



**Normal Public Library - Board of Trustees
Monthly Meeting Agenda**

**October 20, 2021 at 6:00 p.m.
Normal Public Library Community Room**

1. Review of the Agenda: Corrections or Additions
2. Approval of the Minutes of the Previous Meeting (Action)
3. Approval of Expenditures (Action)
4. President's Report
5. Public Comment
6. Committee and Liaison Reports [Foundation; Library Advocacy; Library Planning]
7. Library Director's Report

8. New Business
 - A. 2022 Closed Dates (Action)
 - B. FY2021 Audit (Action)
 - C. Abatement Monitoring Contract (Action)
 - D. Special Reserve Fund Transfer (Action)
 - E. Executive Session: Approval of Executive Session Minutes [Section 2(c)(21)]

9. Unfinished Business
 - A. Abatement Update (Discussion)

10. Suggested Items for the Next Agenda
11. Board Comments and Concerns
12. Next Meeting Date: November 17, 2021
13. Adjournment

The Board of Trustees of Normal Public Library may attend the regular meetings of the Normal Town Council and/or special Council meetings, work sessions and other events, all scheduled as needed.

**Minutes of the Board of Trustees
Normal Public Library
September 8, 2021**

Call to order: A special meeting of the Board of Trustees of the Normal Public Library was held in the Community Room of the Normal Public Library, Normal, Illinois on Wednesday, September 8, 2021. The meeting convened at 6:06 pm, Secretary Jd Davis, presiding.

Members Present: Jd Davis, Secretary, Erin Ripley-Gataric, Katelyn Trunnell, Lynda Lane, Beth Robb

Members Absent: Jess Ray, President

Library Staff Present: Brian Chase, Library Director, and Jennifer Williams, Technical Services Manager.

Community Members Present: None

Review of the Agenda: No additions or corrections.

Approval of Minutes: Ms. Ripley-Gataric moved to approve the minutes of the July 21, 2021 meeting. Ms. Lane seconded.

Motion carried 5-0.

Approval of Expenditures: Ms. Trunnell moved to approve the expenditures totaling \$65,615.14 from July 15 to August 31, 2021 and four payrolls for the months of July and August totaling \$285,303.84. Ms. Ripley-Gataric seconded.

Motion carried 5-0.

President's Report: Ms. Davis thanked the staff of NPL, the Trustees, and the patrons for their continued support.

Public Comment: None

Committee and Liaison Reports [Foundation; Library Advocacy; Library Planning]:

Foundation: Meeting next week.

Library Advocacy: Meeting September 22.

Library Planning: The group met with Town Council members in July. Mr. Chase provided the Council members with the history of Library requests and site planning that was completed previously. The Library continues the request to be part of future Town planning, with the goal of building the right Library for this community.

Library Director's Report:

Mr. Chase thanked the Board for being flexible with scheduled meeting times during August, September, and October. He then discussed the items in his Report. He noted that he was asked to be part of the Town's new Open Data iTeam.

New Business**Election of Vice President (Action)**

Ms. Davis nominated Ms. Trunnell for Vice President. Ms. Robb seconded.
The motion passed 5-0.

Appointment to Library Planning Committee (Action)

Ms. Lane nominated herself for the Library Planning Committee. Ms. Robb seconded.
The motion passed 5-0.

FY2022-FY2027 Budget (Action)

Mr. Chase discussed the budget information placed in the Board packet. This is a five-year projection. The Library has a strong staff and solid collection budgets, which are major reasons for success.

Ms. Robb moved to approve the budget as submitted. Ms. Trunnell seconded.

The motion passed 5-0.

**Executive Session: Six-Month Review/Approval of Executive Session Minutes [5 ILCS 120/2(c)(21)] (Action)
Executive Session: Selection to Fill Vacancy on NPL Board of Trustees [5 ILCS 120/2(c)(3)]**

Ms. Davis moved to enter Executive Session to discuss the six month review/approval of Executive Session minutes [5 ILCS 120/2(c)(21)] and the selection to fill the vacancy on the NPL Board of Trustees [5 ILCS 120/2(c)(3)]. Ms. Ripley-Gataric seconded.

Roll call:

Jess Ray - Absent

Katelyn Trunnell - Present

Jd Davis - Present

Erin Ripley-Gataric - Present

Beth Robb - Present

Lynda Lane - Present

NPL Staff Present: Brian Chase

The Board exited Executive Session and returned to the special meeting at 7:50 pm.

Six-Month Review/Approval of Executive Session Minutes (Action)

Ms. Davis moved to not release any Executive Session minutes from the previous six months. Ms. Ripley-Gataric seconded.

Motion passed 5-0.

Appointment to NPL Board of Trustees (Action)

Ms. Trunnell moved to nominate Ms. Amy Erslund to fill the vacancy on the NPL Board of Trustees. Ms. Lane seconded.

Motion passed 5-0.

Unfinished Business

Abatement Update (Discussion)

Work continues on preparation of bid documents for the abatement project.

Next meeting agenda

Introduction of new Board member

Covid Update

Adjournment

Ms. Davis adjourned the meeting at 7:59 pm.

Secretary

Date

Report to Receive and File Town of Normal Expenditures for Payment as of 09/01/2021-10/13/2021

Library Fund

<u>Vendor Name</u>	<u>Payment Description</u>	<u>Transaction Amount</u>
ILLINOIS DEPARTMENT OF REVENUE	SALES TAX PAYMENT	271.00
US BANK/P-CARD	Food for Foundation Meeti	37.85
US BANK/P-CARD	Library of Things - Case-	157.84
US BANK/P-CARD	Library of things - CD PI	243.69
US BANK/P-CARD	Library of Things - Games	968.63
US BANK/P-CARD	Library of Things - GoCub	195.86
US BANK/P-CARD	Library of Things - Kids	770.58
US BANK/P-CARD	Library of Things - Paper	93.49
US BANK/P-CARD	Library of Things - Steri	28.70
US BANK/P-CARD	Library of Things - Ukele	110.00
US BANK/P-CARD	Prizes for Summer Reading	1,000.00
Library Fund	- Total	3,877.64

Library Fund Library Administration

<u>Vendor Name</u>	<u>Payment Description</u>	<u>Transaction Amount</u>
ACE HARDWARE	HARDWARE-CHILDRENS DEPT	13.38
AEP ENERGY	ENERGY USAGE	7,705.50
AMERICAN LIBRARY ASSOCIATION	MEMBERSHIP DUES PLA/REBE	78.00
AMERICAN LIBRARY ASSOCIATION	REG. MEMBERSHIP DUES ALA/	150.00
BAKER & TAYLOR COMPANIES	ADULT BOOKS	5,124.21
BAKER & TAYLOR COMPANIES	CHILDREN'S BOOKS	4,142.80
BAKER & TAYLOR COMPANIES	YA BOOKS	31.73
BAKER & TAYLOR COMPANIES	YOUNG ADULT BOOKS	405.44
BAKER & TAYLOR COMPANIES	YOUNG ADULT BOOKS/TEENS	394.84
BAKER & TAYLOR CONTINUATION	ADULT BOOKS	204.81
BAKER & TAYLOR CONTINUATION	ADULT BOOKS-TRAVEL,ANTIQU	85.90
BAKER & TAYLOR CONTINUATION	ADULT REFERENCE BOOKS	54.18
BAKER & TAYLOR CONTINUATION	REFERENCE ADULT BOOKS	189.86
BAKER & TAYLOR CONTINUATION	TRAVEL BOOKS	190.51
BILL'S KEY & LOCK SHOP	KEYS/STAMPED	281.69
BLACKSTONE PUBLISHING	ADULT AUDIO BOOK	34.95
BLACKSTONE PUBLISHING	AUDIO BOOKS ON CD'S	275.55
BLACKSTONE PUBLISHING	AUDIO BOOKS-2	69.90
BLACKSTONE PUBLISHING	AUDIO BOOKS-4	140.29
BLACKSTONE PUBLISHING	BOOKS ON CD'S	474.03
BLANDINSVILLE-HIRE LIBRARY	A368004287987 -KRISTEN MC	8.99
BOUND TO STAY BOUND BOOKS INC	CHILDREN'S BOOKS	24.06

Report to Receive and File Town of Normal Expenditures for Payment as of 09/01/2021-10/13/2021

<u>Vendor Name</u>	<u>Payment Description</u>	<u>Transaction Amount</u>
BRODART COMPANY	ADULT BOOK	13.89
CENGAGE LEARNING INC	ADULT BOOK	26.39
CENGAGE LEARNING INC	ADULT BOOKS	71.22
CENGAGE LEARNING INC	ADULT LARGE PRINT BOOKS	313.40
CENGAGE LEARNING INC	ADULT LP BOOKS	72.82
CENGAGE LEARNING INC	BASIC 8 PLAN-LARGE PRINT	152.94
CENGAGE LEARNING INC	CORE 8 PLAN-LARGE PRINT	241.41
CENGAGE LEARNING INC	LG PRINT DIST.PLAN 6 (3)	60.74
CENTER POINT LARGE PRINT	ADULT BOOK	23.24
CENTER POINT LARGE PRINT	ADULT LARGE PRINT BOOKS	69.73
CENTER POINT LARGE PRINT	ADULT LP BOOKS	182.16
CENTURION HOLDINGS I LLC	PUBLIC SOFTWARE MAINT.	593.60
CIRBN, LLC	INTERNET SERVICE MONTHLY	152.16
CLOUDBAKERS LLC	LICENSING-NORMALPL.ORG	4,891.68
COAST TO COAST SOLUTIONS,INC	MOOD PENCILS-CHILDRENS DP	554.26
COMMUNICATION REVOLVING FUND	COMM.CHARGES-7/31/21	50.00
COMMUNICATION REVOLVING FUND	COMMUNICATION SRVS-083121	50.00
COUNCIL - COMM & ECONOMIC RESEARCH	COLI PRINT ANNUAL RENEWAL	175.00
DELL MARKETING LP	OFFICE 365 RENEW-LIBRARY	1,601.24
DIVERSIFIED MECHANICAL INC	INSTALL DEHUM.DRAIN LINE	900.00
DIVERSIFIED MECHANICAL INC	QTRLY PAYMENT-MAINTENANCE	712.10
EBSCO SUBSCRIPTION SERVICES	PUBLIC ACCESS SOFTWARE	4,303.00
EDUCATIONAL DEVELOPMENT CORPORATION	CHILDREN'S BOOKS	1,435.69
ELM USA INC	CD/DVD DISCCLEANER REPAIR	928.99
ELM USA INC	DISC CLEANER/REPAIR SUPP	817.44
ELM USA INC	DISC REPAIR/CLEANER	791.49
ENVISION WARE INC	ANNUAL SYSTEM MAINT.FEE	5,969.04
FINDAWAY WORLD LLC	AUDIO BOOKS-PLAYAWAYS	656.14
FINDAWAY WORLD LLC	PLAY-A-WAYS AUDIO BOOKS	869.86
FRONTIER	PHONE SERVICE MONTHLY - L	255.84
HARLAN VANCE COMPANY	LIBRARY SHIRTS FOR STAFF	139.30
ILLINOIS LIBRARY ASSOCIATION	2021-22 ILA TRUSTEE MEMBE	75.00
ILLINOIS LIBRARY ASSOCIATION	MEMBERSHIP RENEWED FOR BR	250.00
IMAGE SUPPLY	BLK/WHITE TAPE	1,478.75
INGRAM LIBRARY SERVICES	ADULT BOOK	172.52
INGRAM LIBRARY SERVICES	ADULT BOOKS	310.88
INTERSTATE ALL BATTERY CENTER	BATTERY-12V	23.10

Report to Receive and File Town of Normal Expenditures for Payment as of 09/01/2021-10/13/2021

<u>Vendor Name</u>	<u>Payment Description</u>	<u>Transaction Amount</u>
JUNIOR LIBRARY GUILD	CHILDRENS BOOKS-2YR SUBSC	16,840.70
JUNIOR LIBRARY GUILD	YOUNG ADULT BOOKS	2,632.00
KANOPI INC	DIGITAL CONTENT	495.00
KAVANAGH,SCULLY,SUDOW,WHITE	CALL-OMA QUESTION	60.00
KROGER-INDY CUSTOMER CHARGES	3 TICKETS-2 COVID	41.89
KROGER-INDY CUSTOMER CHARGES	MISC.SUPPLIES-NPL	50.89
KROGER-INDY CUSTOMER CHARGES	WATER-DISC CLEANER/SUPPLS	72.24
LAUTERBACH & AMEN LLP	AUDIT SERVICES	200.00
MENARDS	COVID-19 SUPPLIES	22.43
MENARDS	SUPPLIES	38.81
MENARDS	SUPPLIES FOR VAN	10.08
MIDWEST TAPE	DIGITAL CONTENT	5,096.88
MIDWEST TAPE	MUSIC CD'S	10.99
MILLER JANITOR SUPPLY	NPL SUPPLIES	139.84
MILLER JANITOR SUPPLY	TP/HAND SOAP/TOWELS	410.70
NICOR GAS	ENERGY USAGE	265.68
Northbrook Public Library	COLOR OF LAW & REVERSING	71.42
OVERDRIVE, INC	DIGITAL CONTENT	301.84
OVERDRIVE, INC	PUBLIC ACCESS-EBOOKS	54.02
OVERDRIVE, INC	PUBLIC ACCESS-SOFTWARE	55.99
PIP PRINTING	CHILDREN'S PROGRAMS SUPP	63.25
PIP PRINTING	NPL REMEMBER 9/11 POSTER	39.73
PIP PRINTING	PROGRAM-EXHIBIT POSTERS	478.89
PROQUEST INFORMATION & LEARNING	HERITAGE QUESTOCT21-SEP22	1,015.62
PROQUEST INFORMATION & LEARNING	PUBLIC ACCESS SOFTWARE	2,532.03
QUADIENT, INC.	QUARTERLY METER RENTAL	59.99
QUILL CORPORATION	LIBRARY SUPPLIES	222.55
SAMS CLUB	MISC.LIBRARY SUPPLIES	99.78
SAMS CLUB	SUPPLIES	36.12
SCHOLASTIC LIBRARY PUBLISHING	BOOKFLIX RENEWAL-CHILDREN	3,197.00
SWAN Library Services	ITEM BARCODE #: 313110054	15.00
TWIN CITY AWARDS	NAMEPLATE FOR NEW BOARD M	20.00
ULVERSCROFT LARGE PRINT BOOKS	LARGE PRINT (4)	64.48
UNIQUE MANAGEMENT SERVICES INC	PLACEMENTS-4	35.80
UNIQUE MANAGEMENT SERVICES INC	SEPTEMBER PLACEMENTS-7	62.65
US BANK/P-CARD	10-pack of U-bulbs	113.01
US BANK/P-CARD	100 GB Google Storage Sub	19.99
US BANK/P-CARD	2021 ILA ANNUAL CONFEREN	125.00

Report to Receive and File Town of Normal Expenditures for Payment as of 09/01/2021-10/13/2021

<u>Vendor Name</u>	<u>Payment Description</u>	<u>Transaction Amount</u>
US BANK/P-CARD	2021 ILA Annual Conferenc	375.00
US BANK/P-CARD	3 Fatigue Mat for Kari-S	417.45
US BANK/P-CARD	Adult Books (4)	80.80
US BANK/P-CARD	ALA Membership Dues - Sar	53.00
US BANK/P-CARD	Car Wash - Library Van	10.00
US BANK/P-CARD	Carft Supplies - Take and	41.57
US BANK/P-CARD	Chat Service Monthly Fee	20.00
US BANK/P-CARD	Children's Book Request -	13.20
US BANK/P-CARD	Children's Books - Reques	36.59
US BANK/P-CARD	Children's Books - Sea of	24.89
US BANK/P-CARD	Children's Books (6)	84.60
US BANK/P-CARD	Craft Supplies - Take and	24.24
US BANK/P-CARD	Credit Card Receipt Paper	16.98
US BANK/P-CARD	Credit for - Online Sched	-342.11
US BANK/P-CARD	Credit for Ret. Office Su	-5.19
US BANK/P-CARD	Disinfecting Wipes - Refi	203.88
US BANK/P-CARD	Disposable Masks Pack of	5.97
US BANK/P-CARD	Doorstep Wedge (2 Pack)	31.95
US BANK/P-CARD	External CD Drives (2)	68.66
US BANK/P-CARD	For Public PC - Zoom Text	1,993.90
US BANK/P-CARD	Frames for Board Certific	19.99
US BANK/P-CARD	Gas for Lawnmower	7.46
US BANK/P-CARD	Hat for landscaper	12.99
US BANK/P-CARD	Headphones for staff for	13.99
US BANK/P-CARD	Illinois School Library A	20.00
US BANK/P-CARD	iPad Charging cord for ca	7.60
US BANK/P-CARD	Key Box with Lock (1)	66.99
US BANK/P-CARD	Keyboard-Mouse Combo (2)	118.78
US BANK/P-CARD	Kitchen Supplies for Staf	9.00
US BANK/P-CARD	Library of Things - Game	6.95
US BANK/P-CARD	Monthly Pro Unlimited Pla	11.20
US BANK/P-CARD	New DVD Rel. - 12 MIGHTY	29.92
US BANK/P-CARD	New DVD Rel. - BLACK WIDO	203.88
US BANK/P-CARD	New DVD Rel. - CONJURING:	68.97
US BANK/P-CARD	New DVD Rel. - DREAMBUILD	27.98
US BANK/P-CARD	New DVD Rel. - GATEWAY (25.92
US BANK/P-CARD	New DVD Rel. - GOD COMMIT	38.88
US BANK/P-CARD	New DVD Rel. - Here Today	222.91

Report to Receive and File Town of Normal Expenditures for Payment as of 09/01/2021-10/13/2021

<u>Vendor Name</u>	<u>Payment Description</u>	<u>Transaction Amount</u>
US BANK/P-CARD	New DVD Rel. - HITMAN'S W	17.96
US BANK/P-CARD	New DVD Rel. - IN THE HEI	53.88
US BANK/P-CARD	New DVD Rel. - LANSKY (2	25.92
US BANK/P-CARD	New DVD Rel. - LAST CHAMP	39.98
US BANK/P-CARD	New DVD Rel. - QUEEN BEES	44.88
US BANK/P-CARD	New DVD Rel. - RIDERS OF	34.58
US BANK/P-CARD	New DVD Rel. - ROGUE HOST	13.99
US BANK/P-CARD	New DVD Rel. - SEPARATION	14.96
US BANK/P-CARD	New DVD Rel. - SPIRIT UNT	53.88
US BANK/P-CARD	New DVD Rel. - THE GREAT	12.96
US BANK/P-CARD	New DVD Rel. - TOGETHER T	19.98
US BANK/P-CARD	New DVD Rel. - TRUFFLE HU	21.99
US BANK/P-CARD	New DVD Rel. - UNDER THE	12.96
US BANK/P-CARD	New DVD Rel. - WATER MAN	27.98
US BANK/P-CARD	New Music - CRUELLA SOUND	19.42
US BANK/P-CARD	New Music - NOW THAT'S WH	9.99
US BANK/P-CARD	New Music - OFF-SEASON by	13.59
US BANK/P-CARD	New Music - RELEASE ME 2	11.29
US BANK/P-CARD	New Music Rel. - EXIT WOU	11.79
US BANK/P-CARD	New Music Rel. - HAPPIER	13.59
US BANK/P-CARD	New Rel. DVD - AMERICAN T	27.98
US BANK/P-CARD	New Rel. DVD - CINDERELLA	14.96
US BANK/P-CARD	New Rel. DVD - DIE IN A G	12.96
US BANK/P-CARD	New Rel. DVD - DREAM HORS	44.88
US BANK/P-CARD	New Rel. DVD - EVERY BREA	38.88
US BANK/P-CARD	New Rel. DVD - FERAL STAT	25.92
US BANK/P-CARD	New Rel. DVD - FINDING YO	41.97
US BANK/P-CARD	New Rel. DVD - HELD (1)	17.29
US BANK/P-CARD	New Rel. DVD - HOUSE NEXT	13.99
US BANK/P-CARD	New Rel. DVD - INITIATION	12.96
US BANK/P-CARD	New Rel. DVD - JOEY & ELL	9.96
US BANK/P-CARD	New Rel. DVD - LUCA (3)	80.73
US BANK/P-CARD	New Rel. DVD - MIDNIGHT I	25.92
US BANK/P-CARD	New Rel. DVD - MISFITS (27.98
US BANK/P-CARD	New Rel. DVD - MY HEART C	19.89
US BANK/P-CARD	New Rel. DVD - NO MAN'S L	27.98
US BANK/P-CARD	New Rel. DVD - PROFILE (14.96
US BANK/P-CARD	New Rel. DVD - QUIET PLAC	71.84

Report to Receive and File Town of Normal Expenditures for Payment as of 09/01/2021-10/13/2021

<u>Vendor Name</u>	<u>Payment Description</u>	<u>Transaction Amount</u>
US BANK/P-CARD	New Rel. DVD - SEANCE (2	27.98
US BANK/P-CARD	New Rel. DVD - SPIRAL (2	29.92
US BANK/P-CARD	New Rel. DVD - SPONGEBOB	14.96
US BANK/P-CARD	New Rel. DVD - TAKING A S	10.10
US BANK/P-CARD	New Rel. DVD - THOSE WHO	53.97
US BANK/P-CARD	New Rel. DVD - WRATH OF M	71.84
US BANK/P-CARD	New TV Rel. - BLUE BLOODS	33.45
US BANK/P-CARD	New TV Rel. - CHICAGO FIR	29.99
US BANK/P-CARD	New TV Rel. - CHICAGO P.D	27.99
US BANK/P-CARD	New TV Rel. - DISCOVERY O	19.96
US BANK/P-CARD	New TV Rel. - FEAR THE WA	19.96
US BANK/P-CARD	New TV Rel. - NCIS: NEW O	29.96
US BANK/P-CARD	New TV Rel. - SUITABLE BO	27.99
US BANK/P-CARD	New TV Rel. - GOOD DOCTO	33.21
US BANK/P-CARD	New TV Series DVD - AMERI	19.96
US BANK/P-CARD	New TV Series DVD - BROKE	41.49
US BANK/P-CARD	New TV Series DVD - LAW &	34.98
US BANK/P-CARD	New TV Series DVD - STAR	29.96
US BANK/P-CARD	New TV Series DVD - UNFOR	22.99
US BANK/P-CARD	New TV Series DVD - WALKI	34.96
US BANK/P-CARD	Nintendo Switch - DC Supe	56.51
US BANK/P-CARD	Nintendo Switch Game - CR	33.88
US BANK/P-CARD	Nintendo Switch Game - PA	39.99
US BANK/P-CARD	Nintendo Switch Game - SP	29.88
US BANK/P-CARD	NYT Renewal for 1yr. (7	1,019.98
US BANK/P-CARD	Office 2019 Lic. (50)	2,600.00
US BANK/P-CARD	Office Supplies - Paper C	3.97
US BANK/P-CARD	Office Supplies - Paper F	5.19
US BANK/P-CARD	Online Software Storage S	19.98
US BANK/P-CARD	Paint For CROOKED HOUSE	61.67
US BANK/P-CARD	Paper Supplies for Progra	194.20
US BANK/P-CARD	Patron Req. - AudioBk /	24.00
US BANK/P-CARD	Patron Req. - Adult Books	30.94
US BANK/P-CARD	Patron Req. - DOUBLE VISI	21.03
US BANK/P-CARD	Patron Req. - GHOST BIRD	29.68
US BANK/P-CARD	Patron Req. PLAYSTATION 3	39.76
US BANK/P-CARD	Patron Requests - Books (118.86
US BANK/P-CARD	Playstation 4 - MADDEN NF	59.88

Report to Receive and File Town of Normal Expenditures for Payment as of 09/01/2021-10/13/2021

<u>Vendor Name</u>	<u>Payment Description</u>	<u>Transaction Amount</u>
STUDIO GC INC.	PLANNING/ASSESSMNT-VISIT	5,019.86
Library Special Reserve Library	Administration - Total	8,919.86
Overall - Total		115,934.52

**Director's Report
October 20, 2021**

1. Monthly Financial Report

Revenue: The September operating revenues were up 4.2% compared to this time last year, due primarily to receipt of property taxes. **Expenses:** A report showing expenses totaling \$115,934.52 from September 1 to October 13 is included in this packet. Two September payrolls totaled \$145,446.74.

2. Circulation

Total circulation for August was 55,710 and for September was 53,141. (Note: Both August and September statistics are provided in this packet.)

3. Abatement Project

Abatement of asbestos above the ceiling in the east half of our facility will require replacement of, at a minimum, ceiling tile, grid, and grilles. StudioGC Architects are working on bid documents for this project. Staff are planning for off-site operations and seeking programming spaces to ensure continued service to the community throughout this project. We will optimize the outcome of this project in terms of accessibility, shelving, furniture, and design. Bid documents are being finalized, with complications caused due to the potential removal of fiber board ductwork located within some walls. We are aware of supply chain issues that could affect the timeline of this project.

4. FY2022-FY2027 Budget

I met with the Town Budget Committee to discuss our FY2022-FY2027 budget. I learned that the property tax abatement to Rivian in FY2023 will be approximately \$60,000 rather than the \$33,000 that was projected at this time last year. On the agenda for your consideration tonight is the possible transfer of funds from the operating fund balance to the special reserve fund.

Changes may occur as we learn more about our abatement project, including how we will operate during that time and the scope of possible improvements to our facility. Additionally, changes may occur due to our learning new information as we move through the budget process.

5. Workforce Development Grant

Our application for the *Bouncing Back from the Pandemic: Developing Resources for the Local Workforce* grant was successful. Kudos to Rhiannon Shoults for her leadership on this \$47,675 initiative! This program is made possible by American Rescue Plan Act funding via the Illinois State Library.

6. Uptown Parking Study

The Town is working with Desman Design Management to study parking in Uptown. I am serving on the steering committee for this initiative.

7. FY2021 Audit

The FY2021 audit is on the agenda for your consideration tonight. NPL's audit is completed as part of the Town's audit, which was recently approved by Town Council. Included in this packet are portions of the overall audit relevant to NPL.

8. FY2022 Per Capita Grant

The Illinois State Library recently released the application for the FY2022 Illinois Public Library Per Capita Grant. Similar to last year, we must report on our status in meeting the standards for Illinois public libraries, as defined in *Serving Our Public 4.0: Standards for Illinois Public Libraries*. I propose the Board discuss these standards at the November meeting, with the application to be approved at the December meeting. Applications are due January 15, 2022.

9. COVID Update

We continue to expand offerings of services and programs, with the goal of ensuring the health and safety of both patrons and staff. Programming in the parks, at the Community Activity Center, and in the library have been successful. Additional seating and tables have been added to the main floor.

10. Normal Public Library Foundation Annual Campaign

The NPL Foundation will soon begin its third annual campaign.

11. 2022 Closed Dates

We seek your approval of the proposed 2022 closed dates, as listed in this packet.

12. Welcome to Amy Ersland

Congratulations to Amy Ersland on her recent appointment to the Board or Trustees of Normal Public Library through April 2023! Amy recently completed her oath of office and her orientation.

13. Tori Melican Retirement

In what began as an internship in June 1987, Tori Melican's wonderful career at Normal Public Library will conclude with her retirement in December 2021. Tori has positively impacted countless children in the community through her great service, talented programming, and genuine care for people. We are incredibly grateful for Tori's decades of service to Normal Public Library and to the greater community. We look forward to seeing her enjoy the library with her grandchildren!



OFFICE OF THE SECRETARY OF STATE

JESSE WHITE • Secretary of State

October 8, 2021

Ms. Rhiannon Shoults
Normal Public Library
206 West College Avenue
Normal, Illinois 61761-2576

Dear Ms. Shoults,

I am pleased to award the Normal Public Library an FY2022 grant for \$47,675.00 in support of *Skilling McLean County Residents for Successful Post-Pandemic Employment*.

Thank you for your efforts to provide quality library services throughout the pandemic. Libraries remain the best and most reliable source Illinoisans have for information access and resource sharing while encouraging and supporting lifelong learning.

Congratulations on the success of your grant application and please accept my best wishes for a successful project.

Sincerely,

A handwritten signature in black ink that reads "Jesse White". The signature is written in a cursive, flowing style.

Jesse White, Secretary of State
and State Librarian

Jw:isl/ldg

cc: Grant Project Number: 22-7026-PAN



Revenue & Expense Report

Account All

Fiscal Year FY2021-22

1

6

April - September

Expense

YTD Expense Pivot

YTD Expense Bar Chart

Expense Transaction Log

Fund	Current Year Approved	Current Year Revised	Current Year Spent	Current Year Encumbrance	Current Year Expense and Encumbrance	Budget Balance	Previous Year Expense	Percent Remaining Current Year
221-Library Fund	4,129,544.00	4,145,210.00	1,502,391.61	237,936.24	1,740,327.85	2,404,882.15	1,621,252.64	58.02%
10-Administration	4,129,544.00	4,145,210.00	1,502,391.61	237,936.24	1,740,327.85	2,404,882.15	1,621,252.64	58.02%
222-Library Replacement Fund	177,000.00	184,300.00	7,300.00	0.00	7,300.00	177,000.00	203,833.39	96.04%
10-Administration	177,000.00	184,300.00	7,300.00	0.00	7,300.00	177,000.00	203,833.39	96.04%
223-Library Special Reserve	1,000.00	72,181.00	62,429.06	18,417.64	80,846.70	-8,665.70	108,156.16	-12.01%
10-Administration	1,000.00	72,181.00	62,429.06	18,417.64	80,846.70	-8,665.70	108,156.16	-12.01%
Total	4,307,544.00	4,401,691.00	1,572,120.67	256,353.88	1,828,474.55	2,573,216.45	1,933,242.19	58.46%



Revenue & Expense Report

Account All

Fiscal Year FY2021-22

1

6

April - September

Expense

YTD Expense Pivot

YTD Expense Bar Chart

Expense Transaction Log

Revenue

YTD Revenue Pivot

YTD Revenue Bar Chart

Revenue Transaction Log

Fund	Current Year Approved Budget	Current Year Revised Budget	Current Year Revenue	Current Year Revenue % of Budget	Previous Year Revenue	Revenue % Change from Previous Year
221-Library Fund	4,065,523.00	4,065,523.00	3,902,250.36	95.98%	3,744,969.23	4.20%
31110-Property Tax	3,845,800.00	3,845,800.00	3,707,280.50	96.40%	3,638,381.72	1.89%
31530-State Replacement Revenue	110,100.00	110,100.00	79,623.37	72.32%	73,671.02	8.08%
33260-State Grants	65,621.00	65,621.00	87,433.08	133.24%		0.00%
34720-Photocopy Fees	2,000.00	2,000.00	2,936.07	146.80%		0.00%
34750-Replacements Books/AV	5,000.00	5,000.00	3,174.18	63.48%	1,042.20	204.57%
38210-Investment Income	36,602.00	36,602.00	20,057.74	54.80%	27,303.69	-26.54%
38530-Donations	200.00	200.00	1,665.00	832.50%		0.00%
38910-Miscellaneous	200.00	200.00	80.42	40.21%	4,570.60	-98.24%
222-Library Replacement Fund	92,614.00	92,614.00	41,292.00	44.59%	45,872.92	-9.99%
38210-Investment Income	20,623.00	20,623.00	11,295.75	54.77%	13,142.44	-14.05%
39192-Transfer From	71,991.00	71,991.00	29,996.25	41.67%	32,730.48	-8.35%
223-Library Special Reserve	10,023.00	10,023.00	4,132.15	41.23%	3,383.02	22.14%
38210-Investment Income	7,523.00	7,523.00	4,132.15	54.93%	3,383.02	22.14%
38910-Miscellaneous	2,500.00	2,500.00				
Total	4,168,160.00	4,168,160.00	3,947,674.51	94.71%	3,794,225.17	4.04%

Town of Normal
Statement of Cash and Investment Balances
Library Funds
As of September 30, 2021

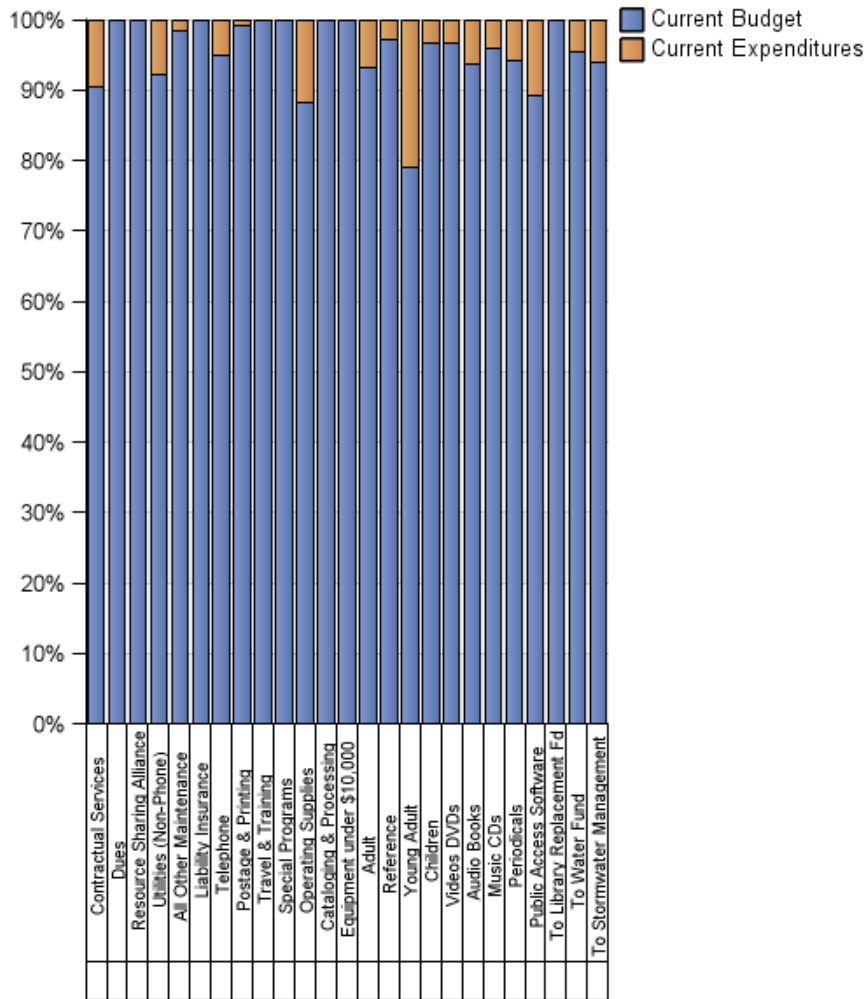
		As of	As of	
		September 30, 2021	March 31, 2021	Net Change
221	Library Fund	\$ 4,771,553.73	\$ 3,286,439.26	\$ 1,196,840.28
222	Library Replacement Fund	\$ 2,049,816.80	\$ 2,023,394.94	\$ 31,555.80
223	Library Reserve Fund	\$ 1,875,011.44	\$ 1,037,424.29	\$ 844,184.46
	Totals	<u>\$ 8,696,381.97</u>	<u>\$ 6,347,258.49</u>	<u>\$ 1,228,396.08</u>

Town of Normal
 Current Cash Equivalents and Investments Subsidiary Ledger
 As of September 30, 2021

Fund Name	Fd #	Investment Type	Security Number	Purchased Date	Due Date	Stated Yield	Actual Yield	Amount Paid	Face Value	Market Price	Market Value
Normal Library Fund	221										
	221										
Normal Library Fund	221	US Bank Money Market Account	105991370				0.00%	\$16,218.49	\$16,218.49	100.000%	\$16,218.49
Normal Library Fund	221	US Bank Investment Managed Account	105991370				1.18%	\$2,995,239.93	\$2,997,918.85	100.741%	\$3,020,124.63
								\$3,011,458.42	\$3,014,137.34		\$3,036,343.12
Library Equipment Replacement Fund	222										
	222										
Library Equipment Replacement Fund	222	US Bank Money Market Account	105991370				0.00%	\$8,420.55	\$8,420.55	100.000%	\$8,420.55
Library Equipment Replacement Fund	222	US Bank Investment Managed Account	105991370				1.18%	\$1,687,641.52	\$1,689,150.93	100.741%	\$1,701,662.58
								\$1,696,062.07	\$1,697,571.48		\$1,710,083.13
Library Special Reserve	223	US Bank Money Market Account	105991370				0.00%	\$533.18	\$533.18	100.000%	\$533.18
Library Special Reserve	223	US Bank Investment Managed Account	105991370				1.18%	\$615,651.03	\$616,201.65	100.741%	\$620,765.89
								\$616,184.21	\$616,734.83		\$621,299.07
Total Town Funds								\$5,323,704.70	\$5,328,443.65		\$5,367,725.33

Budget to Actual Expenditures

Library - Administration (Library Fund)

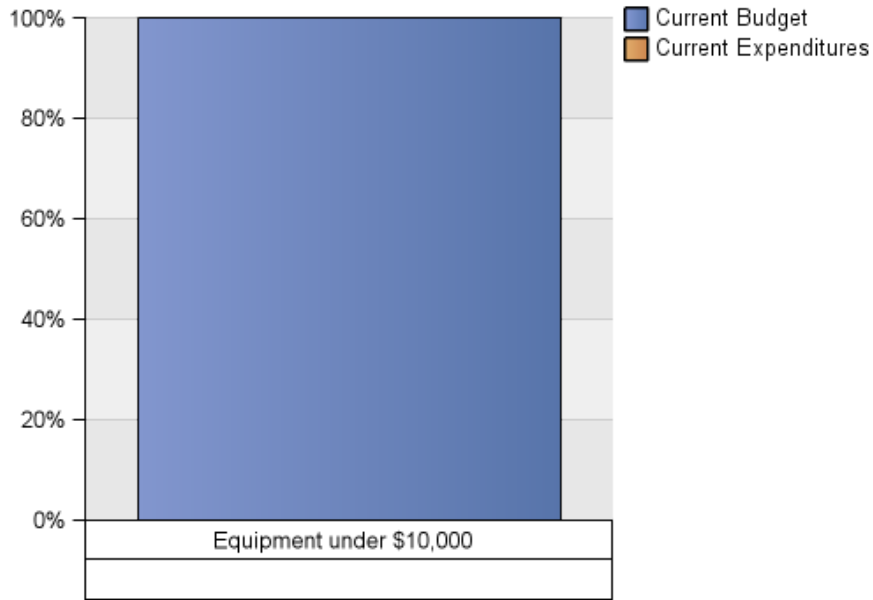


Expenditure Fiscal Year		Current Expenditures	Year to Date Expenditures	Current Encumbered Amount	Current Budget	Variance	Original Budget	% Remaining	Exp + Enc			
Library Fund	Library	Administration	221-9010-455.20-10	Contractual Services	\$12,199.76	\$50,854.23	\$21,058.86	\$116,946.00	\$32,833.15	\$116,946.00	28%	\$33,258.62
			221-9010-455.20-20	Dues	\$0.00	\$1,828.00	\$0.00	\$5,628.00	\$3,800.00	\$5,628.00	68%	\$0.00
			221-9010-455.24-10	Resource Sharing Alliance	\$0.00	\$65,993.00	\$0.00	\$63,686.00	(\$2,307.00)	\$68,986.00	-4%	\$0.00
			221-9010-455.25-10	Utilities (Non-Phone)	\$3,989.76	\$11,735.45	\$0.00	\$47,900.00	\$32,174.79	\$47,900.00	67%	\$3,989.76
			221-9010-455.25-60	All Other Maintenance	\$1,272.89	\$7,753.70	\$14,307.83	\$75,666.00	\$52,331.58	\$60,000.00	69%	\$15,580.72

221-9010-455.30-10	Liability Insurance	\$0.00	\$40,420.00	\$580.00	\$41,970.00	\$970.00	\$41,970.00	2%	\$580.00
221-9010-455.30-15	Telephone	\$635.64	\$2,826.31	\$350.00	\$12,000.00	\$8,188.05	\$12,000.00	68%	\$985.64
221-9010-455.30-25	Postage & Printing	\$186.83	\$4,745.92	\$8,657.25	\$25,000.00	\$11,410.00	\$25,000.00	46%	\$8,844.08
221-9010-455.30-35	Travel & Training	\$0.00	\$1,803.92	\$0.00	\$23,158.00	\$21,354.08	\$23,158.00	92%	\$0.00
221-9010-455.30-40	Special Programs	\$0.00	\$845.68	\$1,995.07	\$9,000.00	\$6,159.25	\$9,000.00	68%	\$1,995.07
221-9010-455.35-10	Operating Supplies	\$6,016.13	\$26,489.74	\$15,761.24	\$45,223.00	(\$3,044.11)	\$45,223.00	-7%	\$21,777.37
221-9010-455.35-15	Cataloging & Processing	\$0.00	\$3,914.10	\$9,356.50	\$18,958.00	\$5,687.40	\$18,958.00	30%	\$9,356.50
221-9010-455.35-80	Equipment under \$10,000	\$0.00	\$0.00	\$0.00	\$1,000.00	\$1,000.00	\$1,000.00	100%	\$0.00
221-9010-455.36-10	Adult	\$6,503.60	\$25,983.06	\$38,961.73	\$91,309.00	\$19,860.61	\$103,809.00	22%	\$45,465.33
221-9010-455.36-15	Reference	\$175.00	\$2,026.50	\$1,186.00	\$6,000.00	\$2,612.50	\$6,000.00	44%	\$1,361.00
221-9010-455.36-20	Young Adult	\$3,456.18	\$3,635.67	\$5,808.15	\$13,113.00	\$213.00	\$13,113.00	2%	\$9,264.33
221-9010-455.36-25	Children	\$3,062.55	\$23,521.91	\$54,589.41	\$87,418.00	\$6,244.13	\$87,418.00	7%	\$57,651.96
221-9010-455.37-15	Videos DVDs	\$1,452.08	\$4,573.66	\$12,730.64	\$43,709.00	\$24,952.62	\$43,709.00	57%	\$14,182.72
221-9010-455.37-20	Audio Books	\$2,148.04	\$3,533.70	\$22,126.79	\$32,500.00	\$4,691.47	\$45,000.00	14%	\$24,274.83
221-9010-455.37-30	Music CDs	\$270.07	\$1,064.69	\$1,605.44	\$6,556.00	\$3,615.80	\$6,556.00	55%	\$1,875.51
221-9010-455.38-10	Periodicals	\$1,019.98	\$1,816.82	\$10,412.00	\$16,995.00	\$3,746.20	\$16,995.00	22%	\$11,431.98
221-9010-455.38-20	Public Access Software	\$10,032.03	\$35,418.75	\$1,015.62	\$82,861.00	\$36,394.60	\$145,861.00	44%	\$11,047.65
221-9010-455.92-22	To Library Replacement Fd	\$0.00	\$29,996.25	\$0.00	\$71,991.00	\$41,994.75	\$71,991.00	58%	\$0.00
221-9010-455.95-02	To Water Fund	\$152.22	\$759.95	\$0.00	\$3,267.00	\$2,354.83	\$3,267.00	72%	\$152.22
221-9010-455.95-10	To Stormwater Management	\$50.60	\$253.00	\$0.00	\$773.00	\$469.40	\$773.00	61%	\$50.60
Summary		52,623.36	351,794.01	220,502.53	942,627.00	317,707.10	1,020,261.00	0.34	273,125.89

Budget to Actual Expenditures

Library - Administration (Library Replacement Fund)

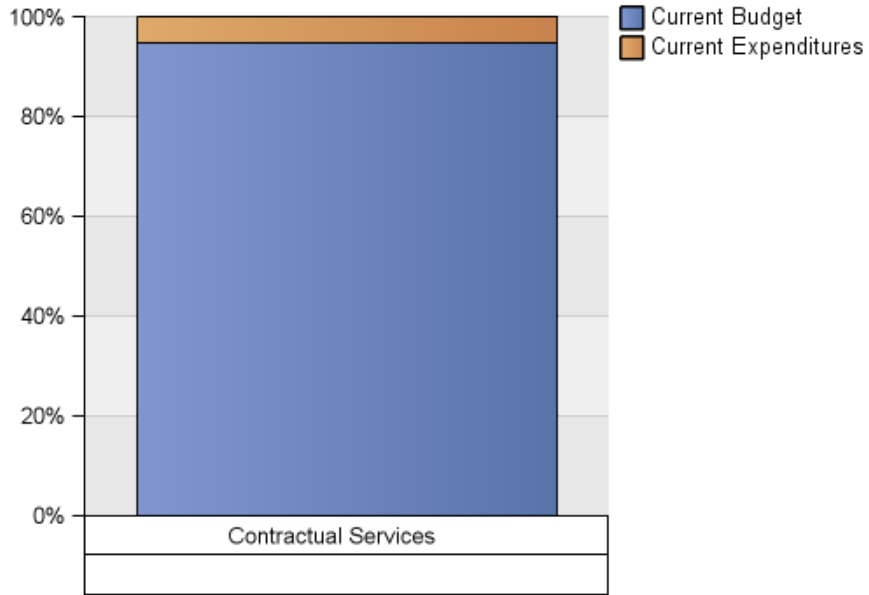


Expenditure Fiscal Year

Expenditure Fiscal Year					Current Expenditures	Year to Date Expenditures	Current Encumbered Amount	Current Budget	Variance	Original Budget	% Remaining	Exp + Enc
Library Replacement Fund	Library	Administration	222-9010-455.35-80	Equipment under \$10,000	\$0.00	\$7,300.00	\$0.00	\$184,300.00	\$177,000.00	\$177,000.00	96%	\$0.00
Summary					0.00	7,300.00	0.00	184,300.00	177,000.00	177,000.00	0.96	0.00

Budget to Actual Expenditures

Library - Administration (Library Special Reserve)



Expenditure Fiscal Year					Current Expenditures	Year to Date Expenditures	Current Encumbered Amount	Current Budget	Variance	Original Budget	% Remaining	Exp + Enc
Library Special Reserve	Library	Administration	223-9010-455.20-10	Contractual Services	\$3,900.00	\$44,325.06	\$18,417.64	\$72,181.00	\$5,538.30	\$1,000.00	8%	\$22,317.64
Summary					3,900.00	44,325.06	18,417.64	72,181.00	5,538.30	1,000.00	0.08	22,317.64

NPL Circulation Statistics



August 2021

	Year to Date			Month		
	2019-2020	2020-2021	2021-2022	2019	2020	2021
Juvenile						
Books	158,670	35,980	161,281	28,853	17,359	32,158
Videos *		380	924		236	213
Audios	4,825	1133	5250	917	514	967
Magazines	244	27	103	58	10	22
Other	165	34	164	28	8	41
Juvenile - Total	163,904	37,554	167,722	29,856	18,127	33,401
Teen						
Books	8,171	2,596	7,928	1,408	1241	1,564
Audios*		24	31		11	0
Magazines	4	0	7	0	0	2
Teen - Total	8,175	2,620	7,966	1,408	1,252	1,566
Adult						
Books	52,541	15,584	52,648	10,794	7,365	11,025
Videos	16,198	4,101	14,996	3,057	1,864	3,175
Audios	11,732	2,182	5,598	2,650	703	1,116
Magazines	1,785	270	1,172	324	141	185
Other	6,359	668	3,579	1,199	283	836
Adult - Total	88,615	22,805	77,993	18,024	10,356	16,337
Digital Content						
eAudiobooks**	6,359	8,269	8,153	1,337	1,720	1,597
eBooks**	9,535	15,753	12,232	1,812	3,017	2,360
Magazines	494	1,966	634	124	305	139
Music	2,943	1,793	118	563	55	28
Streaming Video	605	2,480	1,829	114	153	282
Digital Content - Total**	19,936	30,261	22,966	3,950	5,250	4,406
Total Circulation**	280,630	93,240	276,647	53,238	34,985	55,710

* Juvenile videos & Teen audios were not counted in these departments prior to April 2020

** eAudiobook & eBook numbers were incorrectly reported prior to April 2021, so these numbers have been adjusted

NPL Collection Holdings



August 2021

	Beginning Total	Ending Total	Current Month		Year to Date	
			Added (+)	Change	Added (+)	Change
Juvenile						
Books	84,364	84,258	673	-779	2,718	-1,841
Videos	966	965	0	-1	0	-292
Audios	2,292	2,304	24	-12	24	-43
Magazines	239	254	16	-1	47	-4
Other	134	134	0	0	0	7
Juvenile - Total	87,995	87,915	713	-793	2,789	-2,173
Teen						
Books	6,022	5,953	40	-109	261	-213
Audios	95	71	0	-24	0	-24
Magazines	43	43	0	0	4	1
Teen - Total	6,160	6,067	40	-133	265	-236
Adult						
Books	55,254	54,228	456	-1,482	1,594	-2,627
Videos	15,409	15,469	67	-7	178	-302
Audios	13,642	13,860	44	174	151	168
Magazines	2,346	2,498	169	-17	494	-89
Other	2,031	2,056	28	-3	37	-16
Adult - Total	88,682	88,111	764	-1,335	2,454	-2,866
Total Collection	182,837	182,093	1,517	-2,261	5,508	-5,275

NPL Digital Content by Month



This dashboard tracks the number of downloads or uses by month for our different digital content platforms.

	4.21	5.21	6.21	7.21	8.21	
eRead Illinois						
eAudiobooks	257	289	325	291	274	
eBooks	315	305	380	421	401	
eRead Illinois Total	572	594	705	712	675	
Freanding						
	0	4	2	1	7	
Hoopla						
eAudiobooks	738	808	771	745	737	
eBooks	472	579	405	415	491	
Movies/TV	160	164	90	82	67	
Music	24	21	25	20	28	
Hoopla Total	1,394	1,572	1,291	1,262	1,323	
Kanopy						
Kids Play Credits	7	2	6	2	3	
Series Play Credits	4	4	4	1	0	
Kanopy Total Videos Played	283	168	159	280	210	
OverDrive						
eAudio	535	594	621	386	586	
eBooks	1,673	1,754	1,557	1,589	1,461	
Magazines	158	108	107	122	139	
Great Courses views/licenses	0	1	2	1	1	
IndieFlix views/licenses	0	1	1	2	3	
Stingray Qello views/licenses	3	0	2	0	1	
*OverDrive Total	2,366	2,456	2,285	2,097	2,186	
Rbdigital [unavailable after 5.17.21]						
Acorn TV views	192	56	0	0	0	
**Rbdigital View Total	195	56	0	0	0	
Totals						
eAudiobooks	1,530	1,691	1,717	1,422	1,597	
eBooks	2,460	2,642	2,344	2,426	2,360	
Magazines	158	108	107	122	139	
Music	24	21	25	20	28	
Streaming Video	638	390	254	365	282	

*OverDrive Total, March-April does not include Great Courses, IndieFlix, and Stingray Qello

**Rbdigital Total, March-April does include Great Courses, IndieFlix, and Stingray Qello

NPL Monthly Statistics



August 2021

Library Card Registration

Registration - Fiscal Year 2022

	Beginning count	Registered	Purged	Cards in force YTD	FY21	FY20
Adult	23,981	287	-4	24,264	34,627	32,864
Teen	2,979	5	1	2,985	3,418	3,177
Juvenile	7,631	33	-11	7,653	9,105	7,951
Total	34,591	325	-14	34,902	47,150	43,992

Patron Count	Current Month	Current YTD	FY21	FY20
Door Count	11,958	53,380		
Offsite programs (est)		-		
Year to Date Total		53,380	0	127,190

Interlibrary Loan and System Holds

	Current Month	Current YTD	FY21	FY20
Borrowed/Rec'd	2,865	13,978	7,066	6,622
Loaned	3,052	14,770	6,095	7,344
Reciprocal borrowing	11,932	60,632	8,604	93,011

Public PC Area

	Total Uses	Total Time (hrs)	Average Session (min)	YTD Uses
Children	-	-	-	-
Adult	502	345	41	1,832
Public Laptop	135	113	50	599
Quick-Use	-	-	-	-
Totals	637	455	56	2,431

normalpl.org Site Statistics



August 2021

	Annual Totals Year to Date			August		
	FY 2020	FY 2021	FY 2022	2019	2020	2021
Site Views over time						
Pageviews	178,185	110,812	130,053	32,399	24,123	22,462
Unique Pageviews	139,883	89,879	104,320	25,936	19,851	18,313
Sessions	85,156	57,435	69,878	16,733	13,881	12,671

Top Viewed Pages FY 2022

/	66,909
/reading-challenges	3,470
/events/month	2,690
/about-us/get-involved	2,305
/databases	2,240
/books-more/ebooks-eaudiobooks	2,198
/services/my-account	2,108
/events/upcoming?status=1	2,006
/summer	1,671
/books-more	1,336

Usage by Device FY 2022

Desktop	57.9%
Mobile	39.6%
Tablet	2.5%

Top Viewed Pages August 2021

/	12,788
/databases	451
/events/month	440
/about-us/get-involved	414
/services/my-account	380
/books-more/ebooks-eaudiobooks	376
/events/month/2021-09	375
/books-more	271
/events/upcoming?status=1	249
/about-us	234

Usage by Device August 2021

Desktop	55.3%
Mobile	42.3%
Tablet	2.4%

NPL Circulation Statistics



September 2021

	Year to Date			Month		
	2019-2020	2020-2021	2021-2022	2019	2020	2021
Juvenile						
Books	187,739	53,122	191,593	29,069	17,142	30,312
Videos *		553	1,122		173	198
Audios	5,668	1,560	6,186	843	427	936
Magazines	321	30	124	77	3	21
Other	201	35	231	36	1	67
Juvenile - Total	193,929	55,300	199,256	30,025	17,746	31,534
Teen						
Books	9,364	3,681	9,195	1,193	1085	1,267
Audios*		34	32		10	1
Magazines	6	0	7	2	0	0
Teen - Total	9,370	3,715	9,234	1,195	1,095	1,268
Adult						
Books	61,926	22,223	63,685	9,385	6,639	11,037
Videos	19,008	5,780	17,794	2,810	1,679	2,798
Audios	13,915	2,892	6,775	2,183	710	1,177
Magazines	2,125	363	1,387	340	93	215
Other	7,409	888	4,429	1,050	220	850
Adult - Total	104,383	32,146	94,070	15,768	9,341	16,077
Digital Content						
eAudiobooks**	7,661	9,920	9,677	1,302	1,651	1,524
eBooks**	11,408	18,665	14,477	1,873	2,912	2,245
Magazines	618	2,437	813	110	471	179
Music	3,506	1,845	149	598	52	31
Streaming Video	719	2,635	2,112	114	155	283
Digital Content - Total**	23,912	35,502	27,228	3,997	5,241	4,262
Total Circulation**	331,594	126,663	329,788	50,985	33,423	53,141

* Juvenile videos & Teen audios were not counted in these departments prior to April 2020

** eAudiobook & eBook numbers were incorrectly reported prior to April 2021, so these numbers have been adjusted

NPL Collection Holdings



September 2021

	Beginning Total	Ending Total	Current Month		Year to Date	
			Added (+)	Change	Added (+)	Change
Juvenile						
Books	84,258	84,344	648	-562	3,366	-2,403
Videos	965	965	0	0	0	-292
Audios	2,304	2,300	15	-19	39	-62
Magazines	254	260	7	-1	54	-5
Other	134	147	13	0	13	7
Juvenile - Total	87,915	88,016	683	-582	3,472	-2,755
Teen						
Books	5,953	5,848	27	-132	288	-345
Audios	71	39	0	-32	0	-56
Magazines	43	45	2	0	6	1
Teen - Total	6,067	5,932	29	-164	294	-400
Adult						
Books	54,228	54,030	322	-520	1,916	-3,147
Videos	15,469	15,553	88	-4	266	-306
Audios	13,860	13,680	46	-226	197	-58
Magazines	2,498	2,630	135	-3	629	-92
Other	2,056	2,077	23	-2	60	-18
Adult - Total	88,111	87,970	614	-755	3,068	-3,621
Total Collection	182,093	181,918	1,326	-1,501	6,834	-6,776

NPL Digital Content by Month



This dashboard tracks the number of downloads or uses by month for our different digital content platforms.

	5.21	6.21	7.21	8.21	9.21	
eRead Illinois						
eAudiobooks	289	325	291	274	303	
eBooks	305	380	421	401	331	
eRead Illinois Total	594	705	712	675	634	
Freanding						
	4	2	1	7	9	
Hoopla						
eAudiobooks	808	771	745	737	725	
eBooks	579	405	415	491	504	
Movies/TV	164	90	82	67	81	
Music	21	25	20	28	31	
Hoopla Total	1,572	1,291	1,262	1,323	1,341	
Kanopy						
Kids Play Credits	2	6	2	3	3	
Series Play Credits	4	4	1	0	3	
Kanopy Total Videos Played	168	159	280	210	197	
OverDrive						
eAudio	594	621	386	586	496	
eBooks	1,754	1,557	1,589	1,461	1,401	
Magazines	108	107	122	139	179	
Great Courses views/licenses	1	2	1	1	1	
IndieFlix views/licenses	1	1	2	3	4	
Stingray Qello views/licenses	0	2	0	1	0	
OverDrive Total	2,456	2,285	2,097	2,186	2,076	
Rbdigital [unavailable after 5.17.21]						
Acorn TV views	56	0	0	0	0	
Rbdigital View Total	56	0	0	0	0	
Totals						
eAudiobooks	1,691	1,717	1,422	1,597	1,524	
eBooks	2,642	2,344	2,426	2,360	2,245	
Magazines	108	107	122	139	179	
Music	21	25	20	28	31	
Streaming Video	390	254	365	282	283	

NPL Monthly Statistics



September 2021

Library Card Registration

Registration - Fiscal Year 2022

	Beginning count	Registered	Purged	Cards in force YTD	FY21	FY20
Adult	24,264	245	-11	24,498	34,724	33,188
Teen	2,985	55	-3	3,037	3,482	3,280
Juvenile	7,653	43	-6	7,690	9,080	8,430
Total	34,902	343	-20	35,225	47,286	44,898

Patron Count	Current Month	Current YTD	FY21	FY20
Door Count	11,215	64,595		
Offsite programs (est)		-		
Year to Date Total		64,595	0	149,367

Interlibrary Loan and System Holds

	Current Month	Current YTD	FY21	FY20
Borrowed/Rec'd	3,109	17,087	10,290	9,588
Loaned	3,241	18,011	9,553	11,025
Reciprocal borrowing	10,917	71,549	12,933	124,650

Public PC Area

	Total Uses	Total Time (hrs)	Average Session (min)	YTD Uses
Children*	5	0	2	5
Adult	511	319	37	2,343
Public Laptop	68	54	48	667
Quick-Use	-	-	-	-
Totals	584	373	38	3,015

*Use of Children's PCs was for testing purposes - these are not currently available for patrons.

normalpl.org Site Statistics



September 2021

	Annual Totals Year to Date			September		
	FY 2020	FY 2021	FY 2022	2019	2020	2021
Site Views over time						
Pageviews	210,555	135,707	156,661	32,370	24,895	26,608
Unique Pageviews	165,651	110,122	125,418	25,768	20,243	21,098
Sessions	101,658	71,540	83,567	16,502	14,105	13,689

Top Viewed Pages FY 2022

/	79,562
/events/month	3,722
/reading-challenges	3,498
/databases	2,851
/about-us/get-involved	2,580
/books-more/ebooks-eaudiobooks	2,571
/events/upcoming?status=1	2,524
/services/my-account	2,486
/summer	1,681
/events/upcoming	1,609

Usage by Device FY 2022

Desktop	57.7%
Mobile	39.8%
Tablet	2.5%

Top Viewed Pages September 2021

/	12,653
/events/month	1,032
/databases	611
/events/month/2021-10	566
/events/upcoming?status=1	518
/services/my-account	378
/books-more/ebooks-eaudiobooks	373
/events/upcoming	330
/genealogy-basics-ancestry-library..	279
/about-us/get-involved	275

Usage by Device Sept 2021

Desktop	56.6%
Mobile	40.7%
Tablet	2.7%

Normal Public Library
Closed dates - 2022

Saturday, January 1	Closed
<i>[Monday, January 17</i>	<i>Float; library is open (full-time holiday to be used within 30 days)]</i>
Sunday, April 17	Closed
Sunday, May 29	Closed
Monday, May 30	Closed
Monday, July 4	Closed
Sunday, September 4	Closed
Monday, September 5	Closed
Wednesday, November 23	Close at 5:00 PM
Thursday, November 24	Closed
Friday, November 25	Closed
Saturday, December 24	Closed
Sunday, December 25	Closed
Monday, December 26	Closed

TOWN OF NORMAL, ILLINOIS

COMPREHENSIVE ANNUAL FINANCIAL
REPORT



FOR THE FISCAL YEAR ENDED
MARCH 31, 2021

TOWN OF NORMAL, ILLINOIS

COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE FISCAL YEAR ENDED MARCH 31, 2021

Prepared by:
Finance Department
www.normal.org

TOWN OF NORMAL, ILLINOIS

Management's Discussion and Analysis March 31, 2021

USING THIS ANNUAL REPORT – Continued

Government-Wide Financial Statements

The government-wide financial statements provide readers with a broad overview of the Town of Normal's finances, in a manner similar to a private-sector business.

The Statement of Net Position reports information on all of the Town's assets/deferred outflows and liabilities/deferred inflows, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the Town is improving or deteriorating. Consideration of other nonfinancial factors, such as changes in the Town's property tax base and the condition of the Town's infrastructure, is needed to assess the overall health of the Town of Normal.

The Statement of Activities presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

Both of the government-wide financial statements distinguish functions of the Town that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activities of the Town of Normal include general government, public safety, highways and streets, sanitation, culture and recreation, and community development. The business-type activities of the Town of Normal include water, sewer and storm water management operations.

The Town includes two separate legal entities in its report. The Town of Normal Public Library and the Children's Discovery Museum Foundation are presented as discretely presented component units. Although legally separate, these "component units" are important because the Town is financially accountable for them. Financial information for the component units are reported separately from the financial information presented for the primary government itself.

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Town of Normal, like other local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the Town can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

TOWN OF NORMAL, ILLINOIS

Statement of Net Position
March 31, 2021

	Governmental Activities	Business-Type Activities	Totals	Component Units	
				Library	Children's Discovery Museum Foundation
ASSETS					
Current Assets					
Cash and Investments	\$ 54,276,752	\$ 20,498,699	\$ 74,775,451	\$ 6,985,947	\$ 479,397
Receivables - Net of Allowances	24,374,998	2,164,250	26,539,248	3,927,064	156,280
Prepays/Inventories	399,946	456,883	856,829	-	4,150
Total Current Assets	79,051,696	23,119,832	102,171,528	10,913,011	639,827
Capital Assets					
Nondepreciable	39,175,802	2,020,840	41,196,642	126,211	10,000
Depreciable	218,684,962	84,741,813	303,426,775	5,703,420	-
Accumulated Depreciation	(119,551,127)	(41,209,742)	(160,760,869)	(4,745,745)	-
Total Capital Assets	138,309,637	45,552,911	183,862,548	1,083,886	10,000
Total Assets	217,361,333	68,672,743	286,034,076	11,996,897	649,827
DEFERRED OUTFLOWS OF RESOURCES					
Deferred Charge on Refunding	1,269,908	-	1,269,908	-	-
Deferred Items - ARO	-	985,000	985,000	-	-
Deferred Items - IMRF	2,663,838	746,162	3,410,000	322,366	-
Deferred Items - Police Pension	14,974,695	-	14,974,695	-	-
Deferred Items - Firefighters' Pension	10,849,876	-	10,849,876	-	-
Deferred Items - PHP	9,224,326	1,594,314	10,818,640	759,528	-
Total Deferred Outflows of Resources	38,982,643	3,325,476	42,308,119	1,081,894	-
Total Assets and Deferred Outflows of Resources	256,343,976	71,998,219	328,342,195	13,078,791	649,827

	Governmental Activities	Business-Type Activities	Totals	Component Units	
				Library	Children's Discovery Museum Foundation
LIABILITIES					
Current Liabilities					
Accounts Payable	\$ 2,882,709	\$ 1,074,005	\$ 3,956,714	\$ 54,243	\$ 1,685
Accrued Payroll	1,726,541	235,730	1,962,271	143,611	-
Claims Payable	353,343	-	353,343	-	-
Deposits Payable	689,801	-	689,801	-	-
Accrued Interest Payable	931,979	84,044	1,016,023	-	-
Other Payables	317,686	-	317,686	-	-
Current Portion of Long-Term Debt	3,597,684	329,220	3,926,904	30,893	-
Total Current Liabilities	10,499,743	1,722,999	12,222,742	228,747	1,685
Noncurrent Liabilities					
Compensated Absences Payable	2,318,161	183,572	2,501,733	123,573	-
Net Pension Liability - IMRF	2,711,747	759,581	3,471,328	328,163	-
Net Pension Liability - Police Pension	49,901,410	-	49,901,410	-	-
Net Pension Liability - Firefighters' Pension	35,640,912	-	35,640,912	-	-
Total OPEB Liability - PHP	36,472,133	6,303,769	42,775,902	3,003,103	-
Asset Retirement Obligation	-	985,000	985,000	-	-
General Obligation Bonds Payable - Net	75,598,853	5,592,608	81,191,461	-	-
IEPA Loans Payable	-	1,167,460	1,167,460	-	-
Total Noncurrent Liabilities	202,643,216	14,991,990	217,635,206	3,454,839	-
Total Liabilities	213,142,959	16,714,989	229,857,948	3,683,586	1,685
DEFERRED INFLOWS OF RESOURCES					
Deferred Items - IMRF	8,288,108	2,321,562	10,609,670	1,002,988	-
Deferred Items - Police Pension	4,947,780	-	4,947,780	-	-
Deferred Items - Firefighters' Pension	4,992,162	-	4,992,162	-	-
Deferred Items - PHP	1,194,631	206,478	1,401,109	98,365	-
Grants	123,998	-	123,998	-	-
Property Taxes	12,847,225	-	12,847,225	3,878,800	-
Total Deferred Inflows of Resources	32,393,904	2,528,040	34,921,944	4,980,153	-
Total Liabilities and Deferred Inflows of Resources	245,536,863	19,243,029	264,779,892	8,663,739	1,685
NET POSITION					
Net Investment in Capital Assets	60,807,910	38,509,516	99,317,426	1,083,886	10,000
Restricted - Social Security	240,146	-	240,146	-	-
Restricted - Cannabis Excise Tax	51,503	-	51,503	-	-
Restricted - Foreign Fire Tax	138,439	-	138,439	-	-
Restricted - TIF Development	200,140	-	200,140	-	-
Restricted - Law Enforcement	83,810	-	83,810	-	-
Restricted - Highways and Streets	4,601,508	-	4,601,508	-	-
Restricted - Community Development	1,000	-	1,000	-	-
Restricted - Debt Service	4,608,435	446,021	5,054,456	-	-
Restricted - Library Development	-	-	-	2,160,785	-
Restricted - Foundation Exhibits	-	-	-	-	417,995
Unrestricted (Deficit)	(59,925,778)	13,799,653	(46,126,125)	1,170,381	220,147
Total Net Position	\$ 10,807,113	\$ 52,755,190	\$ 63,562,303	\$ 4,415,052	\$ 648,142

The notes to the financial statements are an integral part of this statement.

TOWN OF NORMAL, ILLINOIS

Statement of Activities

For the Fiscal Year Ended March 31, 2021

	Expenses	Program Revenues		
		Charges for Services	Operating Grants/ Contributions	Capital Grants/ Contributions
Governmental Activities				
General Government	\$ 12,896,386	\$ 1,361,040	\$ -	\$ -
Public Safety	34,030,304	4,417,029	2,838,491	-
Highway and Streets	9,832,110	-	58,661	3,715,513
Sanitation	2,939,272	3,949,436	-	-
Culture and Recreation	8,622,176	1,431,925	15,000	709,317
Community Development	9,630,211	10,136	360,162	303,881
Interest on Long-Term Debt	2,787,228	-	-	-
Total Governmental Activities	80,737,687	11,169,566	3,272,314	4,728,711
Business-Type Activities				
Water	8,709,315	10,138,100	-	-
Sewer	3,166,247	3,935,652	-	-
Storm Water Management	1,933,288	1,891,061	-	-
Total Business-Type Activities	13,808,850	15,964,813	-	-
Total Primary Government	\$ 94,546,537	\$ 27,134,379	\$ 3,272,314	\$ 4,728,711
Component Units				
Library	\$ 3,534,332	\$ 3,883	\$ 144,005	\$ -
Children's Discovery Museum Foundation	571,761	130,790	96,230	-
Total Component Units	\$ 4,106,093	\$ 134,673	\$ 240,235	\$ -

General Revenues
Taxes
 Property Taxes
 Franchise Taxes
 Local Sales Taxes
 Utility Taxes
 Other Taxes
Intergovernmental - Unrestricted
 Sales Taxes
 Income Taxes
 Use Taxes
 Replacement Taxes
Investment Income
Miscellaneous

Change in Net Position
Net Position - Beginning
Net Position - Ending

The notes to the financial statements are an integral part of this statement.

Net (Expenses)/Revenues			Component Units	
Primary Government			Library	Children's Discovery Museum Foundation
Governmental Activities	Business-Type Activities	Totals		
\$ (11,535,346)	\$ -	\$ (11,535,346)	\$ -	\$ -
(26,774,784)	-	(26,774,784)	-	-
(6,057,936)	-	(6,057,936)	-	-
1,010,164	-	1,010,164	-	-
(6,465,934)	-	(6,465,934)	-	-
(8,956,032)	-	(8,956,032)	-	-
(2,787,228)	-	(2,787,228)	-	-
(61,567,096)	-	(61,567,096)	-	-
-	1,428,785	1,428,785	-	-
-	769,405	769,405	-	-
-	(42,227)	(42,227)	-	-
-	2,155,963	2,155,963	-	-
(61,567,096)	2,155,963	(59,411,133)	-	-
-	-	-	(3,386,444)	-
-	-	-	-	(344,741)
-	-	-	(3,386,444)	(344,741)
13,103,815	-	13,103,815	3,850,832	-
993,174	-	993,174	-	-
16,676,523	-	16,676,523	-	-
3,775,384	-	3,775,384	-	-
5,400,801	-	5,400,801	128,900	-
9,592,376	-	9,592,376	-	-
6,018,115	-	6,018,115	-	-
2,361,687	-	2,361,687	-	-
304,961	-	304,961	-	-
218,276	56,134	274,410	107,351	9,456
2,352,666	-	2,352,666	26,411	-
60,797,778	56,134	60,853,912	4,113,494	9,456
(769,318)	2,212,097	1,442,779	727,050	(335,285)
11,576,431	50,543,093	62,119,524	3,688,002	983,427
\$ 10,807,113	\$ 52,755,190	\$ 63,562,303	\$ 4,415,052	\$ 648,142

The notes to the financial statements are an integral part of this statement.

TOWN OF NORMAL, ILLINOIS

Notes to the Financial Statements March 31, 2021

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Town of Normal (Town), Illinois, incorporated in March 1867 is located in McLean County, Illinois. The Town operates under a council-manager form of government and provides a full range of services including public safety, planning and zoning, highway and streets, parks and recreational, water, sewer, stormwater management, and general government functions.

The government-wide financial statements are prepared in accordance with generally accepted accounting principles (GAAP). The Governmental Accounting Standards Board (GASB) is responsible for establishing GAAP for state and local governments through its pronouncements (Statements and Interpretations). The more significant of the Town’s accounting policies established in GAAP and used by the Town are described below.

REPORTING ENTITY

The Town’s financial reporting entity comprises the following:

Primary Government:	Town of Normal
Discretely Presented Component Units:	Normal Public Library Children’s Discovery Museum Foundation

In determining the financial reporting entity, the Town complies with the provisions of GASB Statement No. 61, “The Financial Reporting Omnibus – an Amendment of GASB Statements No. 14 and No. 34,” and includes all component units that have a significant operational or financial relationship with the Town.

Police Pension Employees Retirement System

The Town’s sworn police employees participate in the Police Pension Employees Retirement System (PPERS). PPERS functions for the benefit of these employees and is governed by a five-member pension board. Two members appointed by the Town’s Mayor, one elected pension beneficiary and two elected police employees constitute the Pension Board. The participants are required to contribute a percentage of salary as established by state statute and the Town is obligated to fund all remaining PPERS costs based upon actuarial valuations. The State of Illinois is authorized to establish benefit levels and the Town is authorized to approve the actuarial assumptions used in the determination of contribution levels. Although it is legally separate from the Town, the PPERS is reported as if it were part of the primary government because its sole purpose is to provide retirement benefits for the Town’s police employees. The PPERS is reported as a fiduciary fund, and specifically a pension trust fund, due to the fiduciary responsibility exercised over the PPERS.

TOWN OF NORMAL, ILLINOIS

Notes to the Financial Statements March 31, 2021

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

REPORTING ENTITY – Continued

Firefighters' Pension Employees Retirement System

The Town's sworn full-time firefighters participate in the Firefighters' Pension Employees Retirement System (FPERS). FPERS functions for the benefit of these employees and is governed by a five-member pension board, with two members appointed by the Town's Mayor, two elected from active participants of the Fund, and one elected from the retired members of the Fund. The participants are required to contribute a percentage of salary as established by state statute and the Town is obligated to fund all remaining FPERS costs based upon actuarial valuations. The State of Illinois is authorized to establish benefit levels and the Town is authorized to approve the actuarial assumptions used in the determination of the Town's contribution levels. Although it is legally separate from the Town, the FPERS is reported as if it were part of the primary government because its sole purpose is to provide retirement benefits for the Town's sworn full-time firefighters. The FPERS is reported as a pension trust fund.

Discretely Presented Component Units

Discretely presented component units are separate legal entities that meet the component unit criteria described above but do not meet the criteria for blending.

Normal Public Library

The Normal Public Library (Library) operates and maintains the public library within the Town. The Library's board is separately elected, and the Library is considered to be a legally separate organization. The Library is included within the reporting entity of the Town since the Town approves the budget and annual tax levy, and because of the nature and significance of its relationship to the Town, there is a potential financial benefit relationship existing between the two entities. The Library does not issue any separate component unit reports.

Children's Discovery Museum Foundation

The Children's Discovery Museum Foundation (Foundation) supports the mission and vision of the Town of Normal Children's Discovery Museum (Museum). The Foundation's board is separately appointed. The Foundation is included within the reporting entity since the Town exerts significant influence over the Foundation's activities. The Town has the ability to otherwise access the resources of the Foundation which are entirely held for the benefit of the Museum and the resources held by the Foundation are significant to the Town. The information included in this report is for the unit report, which can be obtained by contacting the Foundation at 11 Uptown Circle, Normal, Illinois 61761.

TOWN OF NORMAL, ILLINOIS

Notes to the Financial Statements March 31, 2021

NOTE 4 – OTHER INFORMATION – Continued

EMPLOYEE RETIREMENT SYSTEM – DEFINED BENEFIT PENSION PLANS

The Town contributes to three defined benefit pension plans, the Illinois Municipal Retirement Fund (IMRF), a defined benefit agent multiple-employer public employee retirement system, the Police Pension Plan which is a single-employer pension plan, and the Firefighters' Pension Plan which is a single-employer pension plan. A separate report is issued for the Police Pension Plan and Firefighters' Pension Plan and may be obtained by writing to the Town at 11 Uptown Circle, Normal, Illinois 61761-0589. IMRF issues a publicly available financial report that includes financial statements and required supplementary information for the plan as a whole, but not by individual employer. That report may be obtained online at www.imrf.org. The benefits, benefit levels, employee contributions, and employer contributions are governed by Illinois Compiled Statutes (ILCS) and can only be amended by the Illinois General Assembly.

The aggregate amount recognized for the three pension plans is:

	Pension Expense/ (Revenue)	Net Pension Liabilities	Deferred Outflows	Deferred Inflows
IMRF				
Town	\$ (52,181)	\$ 3,471,328	\$ 3,410,000	\$ 10,609,670
Library	(161,773)	328,163	322,366	1,002,988
Police Pension	6,574,361	49,901,410	14,974,695	4,947,780
Firefighters' Pension	4,691,933	35,640,912	10,849,876	4,992,162
	<u>\$ 11,052,340</u>	<u>\$ 89,341,813</u>	<u>\$ 29,556,937</u>	<u>\$ 21,552,600</u>

Illinois Municipal Retirement Fund (IMRF)

Plan Descriptions

Plan Administration. All employees (other than those covered by the Police and Firefighters' Pension Plans) hired in positions that meet or exceed the prescribed annual hourly standard must be enrolled in IMRF as participating members. The plan is accounted for on the economic resources measurement focus and the accrual basis of accounting. Employer and employee contributions are recognized when earned in the year that the contributions are required, benefits and refunds are recognized as an expense and liability when due and payable.

Benefits Provided. IMRF has three benefit plans. The vast majority of IMRF members participate in the Regular Plan (RP). The Sheriff's Law Enforcement Personnel (SLEP) plan is for sheriffs, deputy sheriffs, and selected police chiefs. Counties could adopt the Elected County Official (ECO) plan for officials elected prior to August 8, 2011 (the ECO plan was closed to new participants after that date).

TOWN OF NORMAL, ILLINOIS

Notes to the Financial Statements March 31, 2021

NOTE 4 – OTHER INFORMATION – Continued

EMPLOYEE RETIREMENT SYSTEM – DEFINED BENEFIT PENSION PLANS – Continued

Illinois Municipal Retirement Fund (IMRF) – Continued

Plan Descriptions – Continued

Actuarial Assumptions – Continued.

Asset Class	Target	Long-Term Expected Real Rate of Return
Fixed Income	28.00%	1.30%
Domestic Equities	37.00%	5.00%
International Equities	18.00%	6.00%
Real Estate	9.00%	6.20%
Blended	7.00%	2.85% - 6.95%
Cash and Cash Equivalents	1.00%	0.70%

Discount Rate

The discount rate used to measure the total pension liability was 7.25%, the same as the prior valuation. The projection of cash flows used to determine the discount rate assumed that member contributions will be made at the current contribution rate and that Town contributions will be made at rates equal to the difference between the actuarially determined contribution rates and the member rate. Based on those assumptions, the IMRF fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Discount Rate Sensitivity

The following is a sensitivity analysis of the net pension liability to changes in the discount rate. The table below presents the net pension liability of the Town calculated using the discount rate as well as what the Town's net pension liability would be if it were calculated using a discount rate that is one percentage point lower or one percentage point higher than the current rate:

	1% Decrease (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)
Town	\$ 16,274,345	\$ 3,471,328	\$ (6,654,815)
Library	1,538,500	328,163	(629,115)
Net Pension Liability/(Asset)	\$ 17,812,845	\$ 3,799,491	\$ (7,283,930)

TOWN OF NORMAL, ILLINOIS

**Notes to the Financial Statements
March 31, 2021**

NOTE 4 – OTHER INFORMATION – Continued

EMPLOYEE RETIREMENT SYSTEM – DEFINED BENEFIT PENSION PLANS – Continued

Illinois Municipal Retirement Fund (IMRF) – Continued

Changes in the Net Pension Liability

	Town	Library	Totals
Total Pension Liability			
Service Cost	\$ 1,565,251	\$ 147,971	\$ 1,713,222
Interest	7,054,143	528,658	7,582,801
Differences Between Expected and Actual Experience	(768,439)	(72,645)	(841,084)
Change of Assumptions	(1,016,313)	(96,077)	(1,112,390)
Benefit Payments, Including Refunds of Member Contributions	(4,698,101)	(444,136)	(5,142,237)
Net Change in Total Pension Liability	2,136,541	63,771	2,200,312
Total Pension Liability - Beginning	96,926,582	9,378,284	106,304,866
Total Pension Liability - Ending	<u>\$ 99,063,123</u>	<u>\$ 9,442,055</u>	<u>\$ 108,505,178</u>
Plan Fiduciary Net Position			
Contributions - Employer	\$ 2,103,048	\$ 198,812	\$ 2,301,860
Contributions - Members	725,222	68,559	793,781
Net Investment Income	12,178,468	1,151,295	13,329,763
Benefit Payments, Including Refunds of Member Contributions	(4,698,101)	(444,136)	(5,142,237)
Other (Net Transfer)	(299,483)	(28,312)	(327,795)
Net Change in Plan Fiduciary Net Position	10,009,154	946,218	10,955,372
Plan Net Position - Beginning	85,582,641	8,167,674	93,750,315
Plan Net Position - Ending	<u>\$ 95,591,795</u>	<u>\$ 9,113,892</u>	<u>\$ 104,705,687</u>
Employer's Net Pension Liability	<u>\$ 3,471,328</u>	<u>\$ 328,163</u>	<u>\$ 3,799,491</u>

Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions

For the year ended March 31, 2021, the Town recognized pension revenue of \$52,181 and the Library recognized pension revenue of \$161,773. At March 31, 2021, the Town reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

TOWN OF NORMAL, ILLINOIS

**Notes to the Financial Statements
March 31, 2021**

NOTE 4 – OTHER INFORMATION – Continued

EMPLOYEE RETIREMENT SYSTEM – DEFINED BENEFIT PENSION PLANS – Continued

Illinois Municipal Retirement Fund (IMRF) – Continued

Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions – Continued

	Town		Library		Totals
	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources	
Difference Between Expected and Actual Experience	\$ 1,441,805	\$ (1,217,728)	\$ 136,302	\$ (115,118)	\$ 245,261
Change in Assumptions	1,434,379	(1,979,651)	135,599	(187,147)	(596,820)
Net Difference Between Projected and Actual	-	(7,412,291)	-	(700,723)	(8,113,014)
Total Pension Expense to be Recognized in Future Periods	2,876,184	(10,609,670)	271,901	(1,002,988)	(8,464,573)
Pension Contributions Made Subsequent to the Measurement Date	533,816	-	50,465	-	584,281
Total Deferred Amounts Related to IMRF	<u>\$ 3,410,000</u>	<u>\$ (10,609,670)</u>	<u>\$ 322,366</u>	<u>\$ (1,002,988)</u>	<u>\$ (7,880,292)</u>

\$584,281 reported as deferred outflows of resources related to pensions resulting from employer contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the reporting year ended March 31, 2022.

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

Fiscal Year	Net Deferred (Inflows) of Resources		
	Town	Library	Totals
2022	\$ (2,222,484)	\$ (210,103)	\$ (2,432,587)
2023	(983,423)	(92,968)	(1,076,391)
2024	(2,960,327)	(279,855)	(3,240,182)
2025	(1,389,054)	(131,315)	(1,520,369)
2026	(178,198)	(16,846)	(195,044)
Thereafter	-	-	-
Totals	<u>\$ (7,733,486)</u>	<u>\$ (731,087)</u>	<u>\$ (8,464,573)</u>

TOWN OF NORMAL, ILLINOIS

**Notes to the Financial Statements
March 31, 2021**

NOTE 4 – OTHER INFORMATION – Continued

OTHER POST-EMPLOYMENT BENEFITS

General Information about the OPEB Plan

Plan Description. The Town's defined benefit OPEB plan, Town of Normal Postretirement Health Plan (PHP), provides OPEB for its eligible retired employees. PHP is a single-employer defined benefit OPEB plan administered by the Town. Article 11 of the State Compiled Statutes grants the authority to establish and amend the benefit terms and financing requirements to the Town Board. No assets are accumulated in a trust that meets the criteria in paragraph 4 of Statement 75.

Benefits Provided. PHP provides for limited health care insurance coverage and benefits for its eligible retirees. The Town's Retiree Healthcare Program includes three retirement groups. Those qualifying are police in the Town of Normal hired prior to November 1, 2008, firefighters in the Town of Normal hired prior to April 1, 1998, and other employees hired prior to June 1, 2007.

Health care benefits are provided through the Town's health insurance plan. The benefit levels are the same as those afforded to active employees. Benefits include general inpatient and outpatient medical services and prescription coverage. Upon a retiree reaching 65 years of age, Medicare becomes the primary insurer and retirees may choose secondary coverage between either the Town's health insurance plan or a Medicare supplement partially sponsored by the Town.

Plan Membership. As of March 31, 2021, the measurement date, the following employees were covered by the benefit terms:

Inactive Plan Members Currently Receiving Benefits	165
Inactive Plan Members Entitled to but not yet Receiving Benefits	-
Active Plan Members (including Nonqualifying Employees)	<u>361</u>
Total	<u><u>526</u></u>

Total OPEB Liability

The Town and Library's total OPEB liability was measured as of March 31, 2021 and was determined by an actuarial valuation as of March 31, 2020.

TOWN OF NORMAL, ILLINOIS

Notes to the Financial Statements March 31, 2021

NOTE 4 – OTHER INFORMATION – Continued

OTHER POST-EMPLOYMENT BENEFITS – Continued

Total OPEB Liability – Continued

Actuarial Assumptions and Other Inputs. The total OPEB liability in the March 31, 2020 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation	3.00%
Salary Increases	3.00% for Police and Fire and 3.25% for all Others
Discount Rate	2.35%
Healthcare Cost Trend Rates	5.40% Decreasing to an Ultimate Trend Rate of 3.9% over 27 years
Retirees' Share of Benefit-Related Costs	100% of Benefit Related Costs

The discount rate was based on the Bond Buyer General Obligation 20-Bond Municipal Index.

RP-2014 Annuitant and Non-Annuitant Mortality Tables with Blue Collar Adjustments with generationally projected mortality improvements using MP-2017 Projection Scale (adjusted to match current IMRF experience).

Change in the Total OPEB Liability

	Total OPEB Liability - PHP		
	Town	Library	Totals
Balance at March 31, 2020	\$ 42,150,670	\$ 3,002,699	\$ 45,153,369
Changes for the Year:			
Service Cost	1,248,007	87,617	1,335,624
Interest on the Total Pension Liability	1,015,127	27,777	1,042,904
Changes of Assumptions or Other Inputs	(611,693)	(42,944)	(654,637)
Benefit Payments	(1,026,209)	(72,046)	(1,098,255)
Net Changes	625,232	404	625,636
Balance at March 31, 2021	\$ 42,775,902	\$ 3,003,103	\$ 45,779,005

TOWN OF NORMAL, ILLINOIS

**Notes to the Financial Statements
March 31, 2021**

NOTE 4 – OTHER INFORMATION – Continued

OTHER POST-EMPLOYMENT BENEFITS – Continued

Sensitivity of the Total OPEB Liability to Changes in the Discount Rate

The discount rate used to measure the total pension liability was 2.35%, while the prior valuation used 2.27%. The following presents the total OPEB liability, calculated using the discount rate, as well as what the total OPEB liability would be if it were calculated using a discount rate that is one percentage point lower or one percentage point higher:

	1% Decrease (1.35%)	Current Discount Rate (2.35%)	1% Increase (3.35%)
Town OPEB Liability	\$ 51,411,356	\$ 42,775,902	\$ 36,077,151
Library OPEB Liability	3,609,359	3,003,103	2,532,814
Total OPEB Liability	<u>\$ 55,020,715</u>	<u>\$ 45,779,005</u>	<u>\$ 38,609,965</u>

Sensitivity of the Total OPEB liability to Changes in the Healthcare Cost Trend Rates

The following presents the total OPEB liability, calculated current Healthcare Trend Rates, as well as what the total OPEB liability would be if it were calculated using Healthcare Trend Rates that are one percentage point lower or one percentage point higher:

	(Varies)	Healthcare Cost Trend Rates (Varies)	(Varies)
Town OPEB Liability	\$ 34,761,052	\$ 42,775,902	\$ 53,439,719
Library OPEB Liability	2,440,416	3,003,103	3,751,761
Total OPEB Liability	<u>\$ 37,201,468</u>	<u>\$ 45,779,005</u>	<u>\$ 57,191,480</u>

TOWN OF NORMAL, ILLINOIS

**Notes to the Financial Statements
March 31, 2021**

NOTE 4 – OTHER INFORMATION – Continued

OTHER POST-EMPLOYMENT BENEFITS – Continued

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

For the year ended March 31, 2021, the Town recognized OPEB expense of \$3,549,058 and the Library recognized OPEB revenue of \$217,346. At March 31, 2021, the Town and Library reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Town		Library		Totals
	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources	
Difference Between Expected and Actual Experience	\$ -	\$ (142,774)	\$ -	\$ (10,023)	\$ (152,797)
Change in Assumptions	10,818,640	(1,258,335)	759,528	(88,342)	10,231,491
Net Difference Between Projected and Actual	-	-	-	-	-
Total Deferred Amounts Related to OPEB	<u>\$ 10,818,640</u>	<u>\$ (1,401,109)</u>	<u>\$ 759,528</u>	<u>\$ (98,365)</u>	<u>\$ 10,078,694</u>

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

Fiscal Year	Net Deferred Inflows of Resources		
	Town	Library	Totals
2022	\$ 1,296,831	\$ 91,045	\$ 1,387,876
2023	1,296,831	91,045	1,387,876
2024	1,517,815	106,559	1,624,374
2025	1,570,882	110,284	1,681,166
2026	1,566,252	109,960	1,676,212
Thereafter	2,168,920	152,270	2,321,190
Totals	<u>\$ 9,417,531</u>	<u>\$ 661,163</u>	<u>\$ 10,078,694</u>

SUBSEQUENT EVENT

On March 11, 2021, the American Rescue Plan Act of 2021 was signed into law. This act provides \$350 billion in funding for local governments. The Town has been allocated \$10,879,113 to be received in two installments. As of the date of these financial statements, the Town has not received their first installment.

TOWN OF NORMAL, ILLINOIS

**Notes to the Financial Statements
March 31, 2021**

NOTE 5 – DISCRETELY PRESENTED COMPONENT UNIT – NORMAL PUBLIC LIBRARY

SUMMARY FINANCIAL INFORMATION

The following is summary fund financial information for the Library for the fiscal year ended March 31, 2021, on a modified accrual basis reconciled to full accrual.

	Library	Component Unit Normal Public Library Foundation	Totals
ASSETS			
Cash and Investments	\$ 6,704,546	\$ 281,401	\$ 6,985,947
Receivables - Net of Allowances			
Property Taxes	3,878,800	-	3,878,800
Accrued Interest	14,342	-	14,342
Due from Other Governments	33,922	-	33,922
Total Assets	<u>\$ 10,631,610</u>	<u>\$ 281,401</u>	<u>\$ 10,913,011</u>
LIABILITIES			
Accounts Payable	\$ 54,243	\$ -	\$ 54,243
Accrued Payroll	143,611	-	143,611
Total Liabilities	<u>197,854</u>	<u>-</u>	<u>197,854</u>
DEFERRED INFLOWS OF RESOURCES			
Grants		-	-
Property Taxes	3,878,800	-	3,878,800
Total Deferred Inflows of Resources	<u>3,878,800</u>	<u>-</u>	<u>3,878,800</u>
Total Liabilities and Deferred Inflows of Resources	<u>4,076,654</u>	<u>-</u>	<u>4,076,654</u>
FUND BALANCES			
Restricted - Library Development	2,160,785	-	2,160,785
Unrestricted	4,394,171	281,401	4,675,572
Total Fund Balances	<u>6,554,956</u>	<u>281,401</u>	<u>6,836,357</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 10,631,610</u>	<u>\$ 281,401</u>	<u>\$ 10,913,011</u>
Reconciliation to the Statement of Net Position			
Total Component Unit Fund Balance	\$ 6,554,956	\$ 281,401	\$ 6,836,357
Capital Assets	1,083,886	-	1,083,886
Deferred Outflows Related to the Pensions Liability - IMRF	322,366	-	322,366
Deferred Inflows Related to the Pensions Liability - IMRF	(1,002,988)	-	(1,002,988)
Deferred Outflows Related to the Total OPEB Liability - PHP	759,528	-	759,528
Deferred Inflows Related to the Total OPEB Liability - PHP	(98,365)	-	(98,365)
Compensated Absences Payable	(154,466)	-	(154,466)
Net Pension Liability - IMRF	(328,163)	-	(328,163)
Total OPEB Liability - PHP	<u>(3,003,103)</u>	<u>-</u>	<u>(3,003,103)</u>
Total Net Position of Component Unit	<u>\$ 4,133,651</u>	<u>\$ 281,401</u>	<u>\$ 4,415,052</u>

TOWN OF NORMAL, ILLINOIS

**Notes to the Financial Statements
March 31, 2021**

**NOTE 5 – DISCRETELY PRESENTED COMPONENT UNIT – NORMAL PUBLIC LIBRARY –
Continued**

SUMMARY FINANCIAL INFORMATION – Continued

	Component Unit		Totals
	Library	Normal Public Library Foundation	
Revenues			
Property Taxes	\$ 3,850,832	\$ -	\$ 3,850,832
Other Taxes	128,900	-	128,900
Operating Grants and Contributions	108,916	35,089	144,005
Charges for Services	3,883	-	3,883
Investment Income	48,446	58,905	107,351
Miscellaneous	17,946	8,465	26,411
Total Revenues	4,158,923	102,459	4,261,382
Expenditures			
Current			
Culture and Recreation	3,695,955	50,714	3,746,669
Excess (Deficiency) of Revenues Over (Under) Expenditures	\$ 462,968	\$ 51,745	\$ 514,713
Reconciliation to the Statement of Activities			
Net Change in Fund Balance	\$ 462,968	\$ 51,745	\$ 514,713
Capital Outlays	132,630	-	132,630
Depreciation Expense	(116,005)	-	(116,005)
Change in Deferred Items - IMRF	(517,423)	-	(517,423)
Change in Deferred Items - PHP	(144,896)	-	(144,896)
Change in Compensated Absences	(24,012)	-	(24,012)
Change in Net Pension Liability - IMRF	882,447	-	882,447
Change in Total OPEB Liability - PHP	(404)	-	(404)
Change in Net Position of Component Unit	\$ 675,305	\$ 51,745	\$ 727,050

TOWN OF NORMAL, ILLINOIS

Notes to the Financial Statements March 31, 2021

NOTE 5 – DISCRETELY PRESENTED COMPONENT UNIT – NORMAL PUBLIC LIBRARY

DEPOSITS AND INVESTMENTS

Permitted Deposits and Investments – The Normal Public Library (Library) follows the investment policy of the Town and makes deposits/invest in commercial banks, savings and loan institutions, obligations of the U.S. Treasury and U.S. Agencies, obligations of States and their political subdivisions, credit union shares, repurchase agreements, commercial paper rated within the three highest classifications by at least two standard rating services, and the Illinois Funds.

Illinois Funds is an investment pool managed by the Illinois Public Treasurer’s Office which allows governments within the State to pool their funds for investment purposes. The Illinois Funds is not registered with the SEC as an investment company. Investments in Illinois Funds are valued at the share price, the price for which the investment could be sold.

Interest Rate Risk, Credit Risk, Custodial Credit Risk and Concentration Risk

Deposits and Investments. At year-end, the carrying amount of the Library’s deposits totaled \$1,387,197 and the bank balances totaled \$1,387,147.

Investments. The Library has the following investment fair values and maturities:

Investment Type	Fair Value	Investment Maturities (in Years)			
		Less Than 1	1 to 5	6 to 10	Greater Than 10
U.S. Agencies	\$ 4,564,360	\$ 1,214,133	\$ 3,350,227	\$ -	\$ -
Certificates of Deposit	726,166	60,158	666,008	-	-
Illinois Funds	26,823	26,823	-	-	-
	<u>\$ 5,317,349</u>	<u>\$ 1,301,114</u>	<u>\$ 4,016,235</u>	<u>\$ -</u>	<u>\$ -</u>

The Library has the following recurring fair value measurements as of March 31, 2021:

- U.S. Agencies of \$4,564,360 are valued using a matrix pricing model (Level 2 inputs)
- Certificates of Deposit of \$726,166 are valued using a matrix pricing model (Level 2 inputs)
- Illinois Funds of \$26,823 are measured by net asset value per share as determined by the pool

Debt Securities classified in Level 2 of the fair value hierarchy are valued using a matrix pricing technique. Matrix pricing is used to value securities based on the securities’ relationship to benchmark quoted prices.

Interest Rate Risk. The Library’s investment policy does not address interest rate risk.

TOWN OF NORMAL, ILLINOIS

Notes to the Financial Statements March 31, 2021

NOTE 5 – DISCRETELY PRESENTED COMPONENT UNIT – NORMAL PUBLIC LIBRARY – Continued

DEPOSITS AND INVESTMENTS – Continued

Interest Rate Risk, Credit Risk, Custodial Credit Risk and Concentration Risk – Continued

Credit Risk. The Library's investment policy does not address credit risk. At year-end, the Library's investments in U.S. Agencies are all rated AA+ by Standard & Poor's and the Library's investment in the Illinois Funds is not rated.

Custodial Credit Risk. To guard against credit risk for deposits, with financial institutions, the Library's investment policy requires that deposits with financial institutions in excess of FDIC limits be collateralized with collateral in an amount of 110 percent of the uninsured deposits with the collateral held by an independent third-party institution acting as the agent of the Library. At year-end, all of the bank balance of the deposits was covered by federal depository or equivalent insurance, and represents cash at paying agent for debt service payments.

For an investment, the Library limits the exposure to credit risk for investments by limiting investments to securities in accordance with the respective policies, prequalifying institutions the Library will do business with, and diversifying the portfolio so the impact of potential losses from any one type of security or from any one individual issuer will be minimized. At year-end, the Library's investments in U.S. Treasuries are all insured or registered with the Library or its agent in the Library's name and the Library's investment in the Illinois Fund is not subject to custodial credit risk.

Concentration of Credit Risk. The Library's investment requires diversification of investment to avoid unreasonable risk. At year-end, the Library does not have any investments over 5 percent of the total cash and investment portfolio (other than investments issued or explicitly guaranteed by the U.S. government and investments in mutual funds, external investment pools, and other pooled investments).

PROPERTY TAXES

Property taxes receivable represents the 2020 levy that is due and collectible in the 2021-2022 fiscal year. The 2020 levy was adopted in November 2020. Property taxes attach as an enforceable lien on the property as of January 1 and are due and collectible in June and September of the fiscal year following the 2020 tax levy. For the Library, these property taxes are not available for current year operations and are, therefore, shown as deferred inflows. No allowance is provided for uncollectible taxes, which is immaterial to the financial statements. The 2021 levy has not been recorded as a receivable in accordance with GASB Statement No. 33, Accounting for Nonexchange Transactions. While the levy attached as a lien as of January 1, 2021, the taxes will not be levied by the Library or extended by the County until December 2021; therefore, the amount is not measurable at March 31, 2021.

TOWN OF NORMAL, ILLINOIS

**Notes to the Financial Statements
March 31, 2021**

**NOTE 5 – DISCRETELY PRESENTED COMPONENT UNIT – NORMAL PUBLIC LIBRARY –
Continued**

CAPITAL ASSETS

Governmental capital asset activity for the year was as follows:

	Beginning Balances	Increases	Decreases	Ending Balances
Nondepreciable Capital Assets				
Land	\$ 126,211	\$ -	\$ -	\$ 126,211
Depreciable Capital Assets				
Buildings and Improvements	2,939,136	107,500	-	3,046,636
Vehicles and Equipment	2,631,654	25,130	-	2,656,784
	<u>5,570,790</u>	<u>132,630</u>	<u>-</u>	<u>5,703,420</u>
Less Accumulated Depreciation				
Buildings and Improvements	2,046,743	82,907	-	2,129,650
Vehicles and Equipment	2,582,997	33,098	-	2,616,095
	<u>4,629,740</u>	<u>116,005</u>	<u>-</u>	<u>4,745,745</u>
Total Net Depreciable Capital Assets	<u>941,050</u>	<u>16,625</u>	<u>-</u>	<u>957,675</u>
Total Net Capital Assets	<u>\$ 1,067,261</u>	<u>\$ 16,625</u>	<u>\$ -</u>	<u>\$ 1,083,886</u>

Depreciation expense was charged to the general government function.

LONG-TERM DEBT

Long-Term Liability Activity

Changes in long-term liabilities during the fiscal year were as follows:

Type of Debt	Beginning Balances	Additions	Deductions	Ending Balances	Amounts Due within One Year
Governmental Activities					
Compensated Absences	\$ 130,454	\$ 48,024	\$ 24,012	\$ 154,466	\$ 30,893
Net Pension Liability					
IMRF	1,210,610	-	882,447	328,163	-
Total OPEB Liability - PHP	<u>3,002,699</u>	<u>404</u>	<u>-</u>	<u>3,003,103</u>	<u>-</u>
	<u>\$ 4,343,763</u>	<u>\$ 48,428</u>	<u>\$ 906,459</u>	<u>\$ 3,485,732</u>	<u>\$ 30,893</u>

TOWN OF NORMAL, ILLINOIS

Notes to the Financial Statements March 31, 2021

NOTE 5 – DISCRETELY PRESENTED COMPONENT UNIT – NORMAL PUBLIC LIBRARY – Continued

EMPLOYEE RETIREMENT SYSTEM – DEFINED BENEFIT PENSION PLAN

Illinois Municipal Retirement Fund (IMRF)

The Library's defined benefit pension plan for regular employees provides retirement and disability benefits, post-retirement increases, and death benefits to plan members and beneficiaries. The Library's plan is managed by the Illinois Municipal Retirement Fund (IMRF), the administrator of a multi-employer public pension fund. A summary of IMRF's pension benefits is provided in the "Benefits Provided" section of this document. Details of all benefits are available from IMRF. IMRF issues a publicly available Comprehensive Annual Financial Report that includes financial statements, detailed information about the pension plan's fiduciary net position, and required supplementary information. The report is available for download at www.imrf.org. The benefits, benefit levels, employee contributions, and employer contributions are governed by Illinois Compiled Statutes (ILCS) and can only be amended by the Illinois General Assembly.

Plan Description

Plan Administration. All employees hired in positions that meet or exceed the prescribed annual hourly standard must be enrolled in IMRF as participating members. The plan is accounted for on the economic resources measurement focus and the accrual basis of accounting. Employer and employee contributions are recognized when earned in the year that the contributions are required, benefits and refunds are recognized as an expense and liability when due and payable.

Benefits Provided. IMRF has three benefit plans. The vast majority of IMRF members participate in the Regular Plan (RP). The Sheriff's Law Enforcement Personnel (SLEP) plan is for sheriffs, deputy sheriffs, and selected police chiefs. Counties could adopt the Elected County Official (ECO) plan for officials elected prior to August 8, 2011 (the ECO plan was closed to new participants after that date).

TOWN OF NORMAL, ILLINOIS

**Notes to the Financial Statements
March 31, 2021**

**NOTE 5 – DISCRETELY PRESENTED COMPONENT UNIT – NORMAL PUBLIC LIBRARY –
Continued**

EMPLOYEE RETIREMENT SYSTEM – DEFINED BENEFIT PENSION PLAN – Continued

Illinois Municipal Retirement Fund (IMRF) – Continued

Plan Description – Continued

Benefits Provided – Continued. All three IMRF benefit plans have two tiers. Employees hired *before* January 1, 2011, are eligible for Tier 1 benefits. Tier 1 employees are vested for pension benefits when they have at least eight years of qualifying service credit. Tier 1 employees who retire at age 55 (at reduced benefits) or after age 60 (at full benefits) with eight years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1-2/3% of the final rate of earnings for the first 15 years of service credit, plus 2% for each year of service credit after 15 years to a maximum of 75% of their final rate of earnings. Final rate of earnings is the highest total earnings during any consecutive 48 months within the last 10 years of service, divided by 48. Under Tier 1, the pension is increased by 3% of the original amount on January 1 every year after retirement.

Employees hired *on or after* January 1, 2011, are eligible for Tier 2 benefits. For Tier 2 employees, pension benefits vest after ten years of service. Participating employees who retire at age 62 (at reduced benefits) or after age 67 (at full benefits) with ten years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1-2/3% of the final rate of earnings for the first 15 years of service credit, plus 2% for each year of service credit after 15 years to a maximum of 75% of their final rate of earnings. Final rate of earnings is the highest total earnings during any 96 consecutive months within the last 10 years of service, divided by 96. Under Tier 2, the pension is increased on January 1 every year after retirement, upon reaching age 67, by the *lesser* of:

- 3% of the original pension amount, or
- 1/2 of the increase in the Consumer Price Index of the original pension amount.

Plan Membership. As of December 31, 2020, the measurement date, the following employees were covered by the benefit terms:

Inactive Plan Members Currently Receiving Benefits	13
Active Plan Members	<u>18</u>
Total	<u>31</u>

A detailed breakdown of IMRF membership is available in Note 4 in the Town’s IMRF disclosures.

Contributions. As set by statute, the Library’s Regular Plan Members are required to contribute 4.5% of their annual covered salary. The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. For the year-ended March 31, 2021, the Library’s contribution was 13.76% of covered payroll.

TOWN OF NORMAL, ILLINOIS

Notes to the Financial Statements March 31, 2021

NOTE 5 – DISCRETELY PRESENTED COMPONENT UNIT – NORMAL PUBLIC LIBRARY – Continued

EMPLOYEE RETIREMENT SYSTEM – DEFINED BENEFIT PENSION PLAN – Continued

Illinois Municipal Retirement Fund (IMRF) – Continued

Plan Description – Continued

Net Pension Liability. The Library's net pension liability was measured as of December 31, 2020. The total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date.

Actuarial Assumptions. The following are the methods and assumptions used to determine total pension liability at December 31, 2020:

Actuarial Cost Method	Entry Age Normal
Asset Valuation Method	Fair Value
Actuarial Assumptions	
Interest Rate	7.25%
Salary Increases	2.85% to 13.75%
Cost of Living Adjustments	2.50%
Inflation	2.50%

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

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense, and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return to the target asset allocation percentage and adding expected inflation. The target allocation and best estimates of geometric real rates of return for each major asset class are summarized in the following table:

TOWN OF NORMAL, ILLINOIS

**Notes to the Financial Statements
March 31, 2021**

**NOTE 5 – DISCRETELY PRESENTED COMPONENT UNIT – NORMAL PUBLIC LIBRARY –
Continued**

EMPLOYEE RETIREMENT SYSTEM – DEFINED BENEFIT PENSION PLAN – Continued

Illinois Municipal Retirement Fund (IMRF) – Continued

Plan Description – Continued

Actuarial Assumptions – Continued.

Asset Class	Target	Long-Term Expected Real Rate of Return
Fixed Income	28.00%	1.30%
Domestic Equities	37.00%	5.00%
International Equities	18.00%	6.00%
Real Estate	9.00%	6.20%
Blended	7.00%	2.85% - 6.95%
Cash and Cash Equivalents	1.00%	0.70%

Discount Rate

The discount rate used to measure the total pension liability was 7.25%, the same as the prior valuation. The projection of cash flows used to determine the discount rate assumed that member contributions will be made at the current contribution rate and that Library contributions will be made at rates equal to the difference between the actuarially determined contribution rates and the member rate. Based on those assumptions, the IMRF fiduciary net position was projected to be available to make all project future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all period of projected benefit payments to determine the total pension liability.

Discount Rate Sensitivity

The following is a sensitivity analysis of the net pension liability to changes in the discount rate. The table below presents the net pension liability of the Library calculated using the discount rate as well as what the Library’s net pension liability would be if it were calculated using a discount rate that is one percentage point lower or one percentage point higher than the current rate:

	1% Decrease (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)
Net Pension Liability/(Asset) \$	1,538,500	328,163	(629,115)

TOWN OF NORMAL, ILLINOIS

**Notes to the Financial Statements
March 31, 2021**

**NOTE 5 – DISCRETELY PRESENTED COMPONENT UNIT – NORMAL PUBLIC LIBRARY –
Continued**

EMPLOYEE RETIREMENT SYSTEM – DEFINED BENEFIT PENSION PLAN – Continued

Illinois Municipal Retirement Fund (IMRF) – Continued

Changes in the Net Pension Liability

	Total Pension Liability (A)	Plan Fiduciary Net Position (B)	Net Pension Liability (A) - (B)
Balances at December 31, 2019	\$ 9,378,284	\$ 8,167,674	\$ 1,210,610
Changes for the Year:			
Service Cost	147,971	-	147,971
Interest on the Total Pension Liability	528,658	-	528,658
Difference Between Expected and Actual Experience of the Total Pension Liability	-	-	-
	(72,645)	-	(72,645)
Changes of Assumptions	(96,077)	-	(96,077)
Contributions - Employer	-	198,812	(198,812)
Contributions - Employees	-	68,559	(68,559)
Net Investment Income	-	1,151,295	(1,151,295)
Benefit Payments, including Refunds of Employee Contributions	(444,136)	(444,136)	-
Other (Net Transfer)	-	(28,312)	28,312
Net Changes	63,771	946,218	(882,447)
Balances at December 31, 2020	\$ 9,442,055	\$ 9,113,892	\$ 328,163

Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions

For the year ended March 31, 2021, the Library recognized pension revenue of \$161,773. At March 31, 2021, the Library reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

TOWN OF NORMAL, ILLINOIS

**Notes to the Financial Statements
March 31, 2021**

**NOTE 5 – DISCRETELY PRESENTED COMPONENT UNIT – NORMAL PUBLIC LIBRARY –
Continued**

EMPLOYEE RETIREMENT SYSTEM – DEFINED BENEFIT PENSION PLAN – Continued

Illinois Municipal Retirement Fund (IMRF) – Continued

**Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to
Pensions – Continued**

	Deferred Outflows of Resources	Deferred Inflows of Resources	Totals
Difference Between Expected and Actual Experience	\$ 136,302	\$ (115,118)	\$ 21,184
Change in Assumptions	135,599	(187,147)	(51,548)
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	-	(700,723)	(700,723)
	<u>271,901</u>	<u>(1,002,988)</u>	<u>(731,087)</u>
Pension Contributions Made Subsequent to the Measurement Date	50,465	-	50,465
	<u>50,465</u>	<u>-</u>	<u>50,465</u>
Total Deferred Amounts Related to IMRF	<u>\$ 322,366</u>	<u>\$ (1,002,988)</u>	<u>\$ (680,622)</u>

\$50,465 reported as deferred outflows of resources related to pensions resulting from employer contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the reporting year ended March 31, 2022.

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

Fiscal Year	Net Deferred (Inflows) of Resources
2022	\$ (210,103)
2023	(92,968)
2024	(279,855)
2025	(131,315)
2026	(16,846)
Thereafter	<u>-</u>
Totals	<u>\$ (731,087)</u>

TOWN OF NORMAL, ILLINOIS

Notes to the Financial Statements March 31, 2021

NOTE 5 – DISCRETELY PRESENTED COMPONENT UNIT – NORMAL PUBLIC LIBRARY – Continued

NATURE OF ORGANIZATION – NORMAL PUBLIC LIBRARY FOUNDATION

The Normal Public Library Foundation (the Foundation) is a not-for-profit organization organized under the laws of the State of Illinois to develop philanthropic support for the Normal Public Library (the Library). The Foundation is considered a component unit of the Library under the accounting standards followed by the Library; however, the Foundation is a separate legal entity. The Foundation's only program relates to the support of the operational and capital needs of the Library that lack adequate funding through the Library's available resources. The Foundation's major sources of revenue and support are contributions from donors and investment income.

The Foundation is reported as a discretely presented component unit of the Normal Public Library, Illinois. This report represents the financial activity of the Foundation for the fiscal year ended March 31, 2021.

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – NORMAL PUBLIC LIBRARY FOUNDATION

Basis of Accounting

The financial statements are prepared using the accrual basis of accounting in which revenue is recognized when earned and expenses are recognized when incurred.

Net Assets

The Foundation's financial statements have been prepared in accordance with accounting principles generally accepted in the United States of America. Net assets of Foundation and changes therein are classified and reported as follows:

Net Assets without Donor Restrictions – Net assets that are not subject to donor-imposed restrictions and may be expended for any purpose in performing the primary objectives of the organization. These net assets may be used at the discretion of the Foundation's management and the board of directors.

Net Assets with Donor Restrictions – Net assets subject to stipulations imposed by donors and grantors. Some donor restrictions are temporary in nature; those restrictions will be met by actions of the Foundation or by the passage of time. Other donor restrictions are perpetual in nature, where by the donor has stipulated the funds be maintained in perpetuity.

Donor restricted contributions are reported as increases in net assets with donor restrictions. When a restriction expires, net assets are reclassified from net assets with donor restrictions to net assets without donor restrictions in the Statement of Activities.

TOWN OF NORMAL, ILLINOIS

Notes to the Financial Statements March 31, 2021

NOTE 5 – DISCRETELY PRESENTED COMPONENT UNIT – NORMAL PUBLIC LIBRARY – Continued

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – NORMAL PUBLIC LIBRARY FOUNDATION – Continued

Cash and Investments

For the purpose of the Statement of Financial Position and Statement of Cash Flows, the Foundation's cash and cash equivalents are considered to be cash on hand, demand deposits and short-term investments with original maturities of three months or less from the date of purchase.

Investments are generally reported at fair value. Short-term investments are reported at cost, which approximates fair value. For investments, the Foundation categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs.

Investment Income

The Foundation records investment income earned on net assets with donor restrictions and without donor restrictions as without donor restrictions revenue.

Contributed Services

Contributed services are reported as contribution revenue and as assets or expenses only if the services create or enhance a non-financial asset (for example, property and equipment) or:

- Would typically need to be purchased by the Foundation if the services had not been provided by contribution
- Require specialized skills
- Are provided by individuals with those skills

Income Taxes

The Foundation is exempt from income tax under IRC section 501(c)(3), and similarly, is exempt from State of Illinois taxes under the Illinois Tax Act Section 205(a), though it is subject to tax on income unrelated to its exempt purpose, unless that income is otherwise excluded by the Code. The Foundation has processes presently in place to ensure the maintenance of its tax-exempt status; to identify and report unrelated income; to determine its filing and tax obligations in jurisdictions for which it has nexus; and to identify and evaluate other matters that may be considered tax positions. The Foundation has determined that there are no material uncertain tax positions that require recognition or disclosure in the financial statements. There was no unrelated business income for the year ended March 31, 2021.

TOWN OF NORMAL, ILLINOIS

Notes to the Financial Statements March 31, 2021

NOTE 5 – DISCRETELY PRESENTED COMPONENT UNIT – NORMAL PUBLIC LIBRARY – Continued

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – NORMAL PUBLIC LIBRARY FOUNDATION – Continued

Income Taxes – Continued

The Foundation's Forms 990, *Return of Organization Exempt from Income Tax*, are subject to examination by the IRS, generally, for three years after they were filed. Annual filings with the State of Illinois are, similarly, subject to examination.

Functional Allocation of Expenses

The costs of providing the various programs and supporting services have been summarized on a functional basis in the schedules of functional expenses. Functional expenses which are not directly attributable to one function are allocated between program, management and general, and fundraising services based on the number of employees involved, the amount of time spent, the percentage of their salary associated with the time and on estimated made by the Foundation's management.

CASH AND INVESTMENTS – NORMAL PUBLIC LIBRARY FOUNDATION

At year-end the carrying amount of the Foundation's cash deposits totaled \$26,632 and the bank balances totaled \$26,632. The entire balance of deposits was fully insured by federal deposit insurance.

The Foundation's investments at year-end consisted of \$254,769 in mutual funds.

The fair values of assets measured on a recurring basis at year-end are as follows:

	Level 1	Level 2	Level 3	Total
Mutual Funds	\$ 254,769	-	-	254,769

There were no changes in the valuation techniques used for measuring fair value during the year ended March 31, 2021.

TOWN OF NORMAL, ILLINOIS

**Notes to the Financial Statements
March 31, 2021**

**NOTE 5 – DISCRETELY PRESENTED COMPONENT UNIT – NORMAL PUBLIC LIBRARY –
Continued**

AVAILABILITY AND LIQUIDITY – NORMAL PUBLIC LIBRARY FOUNDATION

The following represents Foundation’s financial assets at March 31, 2021:

Financial Assets at Year End:	
Cash and Investments	\$ 281,401
Less Amounts not Available to be used within one year:	
Quasi Endowment Established by the Board	<u>38,972</u>
 Financial Assets Available to Meet General Expenditures over the Next Twelve Months	 <u><u>242,429</u></u>

The Foundation’s goal is generally to maintain financial assets to meet 180 days of operating expenses. As part of its liquidity plan, excess cash is invested in short-term investments, including money market accounts and certificates of deposit.

NET ASSETS – NORMAL PUBLIC LIBRARY FOUNDATION

Without Donor Restrictions

Net Assets without donor restrictions as of March 31, 2021 was comprised of the following:

Board Designated Endowment	\$ 38,972
Undesignated	<u>242,429</u>
 Total	 <u><u>281,401</u></u>

ENDOWMENTS – NORMAL PUBLIC LIBRARY FOUNDATION

The Foundation has endowment funds established for the purpose of funding the acquisition of Library programming. The endowments consist of Board designated funds. As required by generally accepted accounting, net assets associated with endowment funds, including funds designated the Board of Directors to function as endowments, are classified and reported based on the existence or absence of donor-imposed restrictions.

TOWN OF NORMAL, ILLINOIS

**Notes to the Financial Statements
March 31, 2021**

**NOTE 5 – DISCRETELY PRESENTED COMPONENT UNIT – NORMAL PUBLIC LIBRARY –
Continued**

ENDOWMENTS – NORMAL PUBLIC LIBRARY FOUNDATION – Continued

The Foundation’s management believes it is following the Uniform Prudent Management of Institutional Funds Act adopted by the State of Illinois based on consultations with an attorney. As a result, the Foundation classifies as permanently restricted net positions (a) the original value of gifts donated to the permanent endowment, (b) the original value of subsequent gifts to the permanent endowment, and (c) accumulations to the permanent endowment made in accordance with the direction of the applicable donor gift instrument at the time the accumulation is added to the fund. The remaining portion of the donor-restricted endowment fund that is not classified in permanently restricted net assets is classified as temporarily restricted net assets until those assets are appropriated for expenditure by the Foundation.

Endowment net assets composition by type of fund at March 31, 2021 was as follows:

	<u>Without Donor Restrictions</u>
Unrestricted - Board Designated	<u>\$ 38,972</u>

Changes in endowment funds for the fiscal year ended March 31, 2021 were as follows:

	<u>Without Donor Restrictions</u>
Endowment Net Assets - Beginning	\$ 29,406
Contributions	10,635
Interest and Dividends	-
Net Appreciation (Depreciation)	(1,069)
Expenditures	<u>-</u>
Endowment Net Assets - Ending	<u>38,972</u>

TOWN OF NORMAL, ILLINOIS

**Notes to the Financial Statements
March 31, 2021**

**NOTE 5 – DISCRETELY PRESENTED COMPONENT UNIT – NORMAL PUBLIC LIBRARY –
Continued**

IN-KIND DONATIONS – NORMAL PUBLIC LIBRARY FOUNDATION

Donated Services – Donated services are recognized as in-kind revenues at their estimated fair value when they create or enhance nonfinancial assets or they require specialized skills which would need to be purchased if they were not donated. Contributed services that do not meet the above criteria are not recognized as revenues and are not reported in the accompanying financial statements. The Foundation received services from Library employees, which includes grant/sponsorship writing, event fund-raising, and development coordination, a portion of which meets the criteria for recognition. Accordingly, contributions have been recorded for the estimated fair value of these services of \$12,485 for the year ending March 31, 2021. These amounts have been included as contributions revenue and management and general expenses on the Statements of Activities. The Foundation also receives donated services from a variety of unpaid volunteers assisting the Foundation in its programs. However, these donated services are not reflected in the Statements of Activities because the criteria for recognition have not been satisfied.

TOWN OF NORMAL, ILLINOIS

Illinois Municipal Retirement Fund

**Required Supplementary Information
Schedule of Employer Contributions
March 31, 2021**

Fiscal Year	Actuarially Determined Contribution	Contributions in Relation to the Actuarially Determined Contribution	Contribution Excess/ (Deficiency)	Covered Payroll	Contributions as a Percentage of Covered Payroll
2015	\$ 2,000,205	\$ 2,020,269	\$ 20,064	\$ 15,590,062	12.96%
2016	2,053,120	2,069,286	16,166	15,866,458	13.04%
2017	2,221,402	2,265,165	43,763	17,025,476	13.30%
2018	2,177,719	2,208,474	30,755	16,925,922	13.05%
2019	2,332,144	2,361,757	29,613	16,868,455	14.00%
2020	1,905,483	1,930,780	25,297	17,024,460	11.34%
2021	Town 2,086,652	2,150,001	63,349	15,622,259	13.76%
	Library 203,251	203,251	-	1,476,855	13.76%
	<u>\$ 2,289,903</u>	<u>\$ 2,353,252</u>	<u>\$ 63,349</u>	<u>\$ 17,099,114</u>	<u>13.76%</u>

Notes to the Required Supplementary Information:

Actuarial Cost Method	Entry Age Normal
Amortization Method	Level % Pay (Closed)
Remaining Amortization Period	23 Years
Asset Valuation Method	5-Year Smoothed Fair Value
Inflation	2.50%
Salary Increases	3.35% - 14.25%
Investment Rate of Return	7.25%
Retirement Age	See the Notes to the Financial Statements
Mortality	MP-2017 (base year 2015)

Note:

This schedule is intended to show information for ten years. Information for additional years will be displayed as it becomes available.

TOWN OF NORMAL, ILLINOIS

Police Pension Fund

**Required Supplementary Information
Schedule of Employer Contributions
March 31, 2021**

Fiscal Year	Actuarially Determined Contribution	Contributions in Relation to the Actuarially Determined Contribution	Contribution Excess/ (Deficiency)	Covered Payroll	Contributions as a Percentage of Covered Payroll
2015	\$ 1,652,435	\$ 1,660,621	\$ 8,186	\$ 6,057,894	27.41%
2016	1,735,246	1,739,249	4,003	6,039,796	28.80%
2017	1,769,694	1,765,943	(3,751)	6,345,228	27.83%
2018	2,083,023	2,077,372	(5,651)	6,504,328	31.94%
2019	2,350,920	2,334,663	(16,257)	6,686,208	34.92%
2020	2,487,478	2,564,550	77,072	7,019,200	36.54%
2021	2,695,793	2,320,900	(374,893)	7,279,394	31.88%

Notes to the Required Supplementary Information:

Actuarial Cost Method	Entry Age Normal
Amortization Method	Level % Pay (Closed)
Remaining Amortization Period	19 Years
Asset Valuation Method	Fair Value
Inflation	2.50%
Salary Increases	3.00%
Investment Rate of Return	6.75%
Mortality	PUB-2010 Safety Mortality with generational projection per the MP-2019 Ultimate Scale.

Note:

This schedule is intended to show information for ten years. Information for additional years will be displayed as it becomes available.

TOWN OF NORMAL, ILLINOIS

Illinois Municipal Retirement Fund

Required Supplementary Information

Schedule of Changes in the Employer's Net Pension Liability

March 31, 2021

	12/31/2015	12/31/2016
	Total	Total
Total Pension Liability		
Service Cost	\$ 1,695,572	\$ 1,671,046
Interest	6,108,482	6,442,948
Differences Between Expected and Actual Experience	223,364	2,488,457
Change of Assumptions	113,994	(366,026)
Benefit Payments, Including Refunds of Member Contributions	(3,316,361)	(3,768,480)
Net Change in Total Pension Liability	4,825,051	6,467,945
Total Pension Liability - Beginning	82,474,263	87,299,314
Total Pension Liability - Ending	<u>\$ 87,299,314</u>	<u>\$ 93,767,259</u>
Plan Fiduciary Net Position		
Contributions - Employer	\$ 2,069,286	\$ 2,263,495
Contributions - Members	722,123	777,162
Net Investment Income	354,238	4,842,092
Benefit Payments, Including Refunds of Member Contributions	(3,316,361)	(3,768,480)
Other (Net Transfer)	(390)	481,421
Net Change in Plan Fiduciary Net Position	(171,104)	4,595,690
Plan Net Position - Beginning	71,110,092	70,938,988
Plan Net Position - Ending	<u>\$ 70,938,988</u>	<u>\$ 75,534,678</u>
Employer's Net Pension Liability	<u>\$ 16,360,326</u>	<u>\$ 18,232,581</u>
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	81.26%	80.56%
Covered Payroll	\$ 15,866,458	\$ 16,996,186
Employer's Net Pension Liability as a Percentage of Covered Payroll	103.11%	107.27%

Note:

This schedule is intended to show information for ten years. Information for additional years will be displayed as it becomes available.

12/31/2017		12/31/2018		12/31/2019		12/31/2020		
Total		Total		Total		Town	Library	Totals
\$ 1,800,289	\$ 1,602,370	\$ 1,694,282	\$ 1,565,251	\$ 147,971	\$ 1,713,222			
6,940,777	6,910,060	7,286,704	7,054,143	528,658	7,582,801			
(1,626,947)	1,609,949	133,640	(768,439)	(72,645)	(841,084)			
(2,947,828)	3,025,884	-	(1,016,313)	(96,077)	(1,112,390)			
(4,247,409)	(4,706,389)	(4,937,775)	(4,698,101)	(444,136)	(5,142,237)			
(81,118)	8,441,874	4,176,851	2,136,541	63,771	2,200,312			
93,767,259	93,686,141	102,128,015	96,926,582	9,378,284	106,304,866			
\$ 93,686,141	\$ 102,128,015	\$ 106,304,866	\$ 99,063,123	\$ 9,442,055	\$ 108,505,178			
\$ 2,202,524	\$ 2,219,227	\$ 1,930,780	\$ 2,103,048	\$ 198,812	\$ 2,301,860			
764,033	755,997	783,515	725,222	68,559	793,781			
13,198,453	(4,672,927)	15,349,616	12,178,468	1,151,295	13,329,763			
(4,247,409)	(4,706,389)	(4,937,775)	(4,698,101)	(444,136)	(5,142,237)			
(1,586,715)	1,834,357	(671,650)	(299,483)	(28,312)	(327,795)			
10,330,886	(4,569,735)	12,454,486	10,009,154	946,218	10,955,372			
75,534,678	85,865,564	81,295,829	85,582,641	8,167,674	93,750,315			
\$ 85,865,564	\$ 81,295,829	\$ 93,750,315	\$ 95,591,795	\$ 9,113,892	\$ 104,705,687			
\$ 7,820,577	\$ 20,832,186	\$ 12,554,551	\$ 3,471,328	\$ 328,163	\$ 3,799,491			
91.65%	79.60%	88.19%	96.50%	96.52%	96.50%			
\$ 16,886,940	\$ 16,746,362	\$ 17,028,447	\$ 15,554,931	\$ 1,470,490	\$ 17,025,421			
46.31%	124.40%	73.73%	22.32%	22.32%	22.32%			

TOWN OF NORMAL, ILLINOIS

Post-Retirement Health Plan

**Required Supplementary Information
Schedule of Changes in the Employer's Total OPEB Liability
March 31, 2021**

	<u>3/31/2018</u>
	<u>Totals</u>
Total OPEB Liability	
Service Cost	\$ 790,560
Interest	1,021,016
Change of Assumptions or Other Inputs	(2,128,466)
Benefit Payments	<u>(1,021,757)</u>
Net Change in Total OPEB Liability	(1,338,647)
Total OPEB Liability - Beginning	<u>29,923,641</u>
 Total OPEB Liability - Ending	 <u>\$ 28,584,994</u>
 Covered Payroll	 N/A
 Total OPEB Liability as a Percentage of Covered Payroll	 N/A

Notes: This schedule is intended to show information for ten years. Information for additional years will be displayed as it becomes available.

Changes of Assumptions. Changes in assumptions related to the discount rate were made in 2018 to 2021.

N/A - Not Available

3/31/2019		3/31/2020		3/31/2021					
Totals		Totals		Town	Library	Totals			
\$	715,338	\$	690,714	\$	1,248,007	\$	87,617	\$	1,335,624
	1,110,124		1,128,514		1,015,127		27,777		1,042,904
	302,050		14,794,329		(611,693)		(42,944)		(654,637)
	(1,091,616)		(1,081,078)		(1,026,209)		(72,046)		(1,098,255)
	1,035,896		15,532,479		625,232		404		625,636
	28,584,994		29,620,890		42,150,670		3,002,699		45,153,369
\$	29,620,890	\$	45,153,369	\$	42,775,902	\$	3,003,103	\$	45,779,005
	N/A		N/A		N/A		N/A		N/A
	N/A		N/A		N/A		N/A		N/A

TOWN OF NORMAL, ILLINOIS

**Consolidated Year-End Financial Report
March 31, 2021**

CSFA #	Program Name	State	Federal	Other	Totals
422-11-0970	Open Space Land Acquisition and Development	\$ 1,714	\$ -	\$ -	\$ 1,714
494-00-0967	High-Growth Cities Program	85,222	-	-	85,222
494-00-1488	Motor Fuel Tax Program	2,405,613	-	-	2,405,613
420-00-1775	Trail Extensions	229,118	-	-	229,118
420-00-2433	Local CURE	-	2,615,660	-	2,615,660
350-00-0015	Library Digital Network Access Grant	10,000	500	-	10,500
	Other Grant Programs and Activities	148,645	809,304	-	957,949
	All Other Costs Not Allocated	-	-	92,356,854	92,356,854
	Totals	\$ 2,880,312	\$ 3,425,464	\$ 92,356,854	\$ 98,662,630

TOWN OF NORMAL, ILLINOIS

**Direct and Overlapping Property Tax Rates - Last Ten Tax Levy Years
March 31, 2021 (Unaudited)**

	<u>2011</u>	<u>2012</u>	<u>2013</u>
Town Direct Rates			
General	0.1927	0.1389	0.1951
IMRF	0.1686	0.1886	0.1949
Fire Pension	0.1187	0.1284	0.1631
Police Pension	0.1621	0.1644	0.1954
Social Security	0.1328	0.1424	0.1459
Total Direct Rates	<u>0.7749</u>	<u>0.7627</u>	<u>0.8943</u>
Overlapping Rates			
Town Library	0.4148	0.4397	0.4465
McLean County	0.9157	0.9117	0.9038
Normal Township	0.1650	0.1669	0.2230
Normal Road District	0.0897	0.0907	0.0910
Bloomington-Normal Water Reclamation District	0.1639	0.1640	0.1701
Bloomington-Normal Airport Authority	0.1549	0.1275	0.1273
Unit 5 School District	4.7350	4.8841	5.0070
Heartland Community College	0.4758	0.4826	0.5067
Total Overlapping Rates	<u>7.1148</u>	<u>7.2672</u>	<u>7.4754</u>
Total Rates	<u><u>7.8897</u></u>	<u><u>8.0299</u></u>	<u><u>8.3697</u></u>

Data Source: McLean County Treasurer's Office

2014	2015	2016	2017	2018	2019	2020
0.1931	0.1912	0.1855	0.1840	0.1815	0.1800	0.0594
0.1897	0.1910	0.1836	0.1981	0.1590	0.1996	0.1923
0.1783	0.1838	0.1994	0.2397	0.2540	0.2393	0.2902
0.2029	0.2048	0.2343	0.2642	0.2812	0.2546	0.3263
0.1518	0.1543	0.1561	0.1555	0.1514	0.1591	0.1578
0.9158	0.9250	0.9589	1.0415	1.0271	1.0326	1.0260
0.4419	0.4505	0.4526	0.4496	0.4435	0.4364	0.4337
0.9013	0.9184	0.9140	0.9105	0.9208	0.9150	0.9139
0.2280	0.2279	0.2308	0.2328	0.2301	0.2331	0.2322
0.0935	0.0957	0.0957	0.0929	0.0918	0.0901	0.0785
0.1722	0.1745	0.1793	0.1847	0.1865	0.1884	0.1868
0.1366	0.1357	0.1244	0.1194	0.0994	0.1436	0.1455
5.0271	5.0583	5.0147	5.0361	5.3920	5.3550	5.6470
0.5047	0.5405	0.5884	0.5854	0.5815	0.5817	0.5776
7.5053	7.6015	7.5999	7.6114	7.9456	7.9432	8.2152
8.4211	8.5265	8.5588	8.6529	8.9727	8.9758	9.2412

TOWN OF NORMAL, ILLINOIS

**Full-Time Equivalent Town Government Employees by Function - Last Ten Fiscal Years
March 31, 2021 (Unaudited)**

Function	2012	2013	2014
General Government			
Administration	5	5	4
CIRBN	-	-	3
Clerk	2	2	2
Corporation Council	3	3	3
Marketing & Communications	-	-	1
Facility Management	9	11	13
Finance	13	13	13
Human Resources	2	3	2
Information Technology	6	6	6
Uptown	-	-	-
Public Safety			
Fire			
Firefighters and Officers	63	63	63
Civilians	4	4	4
Police			
Officers	79	79	79
Civilians	13	13	14
Inspections	11	11	11
Highways and Streets			
Engineering	9	9	9
Public Works	23	23	23
Community Development	2	2	3
Sanitation	11	12	12
Cultural Arts	-	-	-
Parks and Recreation	37	39	40
Library	24	24	23
Sewer	11.5	11.5	11.5
Water	32.5	32.5	32.5
Totals	360	366	372

Data Source: FT Authorized Employees (Budget)

2015	2016	2017	2018	2019	2020	2021
5	5	5	6	4	3	3
3	4	3	3	3	3	-
2	2	2	2	2	3	3
3	3	3	3	3	3	3
1	1	1	3	3	3	3
13	13	15	15	14	13	14
12	12	12	12	11	10	10
3	3	3	4	4	4	4
6	6	9	9	9	10	11
1	1	1	1	-	-	-
63	64	66	66	66	66	66
3	3	3	3	3	3	3
81	81	82	82	82	84	84
12	12	12	12	9	8	8
10	10	11	11	11	10	10
9	9	9	9	7	7	7
23	23	24	24	24	22	20
3	3	3	3	-	-	-
11	11	11	11	11	11	11
-	-	-	-	-	11	9
40	40	42	42	43	34	32
23	24	22	21	23	22	22
11.5	11.5	12.5	12.5	12.5	13.5	13.5
32.5	32.5	32.5	32.5	34.5	33.5	33.5
371	374	384	387	379	377	370

TOWN OF NORMAL, ILLINOIS

**Operating Indicators by Function/Program - Last Ten Fiscal Years
March 31, 2021 (Unaudited)**

Function/Program	2012	2013	2014
Fire			
Ambulance Runs	4,269	4,541	4,663
Fire Responses	1,056	1,189	1,095
Inspectors	2,074	2,056	2,885
Police			
Police Arrests	2,003	2,008	2,272
Ordinance Violations	2,543	2,284	2,731
Traffic Violations	13,184	13,375	14,352
Inspections			
Permits Issued	976	1,078	1,145
Refuse Collection			
Refuse Tons Collected	8,779	8,518	8,335
Tons of Recyclables Collected	4,150	3,865	3,667
Other Public Works			
Potholes Repaired (Tons)	157	88	131
Curn Miles - Street Sweeper	12,716	12,004	10,677
Parks and Recreation			
Swimming Pool Admissions (Two Locations)	91,995	113,081	94,821
Museum Attendance	152,501	141,859	138,001
Theater Attendance	33,442	33,439	26,513
Golf Rounds Played	23,946	24,844	24,500
Library			
Volumes in Collection	188,278	194,940	198,456
Water			
New Connections	227	218	196
Water Main Breaks	43	53	48
Average Daily Consumption (Gallons)	4,320,000	4,150,000	3,975,000
Number of Water Accounts	16,700	16,918	17,114
Sewers			
Sanitary Sewers (Miles)	174	174	168
Storm Sewers (Miles)	102	109	130

Data Source: Various Town Departments

(1) Fire Inspections decreased in 2019 due to the department working through new software. Only those inspections deemed critical were performed.

(2) Fire Inspections remained low in 2020 due to the continued work in the new software. Only those inspections deemed critical were performed.

(3) Pools were closed for 2020-2021 Year due to COVID.

(4) Musuem was closed from March 13, 2020 - May 1, 2021 due to COVID.

(5) Theater was closed April 1, 2020 - September 30, 2020 and November 16, 2020 - February 3, 2021. Capacity was limited to 50 patrons for all of FY2020/2021.

2015	2016	2017	2018	2019	2020	2021
4,699	5,116	5,309	5,366	5,409	5,446	4,910
1,049	1,050	1,066	969	1,069	1,167	1,155
2,285	1,694	1,592	1,139	87 (1)	90 (2)	120
2,238	1,326	1,548	1,247	1,170	1,121	997
2,519	2,924	2,435	1,769	1,506	1,050	758
14,160	9,928	8,870	8,874	7,878	6,362	5,135
1,530	1,023	1,062	883	848	875	996
8,366	8,432	8,752	8,650	8,576	8,710	8,968
3,491	3,517	3,377	3,289	3,724	3,130	3,268
302	552	233	75	215	220	158
8,741	10,530	11,427	11,319	8,099	7,832	2,412
84,467	91,319	90,783	82,012	80,709	90,244	- (3)
144,084	135,690	142,742	120,575	130,757	124,373	22,437 (4)
24,480	27,271	26,846	27,959	25,348	21,807	839 (5)
23,570	23,066	22,844	22,370	21,780	22,135	24,330
198,688	197,792	196,001	196,023	200,848	191,123	180,867
137	115	136	100	197	71	91
40	30	66	34	49	39	36
3,894,000	3,708,000	3,704,000	3,747,000	3,857,000	3,700,000	3,628,000
17,251	17,366	17,502	17,623	17,820	17,604	17,377
180	180	195	195	195	197	199
127	150	150	151	157	163	173



August 16, 2021

Members of the Board of Trustees
Normal Public Library
Normal, Illinois

We have audited the financial statements of the governmental activities and the aggregate remaining fund information of the Normal Public Library (the Library), Illinois for the year ended March 31, 2021. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards (and, if applicable, *Government Auditing Standards* and the Uniform Guidance), as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated August 16, 2021. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Library are described in the Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the year ended March 31, 2021. We noted no transactions entered into by the Normal Public Library during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

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

Management's estimate of the depreciation expense on capital assets is based on assumed useful lives of the underlying capital assets. We evaluated the key factors and assumptions used to develop the depreciation expense estimate in determining that it is reasonable in relation to the financial statements taken as a whole.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Significant Audit Findings – Continued

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. There were no material misstatements detected as a result of audit procedures.

Disagreements with Management

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

Management Representations

We have requested certain representations from management that are included in the management representation letter dated August 16, 2021.

Management Consultations with Other Independent Auditors

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

Other Audit Findings or Issues

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

Other Matters

We applied certain limited procedures to the required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

Other Matters – Continued

We were engaged to report on the other supplementary information, which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with the accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Restrictions on Use

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

We wish to express our gratitude to the Board of Trustees and staff (in particular the Finance Department) of the Normal Public Library, Illinois for their valuable cooperation throughout the audit engagement.

Lauterbach & Amen, LLP
LAUTERBACH & AMEN, LLP



BL MCKEE ENVIRONMENTAL, INC.

430 Grimm Road, Congerville, Illinois 61729
(309) 965-2934 OR (309) 275-1900 {cell}

Client and Address: Normal Public Library
Attn: Mr. Brian Chase, Director
206 W. College Avenue
Normal, Illinois 61761
Date: August 28, 2021

Scope of Work and Schedule:
Provide asbestos abatement project design (APD) services limited to readily accessible asbestos-containing fire proof insulation located in Library’s original building with technical specification sections & drawings only (Base Bid) supplied to Studio GC’s (Architect) project bid package. Any Alternates to Base Bid, such as ductwork or flooring abatement will be included in APD Services on fixed fee per Alternate where requested in writing from Client. Full time on-site Asbestos Project Observation & Air Sampling Professional (APO/ASP) services (labor, equipment, PCM air sampling) will be provided on daily basis while asbestos abatement contractor (AC) is on site and will be provided during normal business hours (M-F 7:00 to 4:00 pm) up to 8 hours per day. TEM Clearance Air monitoring (labor, lab & expenses, etc.) will be provided at the conclusion of AC’s abatement activities for each Work Phase (anticipate 2 TEM air clearances). APD Base Bid services started in May 2021 and may finish October 2021. APO/ASP services are anticipated to be about 8 weeks, which may tentatively start in October 2021 and finish December 2021. Above services apply to asbestos-related project consulting services only. Client will not be invoiced for services, if services are not provided.

Price:
APD Services: \$12,000.00 (APD, Base Bid only, fixed fee); \$2,000.00 (per Alternate to Base Bid); \$375.00/meet (C/A, pre-bid, progress, etc); \$500.00/ea. (per Addendum or Change Order)
APO/ASP Services: \$27,000.00 (~ 40 days APO/ASP on-site); \$1,500.00 (per TEM clearance air with report); \$10.00/sample (~200 lab PCM air analysis)

This Short Form Contract is subject to the Terms and Conditions appearing below and on the reverse side hereof, including provisions limiting remedies and disclaiming warranties.

The Client Company shall participate actively in the development of the Environmental Report. Such participation shall include, but not be limited to, communicating openly with BL McKee Environmental, Inc. (CONSULTANT) providing CONSULTANT with access to the facilities, records, employees, and other information of the Client Company as reasonably necessary for CONSULTANT to assist in the development of the Environmental Report.

The Services provided by CONSULTANT are of a consulting nature. CONSULTANT specifically disavows any guarantee that regulatory compliance is capable of being achieved by Client. Further, CONSULTANT specifically disavows any guarantee that any or all of our recommendations will result in regulatory compliance. CONSULTANT will not be providing any legal advice to the Client, especially as to terms defined in statutes or regulations, or as to whether the measures adopted conform to those standards. The Client Company retains the responsibility of developing, implementing and complying with all compliance programs.

Authorization and acceptance of this Contract includes acceptance of the terms above, including all attachments, the conditions printed below, and all documents incorporated by reference. Terms of Payment: 0% upon signature of Contract. Invoices net 30 days from date of invoice; interest at 1.5% per month applied to all overdue balances beginning 30 days from date of invoice.

Authorized: Client: Normal Public Library
Accepted: BL McKee Environmental, Inc.
By: _____ **By:** _____
Name: _____ **Date:** _____ **Name:** _____ **Date:** _____

Terms and Conditions

- 1. Method of Payment:** Monthly, BL McKee Environmental, Inc. (CONSULTANT) will invoice the Client for all Services rendered during the previous month. For the purposes of this agreement, “Services” is defined to mean, those services specified above or on the work order attached to this short form contract. Invoices will be due within 30 days after invoice date. Any unpaid charges will draw interest at the lesser of one and one-half percent (1.5 %) per month or the highest rate allowed by law, commencing 30 days after the date of the invoice. The Client shall notify CONSULTANT in writing of any disputed amount within 15 days after the date of invoice; otherwise all invoice charges are agreed to be acceptable. Should it be necessary for CONSULTANT to initiate collection procedures for unpaid charges, the cost of such procedure, including the cost of legal fees, will be added to the amount due CONSULTANT from the Client. Fixed price contracts will be invoiced on a percent complete basis.
- 2. Permit Assistance:** The Client shall assist CONSULTANT in obtaining all necessary governmental permits and / or approvals required for the performance of the Services. CONSULTANT’s obligations hereunder are specifically subject to the issuance of all such permits and / or approvals. CONSULTANT does not represent that the Client will be able to obtain such governmental permits and / or approvals.
- 3. Standard of Care:** The Services will be performed for the exclusive benefit of the Client. The Services shall be conducted by CONSULTANT consistent with that level of care and skill ordinarily exercised by the engineering and consulting professions in the same locale, acting under similar circumstances and conditions. EXCEPT AS SET FORTH HEREIN, BL McKee Environmental, Inc. MAKES NO OTHER REPRESENTATION, GUARANTEE, OR WARRANTY, EXPRESS OR IMPLIED, IN FACT OR BY LAW, WHETHER OF MERCHANTABILITY, FITNESS FOR ANY PARTICULAR PURPOSE OR OTHERWISE, CONCERNING ANY OF THE SERVICES WHICH MAY BE FURNISHED BY CONSULTANT TO CLIENT.

- 4. Deliverables:** All deliverables, including, but not limited to, any and all reports, drawings, plans, designs and specifications prepared by CONSULTANT hereunder shall become Client's property upon final payment for CONSULTANT's Services. CONSULTANT has the right to retain copies of all deliverables. Deliverables may not be used or reused by the Client, its employees, agents or subcontractors on any extension of the project or on any other project without the prior written consent of CONSULTANT, which consent will not be unreasonably withheld.
- 5. Limitation on the Scope of Services:** The Client acknowledges that CONSULTANT has not had any role in generating, treating, storing, or disposing of hazardous or toxic substances, pollutants and contaminants, or other waste materials ("Waste Materials") which may be present at the Site. Any Waste Materials connected with the Services shall at no time become the property of CONSULTANT. Nothing herein shall require CONSULTANT to assume the status of generator or a storage, treatment or disposal facility as those terms are defined by the Resource Conservation and Recovery Act, or any state statute or regulation governing the generation, treatment, storage or disposal of hazardous waste (solid, liquid, or gaseous waste). If Services include the transportation of, or advice regarding the transportation of, Waste Materials from the Site, CONSULTANT may evaluate and recommend possible disposal sites for the Client's use. However, CONSULTANT cannot accept ownership, title or responsibility for the Client's Waste Materials or responsibility for the disposal of any Waste Materials. The Client agrees that it shall evaluate and select the proper site for treatment or disposal of its Waste Materials and shall be solely responsible therefor. Arrangements made by CONSULTANT for treatment, storage, transport or disposal of any Waste Materials shall be construed as being made solely for the Client's benefit and the Client shall indemnify and hold harmless CONSULTANT against all claims, damages, losses, liability and expenses, including attorney's fees, which arise therefrom.
- 6. Limitation of BL McKee Environmental, Inc.'s Liability to the Client:** Except for circumstances caused by the willful misconduct of CONSULTANT, all claims for damages asserted against CONSULTANT by the Client, including claims against CONSULTANT's directors, officers, shareholders, employees and agents, are limited to the greater of i) \$500; or (ii) the total dollar value of this Contract. CONSULTANT is not responsible for any special, incidental, indirect, or consequential damages (including loss of profits), incurred by the Client as a result of CONSULTANT's performance or nonperformance of Services. Any claim shall be deemed waived unless made by the Client in writing and received by CONSULTANT within one (1) month after completion of the Services.
- 7. Client's Indemnification:** The Client shall indemnify and hold harmless CONSULTANT, and its shareholders, directors, officers, employees and agents against all losses or claims, and costs incidental thereto (including costs of defense, settlement and reasonable attorney's fees) which any or all of them may incur, resulting from bodily injury (or death) to any person, damage (including loss of use) to any property, or contamination of or adverse effects on the environment, arising out of or which are in any way connected with (i) any release or threatened release of Waste Materials, or any other activity relating to the Waste Materials, (ii) the negligent acts or omissions of the Client, Client's employees, agents and subcontractors, or (iii) the Client's breach of this Contract. The Client agrees to provide liability insurance, and warrants that liability insurance is in force and will be maintained in force, to protect CONSULTANT in the event of any claim involving the above mentioned losses, claims, or costs. Further, the Client agrees that the employees and clients of the Client company are not intended third party beneficiaries of this agreement and have no rights under this agreement.
- 8. Required Disclosures by Client:** The Client shall provide CONSULTANT all information which is known or readily accessible to the Client which may be reasonable and / or necessary for completion of the Services by CONSULTANT.
- 9. Force Majeure:** Neither party shall be responsible for damage or delays caused by Force Majeure or other events beyond the control of the other party and which could not reasonably have been anticipated or prevented. For purposes of this Contract, Force Majeure includes, but is not limited to, adverse weather conditions, floods, epidemics, war, riot, strike, lockouts and other industrial disturbances; unknown site conditions, accidents, sabotage, fire, loss of or failure to obtain permits, unavailability of labor, materials, fuel or services; court orders; acts of God; acts, orders, laws or regulations of the Government of the United States or the several states, or any foreign country, or any governmental agency. Should Force Majeure occur, the parties shall mutually agree on the terms and conditions upon which the Services may be continued.
- 10. Termination:** This Contract may be terminated by either party upon thirty (30) days written notice to the other party. Irrespective of which party terminates or the cause therefor, the Client shall, within thirty (30) days of termination, compensate CONSULTANT for costs incurred up to the time of termination, as well as those associated with termination and post-termination activities, such as demobilization, modifying schedules, reassigning personnel, decontaminating and / or disposing of equipment, disposal and replacement of contaminated consumables. At any time after the total compensation payable to CONSULTANT under this Contract exceeds \$100,000, CONSULTANT shall have the right to suspend further performance of the Services until the Client and CONSULTANT have executed a more comprehensive contract.
- 11. Site Access:** Client grants a right of entry to the Site to CONSULTANT, its employees, agents, & subcontractors; to perform the Services. If Client does not own the Site, Client warrants that it has the permission of the owner of the Site to grant this right of entry to CONSULTANT. If in order to perform the Services, CONSULTANT damages or alters a Site owned by a third party, Client agrees to pay the cost of restoring the Site to its condition prior to the performance of Services.
- 12. Geophysical Services:** CONSULTANT does not guaranty any specific results from sampling or analytical activity. The Client is liable for loss and / or damage to the surface or subsurface due to subsurface sampling. CONSULTANT is not liable for damage to wells or any other buried structures or items caused by subsurface trespass or from operation services. The Client will repair or replace any equipment damaged or lost in a well unless caused by CONSULTANT's gross negligence or willful misconduct. Recovery of lost equipment will be under the Client's control. The Client may accept advice from CONSULTANT as to methods to recover the items lost without recourse to damages that may be caused to the Client. CONSULTANT is not liable for the accuracy of copies of the original logs or for recommendations based on such Copies. CONSULTANT will provide professional interpretation and recommendations if requested in writing. CONSULTANT shall not be responsible for obtaining permits or permission to log a well on a Site owned by a third party.
- 13. Entire Contract:** This Contract constitutes the entire agreement between the parties and supersedes any and all prior written or oral agreements existing between the parties. This Contract may be amended only by written instrument signed by each party.
- 14. Precedence:** This Contract shall take precedence over any inconsistent or contradictory provisions contained in any Client-issued purchase order, requisition, notice to proceed, or like document regarding the Services.
- 15. Survival:** All obligations arising prior to the termination of this Contract and all provisions of this Contract allocating a responsibility or liability between the Client and CONSULTANT shall survive the completion of Services hereunder and the termination of this Contract.
- 16. Equal Employment Opportunity:** If the Client is required by law to obtain a pledge of compliance from CONSULTANT in its performance of the Services under this Contract, CONSULTANT agrees to comply with the Equal Employment Opportunity and Affirmative Action Requirements of Executive Order 11246, Section 503 of the Rehabilitation Act of 1973, and / or the Vietnam Era Veterans' Readjustment Act of 1974.
- 17. Governing Law:** This Contract shall be governed by, construed and interpreted in accordance with the laws of the State of Illinois, excluding any choice of law rules which may direct the application of the laws of any other jurisdiction.