

**LAKE FOREST LIBRARY BOARD OF TRUSTEES****Lake Forest Library, 360 East Deerpath Road, Lake Forest, IL 60045****Kasian Room, Lower Level****Tuesday, November 8, 2022, 7:30 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 minutes of the meeting 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 meeting to order.
2. Board of Trustees roll call.
3. President's Remarks.
4. Call for Additions to the Agenda.
5. Opportunity for the Public to Address the Board.
6. Correspondence and Information Report.
7. Consent Agenda (omnibus vote on matters 7(a)-7(d)):
  - a. Approval of the November 8, 2022 Agenda
  - b. Approval of the October 11, 2022 Regular Meeting Minutes
  - c. Approval of the October 2022 Financial Report
  - d. Acknowledge and accept receipt of FY2022 Annual Audit Report from Baker & Tilly
8. Committees
  - a. Building Committee
    - Kenneth Itle, Associate Principal, Wiss, Janney, Elstner Associates, Inc., presentation of the bid process and recommendation of firm for the dome repair project.
    - Action item: Approval of firm for the dome repair project and authorization for Board President to execute contract with selected firm.
  - b. Search Committee
    - Formation of Search Committee
    - Action item: Authorize the Search Committee's scope of work, including selection of an executive search firm and authorizing the Board President to execute contract with selected firm.
9. Action Item: Approval of FY2024/2022 levy.
10. Action Item: Amendment of FY2023 budget to provide for capital repairs and improvements.
11. No action item: Library Operations report.
12. Unfinished Business.
13. New Business.
14. Adjournment.

**Upcoming Meetings: December 13, 2022.**



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

INSPIRATION ♦ IDEAS ♦ COMMUNITY

## **PUBLIC COMMENT AT BOARD MEETINGS POLICY**

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

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

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

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

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

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

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

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

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

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

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

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

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

**Correspondence and Information Report for November 8, 2022 Board Meeting**

**Patron Comments/Suggestions:** Comments come via phone, email, and U.S. post. *Comments that contain contact information receive a response.*

10/2022

Comments on Facebook LB/LF Book Lovers Community

To Kate Buckardt: I really appreciate your asking and relaying this information (about the event and authors comments). Thank you! I will watch the interview after I finish the book. Not much left! By the way, thank you so much that the library has ebooks. It was much easier to have the book in that format than bring the print addition when traveling.

Thanks as well for offering these wonderful author events and for having a recording available for those who couldn't attend. I look forward to viewing it.

10/11/2022

Hi Lorie

Thank you for coming in last week to our classes. It sounds like everyone had such a wonderful time! I wanted to see if we could schedule a time for you to come out again in November? Let me know if any of the below dates would work for you [...].

Program Supervisor

Kinderhaven Preschool Academy  
Lake Forest Parks & Recreation Department  
400 Hastings Road  
Lake Forest, IL 60045  
[LFParksandRec.com](http://LFParksandRec.com)

10/04/2022

Lorie, Firstly, thank you so much for the wonderful story time you provided for our class yesterday. Everyone came back saying how wonderful it was.

I was wondering if I could have some books pulled for the preschool.... We have started a music program and would like to begin each lesson with a story (that is music related). I was wondering if you have any. I can swing by this afternoon before closing if that works for you.....just let me know.

Many thanks,

Director

The Episcopal Preschool Inc.  
400 E. Westminster Rd., Lake Forest, IL 60045  
Office: 847.234.7980  
[www.TheEpiscopalPreschool.org](http://www.TheEpiscopalPreschool.org)

Other correspondence attached.

- Rommy Lopat letter to Library Board and City dated October 21, 2022.
- Email to Jason Wicha, dated October 20, 2022, with attachment, as sent to Library Board.
- Testimony and statements by Rommy Lopat before City Council, dated October 17, 2022, as shared with Library Board.

## Ed Finn

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**From:** Rommy Lopat <weedpatch@gmail.com>  
**Sent:** Thursday, October 20, 2022 3:13 PM  
**To:** Jason Wicha  
**Subject:** My Testimony to City Council re Altounian Settlement  
**Attachments:** LF City Council testimony re Altounian settlement.docx

**CAUTION: Think Security!** This email is not from someone at Lake Forest Library. **Do not click any links or open any attachments you are not expecting.**

- As per the Council's request to the public, attached is my verbal testimony to the City Council on October 17 regarding a proposed Settlement Agreement with Mssrs. Altounian and Witmer regarding city-owned property stretching from the Library north to Westminster.

I find it objectionable that the City Council (6 yes-1 Buschmann):

- reduced the sales price for this 1/2 acre in half (to \$250,000) without explanation to us, the taxpayers--a sales price which cannot be changed by either the HPC or Plan Commission. The CC also agreed to reimburse the developer an estimated \$250,000 to bury electrical lines on public property despite all the aesthetic accruing to the condo(s).
- eliminated without consulting the Library Board an earlier requirement that Altounian/Witmer provide expanded and critical parking for the Library. The parking and associated public open space elimination allows the earlier 25,000 sq ft Condo 3 to move south. I understand that the proposed Condo 3 even grew by 4,600 sq feet in this new plan! Now the Plan Commission has little choice but to say yes to a larger building 27' feet from the Library's property line and 15' from the adjacent neighbor's property line. It's egregious to set tacit limits on the Plan Commission by this Settlement.
- it did not indemnify people who might want to testify to the HPC and Plan Commission from getting sued (again) by Mssrs. Altounian and Witmer's development company.
- gave away the Library's parking to supposedly satisfy the Westminster neighbors legitimate need for a house to be built on the north--a house which was always necessary to provide a coherent and historic streetscape. The only one that didn't agree was the developer.

Several Council members noted that this was a "tough negotiation" and that this is "great for the neighbors." I don't buy it.

Please distribute my testimony to the City Council members. Thank you, Rommy

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Rommy Lopat  
Phone: 847-922-0437

**RL Testimony to City Council  
Possible Settlement of Westminster Lawsuit  
October 17, 2022<sup>1</sup>**

This review process so confounded me that I took time to read through and piece together every set of City Council, Plan Commission, and Library meeting minutes back to 2011 to understand how we got into such a mess, a mess that didn't treat either the developer, the neighbors, or the public fairly and eventually resulted in the developer suing the City and also suing many people who testified for or against his 361 Westminster condominium project. It seems that everyone in town has a legitimate ax to grind about how this process unfolded.

Let's look back quickly. On January 17, 2017 the City Council approved with NOT ONE QUESTION ASKED a Term Sheet to swap land with the developer so that the Library could get extra parking. The minutes also read, "*The overall development would also provide for common open space in the area north of the Library, pedestrian pathways and landscaped streetscapes.*"

A short time later, on May 7, 2017 you approved a Purchase Agreement based on a fair market value assessment of 361 Westminster. Again, no questions were asked including why this property sale was not bid out or even auctioned. [In my opinion,

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<sup>1</sup> Words in brackets [ ] were intended to be spoken but were eliminated for lack of time (only 3 minutes allowed).

the creative solution to avoid future doubts about this transaction and be wise planners would have been to create a City-generated plan and then to decide between choosing a single developer OR pursuing a joint purchase by the HOAs, the Library, and the neighbors. Sadly, only one plan was ever considered—the Altounian/Witmer plan—with no practical way to include the needs of the Library and neighbors.]

“No questions asked” or few conditions or stipulations proposed and approved by the CC is precisely what I don’t want to have happen tonight. In fact, there’s a lot of questions that deserve to be asked and clearly answered, primary among them being why taxpayers are being asked to forego the original \$500,000 price for one-half acre in a primo location and take \$250,000 instead--even though market conditions have improved markedly since 2016. Many residents do not understand how this property sale started and where it’s headed now, especially given how well we seem to be faring in court. [BTW, I feel no sympathy toward the developer spending design and planning money over the last few years. In contrast, even though City residents are spending untold sums defending its rejection of Altounian’s plan, it may be a wise investment because the lawsuit is and will clarify a lot of tricky legal questions about our review process.]



Late this afternoon, I sent written testimony to you after reading this proposed Settlement this morning. Please do not approve this settlement without asking questions and getting detailed answers, and editing the conditions. There's many I's to be dotted and t's to be crossed in this document. Here's six of my points drawn from the many in my email to you:

- The dates for Commission reviews should be flexible to allow for multiple meetings and keeping the hearing record open.
- Plans and diagrams should be kept out of this settlement. Their inclusion gives the impression of tacit approval of the physical plan by the City Council.
- We need assurance from you that the house is required to be built regardless of whether the condo is built.
- Remember that the Plan Commission stated in 2017 that *“careful attention should be given to providing for appropriate transitions to and buffering of the Church of the Covenants property and the single family homes to the east. Particular attention should be given to increasing the setbacks, beyond the minimum required by the Code. During construction, consideration should be given to mitigating impacts on the surrounding uses: the Library, the Church of the Covenants, train station, the 333 E. Westminster building and the nearby single family homes.*

*AND a plan should be developed to allow the Library to continue to use a portion of the 361 E. Westminster site for overflow parking during construction...*

Those Plan Commission conditions were dropped along the way, but they are still very valid and deserving and I hope you'll direct Plan and HPC to meet these obvious and important goals at long last.

- Last, and VITALLY important, it was confirmed tonight that the Library's new parking lot gets dropped wholesale (on p 70) by deleting "Part III Section 4G Improvement and Conveyance of the Parking Area" in order that this new condo fit on the site. **I call this out as totally unacceptable.** [Not to mention how sneaky it not to describe the deletion in the Settlement but leave us to find it in the original Purchase Agreement —since I was sued I had a copy and could find the reference, but otherwise it was meant to be a secret. The Settlement confused the deletion even more by referring to Part II 4G and Part III 4G. A typo or a deliberate misdirection?]

The Library's parking need has been dropped! It should get parking, asphaltting, landscaping, fencing, green space!

This settlement doesn't work for the City as a whole. I hope you will send the lawyers back to the drawing board and include the neighbors, the Library, and the LFPF at the negotiating table. One more thing—I hope you'll direct the staff to perform a detailed “post-mortem” on this project so we can be assured of transparency, fairness, maximum citizen and neighborhood inclusion in all future development projects. [What happened here that the negotiations forgot those most impacted?]

Thank you so much for your attention. #

First, I was once a party to this lawsuit. I want to remind the City Council that I paid \$3700 in legal fees to understand why I'd be sued at all (just for verbally testifying) and to ask the developer to dismiss me. I feel like I have a stake in this settlement. Surely the neighbors to this project, including the Library, should have a seat at any settlement table...if there should be a settlement (I'm not at all convinced).

Tell us why exactly we are settling now? I have watched the legal proceedings and am confident that the City would prevail. Has something changed to make us "uncertain" (words from settlement) about our legal position? Did the City approach the developer to settle, or vice versa?

- The settlement's dates for the Plan Commission, HPC, and CC are too ambitious. They give no ability for any commission to hold multiple hearings and keep the hearing open. This gives the obvious impression that this project is being jammed through the public's review. Add language recognizing that these schedules are suggestions and the review process is fluid.
- Back in 2016/17, there were Parameters given by Plan Commission to the developer. This should happen again, better and more specific. The Plan Commission and HPC should work with the public to create allowable scale and height dimensions, open space requirements, historic design priorities, etc. Then the developer should create drawings that meet the public's expectations. The developer needs to stop proposing plans that are unsuitable and inappropriate to our standards and codes.
- Plans and diagrams should be left out of this settlement altogether—do not give any hint in this settlement that the City Council is giving tacit approval to a plan for these properties.
- It should be made very clear that the developer must get complete City approval for each structure before this settlement is agreed to (in other words, make very clear that this settlement is conditional on ALL City approvals).
- The settlement should direct that the houses are required to be constructed regardless of the condo (which may not be approved).
- Page 70: Is the settlement deleting Part III Section 4(G) or Part II Section 4(G)? IMPORTANT TYPO. Having no stated description of this provision is a sneaky omission of what is being proposed here. If this refers to Part III 4(G) Improvement and Conveyance of the Parking Area, it seems to delete any obligation of the developer to provide and construct 8 parking places for the Library. If I am reading correctly, that omission is TOTALLY UNACCEPTABLE. Indeed, for the \$250,000 purchase price, the developer should provide—at the least--a property line with the Library which is straight across (no jog as shown in diagram); the developer should pay for 8 parking spaces, new fence, new asphalt and striping, and new hedge for the Library as part of this settlement.

The developer should reimburse the Library for its expenses in paying architectural fees because of constantly changing property line submittals by developer while Library was planning its expansion. The Library Board must be part of this settlement negotiation. (I think the Library has gotten mixed signals from the City Council and is reticent to say or do anything to the CC on any topic.)

- Why \$250,000 from \$500,000 for ½ acre of prime land, especially given more favorable market conditions now than in 2015/2016? Did PPL update a market analysis of this property—let’s see it. This purchase cost seems ridiculously low—please explain in detail. (Note that I do not believe we should directly or indirectly reimburse the developer for any legal costs of suing the City and suing testifiers as well.)
- The settlement should require that no construction staging occur on any of the properties.
- Is this still considered a PUD? Would this plan go in one plan to Plan and HPC or would each house be considered separately by the HPC? How will square footage / FAR of all buildings be determined (is alley in or out of the square footage for all three structures?) Should we not consider the Condo’s approval first and the houses as secondary but required? Explain how the process would work to give maximum consideration to the public, the neighbors, and the Library.
- Reimbursing the developer for underground utilities should be conditional. Are the utilities on public or private property—ie does the City public benefit or only the marketability of the condos? If the Condo is not approved, why should the public reimburse the developer?
- The settlement should address the use and maintenance of the Alley.
- The \$72,000 check for affordable housing gets the developer off the hook for providing an affordable unit(s) in Condo 3. Of all the City’s wards, Ward 1 is likely the ward most in need of providing affordability in close proximity to mass transit (recall that “transit access” was the City staff’s rationale for high-end units in this location). Is the City Code unambiguous that it can be a check OR a unit(s), or is this negotiable?
- The Library should be allowed to stage its dome construction on the Quinlan lot. Therefore, the settlement should direct that for 2023 the Library may use the Quinlan lot.
- To my knowledge, the City has not proposed amendments to the IL Administrative Review Act, as promised. Please confirm yes or no. Did the State Legislature change the law or will it pass before the Plan or HPC considers a new proposal? The settlement should include a provision that the developer will hold harmless all public testifiers in the review process.

I firmly believe that this settlement has not considered all necessary angles and is premature at best.

Last, many reforms need to take place to avoid lawsuits from both neighbors and developers in the future. It is sad that one year has passed without any City Code changes. A very short list is below (a longer list can be provided with more time).

Thank you, Rommy Lopat

**Examples (limited list) of Process Reforms include:**

The Plan Commission and the HPC (and the City Council for that matter) have not been thoroughly and publicly instructed on how to thoroughly and completely review a project (ie cite each standard and City Code #) and make a clear motion that can withstand legal scrutiny.

“Ex Parte” is not defined when it comes to communication that allows fairness to both the public (ie needs to be allowed to express their opinion to officials but “factual information” needs to be shared with developer) and the developer.

Did the City hold a Public Workshop or even do a Public Survey to determine what our preference is for this 1/4 acre or ½ acre? Did the Community Development department ever meet with the neighbors? These are basic.

If the developer is getting off the lawsuit and getting the privilege of building 2 houses, why isn't the Library or Friends of the Library or the HOAs getting first dibs on paying \$250,000?

It should be worked out that the City (or HOA or Library or combination) \$125,000 to walk away from the Quinlan lot. He should be more than satisfied to pay \$250,000 for the north lot.

The Plan Commission needs to determine what “market need” exists for high-end condos. This is especially true because Focus has not yet built Condo 2 at Kelmscott where our TIF investment is vulnerable. Building Kelmscott should be our priority.

The building appears to be shoved closer to the Library than the earlier proposal, and it is now a 3 story building. This is like Condo 2, which looms over the Library because it is too tall and too close to the property line. The Plan Commission needs to be directed to specifically meet with and consider the effect of any building on closing off options for the Library's future access and expansion.

The City Code needs to re-define the word, “any”, a loophole which allowed the developer to get approval for demolishing the Donovan property prior to getting approval of a replacement structure.

The City did not follow the City Code with regard to how the Appeal process of the HPC works. For example, there is to be a report by the HPC Chair to the City Council. This report was not made in 2021. The City Code itself is not clear: presumably the Chair's report would have to be approved by the full HPC prior to submittal to the CC. The Code needs to be reviewed and made clear. The suggestion by City staff that meeting minutes or video serve as a report is not appropriate.

A more thorough "post mortem" of this process should be undertaken by the City attorney, the public, the HPC and Plan Commission, the Library, and the HOAs. One issue is balancing the amount of long amount of time the review process took with the problem of commissioners coming and going and not understanding what had been agreed to prior to their meeting(s).#

**410 E. WOODLAND ROAD  
LAKE FOREST, ILLINOIS 60045  
(847) 922-0437**

October 21, 2022

John J. Johnson  
President, Board of Trustees  
Lake Forest Library  
360 E. Deerpath  
Lake Forest, Illinois 60045

Dear Mr. Johnson:

On Monday, October 17, 2022 I attended the meeting of the Lake Forest City Council to offer testimony objecting to “Agenda Item (6) Old Business: Consideration of Settlement Agreement in the Matter of 361 Westminster, LLC and 705 N. McKinley Development LLC v City of Lake Forest and Various Other Parties.”

In reviewing the packet prior to the meeting, I noticed that the Settlement Agreement included four amendments to the “Purchase, Sale, and Development Agreement” [PSA] which the City Council approved in 2018 but which was confidential until it was revealed by the plaintiff in its 2021 lawsuit against the City. I was curious about Amendment (C) because no description was offered in the Settlement. It read only: **“Amendment to Part III<sup>1</sup>, Section 4(G). The Parties agree to delete Part II<sup>1</sup> [sic] Section 4(G) in its entirety from the PSA.”**

What exactly was deleted from the PSA via this obscure language? Imagine my astonishment when I eventually found and read Part III, Section 4(G): “Redevelopment Project and Land Swap: Development Conditions: Improvement and Conveyance of the Parking Area” [see photos below]. **The developer’s commitment to convey 8 parking spaces to the Library and pay for their construction and striping had been deleted from the City’s proposed settlement with the developer!**

This outrageous deletion was confirmed at the City Council meeting by a question to City Attorney Asprooth from Alderman Ray Buschmann, who also asked City Manager Wicha if the Library had been consulted. Mr. Wicha responded that he: *“spoke with Library Board President J.J. Johnson and Library Director Catherine Lemmer. I don’t know if it has been discussed officially with the Library Board, but no significant concerns were shared with me.”*

I believe I speak for a large segment of our community when I express my frustration that it appears that the Library Board was told nothing about the Settlement’s deletion of parking—the 4<sup>th</sup> highest

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<sup>1</sup> Part II of the 2018 PSA is titled, “Conveyance of the 361 Property” which includes the purchase price of \$500,000 and earnest money of \$50,000. Part III is titled, “Redevelopment Project and Land Swap.” It includes “Section 2: Building 1 and McKinley Parcels Approvals (B): Logistics Plan; Staging License” which gave 4 “temporary parking spaces” to the Library during the developer’s construction. **“The temporary parking shall remain in place after the expiration of the construction staging and until the conveyance of the 8 parking spaces in Part III 4(G).”** This language was not deleted in the proposed Settlement.



priority named by the public in the Library's 2017 "Community Needs Assessment", which read in part:

*"Participants repeatedly noted that 'everyone has to walk around the perimeter' of the building and that the parking and building configurations complicate visits for those with physical disabilities and young children. Parking was reported to be a significant challenge, with participants calling it 'brutal' and 'impossible when there is a program going on.'" [pps 13, 15]*

In fact, the Library Board as early as July 2016 discussed the loss of 12-14 spaces used for overflow parking on the [now former] Historical Society / Quinlan Coachhouse property. The Board's concern was raised at every meeting for the rest of 2016. On December 16, 2016 developer Witmer told the Plan Commission that **"15-18 spaces will be able to be added to the Library site...as well as common open space...depending on the desires of the Library."** The Plan Commission continued to amend the Master Plan all through 2019. Unfortunately, by February 2020 the plan included only 8 spaces plus a small 40x70' public-access open space<sup>2</sup>. A new wrought iron fence (Witmer commitment), gate, public pathway to Westminster, and landscaping have yet to be negotiated.)

How did it happen that you and Director Lemmer allowed, without discussion with the Library Board, the City of Lake Forest to negotiate away critical parking which, as the Library Board President Wendy Darling stated to the Board on March 9, 2021, would also provide the opportunity to reconfigure the Library's Ring Road?

Or are we to believe, based on no planning studies or analysis, that additional parking on the north is no longer needed? I point to my conversation with Director Lemmer on 13 November 2020 in which she said, "Why pave more ground? We can use the parking lot across the street" [north of Gorton] for more parking, even though it has been said repeatedly that it (Deerpath) is a dangerous crossing and the lot is often at capacity.

The newly-proposed movement of Condo 3 to a more southerly location closer to the Library's property line also affects another commitment by this developer to the Library: shared public open space—supposedly "the size of the greensward in Market Square"<sup>2</sup>--in the area between the Library and Condo 3. It was to have been open to the Library for public events. The park appears to be eliminated in the developer's "Settlement" plan for a larger, more southerly Condo 3.

Please note that the new plan indicates that Condo 3 is 27' away from the Library's property line. According to the City [1/13/2021] the required rear yard setback is 35'. Additionally, the Plan Commission's approval of the Master Plan on December 14, 2016 included a condition #2 that setbacks should be increased beyond the minimum:

*"As buildings two and three are considered, careful attention should be given to providing for appropriate transitions to and buffering of the Church of the Covenants property and the single family homes to the east."*

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<sup>2</sup> Open Space: The publicly-accessible open space at the south of Condo 3 was to be 70 x 40 ft (although in a 2021 plan iteration it became approx. 15 x 55'). In December 2016 Witmer testified that "the width of the open space is about the same size as the Greensward in Market Square.". Exaggerated, yes, but not like the City staff's report of January 13, 2021: "The green space...is approximately the same size as the Greensward in Market Square." Note the word, "width" was dropped, giving the public the impression of grand scale. The Greensward in Market Square is 207' x 57'=11,799 sq ft or 1/4 acre (the size of each lot north of the Library). Not comparable!

*Particular attention should be given to increasing the setbacks, beyond the minimum required by the Code as determined to be appropriate taking into account the adjacent land uses at the time.*”

Both you and Director Lemmer have told me that the Library incurred additional architectural fees because the property lines of Condo 2 repeatedly shifted during the developer’s design process<sup>ii</sup>. Will those fees be recouped via this Settlement?

What is the “appropriate transitional” aesthetic of the scale and proximity of Condos 2 and 3 to our historic Library? Will Condo 3’s 6-7 new owners object to your possible future expansion just steps away. Quite possible, which suggests that we pause in any approval until scenarios for the Library’s expansion are also considered by the Plan Commission.

Large-scale planning solutions to your parking and access issues have never been pursued by the City or by the Library Board. It is the eleventh hour: the Plan Commission meets November 9<sup>th</sup> to deliberate on whether a new Plan meets the goals of the 2016 Master Plan. In my opinion, all entities must take time to creatively and thoroughly plan together for Library parking, roadway, and open space or lose the opportunity forever.

The new Settlement proposal meets one goal of the Westminster neighbors: offering what they hope will be a “transitional” historically-sensitive house on the northern streetscape. That’s good news for Westminster, but it seems that the developer wants a larger condo (26,000+ sq ft) at the expense of its southern neighbor--the Library.

The City Council, for its part, says that by “pausing to consider this Settlement,” it wants “the best possible project with **the best possible transition.**” Mayor Pandaleon advised the public that this process is “not over, stay engaged.” That admonition applies to the Library Board as well as the general public.

When will the Library Board “engage?” What results will the Library insist on to assure its best future?

Sincerely,

Rommy Lopat

Attachments:

- a) City Council approved Settlement October 2022
- b) 2 pages: Purchase Sale Part III 4G (deleted in Settlement)
- c) Approved 2016/2017 Master Plan showing Library Parking
- d) Developer’s Diagram of Lot lines with close-up of Library rear lines
- e) Developer’s 2020 Rendering of Condo 3 as proposed [note that Rommy Lopat added sketch of gable-roof addition as proposed by Library to understand scale/relationship]
- f) Developer’s October 2022 “Settlement” proposal showing new house on Westminster; Library parking remains in this plan but is deleted in Settlement; Location and size of public open space is not clearly delineated.

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<sup>i</sup> Part III of the 2018 PSA is titled, “Redevelopment Project and Land Swap.” Part III “is intended to identify additional steps and actions required by the Parties to foster the redevelopment and to ensure that the Planned Unit Development proceeds in general conformity with the Master Plan.” It contains 5 sections:

- 1) Recitals
- 2) Building I and McKinley Parcels Approval
  - A) Prior Approvals
  - B) Logistics/Staging License (included temporary parking for Library)
  - C) [Building 1] Inclusion in Planned Development Approval
- 3) Planned Development
  - A) In General: “City acknowledges that the preliminary PUD will vary from the Master Plan”; PUD will have not more than 4 buildings, which buildings will be similar in scale and design as Condo 1 except as limited in Part III, Section 4 or as approved by City”...PUD will contain Phase III with not more than 2 buildings...the PUD shall include a sufficient number of affordable units...”
  - B) Initial PUD Application. The Plan shall identify legal descriptions for the Parking Area and Open Space Area. If the PUD Application is denied, then the purchase and sale is automatically terminated and earnest money shall be returned, and the Staging License is immediately terminated.
  - C) McKinley Parcels Development: Alley may be temporarily closed to traffic except for residents
  - D) Phased Development
- 4) Development Conditions
  - A) Development Density: Phases II and III are limited to not more than 2 affordable and 18 market rate units.
  - B) Development Covenants: Creation of HOAs; Responsibility for Alley—HOAs shall maintain Alley without cost to the City; Alley shall be open to public access; Developer or HOA will accept Alley ownership but not until 361’s building permit is issued; Developer or HOA will improve, own and maintain Open Space without cost to the City.
  - C) Affordable Units: PUD shall include a sufficient number of affordable units to satisfy the City Code Chapter 158.
  - D) Financial Consideration: 0.5% of the gross sale price of any resale of a building or unit shall be kept for the upkeep of the East LF Train Station. The payment shall be imposed upon the seller of the buildings and/or units, but not the Developer.
  - E) Existing Leases
  - F) Demolition of Current 711 Building: The Developer shall demolish the “Quinlan Coachhouse” and establish the Parking Area and Open Space by May 31, 2020.
  - G) Improvement and Conveyance of the Parking Area: 8 parking space shall be designed, asphalted and striped by the Developer without cost to the City or Library, by May 31, 2020. Developer shall provide survey; pay utility bills and real estate taxes in full.**
- 5) Default by Developer or City

<sup>ii</sup> In its 2021 lawsuit against the City and testifiers, the Developer of 361 Westminster included “Exhibit B: Findings of Fact” that are intended to illustrate its compliance with the goals of a PUD. Item #7 states:

“Restoration and enhancements to the Library site are currently under consideration. Library representatives have been engaged in the redevelopment discussions for this area since the early deliberations on the Master Plan. **A conscious decision was made to require a publicly accessible green space to the north of the Library on the Phase 3 development site and pedestrian connections to and through the new development connecting the adjacent residential neighborhood more directly with the train station and the Library.** The Library renovation plans do not contemplate the need for expansion of the Library in a linear fashion to the north but instead, the concept being pursued anticipates renovation of the existing building and alterations of the existing Library site.”

**Potential Approval of the Settlement Plan; Dismissal of Lawsuit.** If, after completion of required public meetings and public hearings on the Settlement Plan (including any appeals provided for under the City Code), the City approves the Settlement Plan, which includes an amendment to the previously approved Planned Development, and issuance of a Certificate of Appropriateness, the Developer will take all necessary steps to enter an order dismissing the lawsuit with prejudice in a form substantially similar to that included as **Exhibit C** to this agreement ("**Dismissal Order**"). The Developer agrees to present the Dismissal Order to the Court to be entered within seven (7) days of the City's final approval of the Settlement Plan, which includes an amendment to the Planned Development and issuance of a Certificate of Appropriateness.

**Amendments to the Purchase, Sale, and Development Agreement.** If the City approves the Developer's Settlement Plan and the Dismissal Order is entered, the Developer and the City agree to amend the Purchase, Sale, and Development Agreement, dated October 29, 2018 ("**PSA**"), as follows:

- A. *Amendment to Part II, Section 3.* The Parties agree to amend Part II, Section 3 of the PSA to revise the purchase price for the 361 Property from \$500,000.00 to \$250,000.00, plus prorations at closing.
- B. *Amendment to Part III, Section 4(C).* The Parties agree to amend Part III, Section 4(C) of the PSA to allow for the Developer to satisfy the City's Inclusionary Housing requirements for Phase III of the project by making a cash payment in lieu to the City's Affordable Housing Trust Fund in the amount of \$72,000.00.
- C. *Amendment to Part III, Section 4(G).* The Parties agree to delete Part II, Section 4(G) in its entirety from the PSA.
- D. *Addition to Part III, Section 4.* The Parties agree to amend Part III, Section 4 of the PSA to add a new subsection requiring the Developer to bury the utility lines in the alley adjacent to the Subject Property, as more fully depicted on **Exhibit D**. The City will agree to reimburse the Developer for its actual costs of burying the utility lines up to a maximum of \$250,000.00. The Developer and the City agree to take all necessary steps to obtain any required approvals for the burying of the utility lines.

**Release by the Developer of the City.** Except for the obligations created by this Agreement, and only upon the entry by the Court of the Dismissal Order as provided in Paragraph 4 above, the Developer, its past, present, and future officers, directors, managers, members, operators, employees, agents, trustees, beneficiaries, attorneys, successors in interest, stockholders, owners, representatives, subsidiaries, parent companies, affiliates, insurers, partners, and assigns, (collectively the "Developer Parties"), release and forever discharge the City of Lake



cheduled to expire no later than May 1, 2019. If the Current 711 Building is not demolished by May 1, 2019, and the Preliminary Development Plan, it will not without the approval of the City Manager: (i) renew, extend, or otherwise modify any current leases within the Current 711 Building that will permit space to be under lease after May 1, 2019; or (ii) enter into any new lease for space within the Current 711 Building that will permit a tenant to occupy space in such building after May 1, 2019.

F. Demolition of Current 711 Building. Developer agrees that, by September 1, 2019, it will seek and obtain all required permits and approvals to permit the demolition of the Current 711 Building. In addition, Developer shall cause the Current 711 Building to be demolished, and the Parking Area and Open Space Area to be established, on or before May 31, 2020.

G. Improvement and Conveyance of the Parking Area. 711 Owner shall be required to design and construct, without cost or expense to the City or the Lake Forest Library, the Parking Area. The design of the Parking Area shall be as set forth in Final PUD Plans approved by the City. No later than the earlier of (i) May 31, 2020 and (ii) the issuance of a certificate of occupancy for a second multi-family building within the Development, 711 Owner shall:

- i. Cause the improvements to the Parking Area to be completed. The Parking Area improvements shall be sufficient for eight (8) parking spaces having an asphalt or comparable surface, which improvements shall include striping of the eight new spaces.
- ii. Convey fee simple title for the Parking Area by a special warranty deed to the City without cost or expense. In conveying the Parking Area to the City, 711 Owner shall provide the City with the following, all at no cost or expense to the City:
  - a. a current ALTA Form Owner's Title Policy issued by the Title Company in the amount of \$50,000.00 for the Parking Area (subject only to the non-monetary exceptions that will not impair the use of the Parking Area for parking purposes) with extended coverage over the general exceptions.
  - b. an ALTA survey dated after January 1, 2020 (or within six months of the date that 711 Owner conveys the Parking Area to the City) prepared by a surveyor licensed by the State of Illinois, certified to the City and the Title Company by such surveyor as being true, accurate and having been prepared in compliance with the current "Minimum Standard Detail Requirements for ALTA/ACSM Land Title Surveys" for a suburban survey adopted by the American Land Title Association and National Society of Professional Surveyors and showing the flood plain and wetlands status of the Parking Area, and not disclosing any condition rendering the Parking Area unusable, in the City's sole opinion, for parking purposes.

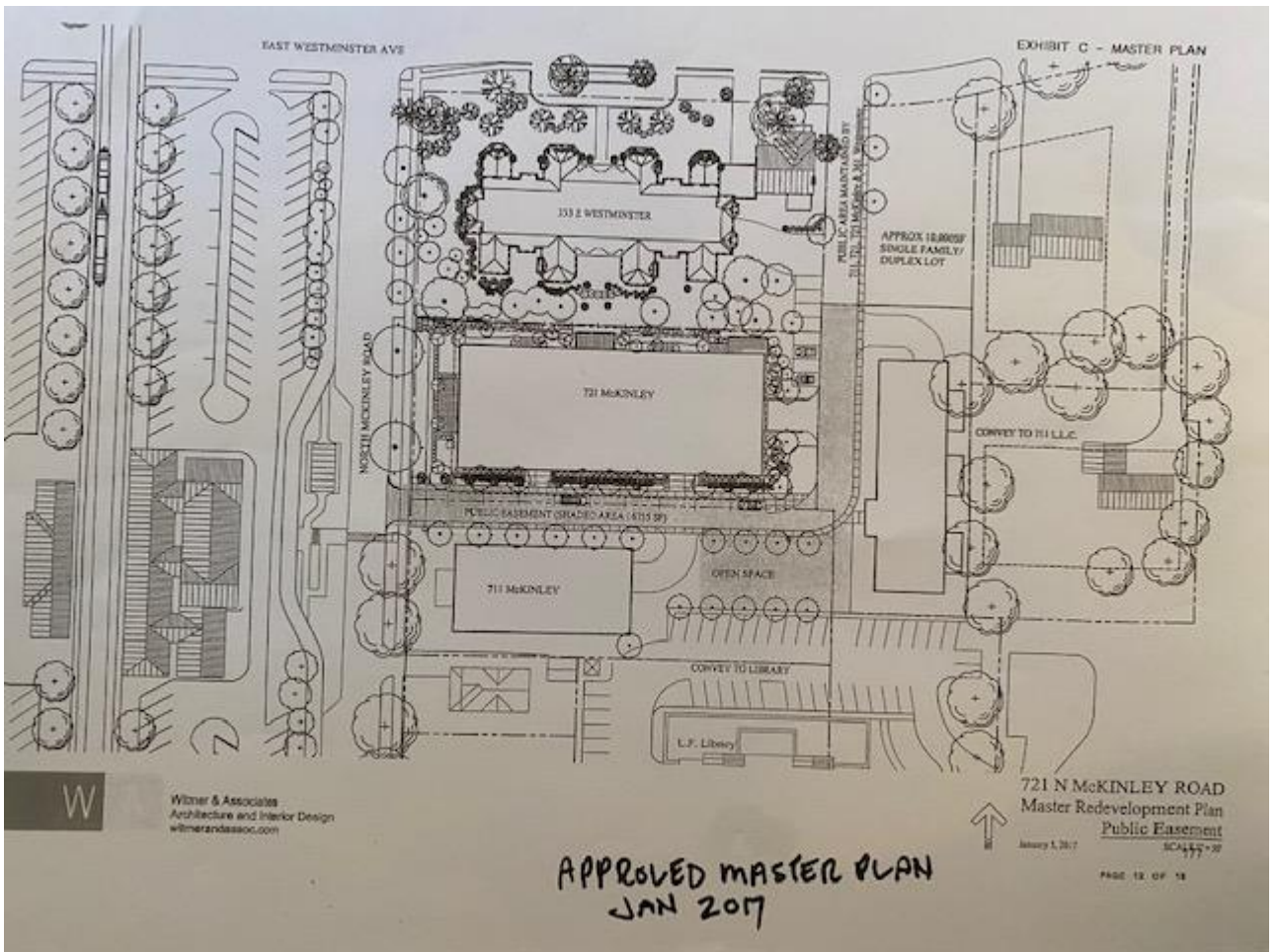
- c. evidence that all bills for utilities have been paid in full and that the Parking Area is being conveyed lien-free except for real estate taxes.
- d. sufficient sums to pay all accrued but unpaid real estate taxes and installments of special assessments, if any, for the Parking Area. Such taxes shall be prorated on the basis of 105% of the most recent ascertainable real estate tax bills.
- e. such other documentation necessary or customary for the City to receive the title policy contemplated in Part III, Section 4.G.ii.a of this Agreement.

At the time of execution of this Agreement, it is understood that the conveyance of the Parking Area by the 711 Owner to the City will be exempt from state, county, and local transfer taxes as a result of the City's status as a municipal corporation. If, prior to the conveyance of the Parking Area, it is determined that the conveyance of the Parking Area is subject to State, county, and local transfer taxes, then such transfer taxes shall be paid by the party responsible for same in accordance with local custom.

**SECTION 5. DEFAULT.**

A. **Developer Default.** If either the 711 Owner or 361 Owner defaults in the performance of their respective obligations under Part III of this Agreement, and City is not in default in the performance of any of City's obligations under said Part III, the City shall notify the defaulting party of such default (a "**Default Notice**"), and such party shall have 30 days within which to cure such default (or such longer period to which the City may approve in writing, which approval shall not be unreasonably withheld)(the "**Part III Cure Period**"). In the event that the defaulting party fails to cure such default by the conclusion of the Part III Cure Period, then the City may exercise any remedy available under law. In addition, any such default shall be deemed a violation of the ordinance or ordinances approving the Preliminary PUD Plan or Final PUD Plan (as applicable) and shall subject the defaulting party to fines in the amount of \$100.00 per day for each day that the default continues after the expiration of the Part III Cure Period. Notwithstanding anything to the contrary contained herein, in the event 361 Owner defaults Part II of this Agreement, City's sole remedy for a default of Developer's obligations under Part III of this Agreement shall be limited to the forfeiture of the Earnest Money pursuant to Section 11.A. of Part II of this Agreement; to the extent that such default materially changes the Preliminary PUD Plan or Final PUD Plan, however, 711 Owner shall be required to seek amended approvals of such Preliminary PUD Plan or Final PUD Plan in accordance with the City's zoning regulations.

B. **City Default.** If City defaults in the performance of its obligations under Part III of this Agreement, and Developer is not in default of its duties and obligations under this Agreement, then Developer may deliver a Default Notice to the City, and the City shall have 30 days within which to cure such default (or such longer period to which the Developer may approve in writing, which approval shall not be unreasonably withheld). In the event that the City fails to cure such default by the time provided in this Part III, Section 5.C, then the Developer may exercise any remedy available under law.

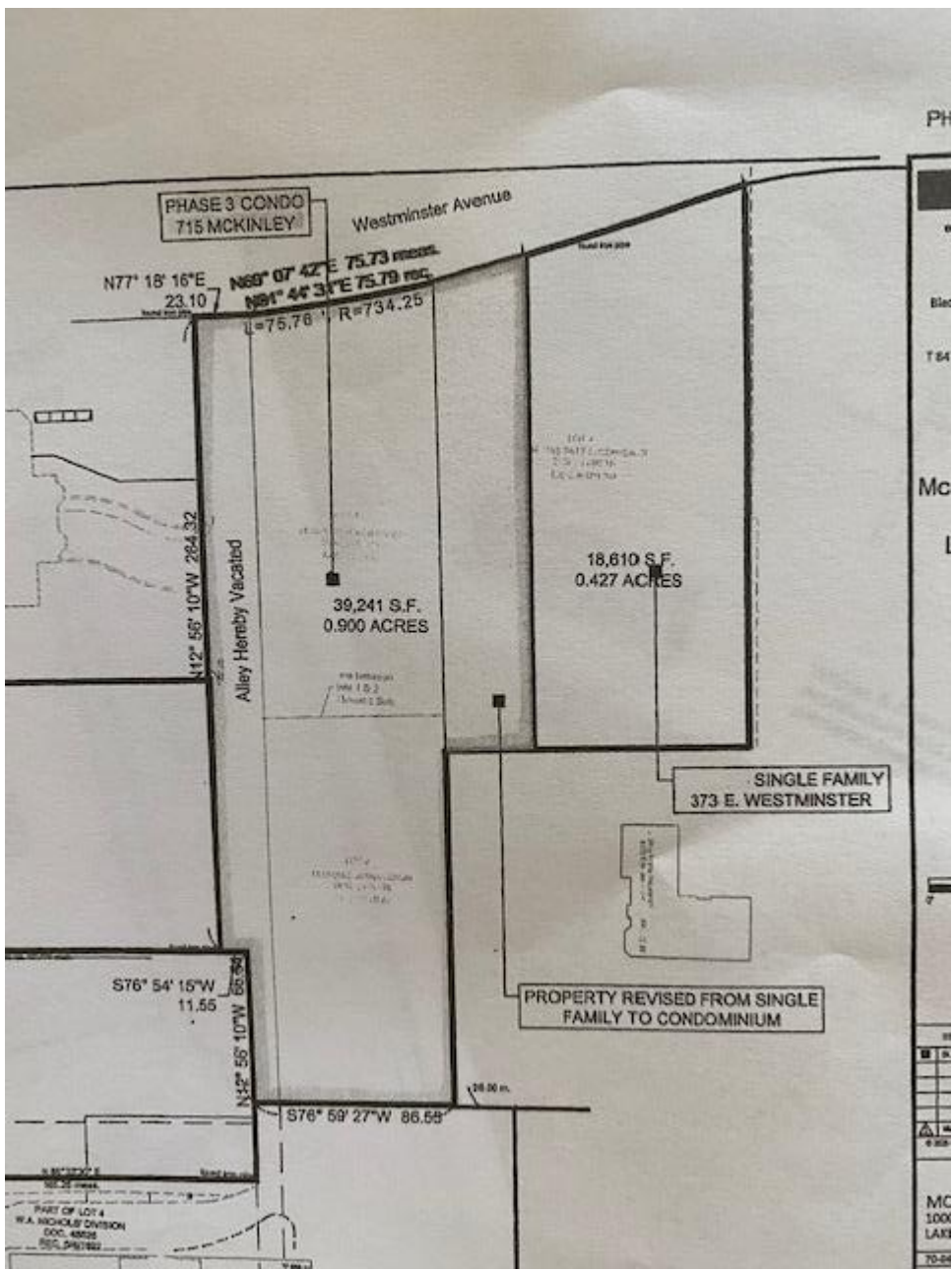


Winner & Associates  
 Architecture and Interior Design  
 winnerandassoc.com

721 N MCKINLEY ROAD  
 Master Redevelopment Plan  
 Public Easement  
 January 1, 2017  
 SC4442-37

APPROVED MASTER PLAN  
 JAN 2017









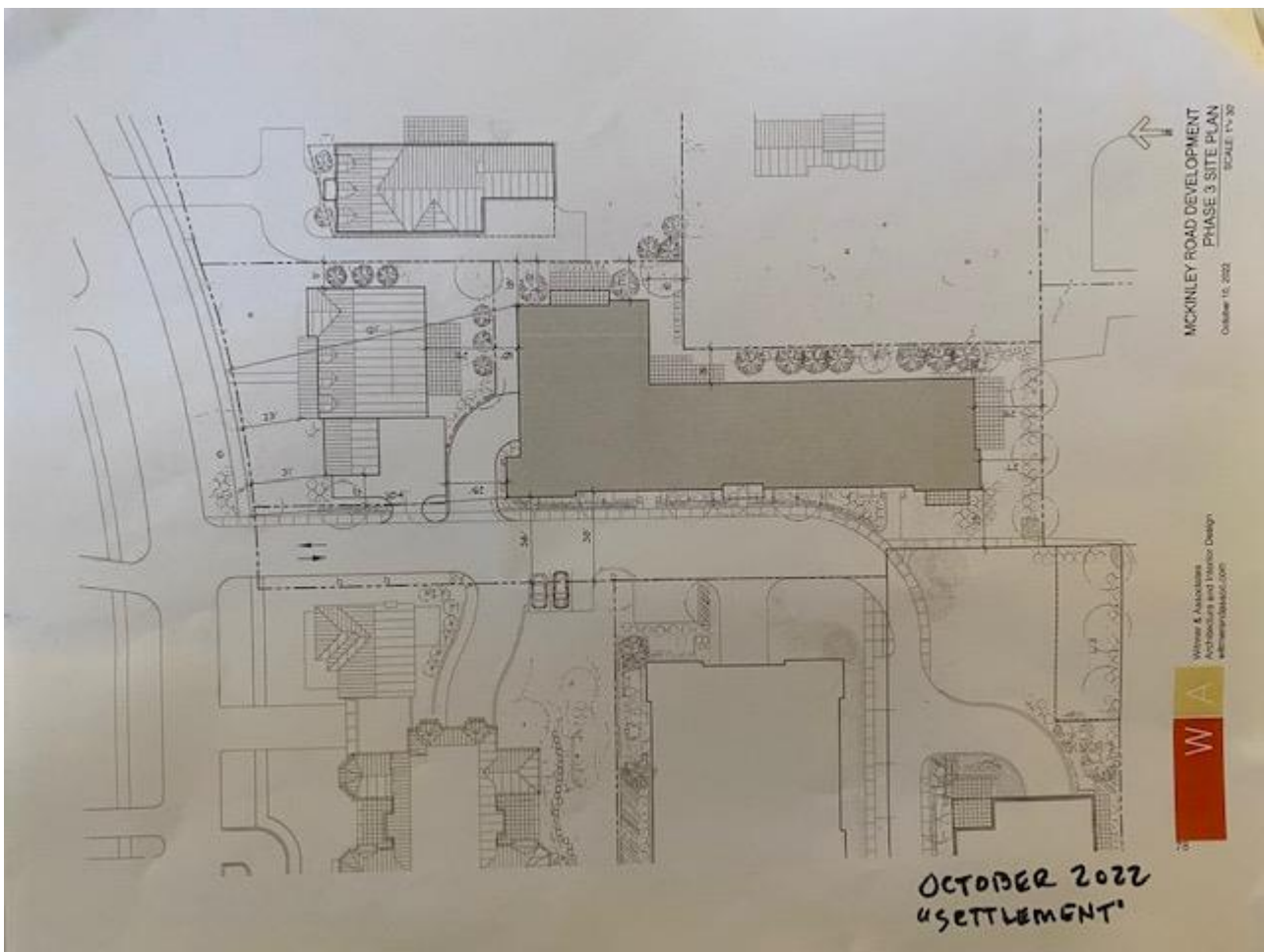
NORTHWEST CORNER



Winer & Associates  
Architecture and Interior Design  
winerandassociates.com

DEC, 2020

715 MCKINLEY ROAD  
BIRD'S EYE VIEW  
December 11, 2020 SOLENTA

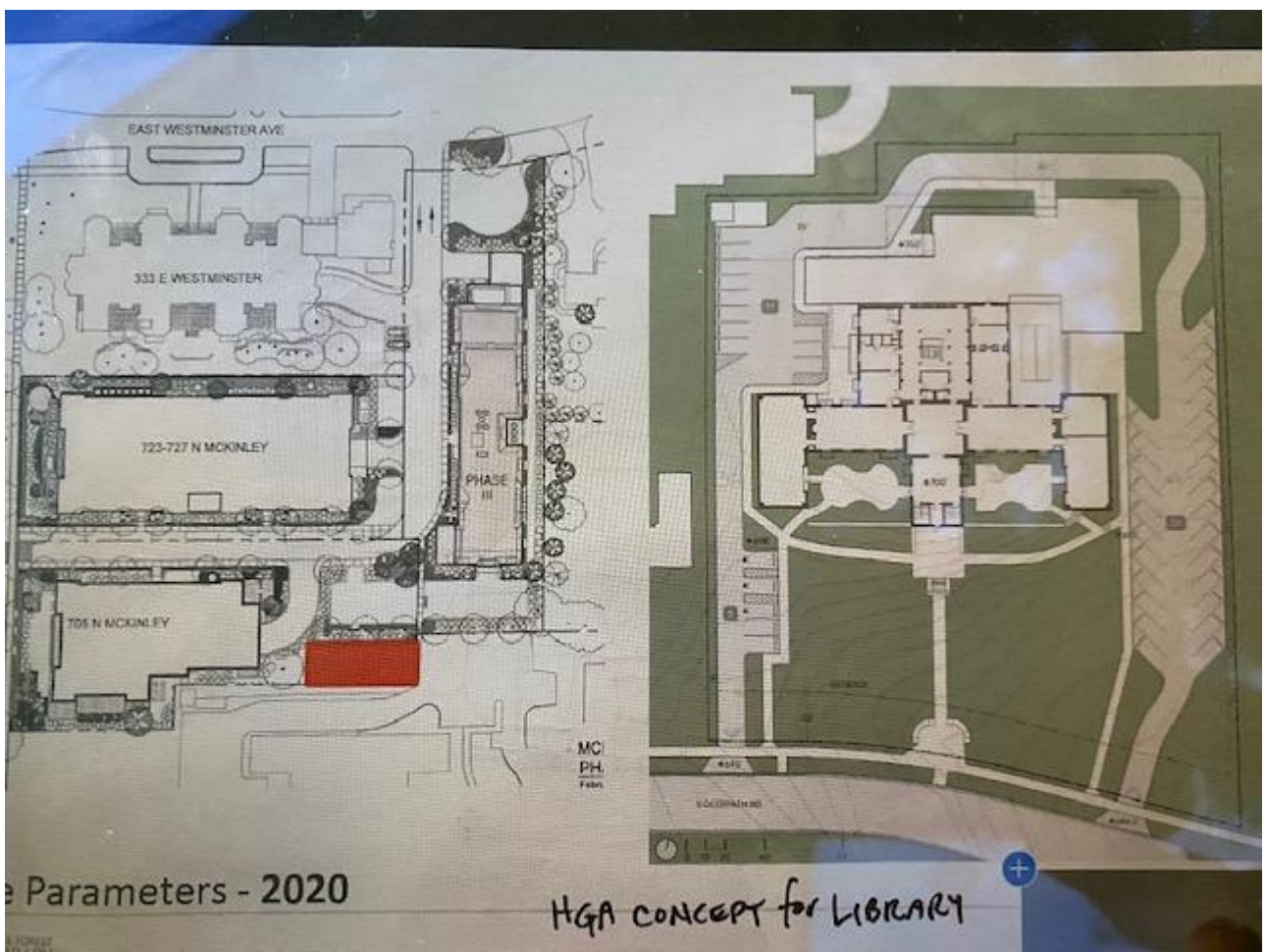


MCKINLEY ROAD DEVELOPMENT  
PHASE 3 SITE PLAN  
October 15, 2022  
SCALE: 1" = 30'

W & A  
Winters & Associates  
Architects and Interior Design  
www.waarch.com



OCTOBER 2022  
'SETTLEMENT'



e Parameters - 2020

HGA CONCEPT for LIBRARY

**LAKE FOREST LIBRARY BOARD OF TRUSTEES**  
360 East Deerpath Road, Lake Forest, IL 60045  
Tuesday, October 11, 2022  
Regular Meeting

CALL TO ORDER

President John Johnson welcomed all and called the meeting to order on Tuesday, October 11, 2022, at 7:30 p.m. in the Kasian Room, Lake Forest Library.

ROLL CALL

Trustees present: Bryan Bertola, Jim Clifton, JoAnn Desmond, Josh Jackson, Andrea Lemke, John F. Johnson, Sue Shattock, Bob Shaw, and Heather Strong. Nine Trustees in attendance; a quorum was present.

Library Staff present: Catherine Lemmer, Executive Director, Ed Finn, Director of Operations, and Sameer Notta, Finance Officer, Heidi Krueger, Director of Patron Services.

PRESIDENT'S REMARKS

President Johnson welcomed Tish Borkowski, co-President of the Friends of Lake Forest Library who reported on the recent book sale later in the meeting, and Rommy Lopat, who presented her recommendations on restoring the Excedra (stone entrance to the library).

After hearing a review of the Library Minutes from the 1980's, Trustee Desmond inquired when control of the Library (construction decisions, etc.) shifted from the City to the Library, and what caused that shift.

CALL FOR ADDITIONS TO THE AGENDA

None.

OPPORTUNITY FOR THE PUBLIC TO ADDRESS THE BOARD

Laura Luce commented that the recording of the meetings, while appreciated, is hard to hear. She also asked about the letter from the Board to the Historic Preservation Committee supporting the Veterans Park monument application. President Johnson confirmed he had written the letter.

Rommy Lopat, resident, urged the Board to become an active part of deliberations in the coming debate on the ¼ acre parcel to the north of the Library that is being considered for the McKinley Road condo development.

CORRESPONDENCE AND INFORMATION REPORT

No comments.

APPROVAL OF THE CONSENT AGENDA

Trustee Jackson made a motion, seconded by Trustee Shattock, to approve the Consent Agenda (omnibus vote on matters 7(a)-7(d)):

- a. Approval of the October 11, 2022 Agenda
- b. Approval of the September 13, 2022 Regular Meeting Minutes
- c. Approval of the September 2022 Financial Report
- d. Approval of the filing of the 2023 Per Capita Grant Application

The motion passed unanimously on a roll call vote.

#### COMMITTEE REPORTS

Trustee Bertola, Chair of the Building Committee, presented a status report on the dome replacement project, and Ed Finn gave an update on the Hill Mechanical proposal to replace select HVAC equipment

The dome replacement project building permit was submitted to the City on September 28. A number of construction bids were received (deadline extended to October 7) and are being reviewed by Wiss, Janney, Elstner Associates, Inc. to ensure they all meet the specs. The next step will be to review them with the Building Committee and recommend a contractor to the Board.

Ed Finn confirmed the new chiller will be installed in March or April 2023. An asbestos test of the piping insulation surrounding the current chiller was completed and there is no evidence of asbestos.

#### LIBRARY EXCEDRA

Rommy Lopat presented her findings on the masonry 'gate' on Deerpath road that was at one time the entrance to a path that led to the front door of the Library. Over time the Excedra was modified, plantings were changed or left to mature, such that the current structure is in disrepair. She consulted (informally) a mason, architect, and landscaper to discuss short- and longer-term ways to restore this historic structure, original to the Library.

#### 125<sup>TH</sup> LAKE FOREST LIBRARY CELEBRATION YEAR

President Johnson reminded the Board that the 125<sup>th</sup> anniversary of the Library takes place on July 4, 2023. This is an opportunity for a number of events targeting the Library's many audiences in multiple places throughout the city, over an extended period of time.

#### FRIENDS OF LAKE FOREST LIBRARY UPDATE

Tish Borkowski shared that the 46<sup>h</sup> annual Friends of Lake Forest Library Book Sale was a success, generating \$118K in gross sales, thanks to the effort of 70 volunteers. The next event for the Friends will be the Holiday Book Bazaar starting November 29. The Friends will also award \$6K in scholarships to students from Lake Forest, Lake Bluff and Knollwood.

#### LIBRARY OPERATIONS REPORT

Director Lemmer reminded the Board about the imminent Lake Forest Reads program featuring the book *Her Hidden Genius*, by Marie Benedict, who will also appear. The Library has partnered with the Rosalind Franklin Medical Center and Lake Forest College, and events take place at Dickinson Center,

Gorton Center, The History Center, and of course, the Library. Many of these events were funded with support from the Friends of Lake Forest Library.

Director Lemmer also noted that Reed Davis completed the inventory of the Library's art collection which has been turned over to Hindman Appraisals to determine next steps. The Director noted that Mr. Davis' volunteer effort to catalogue the works had saved the Library significant funds and he had completed the work quickly. The Board suggested that there may be other volunteers in the City with specific expertise who could serve the Library on a project basis as needs arise. Trustee Strong suggested that the Library consider adding community members to some of our committees, as other City organizations have done. This would help keep the community abreast of Library activities and also provide much needed support.

UNFINISHED BUSINESS

None.

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 8:59 p.m.

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Sue Shattock, Secretary  
Minutes approved by the Board on November 8, 2022.





## FY2023 Revenue & Expenditure Statement

For the YTD October - 2022

Revenues	YTD	Budget	Budget Realized
Tax Based	4,270,159	4,394,900	97%
Non-Tax-Based	96,651	53,000	182%
Gifts & Grants	100	2,500	4%
Library Generated	116,739	88,260	132%
<b>Total Revenues</b>	<b>\$4,483,649</b>	<b>4,538,660</b>	<b>99%</b>

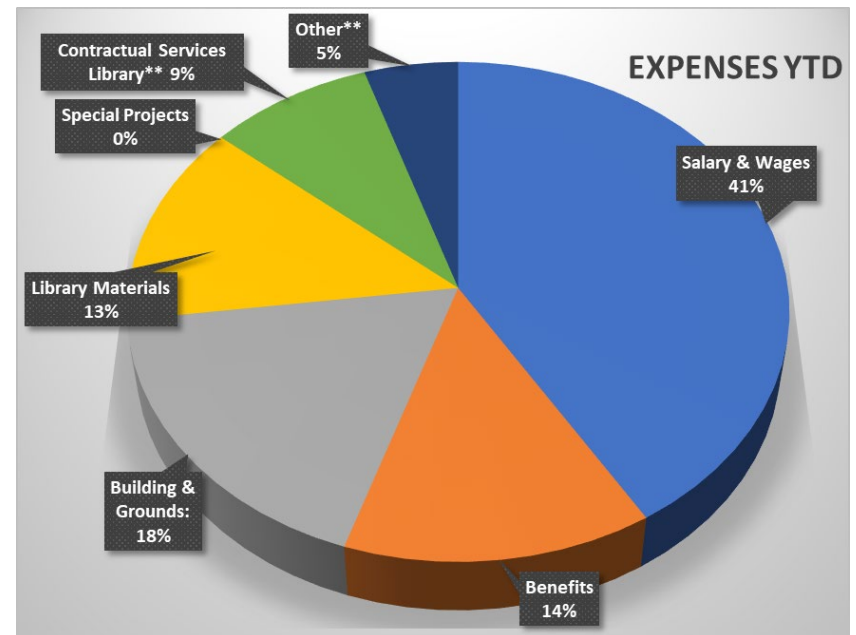
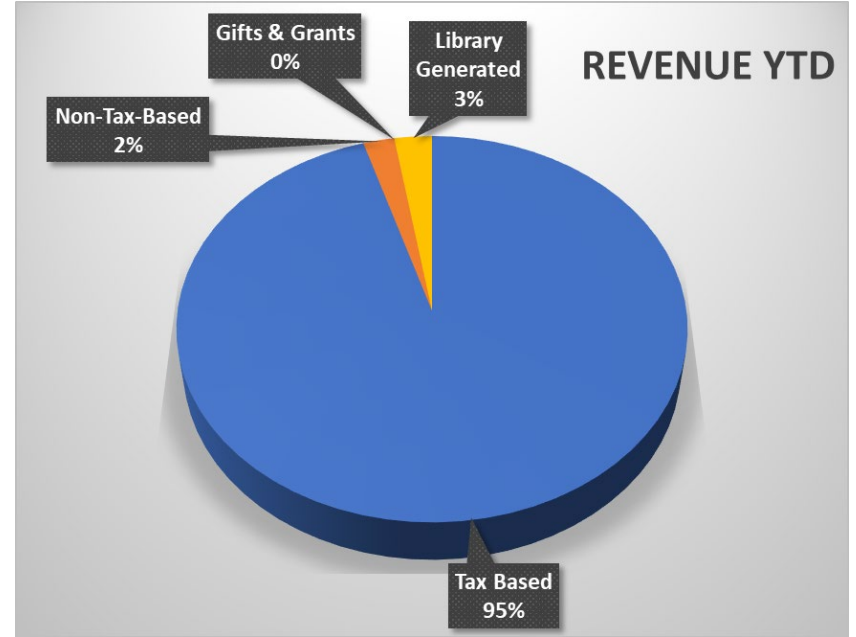
Expenses	YTD	Budget	Budget Utilized
Salary & Wages	815,628	1,954,260	42%
Benefits	274,075	791,831	35%
Building & Grounds:	353,648	438,675	81%
- Dome Repair*	31,629		
- Contractual Service Building**	4,363	22,550	
Library Materials	261,149	625,260	42%
Special Projects	-	82,000	0%
Contractual Services Library**	174,284	351,800	50%
Other**	99,408	262,864	38%
<b>Total Expenses</b>	<b>1,978,192</b>	<b>4,506,690</b>	<b>44%</b>

<b>Total Net Income</b>	<b>\$2,505,456</b>
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Reserves	
Reserve - Capital Improvements	4,000,000
Reserve - Technology Improvements	300,000
Capital Equipment	300,000
Fund Balance - Unassigned	2,471,607
<b>Total Reserve Amount</b>	<b>\$ 7,071,607</b>

\*In FY 2022 Dome Repair Amount was \$28,155

\*\*Detail on Last page of the Report





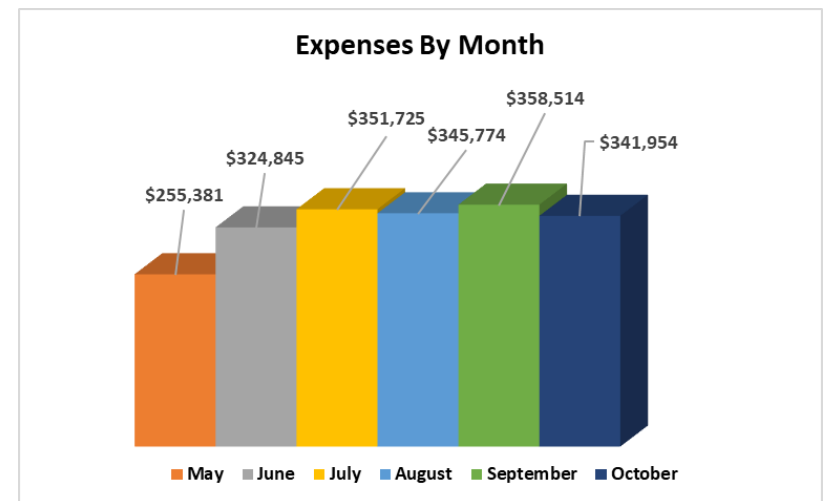
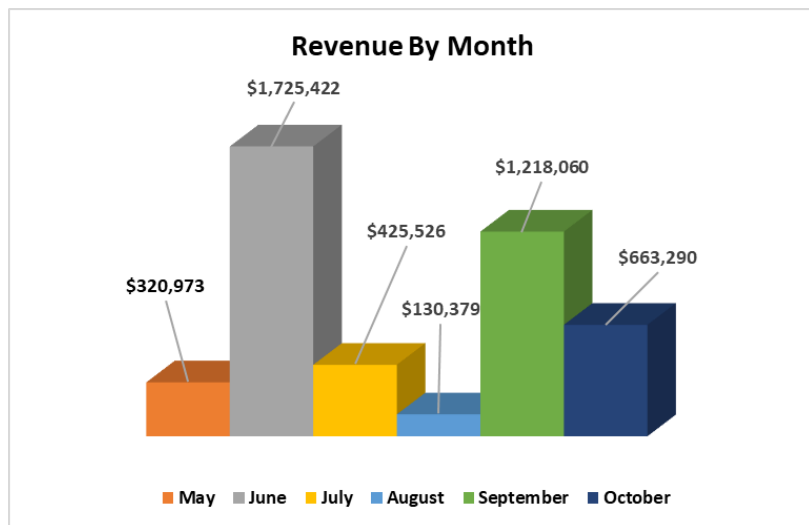
# FY2023 Revenue & Expenditure Statement

For the YTD October - 2022

Revenues	May	June	July	August	September	October	YTD	Budget
Tax Based	295,420	1,708,122	390,060	107,714	1,166,082	602,763	4,270,159	4,394,900
Non-Tax-Based	24,562	-	17,684	2,019	28,566	23,819	96,651	53,000
Gifts & Grants	-	-	-	100	-	-	100	2,500
Library Generated	991	17,300	17,782	20,546	23,412	36,708	116,739	88,260
<b>Total Revenues</b>	<b>\$320,973</b>	<b>\$1,725,422</b>	<b>\$425,526</b>	<b>\$130,379</b>	<b>\$1,218,060</b>	<b>\$663,290</b>	<b>\$4,483,649</b>	<b>\$4,538,660</b>

Expenses	May	June	July	August	September	October	YTD	Budget
Salary & Wages	93,274	124,116	122,832	133,310	201,873	140,223	815,628	1,954,260
Benefits	41,390	41,072	38,768	46,102	55,663	51,080	274,075	791,831
Building & Grounds	25,568	41,013	104,215	69,919	46,392	66,541	353,648	438,675
Dome Repair	-	9,375	-	-	22,216	38	31,629	
Contractual Services Building	2,539	250	438	448	344	344	4,363	22,550
Library Materials	45,710	65,668	43,188	46,157	25,297	35,130	261,149	625,260
Special Projects	-	-	-	-	-	-	-	82,000
Contractual Services Library	31,006	46,165	30,433	28,576	13,944	24,160	174,284	351,800
Other	18,433	6,811	12,289	21,710	15,346	24,820	99,408	262,864
<b>Total Expenses</b>	<b>\$255,381</b>	<b>\$324,845</b>	<b>\$351,725</b>	<b>\$345,774</b>	<b>\$358,514</b>	<b>\$341,954</b>	<b>1,978,192</b>	<b>4,506,690</b>

<b>Total Net Income</b>	<b>\$65,592</b>	<b>\$1,400,577</b>	<b>\$73,802</b>	<b>(\$215,395)</b>	<b>\$859,545</b>	<b>\$321,335</b>	<b>2,505,456</b>	
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**Lake Forest Library**  
**Financial Notes and Variance Report**  
**For the Month of October 2022 (Month 06) FY2023**

**Funds on Hand:** \$2,471,607 (unrestricted/unaudited). This account now reflects the FY2022 surplus of \$921,188 as the FY2022 audit has concluded.

**General Operations - Revenues**

**Property Tax:** As of October 31, the Library received \$4,270,159 in property tax distributions which is 97% of annual budget.

**Non-Tax-Based:** As of October 31, the Library received \$96,651 in non-tax-based revenues. \$68,085 reflects three installments of the replacement of personal property tax payment and the \$28,566 per capita grant. Non-tax-based income exceeds FY budget by 82%.

**Library-Generated:** As of October 31, the Library received \$116,739 in Library generated income. \$82,184 is interest on investments, \$8,984 in impact fees, \$10,269 Covid-19 reimbursement from November 2020 to April 2022 and \$15,230 in other revenue such as CCS refunds, and copier and other fees. Overall, the Library generated income exceeds FY budget by 32%.

**Gifts:** As of October 31, the Library received \$100 gifts and grants which is 4% of FY budget. Gifts to The Lake Forest Library Foundation are reported separately.

**General Operations - Expenditures**

**Salaries, wages, and benefits:** As of October 31, \$815,628 for salaries and wages: 42% of FY budget; \$274,075 for benefits: 35% of FY budget. \$60,988 for SSN: 41% of FY budget; \$55,480 for IMRF: 28% of FY budget.

**Materials: Books, AV, and Electronic Services:** As of October 31, \$261,149: 42% of FY budget, this includes payments for periodical and database subscriptions.

**Other Operating Expenditures:** As of October 31, \$273,692: 39% of FY budget. Includes \$174,284 in library contractual services, including first payment of RFID lease of \$24,041 to Bibliotheca.

**Building and Grounds:** As of October 31, \$353,648: 81% of FY budget. Reflects the contracts and service calls for the cleaning service, elevator, repairs for HVAC, and other systems. Annual liability/casualty insurance premium of \$34,934 has been paid.

**Capital:** As of October 31, \$166,554: 98% of FY budget has been spent on the purchase of new computers and warranties, APC rack mountable smart UPS, APC network card, and WJE \$31,629 for Dome repair and restoration project.

**Reserves Audit**

\$2,471,607 - Operating cash reserve (fund balance-unassigned) reflects the FY2022 surplus of \$921,188 as the FY2022 has concluded. The Library's restricted reserves are currently \$4,600,000: capital equipment (\$300,000), capital improvements (\$4,000,000), and technology (\$300,000).

Year to Date FY2023: 44% of budget expenses; 99% budget revenues.

## Account Details

### Contractual Services Library

Description	May	June	July	August	September	October	YTD	Budget
CCS (Integrated Library System)	12,412	-	18,798	-	\$ -	\$ 18,795	\$ 50,005	\$ 76,400
CIT Computer Equipment Lease*	4,167	1,679	2,923	-	\$ 924		\$ 9,694	\$ 50,000
LAN, WAV, and Support (MSP)	8,477	8,480	-	17,496	\$ 9,675		\$ 44,127	\$ 103,000
EZ Proxy & Collection HQ	670	-	-	2,250	\$ -		\$ 2,920	\$ 10,000
Bibliotheca (RFID) Lease	-	24,041	-	-	\$ -		\$ 24,041	\$ 25,000
Online/Internet (fiber)	3,747	-	1,863	1,863	\$ 1,867	\$ 1,890	\$ 11,230	\$ 20,000
Other: Web Calendar Subscription, Software Licenses & Web hosting and maintenance	-	9,331	4,335	1,949	\$ 70		\$ 15,684	\$ 17,400
Technology Leased & Warranty Renewals	1,532	2,634	2,515	5,019	\$ 1,408	\$ 3,475	\$ 16,583	\$ 50,000
<b>Total</b>	<b>\$ 31,006</b>	<b>\$ 46,165</b>	<b>\$ 30,433</b>	<b>\$ 28,576</b>	<b>\$ 13,944</b>	<b>\$ 24,160</b>	<b>\$ 174,284</b>	<b>\$ 351,800</b>

\*Balance \$35,000 to be transfer to new computer purchase

### Contractual Service Building

Description	May	June	July	August	September	October	YTD	Budget
Water Treatment	250	250	250	\$ 250	\$ 250	\$ 250	\$ 1,500	
Alarm System	2,185	-	-		\$ -		\$ 2,185	
Inner Security System	104	-	-	\$ 104	\$ -		\$ 207	
Rose Pest	-	-	188	\$ 94	\$ 94	\$ 94	\$ 470	
<b>Total</b>	<b>\$ 2,539</b>	<b>\$ 250</b>	<b>\$ 438</b>	<b>\$ 448</b>	<b>\$ 344</b>	<b>\$ 344</b>	<b>\$ 4,363</b>	<b>\$ 22,550</b>

**Others**

Description	May	June	July	August	September	October	YTD	Budget
Administrative Services	2,201	-	4,402	2,201	2,201	2,201	\$ 13,206	\$ 26,401
Personnel Recruitment - Background Check	-	-	-	170	57	-	\$ 227	\$ 500
Training and Development	47	930	185	771	4,551	510	\$ 6,994	\$ 15,000
Membership Dues	2,035	-	630	150	486	911	\$ 4,212	\$ 9,000
Meeting & Expenses	-	-	-	-	-	-	\$ -	\$ 2,500
Legal	-	-	-	-	-	1,575	\$ 1,575	\$ 10,000
Auditing Service	-	-	-	-	-	7,725	\$ 7,725	\$ 7,725
Programming	13,122	5,093	4,718	11,389	6,762	11,025	\$ 52,108	\$ 137,000
Online Banking Fees	-	138	131	140	137	144	\$ 690	\$ 1,500
Insurance - Liability	-	-	1,510	4,858	(174)	-	\$ 6,194	\$ 8,000
Telephone	66	306	289	302	297	49	\$ 1,309	\$ 8,713
Office Supplies	50	151	96	329	184	548	\$ 1,358	\$ 26,875
Postage	798	7	229	839	864	-	\$ 2,737	\$ 6,150
Vending Beverages	114	187	99	561	(19)	132	\$ 1,073	\$ 3,500
<b>Total</b>	<b>\$ 18,433</b>	<b>\$ 6,811</b>	<b>\$ 12,289</b>	<b>\$ 21,710</b>	<b>\$ 15,346</b>	<b>\$ 24,820</b>	<b>\$ 99,408</b>	<b>\$ 262,864</b>

**Acknowledge and accept receipt of the FY2022 Annual Audit Report**

**Action Requested:** Accept and acknowledge receipt of the Baker Tilly US, LLP FY2022 audit.

Baker & Tilly US, LLP, Oak Brook, Illinois completed the audit of the Lake Forest Library's financial statements and issued an unmodified opinion dated as of October 20, 2022.

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

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

The City of Lake Forest Audit Committee met on October 20, 2022 for the final review of the audit and recommended approval by City Council at its meeting on November 7, 2022.

**FY2022 Financial Highlights**

- > The Library's total financial position increased by \$1,453,393, due to well-managed expenditures, increased revenues from grants, private gifts, investment income, and a 2.3% CPI increase in property taxes.
- > As of the close of the current fiscal year, the Library's governmental fund reported combined ending fund balances of \$7,071,607, an increase of \$921,188 from the prior year. This increase is due in part to increased revenues, and responsible fiscal spending.
- > Total revenues in FY2022 were \$4,618,813. Property taxes accounted for \$4,375,175 or 95% of all FY2022 revenues. Government Grant and Non-Government Grants and Gifts contributions accounted for \$146,239 or 3% of all FY2022 revenues. The Library generated an additional \$97,400 or 2% in investment income and other income. Overall revenues increased by \$55,412 from \$4,563,401 in FY2021 to \$4,618,813 in FY2022.
- > The Library received \$31,818 in impact fees in FY2022, up from \$17,693 in 2021. The Library also received an Illinois Public Library Per Capita and Equalization Grant of \$28,578.
- > Total expenditures in 2022 were \$3,697,625. Library services accounted for \$3,100,446 or 84% of all 2022 expenditures. The Library building accounted for \$423,442 or 11% and capital outlay accounted for \$173,737 or 5% of all FY2022 expenditures.

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

Financial Statements

April 30, 2022

# Lake Forest Library

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April 30, 2022

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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 as of and for the year ended April 30, 2022, 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 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, 2022 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 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 rise 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 20, 2022

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

# Lake Forest Public Library

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Management's Discussion and Analysis (UNAUDITED)

April 30, 2022

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, 2022. 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").

## **Returning to Pre-pandemic Operations.**

After beginning the year under COVID restrictions that limited programming to virtual presentations, imposed mask mandates, and required social distancing, the Library continued to transition its operations toward a "new normal" featuring contactless services, hybrid programming, and self-directed patron opportunities. The Library welcomed over 190,000 in-person visitors and another 100,000 visitors to its website at [www.lakeforestlibrary.com](http://www.lakeforestlibrary.com). Librarians answered nearly 43,000 questions and provided 950 individual tech help sessions. A total of 9,377 Library cardholders checked out 350,838 items, including 73,938 e-books and resources. Nearly 32,000 individuals attended the Library's 657 programs and projects. The Library hosted its signature reading and literacy programs for adults, teens, and children. The Lake Forest Library Foundation launched an endowment campaign in December 2021 to secure the future of the Library. With services and programming well on the way to pre-pandemic levels, the Library is welcoming the coming year.

To facilitate agile, contactless, and advanced technological support, library management critically assessed evolving needs and implemented capital projects to address challenges facing staff and patrons. The Library upgraded to a fiber internet structure, to provide faster and wider coverage throughout the Library. In response to a need for a faster and contactless service for patrons, the Library, implemented RFID technology and installed state-of-the-art self-check service stations. Capital improvement projects also included a refresh of the Library foyer. The Library Board also approved the repair and restoration of the Dome to maintain the historic heritage of the Lake Forest Library with the goal of completing the project in summer 2023.

Throughout the fiscal year the Library continuously evaluated as it navigated through the shifts in user's demands and expectations, as well as continuing COVID pandemic uncertainties. During this fiscal year, library management successfully advanced its strategic objectives and realized an increase in revenue of \$231,047 and decreased expenses by \$683,746 from the forecasted budget.

# Lake Forest Public Library

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Management's Discussion and Analysis (UNAUDITED)

April 30, 2022

## **FY2022 Financial Highlights**

- > The Library's total financial position increased by \$1,453,393, due to well-managed expenses, increased revenues from grants, private gifts, investment income, and a 2.3% CPI increase in property taxes.
- > As of the close of the current fiscal year, the Library's governmental fund reported combined ending fund balances of \$7,071,607, an increase of \$921,188 from the prior year. This increase is due in part to increased revenues and responsible fiscal spending.
- > Total revenues in FY2022 were \$4,618,813. Property taxes accounted for \$4,375,175 or 95% of all FY2022 revenues. Government Grant and Non-Government Grants and Gifts contributions accounted for \$146,239 or 3% of all FY2022 revenues. The Library generated an additional \$97,399 or 2% in investment income and other income. Overall revenues increased by \$55,412 from \$4,563,401 in FY2021 to \$4,618,813 in FY2022.
- > The Library received \$31,818 in impact fees in FY2022, up from \$17,693 in 2021. The Library also received an Illinois Public Library Per Capita and Equalization Grant of \$28,578.
- > Total expenditures in 2022 were \$3,697,625. Library services accounted for \$3,100,446 or 84% of all 2022 expenditures. The Library building accounted for \$423,442 or 11% and capital outlay accounted for \$173,737 or 5% of all FY2022 expenditures.

## **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, 2022

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 \$1,453,3923 from \$8,069,162 in FY2021 to \$9,522,555 in FY2022. Total assets increased \$1,913,845 from \$13,748,763 in FY2021 to \$15,662,608 in FY2022. Liabilities reduced \$61,755 from \$449,650 in 2021 to \$387,895 in year FY2022. The Library's net pension asset increased \$1,026,717 from \$451,219 in FY2021 to \$1,477,936 in FY2022. IMRF had very good investment returns for their year ending 12/31/21, which contributed to additional over funding of the pension liability. As the pension liability is overfunded as of 12/31/21, this is recorded as a restricted asset that cannot be used for operations. Table 1 reflects the condensed Statement of Net Position as compared to FY2021.

# Lake Forest Public Library

Management's Discussion and Analysis (UNAUDITED)

April 30, 2022

**Table 1**  
**Financial Statement**  
**As of April 30, 2021 and 2022**

	<b>FY 2021</b>	<b>FY 2022</b>
Current And Other Assets	\$ 10,613,011	\$ 11,634,690
Net Pension Asset	451,219	1,477,936
Capital Assets, Net	2,684,533	2,549,982
<b>Total Assets</b>	<b>13,748,763</b>	<b>15,662,608</b>
Deferred Outflows of Resources	<b>140,772</b>	<b>207,519</b>
<b>Total</b>	<b>\$13,889,535</b>	<b>\$15,870,127</b>
Total Liabilities	<b>\$449,650</b>	<b>\$387,895</b>
Deferred Inflows of Resources	<b>5,370,723</b>	<b>5,959,677</b>
Net Investment in Capital Assets	2,636,468	2,536,673
Restricted for Employee Retirement	451,219	1,477,936
Unrestricted	4,981,475	5,507,946
<b>Total Net Position</b>	<b>8,069,162</b>	<b>9,522,555</b>
<b>Total</b>	<b>\$13,889,535</b>	<b>\$15,870,127</b>

The Library's total revenues increased \$55,412 from \$4,563,401 in FY2021 to \$4,618,813 in FY2022. The total expenditures in FY2022 were \$3,697,625. Library services accounted for \$3,100,446 or 84% of all FY2022 expenditures. Overall expenditures decreased \$10,848 from \$3,708,473 in FY2021 to \$3,697,625 in FY2022, due to well managed expenses. Table 2 reflects the changes in revenues and expenditures compared to FY2021.

# Lake Forest Public Library

Management's Discussion and Analysis (UNAUDITED)

April 30, 2022

**Table 2**  
**Changes in Fund Balance**  
**For the Fiscal Year Ended April 30, 2021 and 2022**

	<b>FY 2021</b>	<b>FY 2022</b>
<b>Revenues</b>		
Property Taxes	\$4,260,835	\$4,375,175
Intergovernmental	48,298	101,341
Grants and Contributions	185,550	44,898
Charges for Services (Including Impact Fees)	38,536	57,000
Fines and Penalties	1,715	2,895
Investment Income	28,467	37,504
<b>Total Revenues</b>	<b>\$4,563,401</b>	<b>\$4,618,813</b>
<b>Expenditures</b>		
Library Services	\$3,305,885	\$3,100,446
Library Building	323,945	423,442
Capital Outlay	78,643	173,737
Debt Service	-	-
<b>Total Expenditures</b>	<b>\$3,708,473</b>	<b>\$3,697,625</b>
<b>Excess of Revenues Over Expenditures</b>	<b>\$854,928</b>	<b>\$921,188</b>
Total Other Financing Sources	-	-
<b>Net Change In Fund Balance</b>	<b>\$854,928</b>	<b>\$921,188</b>
<b>Fund Balance, Beginning of Year</b>	<b>\$5,295,491</b>	<b>\$6,150,419</b>
<b>Fund Balance, End of Year</b>	<b>\$6,150,419</b>	<b>\$7,071,607</b>

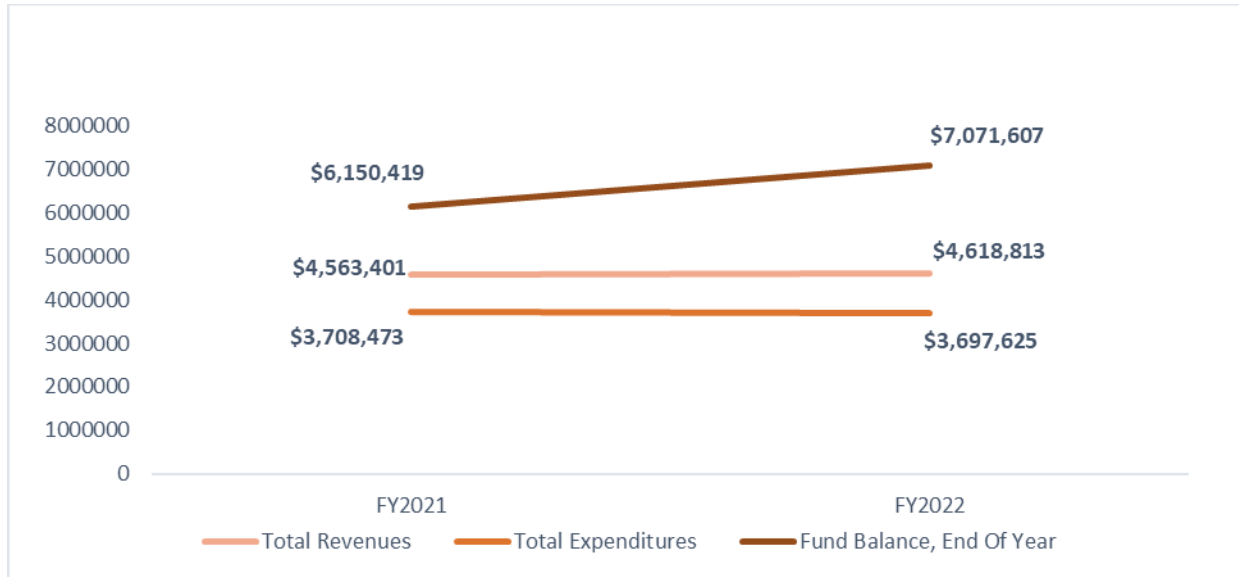


# Lake Forest Public Library

Management's Discussion and Analysis (UNAUDITED)

April 30, 2022

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 5% greater than projected revenues by \$231,047 in the General Fund for the year ended April 30, 2022. This is due to the Library receiving more revenue from tax and non-tax based income, grants, gifts and Library generated revenue than forecasted. The Library forecast for a potential shortfall in tax revenues was not realized due to on-time tax payments, as well as better performance than expected on investments and higher than expected grants and gifts due to an expectation that gifts would be made to the Lake Forest Library Foundation.

The actual expenditures for fiscal year 2022 were 16% less than the budget by \$683,746, a result of Library's responsible management and delay in planned projects. Additionally, the Library was still in the process of adding back in key personnel due to the changing staff dynamic created by the COVID-19 pandemic. As a result, the Library Fund balance as of April 30, 2022 is \$7,071,607. The delayed projects will be implemented in FY2023.

# Lake Forest Public Library

Management's Discussion and Analysis (UNAUDITED)

April 30, 2022

## Capital Assets

At the end of FY2022, the Library had total capital assets (net of accumulated depreciation) of \$2,549,982 invested in a broad range of capital assets including art, equipment, buildings, land, land improvements, and library materials.

The total decrease in the Library's cost value of capital assets for the current year was \$134,551. Most of the capital asset acquisitions in FY2022 were related to replacement of equipment and the purchase of library materials. All retirements in FY2022 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>Table 3</b>		
<b>Capital Assets (Net of Depreciation)</b>		
	<b>2021</b>	<b>2022</b>
Land	70,000	70,000
Art	168,500	168,500
Building	394,265	374,552
Improvements Other than Buildings	601,037	537,420
Machinery and Equipment	1,450,731	1,399,510
<b>Total</b>	<b>\$2,684,533</b>	<b>\$2,549,982</b>

## Debt Outstanding

The Library has no bonded indebtedness currently outstanding.

## Requests for Information

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

## **BASIC FINANCIAL STATEMENTS**

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

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

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

# Lake Forest Library

## Statement of Net Position

April 30, 2022

	<b>Governmental Activities</b>
<b>Assets</b>	
Cash and cash equivalents	\$ 7,193,111
Receivables (net of allowance for uncollectibles):	
Property taxes	4,417,017
Other taxes	24,562
Net pension asset	1,477,936
Capital assets not being depreciated	238,500
Capital assets being depreciated (net of accumulated depreciation)	<u>2,311,482</u>
 Total assets	 <u>15,662,608</u>
<b>Deferred Outflows of Resources</b>	
Deferred outflows of resources related to pensions	202,218
Deferred outflows related to total OPEB liability	<u>5,301</u>
 Total deferred outflows of resources	 <u>207,519</u>
<b>Liabilities</b>	
Accounts payable	85,718
Accrued liabilities	60,348
Long-term obligations:	
Due within one year	18,309
Due in more than one year	<u>223,520</u>
 Total liabilities	 <u>387,895</u>
<b>Deferred Inflows of Resources</b>	
Property taxes levied for future periods	4,417,017
Deferred inflows of resources related to pensions	1,523,526
Deferred inflows related to total OPEB liability	<u>19,134</u>
 Total deferred inflows of resources	 <u>5,959,677</u>
<b>Net Position</b>	
Net investment in capital assets	2,536,673
Restricted for employee retirement	1,477,936
Unrestricted	<u>5,507,946</u>
 Total net position	 <u>\$ 9,522,555</u>

See notes to financial statements

# Lake Forest Library

Statement of Activities  
Year Ended April 30, 2022

<b>Functions/Programs</b>	<b>Expenses</b>	<b>Program Revenues</b>		<b>Net</b>
		<b>Charges for Services</b>	<b>Operating Grants and Contribution</b>	<b>(Expense) Revenue and Changes in Net Position</b>
<b>Governmental activities</b>				
Library services	\$ 3,165,420	\$ 59,895	\$ 44,898	\$ (3,060,627)
Total governmental activities	<u>\$ 3,165,420</u>	<u>\$ 59,895</u>	<u>\$ 44,898</u>	<u>(3,060,627)</u>
General revenues:				
Property taxes				4,375,175
Replacement taxes				101,341
Investment income				<u>37,504</u>
Total general revenues				<u>4,514,020</u>
Change in net position				1,453,393
<b>Net Position, Beginning</b>				<u>8,069,162</u>
<b>Net Position, Ending</b>				<u>\$ 9,522,555</u>

See notes to financial statements

# Lake Forest Library

Governmental Fund

Balance Sheet

April 30, 2022

	<u>General Fund</u>
<b>Assets</b>	
Cash and cash equivalents	\$ 7,193,111
Receivables (net of allowance for doubtful accounts):	
Property taxes	4,417,017
Other taxes	<u>24,562</u>
Total assets	<u>\$ 11,634,690</u>
<b>Liabilities Deferred Inflows of Resources and Fund Balance</b>	
<b>Liabilities</b>	
Accounts payable	\$ 85,718
Accrued liabilities	<u>60,348</u>
Total liabilities	<u>146,066</u>
<b>Deferred Inflows of Resources</b>	
Property taxes levied for future periods	<u>4,417,017</u>
Total deferred inflows of resources	<u>4,417,017</u>
<b>Fund Balance</b>	
Unassigned	<u>7,071,607</u>
Total fund balance	<u>7,071,607</u>
Total liabilities, deferred inflows of resources and fund balance	<u>\$ 11,634,690</u>

See notes to financial statements

## Lake Forest Library

Reconciliation of the Governmental Fund  
Balance Sheet to the Statement of Net Position  
April 30, 2022

**Total Fund Balances, Governmental Funds** \$ 7,071,607

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

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

Cost of capital assets	\$ 7,446,988	
Depreciation expense to date	<u>(4,897,006)</u>	2,549,982

The net pension asset does not relate to current financial resources and is not reported in the governmental funds. 1,477,936

Deferred outflows of resources related to pensions do not relate to current financial resources and are not included in the Governmental Funds Balance Sheet. 202,218

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. 5,301

Deferred inflows of resources related to pensions do not relate to current financial resources and are not included in the Governmental Funds Balance Sheet. (1,523,526)

Deferred inflows of resources related to OPEB liability do not relate to current financial resources and are not included in the Governmental Funds Balance Sheet. (19,134)

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	(99,027)	
Capital Lease	(13,309)	
Total OPEB liability	<u>(129,493)</u>	<u>(241,829)</u>

**Net Position of Governmental Activities** \$ 9,522,555

# Lake Forest Library

Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Fund  
Year Ended April 30, 2022

	<b>General Fund</b>
<b>Revenues</b>	
Property taxes	\$ 4,375,175
Intergovernmental	101,341
Grants and contributions	44,898
Charges for services	57,000
Fines and penalties	2,895
Investment income	<u>37,504</u>
Total revenues	<u>4,618,813</u>
<b>Expenditures</b>	
Library services:	
Personnel services	2,037,465
Other	1,062,981
Library building:	
Personnel services	180,737
Other	242,705
Capital outlay:	
Capital improvements	<u>173,737</u>
Total expenditures	<u>3,697,625</u>
Net change in fund balance	921,188
<b>Fund Balance, Beginning</b>	<u>6,150,419</u>
<b>Fund Balance, Ending</b>	<u>\$ 7,071,607</u>



## 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, 2022

**Net Change in Fund Balances - Total Governmental Funds** \$ 921,188

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	\$ (424,640)	
Capital outlay	<u>290,089</u>	
		(134,551)

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	9,895	
Capital leases	34,756	
Total OPEB liability	30,384	
Net pension asset	1,026,717	
Deferred outflows of resources related to pensions	67,573	
Deferred outflows of resources related to total OPEB liability	(826)	
Deferred inflows of resources related to pensions	(502,572)	
Deferred inflows of resources related to total OPEB liability	<u>829</u>	
		<u>666,756</u>

**Change in Net Position - Governmental Activities** \$ 1,453,393

# Lake Forest Library

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Notes to Financial Statements

April 30, 2022

## 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, 2022

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

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

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

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

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

#### **Deposits and Investments**

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

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

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

## Lake Forest Library

### Notes to Financial Statements

April 30, 2022

- 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, 2022

## 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 2021 are prepared by Lake County and issued in May 2022 and are payable in two installments, on or about June 1, 2022 and September 1, 2022 or within 30 days of the tax bills being issued.

The county collects such taxes and remits them periodically. The 2021 property tax levy is recognized as a receivable and deferral in fiscal 2022, net the 1.5% allowance for uncollectible. As the taxes become available to finance current expenditures, they are recognized as revenues. At April 30, 2022, the property taxes receivable and property taxes levied for future periods consisted of the estimated amount collectible from the 2021 levy.

Property taxes for levy year 2022 attaches as an enforceable lien on January 1, 2022, 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 2022 tax levy, which attached as an enforceable lien on the property as of January 1, 2022, has not been recorded as a receivable as of April 30, 2022, as the tax has not yet been levied by the City and will not be levied until December 2022 and therefore, the levy is not measurable at April 30, 2022.

## 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, 2022

## 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>7,192,761</u>
Total	<u>\$ 7,193,111</u>

### Custodial Credit Risk - Deposits

As of April 30, 2022, 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, 2022

### 3. Capital Assets

The Library's capital asset activity for the year ended April 30, 2022, was as follows:

	<b>Beginning Balance</b>	<b>Increases</b>	<b>Decreases</b>	<b>Ending Balance</b>
Capital assets not being depreciated:				
Land	\$ 70,000	\$ -	\$ -	\$ 70,000
Art	168,500	-	-	168,500
Total capital assets not being depreciated	<u>238,500</u>	<u>-</u>	<u>-</u>	<u>238,500</u>
Capital assets being depreciated:				
Buildings	1,180,907	-	-	1,180,907
Improvements other than buildings	2,271,093	-	2	2,271,091
Machinery and equipment	3,821,804	290,089	355,403	3,756,490
Total capital assets being depreciated	<u>7,273,804</u>	<u>290,089</u>	<u>355,405</u>	<u>7,208,488</u>
Less accumulated depreciation for:				
Buildings	786,642	19,713	-	806,355
Improvements other than buildings	1,670,056	63,615	-	1,733,671
Machinery and equipment	2,371,073	341,312	355,405	2,356,980
Total accumulated depreciation	<u>4,827,771</u>	<u>424,640</u>	<u>355,405</u>	<u>4,897,006</u>
Net capital assets being depreciated	<u>2,446,033</u>	<u>(134,551)</u>	<u>-</u>	<u>2,311,482</u>
Total governmental activities capital assets, net of accumulated depreciation	<u>\$ 2,684,533</u>	<u>\$ (134,551)</u>	<u>\$ -</u>	<u>\$ 2,549,982</u>



## Lake Forest Library

Notes to Financial Statements

April 30, 2022

### 4. Long-Term Liabilities

During the year ended April 30, 2022, the following is the long-term liability activity for the Library:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>	<u>Amounts Due Within One Year</u>
Governmental activities:					
Capital lease	\$ 48,065	\$ -	\$ 34,756	\$ 13,309	\$ 13,309
Total OPEB liability	159,877	5,693	36,077	129,493	-
Compensated absences	108,922	128,676	138,571	99,027	5,000
Total long-term liabilities	<u>\$ 316,864</u>	<u>\$ 134,369</u>	<u>\$ 209,404</u>	<u>\$ 241,829</u>	<u>\$ 18,309</u>

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

### Lessee – Capital Leases

In 2020 the Library acquired capital assets through a lease/purchase agreement. The gross amount of these assets under capital leases is \$105,225, which are included in capital assets. The future minimum lease obligations and the net present value on these minimum lease payments as of April 30, 2022, are as follows:

<u>Year ending April 30:</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2023	<u>\$ 13,309</u>	<u>\$ 30</u>	<u>\$ 13,339</u>
Total	<u>\$ 13,309</u>	<u>\$ 30</u>	<u>\$ 13,339</u>

### 5. Retirement Systems Illinois Municipal Retirement Fund

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

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

**Plan Description** - All employees hired in positions that meet or exceed the prescribed annual hourly standard must be enrolled in IMRF as participating members. IMRF has a two tier plan. Members who first participated in IMRF or an Illinois Reciprocal System prior to January 1, 2011 participate in Tier 1. All other members participate in Tier 2. For Tier 1 participants, pension benefits vest after 8 years of service. Participating members who retire at age 55 (at reduced benefits) or after age 60 (at full benefits) with 8 years of service are entitled to an annual retirement benefit, payable monthly for life in an amount equal to 1-2/3% 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, 2022

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 2021 was 11.66% 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, 2021 is available in the separately issued City of Lake Forest, Illinois Annual Comprehensive Financial Report as of and for the year ended April 30, 2022.

**Net Pension Liability** - At April 30, 2022, the Library reported an asset for its proportionate share of the net pension asset that reflected the Library's portion of the total net pension asset associated with the City's employer number. The amount recognized by the Library as its proportionate share of the net pension asset, the City's share of the net pension asset and the total net pension asset associated with the City's employer number were as follows:

Library's proportionate share of the collective net pension asset	\$ 1,477,936
City's proportionate share of the collective net pension asset	<u>14,801,919</u>
Total	<u>\$ 16,279,855</u>

The net pension asset was measured as of December 31, 2021. The Library's proportion of the net pension asset was based on the Library's share of contributions to IMRF for the fiscal year ended April 30, 2022, relative to the total contributions of the Library and the City during that period. At April 30, 2022, the Library's proportion was 9.08%. The Library's proportion at April 30, 2021 was 9.39%.

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

**Actuarial Assumptions** - The assumptions used to measure the total pension asset in the December 31, 2021 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 2.5%. 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, 2022

**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	39.00 %	5.85 %	4.50 %
International equities	15.00	7.40	5.75
Fixed income	25.00	2.10	2.00
Real estate	10.00	6.80	5.90
Alternatives	10.00		
Private equity		11.45	8.10
Hedge funds		-	-
Commodities		5.50	4.30
Cash equivalents	1.00	1.70	1.70

**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, 2020 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)	\$ 59,225	\$ (1,477,936)	\$ (2,713,181)

## Lake Forest Library

Notes to Financial Statements

April 30, 2022

**Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions** - For the year ended April 30, 2022, the Library recognized pension expense of \$(420,391). The Library reported deferred outflows and inflows of resources related to pension from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Difference between expected and actual experience	\$ 156,657	\$ 28,387
Changes in assumptions	-	29,004
Net difference between projected and actual earnings on pension plan investments	-	1,466,135
Contributions subsequent to the measurement date	<u>45,561</u>	<u>-</u>
Total	<u>\$ 202,218</u>	<u>\$ 1,523,526</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, 2023. The remaining amounts reported as deferred outflows and inflows of resources related to pensions \$(1,366,869) will be recognized in pension expense as follows:

	<u>Amount</u>
Years ending April 30:	
2022	\$ (298,801)
2023	(496,391)
2024	(357,312)
2025	<u>(214,365)</u>
Total	<u>\$ (1,366,869)</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, 2022

Employees covered by benefit terms. At April 30, 2022, the following employees were covered by the benefit terms:

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

**Total OPEB Liability** - The Library's total OPEB liability of \$129,493 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, 2022 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

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

The discount rate was based on the Bond Buyer 20-Bond G.O Index. Bond Rate as of April 30, 2022.

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, 2022 valuation were based on the results of an actuarial experience study conducted by the independent actuary.

**Discount Rate** - At April 30, 2022, the discount rate used to measure the total OPEB liability was a rate of 3.21%, which was a change from the April 30, 2021 rate of 2.27%. 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, 2021	\$ 159,877
Service cost	2,435
Interest	3,258
Difference between expected and actual experience	-
Changes in assumptions or other inputs	(3,354)
Benefit payments	<u>(32,723)</u>
Balances at April 30, 2022	<u><u>\$ 129,493</u></u>

## Lake Forest Library

Notes to Financial Statements

April 30, 2022

**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 (2.21%) or 1-percentage-point higher (4.21%) than the current discount rate:

	<u>1% Decrease (2.21%)</u>	<u>Discount Rate (3.21%)</u>	<u>1% Increase (4.21%)</u>
Total OPEB liability	\$ 130,986	\$ 129,493	\$ 127,999

**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	\$ 125,616	\$ 129,493	\$ 133,591

**OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB** - For the year ended April 30, 2022, the Library recognized OPEB expense of \$2,336. At April 30, 2022, 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	\$ -	\$ 13,671
Changes of assumptions	5,301	5,463
Total	<u>\$ 5,301</u>	<u>\$ 19,134</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:	
2023	\$ (3,357)
2024	(3,357)
2025	(3,357)
2026	(3,357)
2027	(1,372)
Thereafter	967
Total	<u>\$ (13,833)</u>

## 7. Risk Management

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

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

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

- Statement No. 87, *Leases*
- Statement No. 91, *Conduit Debt Obligations*
- Statement No. 92, *Omnibus*
- Statement No. 93, *Replacement of Interbank Offered Rates*
- Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*
- Statement No. 96, *Subscription-Based Information Technology Arrangements*
- Statement No. 97, *Certain Component Unit Criteria and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans -- An Amendment of GASB Statements No. 14 and No. 84 and a Supersession of GASB Statement No. 32*
- *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, 2022

	<u>Original and Final Budget</u>	<u>2022 Actual</u>	<u>Variance with Final Budget</u>
<b>Revenues</b>			
Property taxes	\$ 4,307,816	\$ 4,375,175	\$ 67,359
Intergovernmental	25,000	101,341	76,341
Grants and contributions	26,500	44,898	18,398
Charges for services	18,250	57,000	38,750
Fines and penalties	200	2,895	2,695
Investment income	10,000	37,504	27,504
	<u>4,387,766</u>	<u>4,618,813</u>	<u>231,047</u>
Total revenues			
<b>Expenditures</b>			
Library services:			
Personnel services	2,499,032	2,037,465	461,567
Other	1,266,057	1,062,981	203,076
Library building:			
Personnel services	153,282	180,737	(27,455)
Other	268,000	242,705	25,295
Capital outlay:			
Capital improvements	195,000	173,737	21,263
Debt service:			
Contingency	438,137	-	438,137
	<u>4,819,508</u>	<u>3,697,625</u>	<u>1,121,883</u>
Total expenditures			
Net change in fund balance	\$ <u>(431,742)</u>	921,188	\$ <u>1,352,930</u>
<b>Fund Balance, Beginning</b>		<u>6,150,419</u>	
<b>Fund Balance, Ending</b>		\$ <u>7,071,607</u>	

See notes to required supplementary information

## Lake Forest Library

Illinois Municipal Retirement Fund

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

Seven 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>
Library's proportion of the net pension liability (asset)		9.76%	9.39%	9.08%
Library's proportionate share of the net pension liability (asset)		\$ 521,685	\$ (451,219)	\$ (1,477,936)
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>
Total net pension liability		<u>\$ 5,343,198</u>	<u>\$ (4,805,148)</u>	<u>\$ (16,279,855)</u>
Covered payroll		\$ 1,382,814	\$ 1,326,186	\$ 1,380,692
Library's proportionate share of the net pension liability as a percentage of covered payroll		37.73%	34.02%	107.04%
Plan fiduciary net position as a percentage of the total pension liability (asset)		95.31%	104.16%	113.47%
Contractually required contribution		\$ 131,782	\$ 158,082	\$ 155,110
Contributions in relation to the contractually required contribution		<u>(132,449)</u>	<u>(158,100)</u>	<u>(155,101)</u>
Contribution deficiency (excess)		<u>\$ (667)</u>	<u>\$ (18)</u>	<u>\$ 9</u>
Contributions as a percentage of covered payroll		9.58%	11.92%	11.23%

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

### Notes to Schedule

Amounts reported in 2022 reflect an investment rate of return of 7.25 percent, an inflation rate of 2.5 percent and real return of 5 percent, and a salary increase assumption of 3.35 percent to 14.25 percent including inflation.

See notes to required supplementary information

**Lake Forest Library**

Other Postemployment Benefit Plan  
Schedule of Changes in the Total OPEB Liability and Related Ratios  
Four Most Recent Fiscal Years

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
<b>Total OPEB liability</b>				
Service cost	\$ 2,435	\$ 2,014	\$ 1,718	\$ 1,620
Interest	3,258	4,829	7,379	8,019
Differences between expected and actual experience	-	(19,803)	-	-
Changes of assumptions	(3,354)	(3,818)	6,686	1,221
Benefit payments, including refunds of member contributions	<u>(32,723)</u>	<u>(23,925)</u>	<u>(19,768)</u>	<u>(16,545)</u>
<b>Net change in total OPEB liability</b>	(30,384)	(40,703)	(3,985)	(5,685)
<b>Total OPEB liability, beginning</b>	<u>159,877</u>	<u>200,580</u>	<u>204,565</u>	<u>210,250</u>
<b>Total OPEB liability, ending (a)</b>	<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%
<b>Covered payroll</b>	\$ 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>	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.

# 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.

## **Agenda Item 8(a)**

### **Building Committee**

Kenneth Itle, Associate Principal, Wiss, Janney, Elstner Associates, Inc., presentation outlining the bid process and WJE's recommendation to the Library Board of the firm for the dome repair project.

**Action item:** Approval of firm selected for the dome repair project and authorization for Board President to execute contract with selected firm for the dome repair project.

**Search Committee**

**Creation of a Search Committee with the following members:**

- Jim Clifton, Treasurer, Trustee since 2021
- JoAnn Desmond, Trustee since 2019
- Josh Jackson, Trustee since July 2022
- Andrea Lemke, Trustee since 2017
- Robert Shaw, Trustee since July 2022

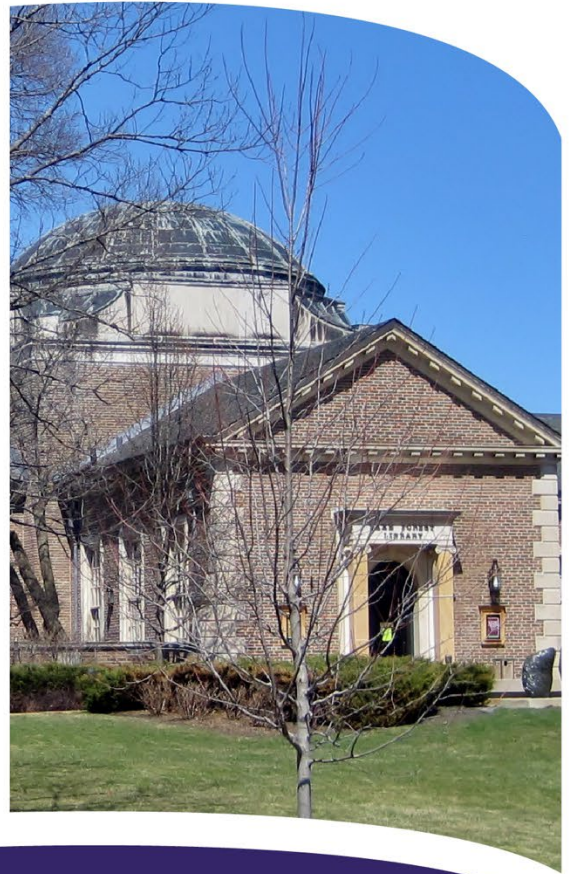
**Action items:**

1. Authorize the formation of the Search Committee and its scope of work, including, without limitation:
  - Engagement of a qualified Executive Search Firm to identify candidates;
  - Management of interview process;
  - Recommend a final candidate to the entire Board; and
  - Introduction of new Executive Director.
2. Authorize the Board President to execute contract with selected Executive Search Firm.



LAKE FOREST  
LIBRARY

Executive Director



## Executive Search Proposal

BradburyMiller  
Associates |

[bradburymiller.com](http://bradburymiller.com)

# BradburyMiller Associates

3513 E. Harvard Blvd., Canton, OH, 44709  
330.224.9177

November 3, 2022

John F. Johnson  
President, Lake Forest Library Board of Trustees  
360 E. Deerpath Rd  
Lake Forest, IL 60045

## **Proposal: Executive Director Search – Lake Forest Library (IL)**

Thank you for contacting us about the possibility of Bradbury Miller Associates assisting Lake Forest Library in its search for your new Executive Director. We look forward to the possibility of working with you and we are pleased to submit the attached proposal for your consideration.

We think you will find us a great match for your search. To help you quickly evaluate our services and the services you are seeking, we have addressed key search components below. Our full proposal outlines our services much more completely.

### ***Market Your Position, the Library, & the Region***

- Tailor the search to your library and its community
- Consultants meet with staff, the Search Committee/Board, external stakeholders
- Design announcement and post position in 55+ professional sites
- Create a website on our page devoted to the library and the region
- Recruit and develop a pool of qualified candidates meeting your criteria

### ***Evaluate & Recommend the List of Qualified Candidates***

- Candidates must submit a cover letter, resume, and complete a questionnaire
- Phone conversations with each qualified candidate
- Share all candidate documents on Dropbox with the Search Committee/Board
- Meet with Search Committee/Board to discuss candidates/select 6-9 semifinalists for first round of interviews

### ***Coordinate & Assist with Interview Process***

- Bradbury Miller Associates is your staff team
- Facilitate logistics of semifinal interviews & final interviews
- Schedule interviews, prepare draft questions, evaluation tools
- Notify candidates of where they are in the process
- Media contact if needed



### ***Reference Checks & Background Check***

- Three reference checks/finalist
- Phone conversations with each reference; full report to the Search Committee/Board
- Electronic/Internet searching and reconnaissance
- Offer is contingent on successful background investigation

### ***Coordinate & Assist with Offer & Negotiation***

- Consultant fee is a flat fee; no conflict of interest
- Assist with establishing a hiring range at the beginning of the search
- Offer letter, background waivers, final acceptance

Our proposal is intended as a starting point only. It summarizes our experience and qualifications, describes our typical services and methodology for a standard search, explains our fee structure, and includes recent references. We have outlined our full-service search, but we can usually tailor our services to meet the needs of most libraries. The search schedule outlined is an example to give you a sense of the time frame required to complete a successful search.

This proposal includes the quoted fee for the outlined scope of service including advertising costs and a single background check and is valid for a period of one hundred twenty (120) days from the date of this letter.

Thank you again for the opportunity to submit the attached proposal for your consideration. Please feel free to contact us at your convenience to discuss how our firm can best serve your needs.

Sincerely,

*Karen E. Miller*

Karen E. Miller  
Owner and President, Bradbury Miller Associates



## Executive Director Search

### FIRM BACKGROUND AND QUALIFICATIONS

Bradbury Miller Associates (BMA) is owned and operated by Karen Miller as of January 2020. Brian Hare serves as Managing Consultant and Briana Trudell serves as Associate Consultant. The firm was originally established as Gossage Regan Associates in 1983 and became Gossage Sager Associates under Don Sager. In 2006, Dan and Jobeth Bradbury assumed ownership of the firm and reorganized it as a Missouri LLC operating it as Bradbury Associates-Gossage Sager Associates. In 2016, the name changed to Bradbury Miller Associates to acknowledge Karen's status as partner in the firm. BMA legally qualifies as a WBE (Woman-owned Business Enterprise).

Over the past ten years, the firm has successfully completed more than 300+ national executive searches for public, academic, and special libraries. Current clients include Flint Public Library (MI), Kalamazoo Public Library (MI), Willard Library (IN), NJLA (NJ), RAILS (IL), East Orange Public Library (NJ), East Baton Rouge Parish Library (LA), La Grange Public Library (IL), Worthington Libraries (OH), Greenwich Library (CT), Indianapolis Public Library (IN).

In each of these engagements, we have performed a scope of work like that which is proposed for Lake Forest Library.

### Partial List of Past Clients

Marion Public Library (IA)  
McCracken County Public Library (KY)  
Park Ridge Public Library (IL)  
New Milford Public Library (CT)  
Wicomico Public Library (MD)  
Hoboken Public Library (NJ)  
LibraryLinkNJ (NJ)  
Reed Memorial Library (OH)  
Broward County Libraries (FL)  
Florence Lauderdale Public Library (AL)  
Allegheny County Library Association (PA)  
Fairfield Public Library (CT)  
Topeka & Shawnee County Public Library (KS)  
Elyria Public Library System (OH)  
State Library of Oregon (OR)  
Orion Township Public Library (MI)  
Belvedere Tiburon Library (CA)  
Davenport Public Library (IA)  
Buffalo & Erie County Public Library (NY)  
Wilton Library (CT)  
Pierce County Library System (WA)  
Ann Arbor District Library (MI)  
Muskegon Area District Library (MI)  
Irving Public Library (TX)  
Loveland Public Library (CO)  
Durango Public Library (CO)  
Willard Library (MI)  
Anythink Libraries (CO)  
Bullitt County Public Library (KY)  
Montclair Public Library (NJ)  
Cromaine District Library (MI)  
Pueblo City-County Library District (CO)  
Lincoln City Libraries (NE)  
Massanutten Regional Library (VA)

## SCOPE OF SERVICES & METHODOLOGY

If Bradbury Miller Associates is selected to assist you in your search for a new Executive Director, our first step is to understand your needs as thoroughly as possible.

- Position Description – Review, recommend and otherwise assist with updates/revisions to existing position description or the creation of a new position description, as desired
- Candidate Profile – Use surveys collect feedback from Board/Search Committee members, staff, and stakeholders
- Initial virtual meeting with the Search Committee, Board, and key staff to understand the Library’s distinctive organizational culture, mission, and concerns

### RECRUITMENT STRATEGY

More important than attracting candidates through electronic advertising, we will carry out a regional and national networking effort to identify outstanding candidates who do not normally respond to ads or announcements. Many excellent people in the library and non-profit professions ARE interested in challenging jobs when approached by a respected recruitment firm. We start with a network of outstanding members of the library profession whom we know and, based on their suggestions and nominations, we broaden our search.

If a prospective candidate declines our invitation to apply, we will ask them to identify other individuals who have the required qualifications. We have found this process is important regardless of the size or type of library organization—and it is particularly important for identifying and attracting culturally diverse candidates.

Announcements in the library media start the process, but the best candidates usually must be asked. In our previous searches, we have personally contacted 350+ potential applicants for positions resulting in qualified candidates for each position.

### RECRUITMENT TIMELINE

Our second step is to review our process with you to determine whether any changes to our initial proposal may be needed to satisfy your specific requirements.

- Review and finalize a search schedule listing key tasks and completion dates
- Standard full search takes 3-4 months to complete

We can generally customize the search schedule to have your new leader “on board” at the appropriate time. A timeline illustrating the major steps conducted over the proposed time frame is attached.

## **PROMOTION, OUTREACH, AND IDENTIFYING POTENTIAL CANDIDATES**

Once the search schedule is determined, we will finalize an advertising/marketing plan to stimulate greater awareness of the opening. Our goal is to work with existing marketing teams or help you craft something unique in-house. We begin each search as a blank canvas and generate a fresh list of prospective candidates by including:

- Preparation of a detailed position announcement
- Strategies for using electronic media, social media and networking
- Advertising on 55+ professional library and non-profit sites
- A dedicated page for the position on Bradbury Miller Associates website with a supplemental page of links to library documents and information about the Library's service area
- Distribution to 1,700+ library colleagues through our professional newsletter
- Direct communication with potential and prospective candidate

### **Diversifying the Applicant Pool**

Bradbury Miller Associates consultants know that both female and BIPOC candidates are under-represented in senior management positions. Consequently, we make strenuous efforts to assure that both female and BIPOC candidates are represented in our candidate pools. We place announcements in a number of diverse library-related websites and/or Listservs—BCALA (Black Caucus of the American Library Association), REFORMA, CALA-ALA (Chinese American Librarians Association), APALA (Asian Pacific American Librarians Association), and actively seek leads and recruit diverse candidates.

For each engagement, we work very closely with the Affirmative Action Officer (or equivalent), participate in discussion of the importance of the EEO compliance requirements with the Library and cooperate with the Library's Equal Employment Opportunity/Affirmative Action Office as needed and distribute candidate intake forms for statistical reporting, if this is part of the typical process.

## **COMMUNICATION**

Throughout the search—and especially during the candidate identification phase—we will send regular, complete updates on our progress to the Search Committee/Board. We will share candidate feedback, adjust our search strategies as needed, convey challenges, and share any additional information gleaned during the process.

## **CANDIDATE SCREENING**

- Bradbury Miller Associates conducts initial screenings on qualified candidates via phone or videoconference and shares the results of these interviews with the Search Committee/Board as part of the process.
- All candidate documents (cover letter, resume, and questionnaire) are uploaded to Dropbox.
- Other documents include a complete candidate list and a qualifications comparison matrix for review.
- Bradbury Miller Associates meets virtually with the Search Committee/Board and presents a list of recommended candidates and a discussion of each individual.
- Six to nine semi-finalists are selected and invited to interview via videoconference for the preliminary round of interviews.
- We advise our clients to see as many candidates as feasible so that they have a sense of the scope and diversity of candidates actively interested in their position.

## **CANDIDATE ASSESSMENT – SEMIFINAL AND FINAL INTERVIEWS**

We recommend a two-step interviewing process; the first round consists of the Search Committee/Board interviewing semifinalist candidates (we recommend six to nine) via videoconferencing and then selecting three to four finalist candidates for final interviews. The final interviews occur approximately two to three weeks following the semifinal interviews. We believe that it is important to move quickly through the process once the applications close, so no strong candidates withdraw for other opportunities, and we do not lose our momentum.

Bradbury Miller Associates provides customized support during the final interview process:

- Draft of interview questions for all interviews.
- Types of questions to avoid for legal or quasi-legal reasons, and hints regarding interview approaches, techniques, and possible pitfalls.
- We serve as technical search experts during interviews, contributing to discussion of candidate strengths and weaknesses relative to the client's perceived needs and making suggestions from experience in respect to negotiating salary, benefits, and relocation expenses with the chosen finalist.

***In short, we interact with you in whatever way you find helpful during the critical time when key decisions need to be made. Selecting your new Executive Director is a crucial decision that could well affect Lake Forest Library and its constituents for many years to come.***

## CHECKING REFERENCES

Once the finalists are selected to be interviewed by the final decision-making body, we conduct reference checks for the finalist candidates.

- We interview up to three references by phone for up to four finalist candidates. We believe that oral interviews with a candidate's references are far superior to letters of reference.
- We prepare brief reports paraphrasing reference-derived information. Nuances and "reading between the lines" gives our clients more realistic impressions of the strengths and possible weaknesses of finalist candidates.
- Because we maintain active contacts within the profession, we are often able to provide less formal assessments of a candidate's strengths and weaknesses and any areas still in need of development. Such informal reports are often vital to the decision-making process.

## **Background Checks**

If you wish to have a pre-employment background check conducted on a finalist, we will engage an experienced investigative firm to verify academic credentials, review driving records, and research county and federal district court records for prior or current criminal or civil cases. This will require a release by the candidate(s). Typically, background checks cost \$350-\$900 per person, depending upon the time period and the number of jurisdictions to be researched. We will work with the agency and provide a written report of the research findings for the Library. Our flat fee includes a single background investigation.

## HANDLING THE DETAIL WORK

Throughout the recruitment and selection process, Bradbury Miller Associates handles all the detail work—and there is a substantial amount, considering that there are commonly 20 to 30 or more potential candidates for an attractive position.

- We are your staff team throughout the process.
- We recommend that all application materials be addressed to Bradbury Miller Associates so that consistency and comparability can be established and any omissions can be identified—we assume the responsibility to see that everything is done completely and correctly.
- We will acknowledge receipt of all applications and provide copies of all the documents to you at a scheduled time.
- As noted above, we will schedule and conduct calls with all candidates who meet the requirements determined by the Search Committee/Board.
- We coordinate with Library staff to make arrangements for semifinal and final interviews and are a part of that process.

- We are also frequently asked to conduct final negotiations on behalf of the library -- and we are pleased to do so.

We notify candidates not selected at the appropriate time(s) during the process and we keep in touch periodically with your designated contact person so that you know where we are in the process. We also submit written progress reports throughout the process and at the end of major stages in the search—after the intake closing date; after the interviewing/screening work has been accomplished, and after a list of the most viable candidates is determined.

## Our Guarantee

Once the new Executive Director is selected and appointed, if he or she leaves the position— either voluntarily or non-voluntarily—within the first year after appointment, Bradbury Miller Associates will, on a one-time basis, reactivate the search if you request it, and will screen at least three well-qualified finalist candidates. You will assume all expenses for a reactivated search, but we will expect no additional fee. Such a reactivation of the search must assume that the search firm will be allowed to pursue its own methodology to achieve the reasonable results that you want.

### ABOUT THE CONSULTANTS AND OFFICE LOCATIONS

One of the major advantages in engaging Bradbury Miller Associates is that we bring a team of library professionals with search firm expertise to the process. If selected to assist Lake Forest Library in its search for a new Executive Director, the following consultants would be engaged in the project. Their roles and a summary of their qualifications follow:

**Karen E. Miller, President/Owner**, serves as project co-director and primary contact for the engagement, developing the search proposal, identifying qualified candidates and conducting pre-screening interviews and participating in site visits. Karen most recently worked as Associate Director at Stark County (Ohio) District Library and served as Interim Executive Director for SCDL in 2012. Karen has over 20 years of wide- ranging public library experience, from rural library directorships to branch management to administrative responsibilities in a county district library and in an urban metro library. Karen has demonstrated excellence in strategic planning, staff management and development, successful levy campaigns, event planning, fundraising, and public speaking. She is an active member of the Ohio Library Council, serving on the Library Education Committee and as an annual presenter for the OLC's New Library Directors Workshop, serves on the American Library Association Committee on Membership Meetings, as well as being a member of the Public Library Association. Karen also serves as Mentor and Steering Committee member for the ILEAD USA-Ohio leadership

program for Ohio librarians and serves as a Director on the Board of the Bluecoats Drum and Bugle Corps, a world-class competitive marching band and performing arts education non-profit.

**Brian C. Hare**, [Managing Consultant](#), most recently served as the Director of Reed Memorial Public Library (Ravenna, Ohio) and has worked in a variety of settings during his 15+ years of library experience. He came to public library service through the AmeriCorps Network and obtained his Master of Library and Information Science degree from the University of Pittsburgh. Brian has also served as director for a small rural public library and manager for a metro suburb library. One of his most fond positions was Archive Intern at the Andy Warhol Museum in Pittsburgh where he got to rifle through Warhol's [Time Capsules](#). Specializing in strategic planning facilitation, marketing/branding, project management, levy campaigns, and public speaking, Brian stays active with the Ohio Library Council, American Library Association, and Public Library Association serving on various committees and presenting on library topics. Brian is also a past board member of Main Street Ravenna and Ravenna School District Equity Task Force. He believes that libraries are the most important part of any community.

**Beth Barker**, [Director of Finance & Communication](#), serves as support for the engagement. Beth Barker has over 20 years of experience overseeing business practices and human resources for several offices in Northeast Ohio, most recently, having served as operations manager for The Chrysalis Center in New Philadelphia. Beth's experience includes overseeing all finances, including payroll and benefits, as well as human resources for the firm. Beth holds a Bachelor's degree in Business Management from Kent State University.

**Briana Trudell**, [Associate Consultant](#), joined the Bradbury Miller team as an associate consultant in 2022. She was most recently the Executive Coordinator at Grand Rapids Public Library in Grand Rapids, Michigan, and previously worked in Strategic Communications and Marketing. Briana is at her best when interacting with people. As a big-picture thinker and a problem solver, she is constantly identifying new ways to optimize existing systems to be more efficient and effective for the teams' needs. She believes that it is important to strive to improve processes and systems to make future outcomes stronger. Briana currently serves as the Secretary on the Executive Board of the Grandville Avenue Arts & Humanities Board of Directors, as a member of the Board of Directors of the Fulton Street Farmers Market, and is a founding member of the Good Manufacturing Art Collective. She is also a member of the Michigan Library Association, American Library Association, and the Public Library Association.



**Thomas Dillie**, *Associate Consultant*, serves assisting with identifying qualified candidates and conducting pre-screening interviews and, depending on scheduling, may assist during site visits. Tom is currently Director of the Minerva Public Library (Ohio). Tom's earlier experience as a bookstore employee in Urbana, IL led to the completion of a Master's in Library Science at the University of Illinois at Urbana-Champaign. His first professional library position was as Adult Services Librarian, Wadsworth Public Library in Ohio. He was subsequently hired as a branch manager for the Greene County Public Library, Xenia, Ohio and became Assistant Director in 2006. Tom joined the Minerva Public Library in 2008 as Director. Tom is Board member for the Ohio Library Council, a professional association for librarians. He brings a variety of experience in both single and multi-branch libraries in rural and urban settings.

### **OFFICE LOCATIONS AND CONTACT DETAILS**

Bradbury Miller Associates  
3513 E. Harvard Blvd.  
Canton, OH 44709

### **FEE PROPOSAL AND OPTIONAL BILLABLE EXPENSES**

Bradbury Miller Associates' total fee for executive search services (*including all consultant expenses* in traveling) is a flat fee of \$25,000. A retainer of \$6,000 will be paid to the firm upon approval of the agreement and subtracted from the final invoice at the end of the search. This amount will be invoiced upon completion of the search, payable within 30 days of the selected candidate's acceptance of the client's offer.

- **Expenses included within our fee:** (1) All virtual meetings with the Library; (2) all consultant pre-screening interview expenses; (3) videoconferencing charges; (4) all standard office expenses; (5) advertising costs based upon our marketing plan which provides excellent exposure to the library community; (6) a single background check (\$350-\$900) on the chosen candidate; (7) consultant in-person attendance for the final interviews.
- **Adjustments/Discounts:** The proposed fee covers the outlined scope of services and deliverables contained in this proposal. Other modifications to the scope of services are possible and negotiable with fee adjustments being made accordingly.
- **Candidate expenses:** It shall be the client's responsibility to reimburse candidates they have selected for onsite final interviews for the candidates' travel expenses. Candidate expenses will vary considerably depending on point of origin, length of stay and the amount of lead time allowed for booking airfare—a reasonable estimate might be \$1,200 - 1,500 per candidate inclusive of airfare, meals, hotel expenses, and rental car.
- **Additional reference reports:** our proposal allows for a maximum of four candidates with three references each- should it be desired to increase the number of candidates beyond four and/or increase the number of references per individual, the cost per reference is \$400.

- **HoganLead Hogan Personality Assessment:** Hogan Assessments provides organizations with valid and reliable assessment tools and professional consulting expertise. Hogan's personality, values, and cognitive-based assessment tools are the result of over 54 cumulative years of research and refinement and are used by over half of the Fortune 100 companies for employee selection and/or development purposes. Information gathered from the assessment tools will be used to develop reports that gauge a candidate's leadership potential and leadership style; how a candidate may react to challenges and stress; what a candidate's core values and goals appear to be; and a measure of a candidate's emotional intelligence. A summary report will allow direct comparison of one candidate to another across these assessments. A consultant from Bradbury Miller Associates who is trained and certified in Hogan Assessments will produce the reports and will work directly with the Library's Search Committee to interpret and understand the assessments and resulting reports. HoganLead inventory assessment fees are available upon request and includes a written report per candidate which is deliverable prior to final interviews.



## Additional Information

Bradbury Miller Associates is devoted exclusively to executive searches in the library field and utilizes library professionals with strong backgrounds in library administration and human resources. Five consultants are regularly engaged in the executive search work of the firm and special consultants are utilized to respond to the requirements of a specific engagement.

In all engagements, Bradbury Miller Associates works exclusively for the client library/system, never on behalf of a candidate. No known conflicts of interest exist with respect to the firm, management, agents of the firm, or other persons relative to the services to be provided. If any such actual, apparent, or potential conflicts arise, they will be immediately disclosed.

Bradbury Miller Associates carries Recruiters Professional Liability insurance, Business Liability (including Hired/Non-Owned Auto Liability) and Workers Compensation coverage sufficient to satisfy most municipal and state vendor requirements for executive search services.

We believe learning about the community and the institution and working closely with the key stakeholders brings value to the search process and achieves a very high success rate. Our consultants remain active in the American Library Association and the Public Library Association and routinely work with ALA, PLA, and ACRL (American College and Research Libraries) leadership. Because our firm is known and respected—as are our consultants—our library colleagues respond and return our calls and emails when we start prospecting on behalf of a client. We have a specialized knowledge of libraries and an entrée to library leaders that generalist firms simply cannot provide.

**FORM OF FINAL AGREEMENT**

When we receive word that an engagement has been awarded, we allow our proposal to stand as the basis of our agreement, and then amend any of the details that need to be changed with the simple agreement addendum (see Attachment III).

In addition to specifying any changes in scope or approach a client may desire, our professional liability insurance carrier requires us to include paragraphs 4, 5, and 6 in any agreements or contracts we execute—and paragraph 7 should give ample assurance to the client that the library is in the driver's seat. (As a point of information, paragraphs 4-7 have never been invoked on any prior engagement.) *Our client's satisfaction is our bottom line—and we are willing to stake our reputation and our fee on ensuring that level of satisfaction.*

**CONCLUSION**

We look forward to the possibility of working with Lake Forest Library to help you find your next Executive Director. If you have questions or need clarification on any aspect of the proposal, please let us know.

**BRADBURY MILLER ASSOCIATES**

*Karen E. Miller*

*Karen E. Miller*  
Owner/President

We hereby accept the foregoing proposal (pages 1 – 12).

By \_\_\_\_\_

Title \_\_\_\_\_

Date \_\_\_\_\_

**The final schedule and specific details of this engagement may be modified by an addendum to this agreement.**

**ATTACHMENT I:**  
**SEARCH SCHEDULE OUTLINE**

Please see below our estimated schedule of key dates for your Executive Director search process. If we are selected, we will establish a firm search schedule during our first meeting with the Library. It is our intent to conduct the search within an appropriate timeframe to allow us to find high-quality candidates for you. Our standard search takes approximately 120 days once we begin the process.

The following is an illustrative timeline and the actual target dates will be determined and approved by the Search Committee/Board.

Timeframe	Tasks
<b>First 30 Days</b>	<ul style="list-style-type: none"> <li>• Initial meeting with Search Committee/Board, staff, and stakeholders</li> <li>• Create position announcement and post/advertise nationally</li> <li>• Initiate recruitment strategy</li> </ul>
<b>30-60 Days</b>	<ul style="list-style-type: none"> <li>• Close position posting</li> <li>• Prepare candidate documents and screen qualified candidates</li> <li>• Present candidates to Search Committee/Board and facilitate discussion of selection of semifinal candidates</li> </ul>
<b>60-90 Days</b>	<ul style="list-style-type: none"> <li>• Prepare for and lead semi-final interviews</li> <li>• Facilitate discussion and assist with selection of finalists</li> <li>• Conduct reference reports and coordinate final interview planning</li> <li>• Facilitate final interviews</li> <li>• Coordinate presentation of offer to selected candidate and initiate background investigation</li> </ul>

## ATTACHMENT II: REPRESENTATIVE REFERENCES



**Elyria Public Library System**  
211 2nd St  
Elyria, OH 44035

**Kaleena Whitfield**, Board Chair  
kaleena.whitfield@gmail.com  
**Jennifer Starkey**, Director  
jenniferstarkey@gmail.com

WILTON LIBRARY



**Wilton Library**  
137 Old Ridgefield Rd.  
Wilton, CT 06897

**Rob Sanders**, Board Chair  
rsanders@rsarchct.com  
**Caroline Mandler**, Executive  
Director



**Marion Public Library**  
1064 7th Ave.  
Marion, IA 52302

**Sally Reck**, Board/Search Chair  
sallysreck@gmail.com  
**Bill Carroll**, Director  
wjcarroll70@yahoo.com



**Johnson City Public Library**  
100 West Millard St.  
Johnson City, TN 37604

**Joy Fulkerson**, Board/Search Chair  
fulkersj@mail.etsu.edu  
**Julia Turpin**, Director  
Jturpin07@gmail.com



**Fairfield Public Library**  
1080 Old Post Road  
Fairfield, CT 06824

**David Gray**, Board Chair  
david.gray@epsilon.com  
**Scott Jarzombek**, Director  
sjarzombek@gmail.com



**Park Ridge Public Library**  
20 S. Prospect Ave.  
Park Ridge, IL 60068

**Lauren Rapisand**, Board President  
laurendrapisand@gmail.com  
**Joanna Bertucci**, Library Director  
joanna.bertucci@gmail.com

**ATTACHMENT III:**

**SAMPLE ADDENDUM AGREEMENT BETWEEN BRADBURY MILLER ASSOCIATES AND LAKE FOREST LIBRARY (IL)**

By signed proposal dated \_\_\_\_\_ and acceptance by Lake Forest Library (IL) (hereinafter called Library), the Library has entered into an agreement with Bradbury Miller Associates (hereinafter called Consultant) to perform an executive search for a new Executive Director. That agreement is hereby amended to contain the following provisions, which shall, to the extent they are inconsistent with the terms of the \_\_\_\_\_ proposal, supersede the prior provisions:

1. All work performed under this contract shall be performed by or under the direct supervision and control of Karen Miller as project director.
2. A final schedule will be developed at the initial meeting with the library and mutually agreed upon by both the Library and the Consultant.
3. (Add other relevant elements you wish to specify or change and adjust numbers accordingly.)
4. Regardless of which party hereto retains responsibility for conducting criminal and financial background checks on prospective candidates under the agreement, the Library and Consultant will defend and indemnify each other from all claims, lawsuits, administrative actions, and other causes of action arising from the negligence or misconduct of a party hereto in conducting such background checks and/or from the misuse of information obtained from such background checks by either party, its officers, directors, agents, servants, or employees.
5. The Library and Consultant each agree and warrant to each other that (1) any such background checks will be conducted solely for the purposes of evaluating prospective candidates' suitability for employment; (2) before a background check is conducted, the prospective candidate will be provided with and sign a clear and conspicuous written disclosure informing him/her that a criminal report may be obtained for employment purposes; and (3) information obtained as a result of such background checks will not be used in a manner that violates any state or federal employment laws or regulations.
6. If a dispute arises between the parties relating to this Agreement, the parties agree to participate in good faith negotiations to resolve the dispute for a period of up to thirty (30) days. If the dispute is not settled during such period, the parties agree that the matter shall be settled by non-binding arbitration held in accordance with the commercial rules of the American Arbitration Association, by a panel of three (3) arbitrators. The parties shall each choose an arbitrator who will then agree on a neutral arbitrator.
7. The Library may terminate this contract at any time with 30 days of notice. If the Library terminates the contract because of being dissatisfied with the quality or amount of services provided by the Consultant, the Consultant will rely on the collective good judgment of the Library to determine what represents a fair and appropriate level of refund/rebate/discount for the work performed under the agreement.

WHEREFORE, the parties have set their hand this day of \_\_\_\_\_, 2022.

BRADBURY MILLER ASSOCIATES

LAKE FOREST LIBRARY (IL)

By \_\_\_\_\_

By \_\_\_\_\_

374 E. Marseilles Street  
Vernon Hills, IL 60061

Phone: (847) 955-0541  
info@johnkeister.com  
johnkeister.com

November 1, 2022

Board of Trustees  
Lake Forest Library  
360 E Deerpath Road  
Lake Forest, IL 60045

Dear Board of Trustees:

When companies hire new CEOs, they work with professional executive recruiters. Libraries deserve no less! We are executive search consultants who work extensively with libraries, and we thank you for the opportunity to present this proposal for the hiring of your next Executive Director.

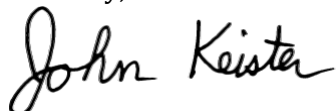
As professional recruiters, we have deep knowledge of “best practices,” new technologies, and the people aspects of hiring leaders — but just as importantly, we love libraries. We love how they act as equal opportunity providers, offering services, materials, and inspiration to their customers without regard to an individual’s personal, economic, or educational status. In their role as the community centers of the 21<sup>st</sup> century, libraries are more relevant and popular than ever.

Our firm has completed director searches for libraries and library systems of all sizes throughout the United States. We are very familiar with Chicago area libraries from our many years of living and working in the area. I am also well acquainted with local libraries from my work with the Illinois Library Association and the North Suburban Library System, and from my service first as President of the Ela Area Public Library District Board of Trustees in Lake Zurich and later as President of the Cook Memorial Library District Board of Trustees in Libertyville. For more than 30 years, we’ve watched libraries in this area grow and change, adapt to new technologies, try out innovative services, and explore fresh ideas. Illinois libraries are among the best in the nation, passionate about service and committed to excellence.

Great libraries need great leaders — people who are at the top of their profession and who also understand and are deeply involved with the communities they serve. We are confident that we can help you find the right leader who will continue to expand your library’s focus, vitality, and success. One of our strengths as a search firm is that we customize our approach to fit the wishes of our clients. The attached document is a blueprint of how we approach a search and can be easily revised to fit your particular needs.

We would enjoy the opportunity to further discuss and explain our process with you and to answer any questions. Thank you for your consideration!

Sincerely,



John Keister

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# Executive Search Proposal

## Executive Director Lake Forest Public Library

Thank you for considering this proposal to help you find and hire the next Executive Director for the Lake Forest Public Library. Each search we undertake is customized to fit the unique circumstances of our client. The following is a general plan that may be easily altered.

### Our Experience

John Keister & Associates is a full-service, nationwide executive search firm founded by John and Beth Keister in 1987. We have been identifying and recruiting top leadership talent for more than 35 years. During this time, we have completed over 350 executive searches.

Our library searches have run the gamut from small community libraries to regional libraries with dozens of branches to large consortiums. Given today's competitive environment for hiring library directors, it helps to have the assistance and guidance of knowledgeable executive search consultants.

Just as libraries have greatly evolved over the last 30 years, so has the recruiting world. We have more tools and resources than ever before, including new ways to connect with people and find information. Since communications and adaptability are key to successful searches, we continually strive to be both tech- and people-savvy. We are proud to say that the libraries we've worked with have expressed appreciation for our responsiveness and high level of customer service.

### Why use Executive Recruiters?

Boards use outside consultants to bring a fresh perspective and new ideas to their organization. For example, architects and space planners are experts in physical aspects of library management; strategic planning consultants specialize in helping organizations set and meet their short- and long-term goals. Executive recruiters are crucial to personnel decisions and are skilled in providing comprehensive and highly effective search strategies.

A good executive search team will:

- excel at building relationships with clients as well as with leaders in the library field
- develop a profile for the ideal candidate
- focus on identifying and vetting applicants to ensure that any final candidate is well-qualified, enthusiastic about the opportunity, and has the ability and leadership qualities to thrive in the role
- deliver exceptional results on time and within the client's budget

Our extensive and diverse recruiting experience enables us to identify and evaluate management and leadership traits in candidates, assets that are critical to the successful administration and guidance of today's libraries. We proactively search for and recruit top candidates, rather than relying solely on passive approaches such as job postings. Our success in locating and placing talented people is the result of



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networking and actively building long-term relationships with the best and brightest library leaders.

## Project Team

**John Keister** has more than 35 years of executive search experience, working with respected global corporations and libraries of all sizes. When working with libraries, John draws upon his considerable experience as an elected public library Trustee and library Board President. He also served multiple terms on the Board of Directors of the North Suburban Library System, a consortium of academic, public, school, and special libraries in suburban Chicago. John has advocated on behalf of libraries at the local, state, and federal levels, been an invited speaker at numerous library conferences, and has raised community awareness of library issues through town meetings, focus groups, and print and broadcast media. He is active with the Illinois Library Association (ILA) and has served on ILA's Advocacy Committee. He also provides customized coaching and training to help library boards become more efficient and effective.

**Beth Keister** handles many of the "behind the scenes" functions of our firm, designing and maintaining our databases and websites, conducting research for the search process, and using social media to create awareness. Previously, Beth trained the staffs of several libraries and library organizations on a variety of software products and consulted with libraries on creating programs and reports that support daily operations.

**Sarah Keister Armstrong** specializes in providing community needs assessments and strategic planning services to libraries and other organizations through her own firm, Sarah Keister Armstrong & Associates. Her awareness of library trends and issues, coupled with a keen understanding of each library's unique circumstances and demographics, helps us focus our efforts on the type of leader who will be most effective for every search we undertake. Sarah has Public Library Trustee experience and served on the Board of RAILS (Reaching Across Illinois Library System) and as a Director-at-Large of the Illinois Library Association.

For more information on our backgrounds and experience, please visit [www.johnkeister.com](http://www.johnkeister.com).

## Presentations and Publications

We regularly are invited to publish articles or present at various library conferences. A sampling of our presentations includes the following:

- From Quantity to Quality: How Libraries Can Unearth the Meaning of Their Data  
*Panel Presentation at A Library State of Mind: 2015 Illinois Academic, Public, School & Special Libraries Conference*
- Movin' On Up! Leadership and Career Growth  
*Presentation at the Indiana Library Federation Annual Conference, November 2015*
- Ready, Set, Hire! Planning for the Unexpected  
*Presentation at the Indiana Library Federation Annual Conference, November 2015*
- Succession Planning – Are you Prepared?  
*Presentation at the Michigan Library Association Annual Conference, October 2016*
- Engaging Your Board, Staff and Community in Strategic Planning  
*Webinar, Wisconsin Trustee Training Week, August, 2017*
- Advocacy from the Top: Spring Your Board into Action  
*Presentation at the Wisconsin Association of Public Libraries Conference, April 2017; Michigan Library*

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*Association Annual Conference, Executive Exchange, October 2017; Illinois Library Association Annual Conference, October 2017; Indiana Library Federation Annual Conference, November 2017.*

- Reinventing for the Future: Preparing for Your Next Position or Project  
*Presentation at the Indiana Library Federation Annual Conference, November 2017*
- Are We There Yet? Five Stops Along a Nonprofit's Journey Through Strategic Planning  
Published in *Nonprofit Information*
- Taking Care of Business: Advocacy at the Local Level  
Published in *Illinois Libraries Matter (Illinois Library Association)*
- How to Land Your Dream Job at Any Level  
*Presentation at the Illinois Library Association Annual Conference, October 2018*

## **Recruitment Process**

We have the resources in place and are prepared to initiate the search upon selection by the search committee. John Keister will be the primary contact representing our firm, while Beth Keister and Sarah Keister Armstrong will provide project support.

Though each search is different and presents its own characteristics, we find that the search process from our initial client meeting to candidate offer and acceptance generally takes 3½ to 4 months. This schedule is variable and may be revised to fit your particular situation and requirements.

## **Initial Meeting**

Every library is unique. Our first step is to thoroughly understand *your* needs, organizational culture, and current concerns. Understanding your environment helps us know what is expected of the new director. Such knowledge will be useful when forming interview questions and evaluating candidates within the framework of your organization and setting.

## **Website for the Director Search**

For each of our library searches, we design and host a website that includes information on the position, the library, and the local community. The website is a helpful tool for sharing information with potential candidates and it allows for easy updates as the search progresses. We use the website to market the library and community and to recruit for the position by including its URL in job postings and communications with our network of library professionals.

## **Strategy**

Our strength as a search firm lies in our personal contacts with individuals in the library field. In addition to attracting candidates through traditional advertising and use of the custom website, we will carry out a thorough networking and social media effort to identify outstanding candidates with the skills, experience, and enthusiasm to thrive in the position.

We also enjoy and excel at recruiting. This is one of the strengths of a good search firm: we like learning about people and are very successful at identifying, vetting, and recruiting library leaders who may not necessarily be looking at job ads or actively seeking a new position. Many excellent people become intrigued

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and excited by new opportunities when approached by a respected search firm.

We make a special effort to recruit candidates of diverse backgrounds. This includes announcing the opportunity on culturally diverse library websites and listservs such as REFORMA and BCALA. As a result, we have successfully recruited and placed several diversity candidates.

With our multi-pronged approach to the search process, we will ensure that we locate the best candidate(s) for your position.

## **Diversity, Equity, and Inclusion**

Libraries have evolved greatly in recent decades, but one thing that has remained constant is the public's positive attitude about their library's role in the community. This opinion has become even more pronounced since the beginning of the pandemic. Through virtual programs, WiFi hotspots, curbside service, and other innovative ideas, libraries have adapted to the disruption and largely continued to serve the public in ways big and small.

The backbone of this service is the library community's devotion to being a safe place, a warm and inviting environment, a peaceful oasis where different voices are welcomed, various opinions are valued, and inclusion is the guiding principle. Diversity, equity, and inclusion are at the heart of library service — and the commitment to those values begins at the top, with the boards and staffs.

As we search for the best individual to lead a library, we strive to eliminate bias from our process. We are committed to sourcing diverse candidate pools and to respecting every candidate's uniqueness. Our firm belief is that library organizations that actively seek to employ and promote people *as they authentically are* will be stronger and better organizations.

## **Candidate Process**

Resumes are just one piece of what we consider when evaluating candidates. People can look great on paper — but they may be a terrible fit for your library. Conversely, sometimes a resume does not do justice to someone who might be terrific. We love going deeper, learning more about applicants, and assessing if and how they would work for your situation.

## **Candidate Qualifying and Presentation**

Once we have identified candidates, we will conduct in-depth interviews. When possible, these conversations will be in person. If that is not practical, we will conduct detailed virtual interviews. Our conversations with candidates allow us to thoroughly evaluate their personality, work ethic, and how they may fit into your particular organization.

After the initial interviewing/qualifying work has been completed, we will present you with resumes and additional information for the top candidates. Usually, this means we will have a slate of approximately 3 to 6 candidates. We'll be ready to discuss each candidate in some detail, and to answer any questions from the search committee.

We think and work creatively, and this is an area where we challenge some of the status quo in library executive search. We'll be upfront with you: not all applicants will be qualified. Our role is to implement a vetting process so that we can identify those individuals who we believe could immediately step into the

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position and be successful. Our clients have repeatedly expressed appreciation for our ability to focus on candidates who are truly qualified, specifically interested in their library, and who will thrive in the director role.

## **Finalist Interviews**

It is beneficial for us to observe the finalist interviews and to be able to answer questions, make suggestions, and facilitate the process. We strongly recommend that candidates meet with staff, the board, and other key stakeholders as part of the process. The search committee will be making important decisions at this time, and unfamiliar issues may arise. We can provide whatever support is needed, including providing ideas for interview questions and approaches, advising what questions to avoid for legal reasons, and warning of potential pitfalls.

## **Final Steps**

Many organizations have never gone through the final steps of hiring a director and find that this is where our expertise can be particularly helpful.

We can make suggestions on how to handle salary negotiations and benefits questions, deal with relocation issues, and “close” the most desired candidate. Staff input is very important and we can help the search committee use that information wisely. Bridging the step between final interviews and making an offer can be stressful and occasionally contentious. We have the experience and strategies to make this part of the process go smoothly and even enjoyably.

## **Verifying Employment Duties and Performance Levels**

We will interview references for the final candidates and will present summaries of the reference investigation. Our reference questions help us understand the character of each candidate. We look for first-hand accounts of how an individual works with staff and patrons, what they do to stay on top of library trends, and information illuminating how they’ve dealt with challenges. We are seeking leaders, and a candidate’s references assist us in evaluating how he/she will perform in that role.

## **Pre-Employment Background Investigation**

If the library does not have a pre-employment background investigation process in place, we can assist with those arrangements for the final candidate. This investigation should include verification of credentials and an examination of professional, personal, financial, and criminal records. We can set up such an investigation with a professional firm should you need assistance with this piece.

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## Project Schedule

The following schedule is flexible and may be adjusted according to the needs of the library.

<i>Month</i>	<i>Tasks</i>
Month 1	<ul style="list-style-type: none"><li>• Initial conversations with search committee to discuss needs</li><li>• Contact key staff members and other constituencies for their insights</li><li>• Create and post custom search website</li><li>• Advertise position through various national and local channels</li><li>• Begin recruiting candidates using contacts within our library network</li></ul>
Months 2 – 3	<ul style="list-style-type: none"><li>• Conduct interviews with possible candidates</li><li>• Compile documentation on most viable candidates</li><li>• Present resumes and additional information on 3 to 6 of the best candidates to search committee</li><li>• Schedule interviews with search committee</li><li>• Advise on interview process and questions</li></ul>
Months 3 – 4	<ul style="list-style-type: none"><li>• Final candidate interviews at library</li><li>• Conduct reference checks</li><li>• Presentation of offer (Board/Search Committee to Candidate)</li></ul>

## Fee

Our fee for search services is \$22,500. Part of this fee (\$7,500) will be payable upfront, to help us defray our search expenses and to initiate the search. The balance of the fee will be payable in two equal installments: one payment will be due upon your acceptance of a slate of candidates and the last payment will be billable upon selection of the new Executive Director, payable within 30 days after acceptance of the offer by the new Executive Director.

Our professional fee covers:

- Design, development, and hosting of a custom website for the director search
- Advertising expenses
- All consultant expenses
- Unlimited “virtual” access via Zoom meetings or audio calls

Not included in our fee are costs incurred by candidates who are asked to interview in-person with the library (i.e., mileage reimbursement, lodging, meals, etc.).

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Thank you for your interest in John Keister & Associates. Please contact us if you have any questions. We look forward to working with you.

**John Keister & Associates**



**John W. Keister  
President**

If these terms are acceptable, please sign this letter and return one copy to us. Thank you.

**Lake Forest Public Library Board of Trustees**

By: \_\_\_\_\_ Title: \_\_\_\_\_ Date: \_\_\_\_\_

Our firm is committed to Equal Employment Opportunities, and will not discriminate against any candidate because of race, color, religion, national origin, age, gender, disability, veteran status, or sexual orientation.

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## References

### **Arlington Heights Memorial Library**

Arlington Heights, Illinois  
Deborah Smart  
Board of Trustees  
847-494-3707  
dsmart@ahml.info

### **Glenview Public Library**

Glenview, Illinois  
Kathy Vega  
President, Board of Trustees  
847-998-4789  
kdvega@comcast.net

### **Highland Park Public Library**

Highland Park, Illinois  
Richard Basofin  
President, Board of Trustees  
847-636-0019  
richbasofin@gmail.com

### **Grayslake Public Library District**

Grayslake, Illinois  
Rachael Rezek  
President, Board of Trustees  
847-708-1868  
rrezek@grayslake.info

### **Frankfort Public Library District**

Frankfort, Illinois  
Jan Look  
President, Board of Trustees  
815-735-9649  
janlook@ameritech.net

### **Joliet Public Library**

Joliet, Illinois  
Lynn Poper Samalea  
President, Board of Trustees  
815-274-6577  
lpsamalea@jolietlibrary.org

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## Testimonials

### **Vernon Area Public Library District**

Lincolnshire, Illinois

Marc Fenton

President, Board of Trustees

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John:

Thank you so very much for your insight, assistance and guidance in locating and hiring the next Executive Director at Vernon Area Public Library District. Your thoughts and support were invaluable. You made the hiring process easier for the Board due to your contacts, demeanor and willingness to meet with us and communicate regularly. The Board appreciates all you have done. We think we have made a wise choice in hiring Anne as our new Executive Director.

If there is anything we can do for you, please let me know. It has been a pleasure working with you. Any library board looking to hire a new director will be lucky to have you assist them. Thanks again.

\*\*\*\*\*

### **Wheaton Public Library**

Wheaton, Illinois

Christine Fenne

President, Board of Trustees

\*\*\*\*\*

I am writing to express my recommendation of John Keister & Associates...

Like [other libraries], we found ourselves looking for a new Library Director suddenly after 35 years. Fortunately, we had a policy in place that outlined the selection committee responsibilities. Our committee chair reached out to several search firms whom we interviewed.

John Keister formed an immediate connection with our committee and understood our search challenges right away. We were grateful to have his expertise and passion for libraries. John took time to tour our library, listened to our concerns and provided detailed questions for our Executive Director interviews. He truly was interested in discovering what the Board of Trustees wanted in a new Library Director and what our future library would be for the community.

The entire selection process was very organized and smooth because of his availability and commitment to finding a successful pool of candidates. I know we made the right choice in using John Keister & Associates. Although we had several excellent candidates, one floated to the top of the pile! We now have a Director that we are extremely proud to lead our staff, who is also community focused.

It was a pleasure working with John during this challenging search.

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### **Henderson County Public Library**

Henderson, Kentucky

Susan Thurman

President, Board of Trustees



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I know I speak for all the members of the Henderson (KY) County Public Library trustees when I say that we could not be happier with our selection of John Keister and Associates to conduct the search for our new library director.

John was a delight to work with, and he was quick to answer the many concerns and questions we had. In addition, his vast experience saved us a great deal of time and trouble in giving us direction about what path to take to find an ideal director. In our search, we had some special requirements to help us address problems our library had recently encountered, and John had many suggestions about how to best address those problems.

After a great deal of research on his firm's part, John presented us with several excellent applicants. He then set up our interviews with them (via Zoom because of the pandemic) and expertly guided us through the interview process. As a result, we have a new director who is doing a commendable job.

Kudos to John and all the others at John Keister and Associates!

\*\*\*\*\*

**Putnam County Public Library**

Greencastle, Indiana

Alan Zerkel

President, Board of Trustees

\*\*\*\*\*

Please know that I am most definitely not just speaking for myself, but also for each and every board member in expressing my appreciation for the service and guidance you provided to the Putnam County Public Library Board of Trustees during the recent director search. We were impressed with your professionalism, attention to detail, passion for locating the best possible leader to blend with the PCPL climate and culture, as well as your knowledge of library operations and your availability to answer questions and offer direction. A huge plus for the board was the personal touch you offered during the search process. The personal interest you took in the Putnam County Public Library, including the board and the staff, gave us a great deal of confidence and assurance. We are very pleased with the outcome of the search process and the candidates you provided for our consideration. Each candidate possessed excellent leadership qualities. I also want you to know that we will highly recommend John Keister and Associates to any library that is seeking professional assistance in hiring a director.

John, it was a pleasure to work with you and learn from you. I am truly impressed with the work you did for our library.

\*\*\*\*\*

**Warren-Newport Public Library District**

Gurnee, Illinois

Jo Beckwith

President, Board of Trustees

\*\*\*\*\*

In our unique situation, I would not have wanted to select anyone that did not acknowledge *full-on* that we would have a problem attracting candidates. You said that and also insisted that any candidate be told the full story so that we would not be ambushing anyone by keeping our situation a secret. This was not only practical, but also an issue of integrity, in my view.

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Your style is informal and laid back. You use humor to make a point. The processes you use, though, are not laid back. They are organized, well-thought out, and professional. You tried to get us to articulate the characteristics that we wanted rather than telling us the typical list.

You back up your process with a lot of experience both as a trustee and a search consultant. Your knowledge of Illinois libraries and directors is quite impressive. And so is your love of libraries. What a great bonus! Thanks for helping WNPL find the next great Illinois library director.

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**Frank L. Weyenberg Library of Mequon-Thiensville**

Mequon, Wisconsin

Mimi Rosing

Board of Trustees

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The FL Weyenberg Public Library needed a Library Executive Search Firm after our Director of 12 years announced her retirement. We were looking for a Midwestern firm that would likely understand the culture of our library and would include staff, board, and community in the search process.

Upon interviewing several Executive Search firms, the Board chose John Keister and Associates on the strength of the firm's alignment with our needs and their capacity to meet our aggressive timeline.

The Board was impressed with how well the firm listened to our needs and ideas. They met with staff and listened to their concerns and identified what they sought in a director. Mr. Keister visited our campus several times without Board or staff involvement to get a feel for our patrons and how they used our library. John Keister and Associates even took time to visit other organizations and businesses in Mequon and Thiensville to better understand the unique needs of our community.

John Keister and Associates quickly identified our library's strengths and weaknesses and suggested the type of director that would succeed here and advance the FL Weyenberg to the next level. Job advertisements and marketing were customized to our needs. John Keister and Associates were in constant communication with the board as the search progressed. They adjusted marketing tactics and actively sought qualified candidates and urged them to apply. Throughout the search effort, John Keister and Associates guided the board and staff about what to expect from the process, sharing from their considerable experience in this field. Their responsiveness, honesty, and integrity was amazing and helped the Board make the right decision when selecting our next director.

The Board of Trustees of the FL Weyenberg would highly recommend John Keister and Associates to any library needing to embark on an executive search. The firm promptly identified and met the needs of our library and community before, during, and after the search process. The firm was very responsive to our questions and concerns and provided sound advice throughout. Most importantly, the firm professionally screened candidates and helped the board select the ideal person to lead our library into the future.

The Board was very happy with the search process and the outcome, thanks to John Keister and Associates.

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## Illinois Library Director Searches

Algonquin Area Public Library District, Algonquin, Illinois  
Arlington Heights Memorial Public Library, Arlington Heights, Illinois  
Batavia Public Library District, Batavia, Illinois  
Bellwood Public Library, Bellwood, Illinois  
Berwyn Public Library, Berwyn, Illinois  
Bloomington Public Library, Bloomington, Illinois

Broadview Public Library District, Broadview, Illinois  
Crystal Lake Public Library, Crystal Lake, Illinois  
Crete Public Library District, Crete, Illinois  
Des Plaines Public Library, Des Plaines, Illinois  
Ella Johnson Memorial Public Library District, Hampshire, Illinois

Fountaindale Public Library District, Bolingbrook, Illinois  
Frankfort Public Library District, Frankfort, Illinois  
Freeport Public Library, Freeport, Illinois  
Galesburg Public Library, Galesburg, Illinois  
Geneva Public Library District, Geneva, Illinois

Glenview Public Library, Glenview, Illinois  
Grayslake Public Library District, Grayslake, Illinois  
Helen Plum Library, Lombard, Illinois  
Highland Park Public Library, Highland Park, Illinois  
Hinsdale Public Library, Hinsdale, Illinois

Joliet Public Library, Joliet, Illinois  
Lincolnwood Public Library District, Lincolnwood, Illinois  
Matteson Area Public Library District, Matteson, Illinois  
McHenry Public Library District, McHenry, Illinois  
Morris Area Public Library District, Morris, Illinois

Morton Grove Public Library, Morton Grove, Illinois  
Palatine Public Library District, Palatine, Illinois  
Park Ridge Public Library, Park Ridge, Illinois  
Peoria Public Library, Peoria, Illinois  
Roselle Public Library District, Roselle, Illinois

St. Charles Public Library District, St. Charles, Illinois  
Town & Country Public Library District, Elburn, Illinois  
Warren-Newport Public Library District, Gurnee, Illinois  
Warrenville Public Library District, Warrenville, Illinois  
Waukegan Public Library, Waukegan, Illinois

Westchester Public Library, Westchester, Illinois  
Westmont Public Library, Westmont, Illinois  
Wheaton Public Library, Wheaton, Illinois  
Wood Dale Public Library District, Wood Dale, Illinois  
Woodridge Public Library, Woodridge, Illinois  
Woodstock Public Library, Woodstock, Illinois

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## Current and Completed Searches (2018 to Present; Outside of Illinois)

For information on some of our earlier library searches, please see [johnkeister.com/clientlist](http://johnkeister.com/clientlist) .

Albany Public Library, Albany, New York  
Ascension Parish Library, Gonzales, Louisiana  
Cape Girardeau Public Library, Cape Girardeau, Missouri  
Charles County Public Library, La Plata, Maryland  
Council Bluffs Public Library, Council Bluffs, Iowa  
Defiance Public Library System, Defiance, Ohio

Equinox Open Library Initiative, Atlanta, Georgia  
Fowlerville District Library, Fowlerville, Michigan  
Geauga County Public Library, Chardon, Ohio  
Goshen Public Library, Goshen, Indiana  
Hamilton East Public Library, Noblesville, Indiana

Henderson County Public Library, Henderson, Kentucky  
Hussey-Mayfield Memorial Public Library, Zionsville, Indiana  
Loutit District Library, Grand Haven, Michigan  
Middlebury Community Library, Middlebury, Indiana  
Monarch Library System, Sheboygan, Wisconsin  
North Webster Community Public Library, North Webster, Indiana

Northville District Library, Northville, Michigan  
Olathe Public Library, Olathe, Kansas  
Old Bridge Public Library, Old Bridge, New Jersey  
Peabody Public Library, Columbia City, Indiana  
Plymouth Public Library, Plymouth, Indiana  
Portage Lake District Library, Houghton, Michigan

Porter County Public Library System, Valparaiso, Indiana  
Putnam County Public Library, Greencastle, Indiana  
Racine Public Library, Racine, Wisconsin  
Ringling College of Art + Design, Sarasota, Florida  
Russell Library, Middletown, Connecticut  
St Joseph County Library, South Bend, Indiana  
Stark County District Library, Canton, Ohio  
Society of the Four Arts, Palm Beach, Florida

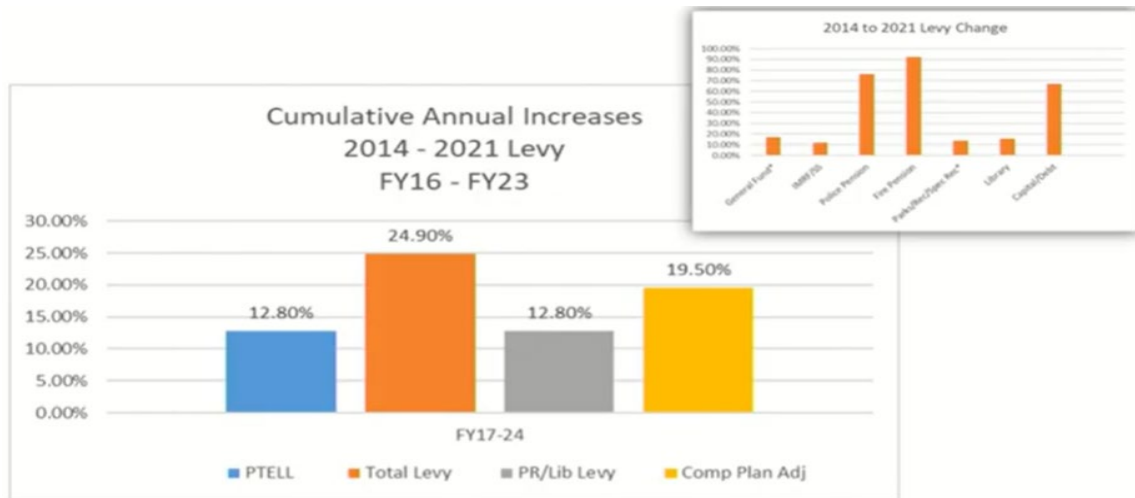
Waterloo Public Library, Waterloo, Iowa  
White Lake Township Library, White Lake, Michigan  
Wichita Public Library, Wichita, Kansas  
Wisconsin Library Association, Wisconsin

**Approve the FY2024/2022 levy**

**Recommendation: Approve a 5% increase for the FY2024/2022 tax levy.**

On October 17, 2022, the City presented an overall levy and budget discussion to the Finance Committee that included a 5% increase for the Library (and for Parks & Rec). Due to inflationary pressures, PTELL for the 2022 tax levies is 5.00%. Press coverage has already begun on whether taxing districts will pursue the full 5.00% increase.

In recent years, City Council has approved tax levy increases that exceeded the PTELL limit, but those increases have been made primarily to address the public safety pension obligations of the City of Lake Forest. The Parks/Recreation and Library levies have been held to PTELL each year. This has created an imbalance when faced with personnel cost increases exceeding the allowable increase in the property tax levy. The chart below details the cumulative annual increases (slide 16 of the presentation to the Finance Committee on October 17, 2022). The full presentation starts at 25:14 (minute) at: [October 17, 2022 Finance Committee Meeting](#).



		14L/FY16	15L/FY17	16L/FY18	17L/FY19	18L/FY20	19L/FY21	20L/FY22	21L/FY23	22L/FY24
PTELL	annual	1.50%	0.80%	0.70%	2.10%	2.10%	1.90%	2.30%	1.40%	5.00%
PTELL	cumulative		2.30%	3.00%	5.10%	7.20%	9.10%	11.40%	12.80%	

**A FY24/22 levy of 5% of \$4,708,495 and estimated growth of \$17,233 is detailed below:**

Levy	Operations	Site	Growth	Total Levy	Change
2022	\$4,251,719	\$456,776	\$17,223	\$4,725,718	\$224,214

Based on the preliminary estimate, a public hearing would not be required. New growth estimate based on EAV data currently available from Lake County. The relationship of the Library levy to entire levy is detailed on the attached pages. The Library’s portion is 3% of the total levy.

**Recent Library Levy History (increase % and value in bold)**

FY23/21 levy increase of **1.4% CPI** \$4,457,282 and growth \$27,310 or **\$88,681** to \$4,484,592

FY22/20 levy increase of **2.3% CPI** \$3,952,561 and growth \$14,176 or **\$112,267** to \$4,395,731

FY21/19 levy increase of **1.9% CPI** and growth of \$29,533 or **\$108,918** to \$4,283,070

FY20/18 levy increase of **2.1% CPI** and growth (.45%) of \$16,575 or **\$101,837** to \$4,174,152

FY19/17 levy increase of **2.1% CPI** and growth (.65%) of \$23,500 or **\$106,776** to \$4,072,315

FY18/16 levy increase of **1.26% (.7 CPI/.56 growth)** or **\$46,775** to \$3,965,539

FY17/15 levy increase of **1%** or **\$38,957** to \$3,918,764

FY16/14 levy increase of **1.8%** or **\$70,974** to \$3,879,470

FY15/13 levy increase of **1.95%** or **\$72,872** to \$3,806,406

**The City of Lake Forest  
Tax Levy  
2022**

**Attachment 2**

**DRAFT FOR DISCUSSION - 10/17/22 FC**

<b>FUND</b>	<b>2022 LEVY</b>	<b>2021 Extension</b>	<b>\$ CHANGE</b>	<b>% CHANGE</b>	
General	\$15,180,194	14,738,052	442,142	3.00%	
<b>Pension Funds</b>					
IMRF/SS - <b>Funded Ratio 113.47%</b>	1,331,879	1,293,086	38,793	3.00%	
Police Pension - <b>Funded Ratio 56.42%</b>	3,284,419	3,188,756	95,663	3.00%	Pens Sub (+\$255k)
Fire Pension - <b>Funded Ratio 70.39%</b>	2,077,963	2,222,192	(144,229)	-6.49%	Pens Sub (+\$296k)
<b>Sub-Total Pension Funds</b>	<b>6,694,261</b>	<b>6,704,034</b>	<b>(9,773)</b>	<b>-0.15%</b>	
<b>Other Funds</b>					
Recreation and Parks	5,594,063	5,327,679	266,384	5.00%	
Recreation and Parks-IMRF/SS	630,378	600,360	30,018	5.00%	
Special Recreation			0		
Capital Improvements <b>(Cap Applies)</b>	1,891,019	1,539,144	351,875	22.86%	5-year (+\$350k)
Recreation and Parks/Specific Purpose	125,000	125,000	0	0.00%	
Library	4,251,719	4,049,256	202,463	5.00%	
Library-sites	456,776	435,025	21,751	5.00%	
<b>Sub-Total Other Funds</b>	<b>12,948,955</b>	<b>12,076,464</b>	<b>872,491</b>	<b>7.22%</b>	
<b>TOTAL LEVY UNDER TAX CAP</b>	<b>34,823,409</b>	<b>33,518,550</b>	<b>1,304,859</b>	<b>3.89%</b>	
<b>Bond Funds (Cap Applies)</b>					
2010/2013/2021 GO Bonds MS/CIP	730,900	734,750	(3,850)	-0.52%	
2019 Refunding	832,713	831,463	1,250	0.15%	
Extension Adjustment	0	18,236	(18,236)		
2015 GO Bonds - CIP	262,112	255,238	6,874	2.69%	
<b>Sub-Total Bond Funds</b>	<b>1,825,725</b>	<b>1,839,687</b>	<b>(13,962)</b>	<b>-0.76%</b>	
<b>TOTAL TAX LEVY BEFORE NEW GROWTH and ALLOWANCES</b>	<b>36,649,134</b>	<b>35,358,237</b>	<b>1,290,897</b>	<b>3.65%</b>	
Fire Pension PA 93-0689	325,232	117,236	207,996	177.42%	
Special Recreation	527,054	501,956	25,098	5.00%	
PTAB/CE Recapture		266,960	(266,960)	N/A	New Legislation
Plus New Growth	141,066		141,066	N/A	
<b>GRAND TOTAL TAX LEVY</b>	<b>37,642,486</b>	<b>36,244,389</b>	<b>1,398,097</b>	<b>3.86%</b>	
<b>Ord 2013-70 Debt/Capital Cap</b>	<b>3,716,744</b>	<b>3,378,831</b>	<b>337,913</b>	<b>10.00%</b>	<b>Cap \$3,950,939</b>
<b>Aggregate Levy (Truth in Taxation)</b>	<b>35,816,761</b>	<b>34,137,742</b>	<b>1,679,019</b>	<b>4.92%</b>	
<b>DISTRIBUTION OF GROWTH</b>					
General Fund Levy -	\$ 123,843				
Library Levy -	17,223				
<b>TOTAL NEW GROWTH</b>	<b>\$ 141,066</b>				

**The City of Lake Forest  
Tax Levy  
2022**

Attachment 3

**DRAFT FOR DISCUSSION - 10/17/22 FC**

<b>FUND</b>	<b>2022 LEVY</b>	<b>2021 Extension</b>	<b>\$ CHANGE</b>	<b>% CHANGE</b>	
General	\$15,304,037	14,738,052	565,985	3.84%	
<b>Pension Funds</b>					
IMRF/SS	1,331,879	1,293,086	38,793	3.00%	
Police Pension	3,284,419	3,188,756	95,663	3.00%	Pens Sub (+\$255k)
Fire Pension	2,403,195	2,339,428	63,767	2.73%	Pens Sub (+\$296k)
<b>Sub-Total Pension Funds</b>	<b>7,019,493</b>	<b>6,821,270</b>	<b>198,223</b>	<b>2.91%</b>	
<b>Agency Funds</b>					
Recreation and Parks	5,594,063	5,327,679	266,384	5.00%	
Recreation and Parks-IMRF/SS	630,378	600,360	30,018	5.00%	
Recreation and Parks-Specific Purpose	125,000	125,000	0	0.00%	
Special Recreation	527,054	501,956	25,098	5.00%	
Capital Improvements	1,891,019	1,539,144	351,875	22.86%	5-year (+\$350k)
Library	4,268,942	4,049,256	219,686	5.43%	
Library-sites	456,776	435,025	21,751	5.00%	
<b>Sub-Total Agency Funds</b>	<b>13,493,232</b>	<b>12,578,420</b>	<b>914,812</b>	<b>7.27%</b>	
<b>AGGREGATE LEVY</b>	<b>35,816,761</b>	<b>34,137,742</b>	<b>1,679,019</b>	<b>4.92%</b>	
<b>Bond Funds</b>					
2010 GO Bonds MS/CIP	730,900	734,750	(3,850)	-0.52%	
2009 GO Bonds Western	832,713	831,463	1,250	0.15%	
Extension Adjustment		18,236	(18,236)		
2015 GO Bonds - CIP	262,112	255,238	6,874		
<b>Sub-Total Bond Funds</b>	<b>1,825,725</b>	<b>1,839,687</b>	<b>(13,962)</b>	<b>-0.76%</b>	
PTAB/CE Recapture	0	266,960	(266,960)	N/A	New Legislation
<b>GRAND TOTAL TAX LEVY</b>	<b>37,642,486</b>	<b>36,244,389</b>	<b>1,398,097</b>	<b>3.86%</b>	



**Amendment of the FY2023 Budget**

**Action Item: Amend identified FY2023 budget lines.**

At the conclusion of the FY2022 audit, the identified FY2022 surplus of \$921,188 became available for use in FY2023. The Library has a known maintenance and chiller expense in the first quarter of 2023 in addition to potential costs for the dome repair project before fiscal year end.

At this time, the Library is able amend impacted operating expense lines up to 10% of its FY2023 operating budget, \$430,169, as allowed by law.

The revenue lines are not amended. At the end of the FY2023 fiscal year, the entire budget is assessed and funds are transferred to cover any shortfalls against all the budgeted lines. This prevents movement of funds that may not be needed if budgets in other lines end up being underutilized.

Below is the for the FY2023 Budget amendment, including reallocation of funds originally allocated to other lines that are not being used as originally planned:

- Reduce Computer Lease, Contractual Services line, by \$35,000 to reflect the termination/non-renewal of the computer lease when the Library moved from leasing to purchase option.
- Increase Technology Upgrades line by \$85,000 for the computer replacement project. \$35,000 is from the lease cancellation and \$50,000 from the FY2022 surplus. The project was approved by the Board on June 14, 2022, for a not to exceed amount of \$133,000. The actual total project cost was \$130,755.
- Increase Building & Grounds, Maintenance of Equipment line by \$70,000 to cover repairs to the current chiller and other boiler systems incurred year to date.
- Increase by \$137,000 the Capital Equipment Line for the HVAC – chiller repair by Hill Mechanical to occur in March-April 2023. (The amount not to exceed \$183,040 was approved by the Board on September 13, 2022.)
- Increase by \$168,000 the Capital Improvement line to cover initial costs of the dome occurring before end of FY2023.

**Library Operations Report  
November 8, 2022 Board Meeting**

**September 2022 Select Stats**

- 10,834 Library visits and 532 offsite engagements.
- 26,589 items circulated to library users as compared to 26,392 in September 2021.
- 6,075 e-media resources circulated as compared to 5,750 in September 2021. The most used platforms were Digital Library of Illinois (Libby) and Hoopla with 4,131 uses and 822 uses, respectively.
- 6,263 database uses were recorded as compared to 5,479 uses in September 2021. The most used databases were ValueLine, S&P Net Advantage, and A–Z Reference with 1,362, 1,223, and 955 users, respectively. The Library offers 34 paid database subscriptions for adults and children.
- 984 participants attended 61 active (in-person, hybrid, virtual) programs and 1,953 participants attended or participated in 18 passive asynchronous programs and activities including to-go and on-site craft projects and post-live viewing options.
- Patrons received 109 one-on-one e-tutorials/tech help sessions.
- 3,400 reference, information, reader’s advisory, and resource questions were answered.
- 32 individual Media Lab sessions were reserved as compared to 35 in September 2021.
- 134 library cards were issued or renewed and 697 items added to the collection.
- 20,836 Wi-Fi sessions were recorded as compared to 22,600 in September 2021, and 972 public desk top computer sessions as compared to 1,028 in September 2021.

**September 2022 Select Program Stats\***

During September the Library engaged 532 children and adults at 14 off-site programs. These include storytimes at parks and schools/pre-schools and programs at Dickinson Hall. The following table details the Library’s program efforts during the month of September 2022:

	Number of Programs	Participants
Active Adult	25	136
Active Teen	10	139
Active Children (ages 0–5)	14	563
Active Children (ages 6–11)	12	146
<b>Total Active</b>	<b>61</b>	<b>984</b>
Passive Adult	4	290
Passive Teen	4	45
Passive Children (ages 0–5)	3	1070
Passive Children (ages 6–11)	7	548
<b>Total Passive</b>	<b>18</b>	<b>1953</b>

\*The Library collects program data using the Illinois State Library definitions stated in question 15 of the IPLAR (Illinois Public Library Annual Report) previously distributed to the Board as part of the June 14, 2022 meeting materials (page 28 of the June 14, 2022 Board package).

## OCTOBER PROGRAM AND COLLECTION HIGHLIGHTS

### Lake Forest Reads

Three popular events with bestselling author Marie Benedict concluded the 10<sup>th</sup> annual *Lake Forest Reads*, the Library's signature one book, one community event. The featured book, *Her Hidden Genius*, is a fictionalized account of Dr. Rosalind Franklin's contributions to the discovery of the structure of DNA via x-ray crystallography. Leading up to the author events, the book and audiobook were enjoyed by 290 Lake Forest Library patrons, and online formats were circulated an additional 41 times, for a total of 331 library copies distributed. Many patrons brought their own books to be signed by the author, and an additional 20 books were purchased at the events.



Marie Benedict's first event was Thursday, October 13, at 7:00 pm at the Gorton Center. Ms. Benedict's conversation with Davis Schneiderman, Krebs Provost and Dean of Faculty at Lake Forest College, was interesting, well-received, and covered both literary topics and the real-life Rosalind Franklin's life and legacy. The author gave the appreciative audience of 110 attendees insight into her background and career, why she writes historical fiction based on real inspirational women, her research and sources of nonfiction information, and her upcoming books. A book signing followed. Almost another 100 patrons viewed the online recording of this signature event.

Dr. Lise Eliot, an author and neuroscientist at Rosalind Franklin University, joined Marie Benedict for a morning chat at 10:00 am on Friday, October 14 at the Library. Fifty-three people enjoyed the wide-ranging conversation touching on women in science, feminism, writing, how good research is conducted and more. A book signing followed.

*After Hours with Marie Benedict* concluded the author's visit on Friday, October 14, at 7:00 pm. Another 53 patrons and community members had the unique opportunity to chat with the author, have their books signed, enjoy light refreshments, and listen to a short presentation. Support for these signature author events was provided by the Friends of Lake Forest Library.

Programs and book discussions offered patrons additional ways to engage with the subjects and themes of *Her Hidden Genius*, too. In the Library Foyer, two DNArt Activities provided by Rosalind Franklin University of Medicine and Science were enjoyed by patrons. Art prints for coloring inspired by Dr. Franklin’s work and 100 take-home sunprint cyanotypes kits were enjoyed by patrons of all ages. A writing contest encouraged entrants to write about any subject, theme, or setting featured in *Her Hidden Genius*. The winner detailed her love of Paris.

Other library programs included a book discussion led by Judy Levin, helix keychain take-home kits, a showing of the film *Hidden Figures*, a book chat and coffee session, a book discussion at Dickinson Hall for members, and Debra Levie’s program, *Where Science & Art Connect*. The Nonfiction at Night book group discussed *Rosalind Franklin: The Dark Lady of DNA* by Brenda Maddox.

Kate Buckardt, Adult Services Manager, did a wonderful job organizing the author visits and events and working closely with our community members and leveraging local resources. Planning starts a long time in advance, includes a myriad of details, and takes up considerable time and careful thought. Adult Services staff members created kits, led book discussions and helped manage the details big and small to make the events successful. Library staff members from all departments came together to promote events, sell books, direct patrons, and assist with technical details. Community members offered well-earned compliments to staff members at each event.





## Youth Services

Pumpkin Storytimes at Elawa Farm were very popular. 112 children and parents joined the fun! The Children’s Library hosted 17 offsite storytimes, and one preschool class visited the Library for Storytime in October.



## Native Voices 2023

The entire team has been working on the *Native Voices 2023* initiative with other non-profits and community organizations. To date, the Library has incorporated Native Voices into nearly 30 programs in 2023. The initiative will launch with the Lake Forest/Lake Bluff Chamber Luncheon, *Local Native American Business Stories*, on November 4, 2022. The Native Voices website, listing events and activities, has launched at: [Native Voices | Lake Forest Open Lands \(lfola.org\)](https://www.lfola.org).



Beginning in November 2022 and continuing through 2023, several institutions throughout Lake Forest are presenting a variety of activities, performances, lectures and events that celebrate the culture and contributions of Native Americans, past and present, to the community. Entitled Native Voices, the year-long programming illuminates the legacy and current life of Native communities as we traverse thousands of years of history, covering their rich fabric of art, environment, culture, and communication.

Led by Lake Forest Open Lands Association, participating institutions include the Ragdale Foundation, The Lake Forest Library, The History Center of Lake Forest Lake Bluff, Elawa Farm Foundation, Lake Forest-Lake Bluff Chamber of Commerce, and Gorton Community Center. In addition, Districts 67/115, private schools, and Lake Forest College are involved.



Date	Host	Age	Description	Location	Type
<b>NOVEMBER</b>					
4	Chamber of Commerce	Adults	Chamber of Commerce Lunch	Forester Hotel, West Lake Forest	Lunch/discussion
5	Chamber of Commerce	Adults	<b>Native American Artisan &amp; Craft Fair</b>	West Lake Forest Train Station	Event
6	Chamber of Commerce	Adults	<b>Native American Artisan &amp; Craft Fair</b>	West Lake Forest Train Station	Event
10	Lake Forest Library	Young Adults	<b>Teen Book Club: "Elatsoe"</b>	Lake Forest Library	Book discussion
21	City of Lake Forest	all ages	<b>Proclamation of Native Voices</b>	City Council Chambers	Event

## New Collections

- Wi-Fi hotspots are now available to Lake Forest residents with an active adult Lake Forest Public Library card. The hotspots can be used on the go (for example at the beach, in a park, on the bus) and can be borrowed for up to six weeks. Hotspot lending programs are

important to communities because they help individuals with employment opportunities, bridge the digital divide, and offer connectivity to financially disadvantaged patrons.

- Laptops are now available for patrons to borrow and use anywhere inside the Library. The laptops have the Microsoft Suite installed on them and can be used to browse the Internet as well as the Library's online resources.
- HeinOnline: Social Justice Suite added was to the Library's database collection. This collection of databases provides information about social justice movements throughout history, including the fight for civil rights and racial justice. Databases included are: Civil Rights and Social Justice, Gun Regulation and Legislation in America, LGBTQ+ Rights, Open Society Justice Initiative, and Slavery in America and the World.

### Personnel Matters

- All Library Staff completed the online Data Privacy and Information Security Training on the Traliant platform in early October.
- The following two webinars were made available to all staff.
  - Mastering Uncomfortable Conversations with Library Patrons provides guidance for interacting with challenging patrons.
  - [Personal Values and Institutional Purpose: Intellectual Freedom Issues in 2022](#) is a one-hour session on understanding and responding to censorship and book banning in the public library.
- On November 17, Lauren Perez, the Lake Forest Police Department's first full time social worker, will attend a Library all-staff meeting to discuss and provide insights on dealing with patron mental health issues.

### Operations

- Computer upgrades and the return of all remaining leased computers were completed on October 18. The computer upgrade came in at \$130,735, under the approval limit approved by the board of \$133,000. A few highlights of the purchase include:
  - 5-year on-site platinum manufacturer warranty protection (Lenovo).
  - Increased memory, processing speed, and Windows 11 compatibility.
  - Transition of most staff to laptop computers for portability and remote work possibility.
  - Right-sizing of public computers to reflect current usage demands.
- OSG is planning to complete the transition from the Library's current Active Directory (on-premises server) to Azure Active Directory. This will allow the Library to decommission more servers and also allow the implementation of Microsoft Intune for better remote support.
- The Library continues to work with the Secretary of State's office to create an initial document retention plan. Duplicates of documents maintained by the City were properly disposed of on October 17, substantially reducing the amount of on-premises paper retention. Human Resources paperwork is also in process of being sorted, boxed, and labeled for easy disposal under the approved plan.

- The Operations team is working on creating a document to allow incoming staff to have a clear sense of the current operational strategy, location of documents and information, workflows, and contacts to facilitate a smooth transition.

#### **Facilities Projects**

- Current Electric was onsite on October 6 to repair three exterior front sidewalk lights. As the ballasts are no longer in production, Current Electric is exploring alternatives and attempting to source a solution.
- Hill Mechanical made the seasonal change from summer to winter October 11–12. On October 17 and 24, the boilers required additional service when the low water cut off switch malfunctioned. On November 1, Hill Mechanical provided an estimate of \$4,864 for the replacement switch. The repair date is to be determined.
- Spot sidewalk repair was completed in October. 21 patches were completed.
- On October 20 and 21, Pasquesi Plumbing performed exploratory rodding and televising of select window wells and downspouts around the lower-level bathrooms that experienced flooding earlier in the year. Pasquesi identified complete blockage in the floor drains of the lower-level bathrooms and blockage in the window well drain in the West courtyard. Prior to completing the project, the plumbers were needed on an emergency service call and could not complete the project. The final exploratory work was completed on Thursday, November 4. Proposed solutions from Pasquesi will be shared with the Board when available.
- On November 7, the Library will close for the water main replacement. Pasquesi Plumbing will be replacing the main, which looks to be original to the 1931 building. During the closure, Library staff will answer phone, chat, and email remotely.