EVANSTON PUBLIC LIBRARY

Special Library Board Meeting

Meeting Packet

June 29, 2026, at 5:00 pm
Main Library, 4th Floor Board Room,
and via Zoom

Join the Board of Trustees Zoom Meeting

Special Library Board Meeting

- **Date:** Monday, June 29, 2026
- **Time:** 5:00 pm
- **Location:** Main Library, 4th floor Board Room, and Remote via Zoom.
- **Zoom Link:** Join the Library Board Meeting

Members of the public are invited to provide comments in person during the Public Comment portion of the meeting or by submitting written comments in advance.

- **Written Comments:** Submit comments via the Online Form
- **Note:** Written comments will be attached to the Board minutes and distributed to Trustees.

The City of Evanston and the Evanston Public Library are committed to ensuring accessibility for all citizens. If an accommodation is needed to participate in this meeting, please contact the Library at least 48 hours in advance of the meeting so that arrangements can be made.

- **Phone:** 847-448-8650
- **TDD/TTY:** 847-866-5095

Meeting Agenda

1. **Call to Order:** Declaration of a quorum.
2. **Land Acknowledgment:**
3. **Citizen Comment:** Public session not to exceed 45 minutes.
4. **Old Business**
5. **New Business**
   a. RFP Update (Discussion & Action)
   b. Transition Preparation (Discussion & Action)
   c. Appointment of transitional leadership
6. **Executive Session**
7. **Adjournment**

Next Scheduled Meeting: July 15, 2026

MEMORANDUM

To: Evanston Public Library Board of Trustees
From: Michelle Mills, Treasurer, EPL Board of Trustees
Date: June 2, 2026
Re: Context for Materials Included in This Packet

Our special meeting is an appropriate moment to share with the public the substantive work the outgoing board has undertaken to resolve the City-library relationship — specifically the Intergovernmental Agreement (IGA) and Lease that remain unfinished. The materials included in this packet represent that complex record. I expected to finish my term on the Board this month and prepared transition memos for the new Treasurer and the new (and remaining) trustees. In doing so, I set up a file of all the relevant documents that would help share this institutional memory – many were already public. Since we are in a period of governance uncertainty, I think it is helpful to share these materials with this context so it is clear exactly what the issues are that are in play.

The people of Evanston own the Library and City assets and pay taxes to each entity. Whether those resources flow to the City or to the Library, residents deserve to understand what they are getting for that full investment and whether it reflects the value of what they pay. When City-Library negotiations stall, we, the residents, bear the cost in deferred maintenance, reduced services, and a library that cannot fully realize its independent vision and strategic plan. The materials in this packet explain why, and what the Board has been working to change.

Four principles have challenged reaching agreement:

1) **Capital access.** EPL operates under a distinct statutory framework (the Illinois Local Library Act) that gives the Board independent governance authority, including the legal accountability to set a vision for library services and the fiscal

responsibility to carry that vision forward. What our current arrangement in Evanston does not provide is borrowing autonomy. Without the ability to borrow against a capital asset, the Board cannot fund the modernization Evanston's library requires on our own timeline. The current Main Library building was constructed in 1993–94 and replaced the original 1908 structure that was demolished in 1992. It has not had a major renovation since.

Evanston faces over $150 million in deferred capital maintenance needs citywide. Without its own path to borrowing, EPL cannot move forward on library improvements that do not rise to the level of structural or security risks, and will remain dependent on a City capital queue it cannot control. The Board proposed asset transfer as one solution. If that path is not viable, the City needs to advance an alternative that gives EPL a meaningful way to access capital. That conversation is unresolved.

2) **Value from purchased services.** The Library purchases services from the City, including HR, IT, legal, and facilities support. Residents deserve clarity about what those services include, what standards apply, and how performance is measured. Formalizing those expectations through Service Level Agreements is a precondition for accountability on both sides.
3) **Personal Property Replacement Tax (PPRT).** Illinois created PPRT as a revenue source for local taxing bodies, including EPL. The Library has not consistently received its share — which means Evanston residents pay more in library levy to offset revenue that should already be flowing to EPL. This remains unresolved.
4) **The Orrington building.** The City owns the Main Library building. The Library occupies and operates it. Under the Illinois Local Library Act (75 ILCS 5/4-7), the Library Board has authority over space dedicated to library purposes and the City cannot reassign or repurpose library areas without Board approval. The building must remain a library. Yet responsibility for maintaining and repairing it has never been fully resolved between the parties. The Board's goal is straightforward: the value of this public asset should accrue to Evanston residents, regardless of which set of public books it sits on.

The attached materials document how the Board has analyzed and advanced each of these issues. In my, now uncertain, transition from the Board, I offer them to the public as part of an ongoing conversation, not a closed one.

Evanston Public Library

New Trustee Orientation Memo: Institutional Context & Recent History

Prepared for Board Onboarding

MEMORANDUM

To:	Current EPL Trustees Incoming EPL Trustees
From:	Michelle Mills, Trustee and Outgoing Treasurer Term ending June 30, 2026
Date:	June 18, 2026
Re:	Institutional context and recent history
Attachments:	See Drive folder titled Trustee Transition Documents 2026

Purpose of This Document

This memo gives you a grounded, honest account of where EPL has been over the last three years and why it matters for where we are going. It is not a comprehensive policy manual — you have the bylaws, the Illinois Local Library Act, and the Open Meetings Act for that. This is the institutional memory that doesn't always make it into packets.

Read this alongside the documents in your onboarding folder. Where those documents give you the formal record, this gives you the arc.

This document is intentionally scoped to one thing: helping you make sense of what you may be reading in the news or hearing in the community right now. Your onboarding will cover the rest — board bylaws, the Open Meetings Act, Robert's Rules, board policy development, and the tools available to you including the board's shared resources. This is the "what is actually going on" primer.

Timeline at a Glance

When	Key Event	Context
~2022	**Previous ED transition**	Karen Danczak's decade-long tenure ended. Details are sensitive personnel matters — ask board leadership or refer to public news coverage

When	Key Event	Context
		from that period. Heather Norborg served as acting/interim ED during the subsequent search process.
Summer–Fall 2023	**ED search concludes**	Yolande Wilburn was hired following a search with deep staff and community stakeholder involvement. She began in November 2023.
Late 2023	**Staffing vacuum**	The longtime facilities manager retired, leaving a gap Yolande effectively absorbed. EPL also had approximately 15 vacant positions by early 2024 — a combination of what she inherited and additional openings identified through a needs assessment.
2024	**MOU/City services review begins**	Yolande commissioned Meristem Advisors to analyze the value EPL receives from City administrative services — and what it would cost to self-provide them as an independent district.
Oct. 2024	**Moody Nolan facilities study**	Completed a concept-level cost estimate for building improvements. Estimated $20–21M needed to bring the Main Library to modern standards. Formal Facilities Master Plan still needed.
Aug. 6, 2025	**Meristem presentation (ILA)**	Meristem Advisors presented financial analysis to the Illinois Library Association — a slide-deck overview of EPL's financial position and district conversion scenarios.
Sep. 18, 2025	**Asset Transfer memo to City**	Board transmitted a formal memo to the City Council and Mayor Biss requesting transfer of the Main Library building asset to EPL. Framed as legally justified, financially appropriate, and non-precedent-setting.
Sep. 2025 (Draft)	**Meristem full report**	Full written study released (Draft 2). More detailed than the August presentation — modeled three district conversion scenarios (Minimal, Base, Optimal) plus a "remain" case with recommended levy strategy.
Oct. 10, 2025	**Second City Council memo**	Board transmitted a follow-up memo on three topics: building asset transfer, IGA/Lease finalization, and HR/labor coordination. Requested City action deadlines.
Nov. 10 & 20, 2025	**CC flashpoint + Treasurer email**	At the 11/10/25 CC meeting, some Council members publicly accused the Board of avoiding a joint meeting — an unfair characterization of a legally grounded decision made on counsel's advice. Levy approval was floated as potential leverage over internal Library operations. On 11/20, the Treasurer sent a direct email to CC, the Mayor, and City leadership rebutting the public

When	Key Event	Context
		record and laying out the Board's legal position. Email is in your folder. See Section 2 for full context.
Nov. 2025	**ED goes on leave**	Yolande went on leave in November 2025.
Mar. 2026	**ED resignation**	Yolande resigned. Heather Norborg resumed as Interim Executive Director.
Spring 2026	**Permanent ED search**	Board initiated process to engage a search firm for a permanent Executive Director — going directly to a permanent search rather than a formal interim search.
June 2026	**Board transition**	Tracy Fulce (Board President), Michelle Mills (Treasurer), and Catie Huggins (Secretary) complete their terms. Samia Amamoo, Arikpo Dada, Esther Wallen, and Meghan Shea resigned. New leadership transitions in. IGA/Lease negotiations ongoing counsel-to-counsel.

1. Leadership History: What You're Inheriting

EPL has had meaningful leadership turnover over a compressed period. Understanding it is essential — not to assign blame, but because the organization's current culture, staff trust levels, and community relationships have all been shaped by it.

Karen Danczak (prior ED, ~10 years)

Served as Executive Director for approximately a decade. Some operational practices and systems needed strengthening when the transition occurred.

Heather Norborg (Interim, then again now)

Served as acting/interim ED following Karen's departure, including through an extensive search process that involved deep staff and community input. Currently serving again as Interim ED following Yolande's resignation. Heather will return to her role as Assistant Director and brings institutional continuity as a long-time librarian.

Yolande Wilburn (ED, November 2023 – March 2026)

Hired following a rigorous search. Her employment agreement included structured performance expectations and a board accountability cycle. During her tenure she initiated several significant strategic moves to improve operations: the Meristem analysis, the Moody Nolan facilities study, and substantive work on converting the MOU with the City to a proper IGA with a lease.

New trustees should request an executive session with board leadership to be appropriately briefed on the personnel matters from late 2025 through early 2026. Trustees may not reference details, circumstances, or protected personnel information of any employee departure in public session or materials.

2. The City Relationship: Complicated by Design

EPL is a public library created under the Illinois Local Library Act (75 ILCS 5). We are not a City department. The Board has independent statutory authority over library funds, property, and personnel (75 ILCS 5/4-7). But we are deeply intertwined with the City in practice — the building, the levy, administrative services, and the union all create structural interdependence.

Component Unit Status

For governmental accounting and reporting purposes, EPL is a "component unit" of the City — legally separate, but financially accountable in ways that require inclusion in City reporting. This status affects how our financials appear in City audits, how our levy is processed, and how capital borrowing has historically worked.

The MOU Problem

EPL operated for years under a Memorandum of Understanding (MOU) with the City covering services like HR, IT, legal, and building maintenance. The MOU was outdated and did not clearly define service levels, cost allocations, or EPL's rights. It served its purpose for a time, but eventually it was clear to all parties it needed to be updated. That is not a question.

Under Yolande's leadership, EPL hired Meristem Advisors to analyze what we are actually getting from the City versus what it would cost to self-provide those services as an independent district. This work revealed gaps and partly triggered the formal push to replace the MOU with an IGA (Intergovernmental Agreement) with a lease. That work is ongoing, currently at the counsel-to-counsel level.

HR and Labor

Library staff and City staff are represented by the same AFSCME bargaining unit. This means the Library has limited direct input into union negotiations, and City-wide employment policies apply to library staff in ways that can create friction. The Board's authority over personnel decisions is statutory (75 ILCS 5/4-7), but in practice the City HR department has been involved in ways that have not always aligned with EPL's interests or legal authority. This is purely descriptive and not a judgment.

The October 2025 memo to City Council included a detailed framework for how HR authority should be structured going forward, making clear that EPL leadership retains final authority over hiring, discipline, and personnel outcomes, with City HR in a consulting and compliance role only. This issue has continued to evolve in a way to support EPL needs.

The District Question

The Meristem analysis modeled three scenarios for EPL as an independent district (Minimal, Base, Optimal), alongside a "remain" case. Key findings:

- As a component unit of a Home Rule municipality, EPL currently has uncapped levy authority — valuable and worth protecting.

- As a district, EPL would be subject to PTELL (Property Tax Extension Limitation Law), capping annual increases to inflation + new property.
- District conversion would require: City agreement, union negotiations for a new bargaining unit, building ownership resolution, staffing up HR/IT/Finance, and legal logistics.
- Initial levy increases under district scenarios ranged from ~25–32% depending on service level, not counting capital.

Neither the City nor the Board views district formation as a preferred outcome — it is a last resort if cooperative approaches fail. But understanding the analysis matters because it shapes the IGA negotiations and capital strategy.

November 2025 Flashpoint

If you have been following local news or community conversations, this is the period that generated the most public friction between EPL and City Council, and the most misinformation. Here is what was actually happening.

- At a City Council meeting on November 10, 2025, some Council members publicly suggested that the Board was avoiding a joint meeting with them — a characterization that was both unfair and inaccurate. The Board had, in fact, declined a proposed joint meeting on counsel's advice: many of the topics some Councilmembers wanted to discuss (e.g., internal personnel matters, staff concerns, the Executive Director) were matters that Illinois law assigns exclusively to the Library Board. A joint CC<>Board meeting centered on those topics would have blurred jurisdictional lines and created confusion about decision-making authority. That was not avoidance, it was appropriate legal conduct. The fact that this was characterized publicly as evasion was frustrating and unfair to the Board.
- Separately, some Council members signaled that levy approval — which under the Illinois Local Library Act is a ministerial function once the Board sets the levy, not a discretionary one — could be used as leverage over internal Library operations. The Board's legal position was unambiguous: that approach is not legally justifiable under the ILLA.
- There was also public mischaracterization of the Meristem analysis — specifically, that commissioning a district-conversion study meant the Board intended to separate from the City. The Treasurer responded directly: pricing what independence would cost was straightforward fiduciary due diligence in the context of renegotiating the MOU/IGA. Understanding what you are paying for is not a threat to leave.
- On November 20, 2025, the Treasurer sent a direct email to Mayor Biss, all City Council members, and City leadership (with EPL trustees on BCC) laying out the factual record on all of these points: the levy, the joint-meeting legal analysis, the AFSCME situation, and the capital/IGA work. That email is in your onboarding folder and is worth reading in full — both for the substance and as an example of how the Board tried to steady a conversation that was becoming politically charged. The core ask was simple: engage through appropriate legal channels, get the facts straight, and focus shared energy on the work where City-Library partnership is genuinely needed.

As incoming trustees, you may still encounter residual community and staff sentiment from this period. The Board acted within the law, declined to participate in a forum that would have muddied legal lanes, and tried to redirect the conversation toward productive shared work. That posture is supported by our legal counsel.

3. Facilities: Urgent and Existential

The current Main Library building at Orrington Avenue was constructed in 1993–94 and opened October 10, 1994, replacing the original 1908 structure that was demolished in 1992. It has not had a major renovation since. The City owns the building.

What the Moody Nolan Study Found (October 2024)

A concept-level cost estimate identified approximately $20–21 million in needed improvements — roof (since replaced at a cost of $2M), HVAC, ADA compliance, and modernization for current library programming and technology needs. This is not a full Facilities Master Plan; the strategic plan calls for one to be developed with City input, but it has not yet been completed.

The Asset Transfer Proposal

In September 2025, the Board transmitted a formal memo to the City Council proposing transfer of the Main Library building to EPL at no cost. The legal and financial case:

- 75 ILCS 5/4-7 gives the Board authority over library space — the City cannot repurpose library spaces without Library Board approval.
- Since EPL became governed by an independent Board in 2012, we should have been consistently receiving our share of the Personal Property Replacement Tax (PPRT). We haven't and we do not know why. Over the last five years alone, that is approximately $1.8M in foregone revenue.
- EPL has invested millions in City-owned facilities (including $2M+ in Robert Crown and ~$550K/year in debt service on city-issued bonds for library improvements) without ownership rights.
- The City's capital backlog cannot accommodate $20M+ in library improvements. Transfer would let EPL borrow against the building and manage capital directly.

We have been told through IGA discussions this is a non-starter, but not why. It is not fully clear that the City Council understands the complexity of this issue. See below.

Facilities Staffing

The Facilities Manager role is operationally critical and has been difficult to fill and retain. EPL hired someone into the role in 2025 and lost that individual during the year. EPL currently has a person in place who appears dedicated and qualified. Trustees should seek an update from the Interim ED on: the current state of the facilities and safety team, what challenges have persisted in this area, and what support or board action may be needed.

What Trustees (and CC) Should Know About the Orrington Building

Because the building was purpose-built as a library, Illinois Library Law constrains the City from repurposing it as they could any other capital asset — but EPL doesn't own it, can't borrow against it directly, and depends on the City for major capital decisions. This is the central structural tension that the asset transfer and IGA are meant to resolve.

4. Financial Position: Stable But Constrained

EPL's operating finances are in reasonable health. Property taxes account for approximately 86% of revenue. Personnel is approximately 76% of expenditure. The fund balance has been maintained near the 50% of annual expenditures target the Board has adopted as policy.

What is not healthy: capital capacity. EPL has no meaningful ability to accumulate reserves sufficient for the $20M+ building modernization. That must come through borrowing, which requires either City action or the asset transfer. This is not an abstract governance question — it is a direct constraint on the library's ability to deliver services in a safe, modern facility.

The Two Meristem Reports — Know the Difference

There are two Meristem documents in your folder. They are related but distinct:

- August 6, 2025 — Slide deck presentation (prepared for the Illinois Library Association). High-level overview of EPL's financial position and district conversion scenarios. Less detailed, intended for a broader audience.
- September 2025 (Draft 2) — Full written study. Detailed financial modeling, PTELL analysis, levy projections, bond treatment, and capital needs analysis. This is the primary analytical document for governance purposes.

The September report's "remain" case recommended a 10% levy increase for 2025 (filed December 2025 for FY26), returning to 5% annual increases thereafter. The Cook County revenue shortfall complicates actual receipts — ask the Finance Committee chair or Finance Manager for current status.

Development

Private fundraising is treated as a meaningful supplement to the property tax levy, **not a nice-to-have.** The Development & Advancement Plan (published in May 2025, also in the folder) targets approximately $900K in private revenue by end of 2027. Development Director Jennifer Shreve leads this work and is a highly capable partner. The endowment is held externally through ECF.

5. Governance: What You Need to Know Now

All of these topics will be in your onboarding and have additional in-depth training. They are only mentioned here for context and repetition.

The Illinois Open Meetings Act (OMA) Is Not Optional

5 ILCS 120/ governs almost everything about how the Board operates. Highlights for new trustees:

- Decisions must be made in properly noticed public meetings. Committee work does not substitute for Board action.
- Serial communications — reaching a majority through individual conversations rather than a public meeting — can constitute an OMA violation. Be careful with email and side conversations.
- Remote participation is allowed only under specific conditions (e.g., illness/disability, employment/business, family/emergency, or unexpected childcare).
- Executive session is available only for enumerated purposes. What is said in exec session stays there.

The Board has been actively tightening OMA compliance. If you are uncertain whether something is appropriate, ask before acting — not after.

Committee Structure

The Board operates through four standing committees: Finance, Management (sometimes called Management/Personnel), Facilities, and DEIB. Each has a trustee chair. The ED and relevant staff attend. Regular agendas are structured around staff reports plus committee reporting. You will be appointed to committees by the Board President.

There is ongoing work on the DEIB committee structure — community member attendance patterns have made achieving quorum difficult. A two-track model (OMA-compliant standing committee plus a separate community advisory council) is being explored.

Board-ED Relationship

The Board hires, evaluates, and (if necessary) terminates the Executive Director, the Board's one employee. The ED manages all staff. Trustees do not direct staff. If you have an operational question or concern, channel it through the ED or the Board President — not directly to library employees. The Board must manage the ED through proper employer/employee processes and have a process for handling performance issues, training, etc.

Robert's Rules

The Board operates under Robert's Rules of Order Newly Revised (RONR). If you are new to formal parliamentary procedure, Robert's Rules in Brief is the right starting point. You do not need to be an expert, but you need to know the basics: how motions are made and seconded, how amendments work, and how votes are recorded.

6. Questions to Ask Your First 30 Days

You have a lot of documents. Here is where to focus your early attention:

- Review the Illinois Local Library Act (75 ILCS 5) — especially 4-7 and 4-9. This is the legal foundation for everything.
- Read the EPL bylaws (Draft October 2023, amended March 2026). Understand how trustees are appointed, how committees work, and what quorum requirements are.

- You are separately trained on the Open Meetings Act (5 ILCS 120/). This is important.
- Review the two Board memos to City Council (September 18 and October 10, 2025). These lay out the Board's current position on the IGA, asset transfer, and HR structure.
- Ask the Finance Committee chair or Finance Manager: What is the current status of Cook County revenue receipts? What is the fund balance as of the most recent close?
- Ask the Board President: What is the status of IGA/lease negotiations? What is the timeline and process for the permanent ED search? Note: if the City approaches EPL about a joint meeting, consult Board counsel (Kevin Noll) before agreeing — joint meetings with City Council raise jurisdictional and OMA notice issues that need legal review first.
- Ask your committee chair: What is on the committee's current agenda? What decisions are expected in the next 90 days?

Evanston Public Library

Treasurer Transition

Prepared for new Treasuer and EPL Trustee context

MEMORANDUM

To: Victoria Shire, Trustee
Incoming Treasurer, Evanston Public Library Board of Trustees

Cc: EPL Trustees

From: Michelle Mills, Trustee and Outgoing Treasurer
Term ending June 30, 2026

Date: June 18, 2026

Re: Treasurer Transition

Attachments: See Drive folder titled Trustee Transition Documents 2026

This memo summarizes what I believe the incoming Treasurer needs to know to hit the ground running. I have tried to be direct about what is settled, what is in progress, and what requires active attention. I am available to answer questions now and after my term ends.

1. The Role

The Treasurer is the Board's financial officer and Chair of the Finance Committee. Formal duties under the bylaws include: ensuring library funds are received, safely kept, and deposited or invested in Board-approved depositories; authorizing disbursements only with Board approval; overseeing preparation of monthly and annual financial reports; and ensuring timely filing of required governmental reports. The Treasurer must be bonded.

The Finance Committee's charge is to collaborate with the Executive Director on the annual budget, oversee endowment investment funds, meet regularly, and report to the Board on financial matters. This can be wide-reaching, so it is up to the Board officers to create the proper ongoing boundaries for this role, committee, and others.

2. Monthly Rhythm

The practical monthly Finance Committee work has consisted of:

- Reviewing the upcoming Board packet finance items before the meeting. The cadence of the full board meeting is the third Wednesday, so we have been meeting on the second Thursday, which mostly keeps us on the right cadence, but is not perfect.
- Reviewing bills, payroll, purchasing card activity, and any unusual items before Board approval
- Asking Sameer about budget-to-actual trends, vacancies, hiring impacts, development revenue, major facilities costs, and legal/consulting expenses
- Preparing a concise oral Finance Committee report for the Board, includes reiterating some of Sameer's content to make sure it was clear to the Board in terms of the Board's responsibility
- Maintaining OMA discipline: committee discussions are public unless a valid closed-session exception applies; spending authorizations require recorded roll-call votes

The Board routinely approves payroll, Library Fund bills, and purchasing card charges through the consent agenda. The Finance Committee is a great place to raise any questions.

3. Budget and Levy

The annual cycle includes: special budget presentation, public budget hearing, Truth in Taxation hearing, City Council budget presentation, and Board adoption of the tax levy. **The Treasurer needs to keep the Board focused on this calendar early.**

Key budget facts (CY2026):

- Total operating budget: approximately $10M
- Labor (wages and benefits): approximately 75% of operating budget (75.25% per EPL's own CY2026 IPLAR reporting; FY2025 actuals were $7,107,733 in staff expenditures out of $9,844,989 total operating expenditures, or 72.2%)
- Revenue: approximately 90% from property tax levy; approximately 7% from donations and grants
- Debt service: approximately 5% of budget (Library Debt Service Fund ~$577K/year)

Current pressure points:

- Labor is the dominant cost driver. Vacancy assumptions can materially change projected surplus or deficit.
- The Board should continue asking whether the budget is structurally balanced without relying on temporary vacancies.
- PPRT (Personal Property Replacement Tax): EPL and the City are still finalizing EPL's share and administrative process. This is an open item that could add meaningful revenue once resolved. I will share a memo covering PPRT for background as an appendix.

Note on levy authority: City Council's role in approving the levy is ministerial under the Illinois Local Library Act — they incorporate the Board's amount into the City's tax levy ordinance, subject to legal caps. Be prepared to explain this if it resurfaces. We have multiple legal opinions on this, but it comes up every year, especially when there are new City Council members. See folder.

4. Collective Bargaining Agreement and the CY2027 Levy

This is a live, time-sensitive issue for the incoming Treasurer.

The current AFSCME collective bargaining agreement is a three-year agreement. Its expiration and the CY2027 budget cycle are not perfectly aligned — the new agreement may not be finalized before the Board begins setting the CY2027 budget in September 2026.

Why this matters:

- Staff compensation and benefits constitute approximately 75% of EPL's operating budget. Any wage and benefit increases in the new agreement will flow directly into the levy request.
- The Board cannot finalize a structurally sound levy without knowing the compensation and benefit commitments of the new agreement.
- The CY2027 levy must be calibrated to reflect whatever three-year agreement is reached.

Action: Make CBA timeline and levy scenario modeling a standing Finance Committee agenda item beginning no later than August 2026. Ensure Sameer has low/mid/high compensation projections ready for the Board by September.

5. Cook County Revenue – Outstanding Balance and CY2026 Delay

As of June 2026, EPL has not received approximately $600,000 of its CY2025 property tax levy from Cook County. There has been no reconciliation or explanation from the County. This is not unique to EPL — many Illinois libraries are in the same position, and there is no systematic reconciliation process between the County and affected libraries at this time.

Additionally, Cook County appears to be running behind on CY2026 collections, which will likely cause corresponding delays in disbursements to the library this year.

Bridge loan option:

- EPL may be eligible for a short-term bridge loan through the City of Evanston, which serves as EPL's fiscal intermediary for this type of borrowing.
- Interim ED Heather Norborg and Finance Manager Sameer Notta have confirmed that current understanding is that EPL would need to exhaust its full operational fund balance before qualifying. They are actively exploring the exact terms and thresholds of that program. Please note the Board policy on the operational fund balance in these discussions.

- Staff will also work with the City well in advance to assess capital pathways and options in the event that County collections again fall short of what is owed.

Action: Monitor County reconciliation updates closely. Track cash flow projections through Q3–Q4 2026. Coordinate with Sameer and Heather on bridge loan eligibility requirements and Board policies.

6. IGA, Lease, and City Relationship

The Intergovernmental Agreement (IGA) and lease govern how EPL and the City interact on administrative services, building use, capital maintenance, HR, IT, legal, and finances. This is not merely a legal document matter — it directly affects the budget, capital planning, and EPL's long-term financial independence.

Current status: Board counsel continues to work with the City's Corporation Counsel toward agreement in principle on the IGA and lease. The Board articulated its positions on how it hoped to move forward in three written communications to City Council and the Mayor: September, October, and December 2025 (in folder). Those memos remain part of the record. The next phase of this work involves determining the appropriate mechanisms for productive engagement with City Council on matters of shared jurisdiction, while ensuring each body operates within its proper legal lane.

Key principles the incoming Treasurer should be prepared to uphold:

- EPL has not been a City department since 2012. It is an independent statutory body under the Illinois Local Library Act called a component unit. It is also not a fully independent District Library.
- EPL relies on City administrative services and pays for them. These are purchased services, not "shared services."
- The City owns the main library building. This creates a structural constraint on EPL's capital access.
- Reserve funds (operating fund balance) are not capital funds. They are operational continuity instruments.
- PPRT can either be part of this, or we can publicly raise money through the levy to offset (which is what we do now). We need to be more transparent with the public about this.

7. Capital, Facilities, and Building Ownership

The 2025 Strategic Plan calls for a Facilities Master Plan, space assessment, and renovation or relocation planning. These are directly tied to finances and to the unresolved capital access question.

The structural problem: because the City owns the main library building, City Council determines which buildings receive capital repairs across city infrastructure. EPL cannot independently borrow for capital improvements without owning the asset.

The asset transfer proposal: the Board has advanced a proposal to move the building onto EPL's books, which would allow EPL to borrow for improvements tied to library needs. This requires the City to complete a feasibility study and advance a term sheet. Whether and when this moves forward is the single most consequential structural question for long-term capital access. The EPL Board has been told this is a non-starter, but it is unclear why and what alternative the City is proposing to advance the library's capital needs.

While this effort is delayed, leaders are defaulting to the 2014 Memorandum of Understanding (MOU), which is not clear enough to handle today's business and has led to most of the conflict.

Questions to keep in front of the Board:

- Who is legally and financially responsible for the library's physical infrastructure and the risks of delayed improvements?
- If City bonds are used for library-related capital, what is EPL obligated to repay, under what authority, and on what timeline?
- Are facilities capital needs built into the capital fund budget, and when does spending actually occur? Capital fund expenditures have historically lagged.
- How will the LIbrary Board exercise control of capital spending for the library in this current arrangement?

8. Fund Balance, Reserves, and Liquidity

The Board approved the Fund Balance and Reserve Policy in August 2025. Read it carefully and confirm with Sameer how it is being applied.

Current snapshot (as of February 2026):

- FY2025 levy: $7,485,673 received (87% of FY2025 budget) as of February 9, 2026, with approximately $1.1M still outstanding from Cook County at that time.
- Reserve balance: approximately $4.1M as of February 9, 2026, sufficient to cover approximately five months of operating expenses per EPL's financial policy.
- Note: the $600K outstanding as of June 2026 (see Section 5) represents a further narrowing of that picture. Monitor closely.
- Cook County timing is a recurring pattern due to their 10 year implementation of a problematic IT system. Reserves exist precisely to bridge these gaps — but must be protected from other uses so they remain available.

9. Endowment and Investment Oversight

The Finance Committee is responsible for overseeing endowment investment funds. With board approval, the staff worked with ECF to strategically move funds to ECF from Vanguard to streamline investment accounts in the Spring of 2026.

Confirm on arrival:

- Who has account access and receives statements
- All accounts are titled correctly in EPL's name
- Investment policy, authorized signers, and Board-approved depositories
- Whether reporting format is sufficient for Board oversight
- Any donor restrictions or spending rules that apply to specific funds

10. Strategic Plan Alignment

The 2025–2027 Strategic Plan should be read as a financial document. Its goals for facilities, technology, staff resources, development, and budget alignment all have cost implications. Regularly ask which goals have budget implications in the current year, which require one-time vs. recurring funding, and whether strategic priorities are built into the budget or remain aspirational.

11. Development and Fundraising

Development is in a strong position heading into the second half of 2026 and is on track with the Strategic Development and Advancement Plan (May 2025, in folder), which targets approximately $900,000 in private revenue by end of 2027. Jennifer Shreve is the primary partner on this work. We hired a vendor to support the development of the plan in 2025 (Nicole Amling) and she is an excellent resource on development and fractional-CFO adjacent needs. We use Blackbaud for development database needs and Jennifer has been cleaning the data for over a year to use it more strategically.

Financial discipline to maintain:

- Track development revenue separately from tax-supported operations
- Distinguish restricted from unrestricted gifts
- Do not allow fundraising projections to obscure the baseline operating picture in budget-to-actual reporting

12. Personnel, Vacancies, and Labor

Labor is approximately 75% of operating expenses, and vacancy levels materially affect both projected spending and actual service delivery. Watch for:

- Vacancy savings versus service impacts
- Whether new positions are funded for partial-year or full-year costs
- Impact of AFSCME wage increases (see Section 4)
- Whether EPL has sufficient internal HR capacity — multiple positions have been in 'pending HR' status due to City coordination delays, most recently the city-HR support has been helpful, but this is very new
- Whether interim or permanent ED search costs are budgeted/ using vacancy overage

13. Executive Director Transition

Heather Norborg is currently serving as Interim ED. The Treasurer should understand the financial implications of the transition: search firm costs, interim compensation assumptions, legal review costs, and the budget impact of any overlap or acting pay arrangements. The Board's authority to hire, evaluate, and dismiss the ED must remain clear in all budget and IGA discussions.

14. Legal, Consulting, and Professional Services

Professional services are a recurring area to monitor. Recent bills have included HR Source, board counsel (especially to support CBA negotiation in 2026, but also finalizing two departures), translation services, facilities vendors, and strategic consultants. Monthly: ask whether costs are one-time or ongoing, what they are tied to, whether contracts need Board approval or renewal, and whether any consultant work could be moved to staff capacity.

15. Board Policy Development

In 2024, the Board was trained on Finance issues for a government board. One of the gaps for this board was some financial policies for the board – this includes how the board and ED seek approval for expenses/reimbursements with proper fiduciary controls. The board conducted a larger assessment of board governance/policy gaps and began the process of writing new policies, led by Trustee and VP Dada under the Management Committee. The Finance Policies are largely drafted and ready to move forward to the board. You should consider doing this as soon as practical.

16. Monthly Packet Review Checklist

- Compare bills, payroll, and purchasing card totals to prior months
- Scan for large, unusual, duplicate, prior-year, or miscoded expenses
- Watch legal, consulting, HR, facilities, and collection spikes
- Ask about grant-funded expenses and reimbursement timing
- Review development report for actuals versus goals
- Review vacancy and hiring updates for budget impact
- Confirm any agenda item involving spending has a clear recommended action and roll-call vote
- Prepare a short Board update focused on decisions, risks, and next steps

17. Key Relationships

- Interim/Permanent Executive Director (Heather Norborg, Interim ED)
- Finance Manager (Sameer Notta) — primary day-to-day staff finance contact
- Facilities Committee Chair (vacant, following Catie's departure) — essential for capital planning coordination

- Development Director (Jennifer Shreve) — for fundraising revenue tracking
- Board counsel (Kevin – should go through Board president) — especially for IGA, lease, levy, capital, and governance questions

18. Highest-Risk Areas

- City/EPL relationship: IGA and lease remain unfinalized; administrative services, capital obligations, and building ownership are all in flux
- FY27 budget: Sameer will be OOO soon and for a month. I would check in with him and Heather for a project plan on the budget and board engagement.
- Capital funding gap: significant deferred maintenance with no clean borrowing pathway unless the asset transfer proposal advances
- Cook County revenue uncertainty: recurring collection delays with no reconciliation mechanism; bridge loan program has a high qualifying threshold
- CBA/levy misalignment: three-year bargaining agreement may not be finalized before the September levy cycle — creates budget modeling risk
- Structural budget pressure: labor-heavy budget, levy sensitivity, and vacancy assumptions that can mask underlying deficits
- RFP for search firm – aligning with new Board on timeline and executing a new contract

19. Recommended First 30 Days

- Meet with Sameer Notta (he will be OOO for some of this time): walk through the budget, chart of accounts, monthly reports, fund balance, reserves, levy calendar, and current pain points
- Meet with the Interim ED to align on Finance Committee priorities
- Read the Fund Balance and Reserve Policy
- Review current year budget, prior year actuals, and latest budget-to-actual report
- Review the most recent bills/payroll/purchasing card packet
- Ask Sameer for a briefing on the Cook County outstanding balance, bridge loan program terms, and cash flow projections through year-end
- Confirm Finance Committee meeting calendar and recurring agenda template
- Review strategic plan goals with financial implications in the next 12 months
- Confirm investment/endowment accounts: access, titling, reporting, and policies
- Ask about PPRT: current status and when EPL might see revenue from this source
- Draft a simple Finance Committee work plan for the next 3–6 months, including CBA scenario modeling for the September levy process

Attachments

- See the folder titled: “Trustee transition documents 2026”, which contains a number of useful source materials and references.

Strategic Development and Advancement Plan
2025 – 2027

The Evanston Public Library is a beloved public institution that offers accessible resources and highly attended programs to Evanston residents of all ages at no cost. The library helps residents discover their passions and build community. **The library's goodwill in the community presents a strategic opportunity to increase private fundraising efforts.**

Evanston Public Library relies on private fundraising to supplement the property tax revenue and other sources of revenue that make up its $9.4 million budget. In 2024, private fundraising accounted for 6% of the library's total revenue and approximately 2% of the city's population donated to the library.

Evanston Public Library has ambitious goals for growth and expansion as outlined in the library's 2024 strategic plan. With focused, strategic actions that cultivate existing donors and develop relationships with new donors and institutions, the library can expand its private fundraising efforts to fund that growth and expansion. The following plan outlines how the library will **increase private revenue from nearly $600,000 in 2024 to $900,000 by the end of 2027**.

	2024 Actual	**2025 Budget**	**NEW: 2025 Goal**	**NEW: 2026 Goal**	**NEW: 2027 Goal**
Individual Giving	$462,180	$400,000	$550,000	$600,000	$700,000
Grants	$128,160	$80,000	$80,000	$100,000	$120,000
Corporate	$0	$0	$20,000	$30,000	$40,000
Special Events	$0	$0	$0	$20,000	$40,000
Fundraising Total	**$590,340**	**$480,000**	**$650,000**	**$750,000**	**$900,000**
Year-over-Year Growth		-17%	10%	15%	20%

<u>Growth Strategy 1</u>: Substantially increase **individual giving** through personalized cultivation and new giving strategies.

The Evanston Public Library is fortunate to already have a large and generous individual giving base; donors are personally invested in the library's mission and see the critical role it plays in the community. Combined with the community's high level of civic engagement and relative affluence (median household annual income is close to $100,000), there is tremendous potential to grow the library's individual giving efforts over the next three years.

With the goal of increasing individual giving, the development team will focus on stewarding and retaining existing donors, creating new opportunities to give, cultivating fundraising ambassadors, and utilizing its data to better engage donors. To supplement limited staffing on the development team, consultants can be retained to support donor strategy and content development. By the end of 2027, we expect individual giving to increase by 50%.

	2024 Actual	2025 Budget	NEW: 2025 Goal	NEW: 2026 Goal	NEW: 2027 Goal
Individual Giving	$462,180	$400,000	$550,000	$600,000	$700,000

Key strategies include:

- **Retain major donors through personalized outreach**: In 2024, 82 major donors (defined as giving $1,000 or more in a fiscal year) contributed 60% of the total individual giving, or just over $275,000. Each of those major donors needs a personalized, high-touch cultivation plan to ensure their "stickiness" to the Evanston Public Library and their renewal gift in future years at the same or higher level. The Development Manager and Executive Director, as necessary, should prioritize building personal relationships with these donors.

  Measure of Success: 80% of the previous year's major donors retained.

- **Establish a new donor recognition program:** Evanston Public Library is in the process of creating a facilities master plan that will result in either renovation or relocation. Either option presents a unique opportunity to create a new donor program that provides public donor recognition for a substantial gift (either via naming opportunities or a donor wall). This new giving opportunity provides an opening to make larger, capital asks and engages donors in the library's future.

Measure of Success: New program is developed and at least $100,000 is raised.

- **Implement three individual giving campaigns per year:** The Development team is over-relying on the end-of-year appeal, which brings in 65% of individual giving and does not sufficiently engage donors throughout the rest of the year. By creating more robust spring and summer campaigns, tied to library impact and donor motivations, the library can expand and shift individual giving. These annual campaigns should be designed to engage new donors, thus building a pipeline of potential mid-level and major donors.

  Measure of Success: 10% growth in total number of gifts year-over-year.

- **Develop a robust volunteer fundraising operation**: Evanston Public Library is fortunate to have an energized and committed volunteer base (including the Board of Directors, Partners for Evanston Public Library or PEPL, and fundraising campaign volunteers) that are willing to play a more active role in fundraising. The development team will harness this energy by creating structured opportunities for volunteers to serve as fundraising ambassadors and aides, providing the support and direction to ensure their success. Opportunities may include peer-to-peer fundraising, special event planning, and/or donor stewardship.

  Measure of Success: Volunteers will fundraise $20,000 annually.

- **Increase donor targeting via improved data management**: Donor data should be able to tell us who is donating, who we are missing, and how we can deepen donor engagement. Evanston Public Library needs to improve its usage of Raiser's Edge in order to easily and regularly pull reports on appeal success rates, donor engagement, donor history, lapsed donors, new donors, and more. By ensuring data is entered in a way that makes these reports possible and reviewing the data on a regular basis, the development team will be able to better target fundraising efforts and adjust its fundraising strategy in real time.

  Measure of Success: 20% of lapsed donors will make a gift annually.

<u>Growth Strategy 2</u>: Recalibrate **institutional giving** to reduce reliance on federal funding and explore new corporate and foundation funding.

Institutional giving strategies are changing across the country as nonprofits and other public-serving organizations grapple with the sunsetting of APRA (American Rescue Plan Act, the COVID-relief package), the massive budget cuts proposed by the Trump administration, and the shifting priorities of philanthropy. For example, over half of the library revenue raised by grants in 2024 originated from federal government agencies (just over $72,000) and those programs are at risk of being cut.

The Evanston Public Library is not alone in seeing a decrease in grant funding (down by 23% since 2022), but it does require a shift in focus. As the development team works to rejuvenate the grant portfolio and prioritize larger funding opportunities, we will also expand to build sustainable relationships with companies that do business in and want to support Evanston. To supplement limited staffing on the development team, consultants can be retained to support prospect research and grant writing. By the end of 2027, we expect institutional giving to increase by 25%.

	2024 Actual	2025 Budget	NEW: 2025 Goal	NEW: 2026 Goal	NEW: 2027 Goal
Grants	$128,160	$80,000	$80,000	$100,000	$120,000
Corporate	$0	$0	$20,000	$30,000	$40,000

Key strategies include:

- **Update grant forecast quarterly based on probability and return on investment**: In this fast-changing environment, it is critical for the Development team and key program leaders to reevaluate the grant forecast every three months, making strategic decisions on where to prioritize time and energy. Prospective grant applications should be ranked by probability of success (based on history of funding and external factors), return on investment (grant size vs. application effort), and alignment with the library's program priorities. Priority should be given to well-aligned, likely, and larger renewals, freeing up staff time to focus on prospecting new foundations and corporations.

  Measure of Success: Average grant size increases to $10,000.

- **Solicit new foundations**: With the uncertainty in government funding, this is a great time to start exploring grant opportunities from private foundations. Evanston Public Library can fit into several common giving priorities including literacy, digital literacy, early childhood education, youth development, senior services, civic engagement, and more. The Development Team will start researching, prospecting, and building relationships with new foundations in order to expand institutional giving.

    Measure of Success: 3 new foundation applications submitted and 1 new grant award per year.

- **Solicit new corporations**: The library has not solicited corporate donations in the past, representing a whole new sector to explore and cultivate. With the help of the Board, PEPL, and fundraising volunteers, the Development team will create a robust list of corporate prospects that meet one of the following criteria: 1) are located in or do business in Evanston; 2) fund other cultural institutions in the area; or 3) are aligned with the library's mission and goals. Based on their giving mechanisms, companies will be solicited for grants, program or event sponsorships, in-kind donations, or capital gifts.

    Measure of Success: 5 new corporate applications submitted and 2 new awards per year.

<u>Growth Strategy 3</u>: Increase the library's **public fundraising presence** with more impactful messaging and direct patron engagement, and by piloting special events.

Libraries are one of the last remaining trusted and celebrated institutions in American society. While only 22% of Americans say they trust the government to do what is right and 31% report confidence in the news media, a remarkable 78% of Americans trust their local library. In Evanston in particular, the library is a treasured civic institution that provides a nonpartisan public good.

Donors, patrons, and residents are hungry for the joy, learning, and sense of community that the library provides. Through this plan, we will create an external affairs strategy that capitalizes on this goodwill and provides new messages and venues through which the public can connect to the library. To supplement limited staffing on the development team, consultants can be retained to support content development and event planning. This is a new revenue stream that has the potential to raise $40,000 annually by 2027.

	2024 Actual	**2025 Budget**	**NEW: 2025 Goal**	**NEW: 2026 Goal**	**NEW: 2027 Goal**
Special Events (Net)	$0	$0	$0	$20,000	$40,000

Key strategies include:

- **Create a new case for support (and update annually):** The Evanston Public Library has relied on the same deficit-based fundraising pitch for at least the last five years. It's time for a refresh that is asset-based, emphasizing all the benefits the library brings to the community and staying relevant to the current times. In the first quarter of every year, the Development team, in conjunction with Marketing and Communications and potentially content development consultants, will develop an annual case for support and a compelling fundraising message that can be used for individual and institutional solicitations throughout the year.

  Measure of Success: Case for support updated annually.

- **Build new audiences for fundraising pitch**: In 2024, there were nearly 30,000 library card holders and 440,000 visits to the library. To capitalize on that traffic, the Development team will brainstorm and execute new, creative strategies to engage library patrons as donors. Options may include new signage and collateral, targeted emails to library super users, direct pitches to program participants, pop-up donation stations, and more. These strategies can also be a great way to engage PEPL and other volunteers as fundraising ambassadors. (It is also recommended that the monthly donor e-newsletter be evaluated for its effectiveness as a donor stewardship tool.)

    Measure of Success: 10% annual increase in the number of new donors.

- **Pilot a fundraising special event**: The library has not hosted a fundraiser previously, so it is worth exploring whether special events can be a revenue generator and community builder. Fundraising events can be labor intensive, and the Evanston calendar is already full of events for a good cause, which is why we recommend piloting a spring event in 2026 and reevaluating the strategy after that. Again, this strategy could be a great way to engage PEPL and fundraising volunteers on a planning committee and as solicitors of in-kind donations and ticket sales. The library might consider hosting the event at the library itself to save on venue fees and to bring donors and prospects into the space.

    Measure of Success: Execute at least one fundraising special event and evaluate.

Annual Scorecard

Strategic Development and Advancement Plan

Growth Strategy	Measure of Success	2025 Outcome	2026 Outcome	2027 Outcome
Individual Giving	Retain 80% of the previous year's major donors			
	Develop new donor recognition program and raise $100,000			
	10% growth in total number of gifts year-over-year			
	Volunteers fundraise $20,000 annually			
	20% of lapsed donors make a gift annually			
Institutional Giving	Average grant size increases to $10,000			
	3 new foundation applications submitted and 1 new grant award per year			
	5 new corporate applications submitted and 2 new awards per year			
External Affairs	Case for support updated annually			
	10% annual increase in the number of new donors			
	Execute at least one fundraising special event			

Suggested Annual Calendar

January	• Write annual case for support • Quarterly grant review • Personalized thank you notes or calls to winter appeal donors • Collect annual list of in-kind and sponsorship needs
February	• Plan spring fundraising event • Set annual volunteer fundraising goal and develop engagement plan
March	• Prep for spring appeal • Complete biannual prospecting of foundations and corporations
April	• Launch spring appeal for National Library Week • Test out a new patron-facing engagement opportunity • Quarterly grant review
May	• Host spring fundraising event • Prep for summer appeal • Personalized thank you notes or calls to spring appeal donors
June	• Launch summer appeal for Summer Reading
July	• Quarterly grant review • Test out a new patron-facing engagement opportunity
August	• Personalized thank you notes or calls to summer appeal donors
September	• Complete biannual prospecting of foundations and corporations
October	• Prep for winter appeal • Quarterly grant review
November	• Launch winter appeal • Test out a new patron-facing engagement opportunity
December	• Make a big splash for Giving Tuesday

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City of Evanston

Evanston Public Library Renovation

1703 Orrington Avenue
Evanston, Illinois 60201

Conceptual Estimate
October 9, 2024

Project: 2024A125

Prepared For:
Moody Nolan
209 S. Lasalle Street
Suite 820
Chicago, IL 60604

NOTES REGARDING PREPARATION OF ESTIMATE

This estimate was prepared based on the following documents provided by Moody Nolan:

1. EPL Conceptual Program & Planning Study dated September 20, 2024.
2. Basement Floor Narrative dated September 20, 2024.
3. First Floor Narrative dated September 20, 2024.
4. Second Floor Narrative dated September 20, 2024.
5. Third Floor Narrative dated September 20, 2024.
6. Fourth Floor Narrative dated September 20, 2024.
7. Original construction documents dated July 22, 1993.

8. Information regarding the project was also obtained via meetings, phone conversations, and email messages that clarified the project scope.

BIDDING PROCESS - MARKET CONDITIONS

This document is based on the measurement and pricing of quantities wherever information is provided and/or reasonable assumptions for other work not covered in the drawings or specifications, as stated within this document. Unit rates have been generated from current material/labor rates, historical production data, and discussions with relevant subcontractors and material suppliers. The unit rates reflect current bid costs in the area. All unit rates relevant to subcontractor work include the subcontractors overhead and profit unless otherwise stated.

Pricing reflects probable construction costs obtainable in the Chicago, Illinois area on the bid date. This estimate is a determination of fair market value for the construction of this project. It is not a prediction of low bid. Pricing assumes competitive bidding for every portion of the construction work for all subcontractors with a minimum of 3 bidders for all items of subcontracted work and a with a minimum of 3 bidders for a general contractor. Experience indicates that a fewer number of bidders may result in higher bids, conversely an increased number of bidders may result in more competitive bids.

Since The Concord Group has no control over the cost of labor, material, equipment, or over the contractor's method of determining prices, or over the competitive bidding or market conditions at the time of bid, this statement of probable construction cost is based on industry practice, professional experience and qualifications, and represents The Concord Group's best judgment as professional construction cost consultants familiar with the construction industry. However, The Concord Group cannot and does not guarantee that the proposals, bids, or the construction cost will not vary from opinions of probable cost prepared by them.

ASSUMED CONSTRUCTION PARAMETERS

The pricing is based on the following project parameters:

1. A construction notice to proceed date of June, 2027.
2. A construction duration of 18-24 months.
3. The contract will be competitively bid to multiple contractors.
4. All contractors will be required to pay prevailing wages.
5. There are no phasing requirements.
6. The contractors will have full access to the site during normal working hours
7. Estimate detail includes pricing as of October 2024.

EXCLUSIONS

The following are excluded from the cost of this estimate:

1. Professional Design Fees
2. Testing Fees
3. Owner Contingencies/Scope Changes
4. Premium Time / Restrictions on Contractor Working Hours
5. Cost Escalation Beyond a Construction Mid-Point Date of April 2028
6. Finance and Legal Charges
7. Environmental Abatement Costs
8. Temporary Owner Facilities
9. Moisture Mitigation
10. Equipment (Owner Furnished/Installed)
11. Loose Furniture
12. Artwork
13. Third Party Commissioning
14. Non-fixed Audio/Visual Equipment & Wiring
15. Telephone / Data Equipment & Wiring
16. Contaminated Soil Removal
17. Structurally Unsuitable Soil Removal
18. Unforeseen Future Cost Impacts Based on Supply Chain Impacts

City of Evanston
Evanston Public Library
Renovation
Conceptual Estimate
10/09/2024

	COST SUMMARY	117,221 GSF	$/SF		BUILDING TOTAL
01000	GENERAL REQUIREMENTS		$0.00		$0
02000	EXISTING CONDITIONS		$3.26		$381,895
03000	CONCRETE		$3.06		$358,426
04000	MASONRY		$0.00		$0
05000	METALS		$1.59		$186,405
06000	WOODS, PLASTICS & COMPOSITES		$2.70		$316,991
07000	THERMAL & MOISTURE PROTECTION SYSTEM		$0.49		$57,198
08000	OPENINGS		$7.28		$853,542
09000	FINISHES		$32.97		$3,865,362
10000	SPECIALTIES		$0.48		$56,426
11000	EQUIPMENT		$0.00		$285
12000	FURNISHINGS		$2.32		$272,329
13000	SPECIAL CONSTRUCTION		$0.00		$0
14000	CONVEYING EQUIPMENT		$0.00		$0
21000	FIRE SUPPRESSION		$0.47		$54,707
22000	PLUMBING		$1.02		$119,321
	HEATING, VENTILATING & AIR CONDITIONING		$2.95		$345,300
26000	ELECTRICAL		$4.07		$477,234
27000	COMMUNICATIONS		$0.00		$0
28000	ELECTRONIC SAFETY AND SECURITY		$0.00		$0
31000	EARTHWORK		$0.00		$0
32000	EXTERIOR IMPROVEMENTS		$0.00		$0
33000	UTILITIES		$0.00		$0
	SUBTOTAL		**$62.66**		**$7,345,420**
	DESIGN CONTINGENCY	15.0%	$9.40		$1,101,813
	GENERAL CONDITIONS/BOND/INSURANCE	15.0%	$10.81		$1,267,085
	CONTRACTOR'S FEES	5.0%	$4.14		$485,716
	ESCALATION TO MID-POINT OF CONSTRUCTION	14.90%	$12.97		$1,519,805
	TOTAL ESTIMATED CONSTRUCTION COSTS		**$99.98**		**$11,719,839**
	ALTERNATES INCLUDING MARKUPS				
	Alternate #1: Replace Existing Flat Roofs			**ADD**	$1,723,466
	Alternate #2: Replace Existing Standing Seam Roof			**ADD**	$364,028
	Alternate #3: MEP Medium Term Goals			**ADD**	$6,991,701
	Alternate #4: MEP Long Term Goals			**ADD**	$1,883,123
	Alternate #5: Ramp A (South Ramp)			**ADD**	$586,348
	Alternate #6: Ramp B (Southeast Ramp/Stair)			**ADD**	$853,795

CONCORD GROUP

City of Evanston
Evanston Public Library
Renovation
Conceptual Estimate
10/09/2024

DESCRIPTION	QTY	UM	UNIT COST	TOTAL COST
BASE BID				
02100 Selective Demolition				
02000 EXISTING CONDITIONS				
Remove decorative window and trim, salvage	1	EACH	250.16	250
Remove overhead garage door	2	EACH	500.32	1,001
Demolish exterior wall assembly	230	SQFT	16.61	3,820
Remove drywall metal stud partition	16,940	SQFT	2.29	38,720
Remove ceiling grid and tiles	79,978	SQFT	1.44	114,904
Remove flooring and base	74,183	SQFT	2.16	160,413
Remove ceramic tile	1,680	SQFT	2.96	4,981
Remove ceramic tile wall	6,510	SQFT	3.34	21,713
Remove terrazzo flooring	2,352	SQFT	6.67	15,690
Remove interior door and frame, single	12	EACH	216.25	2,595
Remove interior door and frame, single, salvage	7	EACH	216.25	1,514
Remove interior door and frame, double	5	EACH	389.25	1,946
Remove casework	117	LNFT	43.25	5,060
Remove casework, salvage service point desk	12	LNFT	173.00	2,076
Remove lockers, salvage	12	EACH	50.00	600
Remove toilet partition & toilet accessories, restrooms, salvage	10	EACH	500.32	5,003
Demo wall covering	760	SQFT	2.12	1,608
SUBTOTAL: EXISTING CONDITIONS				**$381,895**
TOTAL: Selective Demolition				**$381,895**
03700 Concrete Restoration				
03000 CONCRETE				
Patch & repair concrete floor	29,233	SQFT	12.26	358,426
SUBTOTAL: CONCRETE				**$358,426**
TOTAL: Concrete Restoration				**$358,426**
05100 Structural Steel				
05000 METALS				
Cantilevered structure extension at Board Room, approx 23'-0" x 3'-6"	1	EACH	30,946.30	30,946
Miscellaneous angles, channels, lintels, etc.	117,221	SQFT	1.33	155,458
SUBTOTAL: METALS				**$186,405**
TOTAL: Structural Steel				**$186,405**
06200 Rough Carpentry				
06000 WOODS, PLASTICS & COMPOSITES				
Miscellaneous wood blocking & rough carpentry	117,221	SQFT	1.46	171,131
SUBTOTAL: WOODS, PLASTICS & COMPOSITES				**$171,131**
TOTAL: Rough Carpentry				**$171,131**

DESCRIPTION	QTY	UM	UNIT COST	TOTAL COST
06300 Millwork				
06000 WOODS, PLASTICS & COMPOSITES				
P-lam base cabinets and solid surface countertops	78	LNFT	606.54	47,310
P-lam wall hung cabinets	78	LNFT	586.53	45,750
Banquette Seating	56	LNFT	599.70	33,583
Service point desk	33	LNFT	481.46	15,888
Service point desk, reinstall salvage	12	LNFT	277.44	3,329
SUBTOTAL: WOODS, PLASTICS & COMPOSITES				**$145,860**
TOTAL: Millwork				**$145,860**
07700 Fireproofing & Firestopping				
07000 THERMAL & MOISTURE PROTECTION				
Fireproof steel structure at cantilever	1	LSUM	1,529.74	1,530
SUBTOTAL: THERMAL & MOISTURE PROTECTION				**$1,530**
TOTAL: Fireproofing & Firestopping				**$1,530**
07800 Caulking & Sealants				
07000 THERMAL & MOISTURE PROTECTION				
Miscellaneous caulking & sealants	117,221	SQFT	0.47	55,668
SUBTOTAL: THERMAL & MOISTURE PROTECTION				**$55,668**
TOTAL: Caulking & Sealants				**$55,668**
08300 Exterior Doors, Frames, & Hardware				
08000 OPENINGS				
Aluminum frame, 6'-0" x 7'-0"	2	EACH	1,417.05	2,834
Aluminum glass door, 6'-0" x 7'-0"	2	EACH	8,284.32	16,569
Elect operated OH garage door	2	EACH	2,445.98	4,892
Hardware set, double	2	EACH	1,918.64	3,837
SUBTOTAL: OPENINGS				**$28,132**
TOTAL: Exterior Doors, Frames, & Hardware				**$28,132**
08400 Interior Doors, Frames, & Hardware				
08000 OPENINGS				
HM frame, 3'-0" x 7'-0"	2	EACH	879.32	1,759
HM frame, 3'-0" x 7'-0", reinstall salvaged	7	EACH	284.32	1,990
HM frame, 3'-0" x 7'-0"; 2'-0" x 7'-0" sidelite	16	EACH	1,302.24	20,836
HM frame, 6'-0" x 7'-0"; 2'-0" x 7'-0" sidelite each side	10	EACH	2,114.48	21,145
Aluminum glass door, 3'-0" x 7'-0"	9	EACH	4,225.49	38,029
Aluminum glass door, 6'-0" x 7'-0"	10	EACH	8,284.32	82,843
Wood door, 3'-0" x 7'-0"	18	EACH	1,142.16	20,559
Wood door, 3'-0" x 7'-0", reinstall salvaged	7	EACH	142.16	995
Wood door, 6'-0" x 7'-0"	10	EACH	2,284.32	22,843
Hardware set, single	34	EACH	1,284.32	43,667

DESCRIPTION	QTY	UM	UNIT COST	TOTAL COST
Hardware set, double	20	EACH	1,918.64	38,373
			SUBTOTAL: OPENINGS	**$293,039**
TOTAL: Interior Doors, Frames, & Hardware				**$293,039**
08500 Interior Glazing				
08000 OPENINGS				
Interior storefront, assuming 9' height at all locations	3,942	SQFT	134.26	529,249
			SUBTOTAL: OPENINGS	**$529,249**
TOTAL: Interior Glazing				**$529,249**
08900 Miscellaneous Openings				
08000 OPENINGS				
Electric operated security gate	1	EACH	3,121.48	3,121
			SUBTOTAL: OPENINGS	**$3,121**
TOTAL: Miscellaneous Openings				**$3,121**
09100 Plaster & Gypsum Board				
09000 FINISHES				
Partition: 3-5/8" metal studs @ 16" OC, 5/8" type X gypboard both sides, 3-1/2" sound attenuation batt insulation, full-height	17,160	SQFT	20.70	355,286
			SUBTOTAL: FINISHES	**$355,286**
TOTAL: Plaster & Gypsum Board				**$355,286**
09200 Floor Finishes				
09000 FINISHES				
Ceramic tile floor	1,680	SQFT	27.52	46,235
Patch and repair terrazzo flooring	7,233	SQFT	37.74	272,987
Patch and repair terrazzo stair treads	660	LNFT	86.85	57,324
VCT	4,320	SQFT	3.79	16,379
Luxury vinyl tile	147	SQFT	9.29	1,366
Resilient base, 4" high	9,913	LNFT	2.76	27,384
Concrete sealer	29,233	SQFT	2.07	60,369
Carpet flooring	72,152	SQFT	6.30	454,558
			SUBTOTAL: FINISHES	**$936,602**
TOTAL: Floor Finishes				**$936,602**
09300 Wall Finishes				
09000 FINISHES				
Ceramic wall tile	6,510	SQFT	23.87	155,402
Patch & repair wood wall trims	102,968	SQFT	6.39	657,677
			SUBTOTAL: FINISHES	**$813,079**
TOTAL: Wall Finishes				**$813,079**

DESCRIPTION	QTY	UM	UNIT COST	TOTAL COST
09400 Ceiling Finishes				
09000 FINISHES				
ACT system, 2'-0" x 4'-0"	80,063	SQFT	9.03	723,193
		SUBTOTAL: FINISHES		**$723,193**
TOTAL: Ceiling Finishes				**$723,193**
09600 Paints & Coatings				
09000 FINISHES				
Paint door, single, interior	50	EACH	163.28	8,164
Paint door, double, interior	20	EACH	261.24	5,225
Paint door frame, single, interior	50	EACH	99.97	4,998
Paint door frame, double, interior	20	EACH	134.62	2,692
Patch and paint walls	102,968	SQFT	9.83	1,012,031
Paint exposed structure	1,620	SQFT	2.53	4,092
		SUBTOTAL: FINISHES		**$1,037,203**
TOTAL: Paints & Coatings				**$1,037,203**
10200 Signage				
10000 SPECIALTIES				
Interior wayfinding signage	117,221	SQFT	0.34	39,808
		SUBTOTAL: SPECIALTIES		**$39,808**
TOTAL: Signage				**$39,808**
10400 Toilet Accessories				
10000 SPECIALTIES				
Replace toilet partition & toilet accessories, restrooms	10	EACH	500.32	5,003
		SUBTOTAL: SPECIALTIES		**$5,003**
TOTAL: Toilet Accessories				**$5,003**
10500 Fire Protection Specialties				
10000 SPECIALTIES				
Fire extinguisher & cabinet, recessed	10	EACH	554.09	5,541
		SUBTOTAL: SPECIALTIES		**$5,541**
TOTAL: Fire Protection Specialties				**$5,541**
10600 Lockers & Benches				
10000 SPECIALTIES				
Storage locker	22	EACH	276.08	6,074
		SUBTOTAL: SPECIALTIES		**$6,074**
TOTAL: Lockers & Benches				**$6,074**
11200 Library Equipment				

DESCRIPTION	QTY	UM	UNIT COST	TOTAL COST
11000 EQUIPMENT				
Printer, reinstall existing	1	EACH	142.69	143
Microfiche, reinstall existing	1	EACH	142.69	143
			SUBTOTAL: EQUIPMENT	**$285**
TOTAL: Library Equipment				**$285**
12500 Library Furniture				
12000 FURNISHINGS				
Remove and replace stacks, salvage	7	EACH	250.16	1,751
Computer work station	32	EACH	8,455.55	270,578
			SUBTOTAL: FURNISHINGS	**$272,329**
TOTAL: Library Furniture				**$272,329**
21300 Sprinkler Heads & Piping				
21000 FIRE SUPPRESSION				
Perform necessary repairs to existing wet sprinkler system	99,467	SQFT	0.55	54,707
			SUBTOTAL: FIRE SUPPRESSION	**$54,707**
TOTAL: Sprinkler Heads & Piping				**$54,707**
22300 Plumbing Equipment & Specialties				
22000 PLUMBING				
Repair/replace existing unitary equipment - allowance	99,467	SQFT	1.20	119,321
			SUBTOTAL: PLUMBING	**$119,321**
TOTAL: Plumbing Equipment & Specialties				**$119,321**
23200 Ventilation & Exhaust				
23000 HEATING VENTILATION & AIR CONDITIONING				
Repair/replace existing unitary equipment - allowance	99,467	SQFT	1.62	161,296
			SUBTOTAL: HEATING VENTILATION & AIR CONDITIONING	**$161,296**
TOTAL: Ventilation & Exhaust				**$161,296**
23600 Temperature Controls				
23000 HEATING VENTILATION & AIR CONDITIONING				
Modify/upgrade existing BAS/DDC controls - allowance	99,467	SQFT	1.85	184,004
			SUBTOTAL: HEATING VENTILATION & AIR CONDITIONING	**$184,004**
TOTAL: Temperature Controls				**$184,004**
26100 Selective Demolition				
26000 ELECTRICAL				
Selective demolition and removal of light fixtures	130	EACH	107.17	13,932
			SUBTOTAL: ELECTRICAL	**$13,932**
TOTAL: Selective Demolition				**$13,932**

DESCRIPTION	QTY	UM	UNIT COST	TOTAL COST
26200 Main Power Distribution				
26000 ELECTRICAL				
Replace 3,000 Amp, 480V main service bolted pressure switch with circuit breaker.	1	EACH	35,343.36	35,343
Add surge protection devices to the main services and panels downstream	8	EACH	2,251.88	18,015
Add a 200KW emergency generator to serve Standby and Emergency Services	1	EACH	348,200.00	348,200
	SUBTOTAL: ELECTRICAL			**$401,558**
TOTAL: Main Power Distribution				**$401,558**
26500 Lighting				
26000 ELECTRICAL				
Replace emergency units.	130	EACH	474.95	61,744
	SUBTOTAL: ELECTRICAL			**$61,744**
TOTAL: Lighting				**$61,744**
TOTAL: BASE BID				**$7,345,420**

DESCRIPTION	QTY	UM	UNIT COST	TOTAL COST
ALTERNATE #1: REPLACE EXISTING FLAT ROOFS				
02100 Selective Demolition				
02000 EXISTING CONDITIONS				
Remove roof assembly	19,342	SQFT	11.07	214,155
SUBTOTAL: EXISTING CONDITIONS				**$214,155**
TOTAL: Selective Demolition				**$214,155**
07400 Roofing				
07000 THERMAL & MOISTURE PROTECTION				
Roofing system, including insulation and protection board, walkway pads	19,342	SQFT	35.09	678,620
Flashing & counterflashing	1,763	LNFT	48.97	86,338
Flashing at roof drains	22	EACH	246.61	5,425
SUBTOTAL: THERMAL & MOISTURE PROTECTION				**$770,383**
TOTAL: Roofing				**$770,383**
22100 Selective Demolition				
22000 PLUMBING				
Remove roof drains	22	EACH	281.12	6,185
SUBTOTAL: PLUMBING				**$6,185**
TOTAL: Selective Demolition				**$6,185**
22300 Plumbing Equipment & Specialties				
22000 PLUMBING				
Provide new roof drains	22	EACH	985.97	21,691
Extend existing plumbing vents to required height - allowance	10	EACH	432.30	4,323
Rod and scope existing roof drains	22	EACH	2,883.96	63,447
SUBTOTAL: PLUMBING				**$89,461**
TOTAL: Plumbing Equipment & Specialties				**$89,461**
TOTAL: ALTERNATE #1: REPLACE EXISTING FLAT ROOFS				**$1,080,184**

DESCRIPTION	QTY	UM	UNIT COST	TOTAL COST
ALTERNATE #2: REPLACE EXISTING STANDING SEAM ROOF				
02100 Selective Demolition				
02000 EXISTING CONDITIONS				
Remove metal standing seam roofing	8,550	SQFT	2.34	19,998
SUBTOTAL: EXISTING CONDITIONS				**$19,998**
TOTAL: Selective Demolition				**$19,998**
07400 Roofing				
07000 THERMAL & MOISTURE PROTECTION				
Standing seam metal roof system, including rigid insulation	8,550	SQFT	24.35	208,157
SUBTOTAL: THERMAL & MOISTURE PROTECTION				**$208,157**
TOTAL: Roofing				**$208,157**
TOTAL: ALTERNATE #2: REPLACE EXISTING STANDING SEAM ROOF				**$228,155**

DESCRIPTION	QTY	UM	UNIT COST	TOTAL COST
ALTERNATE #3: MEP MEDIUM TERM GOALS				
21300 Sprinkler Heads & Piping				
21000 FIRE SUPPRESSION				
Reconfigure existing wet sprinkler system for renovation/buildout	99,467	SQFT	4.24	421,541
			SUBTOTAL: FIRE SUPPRESSION	**$421,541**
TOTAL: Sprinkler Heads & Piping				**$421,541**
22100 Selective Demolition				
22000 PLUMBING				
Remove existing self-rimming sinks including roughin	1	EACH	210.97	211
			SUBTOTAL: PLUMBING	**$211**
TOTAL: Selective Demolition				**$211**
22200 Plumbing Fixtures				
22000 PLUMBING				
Sink, stainless steel, single basin self-rimming, manual faucet	2	EACH	1,529.50	3,059
Allowance to replace other plumbing fixtures	99,467	SQFT	0.40	39,837
			SUBTOTAL: PLUMBING	**$42,896**
TOTAL: Plumbing Fixtures				**$42,896**
22300 Plumbing Equipment & Specialties				
22000 PLUMBING				
Circuit setter balancing valve, 3/4"	2	EACH	171.22	342
Cleanouts - floor	2	EACH	768.21	1,536
			SUBTOTAL: PLUMBING	**$1,879**
TOTAL: Plumbing Equipment & Specialties				**$1,879**
22400 Domestic Water, Waste & Vent, & Storm Drainage Piping				
22000 PLUMBING				
Domestic water pipe, fittings, and supports, 3/4" type L copper	100	LNFT	29.84	2,984
Pipe insulation, 3/4" domestic water piping	100	LNFT	10.86	1,086
Sanitary/waste pipe, fittings, and supports, CI no-hub, AG, 3"	20	LNFT	65.67	1,313
Vent pipe, fittings, and supports, CI no-hub, AG, 2"	50	LNFT	56.99	2,849
Shutoff/isolation valve, ball, 3/4"	4	EACH	156.41	626
Tie new domestic water piping into existing	4	EACH	824.74	3,299
Tie new sanitary/waste & piping into existing	2	EACH	912.80	1,826
Tie new vent piping into existing	2	EACH	751.24	1,502
Pipe and valve tagging - domestic water	100	LNFT	1.56	156
System pressure testing, water pipe chlorination, and pipe flushing - domestic plumbing	1	LSUM	3,414.06	3,414
			SUBTOTAL: PLUMBING	**$19,055**
TOTAL: Domestic Water, Waste & Vent, & Storm Drainage Piping				**$19,055**

DESCRIPTION	QTY	UM	UNIT COST	TOTAL COST
23100 Selective Demolition				
23000 HEATING VENTILATION & AIR CONDITIONING				
Remove existing branch ductwork and insulation	99,467	SQFT	4.65	462,651
Remove existing grilles and diffusers	99,467	EACH	0.47	46,759
SUBTOTAL: HEATING VENTILATION & AIR CONDITIONING				**$509,410**
TOTAL: Selective Demolition				**$509,410**
23200 Ventilation & Exhaust				
23000 HEATING VENTILATION & AIR CONDITIONING				
Provide new galvanized steel branch duct & insulation	99,467	SQFT	8.97	892,696
Provide new grilles and diffusers	99,467	SQFT	0.83	82,289
SUBTOTAL: HEATING VENTILATION & AIR CONDITIONING				**$974,985**
TOTAL: Ventilation & Exhaust				**$974,985**
23700 Testing, Balancing, & Commissioning				
23000 HEATING VENTILATION & AIR CONDITIONING				
Airflow system testing and balancing	1	LSUM	125,000.00	125,000
SUBTOTAL: HEATING VENTILATION & AIR CONDITIONING				**$125,000**
TOTAL: Testing, Balancing, & Commissioning				**$125,000**
26100 Selective Demolition				
26000 ELECTRICAL				
Modify panels/distribution system as required for any renovation work	99,467	EACH	0.65	64,654
Selective demolition and removal of devices and branch wiring	99,467	EACH	0.50	49,734
SUBTOTAL: ELECTRICAL				**$114,387**
TOTAL: Selective Demolition				**$114,387**
26200 Main Power Distribution				
26000 ELECTRICAL				
Rework/Upgrade/Relabel existing panelboards	1	LSUM	10,000.00	10,000
SUBTOTAL: ELECTRICAL				**$10,000**
TOTAL: Main Power Distribution				**$10,000**
26500 Lighting				
26000 ELECTRICAL				
Replace lights, controls and circuits for any renovation work.	99,467	EACH	15.65	1,556,688
Lighing control, devices, cabling, connections and testing	99,467	SQFT	1.20	119,002
Rework existing branch wiring installation 600 V, including 3/4" EMT conduit and THWN wire, 20A	99,467	SQFT	1.50	148,813
SUBTOTAL: ELECTRICAL				**$1,824,503**
TOTAL: Lighting				**$1,824,503**
26600 Branch Power Distribution & Devices				

DESCRIPTION	QTY	UM	UNIT COST	TOTAL COST
26000 ELECTRICAL				
Replace end devices (receptacles) and circuits	99,467	EACH	1.15	114,387
		SUBTOTAL: ELECTRICAL		**$114,387**
TOTAL: Branch Power Distribution & Devices				**$114,387**
28200 Fire Alarm Systems				
28000 ELECTRONIC SAFETY & SECURITY				
Replace any fire alarm end devices and circuits as required for any renovation work.	99,467	EACH	2.25	223,801
		SUBTOTAL: ELECTRONIC SAFETY & SECURITY		**$223,801**
TOTAL: Fire Alarm Systems				**$223,801**
TOTAL: ALTERNATE #3: MEP MEDIUM TERM GOALS				**$4,382,055**

DESCRIPTION	QTY	UM	UNIT COST	TOTAL COST
ALTERNATE #4: MEP LONG TERM GOALS				
21100 Selective Demolition				
21000 FIRE SUPPRESSION				
Shutdown and drain entire wet sprinkler system	1	LSUM	5,354.80	5,355
Remove fire pump and controller	1	EACH	4,283.84	4,284
Remove jockey pump and controller	1	EACH	2,141.92	2,142
Remove dry pipe valve and compressor	1	EACH	805.23	805
			SUBTOTAL: FIRE SUPPRESSION	**$12,586**
TOTAL: Selective Demolition				**$12,586**
21200 Fire Sprinkler Equipment & Specialties				
21000 FIRE SUPPRESSION				
Fire pump, 1250 gpm, electric motor, w/controller	1	EACH	62,649.71	62,650
Jockey pump, electric motor, w/controller	1	EACH	6,070.96	6,071
			SUBTOTAL: FIRE SUPPRESSION	**$68,721**
TOTAL: Fire Sprinkler Equipment & Specialties				**$68,721**
21400 Testing & Commissioning				
21000 FIRE SUPPRESSION				
System pressure testing and certification	1	LSUM	3,245.33	3,245
			SUBTOTAL: FIRE SUPPRESSION	**$3,245**
TOTAL: Testing & Commissioning				**$3,245**
21900 Special Fire Suppression				
21000 FIRE SUPPRESSION				
Dry pipe valve assembly, 4", w/trim & compressor	1	EACH	12,574.89	12,575
			SUBTOTAL: FIRE SUPPRESSION	**$12,575**
TOTAL: Special Fire Suppression				**$12,575**
22100 Selective Demolition				
22000 PLUMBING				
Disconnect the remove domestic booster system	1	EACH	5,622.40	5,622
Disconnect and remove domestic water heaters	1	LSUM	13,493.76	13,494
Remove duplex sump pump	1	EACH	3,373.44	3,373
Remove duplex sewage ejector	1	EACH	3,373.44	3,373
			SUBTOTAL: PLUMBING	**$25,863**
TOTAL: Selective Demolition				**$25,863**
22300 Plumbing Equipment & Specialties				
22000 PLUMBING				
Domestic booster system, duplex, remote hydropneumatic tank, controls	1	EACH	48,000.00	48,000
Domestic water heaters	1	LSUM	60,000.00	60,000

DESCRIPTION	QTY	UM	UNIT COST	TOTAL COST
Sewage ejectors, duplex, in existing basin, controls	1	EACH	35,000.00	35,000
Sump pumps, duplex, in existing basin, controls	1	EACH	33,500.00	33,500
		SUBTOTAL: PLUMBING		**$176,500**
TOTAL: Plumbing Equipment & Specialties				**$176,500**
23100 Selective Demolition				
23000 HEATING VENTILATION & AIR CONDITIONING				
Disconnect and remove AHU fan array	1	EACH	9,063.04	9,063
Disconnect and remove HW boilers	2	EACH	6,759.84	13,520
Disconnect and remove air-cooled chillers	2	EACH	19,013.12	38,026
Disconnect and remove hydronic system pumps, base-mount end suction	4	EACH	1,681.55	6,726
Disconnect and remove hydronic system pumps, inline	2	EACH	563.32	1,127
SUBTOTAL: HEATING VENTILATION & AIR CONDITIONING				**$68,462**
TOTAL: Selective Demolition				**$68,462**
23200 Ventilation & Exhaust				
23000 HEATING VENTILATION & AIR CONDITIONING				
Provide new 100,000 cfm fan array, 4x2	1	EACH	228,594.56	228,595
SUBTOTAL: HEATING VENTILATION & AIR CONDITIONING				**$228,595**
TOTAL: Ventilation & Exhaust				**$228,595**
23300 Central Hydronic & Steam Equipment & Specialties				
23000 HEATING VENTILATION & AIR CONDITIONING				
HW boilers, condensing, 4000 mbh	2	EACH	100,541.50	201,083
Chiller, air-cooled, 182 tons	1	EACH	293,519.68	293,520
Hydronic system pump, 30 hp, base-mount	2	EACH	23,681.55	47,363
Hydronic system pump, 15 hp, base-mount	2	EACH	10,447.10	20,894
Hydronic system pump, 1/2 hp, inline	2	EACH	1,440.83	2,882
Variable frequency drive, pump, 30 hp (MC supply, EC install)	2	EACH	5,718.91	11,438
Variable frequency drive, pump,15 hp (MC supply, EC install)	2	EACH	3,261.91	6,524
SUBTOTAL: HEATING VENTILATION & AIR CONDITIONING				**$583,703**
TOTAL: Central Hydronic & Steam Equipment & Specialties				**$583,703**
TOTAL: ALTERNATE #4: MEP LONG TERM GOALS				**$1,180,249**

DESCRIPTION	QTY	UM	UNIT COST	TOTAL COST
ALTERNATE #5: RAMP A (SOUTH RAMP)				
02100 Selective Demolition				
02000 EXISTING CONDITIONS				
Remove exterior window system/curtainwall	198	SQFT	27.96	5,536
			SUBTOTAL: EXISTING CONDITIONS	**$5,536**
TOTAL: Selective Demolition				**$5,536**
03100 Concrete Formwork				
03000 CONCRETE				
Formwork for strip footing	181	SQFT	16.29	2,948
Formwork for retaining wall	1,044	SQFT	24.56	25,643
			SUBTOTAL: CONCRETE	**$28,591**
TOTAL: Concrete Formwork				**$28,591**
03200 Concrete Reinforcement				
03000 CONCRETE				
Reinforcement in strip footings, avg 65 lbs/cy	612	LBS	3.96	2,423
Reinforcement in retaining walls, avg 125 lbs/cy	2,417	LBS	4.35	10,524
			SUBTOTAL: CONCRETE	**$12,947**
TOTAL: Concrete Reinforcement				**$12,947**
03300 Cast in Place Concrete				
03000 CONCRETE				
Concrete in strip footings	10	CUYD	429.61	4,296
Concrete in retaining walls	20	CUYD	497.82	9,956
			SUBTOTAL: CONCRETE	**$14,252**
TOTAL: Cast in Place Concrete				**$14,252**
04100 Exterior Masonry				
04000 MASONRY				
Brick veneer, retaining wall	795	SQFT	50.46	40,116
Precast cap, retaining wall	87	LNFT	208.93	18,177
			SUBTOTAL: MASONRY	**$58,293**
TOTAL: Exterior Masonry				**$58,293**
05400 Metal Fabrications				
05000 METALS				
Railing for ramps, exterior	178	LNFT	179.84	32,012
			SUBTOTAL: METALS	**$32,012**
TOTAL: Metal Fabrications				**$32,012**
08200 Curtainwall & Storefront				

DESCRIPTION	QTY	UM	UNIT COST	TOTAL COST
08000 OPENINGS				
Aluminum curtainwall system	198	SQFT	202.89	40,172
	SUBTOTAL: OPENINGS			**$40,172**
TOTAL: Curtainwall & Storefront				**$40,172**
08300 Exterior Doors, Frames, & Hardware				
08000 OPENINGS				
Aluminum glass door, 6'-0" x 7'-0"	2	EACH	8,443.71	16,887
Hardware set, double	2	EACH	1,918.64	3,837
	SUBTOTAL: OPENINGS			**$20,725**
TOTAL: Exterior Doors, Frames, & Hardware				**$20,725**
31100 Site Preparation & Excavation				
31000 EARTHWORK				
Temporary job fence, qty allowance	148	LNFT	30.61	4,531
	SUBTOTAL: EARTHWORK			**$4,531**
TOTAL: Site Preparation & Excavation				**$4,531**
31300 Foundation Excavation & Fill				
31000 EARTHWORK				
Excavate for foundations	120	CUYD	61.70	7,404
Backfill with imported material	209	CUYD	88.71	18,540
Haul off excavated material as CCDD	120	CUYD	37.09	4,451
	SUBTOTAL: EARTHWORK			**$30,396**
TOTAL: Foundation Excavation & Fill				**$30,396**
31700 Pavement Bases				
31000 EARTHWORK				
Aggregate base, 6" thk, at concrete paving	35	CUYD	188.30	6,591
Aggregate base, 6" thk, at concrete paving terrace	10	CUYD	188.30	1,883
	SUBTOTAL: EARTHWORK			**$8,474**
TOTAL: Pavement Bases				**$8,474**
31800 Site Demolition				
31000 EARTHWORK				
Remove concrete pavement	2,441	SQFT	3.95	9,652
Remove brick ledge wall & foundations	110	LNFT	319.38	35,132
Remove railings/guardrail	110	LNFT	18.19	2,001
	SUBTOTAL: EARTHWORK			**$46,786**
TOTAL: Site Demolition				**$46,786**
32100 Pavement				
32000 EXTERIOR IMPROVEMENTS				

DESCRIPTION	QTY	UM	UNIT COST	TOTAL COST
Concrete pavement, 8" thk, terrace	541	SQFT	15.54	8,405
Concrete pavement, ramp, 8" thk	1,874	SQFT	15.54	29,115
SUBTOTAL: EXTERIOR IMPROVEMENTS				**$37,520**
TOTAL: Pavement				**$37,520**
32600 Landscaping				
32000 EXTERIOR IMPROVEMENTS				
Landscaping allowance	1	EACH	27,258.80	27,259
SUBTOTAL: EXTERIOR IMPROVEMENTS				**$27,259**
TOTAL: Landscaping				**$27,259**
TOTAL: ALTERNATE #5: RAMP A (SOUTH RAMP)				**$367,494**

DESCRIPTION	QTY	UM	UNIT COST	TOTAL COST
ALTERNATE #6: RAMP B (SOUTHEAST RAMP/STAIR)				
03100 Concrete Formwork				
03000 CONCRETE				
Formwork for strip footings	160	SQFT	16.29	2,606
Formwork for foundation walls	164	SQFT	24.56	4,028
			SUBTOTAL: CONCRETE	**$6,634**
TOTAL: Concrete Formwork				**$6,634**
03200 Concrete Reinforcement				
03000 CONCRETE				
Reinforcement in strip footings, avg 65 lbs/cy	506	LBS	3.96	2,004
Reinforcement in foundation walls, avg 115 lbs/cy	350	LBS	4.35	1,524
			SUBTOTAL: CONCRETE	**$3,528**
TOTAL: Concrete Reinforcement				**$3,528**
03300 Cast in Place Concrete				
03000 CONCRETE				
Concrete in strip footings	8	CUYD	429.61	3,437
Concrete in foundation walls	4	CUYD	497.82	1,991
Concrete slab on grade ramp, 5" thk, with WWF	777	SQFT	16.53	12,843
Aggregate base, 6" thk, at concrete	15	CUYD	188.30	2,825
Vapor barrier at slab	777	SQFT	1.71	1,325
Concrete steps	44	LNFT	104.09	4,580
			SUBTOTAL: CONCRETE	**$27,001**
TOTAL: Cast in Place Concrete				**$27,001**
03400 Cementitious Decks				
03000 CONCRETE				
LWT Concrete on metal deck, 5" thk, with WWF	910	SQFT	16.14	14,690
			SUBTOTAL: CONCRETE	**$14,690**
TOTAL: Cementitious Decks				**$14,690**
05200 Structural Metal Stud Framing				
05000 METALS				
Structural steel tube reinforcement	96	LNFT	133.99	12,863
			SUBTOTAL: METALS	**$12,863**
TOTAL: Structural Metal Stud Framing				**$12,863**
05400 Metal Fabrications				
05000 METALS				
Railing for ramps and stairs, interior	85	LNFT	179.84	15,287
			SUBTOTAL: METALS	**$15,287**

DESCRIPTION	QTY	UM	UNIT COST	TOTAL COST
TOTAL: Metal Fabrications				**$15,287**
07400 Roofing				
07000 THERMAL & MOISTURE PROTECTION				
Roofing system, including insulation and protection board, walkway pads	910	SQFT	35.09	31,928
Flashing & counterflashing	151	LNFT	48.97	7,395
Flashing at roof drains	2	EACH	246.61	493
SUBTOTAL: THERMAL & MOISTURE PROTECTION				**$39,816**
TOTAL: Roofing				**$39,816**
07700 Fireproofing & Firestopping				
07000 THERMAL & MOISTURE PROTECTION				
Fireproof steel structure	910	SQFT	5.43	4,940
SUBTOTAL: THERMAL & MOISTURE PROTECTION				**$4,940**
TOTAL: Fireproofing & Firestopping				**$4,940**
08200 Curtainwall & Storefront				
08000 OPENINGS				
Aluminum curtainwall system	984	SQFT	202.89	199,644
SUBTOTAL: OPENINGS				**$199,644**
TOTAL: Curtainwall & Storefront				**$199,644**
08300 Exterior Doors, Frames, & Hardware				
08000 OPENINGS				
Aluminum glass door, 6'-0" x 7'-0"	1	EACH	8,443.71	8,444
Hardware set, double	1	EACH	1,918.64	1,919
SUBTOTAL: OPENINGS				**$10,362**
TOTAL: Exterior Doors, Frames, & Hardware				**$10,362**
09200 Floor Finishes				
09000 FINISHES				
Terrazzo flooring	865	SQFT	56.61	48,967
SUBTOTAL: FINISHES				**$48,967**
TOTAL: Floor Finishes				**$48,967**
09400 Ceiling Finishes				
09000 FINISHES				
ACT system, 2'-0" x 4'-0"	892	SQFT	9.03	8,057
SUBTOTAL: FINISHES				**$8,057**
TOTAL: Ceiling Finishes				**$8,057**
09600 Paints & Coatings				
09000 FINISHES				

DESCRIPTION	QTY	UM	UNIT COST	TOTAL COST
Paint walls	804	SQFT	1.83	1,470
			SUBTOTAL: FINISHES	**$1,470**
TOTAL: Paints & Coatings				**$1,470**
21300 Sprinkler Heads & Piping				
21000 FIRE SUPPRESSION				
Extend sprinkler system into new addition/enclosed space	1	LSUM	8,354.17	8,354
			SUBTOTAL: FIRE SUPPRESSION	**$8,354**
TOTAL: Sprinkler Heads & Piping				**$8,354**
22300 Plumbing Equipment & Specialties				
22000 PLUMBING				
Provide new roof drains	2	EACH	985.97	1,972
			SUBTOTAL: PLUMBING	**$1,972**
TOTAL: Plumbing Equipment & Specialties				**$1,972**
23200 Ventilation & Exhaust				
23000 HEATING VENTILATION & AIR CONDITIONING				
HVAC provisions, extend existing system into new addition/enclosed space	1	LSUM	40,489.70	40,490
			SUBTOTAL: HEATING VENTILATION & AIR CONDITIONING	**$40,490**
TOTAL: Ventilation & Exhaust				**$40,490**
26500 Lighting				
26000 ELECTRICAL				
Electrical & lighting provisions, extend existing system into new addition/enclosed space	1	LSUM	39,112.37	39,112
			SUBTOTAL: ELECTRICAL	**$39,112**
TOTAL: Lighting				**$39,112**
31100 Site Preparation & Excavation				
31000 EARTHWORK				
Temporary job fence, qty allowance	82	LNFT	30.61	2,510
			SUBTOTAL: EARTHWORK	**$2,510**
TOTAL: Site Preparation & Excavation				**$2,510**
31300 Foundation Excavation & Fill				
31000 EARTHWORK				
Excavate for foundations	48	CUYD	61.70	2,962
Backfill with imported material	36	CUYD	88.71	3,194
Haul off excavated material as CCDD	48	CUYD	37.09	1,780
			SUBTOTAL: EARTHWORK	**$7,936**
TOTAL: Foundation Excavation & Fill				**$7,936**

DESCRIPTION	QTY	UM	UNIT COST	TOTAL COST
31800 Site Demolition				
31000 EARTHWORK				
Remove concrete pavement	603	SQFT	3.95	2,384
Remove brick ledge wall & foundations	88	LNFT	319.38	28,106
Remove concrete steps	44	SQFT	62.91	2,768
Remove railings/guardrail	66	LNFT	18.19	1,201
SUBTOTAL: EARTHWORK				**$34,459**
TOTAL: Site Demolition				**$34,459**
32100 Pavement				
32000 EXTERIOR IMPROVEMENTS				
Pavement patching allowance	1	EACH	7,024.27	7,024
SUBTOTAL: EXTERIOR IMPROVEMENTS				**$7,024**
TOTAL: Pavement				**$7,024**
TOTAL: ALTERNATE #6: RAMP B (SOUTHEAST RAMP/STAIR)				**$535,117**

Presentation To:

EVANSTON PUBLIC LIBRARY

Meristem Advisors

August 6, 2025

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Overview

- The Library is seeking to better understand its financial condition, its ability to adequately address programmatic and facility needs and options for making operational changes
- As part of a home rule municipality, the Library has flexibility to establish appropriate taxing levels, but political pressures may prevent implementation
- The Library pays the City for essential services that some municipal libraries and most district libraries provide for themselves
- The Library is further tied to the City through union employment contracts
- Changes will have to be embraced by the City, requiring a well-communicated plan
- Determining a path forward requires understanding the implications of the various available options, including forming a District

The Library Has Maintained Financially Stable Operations

FISCAL YEAR	2022 FY '21-'22	2023 FY '22-'23	2024 FY '23-'24	2025 Projected	Annual Growth
Revenue					
51015 Property Taxes	7,348,375	7,745,736	8,261,169	8,497,673	4.96%
Other Revenue	1,005,946	1,127,993	1,333,228	1,337,705	
Total 4845 - LIBRARY ADMINISTRATION	8,354,320	8,873,729	9,594,398	9,835,378	5.56%
Expenses					
Total Employee Expenses	5,447,077	5,814,820	6,422,861	6,885,730	8.12%
Total Administrative Expenses	676,913	627,755	745,504	767,870	
Total Utilities	121,401	113,320	113,321	116,721	
Total Materials and Programs	811,155	831,843	1,126,326	1,160,116	
Total Intergovernmental and Other	-	8,596	2,531	2,607	
Total Expenses	7,863,331	8,057,563	8,818,438	9,313,803	5.81%
Net Income	490,989	816,166	775,960	521,575	
Ending Fund Balance	4,010,606	4,826,771	5,602,731	5,430,742	
Fund Balance as a % of Expenses	51%	60%	64%	58%	

…however, there is no capacity for significant capital investment, requiring reliance on the City.

Additionally, the Library Envisions Adjustments That Would Be Helpful for Operations

• Full time, dedicated Human Resources personnel:	$95,000
• Greater control over minor building maintenance:	30,000
• Technology updates	25,000
• Administrative costs	17,000
• Additional materials, programs and supplies:	70,000
• Additional miscellaneous adjustments:	8,000
• TOTAL Operational Adjustments	$245,000
• Build Financial Capacity for Building Improvements	$500,000
• Total 2026 Increase (assuming future increases of 5%)	$745,000

These numbers ignore the $19 million renovation, $1.9 million roof repair to the main Library building and additional capital needs. We will discuss that later…

With Continuing 5% Annual Increases in the Levy, Allows Establishment of Capital Reserves

FISCAL YEAR	2026 FY '25-'26	2027 FY '26-'27	2028 FY '27-'28	2029 FY '28-'29	2030 FY '29-'30	2033 FY '30-'31
Revenue						
4845 - LIBRARY ADMINISTRATION						
51015 Property Taxes	9,343,631	9,845,025	10,345,573	10,907,774	11,460,249	13,360,064
Other Revenue	1,109,238	1,002,997	993,267	1,009,821	1,027,728	1,084,328
Total 4845 - LIBRARY ADMINISTRATION	10,452,869	10,848,023	11,338,840	11,917,595	12,487,977	14,444,392
Expenses						
Total Employee Expenses	7,331,560	7,706,381	8,101,249	8,517,255	8,955,550	10,416,648
Total Administrative Expenses	855,183	1,222,287	1,239,733	1,257,527	1,275,678	1,332,337
Total Utilities	126,056	128,577	131,148	133,771	136,447	144,798
Total Materials and Programs	1,198,398	1,222,366	1,246,813	1,271,750	1,297,185	1,376,583
Total Intergovernmental and Other	2,659	2,712	2,767	2,822	2,878	3,055
Total Expenses	9,863,856	10,282,323	10,721,710	11,183,125	11,667,738	13,273,420
Net Income	589,013	565,700	617,130	734,470	820,239	1,170,973
Transfer To Library Capital Improvement	(1,131,941)	(356,466)	(397,437)	(503,762)	(577,933)	(890,038)
Ending Fund Balance	4,931,928	5,141,161	5,360,855	5,591,563	5,833,869	6,636,710
Fund Balance as a % of Expenses	50%	50%	50%	50%	50%	50%
Capital Improvement Fund Balance	1,131,941	1,488,407	1,885,843	2,389,606	2,967,538	5,300,563

Additionally, To Adress Capital Needs of $20.9 million, the Library Would Need an Additional $1.6 million

- Since accumulating money for a project of this size is not feasible, the cost will have to be borrowed
- Debt service on a $20.9 million borrowing would be approximately $1.6 million, paid by an additional property tax levy
  - $1.6 million equates to a tax rate of approximately $0.04/$100EAV
- Often, a municipal government will issue bonds to pay for the improvements; the Library has no involvement
- If the City prefers, the bonds can be structured so that Library pays the debt service
  - Alternate Revenue Bonds are issued by the City, but paid for by the Library
  - Debt Certificates are issued by the Library
  - In either of these scenarios, the Library would have to have an additional tax increase equal to the debt service
- Regardless of approach, residents pay the same bill

Logistical Issues Are Also a Challenge However

- Municipal employees and Library employees are focused on different requirements, but are part of the same union
  - The Library may have limited input in union negotiations
  - Employment policies must be applied City-wide, creating conflict between City and Library goals
  - Library has less control over management of staff's work requirements
- Human Resources function must go through the City, delaying hiring and termination decisions
- Information Technology services are not optimized for a library
- City priorities delay addressing pressing Library needs
- Forming a District has been mentioned to fully transfer responsibility to the Library

Discussion of a Library Separation from the City

- The Library benefits from the City's home rule powers in its levy setting mechanisms and access to borrowing capacity
- As a District, the Library will not be able to take advantage of these powers, including being subject to the Property Tax Extension Limitation Law ("PTELL")
  - Under PTELL, the Library's annual increase in its levy will be governed by inflation (or 5%, whichever is less) plus new property
- The Library will have to monitor Tax Increment Financing Districts ("TIFs") in its boundaries closely
  - The incremental property value of expiring TIFs can only be captured in the year they are terminated
- The Library will be subject to maximum tax rates in certain funds
- Debt would have to be repaid from operating revenues unless the Library went to referendum
- To the extent the City levied a library tax in 1976, make sure that agreements with the City confirm the City's obligation to forward Personal Property Replacement Tax, and the remedies if they fail to do so

Becoming a District Library Has Pros and Cons

		As a Municipal Library		As a District Library	
Area	Overview	Pros	Cons	Pros	Cons
Taxing Authority	PTELL	Exempt	Political considerations	Local control	Limited Increases
Operation	Administrative Support	Services provided	Lack of responsiveness	Autonomy	Additional cost and complexity
Capital Projects	Borrowing	City flexibility to borrow	Requires City approval	Non-referendum borrowing options	Large projects require referendum
Formation	Voted or non-voted options	City can authorize formation	Final levy becomes tax base	Popular vote can force formation	Tax rate would have to be voted

The Administration Considered Financial Needs for Becoming a District

	Minimal	Base	Optimal
Employee Expenses (Additional)			
IT - Total	$225,190	$225,190	$225,190
Finance - Total	186,600	186,600	186,600
HR - Total	186,692	186,692	186,692
IMRF	11,596	11,596	11,596
Total Employee Expenses	$610,078	$610,078	$610,078
Administrative Expenses			
Consulting Services	$150,000	$150,000	$300,000
Bldg Maintenance Services	55,000	55,000	155,000
It Computer Software	87,100	137,100	187,100
Miscellaneous	9,491	12,982	16,647
MOU Payment	(350,000)	(350,000)	(350,000)
Total Administrative Expenses	($48,409)	$5,082	$308,747
Total Utilities	$14,350	$22,068	$30,171
Total Materials and Programs	$92,006	$176,453	$269,166
Total Expenses	**$668,024**	**$813,680**	**$1,218,162**

…above estimates do not include year-over-year inflation or capital needs requirements.

Minimal Case With a $1,600,000 Increase

FISCAL YEAR	2026 FY '25-'26	2027 FY '26-'27	2028 FY '27-'28	2029 FY '28-'29	2030 FY '29-'30	2033 FY '30-'31
Revenue						
4845 - LIBRARY ADMINISTRATION						
51015 Property Taxes	8,996,634	10,281,594	10,517,417	10,821,308	11,069,511	11,848,801
Other Revenue	1,109,238	999,585	999,408	1,023,823	1,050,018	1,123,736
Total 4845 - LIBRARY ADMINISTRATION	10,105,872	11,281,178	11,516,825	11,845,131	12,119,528	12,972,537
Expenses						
Total Employee Expenses	7,084,343	7,953,967	8,184,306	8,421,388	8,665,414	9,441,234
Total Administrative Expenses	783,227	1,100,483	1,122,493	1,144,943	1,167,842	1,239,323
Total Utilities	119,056	135,787	138,502	141,272	144,098	152,918
Total Materials and Programs	1,183,318	1,298,990	1,324,970	1,351,469	1,378,498	1,462,874
Total Intergovernmental and Other	2,659	2,712	2,767	2,822	2,878	3,055
Total Expenses	9,522,602	10,491,940	10,773,037	11,061,894	11,358,731	12,299,403
Net Income	583,270	789,239	743,788	783,236	760,797	673,134
Transfer To Library Capital Improvement	(1,296,824)	(304,570)	(603,239)	(638,808)	(612,379)	(512,057)
Ending Fund Balance	4,761,301	5,245,970	5,386,519	5,530,947	5,679,365	6,149,702
Fund Balance as a % of Expenses	50%	50%	50%	50%	50%	50%
Capital Improvement Fund Balance	1,296,824	1,601,394	2,204,633	2,843,441	3,455,820	5,102,588

Base Case With a $1,775,000 Increase

FISCAL YEAR	2026 FY '25-'26	2027 FY '26-'27	2028 FY '27-'28	2029 FY '28-'29	2030 FY '29-'30	2033 FY '30-'31
Revenue						
4845 - LIBRARY ADMINISTRATION						
51015 Property Taxes	8,996,634	10,451,723	10,691,449	11,000,368	11,252,678	12,044,863
Other Revenue	1,109,238	999,585	999,775	1,024,577	1,051,196	1,125,545
Total 4845 - LIBRARY ADMINISTRATION	10,105,872	11,451,308	11,691,224	12,024,945	12,303,874	13,170,408
Expenses						
Total Employee Expenses	7,084,343	7,953,967	8,184,306	8,421,388	8,665,414	9,441,234
Total Administrative Expenses	783,227	1,153,975	1,177,055	1,200,596	1,224,608	1,299,563
Total Utilities	119,056	143,504	146,374	149,302	152,288	161,609
Total Materials and Programs	1,183,318	1,383,437	1,411,106	1,439,328	1,468,115	1,557,975
Total Intergovernmental and Other	2,659	2,712	2,767	2,822	2,878	3,055
Total Expenses	9,522,602	10,637,596	10,921,607	11,213,436	11,513,303	12,463,436
Net Income	583,270	813,712	769,617	811,510	790,571	706,972
Transfer To Library Capital Improvement	(1,296,824)	(256,215)	(627,611)	(665,595)	(640,638)	(544,287)
Ending Fund Balance	4,761,301	5,318,798	5,460,803	5,606,718	5,756,651	6,231,718
Fund Balance as a % of Expenses	50%	50%	50%	50%	50%	50%
Capital Improvement Fund Balance	1,296,824	1,553,039	2,180,650	2,846,245	3,486,883	5,227,033

Optimal Case with a $2,200,000 Increase

FISCAL YEAR	2026 FY '25-'26	2027 FY '26-'27	2028 FY '27-'28	2029 FY '28-'29	2030 FY '29-'30	2033 FY '30-'31
Revenue						
4845 - LIBRARY ADMINISTRATION						
51015 Property Taxes	8,996,634	10,864,895	11,114,097	11,435,228	11,697,512	12,521,014
Other Revenue	1,109,238	999,585	999,905	1,024,861	1,051,695	1,132,123
Total 4845 - LIBRARY ADMINISTRATION	10,105,872	11,864,479	12,114,002	12,460,089	12,749,207	13,653,137
Expenses						
Total Employee Expenses	7,084,343	7,953,967	8,184,306	8,421,388	8,665,414	9,441,234
Total Administrative Expenses	783,227	1,457,641	1,486,794	1,516,530	1,546,861	1,641,541
Total Utilities	119,056	151,608	154,640	157,732	160,887	170,735
Total Materials and Programs	1,183,318	1,476,150	1,505,673	1,535,787	1,566,502	1,662,385
Total Intergovernmental and Other	2,659	2,712	2,767	2,822	2,878	3,055
Total Expenses	9,522,602	11,042,079	11,334,179	11,634,260	11,942,543	12,918,950
Net Income	583,270	822,400	779,823	825,830	806,664	734,188
Transfer To Library Capital Improvement	(1,296,824)	(62,662)	(633,773)	(675,790)	(652,522)	(567,037)
Ending Fund Balance	4,761,301	5,521,039	5,667,090	5,817,130	5,971,272	6,459,475
Fund Balance as a % of Expenses	50%	50%	50%	50%	50%	50%
Capital Improvement Fund Balance	1,296,824	1,359,486	1,993,259	2,669,048	3,321,570	5,113,653

What Is Involved?

Separating from the City would require efforts on multiple fronts:

- Obtain City agreement and buy in
- Establish a workable final levy
- Navigate union issues
- Resolve building ownership
- Agree upon use of Rober Crown location
- Appropriate staffing for HR, IT and Financial operations
- Legal logistics

QUESTIONS:

or contact:

Meristem Advisors LLC

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773-677-3653

Memorandum

To: Evanston City Council
Daniel Biss, Mayor of Evanston
Luke Stowe, Evanston City Manager

From: Tracy Fulce, President, Evanston Public Library (EPL) Board of Trustees
Arikpo Dada, Vice President & Management Chair, EPL Board of Trustees
Catie Huggins, Secretary & Facilities Chair, EPL Board of Trustees
Michelle Mills, Treasurer & Finance Chair, EPL Board of Trustees

Date: September 18, 2025

Subject: Transfer of Library Building Asset

Executive Summary

Evanston Public Library's biggest challenge is capital improvement and to continue delivering the access, collections, and resources that our community expects and deserves, we must modernize our building. The Main Branch at Orrington was purpose built as a library and has served Evanston for over 64 years, with its last major remodel in 1994.

EPL has operated with an independent Board and levy authority under the Illinois Library Act since 2012. The State of Illinois created the Personal Property Replacement Tax (PPRT) in 1979, but EPL does not receive its share. This represents decades of foregone revenue, funds that should have been available to strengthen the Library's financial position.

Looking ahead, there are three possible paths:

1. **Full inclusion in City capital planning** so EPL can borrow with autonomy;

2. **Transfer of the library building asset to EPL** (the most effective and efficient option, and the focus of this memo);

3. **Creation of an independent library district**, which remains an option though neither the City nor EPL prefer it.

We are making a clear case for transfer because it aligns the City and EPL's shared goals:

- Prioritizing the Library's capital needs without duplicating taxpayer costs;
- Relieving the City's overextended capital obligations;

- Recognizing EPL's independent fiscal authority under state law;
- Addressing decades of lost PPRT; and
- Matching EPL's ongoing capital investments in City-owned facilities with rightful ownership.

This transfer would reduce the City's borrowing burden, empower EPL to manage its own facilities responsibly, and allow us to finally modernize our building to meet 21st-century community needs.

1. Legal and Fiscal Basis

- **Illinois Local Library Act (75 ILCS 5):** EPL trustees have "exclusive control of library funds and property" and levy authority separate from the City.

PPRT History:

- Established in 1979 to replace corporate personal property taxes.
- Since EPL became independent in 2012, we should have received our share directly.
- In just the last five years, EPL has missed out on ~$1.8M in revenue. Over 40+ years, the cumulative loss is staggering.
- This strengthens the case for an in-kind transfer of the Main Library as partial redress.

2. EPL's Capital Contributions to City-Owned Facilities

EPL has also made substantial contributions to the upkeep and financing of City-owned library facilities:

- **Main Library (Orrington Ave):** built and maintained with library-directed funds.
- **Chicago Ave & Central St Branches (both now closed):** EPL supported capital upkeep and improvements while the City retained ownership.
- **Robert Crown Branch:** EPL invested over $2m in a City-owned facility.
- **Capital Bonds:** EPL has supported bond financing for City-owned facilities and is still paying **debt service** on bonds tied to library projects.
- EPL is currently paying approximately $550k per year in debt service on $6.1m in capital improvement to buildings owned by the city.

EPL has **invested millions into City-owned assets without ownership rights**, while simultaneously being denied its rightful share of PPRT. No other City department is structured this way. EPL is unique, responsible for fiduciary oversight under state law, but without ownership of its facilities. This makes our position unique and non-precedent-setting for other City facilities.

3. Capital and Borrowing Strategy

- The Main Library is nearly 35 years old and requires more than $20M in upgrades. roof, HVAC, ADA compliance, and modern design for today's literacy and technology needs. The City has acknowledged that library capital projects cannot be prioritized given its backlog, a reality we understand.

- EPL has levy authority and the fiduciary duty to manage its own facilities. Transfer allows EPL to borrow against the building, managing our fiduciary duty, ensuring we provide a safe, modern, inclusive library for Evanston residents, and that taxpayers are not paying twice for the same services.
- Transfer would also:
    - Reduce the City's capital maintenance burden.
    - Advance the City's capital improvement strategy by **reducing the drain on City borrowing capacity.**

4. Shared Interests and Maintenance Partnership

Transfer does not mean separation. We propose maintaining shared service contracts under the Intergovernmental Agreement and Lease, ensuring residents continue to benefit from the City's economies of scale in routine maintenance. EPL will assume responsibility for long-term capital planning and modernization.

5. Recommendation

We respectfully request that City Council approve the transfer of the Main Library building asset to EPL at no cost. This path is:

- **Legally justified** under the Illinois Library Act.
- **Financially responsible** given decades of foregone PPRT revenue and EPL's levy authority.
- **Practical** in allowing EPL to pursue $20M+ in modernization.
- **Efficient** in relieving the City of capital liability while preserving maintenance collaboration.
- **Aligned with community values** of belonging, literacy, and innovation.

This is not a "gift." It is a reallocation of an Evanston-owned asset from one set of books to another, both held in trust for Evanston residents.

EPL exists to serve this community responsibly and sustainably. Transferring ownership of the Main Library is the clearest, most direct way to give Evanston the modern, inclusive, future-ready library our community deserves.

The library reflects Evanston's values: belonging, community, literacy, and innovation. It is a place where we gather on days off from school, where access to learning and technology is free, and where people of all ages and backgrounds come together. **EPL's independent governance structure exists for a reason: to ensure that we can meet community needs responsibly and sustainably. We believe transferring the building asset is the most effective way to honor these values and provide Evanston with a library it can be proud of for decades to come.**

EVANSTON
PUBLIC
LIBRARY

Report to Evanston Public Library: Analysis of Financial Requirements for Converting from a Municipal to District Library

__________, 2025

Meristem Advisors LLC

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Report to Evanston Public Library: Analysis of Financial Requirements for Converting from a Municipal to District Library

I. Executive Summary

Meristem Advisors LLC has been retained by Evanston Public Library (the "Library") to provide this analysis of the Library's operations and an estimate of the property tax levy required to sustain the Library both in its current status as a component unit of the City of Evanston (the "City") and as an independent District, separate and apart from the City of Evanston (the "Consultant's Study"). With respect to the latter, the analysis is not intended as the basis for a Library request to the City of Evanston (the "City") to become independent. Rather it is an assessment of the requirements the Library would face as an independent entity in relation to its current status. It also provides a perspective on the scope of administrative services independent libraries must provide for themselves and their cost, as a way to gain perspective on the services provided by the City to the Library.

An important part of the analysis is establishing a property tax levy sufficient for the future operational success of the Library, since property taxes account for almost 87% of the Library's revenue. Importantly, as a District, the Library would lose access to unlimited property tax authority that it enjoys as part of a Home Rule municipality in Illinois. As a District, the Library would become subject to the Property Tax Extension Limitation Law ("PTELL") which limits the increase in its annual property tax levy to inflation plus a tax on new property. If the District were to have negative net income due to insufficient property tax receipts, its primary remedy would be to cut costs. Consequently, determining a recommendation for an adequate establishing levy for a District conversion becomes an essential part of this report, being the basis for all future increases in property taxes.

The Library enjoys a positive relationship with the City, which has acknowledged and approved the Library's past financial needs, approved its budget from year to year and filed a property tax levy on its behalf accordingly. In turn, the Library as a component unit of the City has maintained modest, but adequate operating reserves, relying on the City for addressing large capital needs and flexibility in accessing its home rule powers in the event it needs additional funds. As an independent District, the Library would lose access to this flexibility, and so establishing strong fund balances and capital reserves will accordingly be a concern of the Consultant's Study.

In undertaking our analysis, we have had multiple discussions with the Library regarding its known future needs and expectations for cost increases. We considered the Library's past operating expenses, expected IMRF requirements, capital improvements, wage adjustments due to labor contracts, operational and maintenance increases and staff increases to meet service demands in the future, and the cost of debt service. We evaluated the services provided to the Library by the City and their replacement cost if the Library had to provide those services for itself. Although we acknowledge the cost that the City incurs in providing these services, our study is more concerned with the cost to self-provide them than establishing a fair price for them.

General Fund Balances are generally considered to be adequate at 25% of annual expenditures, and healthy at 50% of annual expenditures. As of the Library's December Fiscal Year end, however, it must continue to operate for 1-2 months before spring tax revenue is collected, and for that reason, we prefer that the Library maintain an operating balance of 50% of annual expenditures. For the Library's projected 2026 operating expense, this would imply a General Fund Balance of $5.07 million. Note that this amount excludes requirements for the upkeep of the building for which, as a District Library, an additional reserve would be required.

The result of our analysis is a range of recommended levies under different scenarios estimated to be sufficient for the Library's operation both continuing as a component unit of the City as well as an independent District for many years, and furthermore, to align it with libraries to which the Library compares itself, Skokie, Glenview, Northbrook and Schaumburg, along with a few others.

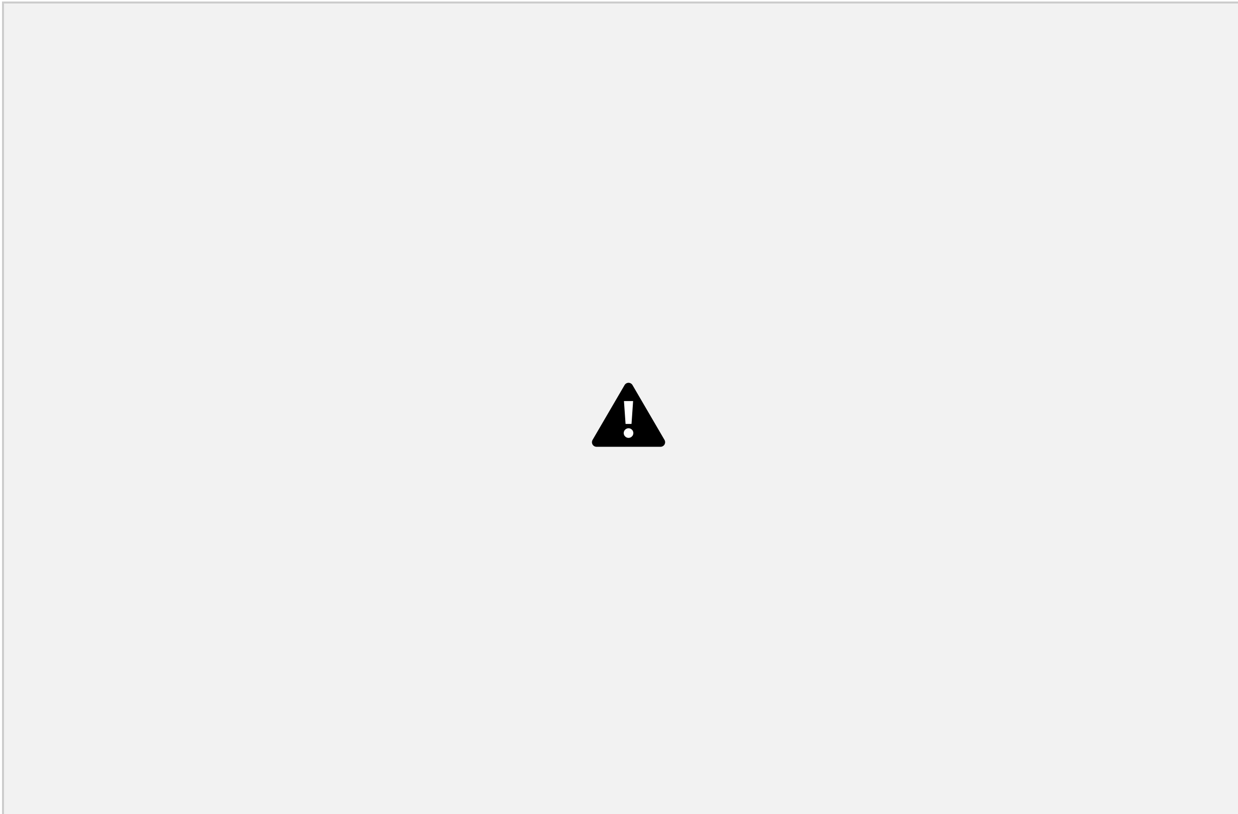
As it currently operates, we estimate that to achieve its current objectives the Library will seek a 10.0% increase in its operating levy for 2025, after which it can return to its historical annual increases of 5% per year. Modeling the Library as a District, we provide three alternative operating scenarios (minimal, base and optimal), which require levy increases in 2026 of 25.0 %, 27.4% and 31.7%, respectively. Our model assumes these increases are implemented in 2026 for logistical reasons related to the timing of District formation.

The increases noted above do not provide for the capital needs of the library, which would require an additional levy amount if the Library were become a District and take on full responsibility for the library building. Although there is currently no capital needs analysis of the library building, based on our experience with other libraries, a maintenance levy of $5/square foot, or $625,000 per year should enable the Library to build sufficient reserves to maintain its physical plant. This equates to an additional levy increase of approximately 7.2%. Our strong recommendation however, would be to commission a completed capital needs analysis before establishing a recommended annual set-aside.

We note that the City issues general bonds periodically for capital improvements, including for Library improvements. A property tax to repay these bonds is levied annually, and a share of the tax levy and the cost is allocated to the Library in equal amounts, with no net impact to the Library. Accordingly, we ignore those costs in our analysis. However, in the event of a separation, the City might choose to impose responsibility for that payment obligation on the Library. We offer strategies for taking it on, either as a passthrough or a refinancing. Either way, the impact of this transfer is tax neutral on City homeowners. Current debt service on the bonds, which spans across sever separate issues, is approximately $550,000 per year, declines to around $460,000 through 2036, further declining and ending through December 2039. This cost equates to an additional levy increase of approximately 7.0%.

Finally, our analysis assumes that in the case of becoming a District, the library building would be transferred to the Library without cost, as it has historically been the primary use of the building. Any negotiated sale of the building would have to be additionally factored into the final City levy for the library.

The Table below summarizes the results of our analysis, for each of the scenarios analyzed. We emphasize that this information is not a recommendation of any course of action, but the basis for understanding the implications of various approaches to the Library's future operations.



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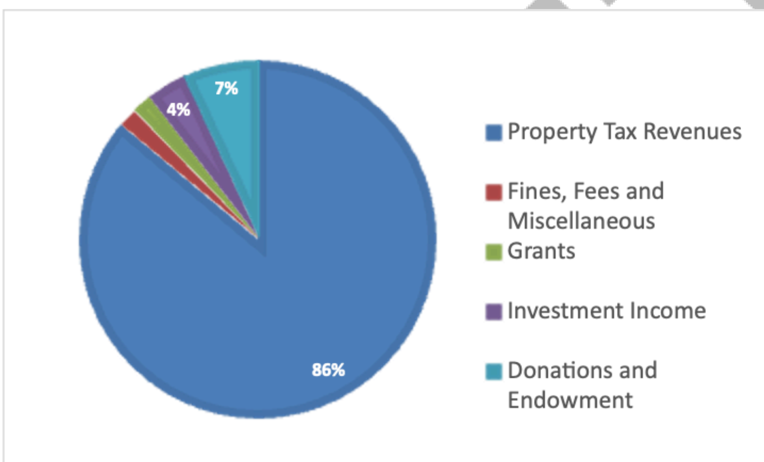
II. Historical Financial Performance of the Library

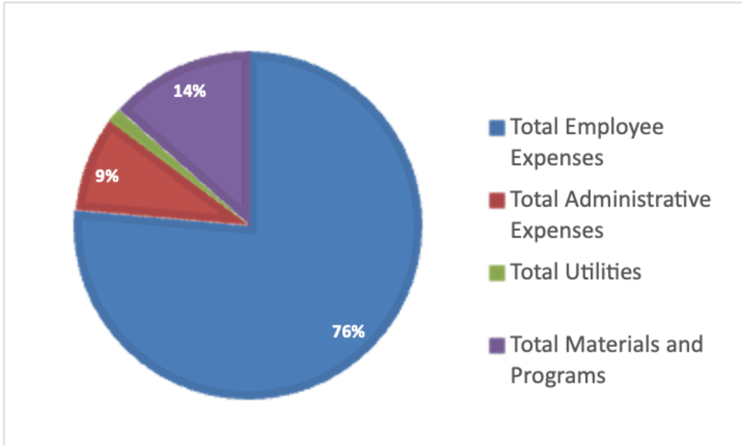
Most Illinois libraries derive the bulk of their revenues from property taxes, and the Library is no different. Revenues for the latest completed Fiscal Year (2024) were comprised of Property Taxes (86.1%), Donations and Endowment (6.8%), Investment Income (3.7%), Grants (1.8%) and Fees and Miscellaneous (1.6%). It should be noted that the Library benefits from very strong public support, through both fundraising and a well-funded endowment. Investment income, which is currently very strong at 3.7% of revenue, is likely to diminish as interest rates normalize, and this is accounted for in our projections.

Chart 1. Distribution of Revenue Sources, Fiscal Year 2024



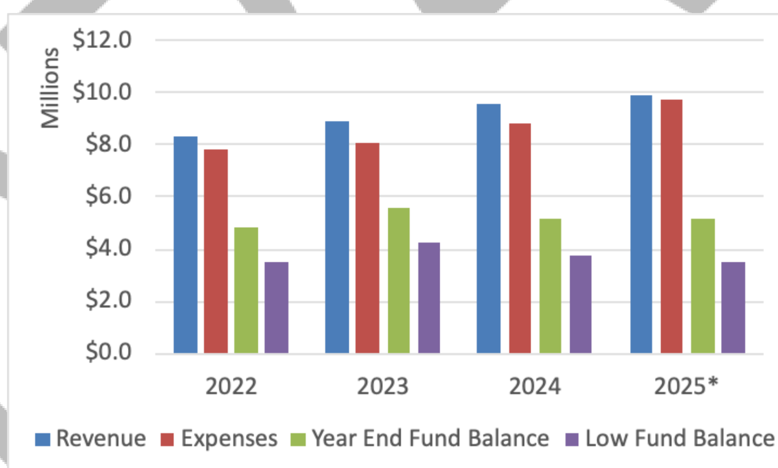
Also like most libraries, the Library's primary expenditures are for personnel (76.4%) in 2024, with Materials and Programs (13.4%), Administrative Expenditures (8.9%) and Utilities (1.3%) making up the remainder. It should be noted that the City receives compensation for services it provides through an administrative fee, and also by retaining the Library's share of Personal Property Replacement Tax ("PPRT) which therefore does not appear as a revenue or offsetting expense in the Library's financials. We understand that the payment of PPRT is currently the subject of discussion between the City and the Library, but our analysis does not include it as a revenue source. Payment of PPRT to the Library would reduce our calculation of Library levy requirements dollar for dollar but would be offset by any increased payment to the City for services rendered.

Chart 2. Distribution of Expenses, Fiscal Year 2024



The balance of revenues and expenditures for the Library determines its net income. Exhibit 1 shows the financial performance of the library for Fiscal Years 2022-2024 and Projected 2025, while the chart below summarizes this information. The Library's historical financial performance has shown a steady progression, with annual revenue increases able to match growing expenses, keeping income stable. This has enabled the Library to remain strong financial health with ample operating balances. It should be noted, however, that the balances are not sufficient, or accumulating in a way that would allow the Library to address the long-term care of the library building itself. For this, the Library must currently rely on the City for funding, outside of its own resources. The historical financial performance reflects the positive relationship the Library and City have historically maintained, in order to provide superior Library services to City residents.

Chart 3. Historical Income, Expenses and Fund Balances



*Year-to-date August, annualized,

Table 1. Historical Income, Expenses and Fund Balances

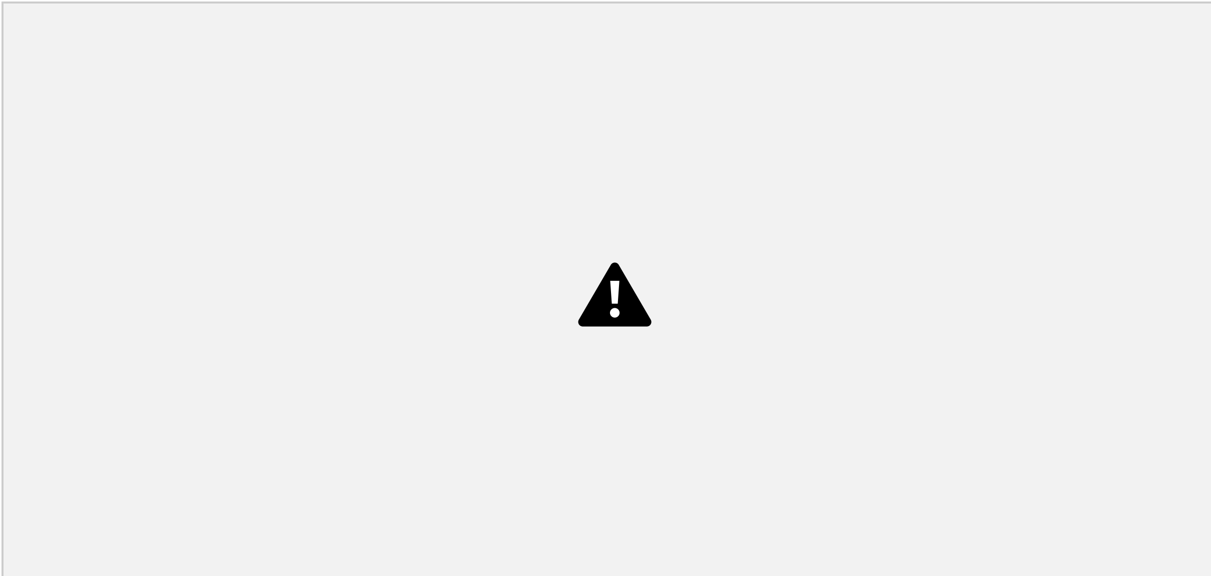


Chart 3 above shows both December 31 fiscal year-end cash balances and estimated low cash balances. This is important because the year-end cash balances are not necessarily useful in portraying the true financial challenges of the Library. Since property taxes are largely received in two lump sums in March and October, year-end balances do not show the worst point of cash flow for the Library. At the December year end, the Library is projected to have a fund balance of approximately 49.4% of expenditures, while at the February 28 low point, it is forecast to be 32.7%.

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III. Comparison of Evanston Library to Peer Group

Comparing the Library to its peers can be informative, even if it doesn't directly lead to recommendations for budgetary or operational adjustments. Knowing how the Library compares gives context to its operations and funding in light of its demographic position. In this section, we compare the Library to two peer groups: other Cook County libraries, and a select set of libraries identified as peers by the Library.

Although there are numerous libraries and library districts in Illinois, the Library operates in the Chicago metropolitan area, an area which is more urban and densely populated than other areas of the state, and caters to a community with higher need for public services. For this reason, a comparison to other libraries in this demographic is appropriate.

At the same time, the Library is among the largest in Illinois, meriting a sophisticated administration that prides itself on its professionalism and ability to meet community needs. For this reason, the Library considers itself in league with an elite group of Illinois libraries, and it makes sense to place its operations in context relative to those libraries it feels most similar to. Those peers identified by the Library are Skokie, Glenview, Northbrook and Schaumburg. To this group, we added Palatine, Aurora and Joliet.

The four charts below show the Library relative to other Cook County Libraries on four metrics: Tax Rate, Expenditures per Person, Registered Borrowers as a Percentage of Population, and Materials as a Percentage of Expenditures. From these tables, it is possible to see that Evanston maintains a relatively low tax rate, but is well funded nevertheless, with expenditures per resident slightly above the median. Its budget allocation to materials is strong. Registered borrowers as a percentage of total residents is below the median, and, being a university town, there may be many reasons for this. In summary, it may be said that the Library is economically funded, and provides residents with good access to resources, for those that take advantage of them.

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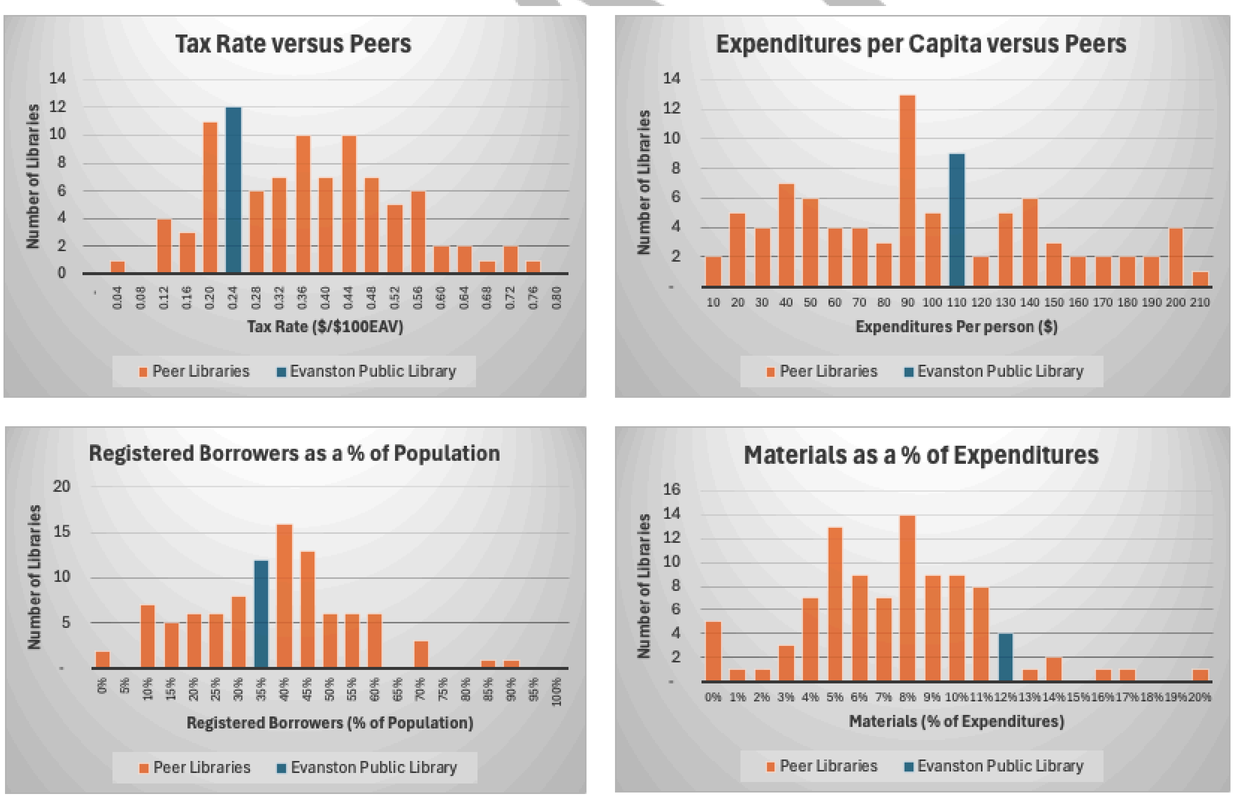
Chart 4. Comparison of Library to Other Cook County Libraries



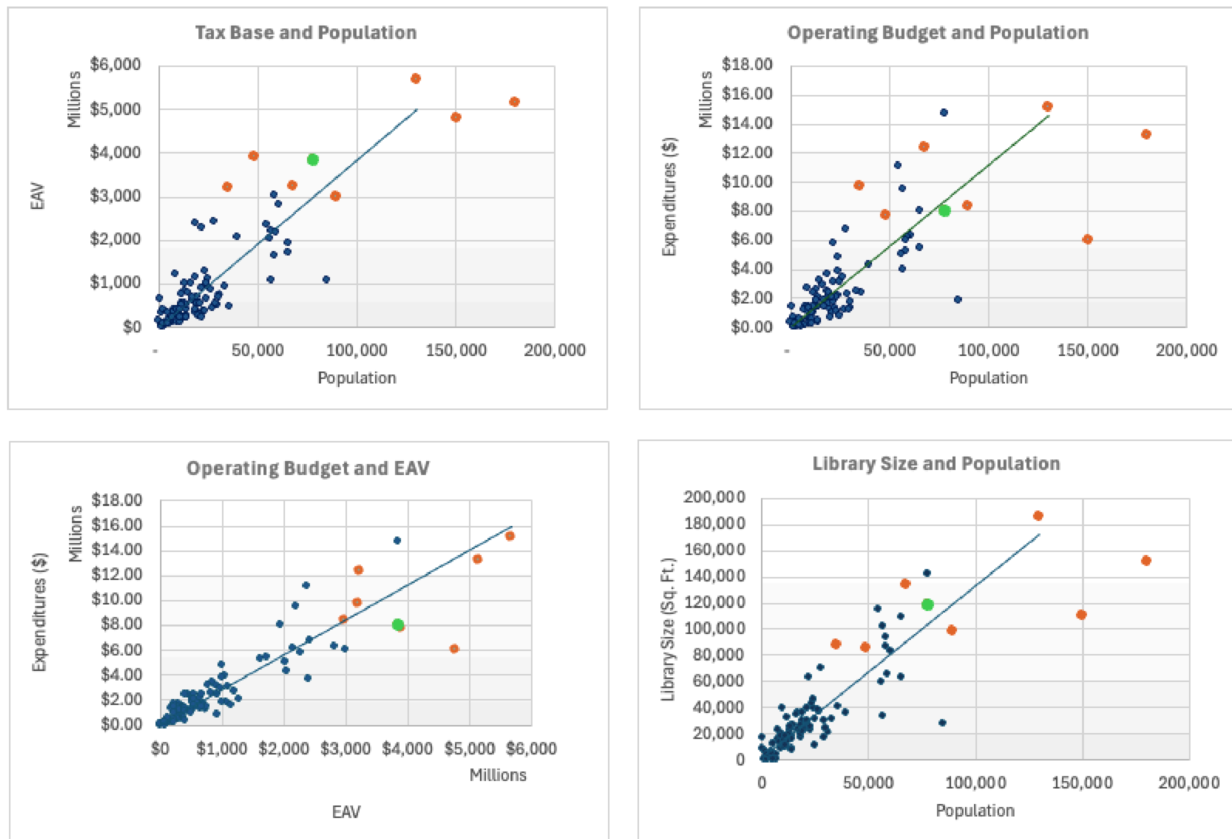
The additional graphs below provide further insight into how the Library is able to achieve these levels of service at low cost to residents, and perspective on how it compares to similarly situated libraries. In each graph, the green dot represents the Library, the orange dots are the identified peer libraries, and the blue dots other Cook County Libraries. The line in each is the expected relationship between the two graphed axes.

From the graph on the upper left, it is apparent that the Library has strong wealth levels. That is to say, a Cook County library serving 78,000 people could be expected to have a smaller tax base than the Library does. Without an in-depth investigation, we imagine this results from higher than Cook County median residential values ($472,300 for Evanston versus $305,200 for the County according to the US Census Bureau 2019-2023) rather than a strong industrial and commercial base (19.9% in Evanston versus 33.2% for Cook County as a whole). The outsize tax base allows the Library to provide services at a level suitable to a community of Evanston's size while maintaining its lower tax rate, as shown in the graph on the upper right.

On the other hand, given its tax base, the Library's expenditures are actually low, as shown in the graph on the lower left. Consequently, we feel that the library is using its tax base appropriately in order to provide superior services, which residents are disproportionately paying for, at a conservative cost.

Finally, on the lower right, we show the size of the physical library building in relation to the population. Here we see that the library is appropriately sized for the community, perhaps more than adequately, although we note that not all of the main Library building is currently in service.

Chart 5. Scatterplot Comparisons of Library to Other Cook County and Peer Libraries

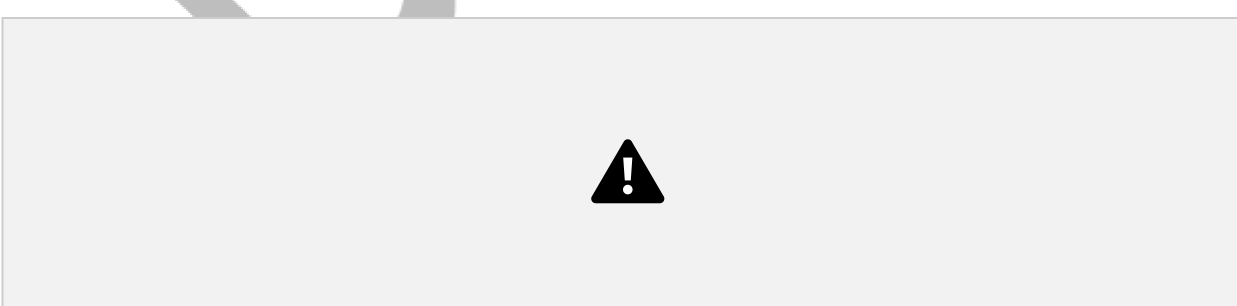


*Data Source: IPLAR 2024 and County Clerks offices in Illinois

• Cook County Libraries • Peer Libraries • Evanston Library —— Linear (Cook County Libraries)

For additional perspective, we've provided some operating statistics for those libraries specifically identified as peers of the Library, plus a few others, in the table below. The table does give some insight as to the financial position of the Library relative to these other libraries, but we caution against drawing conclusions. District libraries fund themselves differently than municipal libraries, reserve accumulations may be high in anticipation of a project, or low due to recent completion of one. Likewise, income levels may be distorted by one-time expenditures. If any conclusion can be drawn from this table and the graphs above, it is that libraries vary dramatically from one another across the region. Nevertheless, the table provides an opportunity for the Library to see its current position relative to these other libraries and that it fits among its peers, not standing out in any particular measure.

Table 2. Comparison of Tax Base and Key Demographics Across Comparable Libraries



IV. Levying Under Tax Caps

In Illinois, the primary revenue source for public libraries and library districts is property taxes derived from taxation of real property in the geographic area served by the library. If the Library were to become a District, its legal authority for levying taxes would change. Currently, the Library is part of the City of Evanston, which under Illinois Law is a Home Rule Municipality. Home Rule Municipalities have authority to act and tax without many limits placed on non-Home Rule Municipalities, including the ability to levy taxes. As a District, the Library would be subject to the Property Tax Extension Limitation Law ("PTELL"), which would cap its ability to raise taxes from one year to the next.

In order to understand how the Library currently gets its property taxes and what would be different if it were an independent entity and subject to tax caps, it is important to start with a few definitions and the levy process.

Property taxes are levied according to property value by parcel within governing body's tax base. Local assessment officers determine the assessed valuation of taxable real property and railroad property not held or used for railroad operations for each parcel of land. The Illinois Department of Revenue (the "Department") assesses certain other types of taxable property, including railroad property held or used for railroad operations. After review at the county level, the assessments are "equalized" toward a statutory standard of 33-1/3% of fair cash value. The total of all equalized property values in a given municipality's service area, net of exemptions and abatements, is its "Equalized Assessed Value", or "EAV."

For the 2023 tax year (most recent available), the City of Evanston's EAV, by property type, was as follows:

Table 3: Composition of City of Evanston EAV

Property Type	EAV	%
Residential	$ 3,077,249,698	80.0%
Commercial	728,203,168	18.9
Industrial	37,126,608	1.0
Farm	15,467	0.0
Railroad	2,505,866	0.1
Total	$3,845,100,807	100.0%

Changes in EAV and "New Property"

For the most part, a taxing body's taxable EAV may increase in two ways. The first is general inflationary growth (or reduction) in the property value of existing property. The second is the addition of "New Property" in the service area. New Property is property that comes onto the tax rolls in the current year from such sources as newly built housing, office buildings, shopping malls, previously tax-exempt property converted to a taxable use, such as a tax-exempt hospital that converts to for-profit, and expiring Tax Increment Financing Districts. In short, any property value that comes onto the tax rolls that is not due to inflation is new property. For example:

- A newly built home on a vacant lot is new property
- Increases in a home's assessed value due to inflation are not new property

The Levy Process

The levy extended for a taxing body divided by that body's EAV is the tax rate for that entity. Tax rates are expressed per $100 of EAV. Thus, a tax rate of $0.0050 is expressed as $0.50 per $100 EAV.

Evanston Public Library's levy for tax year 2023 (taxes due 2024) was $0.2202/$100 EAV. The City's levy was $0.906/$100 EAV (excluding bonds). The basic property taxation process involves the library (or municipality on behalf of the library in the case of a component unit library) passing its **levy** and filing it with the counties in its service area by the fourth Tuesday in December. The county then calculates the property tax **extension** which goes on the tax bills. It is important to distinguish between the levy, which is the taxing body's request for property taxes, and the extension, which is the final amount charged to taxpayers on their tax bills.

Property tax levies of each taxing body are filed in the office of the county clerk of each county in which territory of that taxing body is located in December of each year. The City of Evanston is located in Cook County (the "County"). The County Clerk computes the rates and amount of taxes applicable to taxable property subject to the tax levies of each taxing body and determines the dollar amount of taxes attributable to each respective parcel of taxable property, and those taxes are extended, collected and distributed to each taxing body. Taxes extended in one calendar year are due and payable in two installments during the next calendar year.

Property Taxation for the Library as Part of a Home Rule Municipality

As noted above, the City of Evanston is a home rule municipality under Illinois law, and as a component unit of the City, the Evanston Public Library falls under those same rules. Accordingly, in any year that the Library wishes to adjust its levy as a component unit of a home rule municipality, it may do so without legal limitation.

Property Taxation for the Library as an Independent District

As a District, the Evanston Public Library would be subject to the Library District Act 75 ILCS 16, and the provisions of the Property Tax Extension Limitations Law ("PTELL"). The Library's ability to tax property under PTELL is substantially different than its current situation.

The most important governing factor in the calculation of property taxes is the Property Tax Extension Limitation Act ("PTELL") which limits the amount that the County can extend on the District's behalf, regardless of what the District requests for a levy. There is a formula for the maximum extension in a year, which can be described as:

Maximum extension = Prior Year's extension*(1 + inflation[1]) + tax on "new property"[2]

The Library can levy any amount it wants, but the County Clerk can only extend up to the maximum legal extension. Importantly, if the Library requests a levy for less than the maximum extension, the County Clerk will only extend taxes for the amount of the levy, resulting in the Library receiving less property taxes than the law allows. This, in turn, becomes the "Prior Year's Extension" for the following year's extension, limiting that year and, as a consequence, all future years. As a result, given that inflation has been low for many years in the face of rising operating expenses, many taxing bodies assure they always receive the maximum property taxes possible by levying an amount that is expected to comfortably exceed the maximum extension.

Note that the dollar amount of the extension can increase by inflation each year (up to a maximum of 5%, by law) no matter what happens to the value of existing property in the District. Thus, even in years of economic contraction with falling property values, a District can grow its property tax revenue. Its tax rate

[1] Up to a maximum of 5%

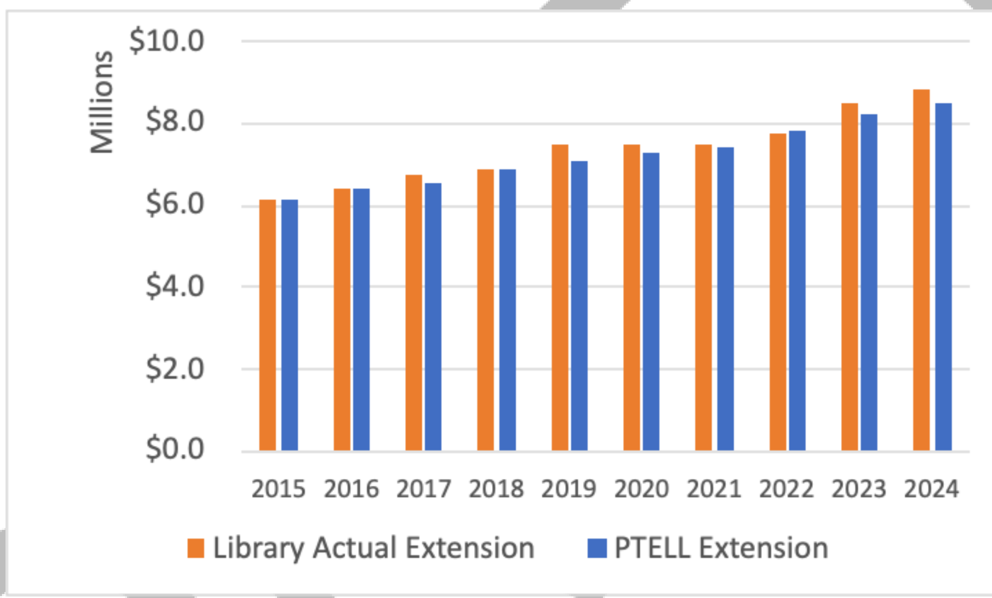
[2] New property is taxed at the District's "limiting rate," which is calculated as the prior year extension times (1 + Consumer Price Index) divided by the current year's Equalized Assessed Value excluding new property

will increase, however, as the taxes are divided by a falling amount.

Importantly, new property only increases the amount of taxes that may be extended in the year it comes on the tax rolls. After that it becomes part of the District's base EAV. **If the District does not raise its levy to account for the tax value of new property in the year it comes on the tax rolls, it will not be able to capture this value in future years.** The Law does provide a mechanism by which a District can preserve its levying authority however, by filing a statement that it has under-levied, and requesting that future calculations be based on its full levying authority.

The table below compares the change in the Library's property tax levy from one year to the next with the change it would have achieved cumulatively under PTELL for each of the last 12 years. The chart shows that the Library has largely kept its annual increase to the levels permissible under the Property Tax Cap Limitation Law. In general, the Library has been able to establish its annual budget as it has seen fit, and the City has levied accordingly. However, as a District, the Library would have to be more vigilant about always maintaining its ability to levy at the maximum allowable rate.

Chart 6. Comparison of Library Operating Levy versus Tax Cap Levy



Truth in Taxation

Levying to capture all available inflation and new property may require a Truth in Taxation Hearing or "Black Box" hearing, so called because notice of the hearing must be published with a black border around it. A Truth in Taxation Hearing is required in any year that a taxing entity's levy request exceeds 105% of its prior year extension (excluding debt service). Thus, a Black Box hearing may be required in years with high inflation, or in which a large amount of new property comes on the tax rolls, for example, through the expiration of a significant Tax Increment Financing District.

Establishment of the Limiting Rate for the Library Becoming a District

As a component unit Library becoming a District library with the approval of the City, the City's final levy for the Library prior to it separating and becoming a District becomes the initial tax extension base for the new District going. After this final levy, the District is subject to PTELL with all of its limitations. It is therefore of critical importance that the Library establish a final levy at a level that allows it to take care of its future foreseeable needs. The following sections discuss those additional needs.

V. Projected Operating Expense Adjustments - Remaining

In order to demonstrate an appropriate level of funding for the Library, regardless of whether it remains a component unit of the City or if it were to function independently as a District, it is imperative to estimate future expenses. In this section, we address only the incremental operating costs faced by the Library under multiple scenarios. Costs related to unmet capital investment needs, and the impact of outstanding debt service for the Library will be deferred to later sections.

In projecting future operating expenses, we have categorized two types of increases: anticipated expense growth that will occur regardless of whether the Library becomes a District, and additional costs incurred by the Library as a result of becoming a District.

Anticipated expense growth as a Component Unit of the City

In our status quo case, the Library's expenses are anticipated to grow at the rate of inflation, assumed in this study to be 2.0% per year, with the exception of wages and pensions. As a significant part of Library's workforce is unionized, the Library's wage expenses are driven by the union's contract with the City. We note that the contract includes wage increases for both tenure and inflation. Consequently, we have modeled the Library's salary expenses with annual increases in future years of 5.5%, consistent with historical wage growth. Wage related expenses, such as FICA and IMRF grow proportionately.

In addition, the Library has identified expense adjustments that it feels will enable it to operate and serve patrons better:

- Additional positions: The Library sees benefits in adding positions across its human resources and Information Technologies ("IT") areas. These additions would enable the Library to be more responsive to its employees and patrons. The anticipated one-time budget adjustment for these roles would be $95,827.
- IT Computer Software: The Library would like to implement software solutions to improve information capture and control, and enhance patron experience. One-time budget adjustment of $26,290.
- Materials, Programs and Supplies: With an additional $63,400 in its budget for materials, the Library feels it can greatly improve patron offerings with additional books, audio/visual materials and programming.
- Building Maintenance: While the City maintains responsibility for the upkeep of the library building, the Library feels it can readily take on various low level building maintenance requirements in order to more efficiently address building needs as they arise. The anticipated budget for such activities would be $29, 500.
- Other: Additional minor adjustments totaling $29,846 in budgetary assumptions were made for costs such as staff and Board education, IT Hardware, consultants, and utilities.
- Total: The Total of all costs above is $244,863. This is in addition to the annual allowance for cost inflation.

Some of the items listed above will be included as part of the ordinary budgeting process of the Library for 2026, submitted in the ordinary course of business. We recognize, however, that some of these adjustments require additional coordination and conversation with the City. In order to fully capture the

Library’s objectives, however, our status quo projection assumes that all of these changes are implemented.

Status Quo Projection. Our status quo projection for the Library is based on the assumption that as a City library, the Library will continue to rely on the City for major capital needs and the services it has historically provided, with the adjustments noted above. Additionally, because the City has historically used the Library budget as the basis for its levy on behalf of the Library, our status quo projection backs into the levy increases necessary for the library to maintain an adequate operating budget without additional resources for building maintenance. An additional levy for the capital costs of maintaining the library building will be discussed below.

In the past, the Library has constructed its anticipated spending through a budgeting process, estimated its non-tax revenue sources, and determined its property tax levy requirement as the amount needed to balance its budget and maintain a Fund Balance of approximately 50% of expenditures. Consistent with this practice, we made the expense adjustments noted above and calculated the property tax requirement that enables it meet this objective in order to arrive at our status quo projection.

Our preferred levy strategy to achieve the Library’s goals given the expense adjustments outlined above is a $862,435 (10.0%) increase in the levy for 2025, followed by annual 5% increases thereafter. Although this strategy temporarily brings the fund balance slightly below 50%, it is consistent with the Library’s recent levy history of increasing its levy by 5% per year.

The table below shows the projection of revenues and expenditures under our preferred scenario. The graphic following the table depicts this information visually.

Table 4. Projected Performance: Remain Case with 2025 Levy (FY26) Increase of 10.0% and 5% Thereafter

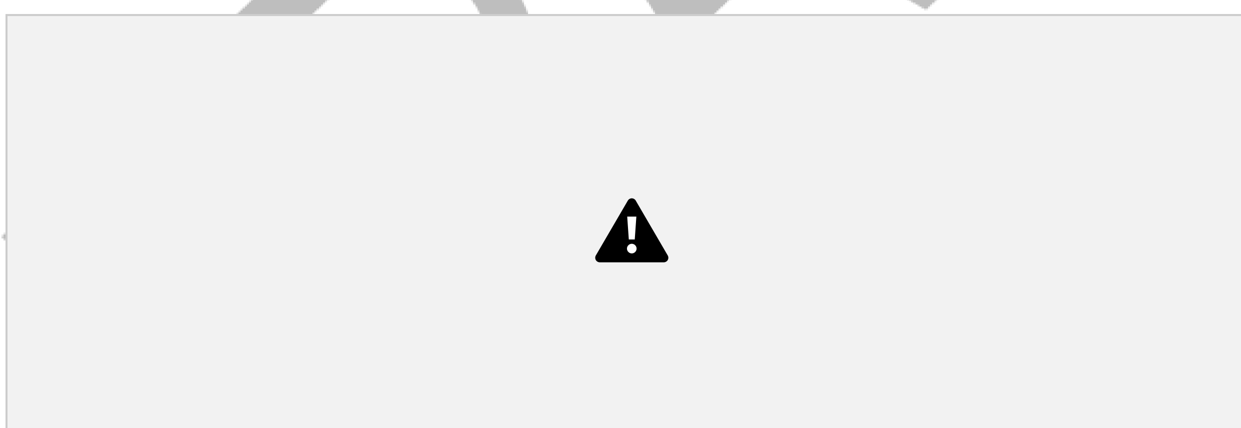


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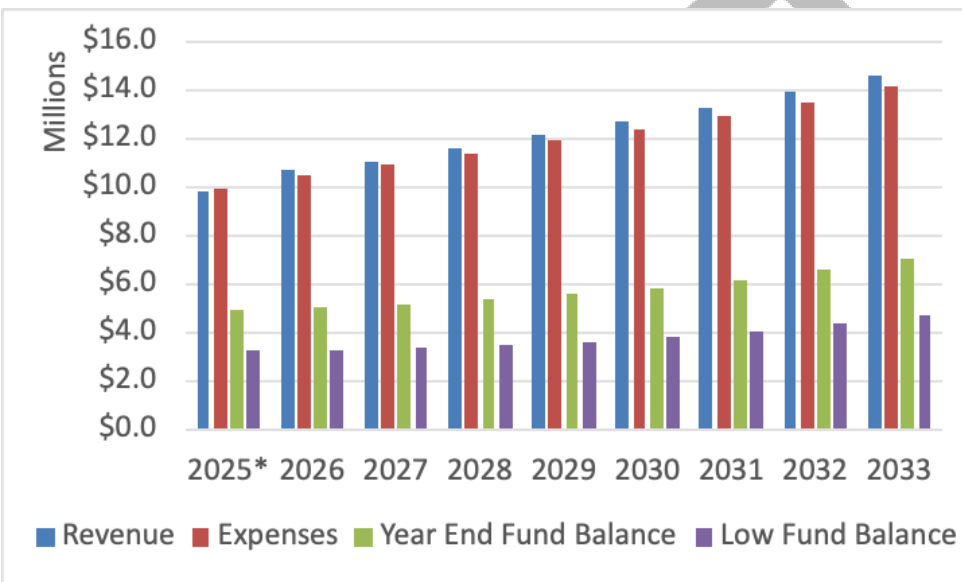
Chart 7. Projected Performance: Remain Case with 2025 Levy (FY26) Increase of 10.2% and 5% Thereafter



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VI. Projected Operating Expense Adjustments as a District

We have additionally created operating scenarios for an independently operated Library as a District. These scenarios recognize that the Library would have to fully self-perform services currently provided by the City. Replacing those services requires the Library to install fully functional departments where currently they have support roles only. The primary areas required to be staffed would be Human Resources, Finance, and Information Technology. In addition to the personnel required for these areas, additional costs would be incurred for the infrastructure to support these functions, which include related hardware and software and supplies.

Additionally, as a District, the Library would also need to provide its own insurance, whereas it is currently covered under the City's policies. Likewise, it would require an audit every year, since it is currently reported within the City's audit as a component unit, and additional professional services for legal and consulting requirements.

Finally, in creating the District, the Library would incur one-time legal and consulting startup costs.

Some of these costs are offset by the elimination of the annual payment to the City for these services, currently $350,000 per year.

In consultation with the Library, Meristem enumerates those anticipated costs in Table 1 below. For this exercise, we considered three cases, in addition to the Status Quo case discussed above:

1) Minimal Case: The Library establishes itself as a District with the minimum funding required to function on an ongoing basis with current service levels
2) Base Case: As a District, the Library provides residents with some additional materials and programming, and builds in a contingency for higher than anticipated cost increases
3) Optimal Case: As a District, the Library has the opportunity to provide residents with superior services, matching those of its most respected peers.

Table 5. Incremental Costs and Levy Requirements by Scenario

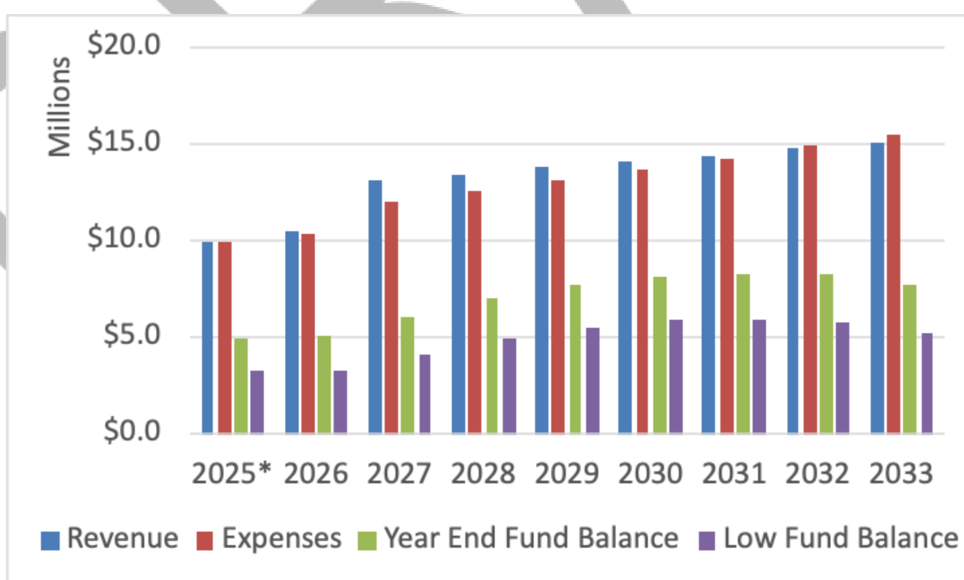
Based on these expenses, we modeled the tax levy requirements for each scenario, with the objective of maintaining a 50% General Fund balance through 2033. For purposes of this analysis, we ignored the additional levy required for a District library to establish and maintain a fund for capital reserves. This is discussed in Section VII: Unmet Capital Needs. The resulting levy requirements for each scenario, and their impact on taxpaying residents, are summarized in the table below.

Table 6. Levy Requirements by Scenario

The table below shows the projection of revenues and expenditures under the “Optimal” scenario. The graphic following the table depicts this information visually. Complete cash flows for each scenario are attached to this report as Appendices.

Table 7. Projected Performance: Optimal Case with 2026 Levy (FY27) Increase of 13.7% and 5% Thereafter

Chart 8. Projected Performance: Optimal Case with 2026 Levy (FY27) Increase of 21.9% and 5% Thereafter



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VII. Unmet Capital Needs

One very important aspect of the projections above is that they do not include any allowance for capital needs to maintain the physical Library building itself. As a City Library, the City owns the Library's building, and the cost, requirements and schedule for its upkeep are determined in good faith communication between the Library and the City. Both the City and the Library have a vested interest in maintaining a comfortable facility for residents, and ensuring that the City's assets do not deteriorate.

Regardless of whether the costs of upkeep are paid by the City or incorporated into the Library's budget, the funds to pay them will come from an incremental tax levy, so that residents are indifferent to where they are allocated, as long as the buildings needs are efficiently addressed.

Current Needs. As of the date of this report, we are only aware of an outstanding $21.0 million renovation project for the maintenance of the building and an additional $1.9 million interior project that is being sought by the Library. If these costs were paid for through borrowing, we estimate that the annual tax levy for debt service would add approximately $1,800,000 per year to the Citywide levy.

Future Needs. Beyond this known need, it is important to anticipate future building needs so that they can be anticipated and provided for. Typically, to learn a building's upkeep requirements, a consulting engineer provides an analysis of a building's physical plant, creating a schedule of future needs and their costs. With a report on hand, the City can estimate an annual amount to be set aside to be able to afford the known future needs as they arise on a pay-as-you-go basis, or to plan its borrowing activities. No such analysis currently exists for the Library building. In the absence of such a report, our experience suggests that a budget of approximately $5.00 per square foot per year is a good estimate for an accumulation of a reserve sufficient to pay for improvements on a pay-as-you-go basis, or $625,000 per year for the 125,000 square foot library.

As a City component unit, the Library's concern is that these needs are addressed and that the costs are included in its budget to the extent necessary. As a District library subject to PTELL, however, the Library would not be able to raise this amount as necessary. Instead, the additional $625,000 would need to be included in its establishing levy prior to becoming a District.

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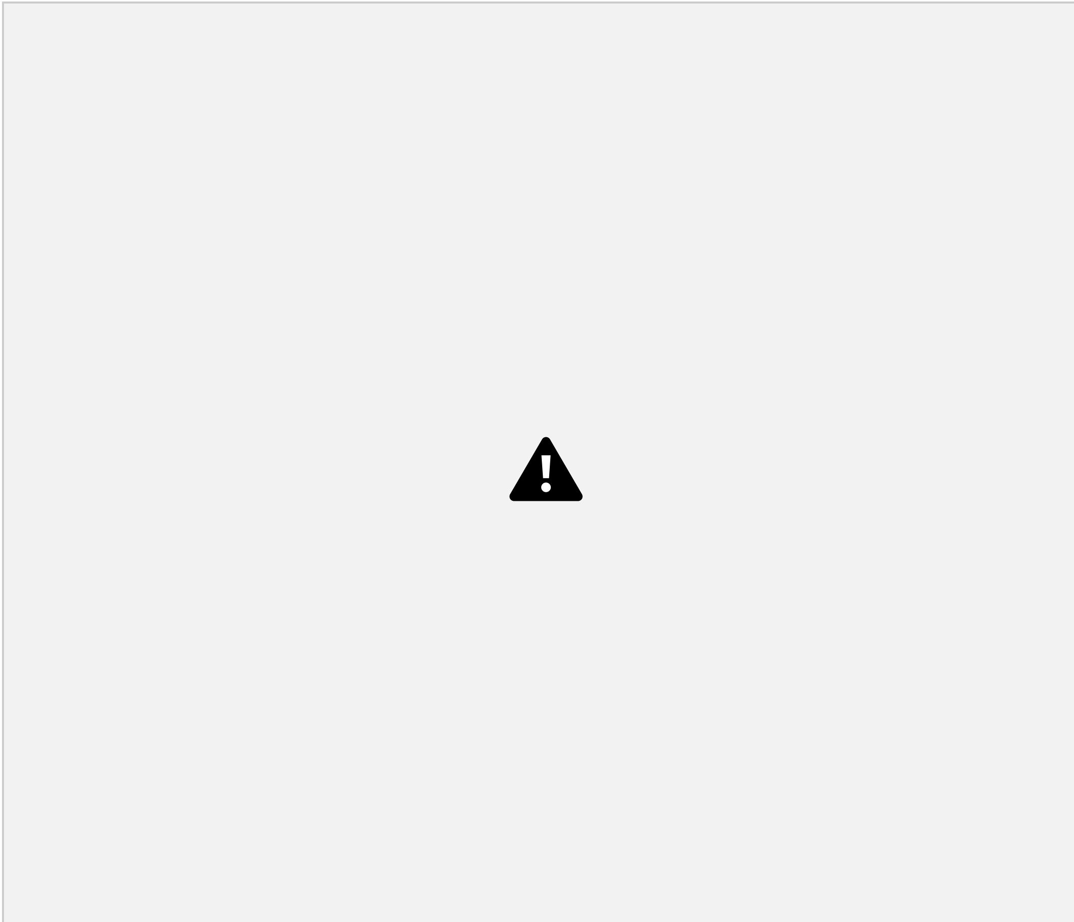
VIII. The Library Bonds

In the past, the City issued has from time to time issued General Obligation Bonds which included funds to finance various improvements to existing Library facilities. The Bonds are a general obligation of the City of Evanston, payable from *ad valorem* taxes levied against all taxable property therein without limitation as to rate or amount. The City currently levies for these bonds as part of its own levy, although a portion of the levy is credited, and the debt service cost charged, to the Library. These charges span over multiple issue and multiple years. The Debt Service on the Outstanding Bonds is as follows:

Chart 6: Outstanding City Debt Service for the Library



If the Library were to form a District, the levy for the bonds would remain with the City as its obligation. There is no provision in the law for directly transferring the existing Bond obligation to the Library, because the bonds were established and described to investors as an obligation of the City. To be clear, even if there were such a mechanism, the financial impact on the taxpayers would be the same, the only difference being on what portion of their tax bill the levy appeared. Consequently, the issue of transferring of the debt would be one of optics when measuring and reporting the tax rates of the City and Library. Notwithstanding, the City may prefer to have the debt obligation transferred to the Library indirectly.

There are two primary options for the Library to pay this obligation in lieu of the City. One is for the Library to contract to make payments to the City each year sufficient and timely for the City to abate its levy for the Bonds. In this case, the Bonds would remain a liability of the City, but the Library would be contractually required to provide for their payment. Payment for the full year's debt service would have to be made by February each year, in time for the City's to abate its debt service levy. The second option would be to refinance the Bonds with Library Bonds, issued to pay off the City's liability for the Bonds.

In the event that the City wishes the Library to take on the payment obligation but not the legal obligation for the Bonds, the Library must be established with sufficient funding to make the debt service payments at the time required. First, the Library must be established with an additional levy amount to cover debt service on the bonds. Second, given the Library's current low fund balance, either the Library must be provided with additional fund balances upon its establishment to cover the first year's debt service, or the City must provide one last levy to cover debt service in the first year of the Library's operations, to give it time to collect the additional money required.

If the City wants the Library, as a District, to take on the legal obligation for the Bonds directly, the Library will have to issue its own bonds to pay off the Outstanding Bonds, thereby fully transferring the cost and legal obligation of paying for the debt to the Library. Such bonds would be authorized as “Alternate Revenue Bonds” under Illinois’ Debt Reform Act. Alternate Revenue Bonds are payable from a pledged revenue source of a Library District, in this case the Library’s property tax levy, but also have a backup general obligation pledge in the event the bonds cannot be paid from the pledged revenue source.

Complicating this approach somewhat, such bonds could not be issued until authorized through a 30-day notice and petition period, initiated by resolution of the Library District, during which time registered voters have an opportunity to prevent the issuance of the bonds. This process cannot take place until after establishment of the District or be assured of successful completion. Yet the cost of paying the debt service on the bonds would have to be factored into the establishment of District’s levy prior to it becoming a District, with the result that its levy would be inflated if the bonds were not issued. Of course, a simple solution to this problem would be for the District to covenant to reduce its levy by the projected debt service if bonds were not issued, or to agree to make payments to the City for debt service until such time as bonds were issued.

A second complication impacts the economics of refinancing the Outstanding Bonds. Those Bonds may have call dates that do not occur for several years. If refunded more than 90 days prior to that date, the bonds would have to be issued on a taxable basis, which could materially impair the economics of a refinancing. As a stopgap measure, the Library could agree to make payments on the Outstanding Bonds until they were refunded with Library alternate revenue bonds.

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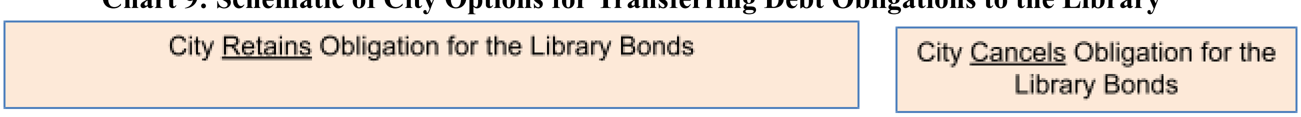
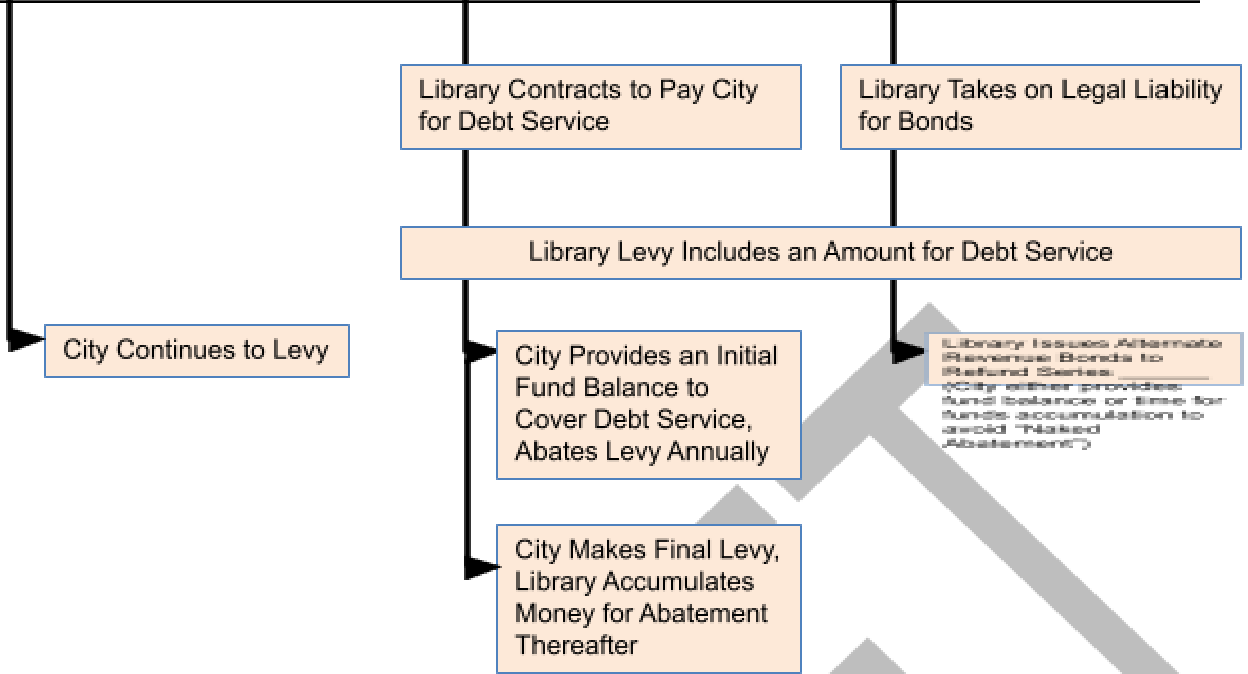
The chart below provides a summary of the foregoing options:

Chart 9: Schematic of City Options for Transferring Debt Obligations to the Library





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IX. Levy Requirement

Whether the Library remains a component unit of the City or becomes a self-governing District, we have identified the operating, capital, and debt service costs it will require to operate successfully into the future. These costs, the tax rate impact and the cost to the median priced Evanston home summarized in the table below.

Table 8: Initial Levy Adjustments by Scenario

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X. Conclusion

This study has analyzed the present and projected future financial performance of the Library in its current status as a component unit of the City of Evanston and on the assumption that it converts to a District. As a District, the Library will incur certain one-time expenses and have an increase in its ongoing expenditures for services that historically have been provided by the City. Additionally, the Library would be responsible for the care and maintenance of the Library building, and may determine to take over payments on outstanding City debt taken on for the benefit of the Library. Finally, regardless of whether the Library remains with the City or separates, $22.9 million of outstanding capital improvements to renovate and maintain the Library building need to be funded. All of these costs were estimated and incorporated into our report.

In order to continue its orderly function as a City Library, provide for certain incremental services it seeks in the coming year, and assuming current understandings for City services to the Library remain unchanged, we found that a 10% levy increase for 2025 is sufficient to achieve the Library's goals, returning to a 5% annual increase in coming years, a tax increase on the median home of $29.91.

The Library defined three scenarios for operation as an independent District with varying service levels for its operations. When these additional costs are taken into account, and in order to achieve a Fund Balance through 2023 of at least 50% of expenditures and fund adequate capital reserves to maintain the Library building infrastructure, this study found that the Library, as a District, would have an initial property tax levy increase for 2026 of 32.3%, 34.6% and 38.9% for its Minimal, Base and Optimal Scenarios, respectively.

In addition, the cost of some outstanding debt of the City might be transferred from the City to the Library in a separation, but these would not add incrementally to taxpayers bills.

Finally, whether as a City Library or an independent District, the Library requires $22.9 million of renovations. Financing these improvements is estimated to cost approximately $1.8 million per year and add approximately $62 to the median homeowner's tax bill.

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Exhibit 1:

Historical Financial Performance: FY2022-2024, Annualized FY2025

Exhibit 2:

Projected Financial Performance 2026 - 2033: REMAIN CASE

Exhibit 3:

Projected Financial Performance 2026 – 2033 as a District Library: MINIMAL CASE

Exhibit 3:

Projected Financial Performance 2026 – 2033 as a District Library: BASE CASE

Exhibit 4:

Projected Financial Performance 2026 – 2033 as a District Library: OPTIMAL CASE

Memorandum

To: Evanston City Council Members
Mayor Daniel Biss

From: Tracy Fulce, President, Evanston Public Library, EPL Board of Trustees
Arikpo Dada, Vice President & Management Chair, EPL Board of Trustees
Catie Huggins, Secretary & Facilities Chair, EPL Board of Trustees
Michelle Mills, Treasurer & Finance Chair, EPL Board of Trustees
Meghan Shea, EPL Board of Trustees
Esther Wallen, Immediate Past Vice President, DEIB, EPL Board of Trustees

Date: October 10, 2025

Re: Strengthening EPL: City Partnership and Next Steps

Purpose and Shared Context

Evanston Public Library's (EPL) mission connects our diverse community through learning, discovery, and shared experiences, providing equitable access to resources, fostering personal growth, and creating inclusive spaces where everyone can belong, learn, and connect, and guides every decision we make.

We write to update Council on three items that affect how EPL serves residents: (1) a potential asset transfer of the Main Library building, (2) completion of the IGA and Lease, and (3) HR/labor coordination. We first advanced the asset-transfer concept to explore capital access without adding to the City's constrained capacity. Before staff invests further work, we want to ensure a shared understanding of governance and building use, and we request Council direction on next steps.

They are:

1. **Main Library Building Asset Transfer**
2. **Completion of the Intergovernmental Agreement (IGA) and Lease**
3. **HR and Labor Coordination**

Our shared goal is simple. By creating clarity, efficiency, and alignment, our community will continue to receive excellent, equitable library service.

1. Building Asset Transfer

Why this matters:
Transferring ownership of the Main Library building to EPL would allow us to plan, fund, and manage capital improvements directly — aligning responsibility with decision-making. It would

also relieve pressure on the City's already constrained capital budget while protecting taxpayers and maintaining coordinated facilities work.

Legal context in plain terms:
Under the Illinois Local Library Act (75 ILCS 5/4-7), the Library Board has authority over space dedicated to library purposes. This means the City cannot reassign or repurpose library areas without Board approval. That said, we fully support shared use for City programming that complements library purposes (e.g., community services, cultural events, and public learning opportunities). Those arrangements can be clearly defined in the IGA and Lease.

Request to City Council:
We respectfully ask that Council direct staff to take the next formal step on this transfer, either drafting an ordinance and term sheet or by preparing a feasibility report with recommendations and conditions by **November 30, 2025**. This direction will also help us finalize the IGA and Lease.

2. Intergovernmental Agreement (IGA) and Lease

We appreciate the progress made on these documents and understand competing priorities have delayed completion. However, the IGA and Lease are essential for FY26 budgeting and for clarifying responsibilities. The Lease may become moot if we are able to resolve the asset transfer, but it is currently an active issue.

Three issues still need resolution:

a. Facilities and capital responsibilities
The asset transfer outlined above is the clearest path to aligning funding and decision-making while maintaining coordination with City facilities staff.

b. Personal Property Replacement Tax (PPRT)
EPL received PPRT revenue in some prior years, but not recently. We are working with City staff to understand why and to ensure the IGA clearly describes eligibility, allocation, and reporting going forward.

c. City services to EPL (annual service agreements)
The IGA should list the services the City provides to EPL, such as legal, HR, IT, and others, and describe how they are delivered.

For HR specifically, we envision a structure that reflects state law and supports daily operations:

- Under 75 ILCS 5/4-7, the Evanston Public Library Board of Trustees retains authority over the appointment, supervision, discipline, and removal of Library employees.
- EPL Leadership, including the Library-appointed HR staff, will oversee all human resources functions for Library employees, including recruitment, onboarding,

performance management, and discipline, consistent with applicable Library and City policies, and collective bargaining agreements.

- The City's Human Resources Department may, at the Library's request, provide consultation on legal compliance, benefits coordination, and collective bargaining interpretation, and may assist with personnel investigations or provide input on disciplinary matters and past practice. Final determinations regarding discipline, corrective action, or personnel outcomes shall remain under the authority of EPL Leadership and the Library Board, in accordance with 75 ILCS 5/4-7.
- The City Attorney's Office may provide legal counsel to either party as appropriate under the Intergovernmental Agreement, recognizing the Library Board's statutory authority over employment matters.

If a complaint names the Library Director, that matter will be handled independently by the EPL Board, which is solely authorized to oversee or discipline the Director.

Request to City Council:
Please direct staff to finalize the IGA and Lease by **December 31, 2025**, with working drafts circulated by **October 15, 2025**. The final documents should clearly address:

- Facilities and capital responsibilities
- PPRT allocation and reporting
- Annual service descriptions (especially HR, legal, and IT support)

3. Labor Climate and EPL's Commitments

Our goal is to ensure non-duplication of City functions and to clarify roles so that HR support for Library employees is timely, consistent, and compliant with both the ILLA and City collective bargaining agreements. EPL deeply values our AFSCME partners and fully respects employees' rights under Illinois public-sector labor law. In fact, most of our Trustees are current or former union members who understand the importance of fair process and open communication.

Change can be challenging. Over the past year, our EPL Executive Director has implemented long-needed operational improvements including consistent scheduling, better documentation practices, enhanced safety protocols, and clearer service standards. These steps align with the Library's Strategic Plan and are designed to create a safer, more transparent, and equitable workplace.

We recognize that adjusting to new expectations takes time, but these improvements ultimately benefit our entire community, library patrons of all ages, leaders, and staff. Our focus is on creating an environment where everyone can succeed, that's built on fairness and accountability.

Finally, while the concept of forming a fully independent library district has been discussed publicly, we believe that both EPL and the City view that as a **last-resort option**, only if other cooperative approaches prove unworkable.

Summary of Requested Actions

Item	Action Requested	Proposed Timeline
Main Library Building Transfer	Direct City staff to present either (a) a draft ordinance and term sheet or (b) a feasibility report with recommendations	**By Nov. 30, 2025**
IGA and Lease Completion	Direct staff to finalize IGA and Lease, circulating **working drafts to EPL by Oct. 15** and submitting final versions for Council action	**By Dec. 31, 2025**

Closing

EPL and the City share the same commitments: lawful governance, fiscal responsibility, and the belief that every Evanston resident deserves access to a safe, welcoming, modern library.

We are confident that there are no obstacles to meeting our shared objectives and will do our part with transparency, good faith, and urgency. Collaboratively, we will deliver a modern library that reflects Evanston's values and serves as a cornerstone of community life for generations to come.

Reference Points (for transparency)

- **Illinois Local Library Act (75 ILCS 5/4-7)** – Defines Library Board authority and the Director's role.
- **Illinois Public Labor Relations Act (5 ILCS 315/)** – Governs public-sector labor relations for City-employed staff.
- **Public Library District Act (75 ILCS 16/)** – Provides for independent library districts (referenced only as a legal alternative, not a proposal).

From: **Michelle Mills** <michellemills@cityofevanston.org>

Date: Thu, Nov 20, 2025 at 2:40 PM

Subject: Our shared leadership + factual status

To:

Cc: Alexandra Ruggie <aruggie@cityofevanston.org>, Luke Stowe <lstowe@cityofevanston.org>, Yolande Wilburn <ywilburn@cityofevanston.org>

Mayor, CC, + EPL Trustees on BCC

Dear Mayor Biss and Members of the City Council,

Thank you for your thoughtful discussion of the Library's FY2026 levy on 11/10 and for your ongoing attention to EPL's role in Evanston's civic life. I know the world feels especially chaotic to many people right now, and it's natural that some of that energy spills into local issues where we all feel we have more direct control.

As community leaders, we also have a responsibility to recognize when something is starting to get out of hand and to **show leadership by steadying the conversation, bringing people back to the facts, and working through the legal channels available to each of us.** My hope is that we can do that together, in service of restoring some goodwill and trust in the community around our public library, of all things, before this escalates further. **This is not the time in American politics to draw attention to or weaken our public library.**

With that in mind, **we would really appreciate your help in making sure you are fully up to date on the facts before Monday's CC meeting**, **and that we're all careful not to unintentionally contribute to the misinformation that is circulating.**

In brief (TL;DR):

- The Library Board has lawfully approved a 10% increase in the Library property tax levy for FY26 to avoid a structural deficit and maintain current services; under the

Illinois Local Library Act (ILLA), Council’s role is to levy the amount set by the Board, subject to overall legal caps.
- Internal personnel matters, staff experiences, and day-to-day operations fall under the Library Board’s independent authority, not City Council’s. On counsel’s advice, a joint Council<>Board meeting focused on those topics would not be a legally appropriate forum.
- Along with our new counsel, we have made multiple good-faith attempts to address AFSCME’s concerns within the bounds of Illinois labor law and the City’s collective bargaining agreements. Recent changes at EPL are aimed at safety, consistency, and fairness, not cuts to jobs, pay, or benefits.
- Where Council’s partnership can be especially impactful is on issues of shared jurisdiction: finalizing the IGA and lease, clarifying PPRT, and advancing a capital pathway -- whether through the asset-transfer idea or a comparable alternative -- so EPL can meet its facilities needs and fully deliver on its Strategic Plan.

Levy and accountability

The Board approved the FY2026 levy increase to prevent an operating deficit and sustain current service levels while we work toward a long-term capital solution. As with the City, the bulk of the increase was due to labor costs not fully offset in prior levy increases. Under ILLA, the Board determines the Library tax and the corporate authorities levy that amount for library purposes, within the applicable caps. We are under those caps. **Using levy approval to influence internal Library operations would not align with that framework and is not legally justifiable.**

The governance model is designed with intention so that Trustees, while appointed rather than elected, are directly accountable for maintaining a functional, high-performing library system over time, operating transparently under the Open Meetings Act.

Governance lanes and the proposed joint meeting

Since 2014, EPL has been a city library with an independent, appointed Library Board, rather than a City department or a separate district. That model gives the Board authority over Library policy, funds, and the Executive Director, while the City remains an essential partner for space and key support services.

On review with counsel, many of the proposed joint-meeting topics were internal Library matters that state law assigns to the Board. Even if properly noticed, a joint Council<>Board meeting centered on those issues would blur the legal lanes and create confusion about decision-making, influence, and jurisdiction. Going forward, **questions about internal Library operations and staff concerns should be routed through Corporation Counsel,** who is already coordinating with the Library's attorney. **This is not deflection, this is the appropriate legal path for these matters.** The law was designed this way intentionally and it's designed to support steady, nonpartisan oversight of library services over time. Alex and Kevin have been working together trying to find the right legal channel for issues and I hope we can support this.

Union concerns and workplace changes

We take staff concerns seriously and deeply value our AFSCME partners. Most Trustees are current or former union members ourselves (including me), and we fully respect employees' rights under Illinois public-sector labor law and the CBA. Further, four of us have been (or are) worked in libraries (again, including me). We also have collectively have critical professional experience in large scale operations and risk/compliance/law, human resources, technology, DEIB, and social services -- all perspectives that need to be considered thoughtfully for a successful public institution.

Over the past year, the Executive Director has implemented long-needed and critical operational improvements: more consistent scheduling, better documentation, clearer service standards, and stronger safety protocols. These changes are aligned with EPL's Strategic Plan and are intended to create a safer, more transparent, and equitable workplace. Change can be challenging, and we know adjustment takes time, but none of these efforts involve cutting jobs, pay, or benefits, nor do they interfere with bargaining or organizing. We will work on using the channels we have within the library to ensure staff have access to factual information about the Board's work and the direction of the library.

Along with our new counsel, we have made several attempts to engage with the union through appropriate legal channels and will continue to do so.

Meeting recordings, transparency, and accessibility

This fall, the Board has also been discussing how best to handle recording and posting our meetings online. Doing this in a way that complies with accessibility standards (including captioning and related requirements) is resource-intensive and will require additional staff and/or vendor support to ensure we minimize legal risk. We have planned for this work and associated costs in the FY2026 budget so that, going forward, we can expand access in a sustainable, compliant way.

I know this came up last night -- and from my own experience at Board meetings, there has not been a dedicated podium microphone. The acoustics in our meeting room are frankly poor and the HVAC is loud (and cold!) -- something Trustees and staff routinely complain about. Those audio and comfort challenges are one small but concrete example of why capital investment in the facility matters and are already contemplated in our long-term planning, but there was no nefarious effort underway.

Shared work on capital, IGA, and PPRT

There is important work for us to do together where jurisdiction is genuinely shared: completing the IGA and leases, clarifying PPRT, and developing a realistic capital pathway to address deferred maintenance and support the world-class library that residents expect.

Whether assets sit on the City's books or the Library's, they remain public assets owned by Evanstonians. The question is which structure best supports long-term stewardship, fiscal health, and downtown vitality. Advancing a feasibility study and potential term sheet -- or the alternative capital-access idea that's been raised -- would directly support downtown revitalization and clear the way for finalizing the IGA and leases, including for Crown.

Finally, it has not been my intent to form an independent district, but **pricing the services associated with doing so has been critical work to understanding the value of the services we purchase from the city** under the current MOU (going forward will be an IGA). This isn't nefarious -- it's my transparent fiduciary responsibility as the Treasurer to understand what we pay for, especially as we consider a new agreement with the City.

Thank you again for your service and for your attention to these issues. If you have further questions about *internal Library matters*, please raise through Alex. If you have questions about *matters of shared jurisdiction,* please reach out to a Board member (including me!) -- we are friendly people. I have had coffee with some of you and am happy to make time for more -- or a video meeting/phone call. I imagine that, like me, you all have days jobs, but look forward to squeezing something in.

Kindly,

Michelle

--

Michelle Mills

Trustee & Treasurer, Board of Trustees

Evanston Public Library

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michellemills@cityofevanston.org | www.epl.org

EVANSTON PUBLIC LIBRARY