# NORTHBROOK PUBLIC LIBRARY BOARD MEETING

September 17, 2026 | 7:00 p.m.
Northbrook Public Library | Civic Room
Regular Monthly Meeting Agenda

1 Call Regular Meeting to Order

2 Board of Trustees Roll Call

3 Consent Agenda
- 3.1 Approval of the Agenda
- 3.2 Approve Regular Session Minutes – August 20, 2026
- 3.3 Approve Cash Balances & Income Statement August 2026
- 3.4 Approve Bills and Charges from August 2026 in the amount of $731,901.54
- 3.5 Approve Employee Handbook Policy Updates
  - 1.3 Reasonable Accommodations
  - 3.4 Holidays
  - 3.12 Employee Blood and Organ Donation Leave
  - 3.14 Military Leave and Reserve Duty Leave
  - 3.17 Family Neonatal Intensive Care Leave (New)
- 3.6 Approve 2027 Closing Schedule
- 3.7 File account of all monies received and expended during preceding fiscal year per 65 ILCS 6/3.1-35-65

4 Public Comments

5 Staff Reports

6 Board Member Reports

7 Unfinished Business
- 7.1 Master Plan Project Update

8 New Business
- 8.1 Selden Fox Audit Presentation
- 8.2 Northbrook Public Library AI Guidelines Discussion
- 8.3 Draft Tax Levy Presentation
- 8.4 Master Plan Communications Proposals

9 Closed Session

10 Agenda Building

11 Adjourn

FINAL VOTE OR ACTION MAY BE TAKEN AT THE MEETING ON ANY AGENDA ITEM SUBJECT MATTER LISTED ABOVE, UNLESS THE AGENDA LINE ITEM SPECIFICALLY STATES OTHERWISE.

The Northbrook Public Library is subject to the Requirements of the Americans with Disabilities Act of 1990. Individuals with disabilities who plan to attend any meetings of the Board and 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 these meetings or the facilities are requested contact 847-272-7074 promptly to allow the Northbrook Public Library to make reasonable accommodations for those persons. Hearing impaired individuals may establish TDD contact by calling 84

## NORTHBROOK PUBLIC LIBRARY
## CASH BALANCES
## 8/31/2026

| | Beginning Balance | Cash Receipts | Expenditures | Ending Balance |
|---|---|---|---|---|
| **Operating** | | | | |
| General | 7,822,297.77 | 78,303.00 | 673,344.29 | 7,227,256.48 |
| Restricted | 325,518.09 | 67,897.19 | 2,832.06 | 390,583.22 |
| IMRF | 877,327.13 | 2,390.87 | 28,777.47 | 850,940.53 |
| FICA | 14,402.21 | 2,139.20 | 26,828.42 | (10,287.01) |
| Total Operating | $ 9,039,545.20 | $ 150,730.26 | $ 731,782.24 | $ 8,458,493.22 |
| **Capital Improvement** | $ 7,168,830.94 | $ 2,721.11 | $ 119.30 | $ 7,171,432.75 |
| **Debt Service** | $ 578.68 | | | $ 578.68 |

| **Cash Detail** | Operating | Capital Improvement | Debt Service |
|---|---|---|---|
| NB&T - Checking | (116,826.84) | 19,456.38 | 578.68 |
| PayPal | 7,550.70 | - | - |
| First Bank of Chicago | 265,110.60 | - | - |
| Fifth Third - Checking/Money Market | 8,282,208.02 | 7,151,360.06 | - |
| US Bancorp | 19,861.64 | 616.31 | - |
| INB | 114.10 | | |
| Petty Cash | 475.00 | - | - |
| Total | $ 8,458,493.22 | $7,171,432.75 | $ 578.68 |

NB&T = Northbrook Bank & Trust

Northbrook Public Library
Income Statement
August 2026

| | PY Month | CY Month | PY YTD | CY YTD | CY Budget | 33% |
|---|---|---|---|---|---|---|
| **01 - General Operating Fund** | | | | | | |
| **Revenues** | | | | | | |
| **Undesignated Revenue** | | | | | | |
| Property Tax Levy | $47,778.99 | $58,719.11 | $4,574,169.55 | $4,736,619.56 | $9,332,700.00 | 50.75% |
| Replacement Tax | $0.00 | $0.00 | $0.00 | $0.00 | $150,000.00 | 0.00% |
| Impact Fees | $0.00 | $4,210.99 | $3,119.87 | $14,502.44 | $0.00 | |
| Fines, Fees & Rentals | $5,891.98 | $6,023.32 | $22,252.98 | $25,101.55 | $40,000.00 | 62.75% |
| Interest Income | $3,365.22 | ($119.45) | $15,028.77 | $9,871.42 | $30,000.00 | 32.90% |
| Other Income | $163.10 | $355.56 | $1,801.39 | $1,781.73 | $100,000.00 | 1.78% |
| Total Undesignated Revenue | $57,199.29 | $69,189.53 | $4,616,372.56 | $4,787,876.70 | $9,652,700.00 | 49.60% |
| **Designated Revenue** | | | | | | |
| Gifts & Other Designated Income | $57,296.66 | $66,918.49 | $788,454.03 | $72,737.61 | $100,000.00 | 72.74% |
| Designated Interest Income | $868.64 | $863.70 | $2,902.33 | $2,886.31 | $5,000.00 | 57.73% |
| Total Designated Revenue | $58,165.30 | $67,782.19 | $791,356.36 | $75,623.92 | $105,000.00 | 72.02% |
| **Total Revenues** | **$115,364.59** | **$136,971.72** | **$5,407,728.92** | **$4,863,500.62** | **$9,757,700.00** | **49.84%** |
| **Expenses** | | | | | | |
| **Undesignated Expenses** | | | | | | |
| **Materials & Services** | $46,739.52 | $66,071.28 | $354,787.65 | $380,095.60 | $1,050,000.00 | 36.20% |
| Books | $39,165.71 | $58,776.19 | $329,264.28 | $352,673.45 | | |
| Audio Visual | $3,038.10 | $2,965.46 | $12,045.51 | $11,893.51 | | |
| Videos/DVDs | $4,535.71 | $4,329.63 | $13,477.86 | $15,528.64 | | |
| Programs | $5,165.49 | $10,200.01 | $53,313.70 | $44,406.06 | $127,000.00 | 34.97% |
| OCLC | $5,935.04 | $1,761.45 | $10,080.41 | $11,057.07 | $29,000.00 | 38.13% |
| CCS Shared Costs | $17,860.89 | $0.00 | $29,536.08 | $30,270.96 | $76,000.00 | 39.83% |
| Total Materials & Services | $75,700.94 | $78,032.74 | $447,717.84 | $465,829.69 | $1,282,000.00 | 36.34% |
| **Human Resources** | | | | | | |
| General Salaries and Wages | $350,855.63 | $359,173.53 | $1,420,988.29 | $1,490,482.73 | $4,904,325.00 | 30.39% |
| Maintenance Salaries & Wages | $7,623.48 | $7,133.30 | $36,868.46 | $29,505.72 | $88,675.00 | 33.27% |
| Group Insurance | $74,617.22 | $81,211.85 | $260,751.43 | $310,033.44 | $1,095,000.00 | 28.31% |
| Unemployment/Worker's Comp | $0.00 | $1,902.00 | $12,781.87 | $15,318.32 | $18,750.00 | 81.70% |
| Staff Development | $12,866.53 | $2,604.79 | $34,763.10 | $38,737.00 | $85,000.00 | 45.57% |
| Total Human Resources | $445,962.86 | $452,025.47 | $1,766,153.15 | $1,884,077.21 | $6,191,750.00 | 30.43% |

Northbrook Public Library
Income Statement
August 2026

| | PY Month | CY Month | PY YTD | CY YTD | CY Budget | 33% |
|---|---|---|---|---|---|---|
| **Operating Costs** | | | | | | |
| Photocopy | $372.49 | $0.00 | $4,909.56 | $5,737.65 | $18,000.00 | 31.88% |
| Office & Library Supplies | $2,511.64 | $3,756.60 | $13,707.19 | $14,935.46 | $60,000.00 | 24.89% |
| Software | $14,101.10 | $12,386.80 | $50,363.14 | $62,353.31 | $119,000.00 | 52.40% |
| Postage | $27.88 | $25.22 | $15,111.91 | $15,259.55 | $20,000.00 | 76.30% |
| General Insurance | $0.00 | $0.00 | $70,476.06 | $75,516.50 | $97,000.00 | 77.85% |
| Telephone/Internet | $18.95 | $1,533.63 | $17,967.79 | $20,915.43 | $41,000.00 | 51.01% |
| Professional Services | $65,318.77 | $56,448.65 | $188,282.85 | $243,294.98 | $685,000.00 | 35.52% |
| Furniture, Equipment | $1,123.25 | $11,147.54 | $20,132.18 | $49,381.81 | $75,000.00 | 65.84% |
| Equipment Rental & Maintenance | $440.54 | $1,425.54 | $34,881.46 | $40,608.54 | $56,500.00 | 71.87% |
| Community Relations | $19,680.15 | $9,682.04 | $30,813.97 | $21,913.29 | $65,500.00 | 33.46% |
| Total Operating Costs | $103,594.77 | $96,406.02 | $446,646.11 | $549,916.52 | $1,237,000.00 | 44.46% |
| **Maintenance** | | | | | | |
| Vehicle Expense | $0.00 | $0.00 | $1,516.46 | $84.17 | $3,000.00 | 2.81% |
| Janitorial Supplies | $3,054.58 | $2,797.63 | $13,262.52 | $13,221.33 | $45,000.00 | 29.38% |
| Utilities | $2,996.72 | $3,063.59 | $10,617.82 | $10,269.19 | $56,000.00 | 18.34% |
| Building Repairs | $0.00 | $2,061.00 | $8,566.00 | $6,917.60 | $35,000.00 | 19.76% |
| Contracted Services | $7,240.93 | $11,492.90 | $82,922.33 | $95,603.41 | $255,000.00 | 37.49% |
| Total Maintenance | $13,292.23 | $19,415.12 | $116,885.13 | $126,095.70 | $394,000.00 | 32.00% |
| **Other Expenses** | | | | | | |
| Recruiting | $0.00 | $0.00 | $825.50 | $419.00 | $1,000.00 | 41.90% |
| Contingency & Misc Exp | $1,315.86 | $129.97 | $4,878.06 | $4,368.37 | $100,000.00 | 4.37% |
| Board Development | $368.56 | $0.00 | $1,172.93 | $925.84 | $1,000.00 | 92.58% |
| Total Other Expenses | $1,684.42 | $129.97 | $6,876.49 | $5,713.21 | $102,000.00 | 5.60% |
| Total Undesignated Expenses | $640,235.22 | $646,009.32 | $2,784,278.72 | $3,031,632.33 | $9,206,750.00 | 32.93% |
| **Designated Expenses** | | | | | | |
| Miscellaneous Designated Expenses | $1,771.68 | $440.56 | $700,871.63 | $5,200.56 | | |
| Designated Capital Expense | $1,760.01 | $0.00 | $2,500.00 | $17,388.40 | | |
| Designated Program Expense | $9,335.50 | $2,391.50 | $37,357.00 | $8,528.50 | | |
| Total Designated Expenses | $12,867.19 | $2,832.06 | $740,728.63 | $31,117.46 | $100,000.00 | 31.12% |
| **Total Expenses** | **$653,102.41** | **$648,841.38** | **$3,525,007.35** | **$3,062,749.79** | **$9,306,750.00** | **32.91%** |
| **NET SURPLUS/(DEFICIT)** | **($537,737.82)** | **($511,869.66)** | **$1,882,721.57** | **$1,800,750.83** | **$450,950.00** | |

Northbrook Public Library
Income Statement
August 2026

| | PY Month | CY Month | PY YTD | CY YTD | CY Budget | 33% |
|---|---|---|---|---|---|---|
| 02 - IMRF/FICA Fund | | | | | | |
| Revenues | | | | | | |
| Undesignated Revenue | | | | | | |
| Property Tax Levy-IMRF | $2,047.14 | $2,390.87 | $195,984.27 | $192,861.17 | $380,000.00 | 50.75% |
| Property Tax Levy FICA | $1,750.83 | $2,139.20 | $167,618.11 | $172,560.00 | $340,000.00 | 50.75% |
| Total Undesignated Revenue | $3,797.97 | $4,530.07 | $363,602.38 | $365,421.17 | $720,000.00 | 50.75% |
| Total Revenues | $3,797.97 | $4,530.07 | $363,602.38 | $365,421.17 | $720,000.00 | 50.75% |
| Expenses | | | | | | |
| Undesignated Expenses | | | | | | |
| Human Resources | | | | | | |
| Employer IMRF | $28,208.01 | $28,777.47 | $124,775.53 | $139,961.40 | $380,000.00 | 36.83% |
| Employer FICA | $26,960.71 | $26,828.42 | $117,900.91 | $123,943.08 | $350,000.00 | 35.41% |
| Total Human Resources | $55,168.72 | $55,605.89 | $242,676.44 | $263,904.48 | $730,000.00 | 36.15% |
| Total Undesignated Expenses | $55,168.72 | $55,605.89 | $242,676.44 | $263,904.48 | $730,000.00 | 36.15% |
| Total Expenses | $55,168.72 | $55,605.89 | $242,676.44 | $263,904.48 | $730,000.00 | 36.15% |
| NET SURPLUS/(DEFICIT) | ($51,370.75) | ($51,075.82) | $120,925.94 | $101,516.69 | ($10,000.00) | |

# Northbrook Public Library
## Income Statement
## August 2026

| | PY Month | CY Month | PY YTD | CY YTD | CY Budget | 33% |
|---|---|---|---|---|---|---|
| **03 - Capital Improvements Fund** | | | | | | |
| **Revenues** | | | | | | |
| **Undesignated Revenue** | | | | | | |
| Interest Income | $3,505.10 | $5,856.16 | $13,968.01 | $13,963.28 | $20,000.00 | 69.82% |
| Total Undesignated Revenue | $3,505.10 | $5,856.16 | $13,968.01 | $13,963.28 | $20,000.00 | 69.82% |
| **Transfers & Other Financing Sources** | | | | | | |
| Transfer from General fund | $0.00 | $0.00 | $0.00 | $0.00 | $425,000.00 | 0.00% |
| Total Transfers & Other Financing Sources | $0.00 | $0.00 | $0.00 | $0.00 | $425,000.00 | 0.00% |
| **Total Revenues** | **$3,505.10** | **$5,856.16** | **$13,968.01** | **$13,963.28** | **$445,000.00** | **3.14%** |
| **Expenses** | | | | | | |
| **Undesignated Expenses** | | | | | | |
| **Capital Projects & Bond Expenses** | | | | | | |
| Renovation/Repair | $1,031.03 | $0.00 | $15,953.53 | $88,062.00 | $810,987.00 | 10.86% |
| Professional Fees | $0.00 | $119.30 | $591.25 | $1,133.29 | $125,000.00 | 0.91% |
| Furniture & Equipment | $0.00 | $0.00 | $0.00 | $0.00 | $75,000.00 | 0.00% |
| Total Capital & Bond Expenses | $1,031.03 | $119.30 | $16,544.78 | $89,195.29 | $935,987.00 | 9.53% |
| Total Undesignated Expenses | $1,031.03 | $119.30 | $16,544.78 | $89,195.29 | $935,987.00 | 9.53% |
| **Total Expenses** | **$1,031.03** | **$119.30** | **$16,544.78** | **$89,195.29** | **$935,987.00** | **9.53%** |
| **NET SURPLUS/(DEFICIT)** | **$2,474.07** | **$5,736.86** | **($2,576.77)** | **($75,232.01)** | **($490,987.00)** | |

Northbrook Public Library
Income Statement
August 2026

| | PY Month | CY Month | PY YTD | CY YTD | CY Budget | 33% |
|---|---|---|---|---|---|---|
| 05 - Debt Service Fund | | | | | | |
| Revenues | | | | | | |
| Undesignated Revenue | | | | | | |
| Property Tax Levy | $4,148.13 | $4,850.63 | $397,126.00 | $391,279.77 | $770,950.00 | 50.75% |
| Total Undesignated Revenue | $4,148.13 | $4,850.63 | $397,126.00 | $391,279.77 | $770,950.00 | 50.75% |
| **Total Revenues** | **$4,148.13** | **$4,850.63** | **$397,126.00** | **$391,279.77** | **$770,950.00** | **50.75%** |
| Expenses | | | | | | |
| Undesignated Expenses | | | | | | |
| Capital Projects & Bond Expenses | | | | | | |
| Interest Payments | $0.00 | $0.00 | $162,500.00 | $152,975.00 | $305,950.00 | 50.00% |
| Principal Payments | $0.00 | $0.00 | $0.00 | $0.00 | $465,000.00 | 0.00% |
| Total Capital & Bond Expenses | $0.00 | $0.00 | $162,500.00 | $152,975.00 | $770,950.00 | 19.84% |
| Total Undesignated Expenses | $0.00 | $0.00 | $162,500.00 | $152,975.00 | $770,950.00 | 19.84% |
| **Total Expenses** | **$0.00** | **$0.00** | **$162,500.00** | **$152,975.00** | **$770,950.00** | **19.84%** |
| NET SURPLUS/(DEFICIT) | $4,148.13 | $4,850.63 | $234,626.00 | $238,304.77 | $0.00 | |

# AUGUST 2026 FINANCIAL SUMMARY

As a reminder, the General Fund budget is allocated evenly across all 12 months. However, actual revenues and expenditures are recorded on a cash basis, meaning they reflect when payments are received or made. This timing difference can create variances early in the fiscal year.

Total General Fund revenues collected to date is $4,863,501.

- **Property Taxes:** 50.72% of property taxes have been collected
- **Fines, Fees, and Rentals:** Actual receipts were higher than projected during the budget process.
- **Interest Income**: Actual receipts have exceeded the conservative budget estimate.

Total General Fund expenditures to date are $3,062,750.

Several expenditure categories show variances to budget, primarily due to the timing of annual or multi-month payments being recorded early in the fiscal year:

- **Unemployment/Workers Compensation**: Higher than budget as the amount recorded represents approximately 10 months of expense.
- **Staff Develoment**: Higher than budget due to expenses being recorded when paid – ALA Conference Registration, ILA Conference Registration, Tuition Reimbursements.
- **Software:** Higher than budget due to annual renewals being recorded when paid.
- **Postage:** Higher than budget due to expense being recorded when paid- annual postage deposit
- **General Insurance**: Higher than budget as the amount recorded represents approximately 10 months of expense.
- **Telephone:** Higher than budget due to six months of RingCentral costs and the annual Comcast charges (for mobility lines and backup internet) being recorded when paid.
- **Furniture, Equipment:** Higher than budget due to expense being recorded when incurred.
- **Equipment Rental & Maintenance**: Higher than budget due to full-year RFID and AMH maintenance fees being recorded in May.
- **Vehicle Expense:** Lower than budget due to lower spending than anticipated.
- **Utilities:** Lower than budget due to gas costs being higher in winter months compared to summer months.
- **Building Repairs:** Lower than budget due to lower spending than anticipated.
- **Board Development:** Higher than budget due to membership dues and conference registration being recorded with incurred.

# Northbrook Public Library
## Bills, Charges and Transfers for Board of Trustee Approval
## Month of August 2026

| | | |
|---|---|---|
| **Operating Funds** | | |
| Library Claims List | $ | 190,234.42 |
| Librarian's Claims List | $ | 14,626.71 |
| Payroll | $ | 370,982.73 |
| Fica/IMRF | $ | 55,605.89 |
| ACH to IPBC | $ | 100,325.89 |
| ACH to ADP | $ | 6.60 |
| Total Operating Funds | $ | 731,782.24 |
| | | |
| **Capital Improvement Fund** | | |
| Claims List | $ | 119.30 |
| | $ | 119.30 |
| | | |
| **Debt Service Fund** | | |
| | | |
| **Grand Total Library** | $ | 731,901.54 |

Northbrook Public Library
Bank Register Report
Northbrook Bank & Trust General Checking

| Transaction Number | Transaction Date | Vendor | Amount | Description |
|---|---|---|---|---|
| 27416 | 08/20/2026 | AT&T | $754.80 | Telephone |
| 27417 | 08/20/2026 | Boardable | $1,000.00 | Software |
| 27418 | 08/20/2026 | First Bankcard | $12,582.35 | Supplies |
| 27419 | 08/20/2026 | Elisabeth Lindsay-Ryan | $5,000.00 | Professional Services |
| 27420 | 08/20/2026 | Symmetry Energy Solutions, LLC | $2,615.19 | Utilities |
| 27421 | 08/20/2026 | Travelers CL Remittance Center | $1,902.00 | Workers Comp Insurance |
| 27422 | 08/31/2026 | ABM Industry Groups LLC | $16,886.68 | Professional Services - Facility Management |
| 27423 | 08/31/2026 | Air Filter Engineers | $808.64 | Janitorial Supplies |
| 27424 | 08/31/2026 | Amazon Capital Services | $4,645.38 | Supplies |
| 27425 | 08/31/2026 | AT&T | $754.80 | Telephone |
| 27426 | 08/31/2026 | Atomatic Mechanical Services, Inc. | $2,607.00 | Contracted Services |
| 27427 | 08/31/2026 | Jeanne Becker | $700.00 | Programming |
| 27428 | 08/31/2026 | Best Quality Cleaning | $7,898.68 | Contracted Services |
| 27429 | 08/31/2026 | Blue Iron Investigations and Security | $6,516.25 | Professional Services - Security |
| 27430 | 08/31/2026 | Cintas | $673.82 | Janitorial Supplies & Contracted Services |
| 27431 | 08/31/2026 | Continental Resources, Inc | $5,738.00 | Fixed Assets |
| 27432 | 08/31/2026 | Dornfeld Piano Tuning | $1,260.00 | Equipment Repair & Maintenance |
| 27433 | 08/31/2026 | EBSCO Information Services | $689.43 | Materials |

Northbrook Public Library
Bank Register Report
Northbrook Bank & Trust General Checking

| Transaction Number | Transaction Date | Vendor | Amount | Description |
|---|---|---|---|---|
| 27434 | 08/31/2026 | F.E. Moran, Inc. - Fire Protection - North | $2,061.00 | Contracted Services |
| 27435 | 08/31/2026 | HR Source | $5,950.00 | Professional Services |
| 27436 | 08/31/2026 | Image Specialties of Glenview, Inc. | $707.00 | Supplies |
| 27437 | 08/31/2026 | Ingram Library Services | $27,108.56 | Materials |
| 27438 | 08/31/2026 | Library Ideas LLC | $726.96 | Materials |
| 27439 | 08/31/2026 | Linnea Lundberg | $694.00 | Staff Development - Tuition Reimbursement |
| 27440 | 08/31/2026 | Midwest Tape LLC | $5,429.92 | Materials |
| 27441 | 08/31/2026 | North American Corp of Illinois | $1,252.67 | Janitorial Supplies |
| 27442 | 08/31/2026 | Outsource Solutions Group, Inc. | $28,899.83 | Professional Services & Software |
| 27443 | 08/31/2026 | Overdrive | $23,073.17 | Materials |
| 27444 | 08/31/2026 | Reaching Across Illinois Library System | $7,350.67 | Materials |
| 27445 | 08/31/2026 | Swank Motion Pictures Inc. | $1,188.00 | Programming |
| 27446 | 08/31/2026 | Vis-O-Graphic, Inc. | $9,388.94 | Community Relations |
| 27447 | 08/31/2026 | Wex Health Inc. | $3,370.68 | Flexible Spending, Dedendant Care and Commuter Benefit Deposit |
| | | | $190,234.42 | |

Northbrook Public Library
Bank Register Report
Northbrook Bank & Trust Librarian Checking

| Transaction Number | Transaction Date | Vendor | Amount |
|---|---|---|---|
| 55244 | 3/11/2026 | VOID - APALA | ($250.00) |
| 55291 | 3/6/2026 | VOID - Meagan Sullivan | ($15.99) |
| 55564 | 8/31/2026 | A-Z Mindfulness | $150.00 |
| 55565 | 8/31/2026 | Anna Amen | $220.00 |
| 55566 | 8/31/2026 | American Library Association, Membership | $230.00 |
| 55567 | 8/31/2026 | Ancel Glink P.C. | $61.25 |
| 55568 | 8/31/2026 | Aquatic Works LTD | $185.00 |
| 55569 | 8/31/2026 | Victor Asuncion | $500.00 |
| 55570 | 8/31/2026 | Susan Barzacchini | $300.00 |
| 55571 | 8/31/2026 | Charlene Chausis | $250.00 |
| 55572 | 8/31/2026 | Charlene Chausis | $250.00 |
| 55573 | 8/31/2026 | Sandra Cotler | $150.00 |
| 55574 | 8/31/2026 | Neil Davilo | $25.13 |
| 55575 | 8/31/2026 | Stacey Dembo | $30.00 |
| 55576 | 8/31/2026 | Demco | $206.78 |
| 55577 | 8/31/2026 | David Drazin | $250.00 |
| 55578 | 8/31/2026 | David Drazin | $250.00 |
| 55579 | 8/31/2026 | David Drazin | $250.00 |
| 55580 | 8/31/2026 | Dynamic Systems | $448.40 |
| 55581 | 8/31/2026 | Efficiency Reporting | $300.00 |
| 55582 | 8/31/2026 | Freeman Pictures, Inc. | $150.00 |
| 55583 | 8/31/2026 | Friends of Illinois Nature Preserves | $150.00 |
| 55584 | 8/31/2026 | Gale/Cengage Learning Inc. | $363.20 |
| 55585 | 8/31/2026 | Glenview Chess Club LLC | $300.00 |
| 55586 | 8/31/2026 | Glenview Chess Club LLC | $200.00 |
| 55587 | 8/31/2026 | Benjamin Goluboff | $250.00 |
| 55588 | 8/31/2026 | Grainger | $211.70 |
| 55589 | 8/31/2026 | Grayslake Area Public Library District | $50.00 |
| 55590 | 8/31/2026 | Grey House Publishing | $134.10 |
| 55591 | 8/31/2026 | Kathryn Hall | $277.26 |
| 55592 | 8/31/2026 | Happiness Forward LLC | $150.00 |
| 55593 | 8/31/2026 | Jayne Herring | $450.00 |
| 55594 | 8/31/2026 | The Home Depot Credit Services | $59.92 |
| 55595 | 8/31/2026 | Illinois Heartland Library System-OCLC | $30.70 |
| 55596 | 8/31/2026 | Janus Films | $300.00 |

Northbrook Public Library

Bank Register Report

Northbrook Bank & Trust Librarian Checking

| Transaction Number | Transaction Date | Vendor | Amount |
|---|---|---|---|
| 55597 | 8/31/2026 | Sarah Kagan | $31.86 |
| 55598 | 8/31/2026 | Laureen Kaplan | $10.00 |
| 55599 | 8/31/2026 | Kaplan Early Learning Co. | $55.69 |
| 55600 | 8/31/2026 | KBOOKSTORE INC. | $137.72 |
| 55601 | 8/31/2026 | Korean Books & More | $467.71 |
| 55602 | 8/31/2026 | Lechner Services | $116.80 |
| 55603 | 8/31/2026 | Lynchpin Event Management LLC | $357.50 |
| 55604 | 8/31/2026 | Kathleen Jo Zeigler Mitchem | $300.00 |
| 55605 | 8/31/2026 | Kathleen Jo Zeigler Mitchem | $300.00 |
| 55606 | 8/31/2026 | Old Town School of Folk Music | $435.00 |
| 55607 | 8/31/2026 | Pace Systems INC | $132.37 |
| 55608 | 8/31/2026 | Dan Petrosko | $450.00 |
| 55609 | 8/31/2026 | Petty Cash Custodian | $88.22 |
| 55610 | 8/31/2026 | Pitney Bowes Global Financial Services Inc. | $165.54 |
| 55611 | 8/31/2026 | Quill LLC | $92.91 |
| 55612 | 8/31/2026 | RobotShop Inc. | $41.60 |
| 55613 | 8/31/2026 | Roco Films Intl LLC | $500.00 |
| 55614 | 8/31/2026 | Olga Rudiak | $400.00 |
| 55615 | 8/31/2026 | Sewing Parts Online | $119.84 |
| 55616 | 8/31/2026 | Sheet Music Plus | $84.99 |
| 55617 | 8/31/2026 | Sony Pictures Classics Lockbox | $300.00 |
| 55618 | 8/31/2026 | Meagan Sullivan | $15.99 |
| 55619 | 8/31/2026 | Sunset Food Mart, Inc. | $142.12 |
| 55620 | 8/31/2026 | Teacher Dan | $275.00 |
| 55621 | 8/31/2026 | Teacher Dan | $275.00 |
| 55622 | 8/31/2026 | Tsai Fong Books, Inc. | $234.00 |
| 55623 | 8/31/2026 | Undercrank Productions LLC | $416.00 |
| 55624 | 8/31/2026 | Universal Film Exchanges LLC | $250.00 |
| 55625 | 8/31/2026 | Vernon Library Supplies Inc. | $143.00 |
| 55626 | 8/31/2026 | Robert Waterbury | $50.00 |
| 55627 | 8/31/2026 | WILIUG | $40.00 |
| 55628 | 8/31/2026 | Jack Wilson | $300.00 |
| 55629 | 8/31/2026 | WM Corporate Services Inc. | $448.40 |
| 55630 | 8/31/2026 | Yellowstone Landscape | $582.00 |
| | | | $14,626.71 |

Northbrook Public Library

Bank Register Report

Northbrook Bank & Trust Capital Improvements

| Transaction Number | Transaction Date | Vendor | Amount | Description |
|---|---|---|---|---|
| 1969 | 08/31/2026 | Panera LLC | $119.30 | Masterplan meetings |
| | | | $119.30 | |

NORTHBROOK PUBLIC LIBRARY

# Memorandum

Date: September 11, 2026

From: Becky Moore, Human Resources Director

To: Board of Trustees

Subject: Updating Employee Handbook Policies

The Northbrook Public Library has prepared updates to five policies in the Library' Employee Handbook. Four of these updates ensure compliance with recent Illinois statutory changes, and one updates ensures internal policy alignment regarding holiday schedules and compensation. All policies have been reviewed by the attorney.

A summary of the proposed policy revisions is provided below for your review:

- 01.3 Reasonable Accommodations
    - Summary: Existing policy amended to align with updates to the *Nursing Mothers in the Workplace Act*, providing paid break time for employees expressing milk for up to 12 months following a child's birth.

- 03.12 Employee Blood and Organ Donation Leave *(Title Updated)*
    - Summary: Existing policy given updated title to reflect the expanded *Employee Blood and Organ Donation Leave Act*, establishing eligibility and notice procedures for employees utilizing paid, job-protected leave to donate blood or serve as a living organ donor.

- 03.14 Military Leave and Reserve Duty Leave
    - Summary: Existing policy revised per the amended Illinois *Military Leave Act* to grant paid leave for eligible employees serving in military funeral honors details.

- 03.17 Family Neonatal Intensive Care Leave *(New Policy)*
    - Summary: Policy created pursuant to the new Illinois *Family Neonatal Intensive Care Leave Act*. Outlines job-protected, unpaid leave rights (with options to substitute paid leave) for employees whose children are admitted to a Neonatal Intensive Care Unit (NICU).

- 03.4 Holidays
    - Summary: This existing policy is updated to ensure internal alignment with General Policy "401: Hours & Holidays." It notes that when Independence Day (July 4th) falls on a Sunday, the library will close on both that Sunday and the following Monday (July 5th) as outlined in the General Policy Manual. Furthermore, the update clarifies that Independence Day (July 4th) is the designated paid holiday, while Monday, July 5th, is an unpaid closure.

### 01.3 Reasonable Accommodations

| Created: | February 2020 | Updated: | September 2026~~August 2026~~ |
|---|---|---|---|

The L~~l~~ibrary complies with ~~supports~~ the Illinois Human Rights Act, the Illinois Nursing Mothers in the Workplace Act, the Americans with Disabilities Act as amended, and Title VII of the Civil Rights Act, and will attempt to provide reasonable accommodations for pregnant individuals, qualified individuals with disabilities, and individuals who request such accommodations for their religious beliefs or practices unless such accommodations would present an undue hardship for the library.

Reasonable accommodations apply to all covered employees and applicants and include, but are not limited to accommodations related to hiring practices, job placement, training, pay practices, promotion and demotion policies, access to benefits, facility and service accessibility, and layoff and termination procedures.

As noted above, individuals who may request a reasonable accommodate include:

- A pregnant individual, which includes any woman affected by pregnancy, childbirth, or medical or common conditions related to pregnancy or childbirth;
- A qualified individual with a disability, which includes any individual with a disability who, with or without reasonable accommodation, can perform the essential functions of the job the individual has or wants, and does not pose a direct threat to the health and safety of themselves or other individuals in the workplace; and
- An individual who requests reasonable accommodations that will allow the individual to practice their religion.

For more information regarding your rights on Pregnancy in the Workplace, download the Illinois Department of Human Rights fact sheet at www.illinois.gov/dhr, or refer to the posted "Pregnancy Rights Notice."

Contact ~~the~~ Human Resources ~~Manager~~ for further clarification regarding the library's policy on reasonable accommodation or to request a reasonable accommodation in the workplace.

Accommodation for Nursing Employees

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The Library will provide a reasonable amount of paid break time at the employee's regular rate of pay to accommodate an employee needing to express milk for their child for up to twelve months following the child's birth, in accordance with the Nursing Mothers in the Workplace Act. Whenever possible, lactation break time will run at the same time as breaks and meal periods already provided to the employee. The employee will not be required to use other types of paid leave or accept reduced compensation for lactation breaks. If an employee requires break time beyond standard breaks or meal periods, the Library will make every reasonable effort to accommodate the additional time, provided it does not create an undue hardship under Illinois law.

The Library will provide the employee with the use of a private room or location, other than a restroom, for the employee to express milk.

## 01.3 Reasonable Accommodations

| Created: | February 2020 | Updated: | |
|---|---|---|---|

The library supports the Illinois Human Rights Act, the Americans with Disabilities Act as amended, and Title VII of the Civil Rights Act, and will attempt to provide reasonable accommodations for pregnant individuals, qualified individuals with disabilities, and individuals who request such accommodations for their religious beliefs or practices unless such accommodations would present an undue hardship for the library.

Reasonable accommodations apply to all covered employees and applicants and include, but are not limited to accommodations related to hiring practices, job placement, training, pay practices, promotion and demotion policies, access to benefits, facility and service accessibility, and layoff and termination procedures.

As noted above, individuals who may request a reasonable accommodate include:

- A pregnant individual, which includes any woman affected by pregnancy, childbirth, or medical or common conditions related to pregnancy or childbirth;
- A qualified individual with a disability, which includes any individual with a disability who, with or without reasonable accommodation, can perform the essential functions of the job the individual has or wants, and does not pose a direct threat to the health and safety of themselves or other individuals in the workplace; and
- An individual who requests reasonable accommodations that will allow the individual to practice their religion.

For more information regarding your rights on Pregnancy in the Workplace, download the Illinois Department of Human Rights fact sheet at www.illinois.gov/dhr, or refer to the posted "Pregnancy Rights Notice."

Contact the Human Resources Manager for further clarification regarding the library's policy on reasonable accommodation or to request a reasonable accommodation in the workplace.

## 03.4 Holidays

| Created: | February 2020 | Updated: | 11/22, 9/25, 9/26 |
| --- | --- | --- | --- |

The library closes to observe the following holidays and staff scheduled to work those days will be paid:

- New Year's Day
- Memorial Day
- Independence Day (4th of July)
- Labor Day
- Thanksgiving Day
- Day after Thanksgiving
- Christmas Eve
- Christmas Day
- New Year's Eve

Full-time employees not normally scheduled to work on the holiday will receive a floating holiday to be used within three months.

The library is closed on Easter Sunday, ~~and on~~ the Sunday before Labor Day, and Monday, July 5th (when Independence Day falls on a Sunday). These are not paid holidays.

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Religious holidays not observed by the library may be taken as vacation, personal, time off without pay, or, subject to work load and manager approval, as time off to be made up within the same pay period.

There will be no payment for unused holiday time upon termination of the employee.

## 03.4 Holidays

| Created: | February 2020 | Updated: | 11/22, 9/25 |
|---|---|---|---|

The library closes to observe the following holidays and staff scheduled to work those days will be paid:

- New Year's Day
- Memorial Day
- Independence Day (4th of July)
- Labor Day
- Thanksgiving Day
- Day after Thanksgiving
- Christmas Eve
- Christmas Day
- New Year's Eve

Full-time employees not normally scheduled to work on the holiday will receive a floating holiday to be used within three months.

The library is closed on Easter Sunday and on the Sunday before Labor Day. These are not paid holidays.

Religious holidays not observed by the library may be taken as vacation, personal, time off without pay, or, subject to work load and manager approval, as time off to be made up within the same pay period.

There will be no payment for unused holiday time upon termination of the employee.

## 03.12 Employee Blood and Organ Donation Leave

| Created: | February 2020 | Updated: | September 2026 |
|---|---|---|---|

The Employee Blood and Organ Donation Leave Act entitles eligible employees to take~~take~~ ~~up to one hour of~~ paid, job-protected leave ~~leave during any 56 day period~~ to donate~~e~~ blood or to serve as a living organ donor. ~~To be eligible for leave to donate blood, the library requires that the employee must show that they cannot donate blood during nonworking hours. Prior to taking leave to donate blood, the library must consent to the employee's leave request.~~

Blood Donation: Full-time and part-time employees who have been employed with the Library for at least six months may be eligible to receive up to one hour of paid leave to donate blood every 56 days. To request blood donation leave, employees must provide reasonable advance written notice to Human Resources and their supervisor. Upon returning to work, the employee must submit documentation from the blood collection facility to Human Resources verifying the date and time of donation.

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Organ Donation: Full-time and part-time employees who have worked at the Library for at least six months may take up to 10 days of paid leave in any 12-month period to serve as a living organ donor. While on approved organ donation leave, full-time employees are paid at their regular rate for leave days used. Part-time employees are paid their average daily wage, calculated using their pay over the previous two months of employment.

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For organ donation leave, employees must submit written verification from a health care provider to Human Resources stating the purpose and expected duration of the leave prior to approval. While organ donation leave may run at the same time as Family and Medical Leave Act (FMLA) leave, eligibility for organ donation leave is independent of FMLA status. Employees who are ineligible for FMLA, or who have exhausted all available FMLA leave, may remain eligible to take leave under this policy.

## 03.12 Employee Blood Donation Leave

| | | | |
|---|---|---|---|
| Created: | February 2020 | Updated: | |

The Employee Blood Donation Leave Act entitles eligible employees to take up to one hour of paid, job-protected leave during any 56 day period to donate blood. To be eligible for leave to donate blood, the library requires that the employee must show that they cannot donate blood during nonworking hours. Prior to taking leave to donate blood, the library must consent to the employee's leave request.

## 03.14 Military Leave and Reserve Duty Leave

| Created: | February 2020 | Updated: | September 2026 |
|---|---|---|---|

Leaves of absence for Military or Reserve duty are granted to all employees of the Library. Employees called to active Military duty or to Reserve or National Guard training, or volunteering for the same, should submit copies of their Military orders to their supervisor as soon as is practicable. Employees will be granted a Military leave of absence for the period of Military service in accordance with applicable Federal and State laws. Employees who are reservists or members of the National Guard are granted time off for required Military training. This leave of absence includes time off for (i) service in a federally recognized auxiliary of the U.S. Armed Forces when performing official duties in support of military or civilian authorities as the result of an emergency; (ii) service covered in the Illinois State Guard as defined by the Illinois State Guard Act; and (iii) a period for which an employee is absent from a position of employment for the purpose of medical or dental treatment for a condition, illness, or injury sustained or aggravated during a period of active service in which treatment is paid by the United States Department of Defense Military Health System.

Their eligibility for reinstatement after the completion of their military duty, and benefit continuation/eligibility, and payment for leave issues are determined in accordance with applicable Federal and State laws. Employees may elect, but are not required, to use any vacation entitlement for any portion of the absence that may be unpaid. Training leaves will not normally exceed two weeks per year, plus reasonable travel time.

Military Funeral Honors Detail

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Employees who have been employed for at least 12 months and have worked at least 1,250 hours during the 12 months preceding the leave may receive up to 40 hours of paid leave per calendar year (up to 8 hours per month) for military funeral honors detail. To receive the leave, the employee must be (1) trained to participate in a funeral honors detail at the funeral of a veteran; and (2) be either (A) a retired or active member of the armed forces of the United States or a member of a reserve component of the armed forces of the United States, including the Illinois National Guard; or (B) and authorized provider, or a registered member of a nonprofit or other organization that is an authorized provider, including a member of a veterans service organization.

Employees requesting military funeral honors detail leave should provide notice as soon as possible. The Library may request that employees provide confirmation from the relevant veterans' service organization that dispatched the employee to the funeral honors detail, or other official notice provided to the employee in relation to the funeral honors detail. Employees are entitled to their regular rate of pay during leave to participate in military funeral honors detail.

## 03.14 Military Leave and Reserve Duty Leave

| Created: | February 2020 | Updated: | |
|---|---|---|---|

Leaves of absence for Military or Reserve duty are granted to all employees of the Library. Employees called to active Military duty or to Reserve or National Guard training, or volunteering for the same, should submit copies of their Military orders to their supervisor as soon as is practicable. Employees will be granted a Military leave of absence for the period of Military service in accordance with applicable Federal and State laws. Employees who are reservists or members of the National Guard are granted time off for required Military training. This leave of absence includes time off for (i) service in a federally recognized auxiliary of the U.S. Armed Forces when performing official duties in support of military or civilian authorities as the result of an emergency; (ii) service covered in the Illinois State Guard as defined by the Illinois State Guard Act; and (iii) a period for which an employee is absent from a position of employment for the purpose of medical or dental treatment for a condition, illness, or injury sustained or aggravated during a period of active service in which treatment is paid by the United States Department of Defense Military Health System.

Their eligibility for reinstatement after the completion of their military duty, and benefit continuation/eligibility, and payment for leave issues are determined in accordance with applicable Federal and State laws. Employees may elect, but are not required, to use any vacation entitlement for any portion of the absence that may be unpaid. Training leaves will not normally exceed two weeks per year, plus reasonable travel time.

## 03.17 Family Neonatal Intensive Care Leave

| | | | |
|---|---|---|---|
| Created: | September 2026 | Updated: | |

In accordance with the Illinois Family Neonatal Intensive Leave Act, this policy provides employees with job-protected unpaid leave when their child is admitted to a Neonatal Intensive Care Unit (NICU).

Basic Leave Entitlement:

Employees are eligible to take up to 20 days of unpaid leave while a child of the employee is a patient in the NICU. "Child" means any child for whom the employee is a biological, adoptive, step, or foster parent, a legal guardian, or an individual standing in loco parentis.

Notice of Leave:

Employees should notify Human Resources as soon as practicable when they become aware of the need for NICU leave. Requests for leave should include the anticipated start and end dates, and whether the leave will be continuous or intermittent. The Library may request reasonable verification of the need for NICU leave.

Intermittent Leave/Reduced Schedule Leave

Employees may take NICU leave either continuously, intermittently (in separate blocks of time), or on a reduced leave schedule (reducing the usual number of hours an employee works per workweek or workday) if necessary. Employees who are eligible for leave under the Family and Medical Leave Act (FMLA) must first use all available FMLA leave before accessing NICU leave under this policy.

Substitution of Paid Leave:

NICU leave will be unpaid. Employees may elect, but will not be required, to substitute available paid leave (e.g. vacation, sick time) for unpaid NICU leave.

Benefits During Leave

During an approved NICU leave, the library will maintain the employee's health benefits as if the employee continued to remain actively employed. If an employee elects to substitute available paid leave (e.g. vacation, sick time) for unpaid NICU leave, the library will deduct their portion of the health plan premium as a regular payroll deduction. If the NICU leave is unpaid, the employee must pay their portion of the premium during the leave. Group health care coverage may cease if the premium payment is more than 30 days late.

Sick time will not accrue for full-time, regular part-time, or part-time employees while on unpaid NICU leave. Additionally, employees on unpaid leave are not eligible for holiday pay.

Job Restoration:

Employees returning from NICU leave will be reinstated to their same position or a substantially equivalent position with the same or equivalent pay, benefits, and working conditions.

Retaliation Prohibited:

Retaliation for an employee (1) exercising their rights or attempting to exercise their rights under this Policy, (2) opposing practices the employee believes to be in violation of this Policy or the Family Neonatal Intensive Leave Act, or (3) supporting the exercise of another's rights under this Policy or the Act is prohibited.

# NORTHBROOK PUBLIC LIBRARY

Scheduled Closing Days for Calendar 2027

| | |
|---|---|
| New Year's Eve | Thursday, December 31, 2026 |
| New Year's Day | Friday, January 1, 2027 |
| Staff Training | Friday, January 22, 2027 (late open, 12:00 pm) |
| Staff Training | Friday, March 5, 2027 (late open, 12:00 pm) |
| Easter | Sunday, March 28, 2027 (not a paid holiday) |
| Staff Development Day | Friday, May 14, 2027 |
| Memorial Day | Monday, May 31, 2027 |
| Fourth of July | Sunday, July 4, 2027 |
| Fourth of July | Monday, July 5, 2027 (not a paid holiday) |
| Staff Training | Friday, July 30, 2027 (late open, 12:00 pm) |
| Labor Day | Sunday, September 5, 2027 (not a paid holiday) |
| Labor Day | Monday, September 6, 2027 |
| Thanksgiving Eve | Wednesday, November 24, 2027 (close at 6:00 pm) |
| Thanksgiving Day | Thursday, November 25, 2027 |
| Day after Thanksgiving | Friday, November 26, 2027 |
| Christmas Eve | Friday, December 24, 2027 |
| Christmas Day | Saturday, December 25, 2027 |
| New Year's Eve | Friday, December 31, 2027 |
| New Year's Day | Saturday, January 1, 2028 |

NORTHBROOK
PUBLIC LIBRARY

# *CERTIFICATION*

*I, Nimesh Patel, Treasurer of the Board of Trustees of the Northbrook Public Library, Village of Northbrook, County of Cook, State of Illinois, do hereby certify that attached hereto is a true and correct copy of the Annual Treasurer's Report of the Northbrook Public Library for the fiscal year ended April 30, 2026.*

*IN WITNESS THEREOF, I have hereunto set my hand and have caused the seal of said Library to be affixed this 17th of September.*

________________________________

*Nimesh Patel, Treasurer*

*Subscribed and sworn to before me.*

________________________________

*notary*

1201 Cedar Lane Northbrook, IL 60062-4581
847.272.6224

# Northbrook Public Library
## Treasurer's Report
## Fiscal Year Ended April 30, 2026

### Cash and Investments at April 30, 2026

| | Cash | Investments | Total |
|---|---|---|---|
| General Fund | 10,423,245 | | 10,423,245 |
| Retirement Fund | 1,071,829 | | 1,071,829 |
| Capital Projects Fund | 7,267,735 | | 7,267,735 |
| Debt Service Fund | 554 | | 554 |
| Total Cash & Investments | 18,763,363 | | 18,763,363 |

### Statement of Revenue

| | General Fund | Retirement Fund | Capital Projects | Debt Service | Total Library |
|---|---|---|---|---|---|
| Property Tax | 8,765,332 | 696,759 | | 761,000 | 10,223,091 |
| State Replacement Tax | 195,264 | | | | 195,264 |
| Fines, Fees, Rentals | 58,966 | | | | 58,966 |
| Interest Income | 37,968 | 3,275 | 36,843 | | 78,086 |
| Gifts, Designated, Grants | 123,270 | | | | 123,270 |
| Miscellaneous | 7,716 | | | | 7,716 |
| Total Revenue | 9,188,486 | 700,034 | 36,843 | 761,000 | 10,686,363 |

### Summary Statement of Operations

| | General Fund | Retirement Fund | Capital Projects | Debt Service | Total Library |
|---|---|---|---|---|---|
| Revenues | 9,188,486 | 700,034 | 36,843 | 761,000 | 10,686,363 |
| Expenses | (8,478,347) | (717,945) | (414,372) | (770,000) | (10,380,664) |
| Interfund Transfers | (709,000) | | 700,000 | 9,000 | |
| Excess of Revenue &Financing Sources Over Expenditures | 1,139 | (17,911) | 322,471 | | 305,699 |

## CASH DISBURSEMENTS:

3E Electric, Inc. - $11,932.00; ABM Industry Groups LLC - $182,751.93; Abron Industrial Services, LLC - $3,752.00; Added Incentives, Inc. - $10,281.84; ADP - $15,729.57; Amagalmated Bank - $770,000.00; Amazon Capital Services - $77,412.96; American Library Association - $4,728.00; American Library Association, Membership - $3,622.00; Ancel Glink P.C. - $34,368.75; Anna Amen - $1,875.55; Mark Anderson - $2,250.00; Ann & Robert H. Lurie Children's Hospital of Chicago - $1,150.00; Aquatic Works LTD - $2,220.00; Atomatic Mechanical Services, Inc. - $20,842.00; A-Z Mindfulness - $1,650.00; Baker & Taylor - $78,471.33; BambooHR - $9,490.00; Zbigniew Banas - $3,350.00; Susan Barzacchini - $1,200.00; Bayscan Technologies - $1,922.14; Heather Benveniste - $1,300.00; Best Buy Business Advantage Account - $3,733.99; Best Quality Cleaning - $78,494.62; Beyond Coaching & Consulting - $1,900.00; BiblioCommons - $32,851.37; Bibliotheca, LLC. - $74,304.00; Blackbaud Inc. - $7,708.49; Blue Iron Investigations and Security - $8,710.00; Book Page - $1,188.00; Bright Plum Inc. - $6,375.00; Nancy Buehler - $1,000.00; Cardio Partners Inc. - $1,095.59; CDW Government, Inc. - $14,282.98; Chicago Backflow, Inc. - $1,350.00; Chicago Tribune - $1,464.86; Children's Plus Inc - $10,395.39; Cintas - $7,887.84; CollectionHQ - $3,750.00; Colley Elevator Co. - $9,686.00; Comcast - $4,347.66; Computype, Inc. - 139154 - $1,470.40; Continental Resources, Inc - $7,404.75; Cook & Kocher Insurance Group - $4,146.00; Cooperative Computer Service - $98,897.40; Criterion Pictures USA - $1,090.00; Culture Amp Inc. - $6,120.00; David Drazin - $1,000.00; Sylvia de la Cerna - $2,551.25; Demco - $7,505.84; Dornfeld Piano Tuning - $4,770.00; EBSCO Information Services - $25,881.90; Adrienne Edwards - $2,647.18; F.E. Moran, Inc. - Fire Protection - North - $6,350.00; Fast Forward Libraries LLC - $1,200.00; Fast Signs - $1,812.84; Fifth Star Collective, PLLC - $25,837.50; First Bankcard - $112,902.73; Forza Cucina Kitchen & Catering - $1,061.40; Fredriksen Fire Equipment Co. - $3,792.63; Gale/Cengage Learning Inc. - $9,163.73; Garaventa USA Inc. - $2,328.75; Geiger - $1,063.75; Glenbrook HSD 225 - Business Services - $6,140.75; Glenview Chess Club LLC - $5,700.00; Benjamin Goluboff - $2,500.00; Angela Gonzalez - $1,800.00; GovConnection, Inc. - $9,023.95; Grainger - $5,935.52; Grand Stage - $4,948.00; Robert Oakley Gregory - $12,000.000; Grey House Publishing - $2,995.00; Kathryn Hall - $1,623.43; Happiness Forward LLC - $1,975.00; Sarang Heo - $1,500.00; Jayne Herring - $6,050.00; HR Source - $6,804.00; Illinois Heartland Library System-OCLC - $1,256.38; Illinois Library Association - $8,180.00; Impact Networking LLC - $8,701.19; Info USA Marketing - $7,500.00; Ingram Library Services - $167,265.47; Intergovernmental Personnel Benefit Cooperative (IPBC) - $1,065,254.02; International Children's Media Center - $1,000.00; It's Impressive LLC - $1,599.18; J.D. Power and Associates - $1,953.00; Alissa Janchenko - $1,000.00; Joffe Emergency Services - $32,055.00; Kanopy Inc. - $32,000.00; Kloepfer Construction Inc - $2,240.00; Korean Books & More - $2,234.14; Lakeshore Learning Materials - $1,591.45; Lakeshore Rush NFP - $2,000.00; Carla Lasky - $1,840.00; LastPass US LP - $18,354.60; Lauterbach & Amen, LLP - $7,500.00; Lechner Services - $1,518.40; Library Ideas LLC - $3,206.92;

## CASH DISBURSEMENTS – continued

Limricc – UCGA - $4,197.53; Linkedin Corporation - $7,000.00; Lionheart Critical Power Specialists, Inc. - $2,344.99; LR Consulting LLC - $20,000.00; Juan Lucero - $1,000.00; Lynchpin Event Management LLC - $3,331.25; Mango Languages - $3,538.00; Suzanne Marcus - $1,680.00; Mark Drug Medical Supply - $1,229.00; MatterHackers, Inc. - $1,073.85; Menard Consulting, Inc. - $2,700.00; Mergent, Inc. - $2,250.00; Midwest Tape LLC - $206,520.78; Urye Min - $2,496.98; Michelle Mistalski - $4,819.50; Kathleen Jo Zeigler Mitchem - $2,600.00; Naxos of America Inc. - $2,325.00; Neuco Inc. - $4,212.41; New York Times - $4,390.01; NewsBank, Inc. - $7,696.00; NFIP Direct - $8,227.00; Niche Academy - $1,354.50; Noggin Builders LLC - $1,500.00; Kathryn Norregaard - $2,520.00; North American Corp of Illinois - $18,185.52; North Town Auto Service - $2,398.15; Northbrook Chamber of Commerce & Industry - $1,925.00; Northbrook Hardware - $1,933.78; Ocooch Hardwoods - $1,406.22; Old Town School of Folk Music - $2,400.00; Olsson Roofing Company, Inc. - $2,150.00; Outsource Solutions Group, Inc. - $336,571.10; Overdrive - $279,758.78; Pace Systems INC - $24,301.00; Panera, LLC - $1,489.35; Pepper Construction Co. - $24,549.00; Petersen Bros. Plastics, Inc. - $2,803.00; Petty Cash Custodian - $1,126.79; Joe Policastro - $1,405.61; Polonia Bookstore, Inc. - $1,453.91; Primera Technology, Inc. - $3,884.70; Proquest - $46,646.09; Quill LLC - $2,024.52; Reaching Across Illinois Library System - $29,374.49; Record Information Services, Inc. - $1,330.00; RELX Inc. DBA LexisNexis - $5,136.89; Pitney Bowes - Reserve Account - $15,000.00; RG Asphalt & Concrete - $8,074.50; Ring Central Inc - $26,567.70; Olga Rudiak - $4,500.00; Scholastic Inc - $8,679.15; Search Inc. - $1,500.00; Selden Fox, LTD - $11,750.00; Sentrum Marketing, LLC - $1,313.70; Service Building Maintenance, Inc. - $11,315.00; Showcases - $1,406.16; Siemens Industry Inc. - $16,415.50; Snow Systems, Inc. - $15,920.00; Sony Pictures Classics Lockbox - $1,400.00; Sterling Services, Inc. - $8,210.70; Stories Matter Foundation - $1,800.00; Sunset Food Mart, Inc. - $2,123.06; Swank Motion Pictures Inc. - $7,111.00; Symmetry Energy Solutions, LLC - $51,057.68; Tango with Winnie - $1,000.00; Teacher Dan - $3,350.00; Tee Jay Service Company, Inc. - $3,120.00; Temperature Equipment Corp. - $2,253.08; The Hanover Insurance Company - $73,202.00; The Home Depot Credit Services - $1,204.91; Thermosystems Building System Solutions - $94,534.68; ThirdWay, Inc. - $6,000.00; T-Mobile - $7,500.00; Today's Business Solutions, Inc. - $8,714.13; Total Automation Concepts, Inc. - $309,338.00; Travel Sewing Repair - $2,395.00; Travelers CL Remittance Center - $24,974.00; Tsai Fong Books, Inc. - $1,407.61; Tumbleweed Press Inc. - $3,600.00; Unbound Agency - $6,011.28; Value Line Publishing LLC - $3,250.00; Vertical Assets, LLC - $1,800.00; Village of Northbrook - $13,171.26; Village of Northbrook Water Dept. - $7,299.36; Vis-O-Graphic, Inc. - $37,296.13; Warehouse Direct Inc. - $2,074.88; WEPA Libros LLC - $4,777.19; WET Solutions, Inc. - $4,085.09; Wex Health Inc. - $30,283.03; WM Corporate Services Inc. - $8,904.44; Xerox IT Solutions LLC - $2,580.00; Yami Vending Inc. - $6,984.38; Yellowstone Landscape - $2,328.00; Zheng Consulting - $41,860.00; Zoobean Inc. - $1,392.00;

PAYROLL:

**Under $24,999:**

Abbas - $2,697.63; Amundsen - $7,047.16; Baran - $18,885.14; Bass - $17,294.85; Becker - $24,927.24; Berkover - $24,369.98; Budimir - $84.55; Burman - $1,380.38; Clark - $12,621.15; Collins, S - $17,965.65; Cornog III - $15,327.43; Crabb - $11,898.75; D'Antico - $2,400.68; Duthie - $24,360.00; Dzianott - $12,996.34; Edwards - $2,593.84; Edwards - $18,685.32; Faedtke - $23,477.79; Fragozo - $457.44; Garcia - $23,635.20; Garzon - $4,690.83; Gerstein - $2,225.26; Godnik - $3,342.70; Hall, S - $3,914.33; Hannon, M - $5,304.83; Hormozi - $16,802.04; Jaffery - $20,898.10; Keahey - $1,312.16; Kearns - $22,375.54; Kim - $2,847.92; Kuehn - $1,707.27; Lee, Sunkyung - $944.16; Mangas - $5,182.73; Marek - $16,278.07; Martinez - $6,271.54; Mayer, Barbara - $5,704.64; McGill - $22,960.10; McQuinn - $2,999.29; Miller - $9,328.10; Min - $23,757.43; Mohrdieck - $22,066.99; Mujovic - $8,221.28; Murphy - $6,026.37; Oh - $5,235.41; Posladek - $18,410.96; Readdy - $10,747.80; Reese - $24,944.63; Remé - $6,001.88; Rodriguez - $21,274.19; Rykov - $13,172.10; Saks - $17,344.98; Schafer - $16,062.57; Schroeder - $15,526.10; Simmons - $749.10; Simpson - $24,672.52; Spelz - $4,107.60; Suarez - $14,698.25; Suárez - $1,076.01; Thomann - $306.00; Voronova - $18,849.61; Weinberg - $2,459.92; Wright - $14,298.27; Yen - $16,680.27; Zwick - $15,559.88;

**$25,000 - $49,999:**

Altieri - $47,464.86; Beach - $41,865.35; Gray - $25,603.77; Gutmann - $28,597.01; Karahalios - $44,597.00; Lee, Seyoung - $26,257.8; Mayer, Stephanie - $30,193.61; McDermott - $39,976.24; Nguyen - $45,069.50; Reid - $30,705.00; Schmidt - $32,244.64; Schwartz - $35,911.96; Shapiro - $31,881.40; Siegel, Lori - $49,009.49;

**$50,000 - $74,999:**

Ashmann - $63,404.9; Bremner - $59,825.50; Brugger - $68,907.81; Chase - $64,903.85; Choi - $56,886.90; Cirignani - $68,907.83; Collins, P - $74,379.83; Davilo - $54,153.88; Duncan-McGee - $58,161.16; Flowers - $60,937.12; Franklin - $73,156.28; Goese - $51,320.50; Gonzalez Esparza - $52,626.04; Hannon, C - $63,797.20; Hill - $68,530.72; Hollister - $56,690.54; Huie - $68,540.14; Kalmens - $66,266.42; Kaminski - $68,540.18; Keaton - $63,600.02; Lasky - $52,612.72; Liu - $56,081.98; Lopez - $62,297.20; Lundberg - $59,189.95; McDowell - $56,097.43; Medel - $59,749.20; Mistalski - $68,554.60; Nava - $59,749.20; Nelson - $64,159.80; Pekara - $72,168.84; Scodius - $68,530.75; Siegel, Debra - $68,530.73; Thomson - $56,844.77; Waclawik - $57,172.54;

**$75,000 - $99,999:**

Doyle - $99,040.36; Gossage - $81,606.15; Hegelund - $89,439.07; Kosuge - $88,248.78; Moore - $98,725.13; Norton - $78,499.32; Raybuck - $86,748.78; Vering - $89,581.27;

**Over $100,000:**

Amen - $125,840.71; Durov - $111,715.08; Hall, K - $171,568.85; Prioletti - $103,472.25; Wolf - $100,480.50;

# Director's Report

September 2026

## Agenda Items

### 3 Consent Agenda

3.5 Approve Employee Handbook Policy Updates
- 1.3 Reasonable Accommodations
- 3.4 Holidays
- 3.12 Employee Blood and Organ Donation Leave
- 3.14 Military Leave and Reserve Duty Leave
- 3.17 Family Neonatal Intensive Care Leave (New)

Becky Moore has prepared a memo and clean and revised copies of all the policies for the board's review.

3.6 Approve 2027 Closing Schedule

There are no recommended changes to the typical holiday closures and the staff safety training and staff development day training are listed for board review.

3.7 File account of all monies received and expended during preceding fiscal year per 65 ILCS 6/3.1-35-65

Anna Amen has included a list of all funds expended during the preceding fiscal year per statute requirements.

### 7 Unfinished Business

7.1 Master Plan Project Update

A written update is included in the board packet and includes the shift from our Pre-Design to Design phase of the project.

### 8 New Business

8.1 Selden Fox Audit Presentation

Ed Tracy from Selden Fox will be joining the meeting to present the audit. All audit materials are included in the packet.

8.2 Northbrook Public Library AI Guidelines

I have prepared a memo with background and our AI ethical use guidelines for the board to help inform you about what we are doing on the staff side of AI. No action is required, but this is a chance for the board to ask questions and provide feedback.

8.3 Draft Tax Levy Presentation

Anna Amen has provided three options for the next levy including a memo outlining what we looked at to prepare the options. No vote will happen until the October board meeting.

8.4 Master Plan Communications Proposals

As part of our renovation work, we have assessed our communication needs and are asking the board to consider bringing in additional marketing and communications support for the renovation project. I have included a memo and two proposals for the board to review.

## 11 Agenda Building

Next month, we will have the following on the agenda:

- Per Capita Grant Service Standards review
- Approve Tax Levy
- Master Plan Project Update
- Boardable Training
- Quarterly Strategic Plan Report Check In

# Board Updates

## Upcoming

### Boardable Training

As part of our new website launch and Web Content Accessibility Guidelines that we will be required to comply with, we are adopting Boardable which is an online board management software. This will allow us to have accessible PDFs for members of the public to download and make it easy for the board to access and view not only board packets but other information that is on the board portal currently. Boardable will be joining the October board meeting to do a training with the board. Meanwhile Jennifer McGee and I are working on getting it prepped for use.

### Website Patron Preview

Our new website will be launching on October 14, 2026.  As part of our roll out we will be doing a patron preview.  We want the board to have a pre-preview and will be sending out the site on September 16, 2026 to look at.  We welcome your feedback on the site in advance of the launch.

## Legislative Updates

We should shortly be hearing on the Illinois Library Association Legislative priorities for the year.  There has not been any movement on the  eBook bill.

## Patron Feedback

This will take you to the patron feedback dashboard and the most recent month's patron feedback is at the top of the page.

- Northbrook Public Library Patron Feedback Link

# Connect with Our Community

## Collections

The Featured Collection test with Juvenile Early Graphic Novels, which ran June 19 through August 31, was a success; the collection will rotate to Folk & Fairytales in September.

We are adding two new libraries to the CCS consortium.  Rolling Meadows and Wauconda will be joining at the end of October.  We will be offline for a few days the third week of October as we add all their records to the catalog.

Our new catalog launched on September 1!  If you haven't checked it out yet, you can look at it here: https://northbrookpl.bibliocommons.com/ This new catalog will offer patrons the opportunity to leave reviews for others and rate books and other items.

## Outreach & Partnerships

- On August 2, Northbrook Public Library partnered with YIVO Chicago on a hybrid event, Yiddish Folklore and Photographs from Interwar Poland, exploring the everyday cultural life of Eastern European Jews before the Holocaust.
- On August 24, we brought back the Maxwell Street Klezmer Quintet, this time featuring Lisa Fishman, as an overflow date for patrons who couldn't get a seat at the sold-out June concert. We had 225 registered and 119 attend.

- Our lobby display cases featured the Glenview Northbrook Coalition for Youth (GNCY) and the Northbrook Symphony.
- Circulation began setting up Teacher and Student Cards for local school districts ahead of the school year, and our partnership with Friends of the Chicago River continued — the Litter Free Toolkit, which requires no library card, was borrowed once this month.

# Programs

## Summer Reading Challenge


Summer Reading concluded on Sunday, August 9. Across all programs, the library logged 3,241 total registrations and 1,830 completions (a 56.45% finish rate) for the summer:

- Baby: 174 registered / 86 completed — registration rose 69% year-over-year, the largest jump on record
- Youth: 1,802 registered / 1,010 completed
- Teen: 419 registered / 203 completed
- Adult: 846 signed up / 531 completed (62.77% finish rate), logging nearly 4,440 books this summer

A post-program survey emailed August 11 drew 146 responses, with 89% reporting they were satisfied or very satisfied. Feedback on this year's finisher prizes was mixed — patrons continue to fondly recall past years' tote bags — and will help inform planning for 2027. One adult winner wrote, "I love the Reading Clubs and always join. This is the first time I have won anything... Thanks for having the absolute best library!!"

The Teen Summer Volunteer Program also concluded August 9: 105 teens contributed 1,168 hours, including completing 2 Little Free Libraries for the Northbrook Park District, donating over 36 pounds of produce to the Northfield Township Food Pantry, and preparing 4,800 craft kits for the department.

Planning for Winter Reading is underway. The program will remain the Winter Reading Challenge and build on elements of the Scandinavian practice of hygge; the committee tested several bingo-style formats but decided to continue with the current challenge structure. Finishing prizes under discussion include cozy socks, scarves, blankets, and USB hand warmers.

## Adult Services Programs

- Adult Services Librarian Bill Pekara hosted Grammy-nominated blues guitarist Dave Specter for 138 attendees.
- The suggestion form for One Book One Northbrook 2027 is open through September 30; we've received 33 suggestions so far.
- The exhibit 9/11: 25 Years Later, coordinated by Jill Franklin, will be on view throughout September.

## Youth Services Programs

- On 8/3, Youth Services hosted Meadowbrook Principal and author Ginny Hiltz and Krieger, the District 28 Facility Dog, for a second visit this year; Ginny shared her book Krieger's Crew: A School Facility Dog's Journey with 90 patrons.
- On 8/6, School and Supported Services Librarian Julianne Medel provided a Supported Storytime for 28 students at Marissa Bennett Consulting.
- On 8/10, staff gave returning and new District 28 educators a tour and shared resources for the coming school year.
- Library Assistant Urye Min secured a partnership with the American Library Association's Pokemon Club to bring resources to upcoming Pokemon Club programs.

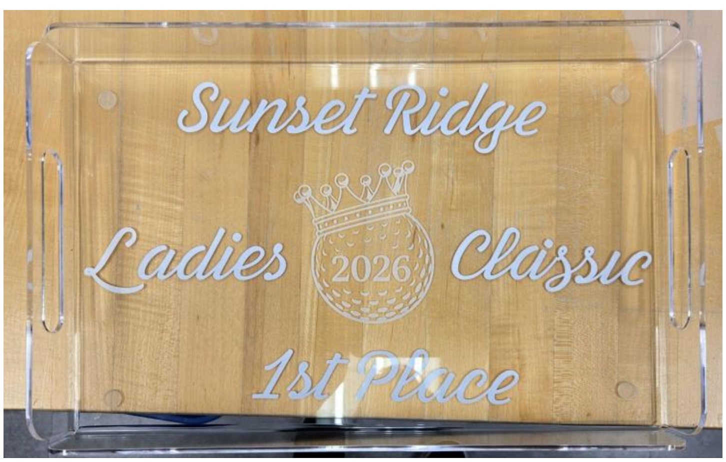
# Collaboratory Projects

- Maker Specialist Daniel Choi helped two patrons who work for a preschool program sublimate their design onto metal bookmarks, walking them through the process in Canva after they pivoted from their original cardstock plan.

- Maker Specialist Dylan McDowell helped a patron embroider a tote bag with a pomegranate motif — she liked it so much she returned to embroider a matching second bag — and helped another patron lay out a set of nautical flag embroidery designs spelling out her sailing group's acronym.



- Maker Specialist Eric Flowers laser-etched a custom message onto a batch of pencils for a returning teacher patron, back in the back-to-school spirit.
- Maker Specialist Joe Cirignani helped a patron pivot from laser-etching an acrylic tray to vinyl stickers after discussing the material's limitations.



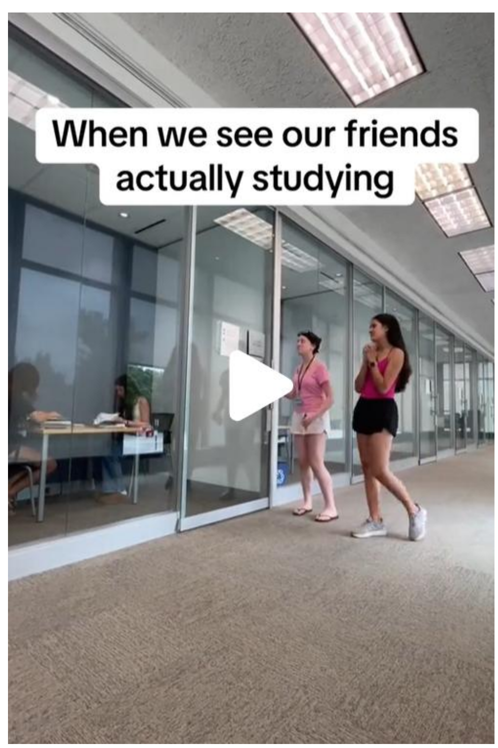
- Maker Specialist Megan Hollister helped a patron design a set of custom cut stickers in Adobe Illustrator; a patron from an earlier linocut program returned to test her stamps and told Megan, "Your programs… they have an impact."

# Top Social Media Posts


FB: Summer High School Volunteers
Views: 4.7K / Interactions: 45


Facebook: Parade Photos
Views: 3.9K / Interactions: 29


Instagram: Korean Library Students' Visit
Views: 917 / Interactions: 33




TikTok: Study Rooms
Views: 2.4K / Interactions: 89

# Build an Inclusive Culture

## CE & Training

- HR Director Becky Moore led SMART Goal training on August 25 for Managers, Assistant Managers, and Supervisors, ahead of the reinstated Annual Performance Evaluation process.
- Kelly Durov attended her first meeting as a newly appointed member of the Illinois Library Association (ILA) Intellectual Freedom Committee, a three-year term.
- All staff completed NPL Safety & Security Training covering de-escalation, the Emergency Operations Plan, and the Incident Command System; new Maker Specialist Ulises Pico completed the same training, plus equipment training across the Collaboratory, as part of onboarding.
- Assistant Manager Neil Davilo attended a Circulation Roundtable at Wheaton Public Library and, with Circulation Supervisor Colleen Reese, a LACONI workshop on coaching for inclusive workspaces; Circulation Manager Kim Hegelund, Andi Goese, and Anastasia K. attended the quarterly CCS ILL Technical Group meeting.
- Assistant Manager Brian Nelson attended the RAILS Assistant Managers Networking Group (8/18); Sarah Kaminski, Sara Scodius, and Jessica Thomson attended the CCS quarterly CAMM meeting (8/19).
- Assistant Manager Sara Chase attended the Assistant Managers' Networking Meeting at Palatine Public Library (8/18); Library Assistant Urye Min attended the Lapsit Leaders Meeting (8/12); Librarian Miles Schwartz attended the Queer Library Workers Networking Meeting (8/20); and Library Assistant Dalia Shapiro attended a LACONI session on programming pitfalls, solutions, and best practices (8/24).
- School and Supported Services Librarian Julianne Medel presented a Bite-Sized Accessibility Training at the August All-Staff Meeting.

## HR Updates

- The HR team supported recruitment for three open positions in August: HR Generalist, Circulation Assistant Manager, and Security Supervisor.
- The Security Supervisor search concluded with an offer, but the candidate withdrew on 8/31; the search will restart from scratch, extending the timeline for building an internal security team and our reliance on Blue Iron Security in the meantime.

- Kelly Durov has been processing the library's Joffe Emergency Services membership; Leadership and Facilities Manager Jason Halack have been briefed on the crisis hotline, and staff are being onboarded to the Joffe Academy training platform.
- HR welcomed new HR Generalist Samrah Raza in August and is underway with a robust onboarding process spanning recruitment, benefits administration, and staff engagement initiatives.

## Personnel

### Hires

- Samrah Raza — Human Resources Generalist (replaces HR Manager position)

### Change in Position and/or Status

- Zoey Godnik — moved from seasonal Youth Services Summer Reading Aide to a Fall 2026 Youth Services Internship (Zoey is a student at Lake Forest College)

### Departures

- Madeline Kim — Youth Services Summer Reading Aide
- Kaya Ibardaloza — Youth Services Summer Reading Aide
- Ronald Mangas — Facilities Assistant substitute

# Create Spaces to Belong

## Safety

- Staff engaged in fire safety training on Friday, August 7, including a final onsite refresher on the Emergency Operations Plan and Incident Command System from Joffe Emergency Services, evacuation role-play scenarios, and cross-departmental small-group discussion. 85% of survey respondents rated the training effective and 15% reported feeling neutral.
- The Safety and Security Committee began planning 2027 all-staff safety and security training and prepped for a September 2 meeting.
- After several months with the new surveillance cameras in place, we are now working on tightening procedures around sharing external camera footage.

## Facilities

- Facilities completed routine monthly maintenance throughout August — daily rounds, meter and boiler readings, equipment PM's, room set-ups, and book drops — alongside training staff on the BAS, lockout/tagout, and equipment PM procedures.
- Continued elevator and building-systems work with outside vendors
- Coned off sections of the patron lot so two dead trees could be safely removed, repaired the outdoor book drop cabinet, and completed the annual/quarterly carpet cleaning with Sterling.

## Volunteer

- A Website Testing Volunteer role was created to support the new site launch, and a Maker Services Program Volunteer position was posted.
- Adult Services, Maker Services, and Youth Services are discussing an intergenerational event for MLK Day of Service (January 18, 2027).
- School and Supported Services Librarian Julianne Medel placed two Transitional Volunteers for the fall semester through Cove and GBN.
- The Teen Summer Volunteer Program concluded August 9 with 105 teens contributing 1,168 hours (see Summer Reading, above, for highlights).

## Finance

- Continued receiving property tax disbursements; Cook County notified the library that 2024 disbursement data has been added to the portal, which staff still need to review.
- FY26 audit fieldwork is complete and the draft report has been reviewed; Selden Fox will present at the September Board meeting.
- Working with our insurance company to repair damage to the canopy wall — Metal Works will replace the panel — and still need to reach out to a vendor for the ceiling grid and tiles.

## Technology

- Public Preview of our new BiblioCore catalog began Monday, 8/3, switching some in-library catalog computers over and encouraging patrons to try the new catalog; feedback has been light so far but is expected to grow in September when we switch over completely. Marketing finalized signage, website and social media promotion, and a catalog alert ahead of BiblioCore's September 1 public launch.
- The Website Work Group met three times in August (8/6, 8/20, 8/27), finalizing the user-testing strategy and online feedback form, continuing to build out web pages, and

preparing for Staff Preview beginning 9/2; Linnéa Lundberg briefed all staff on the upcoming launch at the August 27 All-Staff Meeting.

Kate Hall, Executive Director

# Fiscal Year-to-Date Statistics Dashboard

NORTHBROOK PUBLIC LIBRARY

This dashboard displays fiscal year-to-date (FYTD) statistics for key data categories tracked by the Northbrook Public Library (NPL). Alongside the definition of each statistic, an FYTD total is provided, with an indicator denoting the percentage change comparing the current FYTD total to the same time period the previous fiscal year.

## Connecting with Our Community

### Cardholders
The number of unexpired NPL cardholders as of the last day of the previous month

21,519
-0.5%

### Building Visits
The number of in-person patron visits to the NPL building

113,094
-1.4%

### Community Outreach
The number of outreach events/activities conducted by NPL staff, and the number of community members reached

| Events | People Reached |
|---|---|
| 24 | 1,467 |
| -7.7% | 39.2% |

### Continuing Education
The number of continuing education hours completed by NPL staff and Board members

| Staff | Board |
|---|---|
| 1,581 | 15 |
| 88.2% | No data |

## Sharing Books & Materials

### Physical Collections
The number of physical materials owned by NPL as of the last day of the previous month

220,048
-2.0%

### Circulation
The number of checkouts of physical and downloadable materials from NPL collections

| Physical | Downloadable |
|---|---|
| 237,114 | 87,404 |
| -2.7% | 5.8% |

## Using Spaces & Services

### Computer Use
The number of hours that public NPL computers were used by patrons

6,279
-4.3%

### WiFi Use
The number of unique devices that access NPL WiFi each day

50,930
1.2%

### Study Room Use
The number of NPL study room reservations made by patrons

5,363
-5.5%

### Meeting Room Use
The number of NPL meeting room reservations made by patrons

| Total | Auditorium |
|---|---|
| 180 | 3 |
| 8.4% | N/A |

### Program Engagement
The number of programs offered by NPL, and the number of patrons who attend

| Events | Attendance |
|---|---|
| 258 | 7,760 |
| -15.1% | -14.3% |

### One-on-Ones
The number of one-on-one learning sessions (pre-scheduled or walk-in) lasting 15 minutes or more offered to NPL patrons

1,682
31.5%

**Updated with the most recent available data as of:** Sep 8, 2026, 8:12 AM

Please note that certain statistics are only updated on a monthly basis, with data from a given month entered by the 7th day of the following month.

# Monthly Statistics Dashboard (Page 1 of 3)

NORTHBROOK PUBLIC LIBRARY

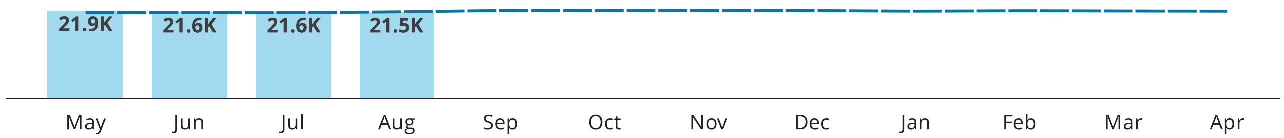
This dashboard displays monthly statistics for key data categories tracked by the Northbrook Public Library (NPL). For each statistic, a combo chart displays the current fiscal year's data as light blue columns and the previous fiscal year's data as a dark blue dashed line, for comparison purposes. A fiscal year-to-date (FYTD) total is also provided to the right of each combo chart, with an indicator denoting the percentage change comparing the current FYTD total to the same time period the previous fiscal year.

## Connecting with Our Community

**FYTD Totals**

### Cardholders

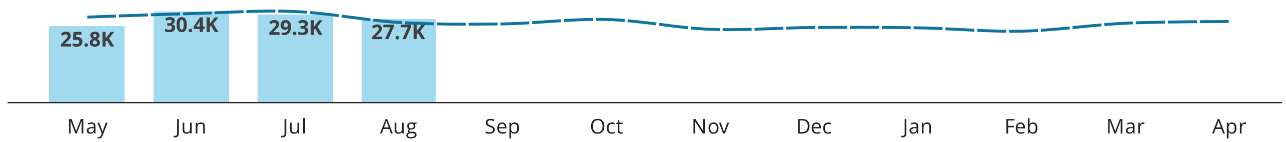
The number of unexpired NPL cardholders as of the last day of the previous month




21,519
-0.5%

### Building Visits

The number of in-person patron visits to the NPL building

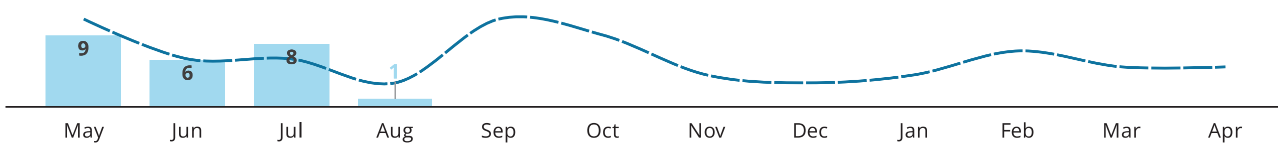



113,094
-1.4%

### Community Outreach

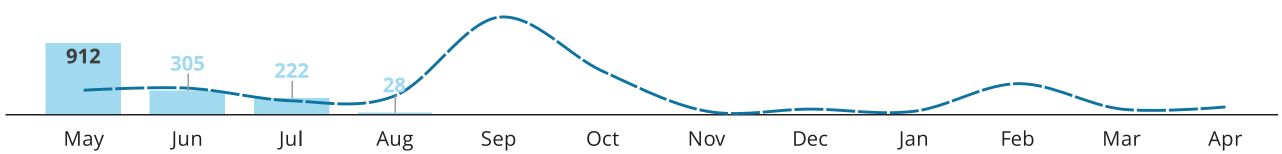
The number of outreach events/activities conducted by NPL staff, and the number of community members reached

**Events**




24
-7.7%

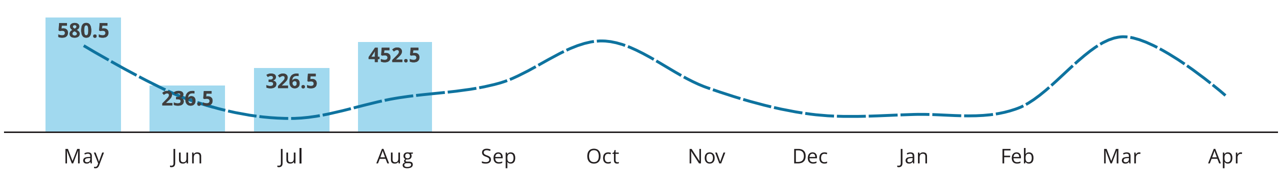
**People Reached**




1,467
39.2%

### Continuing Education

The number of continuing education hours completed by NPL staff and Board members




1,596
89.9%

**Updated with the most recent available data as of:** Sep 8, 2026, 8:12 AM

# Monthly Statistics Dashboard (Page 2 of 3)

NORTHBROOK PUBLIC LIBRARY

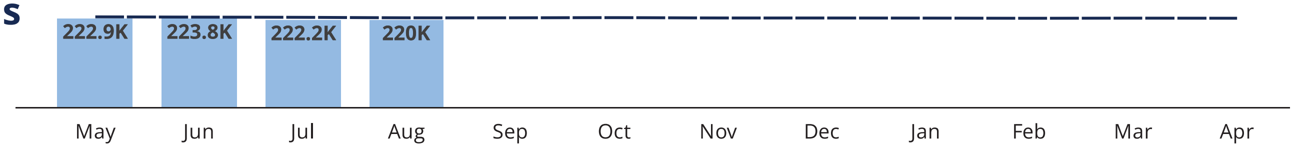
This dashboard displays monthly statistics for key data categories tracked by the Northbrook Public Library (NPL). For each statistic, a combo chart displays the current fiscal year's data as light green or light purple columns and the previous fiscal year's data as a dark green or dark purple dashed line, for comparison purposes. A fiscal year-to-date (FYTD) total is also provided to the right of each combo chart, with an indicator denoting the percentage change comparing the current FYTD total to the same time period the previous fiscal year.

## Sharing Books & Materials

**FYTD Totals**

### Physical Collections

The number of physical materials owned by NPL as of the last day of the previous month



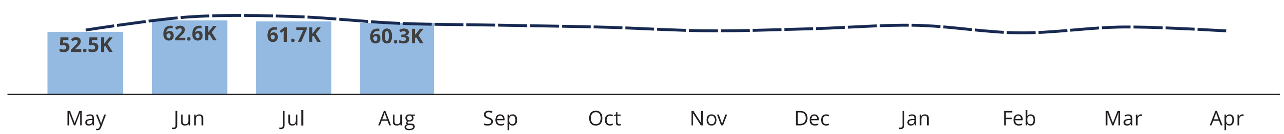

220,048

-2.0%

### Circulation

The number of checkouts of physical and downloadable materials from NPL collections

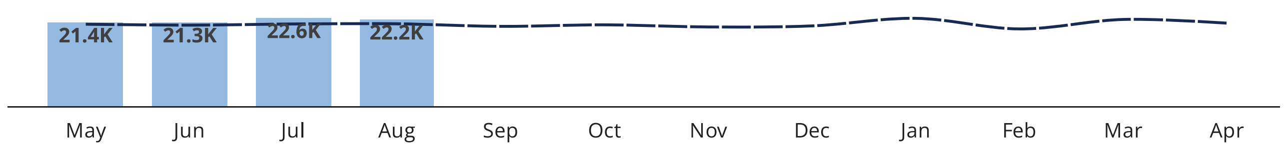
**Physical**




237,114

-2.7%

**Downloadable**



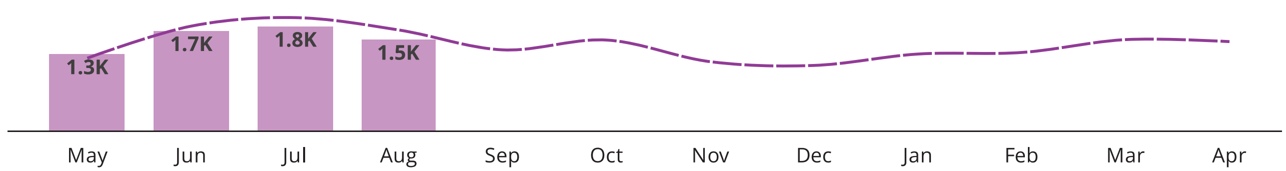

87,404

5.8%

## Using Spaces & Services

### Computer Use

The number of hours that public NPL computers were used by patrons

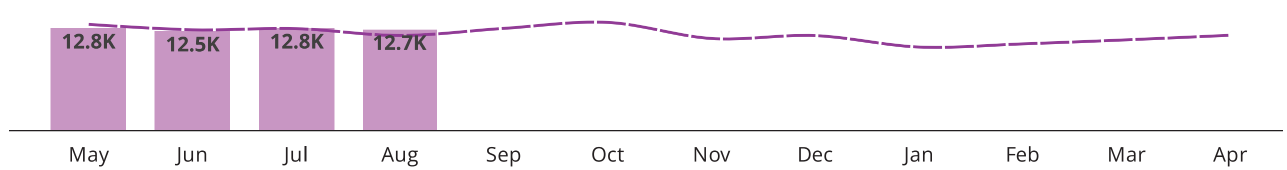



6,279

-4.3%

### WiFi Use

The number of unique devices that access NPL WiFi each day




50,930

1.2%

**Updated with the most recent available data as of:** Sep 8, 2026, 8:12 AM

# Monthly Statistics Dashboard (Page 3 of 3)

NORTHBROOK PUBLIC LIBRARY

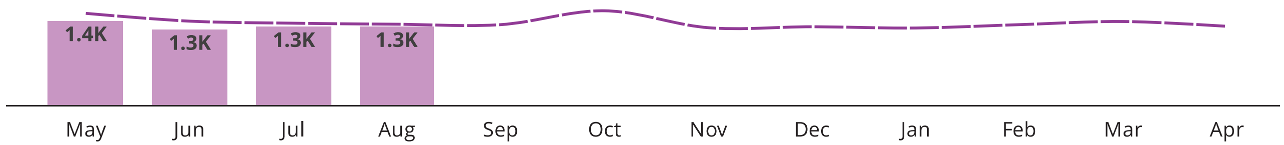
This dashboard displays monthly statistics for key data categories tracked by the Northbrook Public Library (NPL). For each statistic, a combo chart displays the current fiscal year's data as light purple columns and the previous fiscal year's data as a dark purple dashed line, for comparison purposes. A fiscal year-to-date (FYTD) total is also provided to the right of each combo chart, with an indicator denoting the percentage change comparing the current FYTD total to the same time period the previous fiscal year.

## Using Spaces & Services

**FYTD Totals**

### Study Room Use

The number of NPL study room reservations made by patrons

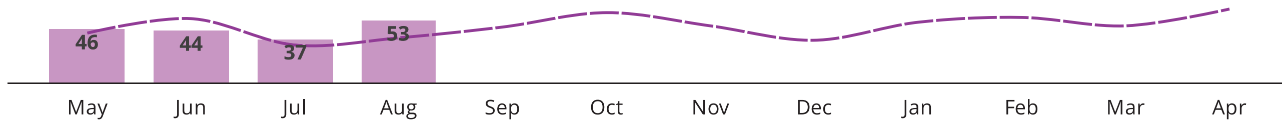



5,363

-5.5%

### Meeting Room Use

The number of NPL meeting room reservations made by patrons



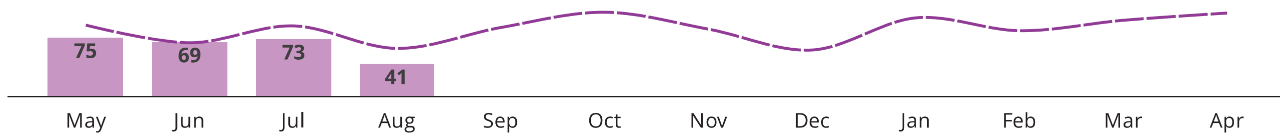

180

8.4%

### Program Engagement

The number of programs offered by NPL, and the number of patrons who attend

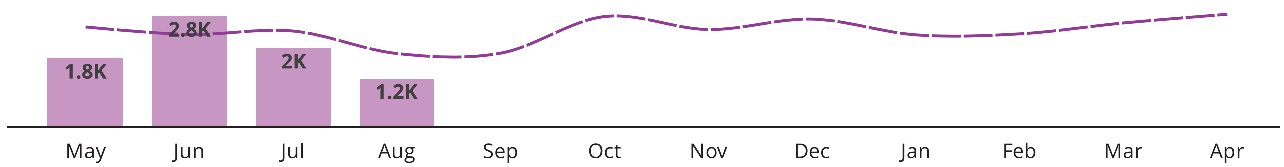
**Events**




258

-15.1%

**Attendance**

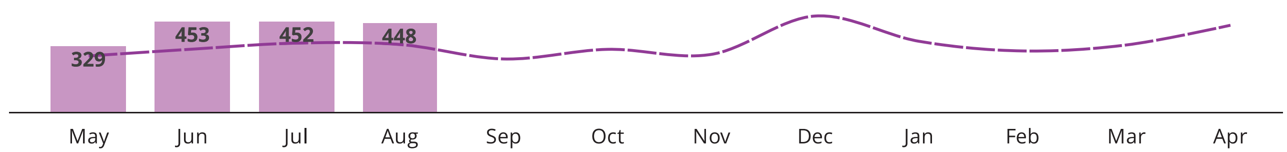



7,760

-14.3%

### One-on-Ones

The number of one-on-one learning sessions (pre-scheduled or walk-in) lasting 15 minutes or more offered to NPL patrons




1,682

31.5%

**Updated with the most recent available data as of:** Sep 8, 2026, 8:12 AM

# Master Plan Update

Date: August 2026

Current Phase: Pre-Design

Overall Status: 🟢 On Track

Next Major Milestone: Completion of Schematic Design – January 2027

## Executive Summary

The master plan project has shifted from Pre-Design and will now be moving into the Design phase which will encompass making the schematic designs where architects work with us to take the master plan concepts and create detailed drawings and specifications for the construction project ensuring compliance with zoning laws, building codes, accessibility and safety regulations. This is where we get into the details for each space like furniture, shelving, etc. The project is on schedule, with design work anticipated to finish in April 2027.

## Key Progress Since Last Meeting

- Board approves final pre-design plan and chose Scheme B.
- Kate & Anna started working more on communications around the project and Kate created a scope of work for additional communications help and has proposals in the packet for the board's review.
- Kate, Kelly, & Anna continued working on investigating costs and timelines if we decide we want to move offsite and do construction all in one stage. We have also enlisted Joe DiCicco from Pepper Construction to investigate costs. I was hopeful that we would be able to bring information to the board at the September meeting, but due to several extenuating circumstances, Anna and I were unable to meet with Joe and get that work completed. We are working on

it so that the board can make a decision about whether to move off site or remain in the building.

- Kate & Kelly have met with managers and are preparing a final report to go over with our selectors on collection sizes.  Once that is finalized it will also be shared with the board.
- Department managers are preparing to do some testing of different ideas from the Space audit to help inform the

## Project Timeline Overview

Access the Google Sheet Master Plan Timeline

- Pre-Design: Jan 1, 2026 – Sept 17, 2026
- Design: Sept 17, 2026 – Sept 17, 2027
- Bid Phase: Sept 20, 2027 – Nov 26, 2027
- Procurement: Nov 26, 2027 – Jan 25, 2028
- Construction: Jan 25, 2028 – July 23, 2029

## Upcoming Milestones (Next 60–90 Days)

- September 2026
    - We enter into design development phase where architects work with us to take the master plan concepts and create detailed drawings and specifications for the construction project.
- October 2026
    - Board reviews prelim plan on multi-phased construction or moving offsite.
    - Kate & Anna continue working on schematic design with architects.
    - New website will roll out and feature renovation page.
- December 2026
    - Staff review preliminary schematic designs

# Board Action or Input Needed

## At This Meeting

- The board will review the communications proposals and determine if they want to engage in additional communication support for this project

## Coming Soon

- Collection size report
- New website with Renovation web page

**COMMUNICATION WITH THOSE CHARGED WITH GOVERNANCE**

September 9, 2026

Board of Trustees
Northbrook Public Library
Northbrook, Illinois

We have audited the financial statements of the **Northbrook Public Library** (Library) as of and for the year ended April 30, 2026, and have issued our report thereon dated September 9, 2026. Professional standards require that we provide you with the following information related to our audit.

**Our Responsibility Under U.S. Generally Accepted Auditing Standards**

As stated in our engagement letter dated January 26, 2026, our responsibility, as described by professional standards, is to express an opinion about whether the financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles. The financial statements are the responsibility of management with your oversight. Our audit of the financial statements does not relieve you or management of your responsibilities.

**Planned Scope and Timing of the Audit**

We performed the audit according to the planned scope and timing previously communicated to management prior to field work beginning on July 6, 2026, in our engagement letter dated January 26, 2026, and orally during the audit engagement.

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit involves judgment about the number of transactions to be examined and the areas to be tested.

Our audit included obtaining an understanding of Northbrook Public Library and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Material misstatements may result from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to Northbrook Public Library or to acts by management or employees acting on behalf of Northbrook Public Library.

## Significant Audit Matters

### *Qualitative Aspects of Accounting Practices*

Management is responsible for the selection and use of appropriate accounting policies. In accordance with the terms of our engagement letter, we will advise management about the appropriateness of accounting policies and their application. The significant accounting policies used by the Northbrook Public Library are described in Note I to the financial statements. There were no new accounting policies adopted and the application of existing policies was not changed for the year ended April 30, 2026. We noted no transactions entered into by the Library during the year for which there is a lack of authoritative guidance or consensus. There are no significant transactions that have been recognized in the financial statements in a different period than when the transaction occurred.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements, and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the financial statements were:

> Management's estimate of a provision for losses for uncollectible property tax of 2% is based on collections history and current economic conditions. Management's estimate that the useful lives of property and equipment range from 3 to 40 years is based on past experience. Management's valuation of its net pension obligation and OPEB liability is based on actuarial studies. We evaluated the methods, assumptions and data used to develop these estimates in determining that they are reasonable in relation to the financial statements as a whole.

The disclosures in the financial statements are neutral, consistent, and clear.

**Difficulties Encountered in Performing the Audit** – We encountered no significant difficulties in dealing with management in performing and completing our audit.

**Corrected and Uncorrected Misstatements** – Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. Adjusting journal entries are included in Exhibit 1. Management has corrected all such misstatements.

**Disagreements With Management** – For purposes of this letter, professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

**Management Representations** – We have requested certain representations from management that are included in the management representation letter dated September 9, 2026.

**Significant Audit Matters** (cont'd)

**Management Consultations With Other Independent Accountants** – In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the Library's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

**Other Audit Findings or Issues** – We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Library's auditors. However, these discussions occurred in the normal course of our professional relationship, and our responses were not a condition to our retention.

**Other Matters** – With respect to the supplementary information accompanying the financial statements, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

This information is intended solely for the use of the Board of Trustees and management of the Northbrook Public Library and is not intended to be and should not be used by anyone other than these specified parties.

Very truly yours,

SELDEN FOX, LTD.

Edward G. Tracy

Edward G. Tracy
Executive Vice President

EGT/cr

Exhibit 1

# Northbrook Public Library
## Adjusting Journal Entries
## April 30, 2026

| Account | Description | Debit | Credit | Profit (Loss) Effect |
|---|---|---|---|---|
| **Adjusting Journal Entry # 1** | | | | |
| Adjust net OPEB obligation in accordance with GASB Statement No. 75 in the government-wide financial statements. | | | | |
| 91-20300-00 | Accrued Pension Cost | $ 4,144.00 | $ - | $ - |
| 91-20335-00 | Deferred Inflows - OPEB Actuarial | 30,943.00 | | |
| 91-19015-00 | Deferred Outflows - OPEB Actuarial | | 11,810.00 | |
| 91-51210-00 | OPEB Expense | | 23,277.00 | 23,277.00 |
| **Adjusting Journal Entry # 2** | | | | |
| Adjust net pension obligation in accordance with GASB Statement No. 68 in the government-wide financial statements. | | | | |
| 91-19010-00 | Deferred Outflows - Pension | 4,580.00 | | |
| 91-20320-00 | Net Pension Liability | 2,110,617.00 | | |
| 91-19000-00 | Deferred Outflows - Pension | | 574,611.00 | |
| 91-29000-00 | Deferred Inflows - Pension Actuarial | | 1,472,201.00 | |
| 91-51220-00 | Pension Expense | | 68,385.00 | 68,385.00 |
| **Adjusting Journal Entry # 3** | | | | |
| Adjust accrued vacation and sick time to actual. | | | | |
| 91-20290-00 | Accrued Vacation | 45,235.33 | | |
| 91-20291-00 | Accrued Sick Pay | 14,788.75 | | |
| 91-51110-00 | Salaries | | 60,024.08 | 60,024.08 |
| **Adjusting Journal Entry # 4** | | | | |
| Correct disposals of materials. | | | | |
| 91-17910-00 | Accumulated Depreciation | 24,503.00 | | |
| 91-17110-00 | Fixed Assets | | 24,503.00 | - |
| | **Net effect of adjusting journal entries - government-wide financial statements** | | | $ 151,686.08 |

September 9, 2026

Board of Trustees
Northbrook Public Library
Northbrook, Illinois

We have audited the financial statements of **Northbrook Public Library** for the year ended April 30, 2026, and have issued our report thereon dated September 9, 2026. During our audit, we noted the following operational or administrative matters we believe to be of potential benefit to you.

**Future Accounting and Auditing Pronouncements**

GASB has issued several other pronouncements that become effective in future years.

> GASB Statement 103, *Financial Reporting Model Improvements,* improves key components of the financial reporting model to enhance its effectiveness in providing information that is essential for decision making and assessing a government's accountability. Changes are proposed to the management's discussion and analysis, presentation of unusual or infrequent items, presentation of proprietary fund statement of revenues, expenses and changes in fund net position, major component unit information, and budgetary comparison information. Statement No. 103 is effective for the fiscal year ending April 30, 2027.
>
> GASB Statement 104, *Disclosure of Certain Capital Assets,* improves financial reporting by requiring separate disclosure in the capital assets note disclosure of lease assets recognized in accordance with GASB Statement No. 87, intangible assets recognized in accordance with GASB Statement No. 94, and subscription assets recognized in accordance with GASB Statement No. 96. The Statement also requires additional disclosures for capital assets held for sale. Statement No. 104 is effective for the fiscal year ending April 30, 2027.
>
> GASB Statement 105, *Subsequent Events,* improves financial reporting for subsequent events by clarifying subsequent events time frame and recognized and unrecognized events, thereby enhancing consistency in their application and better meeting the information needs of financial statement users. Statement No. 105 is effective for the fiscal year ending April 30, 2028.

This report is intended solely for the information and use of the Board of Trustees and management of the Northbrook Public Library and is not intended to be and should not be used by anyone other than these specified parties.

We would like to take this opportunity to express our appreciation to you, and to the Northbrook Public Library's staff, for the courtesy and cooperation extended to our staff during the course of the audit. Should you wish to discuss further any of the matters referred to, or if we can be of assistance in implementing any of the new standards, we will be pleased to do so at your convenience.

Selden Fox, Ltd.

NORTHBROOK PUBLIC LIBRARY

# AUDIT REPORT

## FOR THE YEAR ENDED APRIL 30, 2026

Selden Fox

Accounting for your future

**Northbrook Public Library**
**Audit Report**
**For the Year Ended April 30, 2026**

## Table of Contents

# INDEPENDENT AUDITOR'S REPORT

Selden Fox
Accounting for your future

One Parkview Plaza, Suite 710 | Oakbrook Terrace, IL 60181 | www.seldenfox.com
p 630.954.1400 | f 630.954.1327 | email@seldenfox.com

## INDEPENDENT AUDITOR'S REPORT

Board of Trustees
Northbrook Public Library
Northbrook, Illinois

### Opinions

We have audited the accompanying financial statements of the governmental activities and each major fund of the **Northbrook Public Library** (Library), a component unit of the Village of Northbrook, Illinois, as of and for the year ended April 30, 2026, and the statements of revenues, expenditures and changes in fund balance – budget and actual for the General Fund and IMRF/FICA (major Special Revenue) Fund and the related notes to the financial statements, which collectively comprise the Library's basic financial statements as listed in the accompanying table of contents.

In our opinion, the basic financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the Northbrook Public Library as of April 30, 2026, and the respective changes in financial position and respective budgetary comparison for the General Fund and IMRF/FICA Fund (major Special Revenue) 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. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Library and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

### Responsibilities of Management for the Financial Statements

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

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

**Auditor's 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 auditor's 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 generally accepted auditing standards 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 generally accepted auditing standards, 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 Management's Discussion and Analysis (pages 4-8), the multiyear schedule of changes in net pension liability and related ratios – Illinois Municipal Retirement Fund (pages 41-42), the multiyear schedule of contributions – Illinois Municipal Retirement Fund (page 43), and the multiyear schedule of changes in net OPEB liability and related ratios – other post-employment retiree healthcare plan (pages 44-45) 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.

**Supplementary Information**

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Library's basic financial statements. The schedules listed as supplementary information in the accompanying table of contents are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The supplementary information on pages 46-49 is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information is fairly stated in all material respects in relation to the basic financial statements as a whole.

Selden Fox, Ltd.

September 9, 2026

# MANAGEMENT'S DISCUSSION AND ANALYSIS

**NORTHBROOK PUBLIC LIBRARY**
**MANAGEMENT'S DISCUSSION AND ANALYSIS**
**APRIL 30, 2026**

Management of the Northbrook Public Library provides this narrative overview and analysis for the fiscal year ended April 30, 2026. It is recommended that readers consider this information in conjunction with the financial statements as a whole.

## Financial Highlights

The Library's total net position as of April 30, 2026 and 2025, was $19,013,695 and $18,551,513, respectively. For the year ended April 30, 2026, net position increased from operations by $462,182. For the year ended April 30, 2025, net position decreased from operations by $139,929. The term "net position" represents the difference between total assets/deferred outflows and total liabilities/deferred inflows of resources.

## Overview of the Financial Statements

Management’s Discussion and Analysis introduces the Library’s basic financial statements. The basic financial statements include: (1) government-wide financial statements, (2) fund financial statements, and (3) notes to the financial statements. The Library also includes in this report additional information to supplement the basic financial statements.

## Financial Statements

The financial statements of the Library are intended to provide the reader with an understanding of the financial position of the Library as of the close of the fiscal year and the results of activities for the year then ended. The fund financial statements focus on current financial resources while government-wide financial statements are similar to a private-sector business.

The *Statement of Net Position* and the *Governmental Funds Balance Sheet* provide information on the Library's assets/deferred outflows of resources and liabilities/deferred inflows of resources. The difference between these two represents governmental fund balances for the current financial resources reporting and net position for the government-wide reporting. Increases in fund balances and net position occur when revenues exceed expenditures/expenses. Information is presented for the government as a whole in the Statement of Net Position, and for each major fund in the fund financial statements, and shows any restrictions on the fund or net position.

The *Statement of Activities* and the *Statement of Governmental Fund Revenues, Expenditures, and Changes in Fund Balance* reflect the results of the Library's revenues, expenditures and activities during the year and the corresponding effect on fund and net position balances. These statements show the source of Library revenues and how those revenues were used to provide Library services.

**Financial Statements** (cont'd)

Notes to the financial statements provide additional information that is essential to a full understanding of the information provided in the basic financial statements. *Required Supplementary Information* consists of Schedules of Changes in the Net Pension Liability and Related Ratios, and Contributions for the IMRF Pension Plan, and Changes in the Net OPEB Liability and Related Ratios.

**Financial Analysis**

Net position may serve, over time, as a useful indicator of a government's financial position. The Library's assets/deferred outflows exceeded liabilities/deferred inflows of resources by $19,013,695 as of the close of the year. Of the net position balance, $11,352,479 is unrestricted, $739,137 is restricted, and $6,922,079 is invested in capital assets, net of related debt.

**Condensed Statement of Net Position**

| | April 30, 2026 | April 30, 2025 |
|---|---|---|
| Current and other assets | $ 25,100,033 | $ 23,914,238 |
| Capital assets, net of accumulated depreciation | 14,970,429 | 15,381,461 |
| **Total assets** | 40,070,462 | 39,295,699 |
| Deferred outflows | 792,568 | 1,374,409 |
| Current liabilities | 897,721 | 834,713 |
| Non-current liabilities | 8,686,787 | 10,928,458 |
| **Total liabilities** | 9,584,508 | 11,763,171 |
| Deferred inflows of resources | 12,264,827 | 10,355,424 |
| Net position: | | |
| Net investment in capital asset | 6,922,079 | 6,874,684 |
| Restricted | 739,137 | 757,048 |
| Unrestricted | 11,352,479 | 10,919,781 |
| **Total net position** | $ 19,013,695 | $ 18,551,513 |

**Financial Analysis** (cont'd)

**Condensed Statement of Activities**

| | April 30, | |
|---|---|---|
| | **2026** | 2025 |
| Revenues: | | |
| Property taxes | **$ 10,223,091** | $ 9,532,431 |
| State replacement taxes | **195,264** | 203,844 |
| Charges for services | **48,789** | 49,056 |
| Operating grants and contributions | **123,240** | 150,736 |
| Investment income | **78,086** | 180,677 |
| Other | **17,893** | 86,207 |
| **Total revenues** | **10,686,363** | 10,202,951 |
| Expenses: | | |
| Library services | **9,958,095** | 9,935,482 |
| Interest | **266,086** | 407,398 |
| **Total expenses** | **10,224,181** | 10,342,880 |
| **Increase in net position** | **462,182** | (139,929) |
| Net position, beginning of year, as restated | **18,551,513** | 18,691,442 |
| **Net position, end of year** | **$ 19,013,695** | $ 18,551,513 |

Investment income decreased in the current year as the delay in receiving property taxes resulted in a decrease in cash and investment balances on hand for much of the fiscal year. In the prior year, other revenue included a civic grant of $25,000 and proceeds from the sale of art totaling $50,000.

The following is a summary of changes in fund balances for the year ended April 30, 2026:

| Governmental Funds | Fund Balance April 30, 2025 | Increase (Decrease) | **Fund Balance April 30, 2026** |
|---|---|---|---|
| General | $ 4,142,755 | $ 1,139 | **$ 4,143,894** |
| IMRF/FICA | 757,048 | (17,911)) | **739,137** |
| Debt service | - | - | **-** |
| Capital improvements | 8,382,286 | 322,471 | **8,704,757** |
| **Total** | $ 13,282,089 | $ 305,699 | **$ 13,587,788** |

The General Fund transferred $700,000 to the Capital Improvements Fund and $9,000 to the Debt Service Fund during the year.

**Budgetary Highlight**

The Library's General Fund expended $8,478,347 which was $364,653 less than the budget of $8,843,000 for the year ended April 30, 2026. Salaries and employee benefits were $133,765 less than the budgeted amount of $5,815,000.

**Capital Assets and Debt Administration**

The following is a summary of capital assets as of April 30, 2026 and 2025:

| | April 30, | |
|---|---|---|
| | **2026** | 2025 |
| Land | **$ 35,000** | $ 35,000 |
| Artwork | **6,700** | 6,700 |
| Construction costs | **116,686** | 546,527 |
| Building improvements | **27,086,543** | 26,329,132 |
| Land improvements | **241,162** | 241,162 |
| Computer equipment | **629,074** | 591,592 |
| Office and other equipment | **908,607** | 894,461 |
| Furniture and shelving | **1,321,775** | 1,322,072 |
| Books and other library materials | **5,269,345** | 5,065,168 |
| **Cost of capital assets** | **35,614,892** | 35,031,814 |
| Less accumulated depreciation | **20,644,463** | 19,650,353 |
| **Net capital assets** | **$ 14,970,429** | $ 15,381,461 |

The decrease in construction costs was due to costs associated with the Chiller and Elevator projects were placed in service and capitalized in building improvements. Major additions to building improvements included the chiller and elevator projects, including amounts reclassified from construction costs, and the intrusion alert/alarm project. For further detail of capital assets, see Note III.B on page 27.

The outstanding bonds payable at April 30, 2026, are $7,345,000. The Library's outstanding issues include the Series 2013, Series 2019, and Series 2024 bond issues with outstanding balances of $330,000, $3,170,000 and $3,845,000, respectively. Total bond payments made during the year totaled $445,000. See Note III.D on pages 28-30 for more information. The Library also records noncurrent liabilities for deferred bond premiums and net OPEB liability totaling $703,350 and $295,837, respectively, at April 30, 2026. The Library reported a net pension liability of $1,797,809 at April 30, 2025, and a net pension asset of $312,808 at April 30, 2026.

## Description of Current or Expected Conditions

Presently, management is not aware of any significant changes in conditions that could have a significant effect on the financial position or results of activities of the Library in the near future.

## Requests for Information

This financial report is designed to provide a general overview of the Library's finances for all those with an interest in its finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Executive Director, Northbrook Public Library, 1201 Cedar Lane, Northbrook, Illinois 60062.

# BASIC FINANCIAL STATEMENTS

**Northbrook Public Library**
**Statement of Net Position**
**April 30, 2026**

| | Governmental Activities |
|---|---|
| **Assets and Deferred Outflows** | |
| Cash and investments | $ 18,763,363 |
| Receivables | 5,608,953 |
| Prepaid items | 414,909 |
| Net pension asset | 312,808 |
| Capital assets not being depreciated | 158,386 |
| Capital assets, net of accumulated depreciation | 14,812,043 |
| **Total assets** | 40,070,462 |
| Deferred outflows (Note IV.) | 792,568 |
| **Total assets and deferred outflows** | 40,863,030 |
| **Liabilities and Deferred Inflows** | |
| Accounts payable | 382,770 |
| Accrued expenses | 211,422 |
| Accrued interest | 132,229 |
| Compensated absences payable | 171,300 |
| Noncurrent liabilities: | |
| Debt due within one year | 478,755 |
| Debt due in more than one year | 7,569,595 |
| Compensated absences payable | 342,600 |
| Net OPEB liability | 295,837 |
| **Total liabilities** | 9,584,508 |
| Deferred inflows (Note IV.) | 12,264,827 |
| **Total liabilities and deferred inflows** | 21,849,335 |
| **Net Position** | |
| Net investment in capital assets | 6,922,079 |
| Restricted | 739,137 |
| Unrestricted | 11,352,479 |
| | $ 19,013,695 |

See accompanying notes.

# Northbrook Public Library
# Statement of Activities
# For the Year Ended April 30, 2026

| Functions/Programs | Expenses | Program Revenues: Charges for Services | Program Revenues: Operating Grants and Contributions | Program Revenues: Capital Grants and Contributions | **Net (Expenses) Revenue and Changes in Net Position - Governmental Activities** |
|---|---|---|---|---|---|
| Governmental activities: | | | | | |
| Library activities | $ 9,958,095 | $ 48,789 | $ 123,240 | $ - | **$ (9,786,066)** |
| Interest | 266,086 | - | - | - | **(266,086)** |
| | $ 10,224,181 | $ 48,789 | $ 123,240 | $ - | **(10,052,152)** |
| | | | General revenues: | | |
| | | | Property taxes | | **10,223,091** |
| | | | Replacement taxes | | **195,264** |
| | | | Investment income | | **78,086** |
| | | | Other income | | **17,893** |
| | | | **Total general revenues** | | **10,514,334** |
| | | | **Changes in net position** | | **462,182** |
| | | | Net position, beginning of year | | **18,551,513** |
| | | | Net position, end of the year | | **$ 19,013,695** |

See accompanying notes.

## Northbrook Public Library
## Balance Sheet - Governmental Funds
## April 30, 2026

| | General | IMRF/FICA | Debt Service |
|---|---|---|---|
| **Assets** | | | |
| Cash and investments | $ 10,423,245 | $ 1,071,829 | $ 554 |
| Receivables, net: | | | |
| Property taxes | 4,832,017 | 372,777 | 399,152 |
| Other | 5,007 | - | - |
| Due from other funds | - | - | 355,680 |
| Prepaid expenses | 414,909 | - | - |
| **Total assets** | $ 15,675,178 | $ 1,444,606 | $ 755,386 |
| **Liabilities** | | | |
| Accounts payable | $ 376,445 | $ - | $ - |
| Accrued payroll | 211,422 | - | - |
| Due to other funds | 1,799,027 | - | - |
| **Total liabilities** | 2,386,894 | - | - |
| **Deferred Inflows of Resources** | | | |
| Property taxes | 9,144,390 | 705,469 | 755,386 |
| **Total liabilities and deferred inflows of resources** | 11,531,284 | 705,469 | 755,386 |
| **Fund Balances** | | | |
| Nonspendable | 414,909 | - | - |
| Restricted for statutory purposes | - | 739,137 | - |
| Committed for capital projects | - | - | - |
| Unassigned | 3,728,985 | - | - |
| **Total fund balances** | 4,143,894 | 739,137 | - |
| **Total liabilities, deferred inflows of resources, and fund balances** | $ 15,675,178 | $ 1,444,606 | $ 755,386 |

See accompanying notes.

| Capital Improvements | Total Governmental Funds |
|---|---|
| $ 7,267,735 | **$ 18,763,363** |
| - | **5,603,946** |
| - | **5,007** |
| 1,443,347 | **1,799,027** |
| - | **414,909** |
| $ 8,711,082 | **$ 26,586,252** |
| $ 6,325 | **$ 382,770** |
| - | **211,422** |
| - | **1,799,027** |
| 6,325 | **2,393,219** |
| - | **10,605,245** |
| 6,325 | **12,998,464** |
| - | **414,909** |
| - | **739,137** |
| 8,704,757 | **8,704,757** |
| - | **3,728,985** |
| 8,704,757 | **13,587,788** |
| $ 8,711,082 | **$ 26,586,252** |

**Northbrook Public Library**
**Reconciliation of the Governmental Funds Balance Sheet**
**to the Statement of Net Position**
**April 30, 2026**

| | |
|---|---|
| Total fund balance - governmental fund (page 12) | **$ 13,587,788** |
| Amounts reported for governmental activities in the statement of net position are different because: | |
| Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the fund. | **14,970,429** |
| Liabilities as defined under modified accrual accounting, not due and payable in the current period, are not reported in the funds. | |
| Accrued interest | **(132,229)** |
| Compensated absences payable | **(513,900)** |
| Bonds payable | **(8,048,350)** |
| Net pension asset | **312,808** |
| Difference in pension-related items on deferred outflows | **703,356** |
| Difference in pension-related items on deferred inflows | **(1,481,509)** |
| Net other post employment benefit liability | **(295,837)** |
| Difference in OPEB-related items on deferred outflows | **89,212** |
| Difference in OPEB-related items on deferred inflows | **(178,073)** |
| Net position of governmental activities (page 9) | **$ 19,013,695** |

See accompanying notes.

# Northbrook Public Library
## Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds
## For the Year Ended April 30, 2026

| | General | IMRF/FICA | Debt Service |
|---|---|---|---|
| Revenues: | | | |
| Property taxes | $ 8,765,332 | $ 696,759 | $ 761,000 |
| State replacement taxes | 195,264 | - | - |
| Fines, fees, and rentals | 48,789 | - | - |
| Interest income | 37,968 | 3,275 | - |
| Gifts, designated, and grants | 123,240 | - | - |
| Miscellaneous | 17,893 | - | - |
| **Total revenues** | 9,188,486 | 700,034 | 761,000 |
| Expenditures: | | | |
| Salaries and employee benefits | 5,681,235 | 717,945 | - |
| Library materials and services | 1,181,715 | - | - |
| Operational costs | 1,102,966 | - | - |
| Maintenance | 377,158 | - | - |
| Other | 19,526 | - | - |
| Gifts and designated | 115,747 | - | - |
| Capital outlay | - | - | - |
| Debt service: | | | |
| Principal retirement | - | - | 445,000 |
| Interest and fiscal charges | - | - | 325,000 |
| **Total expenditures** | 8,478,347 | 717,945 | 770,000 |
| **Revenues over (under) expenditures before other financing sources (uses)** | 710,139 | (17,911) | (9,000) |
| Other financing sources (uses): | | | |
| Transfers in | - | - | 9,000 |
| Transfers out | (709,000) | - | - |
| **Total other financing sources (uses)** | (709,000) | - | 9,000 |
| **Net changes in fund balances** | 1,139 | (17,911) | - |
| Fund balances, beginning of the year | 4,142,755 | 757,048 | - |
| Fund balances, end of the year | $ 4,143,894 | $ 739,137 | $ - |

See accompanying notes.

| Capital Improvements | **Total Governmental Funds** |
|---|---|
| $ - | **$ 10,223,091** |
| - | **195,264** |
| - | **48,789** |
| 36,843 | **78,086** |
| - | **123,240** |
| - | **17,893** |
| 36,843 | **10,686,363** |
| | |
| - | **6,399,180** |
| - | **1,181,715** |
| - | **1,102,966** |
| - | **377,158** |
| - | **19,526** |
| - | **115,747** |
| 414,372 | **414,372** |
| | |
| - | **445,000** |
| - | **325,000** |
| 414,372 | **10,380,664** |
| | |
| (377,529) | **305,699** |
| | |
| 700,000 | **709,000** |
| - | **(709,000)** |
| 700,000 | **-** |
| 322,471 | **305,699** |
| 8,382,286 | **13,282,089** |
| $ 8,704,757 | **$ 13,587,788** |

**Northbrook Public Library**
**Reconciliation of the Statement of Revenues,**
**Expenditures and Changes in Fund Balances of**
**Governmental Funds to the Statement of Activities**
**For the Year Ended April 30, 2026**

Amounts reported for governmental activities in the statement of activities (page 10) are different because:

| | | |
|---|---|---|
| Net changes in fund balances - total governmental fund (page 15) | **$** | **305,699** |
| Governmental funds report capital outlays as expenditures, however, they are capitalized and depreciated in the statement of activities. | | **1,135,165** |
| Depreciation on capital assets is reported as an expense in the statement of activities. | | **(1,541,789)** |
| Loss on disposal of capital assets is reported as an expense in the statement of activities. | | **(4,408)** |
| The change in the compensated absences liability is reported as an expense on the statement of activities. | | **(28,061)** |
| The repayment of long-term debt is reported as an expenditure when due in governmental funds but as a reduction of principal outstanding in the statement of activities. | | **445,000** |
| The change in accrued interest is shown as interest expense on the statement of activities. | | **58,914** |
| The net effect of changes in the net pension liability is reported as an expense in the statement of activities. | | **68,385** |
| The net effect of changes in the net other post employment benefit liability is reported as an expense in the statement of activities. | | **23,277** |
| Changes in net position of governmental activities (page 10) | **$** | **462,182** |

See accompanying notes.

# Northbrook Public Library
## Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - General Fund
## For the Year Ended April 30, 2026

| | Original Budget | Final Budget | **Actual** | Variance Positive (Negative) |
|---|---|---|---|---|
| Revenues: | | | | |
| Property taxes | $ 8,869,000 | $ 8,869,000 | **$ 8,765,332** | $ (103,668) |
| State replacement taxes | 150,000 | 150,000 | **195,264** | 45,264 |
| Fines, fees and rentals | 40,000 | 40,000 | **48,789** | 8,789 |
| Interest income | 35,000 | 35,000 | **37,968** | 2,968 |
| Gifts, designated and grants | 100,000 | 100,000 | **123,240** | 23,240 |
| Miscellaneous | 100,000 | 100,000 | **17,893** | (82,107) |
| **Total revenues** | 9,294,000 | 9,294,000 | **9,188,486** | (105,514) |
| Expenditures: | | | | |
| Salaries and employee benefits | 5,815,000 | 5,815,000 | **5,681,235** | 133,765 |
| Library materials and services | 1,279,000 | 1,279,000 | **1,181,715** | 97,285 |
| Operational costs | 1,159,000 | 1,159,000 | **1,102,966** | 56,034 |
| Maintenance | 388,000 | 388,000 | **377,158** | 10,842 |
| Other | 102,000 | 102,000 | **19,526** | 82,474 |
| Gifts and designated | 100,000 | 100,000 | **115,747** | (15,747) |
| **Total expenditures** | 8,843,000 | 8,843,000 | **8,478,347** | 364,653 |
| **Revenues over expenditures before other financing uses** | 451,000 | 451,000 | **710,139** | 259,139 |
| Other financing uses - transfers out | (450,000) | (450,000) | **(709,000)** | (259,000) |
| **Net changes in fund balance** | $ 1,000 | $ 1,000 | **1,139** | $ 139 |
| Fund balance, beginning of the year | | | **4,142,755** | |
| Fund balance, end of the year | | | **$ 4,143,894** | |

See independent auditor's report.

## Northbrook Public Library
## Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - IMRF/FICA Fund
## For the Year Ended April 30, 2026

| | Original Budget | Final Budget | **Actual** | Variance Positive (Negative) |
|---|---|---|---|---|
| Revenues: | | | | |
| Property taxes | $ 705,000 | $ 705,000 | **$ 696,759** | $ (8,241) |
| Interest income | 2,500 | 2,500 | **3,275** | 775 |
| **Total revenues** | 707,500 | 707,500 | **700,034** | (7,466) |
| Expenditures - salaries and employee benefits: | | | | |
| IMRF | 365,000 | 365,000 | **371,334** | (6,334) |
| Social Security | 340,000 | 340,000 | **346,611** | (6,611) |
| **Total expenditures** | 705,000 | 705,000 | **717,945** | (12,945) |
| **Revenues over (under) expenditures** | $ 2,500 | $ 2,500 | **(17,911)** | $ (20,411) |
| Fund balance, beginning of the year | | | **757,048** | |
| Fund balance, end of the year | | | **$ 739,137** | |

See independent auditor's report.

# Northbrook Public Library
# Notes to the Financial Statements

## I. Summary of Significant Accounting Policies

The financial statements of the Northbrook Public Library (Library) have been prepared in conformity with U.S. generally accepted accounting principles as applied to government units. 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.

### A. The Reporting Entity

The Library's reporting entity includes all entities for which the Library exercised oversight responsibility as defined by the GASB.

The Library has developed criteria to determine whether outside agencies should be included within its financial reporting entity. The criteria include, but are not limited to, whether the Library (1) selects the governing authority or management, (2) has the ability to significantly influence operations, or (3) has accountability for fiscal matters (e.g., final budget approval, responsibility for funding deficits, management of assets, etc.). Using these criteria, the Library has not included in its financial statements the activities of any other entity. See Note V.D. for exclusion of Foundation.

The Library is a component unit of the Village of Northbrook (Village).

### B. Government-wide and Fund 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 nonfiduciary activities. The effect of material interfund activity has been eliminated from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. The Library has no business-type activities.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. 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 or segment, and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Separate financial statements are provided for governmental funds. Major individual governmental funds are reported as separate columns in the fund financial statements. The Library reports the following major governmental funds:

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

I. **Summary of Significant Accounting Policies** (cont'd)

B. **Government Wide and Fund Financial Statements** (cont'd)

The ***IMRF/FICA Fund*** is used to account for the retirement obligations of the Library, funded by a restricted tax levy.

The ***Debt Service Fund*** is used to account for the payment of principal and interest on the Library's debt, funded by a restricted tax levy.

The ***Capital Improvements Fund*** is used to account for the Library's ongoing capital needs, funded by bond proceeds.

C. **Measurement Focus, Basis of Accounting and Basis of Presentation**

The government-wide financial statements are reported using the economic resources measurement focus and 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.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized when susceptible to accrual (when they are "measurable and available"). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to pay liabilities of the current period. The Library considers all revenues available if they are collected within 60 days after year end. Expenditures are generally recorded when the related fund liability is incurred. However, expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

The preparation of financial statements in conformity with U.S. generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

D. **Assets/Deferred Outflows, Liabilities/Deferred Inflows and Net Position or Equity**

1. **Deposits and Investments**

Illinois revised statutes authorize the Library to invest in securities guaranteed by the full faith and credit of the United States of America, interest-bearing savings accounts, certificates of deposit or any other investment constituting direct obligations of any bank as defined by the Illinois Banking Act, the State Treasurer's investment pool (authorized by ILCS 30, 235-2,e) and other permitted investments under paragraph 902, chapter 85 of the Statutes as amended by Public Act 86-426. Investments may only be made in banks that are insured by the Federal Deposit Insurance Corporation.

I. **Summary of Significant Accounting Policies** (cont'd)

D. **Assets/Deferred Outflows, Liabilities/Deferred Inflows and Net Position or Equity** (cont'd)

1. **Deposits and Investments** (cont'd)

Investments consist of certificates of deposit and the Illinois Funds. Certificates of deposit are stated at cost.

Illinois Funds is an investment pool managed by the State of Illinois, Office of the Treasurer, which allows governments within the state to pool their funds for investment purposes. Illinois Funds is not registered with the SEC as an investment company but does operate in a manner consistent with Rule 2a7 of the Investment Company Act of 1940.

Illinois Funds meet the criteria contained in GASB Statement No. 79, *Certain Investment Pools and Pool Participants*. This allows these investments and those local governments investing in these funds to measure its investment at amortized cost. The criteria contained in GASB Statement No. 79 address (1) how the pool interacts with participants, (2) requirements for portfolio maturity, quality, diversification and liquidity, and (3) calculation and requirements of a shadow price.

2. **Receivables, Payables and Interfund Activity**

The Library recognizes property taxes receivable during the fiscal year in which the taxes are levied and become a legal claim of the Library; however, property taxes are not recognized as revenue until the subsequent fiscal year when the property taxes are extended by Cook County and remitted to the Library. Accordingly, the property tax levy for the 2025 tax year, including collections thereon, is recognized as deferred inflows of resources in the accompanying statement of net position.

Property tax receivables are shown net of allowances for doubtful amounts. The property tax receivable allowance is equal to 2.00% of the outstanding property taxes at year end.

All interfund transactions are reported as operating transfers.

3. **Capital Assets**

Capital assets, which include buildings and improvements, land improvements, furniture, equipment, books, and other library materials, are reported in the government-wide financial statements. The Library defines capital assets as assets with an initial, individual cost of more than $500, except for books and other library materials, which are capitalized regardless of cost. Such assets are recorded at historical cost or estimated historical cost if actual is unavailable. Donated capital assets are valued at their estimated fair value on the date received.

## I. Summary of Significant Accounting Policies (cont'd)

### D. Assets/Deferred Outflows, Liabilities/Deferred Inflows and Net Position or Equity (cont'd)

#### 3. Capital Assets (cont'd)

Depreciation of all exhaustible capital assets is recorded as an allocated expense in the statement of activities, with accumulated depreciation reflected in the statement of net position. Depreciation is provided using the straight-line method over the assets' estimated useful lives as follows:

| | |
|---|---|
| Buildings and improvements | 5 – 40 years |
| Land improvements | 10 – 20 years |
| Computer equipment | 3 – 5 years |
| Office and other equipment | 3 – 20 years |
| Furniture and shelving | 7 – 20 years |
| Books and other library materials | 7 years |

In the fund financial statements, capital assets used in governmental fund operations are accounted for as capital outlay expenditures in the governmental fund upon acquisition.

#### 4. Compensated Absences

The Library's policy permits employees to accumulate earned but unused vacation benefits, which are eligible for payment upon separation from Library service. The liability for such leave is reported as incurred in the government-wide financial statements. A liability for those amounts is recorded in the governmental funds only if the liability has matured as a result of employee resignations or retirements.

All full-time employees accrue 105 hours of sick time annually with a maximum accumulation of 840 hours. Regular part-time employees accrue 52 hours per year with a maximum accumulation of 420 hours, and part-time employees with regularly scheduled hours accrue 36 hours per year with a maximum accumulation of 144 hours. The Library does not reimburse employees for unused sick days remaining upon termination of employment. The liability for accumulated sick leave is based upon the accumulated days at year-end times the expected use factor, times the current pay rate (including certain benefits) for each employee.

A liability is recognized in the government-wide financial statements for the portion of accumulating vacation and sick leave benefits that is estimated to be more likely than not to be used for time off or otherwise paid in cash or settled through noncash means.

I. **Summary of Significant Accounting Policies** (cont'd)

D. **Assets/Deferred Outflows, Liabilities/Deferred Inflows and Net Position or Equity** (cont'd)

5. **Deferred Outflows of Resources and Deferred Inflows of Resources**

Deferred outflows of resources are defined as a consumption of net assets by the government that is applicable to a future reporting period; they increase net position, similar to assets. Note IV. provides further detail on the components of deferred outflows of resources.

Deferred inflows of resources are defined as an acquisition of net assets by the government that is applicable to a future reporting period; they decrease net position, similar to liabilities. Note IV. provides further detail on the components of deferred inflows of resources.

6. **Fund Equity and Net Position**

Equity in the government-wide statements is classified as net position and displayed in three components:

a. **Net investment in capital assets** – Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances (excluding unspent bond proceeds) of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.

b. **Restricted net position** – Consists of net position with constraints placed on its use either by: (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments, or (2) law through constitutional provisions or enabling legislation.

c. **Unrestricted net position** – Remaining net position that does not meet the definitions of “restricted” or “net investment in capital assets.”

When both restricted and unrestricted resources are available for use, it is the Library’s policy to use restricted resources first, then unrestricted resources as they are needed.

In the governmental fund financial statements, governmental funds report fund balance as either nonspendable or spendable. Spendable fund balance is further classified as restricted, committed, assigned or unassigned, based on the relative strength of the constraints that control how specific amounts can be spent.

I. **Summary of Significant Accounting Policies** (cont'd)

D. **Assets/Deferred Outflows, Liabilities/Deferred Inflows and Net Position or Equity** (cont'd)

6. **Fund Equity and Net Position** (cont'd)

Restrictions of fund balance are reported for amounts constrained by legal restrictions from outside parties for use for a specific purpose or externally imposed by outside entities. The Library has fund balances restricted for specific purposes in the IMRF/FICA Fund due to property tax levies.

Committed fund balance is constrained by formal actions of the Library's Board of Trustees, which is considered the Library's highest level of decision-making authority. Formal action is in the form of an ordinance or resolution approved at a Board meeting. The Library's fund balance in the Capital Improvement Fund is committed for capital projects.

Assigned fund balance represents amounts constrained by the Library's intent to use them for a specific purpose. The authority to assign fund balance is at the Board level. Assignment of fund balance does not require passage of an ordinance. The Library has no assigned fund balance. The Debt Service Fund has a deficit fund balance that is reported as unassigned. The residual fund balance in the General Fund is reported as unassigned.

The Library assumes that funds with the highest level of constraint are expended first. If restricted or unrestricted funds are available for spending, the restricted funds are spent first. Unrestricted funds are considered spent in the following order as available - committed funds, assigned funds, and then unassigned funds.

II. **Stewardship, Compliance and Accountability**

A. **Budgetary Information**

The budget is adopted on a basis consistent with generally accepted accounting principles. Annual budgets are adopted for the general, special revenue, debt service, and capital projects funds, except for the Construction Fund. All annual budget amounts lapse at fiscal year end. Project-length financial plans are adopted for all capital projects funds. Actual expenditures did not exceed budget in any fund. The Library did not amend its budget during the current fiscal year.

## III. Detailed Notes For All Fund Types and Account Groups

### A. Deposits and Investments

**Deposits** – At year end, the carrying amount of the Library's deposits, excluding petty cash of $475, was $18,481,746, and the bank balance was $18,486,912. The entire bank balance was covered by federal depository insurance, collateral with securities held by the pledging financial institution's agent in the Library's name, or a letter of credit.

**Investments** – The Library investments include a 12-month certificate of deposit with a carrying amount and bank balance of $261,585. The Library also invests in the Illinois Funds. The monies invested by individual participants in the Illinois Funds are pooled together and invested in U.S. Treasury bills, notes backed by the full faith and credit of the U.S. Treasury, fully collateralized time deposits in Illinois financial institutions, collateralized repurchase agreements, and Treasury mutual funds that invest in U.S. Treasury obligations and collateralized repurchase agreements. The funds are available on demand to the Library which reduces interest rate risk to a negligible level. The Illinois Funds is a "AAAm" rated fund. The carrying amount of deposits in the Illinois Funds on April 30, 2026, was $19,557.

A reconciliation of cash and investments, as shown on the balance sheet for the Library, follows:

| | |
|---|---|
| Carrying amount of deposits | $ 18,481,746 |
| Carrying amount of certificate of deposit | 261,585 |
| Carrying amount of Illinois Funds | 19,557 |
| Cash on hand | 475 |
| **Total** | $ 18,763,363 |

## III. Detailed Notes For All Fund Types and Account Groups

### A. Deposits and Investments (cont'd)

**Interest Rate Risk** – This is the risk that changes in the market interest rates will adversely affect the fair value of an investment; generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. The Library's investment policy addresses interest rate risk by requiring the majority of its funds be held in authorized investments of less than one year of maturity, and that no investment shall exceed two years of maturity.

**Credit Risk** – Generally, credit risk is the risk that an issuer of a debt-type instrument will not fulfill its obligation to the holder of the investment. This is measured by assignment of a rating by a nationally recognized rating organization.

**Custodial Credit Risk** – For deposits, this is the risk that, in the event of a bank failure, a government will not be able to recover its deposits. For investments, this is the risk that in the event of the failure of the counterparty, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party. The Library's investment policy requires all investments to be fully secured or collateralized.

## III. **Detailed Notes For All Fund Types and Account Groups** (cont'd)

### B. **Capital Assets**

Capital asset activity for the year ended April 30, 2026, was as follows:

| | Balances May 1 | Additions | Retirements | **Balances April 30** |
|---|---|---|---|---|
| Capital assets not being depreciated: | | | | |
| Land | $ 35,000 | $ - | $ - | **$ 35,000** |
| Construction in progress | 546,527 | 72,937 | 502,778 | **116,686** |
| Artwork | 6,700 | - | - | **6,700** |
| | 588,227 | 72,937 | 502,778 | **158,386** |
| Capital assets being depreciated: | | | | |
| Building and improvements | 26,329,132 | 757,411 | - | **27,086,543** |
| Land improvements | 241,162 | - | - | **241,162** |
| Computer equipment | 591,592 | 71,067 | 33,585 | **629,074** |
| Office and other equipment | 894,461 | 16,403 | 2,257 | **908,607** |
| Furniture and shelving | 1,322,072 | 728 | 1,025 | **1,321,775** |
| Books and other library materials | 5,065,168 | 719,397 | 515,220 | **5,269,345** |
| | 34,443,587 | 1,565,006 | 552,087 | **35,456,506** |
| Less accumulated depreciation for: | | | | |
| Building and improvements | 14,783,856 | 685,915 | - | **15,469,771** |
| Land improvements | 67,703 | 7,080 | - | **74,783** |
| Computer equipment | 443,934 | 103,688 | 33,585 | **514,037** |
| Office and other equipment | 566,840 | 60,053 | 912 | **625,981** |
| Furniture and shelving | 962,275 | 33,804 | 410 | **995,669** |
| Books and other library materials | 2,825,745 | 651,249 | 512,772 | **2,964,222** |
| | 19,650,353 | 1,541,789 | 547,679 | **20,644,463** |
| **Total capital assets being depreciated, net** | 14,793,234 | 23,217 | 4,408 | **14,812,043** |
| Capital assets, net | $ 15,381,461 | $ 96,154 | $ 507,186 | **$ 14,970,429** |

Depreciation expense was charged to Library activities' expense in the statement of activities.

III. **Detailed Notes For All Fund Types and Account Groups** (cont'd)

C. **Interfund Receivables, Payables and Transfers**

Interfund balances consist of amounts due between funds arising from the delay in cash transfers among the funds. Balances at April 30, 2026, consist of the following:

| Receivable Fund | Amount | Payable Fund | Amount |
|---|---|---|---|
| Capital Improvements | $ 1,443,347 | General | $ 1,443,347 |
| Debt Service | 355,680 | General | 355,680 |

The Board approved transfers of $425,000 from the General Fund to the Capital Improvements Fund to be utilized for future capital projects, and $25,000 from the General Fund to the Debt Service Fund to fund shortfall of property taxes to debt service payments. Actual transfers were $700,000 from the General Fund to the Capital Improvement Fund and $9,000 from the General Fund to the Debt Service Fund. Transfers to the Capital Improvements Fund exceed budget due to the current year revenue exceeding budgeted amounts.

D. **Long-term Liabilities**

**General Obligation Bonds**

The Library has issued general obligation bonds to provide funds for the acquisition, construction, and renovation of its facility. In addition, some general obligation bonds have been issued to refund other general obligation bonds.

For the year ended April 30, 2026, long-term liabilities consisted of the following obligation Library bonds and other liabilities:

III. **Detailed Notes For All Fund Types and Account Groups** (cont'd)

D. **Long-term Liabilities** (cont'd)

| | Balances May 1 | Additions | Retirements | **Balances April 30** |
|---|---|---|---|---|
| $3,825,000 19-year serial refunding bonds dated November 6, 2019, with interest rates ranging from 3.00% to 5.00% | $ 3,295,000 | $ - | $ 125,000 | **$ 3,170,000** |
| $6,505,000 24-year serial bonds dated August 7, 2013, with interest rates ranging from 3.00% to 4.50%. | 650,000 | - | 320,000 | **330,000** |
| $3,845,000 13-year serial bonds dated June 11, 2024, with an interest rate of 5.00%. | 3,845,000 | - | - | **3,845,000** |
| | 7,790,000 | - | 445,000 | **7,345,000** |
| Deferred bond premium | 716,777 | - | 13,427 | **703,350** |
| Total debt | 8,506,777 | - | 458,427 | **8,048,350** |
| Compensated absences | 485,840 | 28,060 | - | **513,900** |
| Net pension liability (asset) | 1,797,809 | - | 2,110,617 | **(312,808)** |
| Net OPEB liability | 299,981 | - | 4,144 | **295,837** |
| | $ 11,090,407 | $ 28,060 | $ 2,573,188 | **$ 8,545,279** |

| | Amount Due Within One Year | | |
|---|---|---|---|
| Issue | Principal | Interest | Total |
| $3,825,000 | $ 135,000 | $ 100,500 | $ 235,500 |
| $6,505,000 | 330,000 | 13,200 | 343,200 |
| $3,845,000 | - | 192,250 | 192,250 |
| | $ 465,000 | $ 305,950 | $ 770,950 |

Compensated absences due within one year totaled $171,300 at April 30, 2026.

## III. **Detailed Notes For All Fund Types and Account Groups** (cont'd)

### D. **Long-term Liabilities** (cont'd)

The annual debt service requirements to maturity are as follows:

| Fiscal Year Ending April 30, | Principal | Interest | Total |
|---|---|---|---|
| 2027 | $ 465,000 | $ 305,950 | $ 770,950 |
| 2028 | 440,000 | 286,000 | 726,000 |
| 2029 | 465,000 | 264,000 | 729,000 |
| 2030 | 485,000 | 243,650 | 728,650 |
| 2031 | 505,000 | 222,300 | 727,300 |
| 2032-2036 | 2,880,000 | 757,350 | 3,637,350 |
| 2037-2041 | 2,105,000 | 138,200 | 2,243,200 |
| | $ 7,345,000 | $ 2,217,450 | $ 9,562,450 |

## IV. **Deferred Outflows of Resources and Deferred Inflows of Resources**

The following table provides additional detail regarding deferred outflows of resources and deferred inflows of resources on the government-wide statement of net position:

| | |
|---|---|
| Deferred outflows of resources: | |
| Pension related: | |
| Net difference between projected and actual experience | **$ 579,180** |
| Contributions subsequent to the measurement date | **124,176** |
| OPEB related: | |
| Change in assumptions | **89,212** |
| **Total deferred outflows of resources** | **$ 792,568** |
| Deferred inflows of resources: | |
| Property taxes | **$ 10,605,245** |
| Pension related: | |
| Change in assumptions | **4,594** |
| Net difference between projected and actual experience | **1,476,915** |
| OPEB related: | |
| Net difference between projected and actual experience | **178,073** |
| **Total deferred inflows of resources** | **$ 12,264,827** |

The change in assumptions related primarily to the change in the interest rate assumption.

## V. Other Information

### A. 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; and natural disasters for which the Library carries commercial insurance.

The Library is a member of the Library Insurance Management and Risk Control Combination (LIMRCC), an intergovernmental agreement providing unemployment insurance. LIMRCC purchases commercial insurance coverage to cover possible liabilities related to these risks. These commercial policies involve immaterial deductibles and provide sufficient coverage to reduce the risk of any material loss. Settlements have not exceeded insurance coverage in each of the past three years.

The Library purchases commercial insurance for errors and omissions coverage.

Medical and death benefits for employees and retirees are provided for through the Library's participation in the Intergovernmental Personnel Benefit Cooperative (IPBC). IPBC acts as an administrative agency to receive, process, and pay such claims as may come within the benefit program of each member. IPBC maintains specific reinsurance coverage for claims in excess of $50,000 per individual employee participant. The Library pays premiums to IPBC based upon current employee participation and its prior experience factor with the pool. Current year overages or underages for participation in the pool are adjusted into subsequent years' experience factor for premiums.

### B. Deferred Compensation Plan

The Village of Northbrook offers the Library employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan, available to all Village and Library employees, permits them to defer a portion of their salary until future years. Participation in the plan is optional. The deferred compensation plan is not available to employees until termination, retirement, death, or unforeseeable emergency. The plan assets are held in a trust. As such, plan assets are not subject to the claims of general creditors of the Library or Village.

### C. Jointly Governed Organization

The Library participates in Cooperative Computer Services (CCS). CCS is an intergovernmental agency instrumentality formed by library members of the former North Suburban Library System and exists to administer a jointly owned integrated library automation system. CCS's governing board is comprised of one member from each participating library. No participant has any obligation, entitlement, or residual interest in CCS. In order to terminate membership in CCS, member libraries must provide one-year notice of termination. The Library's expenditures to CCS for the year ended April 30, 2026, were $98,399.

V. **Other Information** (cont'd)

D. **Foundation**

During the year ended April 30, 2006, the Library created the Northbrook Public Library Foundation (Foundation), which is a federally tax exempt 501(c)(3) organization. During the year ended April 30, 2026, the Foundation received $8,049 in donations and interest and expended $1,882 toward program and administrative costs. The Foundation had assets totaling $80,961 as of April 30, 2026. The Foundation has not been included in the financial statements as it does not meet the requirements of a component unit.

E. **Defined Benefit Pension Plan**

**General Information About the Pension Plan**

**Plan Description** – The Library's defined benefit pension plan, the Illinois Municipal Retirement Fund (IMRF), provides pensions for all full-time employees of the Library. IMRF is an agent multiple-employer public employee retirement system that acts as a common investment and administrative agent for local governments and school districts in Illinois. The types of benefits, benefit levels, employee contributions, and employer contributions are governed by Illinois Compiled Statutes and can only be amended by the Illinois General Assembly. IMRF issues a publicly available financial report that includes financial statements and required supplementary information (RSI). That report may be obtained on-line at www.imrf.org. The Library participates in IMRF through the Village of Northbrook.

**Benefits Provided** – IMRF provides retirement and disability benefits, post-retirement increases, and death benefits to plan members and beneficiaries. All employees hired in positions that meet or exceed the prescribed annual hourly standard must be enrolled in IMRF as participating members. Participating members hired before January 1, 2011, who retire at or after age 60 with 8 years of service, are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1-2/3 percent of their final rate (average of the highest 48 consecutive months' earnings during the last 10 years) of earnings, for each year of credited service up to 15 years, and 2 percent of each year thereafter. Employees with at least 8 years of service may retire at or after age 55 and receive a reduced benefit. For participating members hired on or after January 1, 2011, who retire at or after age 67 with 10 years of service, are entitled to an annual retirement benefit, payable monthly for life in an amount equal to 1-2/3 percent of their final rate (average of the highest 96 consecutive months' earnings during the last 10 years) of earnings, for each year of credited service, with a maximum salary cap of $129,192 and $127,283 at January 1, 2026 and 2025, respectively. The maximum salary cap increases each year thereafter. The monthly pension of a member hired on or after January 1, 2011, shall be increased annually, following the later of the first anniversary date of retirement or the month following the attainment of age 67, by the lesser of 3% or ½ of the consumer price index. Employees with at least 10 years of credited service may retire at or after age 62 and receive a reduced benefit. IMRF also provides death and disability benefits.

V. **Other Information** (cont'd)

E. **Defined Benefit Pension Plan** (cont'd)

**General Information About the Pension Plan** (cont'd)

**Contributions** – Employees participating in the plan are required to contribute 4.50 percent of their annual covered salary to IMRF. The employees' contribution rate is established by state statute. The Library is required to contribute the remaining amount necessary to fund the IMRF plan as specified by statute. The employer contribution and annual required contribution rate for calendar years 2025 and 2026, were 8.64 and 9.85 percent, respectively. The Library's contribution to the Plan totaled $371,333 in the fiscal year ended April 30, 2026, which was equal to its annual required contribution.

**Net Pension Asset/Liability**

The Library is a component unit of the Village of Northbrook. Village management has allocated approximately 19.90% of the Village's pension responsibility to the Library based on annual employer contribution to the plan (19.81% in prior year). The Village of Northbrook's net pension liability was measured as of December 31, 2025, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date.

**Actuarial Valuation and Assumptions** – The actuarial assumptions used in the December 31, 2025, valuation were based on an actuarial experience study for the period January 1, 2020 – December 31, 2022, using the entry age normal actuarial cost method. The total pension liability in the December 31, 2025, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

| | |
|---|---|
| Inflation | 2.25% |
| Salary increases | 2.85% to 13.75% |
| Investment rate of return | 7.25% |
| Post-retirement benefit increase: | |
| Tier 1 | 3.0%-simple |
| Tier 2 | lesser of 3.0%-simple or ½ increase in CPI |

The actuarial value of IMRF assets was determined using techniques that spread the effects of short-term volatility in the market value of investments over a five-year period with a 20% corridor between the actuarial and market value of assets. IMRF's unfunded actuarial accrued liability is being amortized as a level percentage of projected payroll on a closed basis. The remaining amortization period at April 30, 2026, was 18 years.

V. **Other Information** (cont'd)

E. **Defined Benefit Pension Plan** (cont'd)

**Net Pension Asset/Liability** (cont'd)

**Mortality Rates** – For non-disabled lives, the Pub-2010, Amount-Weighted, below-median income, General, Retiree, Male (adjusted 108.0%) and Female (Adjusted 106.4%) tables, and future mortality improvement projected using scale MP-2021. For disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Retiree, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2021. 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-2021.

**Long-term Expected Rate of Return** – The long-term expected rate of return is the expected return to be earned over the entire trust portfolio based on the asset allocation of the portfolio, using best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) developed for each major asset class. The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

| Asset Class | Target Allocation | Long-term Expected Real Rate of Return |
|---|---|---|
| Equities | 32.5% | 7.35% |
| International equities | 18.0% | 7.45% |
| Fixed income | 24.0% | 4.75% |
| Real estate | 10.5% | 6.25% |
| Alternatives: | 14.0% | |
| Private equity | | 8.50% |
| Commodities | | 3.90% |
| Cash equivalents | 1.0% | 3.00% |

**Discount Rate** – The discount rate used to measure the total pension liability was 7.25%. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the current contribution rate and that Township contributions will be made at rates equal to the difference between actuarially determined contribution rates and the employee rate. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees for the next 99 years. Therefore, the long-term expected rate of return on pension plan investments (7.25%) was applied to the next 99 periods of projected benefit payments, and then the municipal bond rate of 4.83% (based on an index of 20-year general obligation bonds with an average AA credit rating as of December 31, 2025) was utilized, resulting in a single discount rate of 7.25% being used to determine the total pension liability.

V. **Other Information** (cont'd)

E. **Defined Benefit Pension Plan** (cont'd)

**Net Pension Asset/Liability** (cont'd)

**Changes in Net Pension (Asset)/Liability – Village of Northbrook**

The change in the net pension liability for the Village of Northbrook is shown below. **The Library's percentage of the liability is 19.90%.**

| | Total Pension Liability | Plan Fiduciary Net Position | Net Pension (Asset) Liability |
|---|---|---|---|
| Balances 12/31/24 | $ 137,717,990 | $ 128,641,101 | $ 9,076,889 |
| Changes for the year: | | | |
| Service cost | 1,741,743 | - | 1,741,743 |
| Interest | 9,731,612 | - | 9,731,612 |
| Differences between expected and actual experience | 2,461,181 | - | 2,461,181 |
| Changes in assumptions | - | - | - |
| Contributions - employer | - | 1,809,164 | (1,809,164) |
| Contributions - employee | - | 1,093,533 | (1,093,533) |
| Net investment income | - | 20,300,234 | (20,300,234) |
| Benefit payments, including refunds of employee contributions | (8,719,458) | (8,719,458) | - |
| Other changes | - | 1,380,118 | (1,380,118) |
| Balances 12/31/25 | $ 142,933,068 | $ 144,504,692 | $ ( 1,571,624) |

**Discount Rate Sensitivity** – The following presents the net pension liability of the Village as a whole, calculated using the discount rate of 7.25%, as well as what the net pension liability would be if it were calculated using a discount rate that is one percentage point higher or lower than the current rate. **The Library's portion is approximately 19.90%**:

| | 1% Decrease (6.25%) | Current Discount Rate (7.25%) | 1% Increase (8.25%) |
|---|---|---|---|
| Village of Northbrook net pension liability (asset) | $ 13,625,534 | $ (1,571,624) | $ (13,722,715) |

V. **Other Information** (cont'd)

E. **Defined Benefit Pension Plan** (cont'd)

**Net Pension Asset/Liability** (cont'd)

**Pension Plan Fiduciary Net Position** – Detailed information about the pension plan's fiduciary net position is available in the separately issued IMRF financial report.

**Net Pension Liability, Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions – Library**

At April 30, 2026, the Library's portion of the Village of Northbrook's net pension asset is $312,808. For the year ended April 30, 2026, the Library recognized a pension expense of $302,948 in the government-wide financial statements. At April 30, 2026, the Library reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

| | Deferred Outflows of Resources | Deferred Inflows of Resources | Net Deferred Inflows of Resources |
|---|---|---|---|
| Differences between expected and actual experience | $ 579,180 | $ - | $ 579,180 |
| Changes in assumptions | - | (4,594) | (4,594) |
| Net difference between projected and actual earnings on pension plan investments | - | (1,476,915) | (1,476,915) |
| | 579,180 | (1,481,509) | (902,329) |
| Contributions made subsequent to the measurement date | 124,176 | - | 124,176 |
| Total | $ 703,356 | $ (1,481,509) | $ (778,153) |

Library contributions of $124,176 will be recognized as a reduction of the net pension liability in the year ending April 30, 2027. Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

| Year Ending April 30, | |
|---|---|
| 2027 | $ 642,230 |
| 2028 | (573,938) |
| 2029 | (527,387) |
| 2030 | (443,234) |
| Total | $ (902,329) |

V. **Other Information** (cont'd)

F. **Other Post-Employment Benefits**

**Plan Descriptions, Provisions and Funding Policies**

The Library provides post-employment health care and life insurance benefits (OPEB) for its eligible retired employees through a single employer defined benefit plan. The benefits, benefit levels, employee contributions and employer contributions are governed by the Library and can be amended by the Library through its personnel manual. The plan is not accounted for as a trust fund as an irrevocable trust has not been established to account for the plan. The plan does not issue a separate report. The activity of the plan is reported in the Library's General Fund. To be eligible for benefits, an employee must qualify for retirement through the Illinois Municipal Retirement Fund.

All health care benefits are provided through the Library's health plan. The benefit levels are the same as those afforded to active employees. Benefits include general inpatient and outpatient medical services; mental, nervous and substance abuse care, vision care dental care; and prescriptions. Upon a retiree reaching 65 years of age, Medicare becomes the primary insurer and the Library's plan becomes secondary. All retirees contribute 100% of the actuarially determined premium to the plan. At April 30, 2026, membership consisted of:

| | |
|---|---|
| Retirees and beneficiaries currently receiving benefits and terminated employees entitled to benefits, but not yet receiving them | 3 |
| Active plan members | 51 |
| **Total** | 54 |

**Funding Policy** – Retirees and dependents may continue coverage under the Library's group health program by contributing a monthly premium. They may participate in any plans offered to active employees. Retirees and dependents are required to pay 100% of the blended average employee cost. Premiums are the same for active and retired employees. The Library pays the difference between the actuarial cost of the health coverage for retirees and the employee group cost. There is no formal funding policy that exists for the OPEB plan as the total OPEB liabilities are currently an unfunded obligation.

V. **Other Information** (cont'd)

F. **Other Post-Employment Benefits** (cont'd)

**Net OPEB Liability** − The Library's net OPEB liability was initially measured as of April 30, 2025, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of May 1, 2024. A roll forward was prepared to determine the net OPEB liability at April 30, 2026.

| | | |
|---|---|---|
| Total OPEB liability | $ | 295,837 |
| Plan fiduciary net position | | - |
| Net OPEB liability | $ | 295,837 |

**Retiree Lapse Rates** – The assumed lapse rate is 0%.

**Election at Retirement** – 20% of active employees are assumed to elect coverage at retirement.

**Marital Status** – 35% of active employees are assumed to be married and elect spousal coverage upon retirement.

**Actuarial Valuation and Assumptions** – The total OPEB liability was determined by an actuarial valuation using the Alternative Measurement Method as detailed in GASB Statement 75, as of May 1, 2024. The following actuarial assumptions were applied to all periods included in the measurement, unless otherwise specified:

| | |
|---|---|
| Actuarial Cost Method | Entry Age Normal |
| Salary increases | 4.00% |
| Discount rate | 4.64% |
| Inflation rate | 3.00% |
| Investment rate of return | 4.64% |

The health care trend rate is 5.50 percent for the HMO Plan and 5.50 percent for the PPO Plan for fiscal years 2025-2026, then decreasing over time to an ultimate rate of 4.50 percent for both plans by fiscal year 2039. The mortality rates were based on the PubG.H-2010 Mortality Table – General with mortality improvement using scale MP-2020.

**Discount Rate** – The discount rate used to measure the total OPEB liability is based on the ability of the fund to meet benefit obligations in the future. Because the Village does not have a dedicated trust to pay retiree healthcare benefits, the discount rate used should be a yield or index rate for 20-year, tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher. A discount rate of 4.64% is used, which is the S&P Municipal Bond 20 Year High-Grade Rate Index as of April 30, 2025.

V. **Other Information** (cont'd)

F. **Other Post-Employment Benefits** (cont'd)

**Changes in Net OPEB Liability**

| | Total OPEB Liability | Plan Fiduciary Net Position | Net OPEB (Asset) Liability |
|---|---|---|---|
| Balance 4/30/25 | $ 299,980 | $ - | $ 299,980 |
| Changes for the year: | | | |
| Service cost | 16,168 | - | 16,168 |
| Interest | 9,441 | - | 9,441 |
| Differences between expected and actual experience | - | - | - |
| Changes in assumptions | - | - | - |
| Contributions - employer | - | - | - |
| Net investment income | - | - | - |
| Benefit payments, including refunds of employee contributions | (29,752) | - | (29,752) |
| Other changes | - | - | - |
| Net changes | (4,143) | - | (4,143) |
| Balances at 4/30/26 | $ 295,837 | $ - | $ 295,837 |

**Sensitivity of the Net OPEB Liability to Changes in the Discount Rate** – The following presents the net OPEB liability of the Library as of the date of the latest actuarial valuation, calculated using the discount rate of 4.64%, as well as what the Library's net OPEB liability would be if it were calculated using a discount rate that is one percentage point higher or lower than the current rate:

| | 1% Decrease (3.64%) | Current Discount Rate (4.64%) | 1% Increase (5.64%) |
|---|---|---|---|
| Net OPEB Liability | $ 311,884 | $ 295,837 | $ 281,049 |

V. **Other Information** (cont'd)

F. **Other Post-Employment Benefits** (cont'd)

**Changes in Net OPEB Liability**

**Sensitivity of the Net OPEB Liability to Changes in the Healthcare Trend Rates** – The following presents the net OPEB liability of the Library as of the date of the latest actuarial valuation, as well as what the Library's net OPEB liability would be if it were calculated using healthcare cost trend rates that are one percentage point higher or lower than the current rate:

| | 1% Decrease (Varies) | Current Discount Rate (Varies) | 1% Increase (Varies) |
|---|---|---|---|
| Net OPEB Liability | $ 276,243 | $ 295,837 | $ 318,410 |

**OPEB Expense and Deferred Outflows of Resources and Inflows of Resources Related to OPEB** – For the year ended April 30, 2026, the Library recognized OPEB income of $23,277. At April 30, 2026, the Library reported deferred outflows and inflows of resources related to OPEB from the following sources:

| | Deferred Outflows of Resources | Deferred Inflows of Resources | Net Deferred Outflows (Inflows) of Resources |
|---|---|---|---|
| Differences between expected and actual experience | $ - | $ 178,073 | $ (178,073) |
| Assumption changes | 89,212 | - | 89,212 |
| Net difference between projected and actual earnings on pension plan investments | - | - | - |
| Total | $ 89,212 | $ 178,073 | $ (88,861) |

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

| Year Ending April 30, | |
|---|---|
| 2027 | $ (19,133) |
| 2028 | (19,133) |
| 2029 | (19,133) |
| 2030 | (19,808) |
| 2031 | (19,964) |
| Thereafter | 8,310 |
| Total | $ (88,861) |

# REQUIRED SUPPLEMENTARY INFORMATION

## Northbrook Public Library
## Village of Northbrook (see Note below)
## Illinois Municipal Retirement Fund
## Multiyear Schedule of Changes in Net Pension Liability and Related Ratios
## Calendar Year Ended December 31,

| | 2025 | 2024 | 2023 |
|---|---|---|---|
| **Total pension liability:** | | | |
| Service cost | **$ 346,668** | $ 342,783 | $ 331,611 |
| Interest on the total pension liability | **1,945,739** | 1,859,480 | 1,710,133 |
| Difference between expected and actual changes | **489,861** | 339,379 | 284,448 |
| Assumption changes | **-** | - | (18,839) |
| Benefit payments and refunds | **(1,735,476)** | (1,662,144) | (1,588,802) |
| **Net change in total pension liability** | **1,046,792** | 879,498 | 718,551 |
| **Total pension liability - beginning** | **24,427,286** | 23,547,788 | 22,829,237 |
| **Total pension liability - ending** | **$ 25,474,078** | $ 24,427,286 | $ 23,547,788 |
| **Plan fiduciary net position:** | | | |
| Employer contributions | **$ 360,087** | $ 340,321 | $ 319,203 |
| Employee contributions | **217,651** | 175,992 | 174,173 |
| Pension plan net investment income | **4,040,455** | 2,438,444 | 2,525,980 |
| Benefit payments and refunds | **(1,735,476)** | (1,662,144) | (1,588,802) |
| Other | **274,692** | (183,953) | 629,348 |
| **Net change in plan fiduciary net position** | **3,157,409** | 1,108,660 | 2,059,902 |
| **Plan fiduciary net position - beginning** | **22,629,477** | 21,520,817 | 19,460,915 |
| **Plan fiduciary net position - ending** | **$ 25,786,886** | $ 22,629,477 | $ 21,520,817 |
| **Net pension liability** | **$ (312,808)** | $ 1,797,809 | $ 2,026,971 |
| **Plan fiduciary net position as a percentage of total pension liability** | **101.23%** | 92.64% | 91.39% |
| **Covered valuation payroll** | **$ 4,104,370** | $ 3,948,039 | $ 3,804,569 |
| **Net pension liability as a percentage of covered valuation payroll** | **-7.62%** | 45.54% | 53.28% |

Note - The Northbrook Public Library participates in IMRF through the Village of Northbrook. It is not possible to present this schedule for the Library alone; however, the Library represents approximately 19.90% of the Village and as such the above schedule represents 19.90% of the Village's schedule.

See independent auditor's report.

| 2022 | 2021 | 2020 | 2019 | 2018 | 2017 | 2016 |
|---|---|---|---|---|---|---|
| $ 333,131 | $ 322,419 | $ 253,808 | $ 328,425 | $ 295,235 | $ 305,975 | $ 308,221 |
| 1,679,938 | 1,571,483 | 834,622 | 1,593,150 | 1,406,958 | 1,295,578 | 1,401,693 |
| 424,760 | 676,308 | 236,935 | 204,009 | 329,023 | 71,088 | (153,599) |
| - | - | (144,550) | - | 559,318 | (599,476) | (65,348) |
| (1,599,361) | (1,379,333) | (861,277) | (1,048,711) | (1,002,857) | (866,472) | (825,139) |
| 838,468 | 1,190,877 | 319,538 | 1,076,873 | 1,587,677 | 206,693 | 665,828 |
| 21,990,769 | 20,799,892 | 20,480,354 | 19,403,481 | 17,815,804 | 17,609,111 | 16,943,283 |
| $ 22,829,237 | $ 21,990,769 | $ 20,799,892 | $ 20,480,354 | $ 19,403,481 | $ 17,815,804 | $ 17,609,111 |
| $ 373,415 | $ 404,459 | $ 308,178 | $ 323,235 | $ 371,707 | $ 359,385 | $ 366,360 |
| 187,837 | 159,795 | 118,435 | 151,375 | 142,976 | 134,781 | 135,300 |
| (3,684,942) | 3,811,122 | 2,203,675 | 3,339,697 | (988,647) | 2,738,317 | 1,040,580 |
| (1,599,361) | (1,379,333) | (861,277) | (1,048,711) | (1,002,857) | (866,472) | (825,139) |
| 181,480 | 73,009 | 80,870 | 117,860 | 406,200 | (317,152) | 7,890 |
| (4,541,571) | 3,069,052 | 1,849,881 | 2,883,456 | (1,070,621) | 2,048,859 | 724,991 |
| 24,002,486 | 20,933,434 | 19,083,553 | 16,200,097 | 17,270,718 | 15,221,859 | 14,496,868 |
| $ 19,460,915 | $ 24,002,486 | $ 20,933,434 | $ 19,083,553 | $ 16,200,097 | $ 17,270,718 | $ 15,221,859 |
| $ 3,368,322 | $ (2,011,717) | $ (133,542) | $ 1,396,801 | $ 3,203,384 | $ 545,086 | $ 2,387,252 |
| 85.25% | 109.15% | 100.64% | 93.18% | 83.49% | 96.94% | 86.44% |
| $ 3,647,888 | $ 3,346,086 | $ 3,173,489 | $ 3,360,028 | $ 3,177,666 | $ 2,938,462 | $ 2,945,889 |
| 92.34% | -60.12% | -4.21% | 41.57% | 100.81% | 18.55% | 81.04% |

# Northbrook Public Library
# Illinois Municipal Retirement Fund
# Required Supplementary Information -
# Multiyear Schedule of Contributions
# April 30, 2026

| Fiscal Year Ended April 30, | Actuarially Determined Contribution | Actual Contribution | Contribution Deficiency (Excess) | Covered Valuation Payroll | Actual Contribution as a Percentage of Covered Valuation Payroll |
|---|---|---|---|---|---|
| **2026** | **$ 371,333** | **$ 371,333** | **$ -** | **$ 3,768,637** | **9.85 %** |
| 2025 | 343,840 | 343,840 | - | 3,980,699 | 8.64 % |
| 2024 | 333,101 | 333,101 | - | 3,933,638 | 8.47 % |
| 2023 | 339,493 | 339,493 | - | 3,708,807 | 9.15 % |
| 2022 | 360,907 | 360,907 | - | 3,484,320 | 10.36 % |
| 2021 | 397,230 | 397,230 | - | 2,713,385 | 14.64 % |
| 2020 | 349,333 | 349,333 | - | 3,394,368 | 10.29 % |
| 2019 | 351,547 | 351,547 | - | 2,941,945 | 11.95 % |
| 2018 | 357,325 | 357,325 | - | 2,990,876 | 11.95 % |
| 2017 | 362,742 | 362,742 | - | 2,950,690 | 12.29 % |

Notes to Required Supplementary Information:

| | |
|---|---|
| Actuarial Cost Method | Aggregate Entry Age Normal |
| Amortization Method | Level Percentage of Payroll (Closed) |
| Remaining Amortization Period | 18 years |
| Asset Valuation Method | 5-Year Smoothed Market; 20% Corridor |
| Wage Growth | 2.75% |
| Inflation | 2.25% |
| Salary Increases | 2.85% to 13.75% Including Inflation |
| Investment Rate of Return | 7.25% |
| Retirement Age | Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2023 valuation pursuant to an experience study of the period 2020-2022. |
| Mortality | For non-disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Retiree, Male (adjusted 108%) and Female (adjusted 106.4%) tables, and future mortality improvements projected using scale MP-2021. 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-2021. 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-2021. |

See independent auditor's report.

**Northbrook Public Library**
**Other Postemployment Retiree Healthcare Plan**
**Multiyear Schedule of Changes in Net OPEB Liability and Related Ratios**
**Fiscal Year Ended April 30,**

| | **2026** | 2025 | 2024 |
|---|---|---|---|
| **Total OPEB liability:** | | | |
| Service cost | **$ 16,168** | $ 16,166 | $ 12,953 |
| Interest on the total pension liability | **9,441** | 9,441 | 10,784 |
| Benefit changes | **-** | - | - |
| Difference between expected and actual changes | **-** | 51,416 | - |
| Assumption changes | **-** | 28,291 | - |
| Benefit payments and refunds | **(29,752)** | (37,853) | - |
| Other changes | **-** | - | - |
| **Net change in total OPEB liability** | **(4,143)** | 67,461 | 23,737 |
| **Total OPEB liability - beginning** | **299,980** | 232,519 | 208,782 |
| **Total OPEB liability - ending** | **$ 295,837** | $ 299,980 | $ 232,519 |
| **Plan fiduciary net position:** | | | |
| Employer contributions | **$ 19,084** | $ 28,445 | $ 25,804 |
| Employee contributions | **-** | - | - |
| OPEB plan net investment income | **-** | - | - |
| Benefit payments and refunds | **(19,084)** | (28,445) | (25,804) |
| Other | **-** | - | - |
| **Net change in plan fiduciary net position** | **-** | - | - |
| **Plan fiduciary net position - beginning** | **-** | - | - |
| **Plan fiduciary net position - ending** | **$ -** | $ - | $ - |
| **Net OPEB liability** | **$ 295,837** | $ 299,980 | $ 232,519 |
| Plan fiduciary net position as a percentage of total OPEB liability | **0.00%** | 0.00% | 0.00% |
| Covered valuation payroll | **$ 3,816,651** | $ 2,886,933 | $ 3,351,454 |
| Net OPEB liability as a percentage of covered valuation payroll | **7.75%** | 10.39% | 6.94% |

Note: The Library adopted GASB 75 in the fiscal year ended April 30, 2019, and will build a ten-year history prospectively.

See independent auditor's report.

| 2023 | 2022 | 2021 | 2020 | 2019 |
|---|---|---|---|---|
| $ 12,953 | $ 16,766 | $ 16,766 | $ 10,913 | $ 10,913 |
| 10,784 | 13,643 | 13,643 | 18,137 | 18,137 |
| - | - | - | - | - |
| (50,317) | - | (235,444) | - | - |
| (35,596) | - | 15,638 | - | 9,271 |
| - | (55,886) | (36,728) | (66,950) | (81,844) |
| 25,477 | - | 37,900 | - | 30 |
| (36,699) | (25,477) | (188,225) | (37,900) | (43,493) |
| 245,481 | 270,958 | 459,183 | 497,083 | 540,576 |
| $ 208,782 | $ 245,481 | $ 270,958 | $ 459,183 | $ 497,083 |
| $ 22,472 | $ 28,097 | $ 36,728 | $ 66,950 | $ 81,844 |
| - | - | - | - | - |
| - | - | - | - | - |
| (22,472) | (28,097) | (36,728) | (66,950) | (81,844) |
| - | - | - | - | - |
| - | - | - | - | - |
| - | - | - | - | - |
| $ - | $ - | $ - | $ - | $ - |
| $ 208,782 | $ 245,481 | $ 270,958 | $ 459,183 | $ 497,083 |
| 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| $ 2,886,643 | $ 3,484,320 | $ 2,662,043 | $ 3,360,028 | $ 2,578,041 |
| 7.23% | 7.05% | 10.18% | 13.67% | 19.28% |

# SUPPLEMENTARY INFORMATION

## Northbrook Public Library
## General Fund
## Schedule of Expenditures - Budget and Actual
## For the Year Ended April 30, 2026

| | Original Budget | Final Budget | **Actual** | Variance Positive (Negative) |
|---|---|---|---|---|
| Salaries and employee benefits: | | | | |
| General salaries and wages | $ 4,740,000 | $ 4,740,000 | **$ 4,629,506** | $ 110,494 |
| Maintenance salaries and wages | 103,000 | 103,000 | **100,970** | 2,030 |
| Group insurance | 880,000 | 880,000 | **852,657** | 27,343 |
| Unemployment/workers' compensation | 18,000 | 18,000 | **20,020** | (2,020) |
| Staff development | 74,000 | 74,000 | **78,082** | (4,082) |
| **Total salaries and employee benefits** | 5,815,000 | 5,815,000 | **5,681,235** | 133,765 |
| Library materials and services: | | | | |
| Books and materials | 1,050,000 | 1,050,000 | **970,998** | 79,002 |
| Programs | 124,000 | 124,000 | **112,318** | 11,682 |
| OCLC | 29,000 | 29,000 | **26,972** | 2,028 |
| CCS shared costs | 76,000 | 76,000 | **71,427** | 4,573 |
| **Total library materials and services** | 1,279,000 | 1,279,000 | **1,181,715** | 97,285 |
| Operational costs: | | | | |
| Photocopy | 18,000 | 18,000 | **15,625** | 2,375 |
| Office and library supplies | 70,000 | 70,000 | **49,875** | 20,125 |
| Computer software and supplies | 110,000 | 110,000 | **102,084** | 7,916 |
| Postage | 20,000 | 20,000 | **15,983** | 4,017 |
| General insurance | 88,000 | 88,000 | **89,689** | (1,689) |
| Telephone | 40,000 | 40,000 | **35,746** | 4,254 |
| Professional services | 630,000 | 630,000 | **649,709** | (19,709) |
| Furniture and equipment | 75,000 | 75,000 | **41,353** | 33,647 |
| Equipment rental and maintenance | 53,000 | 53,000 | **41,441** | 11,559 |
| Community relations | 55,000 | 55,000 | **61,461** | (6,461) |
| **Total operational costs** | 1,159,000 | 1,159,000 | **1,102,966** | 56,034 |

(cont'd)

# Northbrook Public Library
# General Fund
# Schedule of Expenditures - Budget and Actual (cont'd)
# For the Year Ended April 30, 2026

| | Original Budget | Final Budget | **Actual** | Variance Positive (Negative) |
|---|---|---|---|---|
| Maintenance: | | | | |
| Vehicle expense | $ 3,000 | $ 3,000 | **$ 2,719** | $ 281 |
| Janitorial supplies | 45,000 | 45,000 | **51,077** | (6,077) |
| Utilities | 60,000 | 60,000 | **68,704** | (8,704) |
| Building repairs | 35,000 | 35,000 | **28,926** | 6,074 |
| Contracted services | 245,000 | 245,000 | **225,732** | 19,268 |
| **Total maintenance** | 388,000 | 388,000 | **377,158** | 10,842 |
| Other: | | | | |
| Recruiting | 1,000 | 1,000 | **936** | 64 |
| Contingency | 100,000 | 100,000 | **16,485** | 83,515 |
| Board development | 1,000 | 1,000 | **2,105** | (1,105) |
| **Total other** | 102,000 | 102,000 | **19,526** | 82,474 |
| Gifts and designated | 100,000 | 100,000 | **115,747** | (15,747) |
| **Total expenditures** | $ 8,843,000 | $ 8,843,000 | **$ 8,478,347** | $ 364,653 |

See independent auditor's report.

**Northbrook Public Library**
**Schedule of Revenues, Expenditures and Changes in**
**Fund Balance - Budget and Actual - Debt Service Fund**
**For the Year Ended April 30, 2026**

| | Original Budget | Final Budget | **Actual** | Variance Positive (Negative) |
|---|---|---|---|---|
| Revenues: | | | | |
| Property taxes | $ 770,000 | $ 770,000 | **$ 761,000** | $ (9,000) |
| Interest income | - | - | **-** | - |
| **Total revenues** | 770,000 | 770,000 | **761,000** | (9,000) |
| Expenditures - debt service: | | | | |
| Principal | 445,000 | 445,000 | **445,000** | - |
| Interest and fiscal charges | 325,600 | 325,600 | **325,000** | 600 |
| **Total expenditures** | 770,600 | 770,600 | **770,000** | 600 |
| **Revenues under expenditures before other financing sources** | (600) | (600) | **(9,000)** | (8,400) |
| Other financing sources (uses): | | | | |
| Transfers in | 600 | 600 | **9,000** | 8,400 |
| **Total other financing sources** | 600 | 600 | **9,000** | 8,400 |
| **Net changes in fund balance** | $ - | $ - | **-** | $ - |
| Fund balance, beginning of the year | | | **-** | |
| Fund balance, end of the year | | | **$ -** | |

See independent auditor's report.

**Northbrook Public Library**
**Schedule of Revenues, Expenditures and Changes in**
**Fund Balance - Budget and Actual - Capital Improvements Fund**
**For the Year Ended April 30, 2026**

| | Original Budget | Final Budget | **Actual** | Variance Positive (Negative) |
|---|---|---|---|---|
| Revenues: | | | | |
| Interest income | $ 20,000 | $ 20,000 | **$ 36,843** | $ 16,843 |
| **Total revenues** | 20,000 | 20,000 | **36,843** | 16,843 |
| Expenditures: | | | | |
| Capital outlay: | | | | |
| Renovations and repairs | 715,000 | 715,000 | **381,542** | 333,458 |
| Professional fees | 50,000 | 50,000 | **32,830** | 17,170 |
| **Total expenditures** | 765,000 | 765,000 | **414,372** | 350,628 |
| **Revenues under expenditures before other financing sources** | (745,000) | (745,000) | **(377,529)** | 367,471 |
| Other financing sources - transfers in | 425,000 | 425,000 | **700,000** | 275,000 |
| **Net changes in fund balance** | $ (320,000) | $ (320,000) | **322,471** | $ 642,471 |
| Fund balance, beginning of the year | | | **8,382,286** | |
| Fund balance, end of the year | | | **$ 8,704,757** | |

See independent auditor's report.

NORTHBROOK PUBLIC LIBRARY

# Memorandum

DATE: September 10, 2026

TO: Board of Trustees

FROM: Kate Hall, Executive Director

RE: AI Ethical Use Guidelines Discussion

Our AI work over the past 18 months has grown from early staff experimentation into a coordinated effort tied directly to two goals in the 2025–2027 Strategic Plan:

- Connect with Our Community (Goals 1.1 & 1.2): positioning NPL as a trusted resource on AI and offering programming that builds residents' digital skills.
- Build an Inclusive Culture (Goal 2.2): growing shared staff learning around AI tools, so adoption happens as a team rather than tool by tool.

Since March 2025, NPL has had Guidelines for Ethical AI Use in place for staff. They're grounded in the ALA Code of Ethics and our own library policies and values, and informed by the federal AI Bill of Rights. A few of the core commitments:

- Equity and service excellence: AI-supported work must meet the same standards of neutrality and professionalism as any direct service.
- Privacy: AI tools may not collect, store, or transmit patron data unless explicitly approved and compliant with our privacy policies.
- Intellectual freedom: AI is to serve as an aid to accessing information, never a gatekeeper — it must not filter, rank, or suppress lawful content by viewpoint or topic.
- Professional judgment: AI supports staff expertise; it does not replace it.

I have attached the guidelines which lay out approved uses and clear no-use lines and shares the review process new tools go through before adoption which includes privacy, security, and ethics reviews.

I introduced our Ethical AI Use Guidelines to managers in spring 2025 and to all staff that September. Google Gemini (already part of our Google Workspace) moved from a small manager beta that fall to full staff access by January 2026, supported by LinkedIn Learning and Niche Academy training.

An April 2026 all-staff meeting shifted the conversation to AI use in our own resources, walking staff through how Libby, EBSCO, Hoopla, and Polaris are each building AI features into products we already use.

This Summer, we launched the Hatz.ai Project Plan.  Hatz is a secure, closed sandbox environment separate from Gemini with plans to eventually build custom internal agents for HR, security, and customer service questions. Hatz.ai is now in a staff volunteer beta ahead of a full staff launch targeted for November 2026.

To help ground this in what's happening across the field, I'm sharing a recent article from Nick Tanzi — assistant director at South Huntington Public Library (NY) and a member of the Public Library Association's Transformative Technology Task Force on AI. Rather than policy, this piece looks at how AI actually gets used day to day: he makes the case that libraries are trusted, people-powered institutions, and that unfiltered use of generative AI in public-facing work can quietly undercut that trust even when it saves staff time. It's a useful reminder that our guidelines aren't just about guardrails but about protecting how the community sees us.

Nick Tanzi, "The Authenticity Problem: Using Generative AI in Library Marketing," The Digital Librarian (June 10, 2026)

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An April 2026 all-staff meeting shifted the conversation to AI use in our own resources, walking staff through how Libby, EBSCO, Hoopla, and Polaris are each building AI features into products we already use.

This Summer, we launched the Hatz.ai Project Plan.  Hatz is a secure, closed sandbox environment separate from Gemini with plans to eventually build custom internal agents for HR, security, and customer service questions. Hatz.ai is now in a staff volunteer beta ahead of a full staff launch targeted for November 2026.

To help ground this in what's happening across the field, I'm sharing a recent article from Nick Tanzi — assistant director at South Huntington Public Library (NY) and a member of the Public Library Association's Transformative Technology Task Force on AI. Rather than policy, this piece looks at how AI actually gets used day to day: he makes the case that libraries are trusted, people-powered institutions, and that unfiltered use of generative AI in public-facing work can quietly undercut that trust even when it saves staff time. It's a useful reminder that our guidelines aren't just about guardrails but about protecting how the community sees us.

Nick Tanzi, “The Authenticity Problem: Using Generative AI in Library Marketing,” The Digital Librarian (June 10, 2026)

NORTHBROOK PUBLIC LIBRARY

1201 Cedar Lane, Northbrook, IL 60062
847-272-6224

DATE: 9/11/26

TO: Trustees

FROM: Anna Amen

RE: 2026 Levy for FY28

This memo outlines the rationale and considerations for the proposed 2026 tax levy for FY28. Our approach is grounded in the library's long-term strategic goals, responsible fiscal stewardship, and a data-driven review of historical patterns in property values, inflation, and library service demands.

The proposed 2026 levy increase is lower than previous years. This is in anticipation of the upcoming library renovation. We have made adjustments to our operational cost projections reflecting expected temporary reductions during the construction period.

In preparing the 2026 levy, we reviewed the following internal data and planning documents:

- Prior year revenue and expenditure trends
- Compensation philosophy and strategic plan priorities
- Technology Plan
- Upcoming Library Renovation and Facilities Plan

We also evaluated external economic factors and operational cost drivers, including:

- Projected annual wage increases in alignment with the Board's Compensation Philosophy
- Rising insurance costs (medical, dental, vision, liability, auto, D&O, cyber, workers' compensation, unemployment)
- Strategic Plan initiatives under all three strategic areas:
  - Connect with Our Community
    - Data-driven collection management
    - AI programming to educate and empower residents
    - Enhanced use of analytics for decision-making
  - Build an Inclusive Culture
    - Ongoing staff training and development
    - Continued focus on pay equity and recruitment

    - Create Spaces to Belong
        - Implementation of the Facilities Master Plan
        - Increased access to materials in electronic formats
- Maintaining an adequate reserve to address unforeseen circumstances

Proposed tax levy options for 2026 for FY28
- Levy remains flat
- Levy increases 1%
- Levy increases 2%
- Levy increases 3%

The above options are based on:

- Strategic activities for plan year 3 include the launch of a local digital archive, AI literacy programming, accessibility improvements, and implementation of the Facilities Master Plan — require investments in staffing, training, and infrastructure.
- A continued focus on maintaining equitable compensation and training ensures that we can recruit, retain, and support top talent.
- The upcoming building renovation is expected to result in temporary reductions in certain operational costs — including utilities, building maintenance, materials, and programming supplies - these anticipated savings are reflected in the projections.

Additional information will be presented for discussion at the Board Meeting. The levy must be approved at the October meeting and will be submitted to the Village upon approval.

# Northbrook Public Library
# Property Tax Levy History

| Levy Year | Fiscal Year | General | IMRF | FICA | Total Operating | Debt Service | Total Library | % Increase |
|---|---|---|---|---|---|---|---|---|
| 2026 - 3% increase | 27-28 | 9,692,360 | 380,000 | 350,000 | 10,422,360 | 726,000 | 11,148,360 | 3.0% |
| 2026 - 2% increase | 27-28 | 9,584,123 | 380,000 | 350,000 | 10,314,123 | 726,000 | 11,040,123 | 2.0% |
| 2026 - 1% increase | 27-28 | 9,475,887 | 380,000 | 350,000 | 10,205,887 | 726,000 | 10,931,887 | 1.0% |
| 2026 - Levy stays flat | 27-28 | 9,367,650 | 380,000 | 350,000 | 10,097,650 | 726,000 | 10,823,650 | 0.0% |
| | | | | | | | | |
| 2025 | 26-27 | 9,332,700 | 380,000 | 340,000 | 10,052,700 | 770,950 | 10,823,650 | 4.6% |
| 2024 | 25-26 | 8,869,000 | 380,000 | 325,000 | 9,574,000 | 770,000 | 10,344,000 | 4.6% |
| 2023 | 24-25 | 8,446,880 | 400,000 | 280,000 | 9,126,880 | 758,350 | 9,885,230 | 3.0% |
| 2022 | 23-24 | 8,122,000 | 425,000 | 289,000 | 8,836,000 | 760,900 | 9,596,900 | 5.3% |
| 2021 | 22-23 | 7,641,000 | 425,000 | 289,000 | 8,355,000 | 757,550 | 9,112,550 | 2.5% |
| 2020 | 21-22 | 7,439,188 | 400,000 | 289,000 | 8,128,188 | 758,249 | 8,886,437 | 1.6% |
| 2019 | 20-21 | 7,439,188 | 490,000 | 289,000 | 8,218,188 | 527,476 | 8,745,664 | -0.4% |
| 2018 | 19-20 | 7,479,000 | 490,000 | 280,000 | 8,249,000 | 528,404 | 8,777,404 | 3.0% |
| 2017 | 18-19 | 7,219,783 | 490,000 | 280,000 | 7,989,783 | 528,137 | 8,517,920 | 4.2% |
| 2016 | 17-18 | 6,411,000 | 475,000 | 270,000 | 7,156,000 | 1,016,420 | 8,172,420 | 2.4% |
| 2015 | 16-17 | 6,235,000 | 470,000 | 265,000 | 6,970,000 | 1,010,891 | 7,980,891 | 2.6% |
| 2014 | 15-16 | 6,069,135 | 440,000 | 260,000 | 6,769,135 | 1,008,141 | 7,777,276 | 1.0% |
| 2013 | 14-15 | 6,015,000 | 410,000 | 255,000 | 6,680,000 | 1,019,486 | 7,699,486 | 6.0% |
| 2012 | 13-14 | 5,845,000 | 380,000 | 250,000 | 6,475,000 | 787,970 | 7,262,970 | 4.1% |
| 2011 | 12-13 | 5,625,000 | 320,000 | 240,000 | 6,185,000 | 789,566 | 6,974,566 | 5.0% |
| 2010 | 11-12 | 5,355,490 | 275,000 | 236,000 | 5,866,490 | 777,385 | 6,643,875 | 3.0% |
| 2009 | 10-11 | 5,194,000 | 261,000 | 228,000 | 5,683,000 | 768,889 | 6,451,889 | 6.0% |
| 2008 | 09-10 | 4,850,000 | 255,000 | 218,000 | 5,323,000 | 765,664 | 6,088,664 | 6.1% |
| 2007 | 08-09 | 4,526,100 | 240,000 | 208,000 | 4,974,100 | 765,702 | 5,739,802 | 6.1% |
| 2006 | 07-08 | 4,230,000 | 240,000 | 180,000 | 4,650,000 | 760,189 | 5,410,189 | 3.2% |
| 2005 | 06-07 | 4,080,000 | 213,000 | 180,000 | 4,473,000 | 767,099 | 5,240,099 | 3.7% |
| 2004 | 05-06 | 3,880,000 | 206,000 | 186,000 | 4,272,000 | 782,763 | 5,054,763 | 4.9% |
| 2003 | 04-05 | 3,682,000 | 156,000 | 158,000 | 3,996,000 | 822,450 | 4,818,450 | 9.0% |
| 2002 | 03-04 | 3,412,000 | 55,000 | 163,000 | 3,630,000 | 789,754 | 4,419,754 | 6.9% |
| 2001 | 02-03 | 3,175,000 | 6,000 | 154,000 | 3,335,000 | 800,750 | 4,135,750 | 6.0% |
| 2000 | 01-02 | 2,958,000 | 0 | 131,000 | 3,089,000 | 814,434 | 3,903,434 | 3.9% |
| 1999 | 00-01 | 2,740,000 | 85,000 | 120,000 | 2,945,000 | 813,125 | 3,758,125 | 4.9% |
| 1998 | 99-00 | 2,567,250 | 105,000 | 125,000 | 2,797,250 | 784,297 | 3,581,547 | 5.0% |
| 1997 | 98-99 | 2,445,000 | 112,000 | 108,000 | 2,665,000 | 744,818 | 3,409,818 | 32.8% |
| 1996 | 97-98 | 2,360,000 | 105,000 | 102,000 | 2,567,000 | | 2,567,000 | 1.1% |
| 1995 | 96-97 | 2,313,196 | 120,000 | 105,000 | 2,538,196 | | 2,538,196 | 3.3% |
| 1994 | 95-96 | 2,213,036 | 130,000 | 114,000 | 2,457,036 | | 2,457,036 | 4.8% |
| 1993 | 94-95 | 2,107,500 | 132,000 | 105,000 | 2,344,500 | | 2,344,500 | 4.6% |
| 1992 | 93-94 | 2,016,000 | 121,500 | 104,500 | 2,242,000 | | 2,242,000 | 9.6% |
| 1991 | 92-93 | 1,816,000 | 130,000 | 99,500 | 2,045,500 | | 2,045,500 | |

** 2005 Debt Service Levy restated for Village refinancing of 1998 bonds
*** During FY2013, Village refinanced debt at a lower rate

# Memorandum

DATE: September 10, 2026

TO: Board of Trustees

FROM: Kate Hall, Executive Director

RE: Engaging Outside Communications Support for the Building Renovation

The renovation is the largest reinvestment the library has made in this building since 1999, and the communications strategy it requires is different from our day-to-day marketing work. It calls for a sustained, multi-month campaign that focuses on building clear information pipelines for the community so they understand not only the cost and what we are doing but the why. In talking with our marketing department, Anna and I came to the realization that additional specialized capital-campaign marketing work distinct from the communications work our team does every day could be beneficial to the library.

After reaching out to our governmental partners in town, we learned that every other Northbrook taxing body currently carrying a major capital project has reached outside its own communications staff for help telling that story:

- Northbrook School Districts 27 and 28, both fresh off successful April 2025 referenda, built out structured, professionally supported community engagement and messaging processes around their facilities plans.
- The Village of Northbrook has brought in an additional full-time Communications Director for its own significant capital-communications need as it moves forward on new police and fire facilities.
- The Northbrook Park District, preparing for its own spring 2027 referendum, is working with a firm for its campaign as it did for the recent Community Center renovation.

We should expect to be held to the same standard our peers have set for themselves, particularly since our renovation is not requiring a referendum but will still be impacting tax bills. The attached Scope of Work was sent to four firms. Two ultimately did not submit proposals; two complete proposals were received and are included in the packet. Each offers a different level of support. I look forward to hearing the board's thoughts on whether they want to move in this direction.

# Renovation Communications SOW

## Where We Are

Northbrook Public Library is undertaking a Master Facilities Plan (MFP) renovation: a once-in-a-generation reinvestment in our current 1969 building, with no expansion to the footprint. The last major renovation was done in 1999. The MFP is a core piece of NPL's strategic plan and reflects two years of community input — a 2023 strategic plan survey, an MFP survey of 1,200+ residents, staff sessions, and ongoing Board review. We are now evaluating architectural design schemes with our architects (Product Architecture and Design) and expect to finalize a design direction by late 2026.

## Where the Community Is

Northbrook residents are absorbing a lot of capital investment right now: new police and fire stations are in the works, two of the community's four school districts have recently passed referendums, a third expects to go to referendum within the year, and the park district plans one in spring 2027. NPL's project is funded through capital reserves and a bond which will be issued by the Village of Northbrook. There is no library ballot measure, but without clear messaging, residents may assume otherwise or feel fatigued by another "ask."

## What We Need

A firm to help us build excitement about this project while staying transparent about cost and scope and pain points. Specifically, we need help:

- Creating a joyous, once-in-a-generation narrative grounded in community, staff, and board input and informed by strong data analysis
- Translating total project cost into a clear cost-per-household figure and defining the ROI for community members based on this cost

- Producing core materials: FAQ, fact sheet(s), infographics, website/social content, and public facing materials

## Existing Resources

We have staff resources that will help with this project:

- Marketing & Communications Manager
- Full-Time Graphic Designer
- Part-Time Marketing Assistant (primarily focused on social media)

We have data from the following:

- 2023 Community Survey from our Strategic Plan process
- Staff, Community, and Board qualitative feedback on building needs and wants
- 2026 Space Plan Audit
- Collection Analysis
- Pilot projects we will be doing to test out different ideas from the space audit

## Timeline

| Milestone | Date |
|---|---|
| Design Phase | October 2026-October 2027 |
| Construction | January 2028-December 2029 |
| Reopening | January 2029 |

# Ongoing Communications Related to Renovations

Northbrook Public Library

9.11.2026

# 01 | The CESO Communications Story •

CESO Communications is committed to “rethinking possible” in all we do. Our team includes school communication professionals from across the country who have a combined experience of more than 300 years, and all of our senior strategists have earned the Accredited in Public Relations (APR) designation. We understand the issues faced by government organizations, and we have the experience to solve any issue. We combine our expertise with a creative team of talented designers, marketers and strategists to create and deliver powerful solutions that solve problems and lead to impactful results.

We are colleagues with our clients, showing up for them with our sleeves rolled up, ready to think, work and act in their best interest. We tap our team’s creativity, expertise and experience as we partner with our clients, knowing that expertly implemented action founded in strategy can have a transformational impact.

# 02 | Scope of Work & Costs •

CESO Communications is proposing to partner with Northbrook Public Library to provide ongoing communications and messaging for the library’s Master Facilities Plan renovations. Our approach to the project will be to start with the creation of a communications plan to guide the work. The plan will outline assignments for our team along with support needed from the Northbrook team. And we love the opportunity to create “a joyous, once-in-a-generation narrative” that is driven by community input. While we are willing to include additional scope of work areas, we anticipate that the plan will include the following:

- Core messaging about the project cost and ROI along with other messages to be emphasized in the communications materials and used by library staff and supporters..
- Print, website and social media materials to provide information and share updates through the renovation process.
- Create a “I love my library” campaign among patrons to generate enthusiasm and promote support for the library and the renovations.
- Assist with planning and/or conducting any community engagement activities to support the project, such as an open house and online public forum for questions.
- Provide advice and counsel related to the project for the Northbrook team.

Consultant Terry Ryan, APR,  will serve as the primary contact with the Northbrook team for the project. Her work in the community during her career as Communications Director of School District 28 and leading the district’s recent successful referendum campaign provides her insight and experience with public engagement and communications  within the Northbrook community. The CESO Communications team will support Terry and complete any scope of work assigned to our team. Our 17-member team will also be available to the Northbrook team to assist as needed.

We will provide the following blocks of hours to complete the identified scope of work:

- **October 2026 through March 2027** - 20 hours per month for the six-month period. We anticipate the scope of work to be more “front loaded” and require more time during the earlier part of the project.
- **April 2027 through December 2028** - 10 hours per month for the 21-month period. We anticipate the work in these months to be largely focused on content creation, graphic design and posting information on digital platforms.

Because of the anticipated length of the project, we can organize and contract in a variety of ways to accommodate the needs of the Northbrook team. For example, we could do a contract that only includes the first six months, which would allow the Northbrook team to assess the amount of time needed for the remaining parts of the project.

The following are the costs for scope of work identified above:

- **October 2026-March 2027** - $19,200
- **April 2027-December 2028** - $33,600

***TOTAL - $52,800****

*(NOTE: The cost above does not include the cost of video production. Any necessary video production will be contracted separately and based on the specifics of the project.)*

## 03 | Summary •

We appreciate the opportunity to provide this proposal to assist Northbrook Public Library with communications related to its renovation project. While we typically work with school districts, the mission of your public library aligns with our company’s vision. Governmental agencies share many of the same challenges and needs therefore we believe we would be a strong partner for the library. It would be an honor and pleasure for our team to work alongside your team on this project.

Once you have had an opportunity to review the proposal, we can discuss any potential changes to ensure the proposal best fits your needs. We look forward to hearing from you.

Submitted by:

Bob Noyed, Vice President
CESO Communications
612-325-2127, bob.noyed@theceso.com


# Communications Plan to Support Master Plan Renovations

*Submitted to Northbrook Public Library*

*September 4, 2026*

JASCULCA TERMAN
STRATEGIC COMMUNICATIONS

# Statement of Understanding

# Statement of Understanding

The Northbrook Public Library's second- and third-floor renovation project represents a once-in-a-generation opportunity. It is a chance to reimagine how patrons experience the building, including more welcoming spaces, improved wayfinding, and expanded programming for high-demand programming and resources, like youth services, while finally addressing critical, largely invisible infrastructure needs (HVAC, ductwork, and building systems) that have not been updated since 1999. Nothing here is being proposed on a whim: every element under consideration was identified through the Library's Master Planning process, informed by a community survey of roughly 3,000 residents, ongoing patron and staff feedback, Board deliberation and a recent space audit. That thoughtfulness and the years of listening and planning behind this moment are in itself an important story for the community to hear.

The path to this project has been deliberate and incremental. The Library completed its Master Plan in 2017 and, in 2021, finished the first phase of work: a full renovation of the first floor. Building on that success, the Library is now ready to move forward with the second, more ambitious phase of the Master Plan — a comprehensive renovation of the second- and third-floors. This next phase was formally incorporated into the Library's strategic plan, adopted in 2024, and has been an active topic at the Library Board public meetings for approximately the last seven months.

Delivering a project of this scale will require the Library to temporarily relocate during construction. This will be an inconvenience for patrons, and the community will understandably have strong opinions about where the Library operates during that time. It will be important to clearly communicate this honestly and to frame the short-term disruption alongside the long-term gain: a modernized, more functional library built to serve Northbrook for decades to come. Fortunately, there is also helpful local precedent to draw on. The last time the Library underwent a major renovation, in 1999, it temporarily relocated to a vacant Jewel grocery store, and to this day, longtime residents still talk about that fondly. That "Jewel of a Library" campaign is a great, credible example to cite that a temporary home, done right, can become part of the community's shared story rather than a source of frustration.

There is also a natural moment and foundation upon which to build this communications campaign: the Library will celebrate its 75th anniversary during this same window. Pairing the renovation story with a milestone anniversary offers a genuinely fun, positive hook — a chance to celebrate 75 years of the Library's role in the community and look ahead to the next 75 by framing the renovation as an investment in the Library's next chapter rather than simply a disruption to get through. It's also an opportunity to have some fun. For example, while the 1999 campaign was a "Jewel of a Library" the 75$^{th}$ anniversary campaign could be a "Gem of a Library" since 75$^{th}$ anniversaries are typically associated with the diamond.

To date, however, there has been little to no formal community communication about this project through established Library communications channels, such as the newsletter or website, and that is where this communications campaign would start.

The Jasculca Terman Strategic Communications (JT) team knows you, your space and the community— having worked with you, as well as several of the Northbrook school districts and park district in the past. We would welcome the opportunity to partner with you to develop a communications strategy and messaging platform, as well as provide hands-on implementation support, to build community awareness of and support for this exciting and transformative next chapter for the Northbrook Public Library.

# Communication Goals

# Communication Goals

- Establish a communications foundation and cadence that can carry through design finalization, bidding, relocation, construction, and reopening.
- Build broad community awareness and understanding of why the renovation is needed, including the significant behind-the-scenes infrastructure work most patrons will never see, but that will enhance their overall Library experience.
- Minimize disruption and manage expectations around the offsite relocation, including the rationale for moving (cost and time savings) and clear, timely information on the offsite location(s) and related service/programming changes.
- Reinforce community confidence in the Library Board's decision-making process on design, grounded in existing survey data and patron/staff feedback, without reopening a formal design engagement process.
- Build confidence in and support for the Library's funding approach, clearly communicating the use of capital funds and bonds, as well as the associated household tax impact (once finalized).
- Protect the Library's reputation as a trusted, non-political community institution amid a period of broader local referendum activity and Village Board turnover.

# Strategic Considerations

# Strategic Considerations

Several factors will shape how this renovation is received and require deliberate, proactive communications:

- **Referendum fatigue:** Two local school districts have gone to referendum in the past two years, and both Northbrook / Glenview School District 30 and the Northbrook Park District are expected to seek referenda in the coming year. Although the Library does not require a referendum for this project due to its classification as a component unit of the local municipal government, the community's broader fatigue with tax-related ballot measures means the Library's messaging must clearly distinguish its funding approach from recent referenda that the community may view unfavorably. The Library must be transparent in communicating the household-level cost impact early, as this will likely be a closely scrutinized element of its community messaging.

- **Relocation anxiety:** Residents are likely to have strong opinions about where the Library relocates during construction. Clear, early, and empathetic communication about the offsite plan — including hours, access, and impact on programming/services — will be essential to maintaining goodwill during the temporary relocation.

- **Engagement expectations vs. Board direction:** The communications campaign around design decisions will need to clearly and credibly explain the extensive input already gathered (3,000-person survey, patron/staff feedback, space audit) so that residents understand how decisions are informed — not made in a vacuum.

- **Local political dynamics:** Only one of four incumbents on the Village Board is running for re-election in the spring. The Library will want to keep this issue out of the local political campaign, while remaining a credible, trusted communicator and building relationships with any new, incoming Village Board members.

- **Timing pressure:** The Library seeks to begin formal community messaging in September, ahead of the fall 2027 bid process and 2028 construction start, giving this communications campaign a defined runway to build understanding and support before major disruptions begin.

# Proposed Approach and Timeline

# Proposed Approach and Timeline

We propose a phased communications campaign aligned to the project's major milestones, moving from foundational message development this fall through temporary relocation, construction and eventual reopening. We anticipate prior to each phase, updating messaging and mapping out distribution timing and channels. The table below outlines a high-level approach.

| Phase | Approximate Timing (to align with design, construction phasing) | Focus |
|---|---|---|
| **Phase 1: Strategy, Message and Materials Development (Pre-Design)** | Now – November 2026 | Develop communications timeline to build excitement about the renovations and inform patrons of the anticipated temporary relocation once the location(s) have been finalized.<br><br>Develop core messaging platform, initial FAQ, and fact sheet (cost, timeline, rationale for design decisions); prepare Library Board and staff talking points; build out initial website and newsletter content. |
| **Phase 2: Public Awareness Launch (Design)** | Fall 2026 – September 2027 | Formally introduce the renovation to the community through the website, e-newsletter, signage, local media, and Board/community presentations; sustain visibility ahead of the 2027 bid process with a coordinated and sequenced communications campaign. |
| **Phase 3: Construction Readiness & Relocation (Bid)** | September 2027 – November 2027 | Announce and explain the temporary relocation plan (location(s), hours, collection access, service/programming changes) well ahead of the move. |
| **Phase 4: During Construction/ Relocation (Procurement andConstruction)** | November 2027 – July 2029 | Maintain regular progress updates, manage patron expectations at the offsite location(s), and respond to community concerns as they arise. |
| **Phase 5: Reopening & Reintroduction (Move In)** | Upon completion | Develop "grand re-opening" plan, including sneak peek tours, community celebration, media outreach, etc.<br>Celebrate the completed renovation, reintroduce the modernized space to the community, and welcome staff/patrons back. |

# Engagement Options and Pricing

# Engagement Options and Pricing

Not every phase of this campaign will require the same level of effort. There will be intense stretches, e.g., strategy and message development within each phase, initial community announcement, formal relocation announcement, the reopening/move-in, that will demand a high volume of materials and community sentiment monitoring to determine rapid-response strategies and/or message pivots. There will also be quieter stretches during design finalization and construction when the need is more about maintaining a consistent drumbeat to inform the public about programs and services at the temporary location(s) than providing new content.

As a result, we want to offer the Library flexibility in how we work together. JT is able to support every phase of the project with either full-service partnership support or less intensive hands-on implementation role. We recommend revisiting scope (Option A or B below) one month prior to the next phase beginning so that the Library can leverage available internal resources in different ways throughout the project.

**Option A: Full-Service Partnership: Strategy, Message/Materials Development, Project Management and Hands-On Implementation**

The JT team develops the overall communications strategy and timeline, creates all campaign materials (messaging, website content, newsletter copy, presentation content, media materials, etc.), and manages the communications campaign day-to-day, including participating in key Library staff/Board meetings and/or design/construction briefings to align communications with milestones, as well as distributing and posting content directly.

This option requires the Library to grant our team access to its communications channels (e.g., website/CMS, e-newsletter platform, social media accounts) and offers the lightest lift for Library staff.

**Option B: Strategy, Message and Materials Development and Ongoing Strategic Counsel**

The JT team develops the strategy, timeline, and materials and provides ongoing strategic counsel, and the Library's internal staff handles implementation.

This option keeps content and channel control in-house, and limits JT's participation in staff/Board and design/construction meetings, which also reduces cost.

# Engagement Options and Pricing

The following chart details JT's proposed professional fee for each phase of the project at either level of project support.

| | | *NOTE: Northbrook Public Library to choose desired level of support for each phase of the project.* | |
|---|---|---|---|
| Phase | Approximate Timing (to align with design, construction phasing) | Option A | Option B |
| **Phase 1: Strategy, Message and Materials Development (Pre-Design)** | Now – November 2026 | $50,000 (two to three months) | *Per our discussion, the Library has requested full-service communications support during Phase 1* |
| **Phase 2: Public Awareness Launch (Design)** | Fall 2026–September 2027 | $100,000 (up to 12 months) | $70,000 (up to 12 months) |
| **Phase 3: Construction Readiness & Relocation (Bid)** | September 2027 – November 2027 | $30,000 (up to 3 months) | $21,000 (up to 3 months) |
| **Phase 4: During Construction/ Relocation (Procurement andConstruction)** | November 2027 – July 2029 | $180,000 (up to 24 months) | $126,000 (up to 24 months) |
| **Phase 5: Reopening & Reintroduction (Move In)** | Upon completion | TBD, based on grand opening plans, event needs, etc. | TBD, based on grand opening plans, event needs, etc. |

# Expenses

# Expenses

Authorized expenses are in addition to our professional fees and are billed monthly. These include expenditures for outside vendor services and out-of-pocket costs. Outside vendor services include such items as public opinion polling, large print jobs, video production, graphic design, photography, website hosting, digital advertisements, stock images, music licensing, voiceover talent, newswire distribution, etc. We assess a 15 percent handling charge on these outside vendor expenses billed through our office. We can arrange for you to avoid these handling charges by having vendors bill you directly or pre-pay for such expenses.

Additional out-of-pocket expenses include meals, mileage, parking, travel, overnight mail and messenger services, newswire distribution, purchase of broadcast media clips, web domain name search and purchase, etc. and do not incur handling charges.

We assess a standard monthly services and technology fee based on 5 percent of your professional fees. This fee includes video conferencing, online research, technology tools to support mainstream and social media monitoring and reporting tools (excluding the purchase of individual clips), design software, project and database software, project-specific email addresses and mass email delivery, and photocopy and color printing.

# The JT Team

# The JT Team

## Jessica Smith | CEO and Managing Partner

Jessica has 20+ years of experience developing and leading integrated communications strategies and public policy campaigns on behalf of government, corporate, non-profit and foundation clients. She has helped clients elevate and protect their brand through intentional relationship building, thought leadership, media, digital engagement and events. Jessica has authored communications plans and message platforms for clients on topics ranging from civic engagement and social justice to workforce development, food insecurity and more. She also has extensive crisis communications expertise, helping organizations navigate complex issues and mitigate public scrutiny.

Jessica's work includes partnering with public bodies, including municipalities, public libraries, school districts and park districts, and understands the unique demands of serving constituents whose priorities and needs must remain at the center of every decision. Her clients have included the Northbrook Public Library, helping to navigate public scrutiny around a room booking. Leading a comprehensive communications audit on behalf of the Northbrook Park District under former Executive Director Molly Hamer and co-led a similar project for Glenbrook High School District 225 under Superintendent Mike Riggle. Developing the crisis communications plan for and leading crisis communications planning workshops for the Village of Deerfield.

Between July 2013 and 2014, Jessica spent a year building the community engagement and outreach department for Illinois' second-largest high school district. In this role, she developed a comprehensive three-year strategic communications plan, managed a rebranding of the system, and provided senior communications counsel on how to position and message challenging, complex and controversial issues.

Jessica received her bachelor's degree in public relations and a minor in political science from Marquette University. During college, she was accepted to the highly competitive Les Aspin Center for Government, where she served as an intern on the House Small Business Committee in Washington, D.C. She is active in Chicago's business and civic community, serving on the boards of the Chicago Area Public Affairs Group and the Chicagoland Chamber of Commerce Foundation.

# The JT Team

## Holly Bartecki | Executive Vice President

Holly Bartecki has been a senior leader at Jasculca Terman Strategic Communications (JT) for more than 20 years, leading strategy and message development, communications audits, and community engagement planning for a wide range of public sector and corporate clients. A former elementary school board president and community college marketing administrator, she leads much of JT's work on behalf of public libraries, K-12 school districts, higher education institutions, municipalities and nonprofit organizations.

Holly and other members of the JT team who would work on this project are familiar with Northbrook Public Library and the community you serve. Most recently, we provided strategic communications counsel to the executive director and Board chair during a period of intense public scrutiny and sustained media coverage, developing messaging and talking points that helped Library leadership maintain public trust and credibility as a nonpartisan community institution.

Holly was also part of the JT team that led our firm’s work to conduct a communications audit for Glenbrook High School District 225 under former Superintendent Dr. Mike Riggle, incorporating community surveys, focus groups and listening sessions to deliver actionable strategic recommendations for strengthening the district's communications with parents, staff and the broader community.

Holly has led similar strategy, message development and community engagement work for a range of public-sector clients navigating major initiatives and organizational change.

- For the City of Chicago's Department of Public Health, she developed the public communications framework and outreach materials supporting the City's first Cumulative Impact Assessment, building resident awareness of environmental permitting and inspection processes.
- For The Indianapolis Foundation, she led development of a communications strategy to introduce new leadership and a five-year strategic plan at a major public event attended by more than 400 civic, corporate and nonprofit leaders.
- On behalf of five Illinois education associations, she developed the communications and outreach strategy to build public awareness of and support for the statewide Vision 2030 education policy initiative. This project was aimed at supporting future-focused learning, enhancing school safety, securing predictable funding and advancing shared accountability for K-12 districts.

Holly's nonprofit and civic engagement experience also includes:

- Developing the outreach strategy for the Chicago Community Trust's "On the Table" civic engagement initiative, later replicated nationally by more than 20 community foundations
- Leading a communications audit and message platform development for the Evangelical Lutheran Church in America
- Facilitating media and message training for American Library Association leaders, including a new executive director and multiple incoming Board presidents.

Holly serves on the Executive Committee of the Moraine Valley Community College Foundation Board and the Executive Committee of Women Employed's Board of Directors. She is also a member of the Suburban Service League, a women’s philanthropy organization that supports high-need individuals and organizations throughout the south suburbs.

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## Nell DeCoursey Brennan | Senior Account Executive

Nell joined JT in November 2022 after graduating from American University with a degree in Public Relations/Strategic Communications.

During her time at JT, Nell has worked with clients like Lurie Children's Hospital Center for Childhood Resilience, where she supports advocacy strategy, One Nation / One Project's national campaign Arts for EveryBody, where she has owned media strategy across the country and Garfield Park Rite to Wellness Collaborative, where she provided communications strategy and support for their Sankofa Wellness Village.

Nell also worked with the Village of River Forest to support communications and engagement around a proposed development within a TIF district. In the fall of 2024, Nell attended multiple "Neighborhood Dialogues," small gatherings of 10-15 residents where they could share their interests in what could be developed and their requests for communication and transparency with the Village. In August of 2025, the Village reengaged the same team to support communications to Village residents about the proposed developer and the timeline for resident input, including drafting newsletter material, social content, interview prep and more. In August of 2026, the project was approved by the Village Board.

Nell has recently channeled her passion for community engagement and storytelling through her work with the Kane County Health Department, where she supports the county's mental health and substance use campaign. She has successfully secured multiple stories in the Kane County Chronicle.

Additional clients during her time at JT include Brookfield Zoo, BP, Walder Foundation's Biota Awards, the Chicago Department of Public Health and more.

# Relevant Projects

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## Northbrook Community Experience

JT's senior leaders assigned to this project are familiar with both the Northbrook Public Library and the community through various projects. We provided strategic communications counsel to the Library's leadership team and Board chair when a controversial room booking generated intense public scrutiny.

We partnered with Glenbrook High School District 225 under Superintendent Mike Riggle and the Northbrook Park District under Executive Director Molly Hamer to conduct communications audits and recommendations that included community surveys, focus groups and listening sessions to understand communications preferences of residents.

JT has also provided strategic communications, media relations and message development support to the TrueNorth Special Education Cooperative during its recent reorganization, which includes major shifts to its member district funding structure and program/service offering. TrueNorth serves multiple school districts serving the Northbrook community, including Glenbrook High School District 225, Northbrook School Districts 27 and 28, Northbrook/Glenview School District 30 and West Northbrook School District 31.

# Relevant Projects

## Village of River Forest

**Communications Audit & Implementation**
In 2016, the Village of River Forest retained JT to conduct a comprehensive communications audit and provide recommendations on improving communications strategy and tactics.
The Village later retained JT to implement priority recommendations from the audit report.

**Neighborhood Dialogues**
In July 2024, the Village retained JT to develop and facilitate a series of "neighborhood dialogues" about economic development, quality of life and community engagement. JT proposed the program following a contentious and unsuccessful effort to modernize Village zoning rules."Neighborhood dialogues" would be small, informal gatherings hosted by residents and attended by their neighbors. The dialogues were intended to encourage conversation, build consensus, identify areas of diverging opinion, and solicit ideas. JT worked with the Village to prepare a strategy for the project, messaging and materials to announce and promote the dialogues, an informational guide for hosts and a dialogue questionnaire. A JT staff member served as facilitator for each dialogue.

JT held seven neighborhood dialogues from September through November 2024. The dialogues produced new ideas; deeper understanding of residents' wants, concerns and principles; identification of areas of common agreement and diverging resident views; and best practices for future Village communication and engagement. JT delivered a final report with findings and recommendations to consider residents' views and improve public engagement.

**Supporting Development**
In late 2025, the Village was approaching the end of a competitive process to select a proposed developer for a long-vacant Village-owned property. The Village retained JT to provide communications support for the January announcement of a finalist proposal, followed by the public input and Village review and approval process concluding in August 2026.

JT worked with the Village to coordinate the public announcement of the proposed developer and kick off their formal Planned Development Process in January, coordinating Village newsletters, public letters, and media engagement. Following the announcement, JT staffed and helped coordinate three Open Houses for residents to learn from the proposed developers about the potential project.

Leading up to a Development Review Board and Village Board votes in July and August, respectively, JT helped Village Staff with media engagements, op-ed drafting, maintaining a bi-monthly dedicated resident newsletter, and creating materials to help residents understand the applications and materials for the development.
During the August 2026 Village Board meeting, the Village approved the proposed development.

**Project Tasks Supported by JT**
- Conducting a comprehensive audit of Village communications, implementing key recommendations
- Developing "neighborhood dialogues" strategy, messaging, and promotional materials for dialogues
- Creating host guide and dialogue questionnaire
- Facilitating neighborhood dialogue sessions
- Capturing and synthesizing community feedback, developing recommendations
- Drafting materials, including FAQs, to help residents understand the proposed development materials
- Maintaining bi-monthly, dedicated newsletters for project updates
- Strategic counsel and ongoing communications support a prominent development project

# Relevant Projects

## Nourishing Hope

Since 2016, Jasculca Terman Strategic Communications (JT) has partnered with Nourishing Hope (formerly Lakeview Pantry), Chicago's largest food pantry, to support its growth and impact. Nourishing Hope offers emergency food distribution programs, social services, and mental health counseling to Chicago residents.

In 2016 and 2022, JT joined Nourishing Hope to publicize and support the grand opening of its new permanent location and new headquarters. JT drafted materials and pitches, secured media stories, and managed all event details for the ribbon-cutting events, which drew hundreds of attendees and received strong media attention, helping establish the new spaces in the community.

When the COVID-19 pandemic hit March 2020, Nourishing Hope saw a dramatic increase in the need for both food distribution and social services. They required more space – not only for increased in-kind donations, but also space for volunteers to safely social distance while sorting and packing food for those in need.

JT was proud to partner with Nourishing Hope on the transition to their new temporary packing and distribution site at Wrigley Field in collaboration with the Chicago Cubs. Our event logistics team worked closely with Pantry and the Chicago Cubs leadership to coordinate the set-up and management that successfully turned the iconic ballpark into a working food pantry. From food storage, food sorting, box packing to social distancing guidelines and volunteer management, our team provided 24/7 support to ensure that the Nourishing Hope satellite operation was able to quickly and safely get up and running. As the need for food increased, so did the need for volunteers.

Our media and digital experts provided strategy and outreach to help rally Chicagoans willing to roll up their sleeves and volunteer. After a robust social media push, and an official (and socially distant) kick-off event with Mayor Lightfoot and Tom and Laura Ricketts that received local and national media attention, Chicago was quick to answer the call. Within 24 hours of announcing the Pantry's satellite opening at Wrigley Field, volunteer sign-ups produced a two-week waiting list.

Over three months at Wrigley Field, the JT team continued to provide on-site logistics support –problem-solving for the food operations, loading and unloading donated food from trucks, working with volunteers on food packing, and everything in between.

JT also provided ongoing media outreach to get the word out of those in need on how to access food. In the first month of operations at Wrigley, we secured more than 60 media hits in local and national outlets, including all of Chicago's major TV stations, Chicago Tribune, and USA Today.

Since January 2025, JT has served as Nourishing Hope's agency of record, providing strategic communications, digital strategy and media support. The team secured coverage highlighting new Online Market partnerships, developed a comprehensive communications strategy, strengthened social media and client outreach, and provided counsel during an unpredictable period marked by SNAP and Medicaid cuts. By integrating seamlessly into Nourishing Hope's workflow, JT enhances capacity and efficiency while delivering strategic expertise to sustain and grow the organization's presence and reach.

# Relevant Projects

## Village of Glenview

In 2019, JT developed a crisis communications plan for the Village of Glenview, which included determining the crisis response team, spokesperson preparation, and media management. The Village later retained JT to assist in message development and community outreach, serving as a media liaison for the opposition to a proposed Amtrak expansion. JT helped the village educate residents about the impacts of the proposed expansion, leading to the Illinois Department of Transportation ( IDOT) vowing not to support the project, resulting in a search for alternatives.

In 2010, JT partnered with the Village of Glenview to launch “Move Willow Forward,” a major regional road expansion campaign. Our charge was to educate and mobilize residents in support of widening Willow Road. We worked closely with the local community to garner grassroots support for the expansion plan by bringing residents together through neighborhood meetings, providing resources, and encouraging supporters to attend Community Advisory Group meetings and open houses. After a two-year evaluation process, the Illinois Department of Transportation (IDOT) approved the construction recommendation supported by the Village of Glenview and Move Willow Forward.