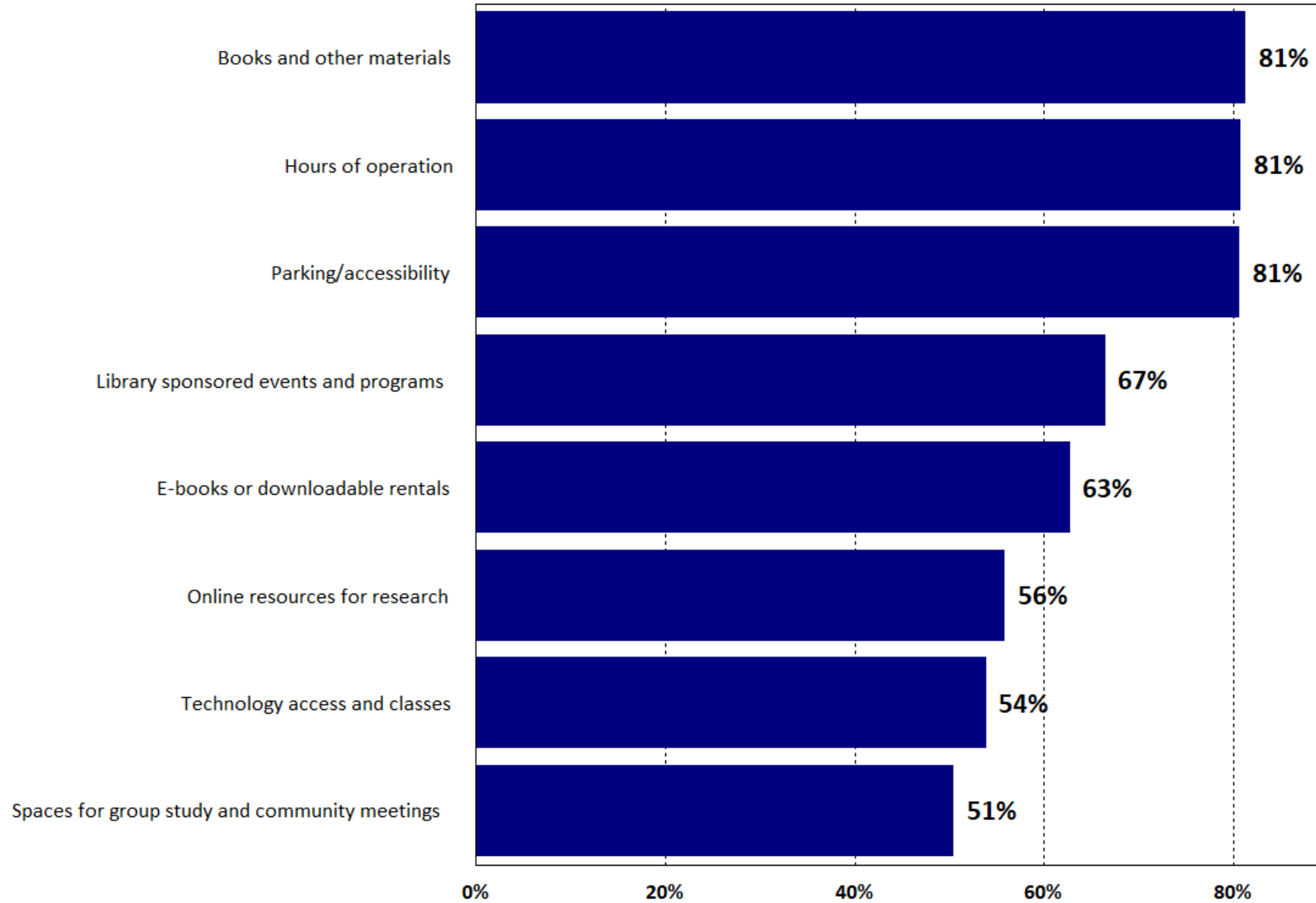
# Library Priorities Analysis

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NEEDS AND PRIORITIES FOR LIBRARY SERVICES

# Q29. Need for Library Services

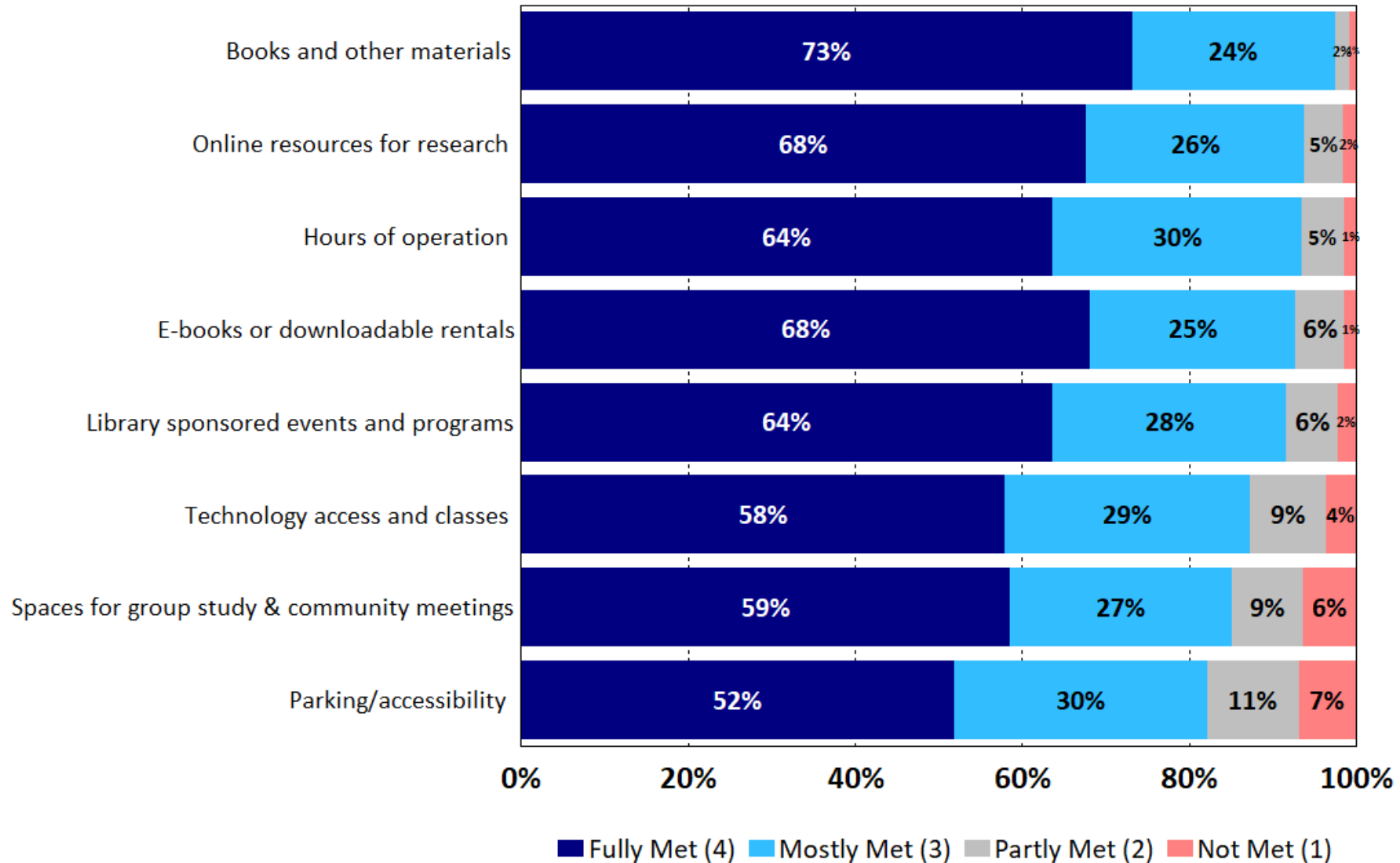
by percentage of respondents who indicated need



First, we determine the overall need for the services listed

# Q29. How Well the Following Library Services Are Meeting the Needs of Households

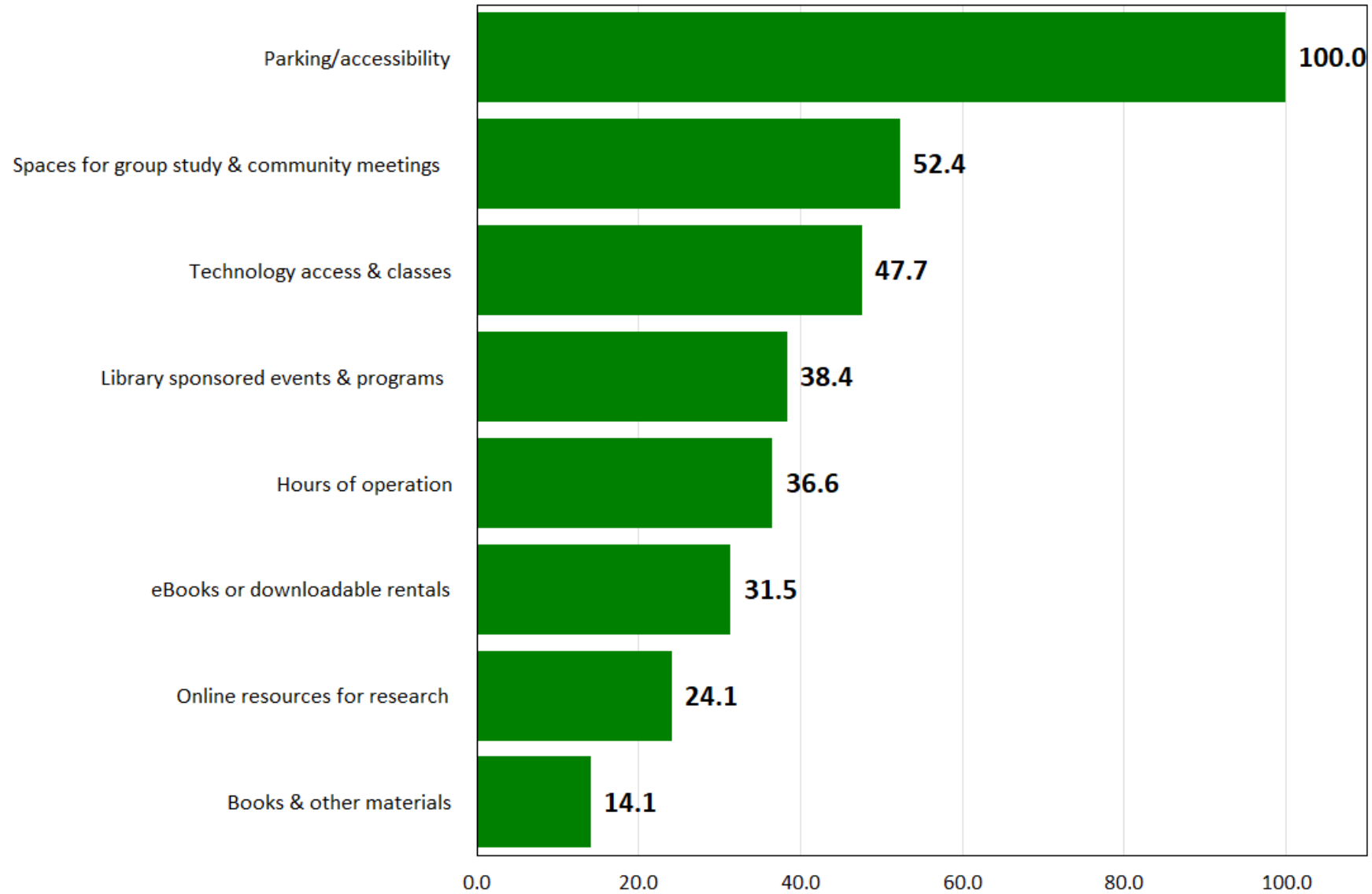
by percentage of respondents who rated the item as a 1 to 4 on a 4-point scale (excluding "no need")



Those respondents who have a need are asked to indicate how well their needs are currently being met

# Unmet Needs Rating for Library Services

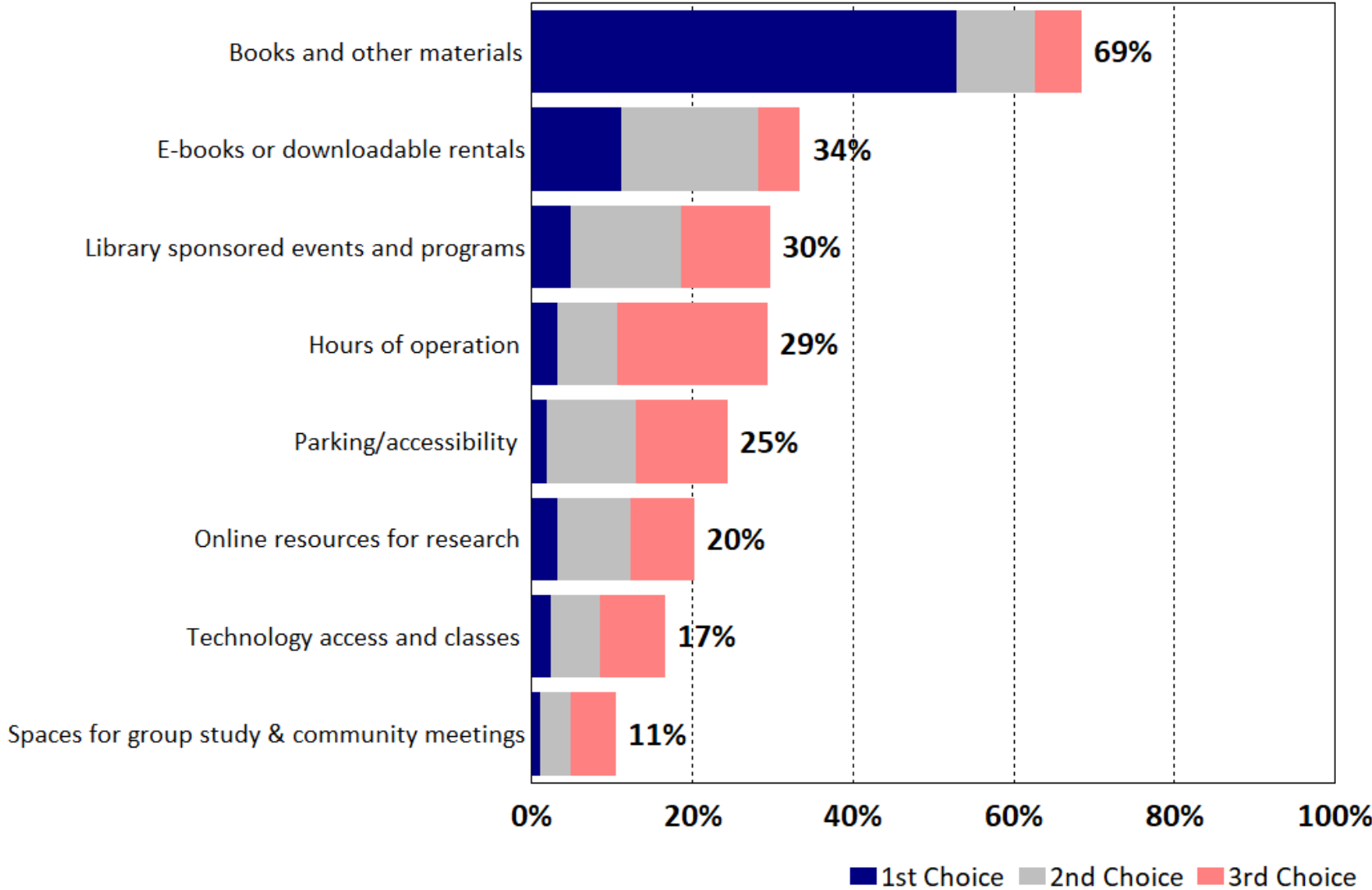
the rating for the item with the most unmet need=100  
the rating of all other items reflects the relative amount of unmet need for each item compared to the item with the most unmet need





# Q30. Library Services That Are Most Important to Households

by percentage of respondents who selected the item as one of their top three choices

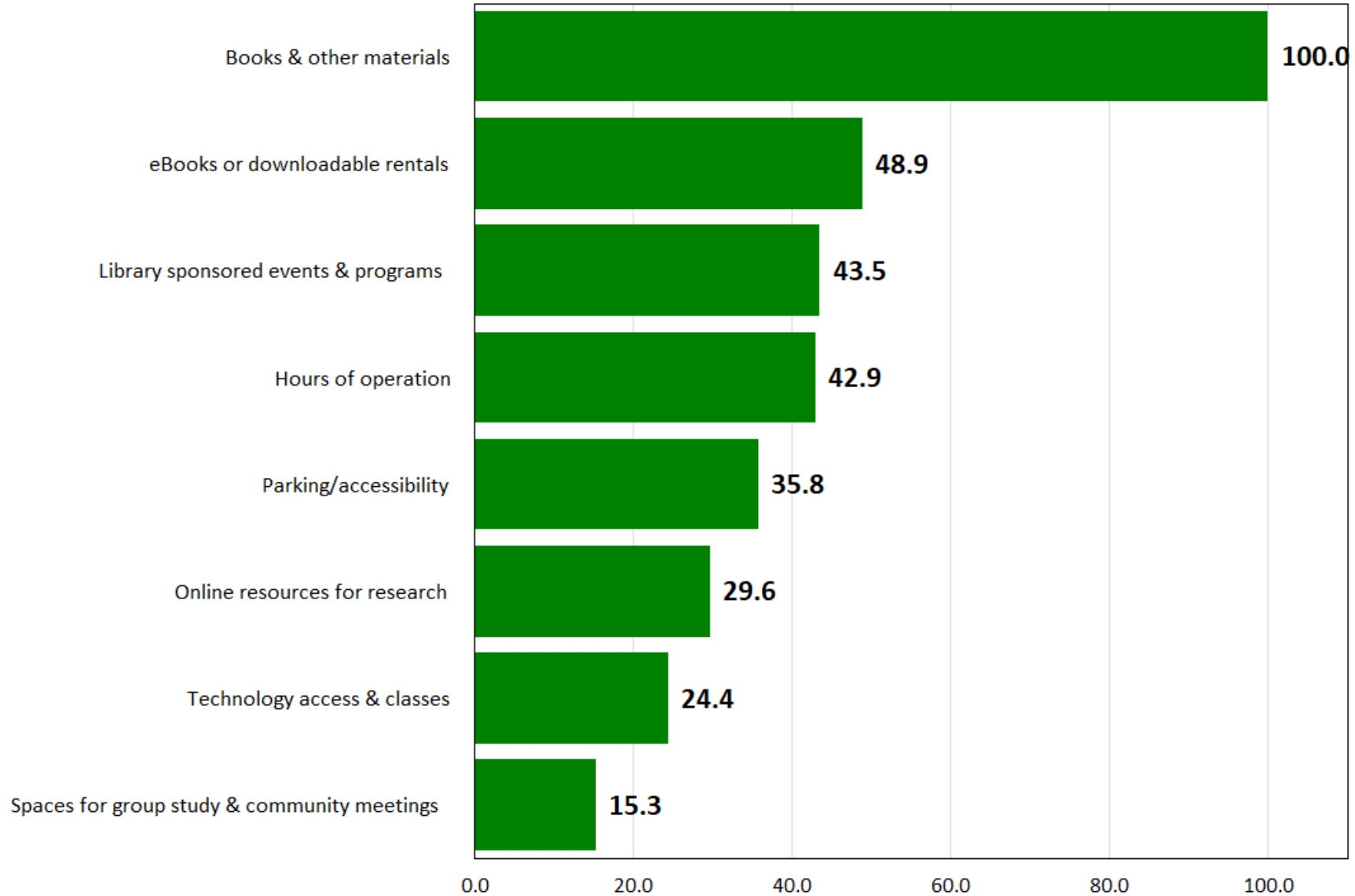


The final piece of the Priority Investment Ratings is the important of the programs to households

# Importance Rating for Library Services

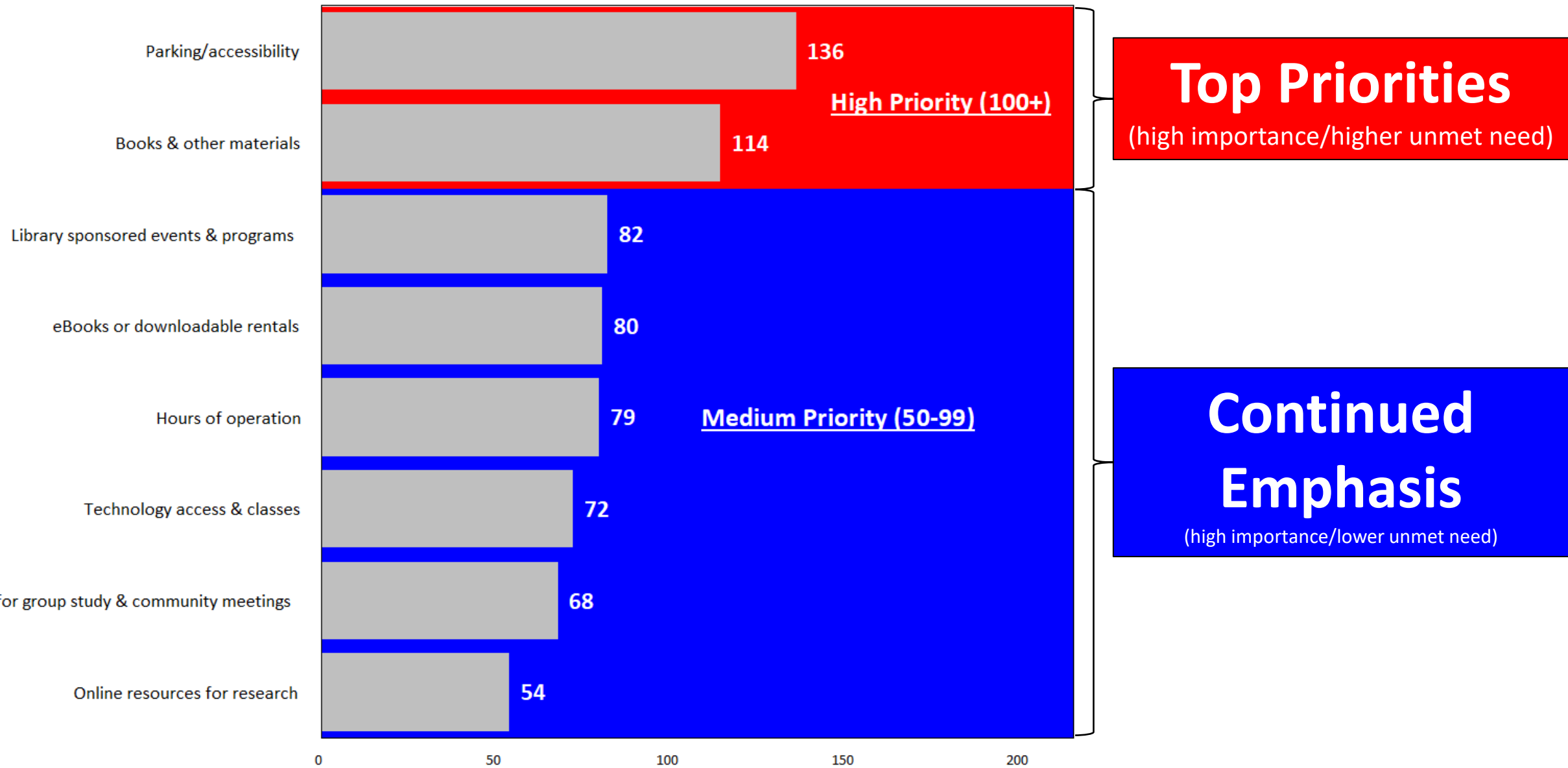
the rating for the item rated as the most important=100

the rating of all other items reflects the relative level of importance for each item compared to the item rated as the most important



ETC Institute calculates an important rating based on the item that had the highest level of importance

# Top Priorities for Investment for Library Services Based on Priority Investment Rating



The unmet need ratings are added to the importance ratings to provide the Priority Investment Ratings

# Open Ended Comments

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*We LOVE the Library. It is a tremendous resource. I do not know as much as I would like about downloadable online resource options and other services available in my home through the library. I would like more information to be able to take full advantage.*

*Please look at the Lake Zurich Library and let's try to do some of that! Play areas for kids! Toys to borrow. Puzzles for kids to borrow.*

*Wish hours for kids programming and events were more conducive to 2 parent working households. Ex – story times, the 1000 books before kindergarten party, etc.*

*Book clubs that aren't in the middle of the day.*

# Open Ended Comments

---

*The library's collection of computer programming and software texts is very limited as compared to Highland Park.*

*Small private space for meetings and collaborative Work. There is space for large groups– no place for 2-3 people to meet/work privately.*

*The library as a whole is hard to navigate.*

*New resident orientation/resource event.*

*Expanded media lab personnel and services.*

*Can you add an experience center like the Glenview Library has?*

# Open Ended Comments

---

*There are few resources/activities west of 41.*

*I wish the library staff were friendlier.*

*Services are great. The building is not...the parking situation is dangerous at all times of the year.*

*More makerlab initiatives and opportunity to borrow equipment or use on site.*

*Expanded audiobook selection for downloading.*

*Drive up check out/pick up....*







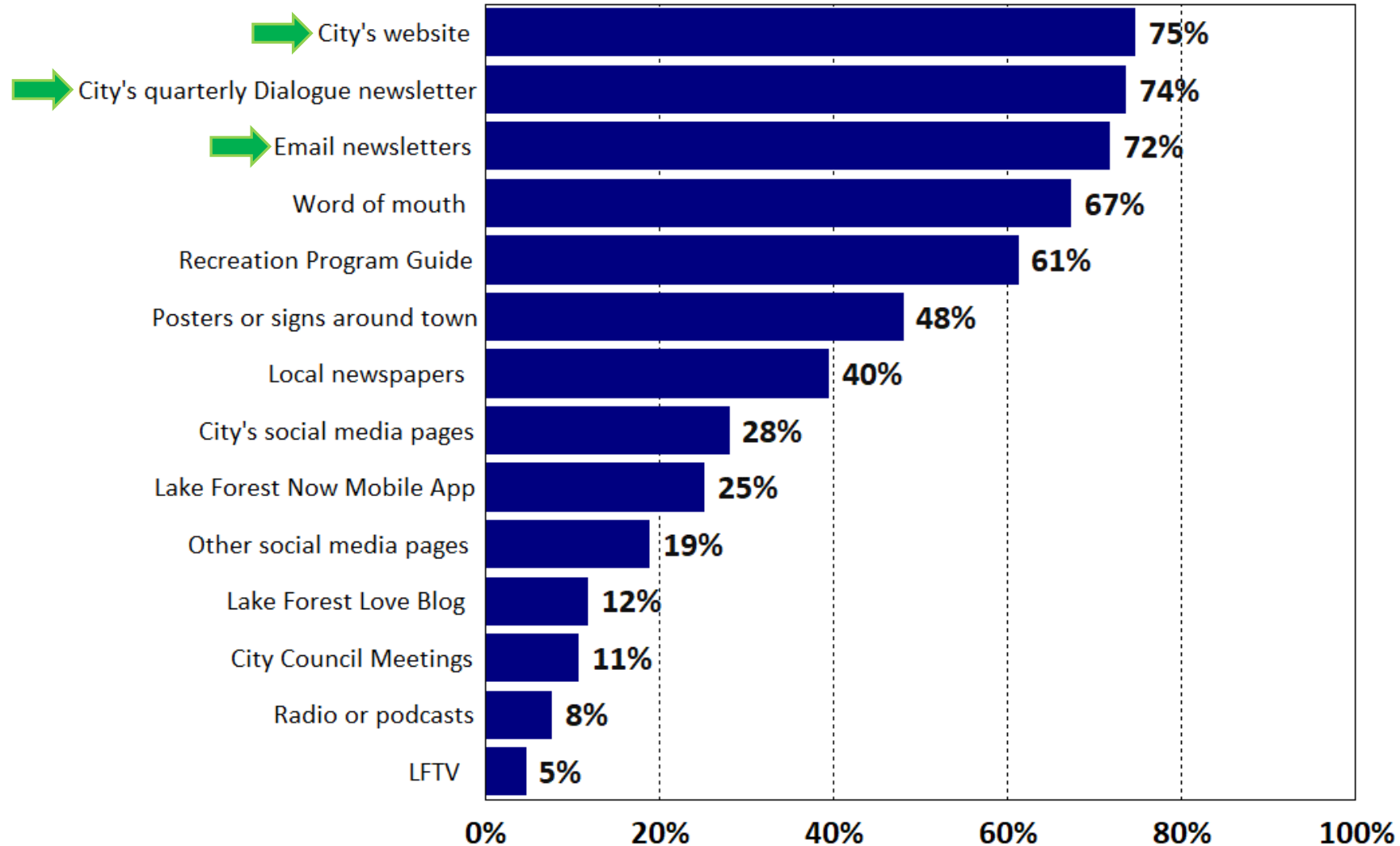
# Communication

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COMMUNICATION IS KEY TO CONTINUED SUCCESS

# Q4. Sources Currently Used to Get News and Information About City Programs, Services, and Events

by percentage of respondents (multiple selections could be made)



The highlighted items are the sources respondents most prefer to use

# Next Steps

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The Priority Investment Ratings provides a road map for future investments that will serve the largest needs in the community

Overall, Library services in Lake Forest are seen favorably by a majority of respondents

To increase the utilization of the library and serve the largest needs of the community the Lake Forest Library should explore the following:

- Expanding parking/accessibility – explore additional options such as senior hours or youth hours, and other options that may help reduce the number of residents attempting to utilize services at the same hours
- Explore additional methods of gathering feedback on the types of books and materials residents most want to see offered – focus groups, stakeholder interviews, exit surveys
- Expand eBook and downloadable title offerings – this should also reduce the need for expanding parking and accessibility
- Increase the number and variety of library sponsored events and programs – utilize the feedback tools to gain a better understanding of what library patrons would like to see offered – but also expand that feedback loop to the greater community to bring in all residents

# Questions?

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THANK YOU



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

Financial Statements

April 30, 2023

# Lake Forest Library

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April 30, 2023

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## FINANCIAL SECTION

**INDEPENDENT AUDITORS' REPORT**



## **Independent Auditors' Report**

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

### **Opinions**

We have audited the accompanying financial statements of the governmental activities and the major fund of the Lake Forest Library (the Library), a component unit of the City of Lake Forest, Illinois as of and for the year ended April 30, 2023, and the related notes to the financial statements, which collectively comprise the Library's basic financial statements as listed in the table of contents.

In our opinion, the accompanying 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 Library as of April 30, 2023 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.

### **Basis for Opinions**

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Library and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

### **Responsibilities of Management for the Financial Statements**

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America; and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Library's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

### **Auditors' Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 Library's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Library's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings and certain internal control-related matters that we identified during the audit.

#### **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 is the responsibility of management and, 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 19, 2023

## **MANAGEMENT'S DISCUSSION AND ANALYSIS**

# Lake Forest Public Library

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Management's Discussion and Analysis (UNAUDITED)

April 30, 2023

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, 2023. 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").

## A Year of Transition

The Library continued to transition its operations toward a post-pandemic "new normal." The year saw the departure of the Library's Executive Director and the hiring of an Interim Executive Director while the Board conducted a search for a permanent replacement. Several other new staff members also joined the library team. The Library welcomed over 152,700 in-person visitors and another 194,000 visitors to its website at [www.lakeforestlibrary.org](http://www.lakeforestlibrary.org). Librarians answered 23,772 questions and provided 931 individual library technology and tutorial sessions. A total of 6,180 cardholders checked out 288,584 items, including 62,078 e-books and resources. Over 27,500 individuals attended the Library's 797 programs and self-directed projects.

The Library hosted popular reading and literacy programs for adults, teens, and children including 1,000 Books Before Kindergarten, Summer and Winter Reading, Book Discussions and more. It was an enthusiastic partner in the community wide Native Voices movement and promoted both Native Voices and reading in the community through its signature events – *Read Between the Ravines* and *Lake Forest Reads* - which both featured Indigenous authors and events, as well as popular programming throughout the year.

During the year, the library completed several major facilities enhancements such as a new HVAC chiller, a new boiler, new laptops and computers for patrons and staff, circulating wireless hotspots for patron use and the installation of new sidewalk lights. Work also began on the repair and restoration of the library's historic dome with a projected completion date in August 2023.

During this fiscal year, library management successfully advanced its strategic objectives and realized an increase in revenue of \$505,901 from the projected budget primarily from the higher return on our investments. Expenses were also lower by \$419,045 from the forecasted budget in view of reduced personnel costs and deferred projects.

# Lake Forest Public Library

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Management's Discussion and Analysis (UNAUDITED)

April 30, 2023

## **FY2023 Financial Highlights**

- > The Library's total financial position increased by \$1,055,241, due to well-managed expenditures, increased revenues from grants, private gifts, investment income, and a 1.4% CPI increase in property taxes.
- > As of the close of the last fiscal year, the Library's governmental fund reported combined ending fund balances of \$7,603,523, an increase of \$531,916 from the prior year. This increase is due in part to increased revenues and responsible fiscal spending.
- > Total revenues in FY2023 were \$5,044,561. Property taxes accounted for \$4,463,978 or 88% of all FY2023 revenues. Government Grant and Non-Government Grants and Gifts contributions accounted for \$234,295 or 5% of all FY2023 revenues. The Library generated an additional \$346,288 or 7% in investment income and other income. Overall revenues increased by \$425,748 from \$4,618,813 in FY2022 to \$5,044,561 in FY2023.
- > Total expenditures in FY2023 were \$4,512,645. Library services accounted for \$3,043,272 or 67% of all FY2023 expenditures. The Library building accounted for \$560,415 or 12% and capital outlay accounted for \$908,958 or 20% of all FY2023 expenditures that included a substantial investment in repairing and restoring the library's historic dome.
- > The Library received \$13,475 in impact fees in FY2023. It also received an Illinois Public Library Per Capita and Equalization Grant of \$28,566.

## **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.

### *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

# Lake Forest Public Library

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Management's Discussion and Analysis (UNAUDITED)

April 30, 2023

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 \$1,055,241 from \$9,522,555 in FY2022 to \$10,577,796 in FY2023. Total assets decreased by \$174,206 from \$15,662,608 in FY2022 to \$15,448,402 in FY2023. Liabilities increased by \$874,731 from \$387,895 in FY2022 to \$1,262,626 in year FY2023.

Pension Funding Ratios were negatively impacted as of December 31, 2022 due to the negative investment returns of -12.9% that year. Because investment returns vary widely each year, IMRF uses an industry standard best practice called "smoothing" to limit employer rate volatility. Each year, IMRF only recognizes 20% or 1/5<sup>th</sup> of its investment gain or loss for employer rate-setting purposes. There is a two-year lag before investment results first affect employer rates, so the 2022 loss will impact the library's 2024 contribution rates. IMRF is currently 91.59% funded, including the actuarial accrued liability of retirees which is 100% funded.

# Lake Forest Public Library

Management's Discussion and Analysis (UNAUDITED)

April 30, 2023

Table 1 reflects the condensed Statement of Net Position as compared to FY2022.

**Table 1**  
**Financial Statement**  
**As of April 30, 2022 and 2023**

	<b>FY2022</b>	<b>FY2023</b>
Current And Other Assets	11,634,690	12,396,610
Net Pension Asset	1,477,936	-
Capital Assets, Net	2,549,982	3,091,792
<b>Total Assets</b>	<b>\$15,662,608</b>	<b>\$15,488,402</b>
Deferred Outflows of Resources	<b>\$207,519</b>	<b>\$1,052,307</b>
<b>Total</b>	<b>\$15,870,127</b>	<b>\$16,540,709</b>
Total Liabilities	<b>\$387,895</b>	<b>\$1,262,626</b>
Deferred Inflows of Resources	<b>\$5,959,677</b>	<b>\$4,700,287</b>
Net Investment in Capital Assets	2,536,673	3,091,792
Restricted for Employee Retirement	1,477,936	-
Unrestricted	5,507,946	7,486,004
<b>Total Net Position</b>	<b>\$9,522,555</b>	<b>\$10,577,796</b>
<b>Total</b>	<b>\$15,870,127</b>	<b>\$16,540,709</b>

The Library's total revenues increased \$425,748 from \$4,618,813 in FY2022 to \$5,044,561 in FY2023. The total expenditures in FY2023 were \$4,512,645. Library services accounted for \$3,043,272 or 67% of all FY2023 expenditures. Overall expenditures increased by \$815,020 from \$3,697,625 in FY2022 to \$4,512,645 in FY2023, as more work was done on capital projects such as Dome, HVAC, new laptops and computers and sidewalk lights. Table 2 reflects the changes in revenues and expenses compared to FY2022.

# Lake Forest Public Library

Management's Discussion and Analysis (UNAUDITED)

April 30, 2023

**Table 2**  
**Changes in Fund Balance**  
**For the Fiscal Year Ended April 30, 2022 and 2023**

	<b>FY2022</b>	<b>FY2023</b>
<b>Revenues</b>		
Property Taxes	4,375,175	4,463,978
Intergovernmental	101,341	117,016
Grants and Contributions	44,898	117,279
Charges for Services (Including Impact Fees)	57,000	35,088
Fines and Penalties	2,895	3,650
Investment Income	37,504	307,550
<b>Total Revenues</b>	<b>\$4,618,813</b>	<b>\$5,044,561</b>
<b>Expenditures</b>		
Library Services	3,100,446	3,043,272
Library Building	423,442	560,415
Capital Outlay	173,737	908,958
Debt Service	-	-
<b>Total Expenditures</b>	<b>\$3,697,625</b>	<b>\$4,512,645</b>
<b>Excess of Revenues Over Expenditures</b>	<b>\$921,188</b>	<b>\$531,916</b>
Total Other Financing Sources	-	-
<b>Net Change In Fund Balance</b>	<b>\$921,188</b>	<b>\$531,916</b>
<b>Fund Balance, Beginning Of Year</b>	<b>\$6,150,419</b>	<b>\$7,071,607</b>
<b>Fund Balance, End Of Year</b>	<b>\$7,071,607</b>	<b>\$7,603,523</b>

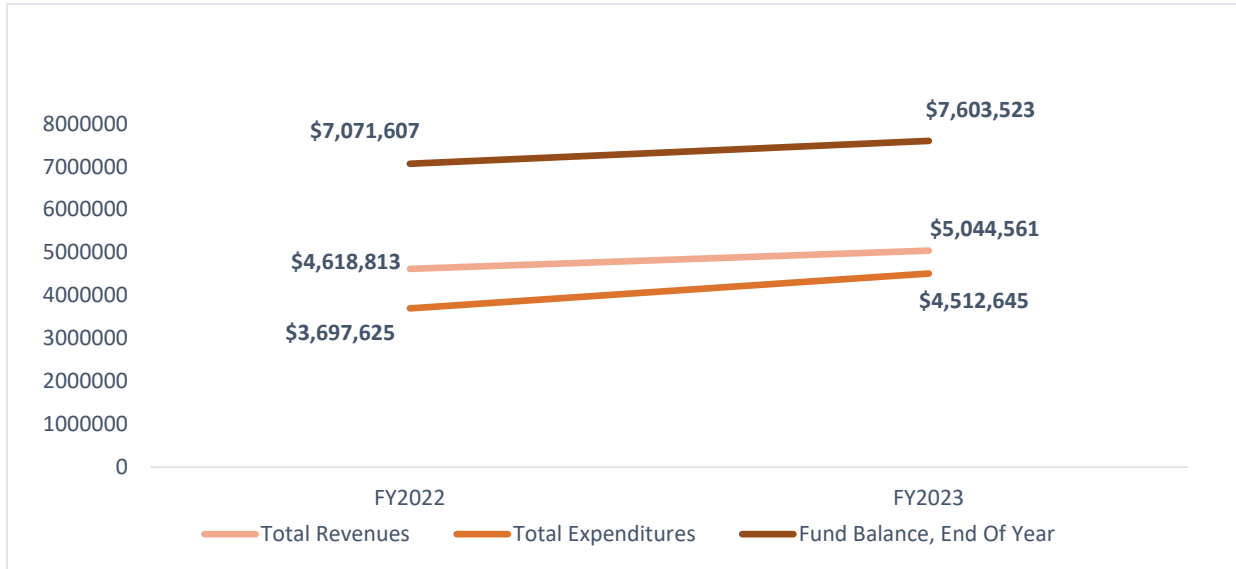


# Lake Forest Public Library

Management's Discussion and Analysis (UNAUDITED)

April 30, 2023

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 11% greater than projected revenues by \$505,901 in the General Fund for the year ended April 30, 2023. This is due to the Library receiving more revenue from taxes and investment income than originally forecasted.

The actual expenditures for fiscal year 2023 were 8% less than the budget by \$419,045 as a result of Library's responsible fiscal management. Additionally, the Library was still in the process of restoring key personnel due to the leadership transition.

As of the close of the last fiscal year, the Library's governmental fund reported combined ending fund balances of \$7,603,523, an increase of \$531,916 from the prior year

# Lake Forest Public Library

Management's Discussion and Analysis (UNAUDITED)

April 30, 2023

## Capital Assets

At the end of FY2023, the Library had total capital assets (net of accumulated depreciation) of \$3,091,792 invested in a broad range of capital assets including art, equipment, buildings, land, land improvements, and library materials.

The total increase in the Library's cost value of capital assets for the current year was \$541,810. Most of the capital asset acquisitions in FY2023 were related to replacement of equipment, the purchase of library materials and construction. All retirements in FY2023 related to library materials and equipment. Additional information on capital assets can be found in Note 3 of the basic financial statements (page 22).

	<b>FY2022</b>	<b>FY2023</b>
Land	70,000	70,000
Construction in Progress	-	480,000
Art	168,500	168,500
Building	374,552	354,839
Improvements Other than Buildings	537,420	474,593
Machinery and Equipment	1,399,510	1,543,860
<b>Total</b>	<b>\$2,549,982</b>	<b>\$3,091,792</b>

## Debt Outstanding

The Library has no bonded indebtedness currently outstanding.

## FY 2024 Priorities

After the repair and restoration of the historic dome is completed in the summer of 2023, the library will need to address several other long-postponed facilities and infrastructure challenges in order to enhance the user experience for library patrons. The library plans to work extensively with all sections of the Lake Forest community to craft an exciting vision and strategic priorities in order to most effectively serve the residents of Lake Forest. We anticipate that several new initiatives will be identified during this process for implementation during the next three years.

## 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 Ishwar Laxminarayan, 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, 2023

	<b>Governmental Activities</b>
<b>Assets</b>	
Cash and cash equivalents	\$ 7,695,677
Receivables (net of allowance for uncollectibles):	
Property taxes	4,654,873
Other taxes	23,567
Accounts	22,493
Capital assets not being depreciated	718,500
Capital assets being depreciated (net of accumulated depreciation)	<u>2,373,292</u>
 Total assets	 <u>15,488,402</u>
<b>Deferred Outflows of Resources</b>	
Deferred outflows of resources related to pensions	1,046,536
Deferred outflows related to total OPEB liability	<u>5,771</u>
 Total deferred outflows of resources	 <u>1,052,307</u>
<b>Liabilities</b>	
Accounts payable	75,415
Accrued liabilities	62,799
Long-term obligations:	
Due within one year	34,724
Due in more than one year	<u>1,089,688</u>
 Total liabilities	 <u>1,262,626</u>
<b>Deferred Inflows of Resources</b>	
Property taxes levied for future periods	4,654,873
Deferred inflows of resources related to pensions	6,384
Deferred inflows related to total OPEB liability	<u>39,030</u>
 Total deferred inflows of resources	 <u>4,700,287</u>
<b>Net Position</b>	
Net investment in capital assets	3,091,792
Unrestricted	<u>7,486,004</u>
 Total net position	 <u>\$ 10,577,796</u>

See notes to financial statements

## Lake Forest Library

Statement of Activities

Year Ended April 30, 2023

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues</u>		<u>Net</u>
		<u>Charges for</u>	<u>Operating</u>	<u>(Expense)</u>
		<u>Services</u>	<u>Grants and</u>	<u>Revenue and</u>
			<u>Contribution</u>	<u>Changes in</u>
				<u>Net Position</u>
<b>Governmental activities</b>				
Library services	\$ 3,989,320	\$ 38,738	\$ 117,279	\$ (3,833,303)
Total governmental activities	<u>\$ 3,989,320</u>	<u>\$ 38,738</u>	<u>\$ 117,279</u>	<u>(3,833,303)</u>
General revenues:				
Property taxes				4,463,978
Replacement taxes				117,016
Investment income				<u>307,550</u>
Total general revenues				<u>4,888,544</u>
Change in net position				1,055,241
<b>Net Position, Beginning</b>				<u>9,522,555</u>
<b>Net Position, Ending</b>				<u>\$ 10,577,796</u>

See notes to financial statements

# Lake Forest Library

Governmental Fund

Balance Sheet

April 30, 2023

	<u>General Fund</u>
<b>Assets</b>	
Cash and cash equivalents	\$ 7,695,677
Receivables (net of allowance for doubtful accounts):	
Property taxes	4,654,873
Other taxes	23,567
Miscellaneous	<u>22,493</u>
Total assets	<u>\$ 12,396,610</u>
<b>Liabilities Deferred Inflows of Resources and Fund Balance</b>	
<b>Liabilities</b>	
Accounts payable	\$ 75,415
Accrued liabilities	<u>62,799</u>
Total liabilities	<u>138,214</u>
<b>Deferred Inflows of Resources</b>	
Property taxes levied for future periods	<u>4,654,873</u>
Total deferred inflows of resources	<u>4,654,873</u>
<b>Fund Balance</b>	
Unassigned	<u>7,603,523</u>
Total fund balance	<u>7,603,523</u>
Total liabilities, deferred inflows of resources and fund balance	<u>\$ 12,396,610</u>

See notes to financial statements

## Lake Forest Library

Reconciliation of the Governmental Fund  
Balance Sheet to the Statement of Net Position  
April 30, 2023

**Total Fund Balances, Governmental Funds** \$ 7,603,523

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	\$ 8,060,725	
Depreciation expense to date	<u>(4,968,933)</u>	
		3,091,792

Deferred outflows of resources related to pensions do not relate to current financial resources and are not included in the Governmental Funds Balance Sheet. 1,046,536

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. 5,771

Deferred inflows of resources related to pensions do not relate to current financial resources and are not included in the Governmental Funds Balance Sheet. (6,384)

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. (39,030)

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	(100,531)	
Net pension liability	(952,408)	
Total OPEB liability	<u>(71,473)</u>	
		<u>(1,124,412)</u>

**Net Position of Governmental Activities** \$ 10,577,796

## Lake Forest Library

Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Fund  
Year Ended April 30, 2023

	<b>General Fund</b>
<b>Revenues</b>	
Property taxes	\$ 4,463,978
Intergovernmental	117,016
Grants and contributions	117,279
Charges for services	35,088
Fines and penalties	3,650
Investment income	<u>307,550</u>
 Total revenues	 <u>5,044,561</u>
 <b>Expenditures</b>	
Library services:	
Personnel services	2,069,504
Other	973,768
Library building:	
Personnel services	266,301
Other	294,114
Capital outlay:	
Capital improvements	<u>908,958</u>
 Total expenditures	 <u>4,512,645</u>
 Net change in fund balance	 531,916
 <b>Fund Balance, Beginning</b>	 <u>7,071,607</u>
 <b>Fund Balance, Ending</b>	 <u>\$ 7,603,523</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, 2023

**Net Change in Fund Balances - Total Governmental Funds** \$ 531,916

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	\$ (419,966)	
Loss on disposal	(9,468)	
Capital outlay	<u>971,244</u>	
		541,810

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	(1,504)	
Financed purchases	13,309	
Total OPEB liability	58,020	
Net pension asset/liability	(2,430,344)	
Deferred outflows of resources related to pensions	844,318	
Deferred outflows of resources related to total OPEB liability	470	
Deferred inflows of resources related to pensions	1,517,142	
Deferred inflows of resources related to total OPEB liability	<u>(19,896)</u>	
		<u>(18,485)</u>

**Change in Net Position - Governmental Activities** \$ 1,055,241

# Lake Forest Library

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Notes to Financial Statements  
April 30, 2023

## 1. Summary of Significant Accounting Policies

The financial statements of the Lake Forest Library (the Library) 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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Notes to Financial Statements  
April 30, 2023

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

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Notes to Financial Statements  
April 30, 2023

- 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% 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% 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

April 30, 2023

## 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 2022 are prepared by Lake County and issued in May 2023 and are payable in two installments, on or about June 1, 2023 and September 1, 2023 or within 30 days of the tax bills being issued.

The county collects such taxes and remits them periodically. The 2022 property tax levy is recognized as a receivable and deferral in fiscal 2023, net the 1.5% allowance for uncollectible. As the taxes become available to finance current expenditures, they are recognized as revenues. At April 30, 2023, the property taxes receivable and property taxes levied for future periods consisted of the estimated amount collectible from the 2022 levy.

Property taxes for levy year 2023 attaches as an enforceable lien on January 1, 2023, 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 2023 tax levy, which attached as an enforceable lien on the property as of January 1, 2023, has not been recorded as a receivable as of April 30, 2023, as the tax has not yet been levied by the City and will not be levied until December 2023 and therefore, the levy is not measurable at April 30, 2023.

## 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 represent a consumption of net assets 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 represent an acquisition of net assets 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, 2023

## 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:

	<b>Cash and Cash Equivalents</b>
Cash on hand	\$ 350
Deposits with financial institutions	<u>7,695,327</u>
Total	<u>\$ 7,695,677</u>

### Custodial Credit Risk - Deposits

As of April 30, 2023, 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  
April 30, 2023

### 3. Capital Assets

The Library's capital asset activity for the year ended April 30, 2023, was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Capital assets not being depreciated:				
Land	\$ 70,000	\$ -	\$ -	\$ 70,000
Construction in progress	-	480,000	-	480,000
Art	168,500	-	-	168,500
	<u>238,500</u>	<u>480,000</u>	<u>-</u>	<u>718,500</u>
Total capital assets not being depreciated	238,500	480,000	-	718,500
Capital assets being depreciated:				
Buildings	1,180,907	-	-	1,180,907
Improvements other than buildings	2,271,091	-	-	2,271,091
Machinery and equipment	3,756,490	491,244	357,507	3,890,227
	<u>7,208,488</u>	<u>491,244</u>	<u>357,507</u>	<u>7,342,225</u>
Total capital assets being depreciated	7,208,488	491,244	357,507	7,342,225
Less accumulated depreciation for:				
Buildings	806,355	19,713	-	826,068
Improvements other than buildings	1,733,671	62,827	-	1,796,498
Machinery and equipment	2,356,980	337,426	348,039	2,346,367
	<u>4,897,006</u>	<u>419,966</u>	<u>348,039</u>	<u>4,968,933</u>
Total accumulated depreciation	4,897,006	419,966	348,039	4,968,933
Net capital assets being depreciated	<u>2,311,482</u>	<u>(71,278)</u>	<u>9,468</u>	<u>2,373,292</u>
Total governmental activities capital assets, net of accumulated depreciation	<u>\$ 2,549,982</u>	<u>\$ (551,278)</u>	<u>\$ 9,468</u>	<u>\$ 3,091,792</u>



## Lake Forest Library

Notes to Financial Statements

April 30, 2023

### 4. Long-Term Liabilities

During the year ended April 30, 2023, 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:					
Financed purchases	\$ 13,309	\$ -	\$ 13,309	\$ -	\$ -
Total OPEB liability	129,493	-	58,020	71,473	29,724
Net pension liability	-	952,408	-	952,408	-
Compensated absences	99,027	161,605	160,101	100,531	5,000
Total long-term liabilities	<u>\$ 241,829</u>	<u>\$ 1,114,013</u>	<u>\$ 231,430</u>	<u>\$ 1,124,412</u>	<u>\$ 34,724</u>

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

### 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% 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% for each year thereafter.

## Lake Forest Library

Notes to Financial Statements

April 30, 2023

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% of their final rate of earnings for the first 15 years of service credit, plus 2% for each year of service after 15 years to a maximum of 75% 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% 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% 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 2022 was 8.40% 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, 2022 is available in the separately issued City of Lake Forest, Illinois Annual Comprehensive Financial Report as of and for the year ended April 30, 2023.

**Net Pension Liability** - At April 30, 2023, the Library reported an asset for its proportionate share of the net pension liability that reflected the Library's portion of the total net pension liability associated with the City's employer number. The amount recognized by the Library as its proportionate share of the net pension liability, the City's share of the net pension liability and the total net pension liability associated with the City's employer number were as follows:

Library's proportionate share of the collective net pension liability	\$ 952,408
City's proportionate share of the collective net pension liability	<u>9,578,816</u>
Total	<u>\$ 10,531,224</u>

The net pension liability was measured as of December 31, 2022. The Library's proportion of the net pension liability was based on the Library's share of contributions to IMRF for the fiscal year ended April 30, 2023, relative to the total contributions of the Library and the City during that period. At April 30, 2023, the Library's proportion was 9.04%. The Library's proportion at April 30, 2022 was 9.04%.

**Summary of Significant Accounting Policies** - For purposes of measuring the collective net pension liability, 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, 2022 annual actuarial valuation included a 7.25% investment rate of return, (b) projected salary increases from 2.85% to 13.75%, including inflation and (c) price inflation of 2.25%. The retirement age is based on experience-based table of rates that are specific to the type of eligibility condition.

## Lake Forest Library

Notes to Financial Statements

April 30, 2023

**Mortality** - For nondisabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Retiree, Male (adjusted 106%) and Female (adjusted 105%) 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	35.50 %	7.82 %	6.50 %
International equities	18.00	9.23	7.60
Fixed income	25.50	5.01	4.90
Real estate	10.50	7.10	6.20
Alternatives	9.50		
Private equity		13.43	9.90
Hedge funds		-	-
Commodities		7.42	6.25
Cash equivalents	1.00	4.00	4.00

**Discount Rate** - The discount rate used to measure the total collective pension liability for IMRF was 7.25%. The discount rate calculated using the December 31, 2021 measurement date was 7.25%. 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% 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%) or 1-percentage-point higher (8.25%) than the current rate:

	1% Decrease	Current Discount Rate	1% Increase
Library's proportionate share of the collective net pension liability (asset)	\$ 2,506,019	\$ 952,408	\$ (298,505)

## Lake Forest Library

Notes to Financial Statements  
April 30, 2023

**Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions** - For the year ended April 30, 2023, the Library recognized pension expense of \$157,777. The Library reported deferred outflows and inflows of resources related to pension from the following sources:

Difference between expected and actual experience	\$	157,222	\$	3,158
Changes in assumptions		-		3,226
Net difference between projected and actual earnings on pension plan investments		859,016		-
Contributions subsequent to the measurement date		<u>30,298</u>		<u>-</u>
Total	\$	<u>1,046,536</u>	\$	<u>6,384</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, 2024. The remaining amounts reported as deferred outflows and inflows of resources related to pensions \$ 1,009,854 will be recognized in pension expense as follows:

	<u>Amount</u>
Years ending December 31:	
2024	\$ 40,612
2025	181,273
2026	286,696
2027	<u>501,273</u>
Total	<u>\$ 1,009,854</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.

## Lake Forest Library

Notes to Financial Statements

April 30, 2023

Employees covered by benefit terms. At April 30, 2023, the following employees were covered by the benefit terms:

Inactive plan members or beneficiaries currently receiving benefit payments	3
Inactive plan members entitled to but not yet receiving benefit payments	-
Active plan members	<u>19</u>
Total	<u><u>22</u></u>

**Total OPEB Liability** - The Library's total OPEB liability of \$71,473 was measured as of April 30, 2022 and was determined by an actuarial valuation as of that date.

**Actuarial Assumptions and Other Inputs** - The total OPEB liability in the April 30, 2023 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	3.00%
Healthcare participation rate	Currently participating – 16%
Healthcare cost trend rates	Initial – 10.00%; Ultimate – 5.00%

The discount rate was based on the Bond Buyer 20-Bond G.O Index. Bond Rate as of April 30, 2023.

Mortality rates were based on the PubG-2010(B) Improved Generationally using MP-2020 Improvement Rates, weighted per IMRF Experience Study Report dated December 14, 2020.

The actuarial assumptions used in the April 30, 2023 valuation were based on the results of an actuarial experience study conducted by the independent actuary.

**Discount Rate** - At April 30, 2023, the discount rate used to measure the total OPEB liability was a rate of 3.53%, which was a change from the April 30, 2022 rate of 3.21%. The rate was increased 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

	<b>Total OPEB Liability</b>
Balances at April 30, 2022	\$ 129,493
Service cost	2,431
Interest	3,541
Difference between expected and actual experience	(27,075)
Changes in assumptions or other inputs	1,458
Benefit payments	<u>(38,375)</u>
Balances at April 30, 2023	<u><u>\$ 71,473</u></u>

## Lake Forest Library

Notes to Financial Statements

April 30, 2023

**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 (2.53%) or 1-percentage-point higher (4.53%) than the current discount rate:

	<u>1% Decrease (2.53%)</u>	<u>Discount Rate (3.53%)</u>	<u>1% Increase (4.53%)</u>
Total OPEB liability	\$ 72,302	\$ 71,473	\$ 70,636

**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	\$ 70,017	\$ 71,473	\$ 73,054

**OPEB Expense/(Income) and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB** - For the year ended April 30, 2023, the Library recognized OPEB income of \$(219). At April 30, 2023, 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	\$ -	\$ 34,684
Changes of assumptions	5,771	4,346
Total	<u>\$ 5,771</u>	<u>\$ 39,030</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:	
2024	\$ (6,191)
2025	(6,191)
2026	(6,191)
2027	(4,206)
2028	(2,271)
Thereafter	<u>(8,209)</u>
Total	<u>\$ (33,259)</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.

## Lake Forest Library

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Notes to Financial Statements  
April 30, 2023

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

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

- Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*
- Statement No. 96, *Subscription-Based Information Technology Arrangements*
- *Statement No. 99, Omnibus 2022*
- *Statement No. 100, Accounting Changes and Error Corrections an amendment of GASB Statement No. 62*
- Statement No. 101, *Compensated Absences*

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, 2023

	<b>Original and Final Budget</b>	<b>2023 Actual</b>	<b>Variance with Final Budget</b>
<b>Revenues</b>			
Property taxes	\$ 4,394,900	\$ 4,463,978	\$ 69,078
Intergovernmental	25,000	117,016	92,016
Grants and contributions	90,760	117,279	26,519
Charges for services	17,500	35,088	17,588
Fines and penalties	500	3,650	3,150
Investment income	<u>10,000</u>	<u>307,550</u>	<u>297,550</u>
Total revenues	<u>4,538,660</u>	<u>5,044,561</u>	<u>505,901</u>
<b>Expenditures</b>			
Library services:			
Personnel services	2,611,938	2,069,504	542,434
Other	1,259,924	973,768	286,156
Library building:			
Personnel services	161,153	266,301	(105,148)
Other	338,675	294,114	44,561
Capital outlay:			
Capital improvements	560,000	908,958	(348,958)
Contingency	<u>450,669</u>	<u>-</u>	<u>450,669</u>
Total expenditures	<u>5,382,359</u>	<u>4,512,645</u>	<u>869,714</u>
Net change in fund balance	<u>\$ (843,699)</u>	531,916	<u>\$ 1,375,615</u>
<b>Fund Balance, Beginning</b>		<u>7,071,607</u>	
<b>Fund Balance, Ending</b>		<u>\$ 7,603,523</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/(Asset) and Library Contributions

Eight Most Recent Fiscal Years

	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
Library's proportion of the net pension liability	11.84%	10.90%	10.66%	9.38%
Library's proportionate share of the net pension liability	\$ 1,526,764	\$ 1,320,867	\$ 127,514	\$ 1,415,574
City's proportionate share of the net pension liability	<u>11,368,286</u>	<u>10,802,554</u>	<u>1,068,344</u>	<u>13,677,279</u>
Total net pension liability	<u>\$ 12,895,050</u>	<u>\$ 12,123,421</u>	<u>\$ 1,195,858</u>	<u>\$ 15,092,853</u>
Covered payroll	\$ 1,585,497	\$ 1,431,183	\$ 1,412,607	\$ 1,268,262
Library's proportionate share of the net pension liability as a percentage of covered payroll	96.30%	92.29%	9.03%	111.62%
Plan fiduciary net position as a percentage of the total pension liability (asset)	86.95%	88.04%	98.83%	86.17%
Contractually required contribution	\$ 233,902	\$ 177,896	\$ 172,745	\$ 156,757
Contributions in relation to the contractually required contribution	<u>(235,978)</u>	<u>(182,795)</u>	<u>(177,258)</u>	<u>(158,885)</u>
Contribution deficiency (excess)	<u>\$ (2,076)</u>	<u>\$ (4,899)</u>	<u>\$ (4,513)</u>	<u>\$ (2,128)</u>
Contributions as a percentage of covered payroll	14.88%	12.77%	12.55%	12.53%
	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
Library's proportion of the net pension liability (asset)	9.38%	9.39%	9.08%	9.04%
Library's proportionate share of the net pension liability (asset)	\$ 521,685	\$ (451,219)	\$ (1,477,936)	\$ 952,408
City's proportionate share of the net pension liability (asset)	<u>4,821,513</u>	<u>(4,353,929)</u>	<u>(14,801,919)</u>	<u>9,578,816</u>
Total net pension liability	<u>\$ 5,343,198</u>	<u>\$ (4,805,148)</u>	<u>\$ (16,279,855)</u>	<u>\$ 10,531,224</u>
Covered payroll	\$ 1,382,814	\$ 1,326,186	\$ 1,380,692	\$ 1,438,338
Library's proportionate share of the net pension liability as a percentage of covered payroll	37.73%	34.02%	107.04%	66.22%
Plan fiduciary net position as a percentage of the total pension liability (asset)	95.31%	104.16%	113.47%	91.59%
Contractually required contribution	\$ 131,782	\$ 158,082	\$ 155,110	\$ 115,501
Contributions in relation to the contractually required contribution	<u>(132,449)</u>	<u>(158,100)</u>	<u>(155,101)</u>	<u>(115,509)</u>
Contribution deficiency (excess)	<u>\$ (667)</u>	<u>\$ (18)</u>	<u>\$ 9</u>	<u>\$ (8)</u>
Contributions as a percentage of covered payroll	9.58%	11.92%	11.23%	8.03%

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

### Notes to Schedule

Amounts reported in 2023 reflect an investment rate of return of 7.25%, an inflation rate of 2.5% and real return of 5%, and a salary increase assumption of 2.85% to 13.75% 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  
Five Most Recent Fiscal Years

	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
<b>Total OPEB liability</b>					
Service cost	\$ 2,431	\$ 2,435	\$ 2,014	\$ 1,718	\$ 1,620
Interest	3,541	3,258	4,829	7,379	8,019
Differences between expected and actual experience	(27,075)	-	(19,803)	-	-
Changes of assumptions	1,458	(3,354)	(3,818)	6,686	1,221
Benefit payments, including refunds of member contributions	<u>(38,375)</u>	<u>(32,723)</u>	<u>(23,925)</u>	<u>(19,768)</u>	<u>(16,545)</u>
<b>Net change in total OPEB liability</b>	(58,020)	(30,384)	(40,703)	(3,985)	(5,685)
<b>Total OPEB liability, beginning</b>	<u>129,493</u>	<u>159,877</u>	<u>200,580</u>	<u>204,565</u>	<u>210,250</u>
<b>Total OPEB liability, ending (a)</b>	<u>\$ 71,473</u>	<u>\$ 129,493</u>	<u>\$ 159,877</u>	<u>\$ 200,580</u>	<u>\$ 204,565</u>
<b>Plan fiduciary net position as a percentage of the total OPEB liability</b>	0.00%	0.00%	0.00%	0.00%	0.00%
<b>Covered payroll</b>	\$ 1,438,338	\$ 1,380,692	\$ 1,458,298	\$ 1,382,150	\$ 1,467,746
<b>Library's total pension liability as a percentage of covered payroll</b>	4.97%	9.38%	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.

See notes to required supplementary information

# Lake Forest Library

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Notes to Required Supplementary Information  
Year Ended April 30, 2022

## 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% and is included in the Appropriation Ordinance. The Appropriation Ordinance provides for a 10% 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.



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

Financial Statements

April 30, 2023

## **MANAGEMENT'S DISCUSSION AND ANALYSIS**

# Lake Forest Public Library

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## Management's Discussion and Analysis (UNAUDITED)

April 30, 2023

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, 2023. 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").

### A Year of Transition

The Library continued to transition its operations toward a post-pandemic "new normal." The year saw the departure of the Library's Executive Director and the hiring of an Interim Executive Director while the Board conducted a search for a permanent replacement. Several other new staff members also joined the library team. The Library welcomed over 152,700 in-person visitors and another 194,000 visitors to its website at [www.lakeforestlibrary.org](http://www.lakeforestlibrary.org). Librarians answered 23,772 questions and provided 931 individual library technology and tutorial sessions. A total of 6,180 cardholders checked out 288,584 items, including 62,078 e-books and resources. Over 27,500 individuals attended the Library's 797 programs and self-directed projects.

The Library hosted popular reading and literacy programs for adults, teens, and children including 1,000 Books Before Kindergarten, Summer and Winter Reading, Book Discussions and more. It was an enthusiastic partner in the community wide Native Voices movement and promoted both Native Voices and reading in the community through its signature events – *Read Between the Ravines* and *Lake Forest Reads* - which both featured Indigenous authors and events, as well as popular programming throughout the year.

During the year, the library completed several major facilities enhancements such as a new HVAC chiller, a new boiler, new laptops and computers for patrons and staff, circulating wireless hotspots for patron use and the installation of new sidewalk lights. Work also began on the repair and restoration of the library's historic dome with a projected completion date in August 2023.

During this fiscal year, library management successfully advanced its strategic objectives and realized an increase in revenue of \$505,901 from the projected budget primarily from the higher return on our investments. Expenses were also lower by \$419,045 from the forecasted budget in view of reduced personnel costs and deferred projects.

# Lake Forest Public Library

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Management's Discussion and Analysis (UNAUDITED)

April 30, 2023

## **FY2023 Financial Highlights**

- > The Library's total financial position increased by \$1,055,241, due to well-managed expenditures, increased revenues from grants, private gifts, investment income, and a 1.4% CPI increase in property taxes.
- > As of the close of the last fiscal year, the Library's governmental fund reported combined ending fund balances of \$7,603,523, an increase of \$531,916 from the prior year. This increase is due in part to increased revenues and responsible fiscal spending.
- > Total revenues in FY2023 were \$5,044,561. Property taxes accounted for \$4,463,978 or 88% of all FY2023 revenues. Government Grant and Non-Government Grants and Gifts contributions accounted for \$234,295 or 5% of all FY2023 revenues. The Library generated an additional \$346,288 or 7% in investment income and other income. Overall revenues increased by \$425,748 from \$4,618,813 in FY2022 to \$5,044,561 in FY2023.
- > Total expenditures in FY2023 were \$4,512,645. Library services accounted for \$3,043,272 or 67% of all FY2023 expenditures. The Library building accounted for \$560,415 or 12% and capital outlay accounted for \$908,958 or 20% of all FY2023 expenditures that included a substantial investment in repairing and restoring the library's historic dome.
- > The Library received \$13,475 in impact fees in FY2023. It also received an Illinois Public Library Per Capita and Equalization Grant of \$28,566.

## **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.

### *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



# Lake Forest Public Library

## Management's Discussion and Analysis (UNAUDITED)

April 30, 2023

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 \$1,055,241 from \$9,522,555 in FY2022 to \$10,577,796 in FY2023. Total assets decreased by \$174,206 from \$15,662,608 in FY2022 to \$15,448,402 in FY2023. Liabilities increased by \$874,731 from \$387,895 in FY2022 to \$1,262,626 in year FY2023.

Pension Funding Ratios were negatively impacted as of December 31, 2022 due to the negative investment returns of -12.9% that year. Because investment returns vary widely each year, IMRF uses an industry standard best practice called "smoothing" to limit employer rate volatility. Each year, IMRF only recognizes 20% or 1/5<sup>th</sup> of its investment gain or loss for employer rate-setting purposes. There is a two-year lag before investment results first affect employer rates, so the 2022 loss will impact the library's 2024 contribution rates. IMRF is currently 91.59% funded, including the actuarial accrued liability of retirees which is 100% funded.

# Lake Forest Public Library

Management's Discussion and Analysis (UNAUDITED)

April 30, 2023

Table 1 reflects the condensed Statement of Net Position as compared to FY2022.

**Table 1**  
**Financial Statement**  
**As of April 30, 2022 and 2023**

	<b>FY2022</b>	<b>FY2023</b>
Current And Other Assets	11,634,690	12,396,610
Net Pension Asset	1,477,936	-
Capital Assets, Net	2,549,982	3,091,792
<b>Total Assets</b>	<b>\$15,662,608</b>	<b>\$15,488,402</b>
Deferred Outflows of Resources	<b>\$207,519</b>	<b>\$1,052,307</b>
<b>Total</b>	<b>\$15,870,127</b>	<b>\$16,540,709</b>
Total Liabilities	<b>\$387,895</b>	<b>\$1,262,626</b>
Deferred Inflows of Resources	<b>\$5,959,677</b>	<b>\$4,700,287</b>
Net Investment in Capital Assets	2,536,673	3,091,792
Restricted for Employee Retirement	1,477,936	-
Unrestricted	5,507,946	7,486,004
<b>Total Net Position</b>	<b>\$9,522,555</b>	<b>\$10,577,796</b>
<b>Total</b>	<b>\$15,870,127</b>	<b>\$16,540,709</b>

The Library's total revenues increased \$425,748 from \$4,618,813 in FY2022 to \$5,044,561 in FY2023. The total expenditures in FY2023 were \$4,512,645. Library services accounted for \$3,043,272 or 67% of all FY2023 expenditures. Overall expenditures increased by \$815,020 from \$3,697,625 in FY2022 to \$4,512,645 in FY2023, as more work was done on capital projects such as Dome, HVAC, new laptops and computers and sidewalk lights. Table 2 reflects the changes in revenues and expenses compared to FY2022.

# Lake Forest Public Library

Management's Discussion and Analysis (UNAUDITED)

April 30, 2023

**Table 2**  
**Changes in Fund Balance**  
**For the Fiscal Year Ended April 30, 2022 and 2023**

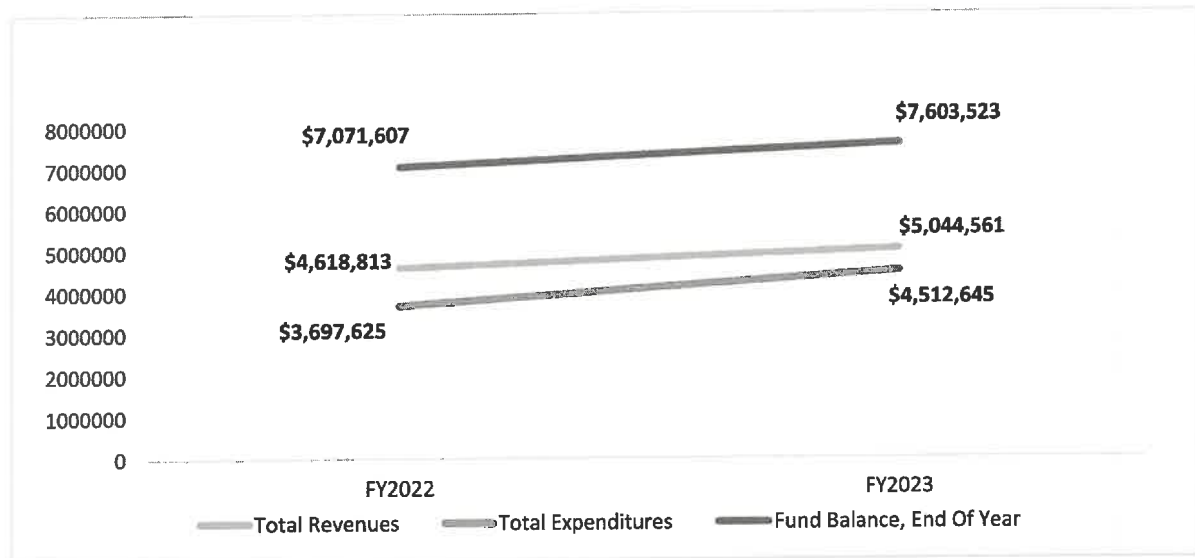
	<b>FY2022</b>	<b>FY2023</b>
<b>Revenues</b>		
Property Taxes	4,375,175	4,463,978
Intergovernmental	101,341	117,016
Grants and Contributions	44,898	117,279
Charges for Services (Including Impact Fees)	57,000	35,088
Fines and Penalties	2,895	3,650
Investment Income	37,504	307,550
<b>Total Revenues</b>	<b>\$4,618,813</b>	<b>\$5,044,561</b>
<b>Expenditures</b>		
Library Services	3,100,446	3,043,272
Library Building	423,442	560,415
Capital Outlay	173,737	908,958
Debt Service	-	-
<b>Total Expenditures</b>	<b>\$3,697,625</b>	<b>\$4,512,645</b>
<b>Excess of Revenues Over Expenditures</b>	<b>\$921,188</b>	<b>\$531,916</b>
Total Other Financing Sources	-	-
<b>Net Change In Fund Balance</b>	<b>\$921,188</b>	<b>\$531,916</b>
<b>Fund Balance, Beginning Of Year</b>	<b>\$6,150,419</b>	<b>\$7,071,607</b>
<b>Fund Balance, End Of Year</b>	<b>\$7,071,607</b>	<b>\$7,603,523</b>

# Lake Forest Public Library

## Management's Discussion and Analysis (UNAUDITED)

April 30, 2023

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 11% greater than projected revenues by \$505,901 in the General Fund for the year ended April 30, 2023. This is due to the Library receiving more revenue from taxes and investment income than originally forecasted.

The actual expenditures for fiscal year 2023 were 8% less than the budget by \$419,045 as a result of Library's responsible fiscal management. Additionally, the Library was still in the process of restoring key personnel due to the leadership transition.

As of the close of the last fiscal year, the Library's governmental fund reported combined ending fund balances of \$7,603,523, an increase of \$531,916 from the prior year

# Lake Forest Public Library

Management's Discussion and Analysis (UNAUDITED)

April 30, 2023

## Capital Assets

At the end of FY2023, the Library had total capital assets (net of accumulated depreciation) of \$3,091,792 invested in a broad range of capital assets including art, equipment, buildings, land, land improvements, and library materials.

The total increase in the Library's cost value of capital assets for the current year was \$541,810. Most of the capital asset acquisitions in FY2023 were related to replacement of equipment, the purchase of library materials and construction. All retirements in FY2023 related to library materials and equipment. Additional information on capital assets can be found in Note 3 of the basic financial statements (page 22).

	<b>FY2022</b>	<b>FY2023</b>
Land	70,000	70,000
Construction in Progress	-	480,000
Art	168,500	168,500
Building	374,552	354,839
Improvements Other than Buildings	537,420	474,593
Machinery and Equipment	1,399,510	1,543,860
<b>Total</b>	<b>\$2,549,982</b>	<b>\$3,091,792</b>

## Debt Outstanding

The Library has no bonded indebtedness currently outstanding.

## FY 2024 Priorities

After the repair and restoration of the historic dome is completed in the summer of 2023, the library will need to address several other long-postponed facilities and infrastructure challenges in order to enhance the user experience for library patrons. The library plans to work extensively with all sections of the Lake Forest community to craft an exciting vision and strategic priorities in order to most effectively serve the residents of Lake Forest. We anticipate that several new initiatives will be identified during this process for implementation during the next three years.

## 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 Ishwar Laxminarayan, Executive Director, Lake Forest Library, 360 East Deerpath Road, Lake Forest, IL 60045.

# 2023 LIBRARY DESIGN

The year's most impressive new and renovated libraries

showcase

BY Sallyann Price

Welcome to the 2023 Library Design Showcase, *American Libraries'* annual celebration of new and renovated libraries that address patron needs in exciting and effective ways. This year's selections represent a return to prepandemic normalcy and demonstrate a firm step into the future, with physical spaces designed to draw in communities, celebrate local history, and acknowledge diverse natural environments. For these overhauls and expansions, form and functionality reign. 

**SALLYANN PRICE** is a writer and editor based in Seattle.



## LIVING HISTORY



### ◀ Cincinnati and Hamilton County (Ohio) Public Library, Walnut Hills branch

The oldest branch in its system and the first of several of Cincinnati's Carnegie libraries, Walnut Hills recently underwent its first significant improvements since its construction in 1906. The branch is now fully accessible. The architects preserved its French Renaissance-style details—red brick, a tile roof, and birch-stained mahogany interior paneling—while doubling its square footage, building more meeting and community spaces, and adding a parking lot. **PROJECT TYPE:** Renovation and expansion **ARCHITECT:** Fishbeck, Interior Project Management **SIZE:** 22,820 square feet **COST:** \$12.3 million **PHOTO:** Kati Best Photography



### ◀ San Mateo County (Calif.) Libraries, Atherton branch

This light-filled library sits within this wooded northern California community's newly built civic center complex. The site features front and back porches for quiet reading and community connections, an indoor-outdoor makerspace, and a curved design that embraces the surrounding redwoods. The adjacent historic town hall, built in the 1920s, has been converted into the library's multipurpose event space, and retains elements of its classic California mission style. **PROJECT TYPE:** Adaptive reuse **ARCHITECT:** WRNS Studio **SIZE:** 11,874 square feet **COST:** \$20.1 million **PHOTO:** Bruce Damonte

### ▲ Kanawha County (W.Va.) Public Library, Main Library in Charleston

The federal building in downtown Charleston, built in 1911, was originally used as a post office and courthouse. The local library acquired the limestone structure in the 1960s and renovated the interior extensively while preserving its classical façade. Its latest renovation involved adding a west wing to serve as a new entrance; a south wing featuring a café, makerspace, and teen area; and a sky bridge connecting the library to a parking garage. **PROJECT TYPE:** Renovation and expansion **ARCHITECT:** Silling Architects **SIZE:** 80,000 square feet **COST:** \$32 million **PHOTO:** Josh Beeman Photography

## SCHOOL DAYS

### ► Ramapo College of New Jersey, Peter P. Mercer Learning Commons in Mahwah

The renovation and expansion of the former George T. Potter Library, now part of the new Peter P. Mercer Learning Commons, turned the space into a collaborative study and technology center to meet students' evolving needs. The exterior aligns with the original design of neighboring buildings while the new slate-and-glass façade offers enhanced thermal performance, ample daylight, and mountain views. The library's sprawling physical collection has been centralized on the lowest level to make room for collaborative spaces and expanded technology infrastructure. **PROJECT TYPE:** Renovation and expansion **ARCHITECT:** Bohlin Cywinski Jackson **SIZE:** 80,000 square feet **COST:** \$35 million **PHOTO:** Christian Phillips Photography



### ▼ Central Piedmont Community College, Hagemeyer Library in Charlotte, North Carolina

The Parr Center, the largest building constructed in Central Piedmont Community College's six-decade history, serves as its first-ever student union and gateway to central campus. The complex also includes a theater, an art gallery, a dining area, stunning views of downtown Charlotte, a redeveloped quad, and the new Hagemeyer Library. The library is now outfitted with a makerspace, podcasting and green-screen rooms, and plenty of indoor and outdoor study space. **PROJECT TYPE:** New construction **ARCHITECTS:** Morris-Berg Architects, Moody Nolan **SIZE:** 66,321 square feet **COST:** \$29.8 million **PHOTO:** Darnell Vennie







◀ **University of Alabama, Angelo Bruno Business Library in Tuscaloosa**

Though the exterior of this 1994 structure remains unchanged, the interior has been dramatically reimagined and reorganized to support students from the Culverhouse College of Business and the Manderson Graduate School of Business. The Jones Business Analytics Information Commons, a new addition, includes a large stock exchange ticker, and the Bloomberg Research Lab replicates real-time trading for students pursuing careers on Wall Street. **PROJECT TYPE:** Renovation **ARCHITECT:** B Group Architecture **SIZE:** 69,700 square feet **COST:** \$9 million **PHOTO:** Jonathan Norris Photography

**SCENIC ROUTE**

▶ **Albuquerque Bernalillo County (N.Mex.) Library System, International District branch**

The Caravan East nightclub on Route 66 was a country music destination for decades before closing its doors in 2016. The new library, built where Caravan East once stood, honors the nightclub's history with a wooden dance floor and a replica of its old sign. The branch also boasts a multigenerational activity room (the first such space in the system), an adult reading room that houses the library's world language collections, a central fireplace, and sweeping mountain views. **PROJECT TYPE:** New construction **ARCHITECT:** RMKM Architecture **SIZE:** 25,000 square feet **COST:** \$15.7 million **PHOTO:** Patrick Coulie Photography





## CLIMATE-CONSCIOUS

### ◀ Bullitt County (Ky.) Public Library, Central Library in Shepherdsville

The new Central Library was envisioned as an eco-friendly oasis in the heart of the town's main shopping corridor. It features a geothermal HVAC system, rain gardens, and 610 rooftop solar collectors, which produce an estimated 50% of the building's electrical usage. The campus also boasts four courtyard gardens, each representing one of the four classical elements—earth, air, water, and fire—and the four seasons with native plants that flourish throughout the year. **PROJECT TYPE:** New construction **ARCHITECT:** Omni Architects **SIZE:** 45,000 square feet **COST:** \$10.5 million **PHOTO:** Frank Döring Photography

### ◀ New Canaan (Conn.) Library

Known for its midcentury modern architecture, New Canaan is home to iconic structures like Philip Johnson's Glass House and Noyes House, as well as the serpentine River Building at Grace Farms. The new facility references these traditions: dramatic glass elements punctuate dry-laid stone walls, and decorative copper pipes symbolize New England's forests. Expansive flat roofs support solar panels, long overhangs provide shade and reduce energy use, and a new adjacent park offers green space. **PROJECT TYPE:** New construction **ARCHITECT:** Centerbrook Architects and Planners **SIZE:** 42,000 square feet **COST:** \$40 million **PHOTO:** Jeff Goldberg/Esto

### ◀ Contra Costa County (Calif.) Library, Pleasant Hill branch

This new library is partially located on a 100-year flood plain, so its blueprint included flood mitigation strategies, such as stormwater retention basins. Its energy-efficient design incorporates local maple and cedar materials, aims for net-zero carbon emissions, and provides radiant heating and cooling, natural ventilation, and a rooftop solar panel array. **PROJECT TYPE:** New construction **ARCHITECT:** Bohlin Cywinski Jackson **SIZE:** 23,788 square feet **COST:** \$34.5 million **PHOTO:** Matthew Millman Photography



## TOTAL TRANSFORMATIONS

### ▲ Middle Country Public Library in Centereach, New York

This Long Island library moved to its current location in 1972 and has continued to grow to suit shifting demographics and surging demand—including adding a branch in the nearby Selden community. The renovated space in Centereach features state-of-the-art makerspace equipment, an audio-video recording room, and acoustically separated meeting rooms. **PROJECT TYPE:** Renovation **ARCHITECTS:** Bermello Ajamil & Partners, JR Keller **SIZE:** 8,000 square feet **COST:** \$3.4 million **PHOTO:** Jeffrey Totaro


### ◀ Frisco (Tex.) Public Library

This former factory and warehouse, with its soaring ceilings and tilt-wall design, once produced goods ranging from chicken nuggets to rocket parts. The conversion means that this Dallas suburb now has its first standalone library, with design elements reminiscent of the dogtrot-style homes of the Texas Blackland Prairie region in the 19th and early 20th centuries—particularly the interior breezeway connecting the two main points of entry. The site also houses a full-scale T. rex model and honors the area's ecological history with native plants and bioswale water collection. **PROJECT TYPE:** Renovation **ARCHITECT:** Gensler **SIZE:** 158,086 square feet **COST:** \$62 million **PHOTO:** Connie Zhou Photography



2023

# ALA/AIA LIBRARY BUILDING awards

The following libraries are winners of the 2023 Library Building Awards, sponsored by Core: Leadership, Infrastructure, Futures (a division of the American Library Association) and the American Institute of Architects. The awards, recognizing the best in library architecture and design, are open to any architect licensed in the US. Projects may be located anywhere in the world. 



▲ **Louisville (Ky.)  
Free Public  
Library, Northeast  
Regional branch**

ARCHITECTS: MSR Design and  
JRA Architects

PHOTO: Cory Klein

◀ **Woburn (Mass.)  
Public Library**

ARCHITECT: CBT

PHOTO: Robert Benson  
Photography



▲ **San Mateo County  
(Calif.) Libraries,  
Atherton Library**

ARCHITECT: WRNS Studio  
PHOTO: Bruce Damonte



◀ **Student Success  
District, University  
of Arizona in Tucson**

ARCHITECTS: The Miller Hull  
Partnership and Poster  
Mirto McDonald  
PHOTO: Chipper Hatter



◀ **Missoula (Mont.)  
Public Library,  
Main Library**

ARCHITECTS: MSR Design  
and A&E Design  
PHOTO: Lara Swimmer

# MODEST, YET CELEBRATORY

Colors that pop, sophisticated meeting spaces, residential design elements, and more in this year's top library design trends | By Emily Petty Puckett

In *LJ*'s 2023 Year in Architecture trends, we see libraries respond to the external factors shaping the environments in which they operate—a continued return to more in-person activities, the rise of remote work, and restraint amid uncertainty about the economic impact of inflation and potential government shutdowns. The resulting renovations and new builds from this past year underscore our renewed interest in connection.

## INTEGRATED SPACES

Architecture reflected a reserved but joyful spirit in the work offered here, perhaps inspired by three previous years of pandemic trauma. Using technological advancements in sound panels, window glazing, custom millwork, and integrated movable shelving, today's libraries are refining and evolving the concept of flexible, modular spaces and centering the human experience in functional and aesthetic design choices. Renovated by **RATIO Design**, the expanded **Carmel Clay Public Library** in Carmel, IN, offers its community a reconceptualized interior layout featuring enhanced open social areas, additional seating capacity, increased event space, a maker space, and a digital media lab. Bold graphics and vibrant colors mix with soft wood panels and lush biophilic wall elements.

While many renovations and even new builds illustrated modesty in their approach, a palpable sense of celebration and cultural sensitivity is evident through color, choice of fabric, and the architectural program. Several urban and metropolitan public systems renovated or built new branches in the past year, illustrating commitment to the value of libraries to their communities.

To further the sense of connection, many libraries feature a sophisticated approach to zoning open spaces without walls or even movable partitions. In Centereach, NY, the

**EMILY PETTY PUCKETT** IS CAPITAL PROJECT MANAGER, UNIVERSITY OF MICHIGAN LIBRARY.



renovated **Middle County Public Library**, by Bermello Ajamil & Partners, integrates the concepts of a great room and storefronts. The design connects casual reading spaces to soundproofed technology-rich study and maker spaces that support transparency, security, and social interaction.

A dramatic millwork archway connects the primary and lower levels of the **Henry Buhl Library** at Grove City College, PA, offering students a patio adjacent to a technology-rich classroom in the 44,117 square foot, \$9.3 million renovation by PWWG Architects.

→ CONTINUED ON P. 18



## Welcome One and All

**1. The Montgomery Branch**, Somerset County Library System, Skillman, NJ, uses large windows to fill its space with natural light and a fireplace to encourage visitors to sit and gather.

**2. Relocated to an old market building**, the **Downtown Branch** of the Omaha Public Library, NE, brings discovery and connection to the heart of the city. The design honors the site's historical charm, integrating wood and steel.

**3. Community comes together in the neighborhood living room** at the **Lamond Riggs/Lillian J. Huff Neighborhood Library**, DC Public Library, a light-filtered space offering comfortable spots to connect.

**4. The layout of the Gahanna Branch**, Columbus Metropolitan Library, OH, celebrates its name—the Algonquian word meaning “three into one,” representing the three nearby creeks that converge.

**CREDITS** 1. DMR Architects, architect; Jeffery Totaro, photo. 2. HDR Architects, architect; Dan Schwalm ©2023 HDR, photo. 3. HGA, architect; Kate Wichlinski, photo. 4. NBBJ, architect; ©2023 Feinknopf Photography/Brad Feinknopf, photo.

**2023 Year in Architecture Survey** *Library Journal's* architecture roundup includes both academic and public library projects completed in the 12 months prior to July 2023. Five academic libraries submitted forms about their construction projects—one new building and four renovations. On the public library side, we received details about 34 renovations and 18 new buildings. Cleveland Public Library, OH, was especially busy, completing one new and three renovated libraries.

Overall, construction costs averaged \$483.40 per square foot for new public libraries, while construction costs for public library renewals and additions averaged \$238.33 per square foot. The one new academic library cost \$850 per square foot, and renovations/additions at the other colleges/universities averaged \$165.67 per square foot.

**ACADEMIC NEW BUILDINGS**

INSTITUTION	PROJECT COST	CONSTRUCTION COST	GROSS SQ. FT.	SQ. FT. COST	FURNITURE/EQUIP. COST	ARCHITECT
The CORE, Cal State East Bay, Hayward, CA	\$100,000,000	\$85,000,000	100,000	\$ 850.00	\$2,500,000	carrier johnson + CULTURE

**ADDITIONS AND RENOVATIONS**

INSTITUTION	PROJECT COST	CONSTRUCTION COST	GROSS SQ. FT.	SQ. FT. COST	FURNITURE/EQUIP. COST	ARCHITECT
Roy O. West Library, DePauw University, Greencastle, IN	\$31,060,000	\$22,245,230	92,602	\$240.22	\$2,500,000	RATIO Design
Henry Buhl Library, Grove City College, Grove City, PA	9,330,113	6,651,973	44,257	150.30	480,237	PWWG Architects
E.Y. Berry Library & Learning Center, Black Hills State University, Spearfish, SD	9,372,245	7,040,436	65,830	106.95	805,500	RATIO Design; Williams & Associates
Susie McClure Library, American Baptist College, Nashville, TN	1,200,000	n/a	1,973	n/a	60,000	R.C. Mathews







DESIGN TREND

Room to Connect

**1.** The **Jefferson Market Branch**, New York Public Library, uses large-format print-based imagery to enliven a traditional reading room featuring classic stained glass.

**2.** Arches and warm wood beams at the **Belvedere Tiburon Library**, Tiburon, CA, nod to the architectural style of the area's 19th-century railroad yard history.

**3.** The \$46 million **Round Rock Public Library**, TX, creates an elegant meeting room atmosphere for the community.

**4.** A pop of color and modern wood paneling make for an inviting meeting space at the **Bremen Public Library**, IN.

**5.** The reading room in the **Roy O. West Library**, DePauw University, Greencastle, IN, offers abundant light and contemporary chandeliers; tufted club chairs offset rows of modern reading tables.

**CREDITS 1.** WXY + architecture + urban design, architect; Jonathan Blanc, NYPL, photo. **2.** EHDD Architecture and Brown Reynolds Watford Architects, Inc., architects; Joey Della Santina, photo. **3.** PGAL, architect; Tarick Fotech, photo. **4.** Arkos Design, Inc., architect; Todd Loughman, photo. **5.** RATIO Design, architect; Joel Bottom, photo.



**PUBLIC NEW BUILDINGS**

COMMUNITY	POP IN K	CODE	PROJECT COST	CONSTR. COST	GROSS SQ. FT.	SQ. FT. COST	FURNITURE/EQUIP. COST	ARCHITECT
<b>DISTRICT OF COLUMBIA</b>								
Washington	13	B	\$18,654,000	\$16,134,000	23,000	\$701.48	\$640,000	HGA
<b>IDAHO</b>								
Meridian	72	B	3,831,303	2,329,537	15,700	148.38	848,218	CSHQA; MSR Design
<b>INDIANA</b>								
Bloomington	140	B	14,529,318	11,281,000	42,000	268.60	1,453,060	Matheu Architects
<b>IOWA</b>								
Marion	42	M	18,000,000	12,600,000	52,000	242.31	2,700,000	Engberg Anderson
<b>KENTUCKY</b>								
Shepherdsville	83	M	15,103,929	10,624,743	45,065	235.76	1,078,886	Omni Architects
<b>NEW JERSEY</b>								
Cranbury	4	M	4,703,688	4,113,664	11,600	354.63	590,024	Arcari + Iovino Architects
Franklin Park	13	B	3,222,000	2,590,000	5,364	482.85	197,000	Arcari + Iovino Architects
Skillman	24	B	12,346,662	9,043,625	19,500	463.78	1,003,037	DMR Architects
<b>OHIO</b>								
Cleveland	6	B	5,850,048	4,828,458	8,000	603.56	200,000	Moody Nolan
Englewood	35	B	10,614,823	6,948,982	19,839	350.27	727,847	Ruetschle Architects
Gahanna	72	B	21,769,647	18,334,478	38,417	477.25	1,207,960	NBBJ
Huber Heights	56	B	16,314,672	10,678,647	26,617	401.20	1,075,997	LWC Incorporated
<b>SOUTH CAROLINA</b>								
North Charleston	26	B	15,080,000	12,450,000	20,000	622.50	600,000	McMillan Pazdan Smith Architecture
<b>TEXAS</b>								
Houston	102	B	2,900,000	2,500,000	2,804	891.58	210,000	Page / EYP
Houston	102	B	14,900,000	12,000,000	13,474	890.60	1,500,000	Page / EYP
Round Rock	124	M	46,000,000	30,000,000	66,000	454.55	1,500,000	PGAL
<b>WASHINGTON</b>								
La Conner	5	M	4,697,335	3,561,039	5,400	659.45	94,668	BuildingWork
Spokane Valley	107	B	14,907,000	12,421,000	27,449	452.51	1,036,000	Integrus Architecture

Symbol Code: B—Branch Library; M—Main Library



→ CONTINUED FROM P. 14  
**ROOM TO CONNECT**

Trends in meeting and reading rooms suggest libraries' attention to shifts in remote and hybrid work environments. Lush built-in shelves, long wooden tables with integrated lighting, and classic wooden chairs make a comeback with contemporary twists. For the 3,500 square foot remodel of New York Public Library's **Jefferson Market**

**Branch**, designers WXY + architecture + urban design also brought accessible entrances, restrooms, and elevators to the landmarked building.

**LIVING IN COLOR, EXPERIENTIAL EXPLORATIONS**

Library projects continue to integrate exterior spaces, offering patrons not only outdoor seating but also creative use of the grounds. While zoning

spaces through color or unique branding or imagery has been used with great success in previous library designs, this year sees an integration of experience built into the wayfinding, aesthetic, and interior layout of library areas within open spaces.

While much of the design aesthetic from recent years highlighted and celebrated the natural environment through soft, muted colors and



DESIGN TREND

Integrated Spaces

1. The **La Conner Swinomish Library**, WA, cleverly incorporates its maritime and native histories through interior and exterior design.

2. In the **Henry Buhl Library**, Grove City College, PA, students tuck into spaces separated by flexible furniture that creates quiet study areas or areas for group learning.

3. The **Massapequa Public Library**, NY, uses carpeting and wall color to define spaces and communicate circulation paths and destinations.

4. At the **Carmel Clay Public Library**, IN, welcoming public spaces incorporate expanded seating, natural light, comfortable furniture, and warm wood accents.

5. The **Middle County Public Library**, Centereach, NY, offers access to abundant natural light for patrons using the café and computer stations.

**CREDITS** 1. BuildingWork, architect; Doug Scott, photos. 2. PWWG Architects, architect; ©2023 Ed Massery, photo. 3. MDA Designgroup Architects & Planners, architect; Tarick Fotech, photo. 4. RATIO Design, architect; ©2023 Feinknopf Photography/Brad Feinknopf, photo. 5. Bermello Ajamil & Partners, architect; ©Jeffrey Totaro, photo.





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DESIGN TREND

Living in Color

1. A historic Carnegie building, the **Lorain Branch** of the Cleveland Public Library is revitalized through careful remodeling, vibrant and playful use of blown glass lighting, reoriented entrances, and a 1,328 square foot addition.

2. The vibrant, whimsical children's area at the **Lake Community Branch** of the Stark County District Library, Uniontown, OH, features flexible seating around a digital interactive table, LEGO table, puzzles, manipulatives, and more.

3. Cleveland Public Library's **West Park Branch** uses bold colors to create standout nooks, updating and honoring the nearly 100-year-old building with thoughtful and deliberate community spaces.

4. The new 52,000 square foot **Marion Public Library**, IA, offers high-contrast finishes and bold colorways to complement its maker spaces, demonstration kitchen, and programmable areas for activities.

**CREDITS** 1. HBM Architects, architect; Scott Esterley, photo. 2. HBM Architects, architect; ©2023 Eric Hanson Photographic, photo. 3. Vocon, architect; photo courtesy of Cleveland Public Library. 4. Engberg Anderson, architect; AJ Brown, photo.

organic design, this year's schemes feature a variety of colorways, integrating lush golds and metallics into the palette. Monochromatic libraries no longer dominate the design aesthetic—a vibrancy of colors can be seen among the new builds and renovations. Pastels merge with saturated primary colors; lush organic hues and shapes fill reading nooks. Bold colors mark service areas and desks, key spaces to congregate, or alcoves to retreat into. These renovations and builds are anything but utilitarian, incorporating thoughtful details like imagery, materiality, and type into their spaces.

Renovated by Gensler, the **Frisco Public Library**, TX, is a 158,000 square foot repurposed rocket plant facility. A large-scale custom millwork wall anchors the children's area and features an immersive "starry night sky" in the story time room. Elsewhere in Texas, the Page/EYP-design **Alief-David M. Henington Regional Library** of the Houston Public Library system is part of a 70,000 square foot facility and a 38-acre park that integrates the library with the city's Health and Parks departments to create a new destination. The 13,474 square foot library builds in haptic play, a



a larger-than-life “front porch” incorporates indoor and outdoor spaces. Adjacent to this facility is **TechLink**, a technology library crafted as learning environment focusing on creativity, self-expression, and collaboration, with bold imagery and colorways.

### ON DISPLAY, INTEGRATED SHELVING

Gone are the rows upon rows of tall, fixed shelving in the large, open spaces of libraries. Custom-designed, small-scale shelving offers variety, sightlines, flexibility, and enhanced wayfinding. Featuring bright and

## PUBLIC ADDITIONS AND RENOVATIONS

COMMUNITY	POP IN K	CODE	PROJECT COST	CONSTR. COST	SQ. FT. SQ. FT.	\$Q. FT. COST	FURNITURE/ EQUIP. COST	ARCHITECT
<b>CALIFORNIA</b>								
Brea	48	B	\$2,196,907	\$1,639,777	10,880	\$150.71	\$168,856	IDS Group Design & Consulting
Los Angeles	45	B	6,404,575	3,654,000	7,970	458.47	500,000	PBWS Architects
San Juan Capistrano	35	B	2,328,586	1,701,569	12,896	131.95	182,190	SVA Architects
Tiburon	11	M	18,310,000	14,400,000	20,000	720.00	765,000	Brown, Reynolds Watford Architects; EHDD Architecture
<b>COLORADO</b>								
Pueblo	168	MS	10,124,545	9,123,781	109,188	83.56	1,000,764	HBM Architects; Anderson Mason Dale Architects
<b>ILLINOIS</b>								
Antioch	26	M	8,780,000	6,750,000	40,773	165.55	1,300,000	Studio GC architecture + interiors
Rock Island	47	B	9,826,322	8,226,322	42,868	191.90	1,075,142	Studio 483 Architects
<b>INDIANA</b>								
Bremen	9	M	2,760,000	2,060,000	16,600	124.10	330,000	Arkos Design, Inc.
Carmel	101	M	38,540,000	30,374,364	128,320	236.71	1,700,000	RATIO Design
<b>MARYLAND</b>								
LaVale	15	M	4,800,000	4,400,000	17,300	254.34	396,000	Murphy & Dittenhafer
<b>MASSACHUSETTS</b>								
Boston	655	M	16,460,000	13,854,374	31,000	446.92	1,207,778	Finegold Alexander & Associates
<b>NEBRASKA</b>								
Omaha	43	B	6,381,406	4,511,393	30,001	150.37	1,173,020	HDR
<b>NEW YORK</b>								
Centereach	62	M	3,813,537	2,644,765	8,000	330.60	446,034	Bermello Ajamil & Partners
Lindenhurst	42	M	9,891,253	7,899,909	26,300	300.38	1,034,979	BBS Architects, Landscape Architects and Engineers
Massapequa	47	MS	2,477,000	1,780,000	25,000	71.20	430,000	MDA Designgroup Architects & Planners
New York	200	B	11,126,513	n/a	5,365	n/a	n/a	WXY + architecture + urban design
<b>NORTH DAKOTA</b>								
Mandan	25	M	5,900,000	4,767,000	20,000	238.35	510,000	Bartlett & West
<b>OHIO</b>								
Amherst	31	M	5,882,861	4,945,922	19,675	251.38	197,079	HBM Architects
Canton	3	B	809,833	601,307	4,750	126.59	87,051	HBM Architects
Cleveland	4	B	2,483,967	1,962,510	7,420	264.49	213,816	Williams Architects
Cleveland	13	B	4,020,293	3,204,946	9,728	329.46	270,000	HBM Architects
Cleveland	28	B	5,409,139	4,449,844	13,432	331.29	343,000	Vocon
Uniontown	21	B	988,802	707,695	8,700	81.34	132,786	HBM Architects
<b>PENNSYLVANIA</b>								
Red Lion	71	M	2,934,017	2,504,512	13,358	187.49	120,000	Warehaus
York	132	BS	5,769,006	5,055,143	68,548	73.75	343,186	Warehaus
<b>SOUTH CAROLINA</b>								
Mount Pleasant	92	B	3,500,000	2,300,000	14,000	164.29	486,000	McMillan Pazdan Smith Architecture
North Charleston	117	B	3,100,000	1,900,000	14,000	135.71	528,000	McMillan Pazdan Smith Architecture
<b>TEXAS</b>								
Frisco	230	MS	63,370,329	44,622,050	158,068	282.30	10,277,882	Gensler
Houston	57	B	5,000,000	3,900,000	28,633	136.21	626,000	Adams Architecture + Planning + Interiors
<b>VIRGINIA</b>								
Lorton	21	B	9,120,000	8,000,000	16,000	500.00	281,200	Grimm + Parker Architects
Yorktown	72	B	6,815,968	5,571,758	21,800	255.59	513,998	HBM Architects
<b>WASHINGTON</b>								
Spokane	250	M	33,000,000	n/a	117,000	n/a	n/a	Group 4 Architecture, Research + Planning
<b>WISCONSIN</b>								
Eau Claire	86	M	19,341,886	15,329,822	68,850	222.66	2,230,000	MSR Design
<b>ONTARIO, CANADA</b>								
Hamilton	37	B	7,275,552	6,062,960	26,500	228.79	378,935	mcCallumSather

Symbol Code: B – Branch Library; BS – Branch & System Headquarters; M – Main Library; MS – Main & System Headquarters



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DESIGN TREND

Home in the Community

1. At the **LaVale Library**, MD, a pitched roof and wraparound curtain wall connect the Community Living Room to an outdoor seating area.

2. The rooftop terrace at the **L.E. Phillips Memorial Library**, Eau Claire, WI, is accessed from the library's art gallery and community meeting room and overlooks the Eau Claire River.

3. A small-motif pitched roof reading nook is built into the children's play area at the **Yorktown Library**, PA, repeating the larger-scale design element on the building's exterior.

**CREDITS** 1. Murphy & Dittenhafer, architect; Dave Romero, Vibrant Image, photo. 2. MSR Design, architect; 2022 ©Corey Gaffer Photography LLC, photo. 3. HBM Architects, architect; Ansel Olson, photo.



3



faceted graphic displays, the cheerily renovated **Dorchester Road Library** in North Charleston, SC, by McMillan Pazdan Smith Architecture, stands strong among its peer branch renovations in the state. Front-facing book displays are integrated

into open spaces with pods of computer stations and small-scale bookshelves—all of it movable.

Designed by HBM architects, the **Rawlings Library**, in Pueblo, CO, includes custom light-toned wood stepped shelves on casters placed next

to a variety of soft seating options along a double-height glass wall. The shelves integrate the library's collection into people-centered areas and create individualized spaces where visitors can feel a sense of privacy and security in an otherwise open seating area.

DESIGN TREND

## Experiential Explorations

1. The large "front porch" of the **Alief-David M. Henington Regional Library**, Houston, provides a bridge between indoor and outdoor spaces, which can be programmed in partnership with other community resources.

2. The unique labyrinth at the **Monroe County Public Library Southwest Branch Library**, Bloomington, IN, brings outdoor interest to the new building.

3. A sizeable social seating area and main stairs at the **Frisco Public Library**, TX, stand adjacent to Rexy, a touchable 22' high, 42' long T. rex skeleton.

**CREDITS** 1. Page/EYP, architect; Albert Vecerka—Esto, photo. 2. Matheu Architects, PC, architect; Aubrey Dunnuck, photo. 3. Gensler, architect; Connie Zhou, photo.



By using fixed, low-height shelving to create a "room" in the children's area, the **Montgomery Branch** of the Somerset County Library System in Skillman, NJ, offers haptic play options on one side of the shelving and a reading area on the other,

flanked by a large window. Designed by DMR architects as a new 62,500 square foot, \$12.3 million municipal center, the library also offers a living room, a visible sort-o-matic book sorting machine, and a community digital preservation lab.

### AT HOME IN THE COMMUNITY

As many have grown accustomed to spending more time at home, we see libraries continue to incorporate accessible, small-massed, and residential design elements into their spaces.

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→ CONTINUED FROM P. 23

Buildings include vaulted roofs and window bump-outs. Interiors feature plush area carpeting, integrated display shelving in meeting rooms or small reading areas, and cozy fireplaces.

The motif of the pitched roof is repeated throughout the remodeled **Yorktown Library**, PA, designed by HBM Architects. The \$6.8 million project features a modest but approachable façade with a great room framed by large timber columns. At the **Cranbury Public Library**, NJ, designed by Arcari + Iovino Architects, P.C., vernacular architecture emulates barn construction with an interior barn door and framed red barn-like exterior. At the **La Conner Swinomish Library**, WA, mounted shelves in the meeting room offer a residential interpretation of the space, displaying both library materials and objects.

**THE BIG PICTURE**

Sustainability is no longer a trend—it's a necessity—and today's libraries increasingly incorporate natural and sustainable materials, operating at reduced energy rates through solar arrays and smart technologies. At the **Valley Park Library Branch** of the Hamilton Public Library, Ontario, designed by mcCallumSather, a vibrant and graphic exterior mural compliments the multiuse facility, which reduces energy demand by 60 percent; the branch is pending LEED Gold status.

In answer to the surrounding neighborhood's patterns, rhythms, and textures, the DC Public Library's **Lamond-Riggs/Lillian J. Huff Library** features a folded, perforated aluminum screen along one side of the building. The **Orchard Park Branch** of the Meridian Library District, ID, responded to community input during the design process that yielded a holistic

library experience approach focused on sound, durability, lighting, extension of tactile surfaces, and ease of building use that supports neurodivergent users. Such work illustrates the value of community-led engagement, forward thinking, and alignment between finish, infrastructure, and organizational programming to create buildings that celebrate their communities now and in the future.

In these and countless other ways, libraries continue to evolve to meet the needs of their communities, with designs that illustrate their value and impact in the fabric of cities and neighborhoods. These buildings prioritize accessibility, operational efficiency, sustainability, regenerative design, and responsive design strategies. The libraries here, as well as the many that *LJ* was unable to feature this year, are inspiring expressions of the transformative nature of public spaces and how design can facilitate this transformation. ■

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## Library Operations Report October 2023

### Highlights

*Lake Forest Reads* was held in partnership with the community-wide Native Voices initiative. Our title this year was *The Seed Keeper* by Diane Wilson. It was very well received by the community. Staff members received many positive comments about how much our patrons enjoyed reading this title. Each event had an enthusiastic audience asking lots of great questions. Many people enjoyed one-on-one conversations with the author as they had their books signed, too.

On October 19<sup>th</sup> at Gorton Center, was our biggest event, *A Conversation with Diane Wilson*, moderated by Davis Schneiderman from Lake Forest College. Davis led her through the plot of the book, the background of her characters and what she would like her readers to take away from the story. The author commented later that Schneiderman asked her questions she'd not received before. She also stated how enjoyable she found the evening and the conversation format.

The next morning, Diane Wilson presented a PowerPoint presentation that touched on her research for the book, her writing process, and her work with her community - especially regarding seed saving, gardening, and food sovereignty. Several patrons stayed after the event and had a lively discussion among themselves, while others chatted with the author.

On Friday evening, the *After Hours with Diane Wilson* event at the Library was an upbeat and relaxed evening that started with a reading of a poem from the book. Diane then discussed the book and invited the guests to ask questions. She discussed the role of Bison in Native American culture, the best cookbooks, and restaurants for authentic cuisine, as well as the role of seed banks in the world. We had over 120 attendees in total for the author events, and we are still seeing a heavy interest in the book in our community.



## **City of Lake Forest Community Wide Survey Findings**

The City of Lake Forest mailed a survey to all households during the summer of 2023 to gather input from residents on service quality, priorities, and overall performance. A very impressive number of 1,450 households responded providing valuable feedback on city programs and services. The survey included three questions that asked residents specifically about their level of satisfaction with library programs and services and afforded them an opportunity to provide suggestions for improvement.

We are very pleased to report that library programs and services received a very high level of satisfaction (90%) among residents! Respondents indicated that the services most important to their household were (1) Books and Other Materials, (2) E-Books or Downloadable Rentals and (3) Library Sponsored Events and Programs. Residents ranked Parking/Accessibility, Spaces for Group Study and Community Meetings, and Technology Access and Classes as the top areas where their needs were not being met.

Library staff met during two sessions on November 6 to discuss the findings of the report and to brainstorm ideas and new initiatives. Please see separate report that is attached to this packet. The complete survey findings can be accessed at: [2023 Lake Forest Survey Report October30.pdf \(revize.com\)](#)



The Teen Space has been incredibly busy this fall as students utilize the space for homework, group projects, and studying! Our Teen Study Sunday programs, where we provide extra study supplies and materials, has been consistently well attended averaging 15-20 teens each week.

### **Media Lab**

The Media Lab added a new photo scanner called the Epson FastFoto that allows patrons to scan photos at a high resolution at significantly higher speeds. Stacks of photos and documents of various sizes can be fed into the scanner which dramatically reduces the time it takes to complete large archival projects. In the words of one of our first patrons to use the device, “*This is a game changer!*”

### **World Languages Collection**

Annalisa Soukup began buying for a small World Language collection of books in non-English languages, and Technical Services staff began processing and cataloging the first items. Annalisa also reviewed current titles held in other languages and will be weeding and updating as needed. The new collection will be launched near the beginning of 2024, once sufficient materials are received and processed for checkout. They will be housed near the Circulation Office, where we sort newly returned periodicals.



### **Night at the Library – November 3, 2023**

Over a hundred residents gathered for A Night at the Library organized by the Friends of the Lake Forest Library to celebrate the library's 125<sup>th</sup> anniversary. Attendees enjoyed hors d'oeuvres and wine with music by the Lake Forest Civic Orchestra woodwind quintet. We are very grateful to the many sponsors of the event: Francesca's Intimo, Gerhard's Elegant European Desserts, Lake Forest Preservation Foundation, Lake Forest Flowers, and Lake Forest Civic Orchestra.



### **Young Adult Services**



October saw the return of our annual Spooky Story Contest. Winners and Runners-up received gift cards to the Lake Forest Book Store and had their short stories featured on the Library's blog.

The Teen Space welcomed some friendly paper ghost decorations made recycled from damaged books as the collection highlighted diverse ghost and horror stories for the month of Halloween!

## Adult Services



### Other October programs included:

- Great Decisions discussion of Iran and the Gulf States.
- Great Books met twice this month with 10 and 11 members attending the sessions.
- Nine patrons signed into this month's poetry meeting.
- Illinois Libraries present program, *Chills & Thrills with Stephen Graham* was attended by four residents. (See photo above left of a patron who tweeted his experience.)
- *Mary Shelly and the Intricate Riddle of Life* presenter Debra Ann Miller captivated her audience of 33. We plan to have her return in the spring for another Historical Women of Letters presentation. (See photo above right.)
- *Ghosts and Hauntings Along Lake Michigan* has had over 79 views on the library's YouTube channel so far. (See screenshots of the Zoom event that the author allowed indefinite viewings of on the Library YouTube channel.)
- Krista's non-fiction at night discussion of *Killer's of the Flower Moon* by David Grann with eight attendees.
- Erin's mystery discussion of *Girl Gone Missing* by Marcie Rendon, which was chosen as part of community wide Native Voices Series. The six Mystery Group attendees loved the title. Erin reported that it was their best discussion this year.
- DIY Kits woven bookmarks were picked up by 35 patrons.





## Children's Services

A challenge for middle school kids! During Banned Books Week children figured out clues from the banned books in the picture to break out of the black boxes and receive a button. Banned Books Week was October 1– 7, 2023. Book bans and restrictions are on the rise in classrooms and libraries across the country. We invited readers, authors, educators, librarians, and everyone who opposes censorship in America to get involved during Banned Books Week 2023.



Rachael added a new pumpkin craft to the Design Center, and a patron was thankful for her putting it out and showing them how to make it. "She is saying thank you with her eyes." Another comment from a patron of the Design Center: "You guys have the best arts and crafts projects! Thanks! We always look forward to seeing what you have out when we come to the Library."

Storytimes introduce children to books, rhymes, movement, and music, being part of a group of similar age groups, learning to share, and so much more fun! In October 2023, the Children's Library staff hosted 28 offsite and onsite Storytimes with 598 adults and children attending.



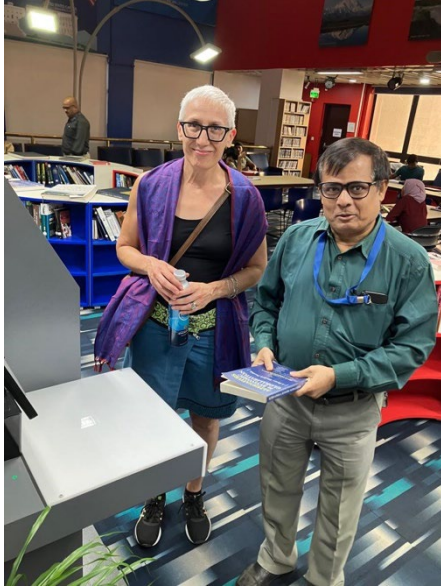
For the month-long Spooky Story Writing Contest, we had 7 students in grades 5-8 submit their spooky stories, scary, or otherworldly stories especially for Halloween! The winner for grades 5-8 was Noa Burke. The runner-up was Brenda Hu Winner. In grade 4, we had two students submit stories. The winner was Olivia Hu, and the runner-up was Bhakti Patel.



Kathy Wellington taught 3 coding classes on Scratch block coding program and the students in grades 3–6 learned how to animate their own stories.

A great Pumpkin Party was hosted by Michell DeGrace for students in grades Kindergarten through fourth grade. The children explored how to make a pumpkin erupt and explored other spooky STEAM stations!





Ishwar has encouraged the Staff to get out into the community and the world to make strong connections and inspiration. On a long trip to visit family in India, Lorie Rohrer had the pleasure of meeting the director Mr. Debasis Ghosh of the American Library in Kolkata. He was excited to tell me about the new RFID system that his staff was working on implementing.

## Facilities

- Outsource IT Group were onsite to install the new network switches on October 02.
- Preventative maintenance was performed on the flat roofs on October 04 by NIR Roofing. No issues were reported.
- American Hoist responded to a service call for the elevator that was malfunctioning on October 04. The malfunction was determined to be a faulty door sensor. The total cost for the repair and service call was \$424.00.
- Krause Electric serviced the rotunda ceiling lights and re-established power in the Media Lab floor outlets on October 11, at a cost of \$1,934.00.
- On October 14, Hill Mechanical winterized the cooling components of the HVAC system and made the seasonal change to winter. The cost of the service was \$2,366.00.
- National Sprinkler Systems winterized and deactivated the lawn sprinkler system on October 14. The total cost of the service was \$217.90.
- Fish Window Cleaning performed interior and exterior window cleaning for the entire Library on October 17 at a cost of \$2,285.00.
- On October 23, Outsource IT Group completed a communication rack "clean-up" project. The project cost was included in the annual contract.
- The Nikolai Remisoff mural restoration bid walk was held October 27 with several vendors attending. Bids are due on November 17.

## Technical Services & Collections

During October, 1,180 items were added to the physical collections, and 1,167 items were withdrawn. Our current collection total is 121,972.

## Staff Notes

15 staff members attended a training on Managing Conflict offered by the City of Lake Forest for all City employees. This was facilitated by the Carroll-Keller Group and targeted at anyone who works or may work at a front desk and/or interacts with the community frequently. All attendees reported that they found the training very useful and learnt new techniques to use when faced with conflict situations.

Media Lab Assistant Patrick Villanueva is starting a new and exciting professional journey as full-time technical support guru at Indian Trails Library. He will continue to offer his services to Lake Forest residents on a reduced schedule while we search for his replacement. We appreciate the many contributions that Patrick has made to the library!

Staff showed their Halloween spirit and dressed up and wished the community a Happy Halloween on social media on October 31.





## TOP TEN CIRCULATING ITEMS IN OCTOBER 2023

### E-AUDIOBOOKS

	<b>Title</b>	<b>Author</b>	<b>Circulations</b>
1	<i>Hello Beautiful</i>	Napolitano, Ann	18
2	<i>Lessons in Chemistry</i>	Garmus, Bonnie	16
3	<i>Tom Lake</i>	Patchett, Ann	15
4	<i>Happy Place</i>	Henry, Emily	12
5	<i>Mad Honey</i>	Picoult, Jodi	12
6	<i>None of This Is True</i>	Jewell, Lisa	12
7	<i>The Wager: A Tale of Shipwreck, Mutiny and Murder</i>	Grann, David	12
8	<i>Educated: A Memoir</i>	Westover, Tara	11
9	<i>I Have Some Questions for You</i>	Makkai, Rebecca	11
10	<i>The Covenant of Water</i>	Verghese, Abraham	10

### E-BOOKS

	<b>Title</b>	<b>Author</b>	<b>Circulations</b>
1	<i>Lessons in Chemistry</i>	Garmus, Bonnie	24
2	<i>None of This Is True</i>	Jewell, Lisa	15
3	<i>Happy Place</i>	Henry, Emily	14
4	<i>The Five-Star Weekend</i>	Hilderbrand, Elin	13
5	<i>Demon Copperhead</i>	Kingsolver, Barbara	12
6	<i>The Heaven &amp; Earth Grocery Store</i>	McBride, James	11
7	<i>Mad Honey</i>	Picoult, Jodi	10
8	<i>The Breakaway</i>	Weiner, Jennifer	10
9	<i>Tom Lake</i>	Patchett, Ann	10
10	<i>Fourth Wing</i>		9

**TOP CIRCULATING ITEMS IN  
OCTOBER 2023**

**ADULT BOOKS**

	<b>Title</b>	<b>Author</b>	<b>Circulation</b>
1	<i>The Seed Keeper: a novel</i>	Wilson, Diane	86
2	<i>Hello Beautiful: a novel</i>	Napolitano, Ann	37
3	<i>Tom Lake: a novel</i>	Patchett, Ann	36
4	<i>Killers of the Flower Moon: the Osage murders and the birth of the FBI</i> (Nonfiction)	Grann, David	23
5	<i>Demon Copperhead: a novel</i>	Kingsolver, Barbara	22
6	<i>Lessons in Chemistry</i>	Garmus, Bonnie	21
7	<i>The Midnight Library</i>	Haig, Matt	17
8	<i>I Have Some Questions for You</i>	Makkai, Rebecca	16
9	<i>12 Months to Live</i>	Patterson, James	12
9	<i>Horse</i>	Brooks, Geraldine	11
10	<i>Lion &amp; Lamb</i>	Patterson, James	11
11	<i>Elon Musk</i> (Nonfiction)	Isaacson, Walter	11

**CHILDREN'S BOOKS**

	<b>Title</b>	<b>Author</b>	<b>Circulations</b>
1	<i>Five Little Monkeys Trick-or-Treat</i>	Christelow, Eileen	16
2	<i>LEGO Ninjago, Masters of Spinjitzu</i>	Farshtey, Greg	15
3	<i>5-minute Marvel Stories.</i>	Glass, Calliope	14
4	<i>The Girl who Drank the Moon</i>	Barnhill, Kelly Regan	13
5	<i>An Elephant &amp; Piggie Biggie. Volume 5</i>	Willems, Mo	13
6	<i>Five Little Pumpkins</i>	Dean, James	11
7	<i>An Elephant &amp; Piggie Biggie! Volume 3</i>	Willems, Mo	11
8	<i>Click, Clack, Boo!: A Tricky Treat</i>	Cronin, Doreen	10
9	<i>Leaf Man</i>	Ehlert, Lois	10
10	<i>Go Away, Big Green Monster!</i>	Emberley, Ed	10

## TOP TEN CIRCULATING ITEMS IN OCTOBER 2023

### TEEN/YOUNG ADULT BOOKS

	<b>Title</b>	<b>Author</b>	<b>Circulations</b>
1	<i>Solo Leveling</i>	Chugong	9
2	<i>Tokyo Ghoul</i>	Ishida, Sui	9
3	<i>Black Clover</i>	Tabata, Yūki	8
4	<i>The Chalice of the Gods</i>	Riordan, Rick	5
5	<i>The Inheritance Games</i>	Barnes, Jennifer Lynn	4
6	<i>The Ballad of Songbirds and Snakes</i>	Collins, Suzanne	4
7	<i>My Hero Academia. Vigilantes</i>	Furuhashi, Hideyuki	4
8	<i>It's Not Summer Without You</i>	Han, Jenny	4
9	<i>The Summer I Turned Pretty</i>	Han, Jenny	4
10	<i>One of Us is Back</i>	McManus, Karen M.	4

### NON-BOOK ITEMS

	<b>Title</b>	<b>Circulations</b>
1	<i>Children's book bag</i> (Book Collections in Bag)	40
2	<i>Mobile hotspot</i> (Equipment)	27
3	<i>Oppenheimer: Genius or Madman?</i> (DVD)	16
4	<i>Barbie</i> (DVD)	16
5	<i>About my Father</i> (DVD)	11
6	<i>Roku Express.</i> (Equipment)	11
7	<i>Asteroid City</i> (DVD)	10
8	<i>Fast X</i> (DVD)	10
9	<i>No Hard Feelings</i> (DVD)	10
10	<i>To Catch a Killer</i> (DVD)	10



**Director's Activities:**

Newcomers Club, October 5, 2023

City of Lake Forest Finance Committee Meeting, October 16, 2023

City of Lake Forest Parks and Recreation Board, October 17, 2023

Lake Forest Community Coalition, October 18, 2023

City of Lake Forest Audit Committee Meeting, October 19, 2023