



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

**November 15, 2023 at 6 p.m.
Normal Public Library Community Room**

1. Review of the Agenda: Corrections or Additions
2. President's Report
3. Public Comment
4. Committee and Liaison Reports [Foundation; Library Advocacy; Library Planning, Capital Project]
5. Staff Update: Lyndsey Carney
6. Library Director's Report
7. OMNIBUS VOTE AGENDA

(All items under the Omnibus Vote Agenda are considered to be routine in nature and will be enacted by one motion. There will be no separate discussions of these items unless a Board Member so requests, in which event, the item will be removed from the Omnibus Vote Agenda and considered as the first item after approval of the Omnibus Vote Agenda.)

 - A. Approval of the Minutes of the Regular Board Meeting of October 18, 2023
 - B. Approval of Normal Public Library Expenditures for Payment as of November 9, 2023
 - C. Approval of the FY 2023 Audit
8. ITEMS REMOVED FROM THE OMNIBUS VOTE AGENDA
9. NEW BUSINESS
 - A. Review of Illinois Public Library Standards
 - B. Asbestos Consulting Services Contract with McKee Environmental (Action)
 - C. Bylaws (Action)
 - D. Electronic Meetings Policy (Action)
 - E. Personnel Code (Action)
 - F. Executive Session: [5 ILCS 120/2(c)(1)] Personnel (Director Performance Review)
10. UNFINISHED BUSINESS
 - A. Abatement Project Update
 - B. FY2024-FY2029 Budget Update
11. Suggested Items for the Next Agenda
 - A. Policy Review: Collection Development
 - B. Per Capita Application
 - C. Paid Leave For All Workers Policy
12. Board Comments and Concerns
13. Next Meeting Date: December 20, 2023
14. Adjournment

Final vote or action may be taken at the meeting on any agenda item subject matter listed above, unless the agenda line item specifically state otherwise.

The Board of Trustees Normal Public Library may attend Normal Town Council meeting, work sessions and other events, as scheduled.

Minutes of the Board of Trustees

Normal Public Library

October 18, 2023

Call to order: A regular 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, October 18, 2023. The meeting convened at 6:00 pm, President Beth Robb, presiding.

Members Present: Beth Robb, President, Katelyn Trunnell, Vice President, Erin Ripley-Gataric, Secretary, Lynda Lane, Treasurer, Amy Ersland, Terry Lindberg, Dylan Hile-Broad

Members Absent: None

Library Staff Present: John Fischer, Library Director, Jennifer Williams, Rachel Park, Laura Golaszewski

Community Members Present: None

1. **Review of the Agenda:** No corrections or additions
2. **President's Report:** None
3. **Public Comment:** None
4. **Committee and Liaison Reports [Foundation; Library Advocacy; Library Planning]:**

Foundation: Upcoming gift wrapping volunteer event

Library Advocacy: Met with local elected officials.

Library Planning: No report.

5. **Library Director's Report:** Mr. Fischer discussed the items in his report.
6. **OMNIBUS VOTE AGENDA**
 - A. **Approval of the Minutes of the Regular Board Meeting of September 20, 2023**
 - B. **Report to Receive and File Normal Public Library Expenditures for Payment, including \$169,741.98 for two payrolls, and \$164, 686.10 for expenditures as of October 11 2023.**

Ms. Lane moved to approve all items on the Omnibus Vote Agenda, Ms. Ersland seconded.

Motion passed 7-0.

7. **ITEMS REMOVED FROM THE OMNIBUS VOTE AGENDA**

No items were removed from the Omnibus Vote Agenda.

8. **NEW BUSINESS**

- A. **Staff Update: Rachel Park, Business and Technology Librarian**
- B. **FY2024-FY2029 Budget Update**
- C. **2024 Closed Dates (Action)**

- i. Mr. Lindberg moved to approve, with the addition of Indigenous Peoples' Day as a floating holiday, and all floating holidays to be used within 60 days.
Seconded by Ms. Trunnel.

1. Motion passed 7-0

- D. Electronic Meetings Policy
- E. Public Participation at Library Meetings Policy
- F. Paid Leave For All Workers Policy

9. **UNFINISHED BUSINESS**

- A. Abatement Project Update
- B. Liability Insurance Renewal

10. **Suggested Items for the Next Agenda**

- A. 2023 Audit Approval
- B. Standards for Illinois Public Libraries
- C. Personnel Code
- D. Update on Paid Leave Policy

11. **Board Comments and Concerns**

12. **Next Meeting Date:** November 15, 2023

13. **Adjournment**

Ms. Robb adjourned the meeting at 7:10 pm.

Secretary

Date

Report to Receive and File Town of Normal Expenditures for Payment as of 10/12/2023-11/09/2023

Library Fund

<u>Vendor Name</u>	<u>Payment Description</u>	<u>Transaction Amount</u>
ILLINOIS DEPARTMENT OF REVENUE	SALES TAX PAYMENT	183.00
US BANK/P-CARD	Adult Reading Challenge -	25.00
US BANK/P-CARD	Sign and Sing - Communica	75.00
US BANK/P-CARD	Staff Reading Challenge -	25.00
Library Fund	- Total	308.00

Library Fund Library Administration

<u>Vendor Name</u>	<u>Payment Description</u>	<u>Transaction Amount</u>
AMERENIP	AUG/SEP 23 UTILITIES	1,599.91
BAKER & TAYLOR COMPANIES	ADULT BOOKS	3,058.58
BAKER & TAYLOR COMPANIES	CHILDREN'S BOOKS	3,062.73
BAKER & TAYLOR COMPANIES	YA BOOK	10.35
BAKER & TAYLOR COMPANIES	YA BOOKS	476.51
BAKER & TAYLOR CONTINUATION	ADULT BOOKS: TRAVEL GUIDE	221.80
BAKER & TAYLOR CONTINUATION	TRAVEL GUIDES	119.45
BLACKSTONE PUBLISHING	AUDIO BOOK	34.95
CENGAGE LEARNING INC	ADULT BOOKS	72.72
CENGAGE LEARNING INC	ADULT BOOKS	408.59
CENGAGE LEARNING INC	ADULT BOOKS:LRG PRINT	66.74
CENGAGE LEARNING INC	LARGE PRINT BOOKS	194.93
CENGAGE LEARNING INC	YA BOOK	14.39
CENTER POINT LARGE PRINT	ADULT BOOKS, LRG PRINT	24.00
CIRBN, LLC	INTERNET NOVEMBER	76.08
DEMCO INC	OPERATIONAL SUPPLIES	92.57
DEPT OF INNOVATION & TECHNOLOGY	COMM SVCS IP ADDRESSES	50.00
DIRECT ENERGY SERVICES LLC	AUG23 DIRECT ENERGY	3,057.04
DIVERSIFIED MECHANICAL INC	PREVENTIVE MAINT AGREMT	712.10
ENVISION WARE INC	ANNUAL MAINT RFID	3,961.36
FRONTIER	PHONE SERVICE MONTHLY - L	127.92
GREY HOUSE PUBLISHING	FINANCIAL DATABASE	2,595.00
HEYL,ROYSTER,VOELKER & ALLEN, P.C.	SERVICES-NPL POLICY 9/11	300.00
ILLINOIS LIBRARY ASSOCIATION	A ERSLAND ILA 23/24 DUES	75.00
ILLINOIS LIBRARY ASSOCIATION	K TRUNNELL 23/24 ILA DUES	75.00
ILLINOIS LIBRARY ASSOCIATION	LEGISLATIVE MEETUP REG(8)	320.00
INFINITEACH INC.	APP HOSTING	1,000.00
Jennifer Williams	REIMB./JENNIFER W. CONFER	87.77
KAEB SANITARY SUPPLY INC	MICROFIBER LAUNDRY BAGS	83.20

Report to Receive and File Town of Normal Expenditures for Payment as of 10/12/2023-11/09/2023

<u>Vendor Name</u>	<u>Payment Description</u>	<u>Transaction Amount</u>
KANOPY INC	DIGITAL CONTENT - OCT	277.00
KROGER-INDY CUSTOMER CHARGES	CHILDREN'S PROGRAMS	13.98
KROGER-INDY CUSTOMER CHARGES	CLEANING SUPPLIES	7.98
KROGER-INDY CUSTOMER CHARGES	KODAROAMERS CC SUPPLIES	28.46
KROGER-INDY CUSTOMER CHARGES	STEAM CLUB SUPPLIES	26.37
M & O ENVIRONMENTAL COMPANY	ASBESTOS ABATEMENT	1,295.49
MENARDS	DIST.WATER, SOAP, LEDBULB	6.97
MENARDS	MISC SUPPLIES	50.19
MIDLAND PAPER	COPY PAPER	520.43
MIDWEST TAPE	DIGITAL CONTENT - OCT	5,670.22
MILLER JANITOR SUPPLY	HAND SOAP	167.60
NICHE ACADEMY LLC	PUBLIC ACCESS SOFTWARE RE	2,800.00
OVERDRIVE, INC	DIGITAL CONTENT	177.49
OVERDRIVE, INC	DIGITAL CONTENT - EBOOKS	553.53
OVERDRIVE, INC	DIGITAL CONTENT EBOOK	27.50
OVERDRIVE, INC	DIGITAL CONTENT EBOOKS	160.04
OVERDRIVE, INC	DIGITAL CONTENT-EBOOK	209.99
OVERDRIVE, INC	DIGITAL CONTENT-EBOOKS	894.83
PLAYAWAY PRODUCTS LLC	ADULT AUDIO BOOKS	359.94
PLAYAWAY PRODUCTS LLC	ADULT-PLAYAWAY	494.92
PLAYAWAY PRODUCTS LLC	CHILDREN'S BOOKS	264.95
PLAYAWAY PRODUCTS LLC	CHILDREN'S WONDERBOOKS	113.98
RAINBOW BOOK COMPANY	CHILDREN'S BOOKS	50.90
ROCKFORD MAP PUBLISHERS INC	REFERENCE BOOKS	74.70
STUARD & ASSOCIATES INC	ANNUAL INSPECT/ NPL ELEVA	430.00
US BANK/P-CARD	3D Printing - Filaments (74.97
US BANK/P-CARD	Adult Program - Mystery N	26.79
US BANK/P-CARD	Adult Program - Take and	182.90
US BANK/P-CARD	Audio Recorder - Trustee	89.00
US BANK/P-CARD	Book - Summer Matters: Ma	8.21
US BANK/P-CARD	Buttons - Pinback 1000 p	102.96
US BANK/P-CARD	Can Liners - Black 16 ga	66.26
US BANK/P-CARD	Car Wash - Dodge Van (1)	10.00
US BANK/P-CARD	Chicago Tribune Subscript	38.87
US BANK/P-CARD	Child Protection Seat - W	184.26
US BANK/P-CARD	Code Club - Food Supplies	44.54
US BANK/P-CARD	Create w Cricut - Vinyl	0.92
US BANK/P-CARD	Creative Cloud File Stora	9.99

Report to Receive and File Town of Normal Expenditures for Payment as of 10/12/2023-11/09/2023

<u>Vendor Name</u>	<u>Payment Description</u>	<u>Transaction Amount</u>
US BANK/P-CARD	Disinfectant Wipes - Monk	52.28
US BANK/P-CARD	DVD - Impuratus Michael	14.99
US BANK/P-CARD	DVD - Past Lives Greta L	14.99
US BANK/P-CARD	DVD - The Channel Willia	14.95
US BANK/P-CARD	DVDs - Animal Crackers T	37.98
US BANK/P-CARD	DVDs - Biosphere Sterlin	33.96
US BANK/P-CARD	DVDs - Jules Marc Turtle	35.97
US BANK/P-CARD	DVDs - The Collective To	19.92
US BANK/P-CARD	DVDs - What's Love Got to	25.92
US BANK/P-CARD	Electric Strike Lock and	160.84
US BANK/P-CARD	Family Coders - Food Supp	15.99
US BANK/P-CARD	Game - Nintendo Switch F	44.92
US BANK/P-CARD	Game - Nintendo Switch N	58.80
US BANK/P-CARD	Game - Nintendo Switch S	19.99
US BANK/P-CARD	Game - PlayStation 4 Che	19.99
US BANK/P-CARD	Game - PlayStation 4 Far	39.88
US BANK/P-CARD	Game - PlayStation 4 Har	49.99
US BANK/P-CARD	Game - PlayStation 4 NAS	49.99
US BANK/P-CARD	Game - PlayStation 4 Pow	24.99
US BANK/P-CARD	Game - PlayStation 4 Tra	24.99
US BANK/P-CARD	Game - PlayStation 5 Che	29.99
US BANK/P-CARD	Game - PlayStation 5 EA	67.89
US BANK/P-CARD	Game - PlayStation 5 NAS	49.94
US BANK/P-CARD	Game - PlayStation 5 NBA	69.00
US BANK/P-CARD	Game - PlayStation 5 Pow	24.99
US BANK/P-CARD	Game - PlayStation 5 Tra	44.97
US BANK/P-CARD	Game - PlayStation5 Farm	39.99
US BANK/P-CARD	Game - Xbox One NBA 2K24	59.99
US BANK/P-CARD	Games - Nintendo Switch	29.98
US BANK/P-CARD	Handwash - GOJO Antibacte	117.72
US BANK/P-CARD	Holder For Dry Erase Make	19.89
US BANK/P-CARD	IL St Hist. Society - Mem	75.00
US BANK/P-CARD	ILA Conference Registrati	225.00
US BANK/P-CARD	Kid Program - Wackadoo Su	84.03
US BANK/P-CARD	Kids Program - Hallo-Twee	51.74
US BANK/P-CARD	Let Freedom Read - Food S	45.24
US BANK/P-CARD	Library of Things - Repl	50.78
US BANK/P-CARD	Light Bulb - T4 Mini LED	9.48

Report to Receive and File Town of Normal Expenditures for Payment as of 10/12/2023-11/09/2023

<u>Vendor Name</u>	<u>Payment Description</u>	<u>Transaction Amount</u>
US BANK/P-CARD	Light Bulbs - T4 Mini LED	56.88
US BANK/P-CARD	Magnets 100 pk and Shredd	23.94
US BANK/P-CARD	Name Tags - 390 pack (1)	5.99
US BANK/P-CARD	Owl Cables - 10ft 2 pack	11.98
US BANK/P-CARD	Paid Facebook Promotion	80.00
US BANK/P-CARD	Planner - 2024 Weekly &	9.95
US BANK/P-CARD	Plastic Razor Blades 200	12.99
US BANK/P-CARD	Podcast Hosting Service	15.00
US BANK/P-CARD	Power Strip and File Orga	99.98
US BANK/P-CARD	Pre K Games - Halloween T	70.95
US BANK/P-CARD	Programs - Family Coders	11.00
US BANK/P-CARD	Refund: Child Protection	-94.06
US BANK/P-CARD	Repl Game - Nintendo Swit	54.44
US BANK/P-CARD	Repl TV Series - American	10.05
US BANK/P-CARD	Thermal Paper - Regular 5	1,173.60
US BANK/P-CARD	Toilet Paper and Paper To	137.21
US BANK/P-CARD	TP PT Multifold Disinfect	192.92
US BANK/P-CARD	Un-Goo Adhesive Remover -	24.94
US BANK/P-CARD	Wall Clocks - Black Sile	54.96
WALMART COMMUNITY BRC	CHILDREN'S BOOKS	15.97
WALMART COMMUNITY BRC	CHILDREN'S PROGRAMS	58.13
WALMART COMMUNITY BRC	DVDS-LIBRARY	928.88
WALMART COMMUNITY BRC	GAMES	535.64
WALMART COMMUNITY BRC	HALLOTWEEN SHIRTS	27.48
WALMART COMMUNITY BRC	SPECIAL PROGRAMS SUPPLIES	167.06
WATTS COPY SYSTEMS, INC.	IMAGE CHARGE-COPIERS	113.09
WATTS COPY SYSTEMS, INC.	PUBLIC COPIES-CONTRACTUAL	314.16
WATTS COPY SYSTEMS, INC.	STAFF COPIES-CONTRACTUAL	519.50
WIDMER INTERIORS	FURNITURE-CHILDREN'S DEPT	9,465.15
Library Fund Library Administration - Total		53,450.55

Library Replacement Fund Library Administration

<u>Vendor Name</u>	<u>Payment Description</u>	<u>Transaction Amount</u>
APPLE INC	MACBOOK PRO 16-INCH	3,178.00
BEST BUY BUSINESS ADVANTAGE ACCT	8 IPADS FOR STAFF	4,414.70
Library Replacement Fund Library Administration - Total		7,592.70
Overall - Total		61,351.25

**Director's Report
November 15, 2023**

1. Monthly Financial Report

Revenue: The October operating revenues were up 2.2% compared to this time last year.

Expenses: A report showing expenses totaling \$61,351.25 from October 12 to November 9 is included in this packet. Two payrolls (October 13 and 27) totaled \$165,338.42.

2. Circulation

Total circulation for October was 65,960, up .3% from October 2022.

3. FY2024-29 Budget

Our budget update includes strong support for an increase in the library tax levy which would support a ten year debt service to assist in completing our abatement and renovation project on schedule to begin next year.

4. Capital Project Update

We had a successful meeting with StudioGC on Tuesday, October 31 with our committee present and several staff. We will continue discussion of the design work keeping our project moving forward. A timeline change includes bids going public early January. In addition, we are in the process of completing the Public Library Construction Grant application with the Illinois State Library.

5. FY2024 Per Capita Grant Application

The Illinois State Library recently released the application for the FY2024 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 that the Board discuss these standards at tonight's meeting, with the application to be approved at the December meeting. Applications are due January 30, 2023.

6. 2023 Audit

The Normal Public Library has received a clean audit for the fiscal year ended March 31, 2023. No significant findings were reported. We seek your approval on the 2023 Audit.

7. Bylaws

The Normal Public Library Bylaws have been reviewed by legal counsel and are on the agenda for approval.

8. Personnel Code

We have incorporated recent Town of Normal Personnel Code changes into our personnel code and we seek your approval on this updated code. Changes include but are not limited to: vacation accrual, parental leave, holidays, cost of living adjustment, and attendance.

9. Insurance Renewal

We are in the process of applying for LIRA. Quotes for insurance renewal will be reviewed in spring in time for a May 2024 renewal of insurance.



Revenue & Expense Report

Account

All

Fiscal Year

FY2023-24

0

7

April - October

Revenue

YTD Revenue Pivot

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	4,439,097.00	4,439,097.00	4,231,356.55	95.32%	4,137,014.88	2.28%
31110-Property Tax	3,962,164.00	3,962,164.00	3,848,258.81	97.13%	3,792,556.40	1.47%
31530-State Replacement Revenue	357,600.00	357,600.00	240,899.69	67.37%	231,451.77	4.08%
33260-State Grants	77,433.00	77,433.00	77,785.60	100.46%	81,540.38	-4.60%
34720-Photocopy Fees	2,000.00	2,000.00	5,856.64	292.83%	5,151.87	13.68%
34750-Replacements Books/AV	3,500.00	3,500.00	3,196.00	91.31%	2,185.93	46.21%
38210-Investment Income	36,000.00	36,000.00	51,865.95	144.07%	19,535.96	165.49%
38530-Donations	200.00	200.00	540.60	270.30%	1,080.00	-49.94%
38910-Miscellaneous	200.00	200.00	2,953.26	1476.63%	3,512.57	-15.92%
222-Library Replacement Fund	117,698.00	117,698.00	76,654.55	65.13%	56,183.17	36.44%
38210-Investment Income	20,300.00	20,300.00	27,974.55	137.81%	10,907.17	156.48%
39192-Transfer From	97,398.00	97,398.00	48,680.00	49.98%	45,276.00	7.52%
223-Library Special Reserve	9,900.00	9,900.00	21,318.41	215.34%	4,066.13	424.29%
38210-Investment Income	7,400.00	7,400.00	21,318.41	288.09%	4,066.13	424.29%
38910-Miscellaneous	2,500.00	2,500.00				
Total	4,566,695.00	4,566,695.00	4,329,329.51	94.80%	4,197,264.18	3.15%



Revenue & Expense Report

Account

All

Fiscal Year

FY2023-24

0

7

April - October

Expense

YTD Expense Pivot

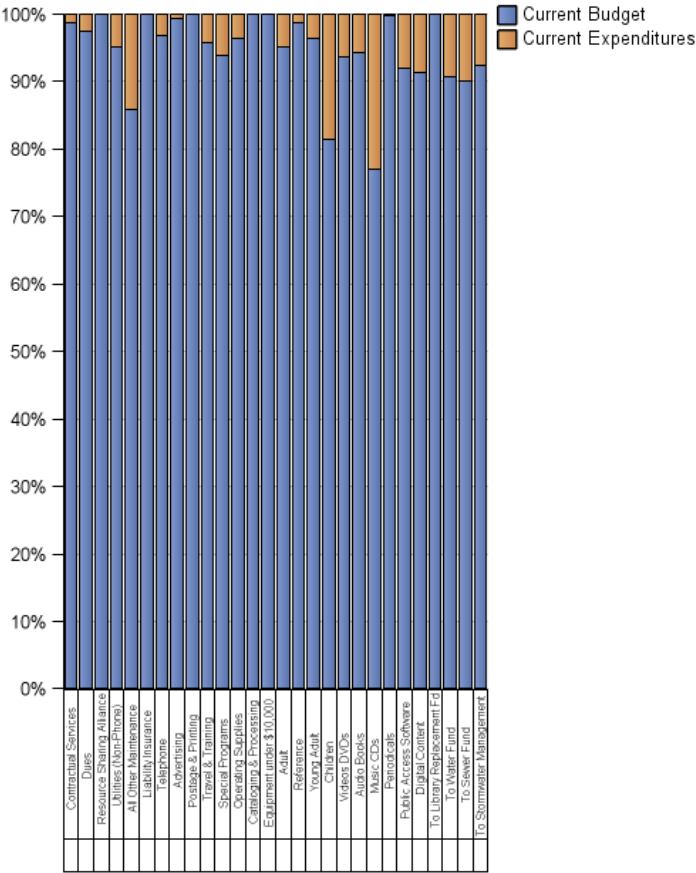
Fund	Current Year Approved	Current Year Revised	Current Year Spent	Current Year Encumbrance	Current Year Expense and Encumbrance	Budget Bal	Previous Year Expense	Percent Remaining Current Year
221-Library Fund	4,362,783.00	4,367,796.00	2,157,996.95	253,425.05	2,411,422.00	1,956,374.00	1,951,523.69	44.79%
10-Administration	4,362,783.00	4,367,796.00	2,157,996.95	253,425.05	2,411,422.00	1,956,374.00	1,951,523.69	44.79%
222-Library Replacement Fund	89,280.00	89,280.00	17,223.98	-3,178.00	14,045.98	75,234.02	71,097.96	84.27%
10-Administration	89,280.00	89,280.00	17,223.98	-3,178.00	14,045.98	75,234.02	71,097.96	84.27%
223-Library Special Reserve	1,000.00	201,000.00	3,610.00	0.00	3,610.00	197,390.00	10,847.50	98.20%
10-Administration	1,000.00	201,000.00	3,610.00	0.00	3,610.00	197,390.00	10,847.50	98.20%
Total	4,453,063.00	4,658,076.00	2,178,830.93	250,247.05	2,429,077.98	2,228,998.02	2,033,469.15	47.85%

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	\$1,602.59	\$59,802.39	\$27,501.53	\$133,515.00	\$44,608.49	\$133,515.00	33%	\$29,104.12
			221-9010-455.20-20	Dues	\$150.00	\$1,535.00	\$0.00	\$5,970.00	\$4,285.00	\$5,970.00	72%	\$150.00
			221-9010-455.24-10	Resource Sharing Alliance	\$0.00	\$70,606.00	\$394.00	\$70,850.00	(\$150.00)	\$70,850.00	0%	\$394.00
			221-9010-455.25-10	Utilities (Non-Phone)	\$4,656.95	\$23,017.76	\$32,938.53	\$93,000.00	\$32,386.76	\$93,000.00	35%	\$37,595.48
			221-9010-455.25-60	All Other Maintenance	\$12,085.95	\$23,089.86	\$13,254.13	\$73,000.00	\$24,570.06	\$73,000.00	34%	\$25,340.08
			221-9010-455.30-10	Liability Insurance	\$0.00	\$49,917.00	\$0.00	\$49,917.00	\$0.00	\$48,609.00	0%	\$0.00
			221-9010-455.30-15	Telephone	\$330.08	\$3,049.27	\$3,572.57	\$10,274.00	\$3,322.08	\$10,197.00	32%	\$3,902.65
			221-9010-455.30-20	Advertising	\$80.00	\$4,850.00	\$0.00	\$15,000.00	\$10,070.00	\$15,000.00	67%	\$80.00
			221-9010-455.30-25	Postage & Printing	\$0.00	\$11,292.07	\$18,437.75	\$30,218.00	\$488.18	\$21,218.00	2%	\$18,437.75
			221-9010-455.30-35	Travel & Training	\$553.21	\$1,264.36	(\$320.00)	\$12,485.00	\$10,987.43	\$12,485.00	88%	\$233.21
			221-9010-455.30-40	Special Programs	\$973.61	\$3,910.18	\$3,308.97	\$15,000.00	\$6,807.24	\$15,000.00	45%	\$4,282.58
			221-9010-	Operating Supplies	\$2,483.67	\$20,201.86	\$17,342.53	\$66,000.00	\$25,971.94	\$65,000.00	39%	\$19,826.20

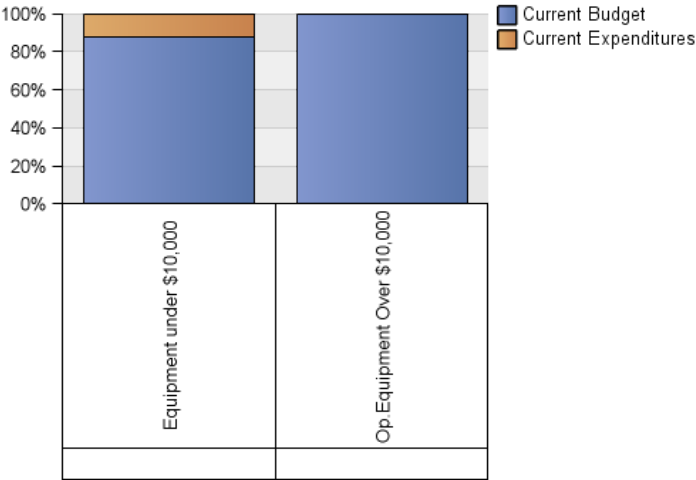
221-9010-455.35-15	Cataloging & Processing	\$0.00	\$5,227.13	\$7,483.23	\$15,914.00	\$3,203.64	\$15,914.00	20%	\$7,483.23
	Equipment under \$10,000	\$0.00	\$0.00	\$0.00	\$1,000.00	\$1,000.00	\$1,000.00	100%	\$0.00
	Adult	\$5,020.33	\$35,561.44	\$28,619.85	\$96,870.00	\$27,668.38	\$96,870.00	29%	\$33,640.18
	Reference	\$74.70	\$2,029.00	\$2,061.00	\$6,000.00	\$1,835.30	\$6,000.00	31%	\$2,135.70
	Young Adult	\$501.25	\$4,483.00	\$7,765.75	\$13,911.00	\$1,161.00	\$13,911.00	8%	\$8,267.00
	Children	\$21,161.23	\$30,368.09	\$26,707.14	\$92,742.00	\$14,505.54	\$92,742.00	16%	\$47,868.37
	Videos DVDs	\$1,137.61	\$6,417.67	\$2,192.74	\$16,974.00	\$7,225.98	\$16,974.00	43%	\$3,330.35
	Audio Books	\$889.81	\$4,517.12	\$6,132.35	\$15,000.00	\$3,460.72	\$15,000.00	23%	\$7,022.16
	Music CDs	\$1,340.36	\$1,424.91	\$864.36	\$4,500.00	\$870.37	\$4,500.00	19%	\$2,204.72
	Periodicals	\$38.87	\$2,770.70	\$11,420.00	\$18,030.00	\$3,800.43	\$18,030.00	21%	\$11,458.87
	Public Access Software	\$7,376.97	\$45,156.87	\$18,559.28	\$84,500.00	\$13,406.88	\$90,872.00	16%	\$25,936.25
	Digital Content	\$8,674.70	\$53,485.96	\$25,339.34	\$92,982.00	\$5,482.00	\$92,982.00	6%	\$34,014.04
	To Library Replacement Fd	\$0.00	\$48,812.98	\$0.00	\$97,398.00	\$48,585.02	\$97,398.00	50%	\$0.00
	To Water Fund	\$252.71	\$1,415.52	\$0.00	\$2,500.00	\$831.77	\$2,500.00	33%	\$252.71
	To Sewer Fund	\$65.65	\$363.20	\$0.00	\$600.00	\$171.15	\$600.00	29%	\$65.65
	To Stormwater Management	\$50.60	\$303.60	\$0.00	\$610.00	\$255.80	\$610.00	42%	\$50.60
Summary		69,500.85	514,872.94	253,425.05	1,134,760.00	296,961.16	1,129,747.00	0.26	322,925.90

Budget to Actual Expenditures

Library

- Administration

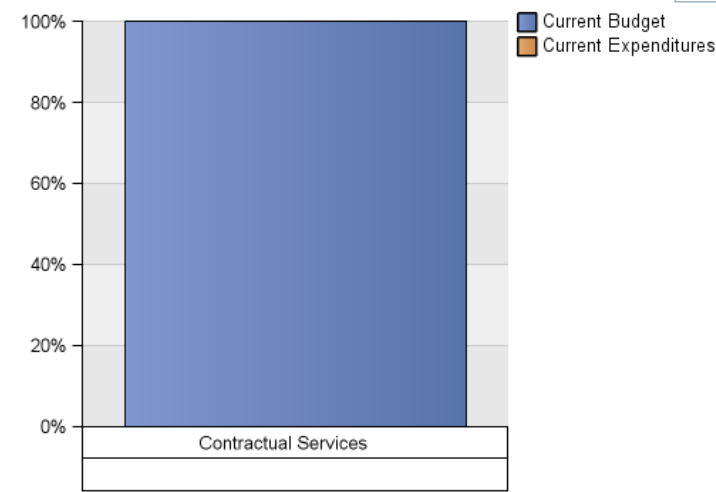
(Library Replacement Fund)



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	\$7,592.70	\$9,631.28	(\$3,178.00)	\$54,280.00	\$40,234.02	\$54,280.00	74%	\$4,414.70
			222-9010-455.75-10	Op. Equipment Over \$10,000	\$0.00	\$0.00	\$0.00	\$35,000.00	\$35,000.00	\$35,000.00	100%	\$0.00
			Summary		7,592.70	9,631.28	-3,178.00	89,280.00	75,234.02	89,280.00	0.84	4,414.70

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	\$0.00	\$3,610.00	\$0.00	\$201,000.00	\$197,390.00	\$1,000.00	98%	\$0.00
			Summary		0.00	3,610.00	0.00	201,000.00	197,390.00	1,000.00	0.98	0.00

NPL Circulation Statistics



October 2023

	Year to Date			Month		
	2021-2022	2022-2023	2023-2024	2021	2022	2023
Juvenile						
Books	222,769	262,119	272,610	31,176	38,546	37,571
Videos	1,390	1,894	2,611	268	335	328
Audios	7,209	9,437	10,128	1,023	1,402	1,368
Magazines	146	267	225	22	25	29
Other	283	917	377	52	57	30
Juvenile - Total	231,797	274,634	285,951	32,541	40,365	39,326
Teen						
Books	10,398	10,796	10,520	1,203	1,300	1,391
Audios	38	57	56	6	6	13
Magazines	9	8	9	2	2	0
Teen - Total	10,445	10,861	10,585	1,211	1,308	1,404
Adult						
Books	74,501	83,837	86,432	10,816	11,678	11,706
Videos	21,082	28,555	29,065	3,288	3,991	4,261
Audios	8,062	9,293	8,733	1,287	1,364	963
Magazines	1,562	1,753	1,968	175	210	263
Other	5,278	8,436	9,273	849	1,295	1,212
Adult - Total	110,485	131,874	135,471	16,415	18,538	18,405
Digital Content						
eAudiobooks	11,256	14,029	19,215	1,579	2,201	2,820
eBooks	16,837	19,024	21,749	2,360	2,873	3,109
Magazines	1,021	909	1,366	208	157	462
Music	187	272	288	38	45	39
Streaming Video	2,313	1,770	2,050	201	264	362
Content Passes*		86	183		10	33
Digital Content - Total*	31,614	36,090	44,851	4,386	5,550	6,825
Total Circulation*	384,341	453,459	476,858	54,553	65,761	65,960

* Content Passes counted differently beginning January 2022

NPL Collection Holdings



October 2023

	Beginning Total	Ending Total	Current Month		Year to Date	
			Added (+)	Change	Added (+)	Change
Juvenile						
Books	82,575	82,683	436	-328	2,997	-1,697
Videos	951	950	0	-1	0	-5
Audios	2,449	2,455	15	-9	129	-48
Magazines	266	276	13	-3	90	-5
Other	123	123	0	0	4	-3
Juvenile - Total	86,364	86,487	464	-341	3,220	-1,758
Teen						
Books	4,716	4,541	48	-223	393	-772
Audios	30	30	0	0	0	-5
Magazines	27	28	1	0	4	0
Teen - Total	4,773	4,599	49	-223	397	-777
Adult						
Books	54,753	54,744	417	-426	2,291	-3,660
Videos	16,654	16,680	62	-36	438	-136
Audios	11,376	11,358	8	-26	111	-415
Magazines	2,008	2,124	124	-8	816	-145
Other	2,235	2,260	48	-23	95	-52
Adult - Total	87,026	87,166	659	-519	3,751	-4,408
Total Collection	178,163	178,252	1,172	-1,083	7,368	-6,943

NPL Digital Content by Month



Tracks the number of downloads or uses by month for our different digital content platforms.

	6.23	7.23	8.23	9.23	10.23	
eRead Illinois						
eAudiobooks	306	251	289	248	234	
eBooks	237	287	285	313	262	
eRead Illinois Total	543	538	574	561	496	
Freeding	7	7	1	1	0	
Hoopla						
eAudiobooks	1,471	1,510	1,551	1,445	1,468	
eBooks	756	730	755	769	765	
Movies/TV	120	134	113	90	106	
Music	45	54	49	34	39	
Hoopla Total	2,392	2,428	2,468	2,338	2,378	
Kanopy						
Individual Titles Plays	86	53	107	108	100	
Plays Through Passes	69	107	77	107	156	
Kanopy Total Videos Played	155	160	184	215	256	
OverDrive						
eAudio	958	1072	983	1,036	1,118	
eBooks	2,123	2,262	2,116	1,919	2,082	
Magazines	145	145	171	237	462	
OverDrive Total	3,226	3,479	3,270	3,192	3,662	
Total Downloads or Uses						
eAudiobooks	2,735	2,833	2,823	2,729	2,820	
eBooks	3,123	3,286	3,157	3,002	3,109	
Magazines	145	145	171	237	462	
Music	45	54	49	34	39	
Streaming Video	275	294	297	305	362	
Hoopla 7-day BingePasses	15	20	23	20	20	
Kanopy Passes	4	2	5	5	7	
OverDrive 7-Day Passes	3	6	3	7	6	
Total Passes	22	28	31	32	33	

NPL Monthly Statistics

October 2023



Library Card Registration

Registration - Fiscal Year 2024

	Beginning count	Registered	Purged	Cards in force YTD	FY23	FY22
Adult	29,886	254	-7,982	22,158	27,264	24,738
Teen	3,689	5	-1,051	2,643	3,329	3,037
Juvenile	9,890	19	-1,047	8,862	9,130	7,691
Total	43,084	278	-10,080	33,663	39,723	35,466

Patron Count	Current Month	Current YTD	FY23	FY22
Door Count	19,862	135,592	105,450	76,320

Interlibrary Loan and System Holds

	Current Month	Current YTD	FY23	FY22
Borrowed/Rec'd	3,550	24,251	21,987	19,794
Loaned	2,934	20,760	21,514	20,992
Reciprocal borrowing	17,936	139,516	117,286	82,744

Public PCs

	Total Uses	Total Time (hrs)	Average Session (min)	YTD Uses
1st Floor Desktops	881	734	50	6,042
Public Laptops	109	88	48	621
Totals	990	686	50	6,663

normalpl.org Site Statistics



October 2023

	Annual Totals Year to Date			October		
	FY 2022	FY 2023	FY 2024	2021	2022	2023
Views & Sessions						
Pageviews	185,874	246,177	257,747	29,213	32,401	41,091
Sessions	98,558	124,268	130,213	14,991	17,019	18,203

Top Viewed Pages	FY 2024
/	115,142
/events/upcoming	20,498
/events/month	7,702
/learning-resources	5,139
/employment	3,614
/summerreading	3,365
/challenges	2,160
/download-stream	1,868
/form/library-account-application	1,751
/website-search	1,707

Usage by Device	FY 2024
Desktop	51.1%
Mobile	47.2%
Tablet	1.7%

Top Viewed Pages	October 2023
/	18,165
/events/upcoming	3,396
/events/month	1,311
/learning-resources	934
/event/wackadoo	610
/employment	493
/events/month/2023/11	423
/download-stream	303
/website-search	272
/event/teen-after-hours-halloween-party-0	253

Usage by Device	Oct 2023
Desktop	53.3%
Mobile	44.9%
Tablet	1.8%

SERVING OUR PUBLIC 4.0

STANDARDS FOR ILLINOIS PUBLIC LIBRARIES

ILLINOIS LIBRARY ASSOCIATION 2020

Governance and Administration Checklist

- ☐ Library has an elected or appointed board of trustees.
- ☐ Library has a qualified library administrator.
- ☐ Library administrator files an *Illinois Public Library Annual Report* (IPLAR) with the Illinois State Library.
- ☐ Library administrator prepares monthly reports (including statistics) of operations and services for the board's review.
- ☐ Library administrator and/or library board treasurer prepares monthly fiscal reports for the board's review.
- ☐ Library has a mission statement and a long-range/strategic plan.
- ☐ Library maintains an understanding of the community by surveys, hearings, and other means.
- ☐ Library board reviews library policies on a regular basis.
- ☐ Library board members participate in local, state, regional, and national decision making that will benefit libraries.
- ☐ Library develops an orientation program for new board members.
- ☐ Library board members attend local, regional, state, and national conferences pertinent to libraries when fiscally possible.
- ☐ Library keeps adequate records of library operations and follows proper procedures for disposal of records.
- ☐ Library complies and keeps current with appropriate Illinois and federal laws pertaining to public libraries.
- ☐ Library has a board-approved set of written bylaws that govern the conduct of the board of trustees and its relationship to the library and staff.
- ☐ Library maintains insurance covering property and liability, including volunteer liability.
- ☐ Library has a written succession plan focused on both internal and external talent development to fill anticipated needs for library leadership and other key personnel.

Personnel Checklist

- ☐ Library has a board-approved personnel policy.
- ☐ Library has staffing levels that are sufficient to carry out the library's mission.
- ☐ Library has job descriptions and a salary schedule for all library positions. The job descriptions and salary schedule are periodically reviewed and revised as needed.
- ☐ Library's hiring practices are in compliance with EEOC guidelines and the Americans with Disabilities Act.
- ☐ Library salaries and fringe benefits account for up to 70 percent of total operations budget.
- ☐ Library gives each new employee a thorough orientation.
- ☐ Library evaluates staff annually.
- ☐ Library staff and administration attend local, regional, state, and national conferences as well as training workshops and seminars where feasible.
- ☐ Library provides staff access to library literature and other professional development materials.
- ☐ Public library trustees and administrators are aware of federal, state, and local statutes and regulations relevant to personnel administration.
- ☐ The library complies with state and federal laws that affect library operations.

10. The library should have sturdy and comfortable furnishings in sufficient quantity and variety to meet the needs of multiple types and ages of users. Furniture in youth areas shall be sizes appropriate for small children along with typical sized furniture for adult caregivers. Where possible, furniture shall be equipped with integrated power and data connections to facilitate mobile computing. Furniture and fabrics should be commercial grade or certified for or other high-traffic public use.
11. Ideally, a library should be open at least 25 hours per week although the minimum listed in *Illinois Administrative Code* is 15. [23 Ill. Adm. Code 3030.110] The hours are scheduled for the convenience of the community the library is serving.

Access Checklist

- ☐ The library provides the right amount of space of the right kind to meet the provisions of its long-range/strategic plan.
- ☐ At least once every five years, the board directs a review of the library's long-term space needs.
- ☐ The staff are familiar with the requirements contained in the *Americans with Disabilities Act* (ADA) and work to address deficiencies in order to provide universal access to all patrons.
- ☐ The library, including branches or other service points, is located at a site that is determined to be most convenient for the community.
- ☐ The library provides adequate, safe, well-lighted, and convenient parking during all hours of service.
- ☐ The library has the minimum required number of parking spaces.
- ☐ The library's entrance is easily identified, clearly visible, and well lighted.
- ☐ The library has an identifying sign clearly visible from the street. Additional signs guide users from arterial streets to the library.
- ☐ The library has adequate internal signage.
- ☐ The library's lighting levels comply with lighting standards.
- ☐ All signage is in compliance with applicable federal, state, and local regulations.
- ☐ The library building supports the implementation of current and future telecommunications and electronic information technologies.
- ☐ The library has sturdy and comfortable furnishings in sufficient quantity to meet user needs.
- ☐ Space is allocated for child and family use with furniture and equipment designed for use by children.
- ☐ The library has enough shelving and other types of display and storage to provide patrons with easy access to all materials.
- ☐ Shelving in the areas serving young children is scaled to their needs.

15. At least two people (one may be a volunteer) shall be on duty during all open hours of operation.
16. Copies of the emergency manual and disaster plan are provided to community safety personnel.
17. Libraries with security cameras must have a policy for use and guidelines including real time access, archived access, and records retention. Signage notifying the use of the cameras must be displayed.

Safety Checklist

- ☐ The library provides a list of emergency call numbers at all staff phones in the library.
- ☐ The library has a floor plan that shows entrances, exits, location of emergency supplies, fire alarms, and fire extinguishers.
- ☐ The library has an emergency manual and disaster plan.
- ☐ The library provides emergency training for staff, including fire and tornado drills, use of fire extinguishers, and location of the first aid kit, NARCAN® kit, and an automated external defibrillator.
- ☐ The library provides a call list and contact information that is reviewed biannually.
- ☐ Emergency medical supplies are stored in a designated location and are accessible to staff.
- ☐ Emergency equipment such as electric, gas and water switches, fire extinguishers, and fire alarms are noted on a library floor plan and are tested biannually.
- ☐ A prioritization list shows what should be salvaged in order of importance.
- ☐ A building safety checklist includes daily, weekly, quarterly, semi-annual, and annual safety procedures.
- ☐ A procedure exists for letting staff know when it is unsafe to enter the building.
- ☐ The library has a designated tornado shelter.
- ☐ Emergency exits and evacuation routes out of the library and to the tornado shelter are clearly marked. Fire extinguishers are clearly marked.
- ☐ The library provides adequate security for staff, users, and collections.
- ☐ The library has a strong relationship with local police and community safety personnel and communicates with them on a regular basis about safety issues affecting the library.
- ☐ At least two people (one of whom may be a volunteer) shall be on duty during all open hours of operation.
- ☐ Copies of the emergency manual and disaster plan are provided to community safety personnel.
- ☐ A policy for security camera usage has been adopted and signage is posted.

5. The library staff uses accepted professional techniques for collection management. Such techniques may include quantitative measures (i.e., circulation-per-capita and turnaround rates, weeding (i.e., the CREW method), user surveys, and questionnaires.
6. The library places a high priority on collection development. Although use of the collection and the size of the population are the primary factors, there may be additional factors that affect the size of the collection. Examples of these additional factors include local history, genealogy, and a linguistically diverse population.
7. The library provides access to materials in a variety of formats to ensure equal access for special population groups. Examples of some of these formats are e-books, audio books on CD or MP3, books in Braille, vetted information found online; and closed-captioned, described, or signed videos or DVDs.
8. The library strives to complement its print collection by purchasing electronic materials and make these materials available to all users through a variety of resources.
9. The library publicizes and promotes interlibrary loan to its patrons. The library develops procedures that ensure that interlibrary loan is a simple and effective way for patrons to receive materials and information after all local resources have been exhausted.
10. Library staff members are trained in and follow the policies and procedures relating to the ILLINET *Interlibrary Loan Code* and the ALA *Interlibrary Loan Code*.
 - a. The library agrees to be a responsible borrower. Before initiating an interlibrary loan request, requesting libraries should exhaust their own local resources.
 - b. Library budgets should put priority on purchasing materials that best serve their community.
 - c. Libraries should check statewide resource sharing databases such as OCLC FirstSearch before placing any requests and be responsible for copyright compliance.
 - d. The borrowing library is always responsible for items, including materials lost in transit or by the patron as specified by the ALA and ILLINET *Interlibrary Loan Codes*.

Collection Management Checklist

- ☐ The library board of trustees ensures that the library has a publicly funded budget to purchase materials. The minimum annual expenditure for materials for any size library should be a minimum of 8 to 12 percent of the operating budget.
- ☐ Library budgets should put priority on purchasing materials that best serve their community.
- ☐ The library has a written collection development policy approved by the board.
- ☐ Materials are cataloged according to standard library practices utilizing MARC 21, AACR2 Rules, Sears/LC subject headings, and RDA.
- ☐ Library collections are evaluated annually to measure the effectiveness of community use of the collection and weeded if deemed appropriate.
- ☐ The library considers forming a cooperative collection plan with other libraries in close proximity to one another.

- ☐ The library strives to complement its print collection by purchasing electronic materials and making them available to patrons through a variety of methods.
- ☐ The library publicizes and promotes interlibrary loan to its patrons.
- ☐ Library staff is trained in and follows policies and procedures related to the ILLINET *Interlibrary Loan Code* and the ALA *Interlibrary Loan Code*. Libraries agree to be responsible borrowers and lenders.

System Member Responsibilities and Resource Sharing Standards

1. Public library staff and library board members are aware of the services offered by the regional library systems and the Illinois State Library. Public libraries are charged with the responsibility to promote statewide cooperative services in addition to their own local services.
2. All Illinois public libraries agree to make their resources, information, and expertise available via interlibrary loan, reciprocal borrowing, and other formal cooperative agreements; and participate in system delivery.
3. All Illinois public libraries abide by the ILLINET *Interlibrary Loan Code* as well as other formal regional/consortial agreements.
4. Public library directors, library staff, and library board members actively participate as members of boards, committees, task forces, advisory councils, etc., at various levels, including the regional library system, the Illinois State Library, and the Illinois Library Association. Participants should bring a regional and statewide perspective that envisions all types of libraries, not just their local library and library type issues.
5. All public libraries, in cooperation with regional library systems and the Illinois State Library, share the responsibility for promoting statewide tax-supported public library service for every Illinois resident.
6. Every public library has a responsibility to offer its residents quality library services; therefore, any legally established public library that currently does not meet the eligibility requirements for Illinois State Library/Illinois Office of the Secretary of State grants should work in cooperation with its regional library system regarding grant eligibility and compliance.

System Member Responsibilities and Resource Sharing Checklist

- ☐ Library staff and library board members are aware of the services offered by the regional library systems and the Illinois State Library. The library promotes statewide cooperative services in addition to their own local services.
- ☐ Library resources, information, and expertise are available via interlibrary loan, reciprocal borrowing, and other formal cooperative agreements; and the library participates in system delivery.
- ☐ The library abides by the ILLINET *Interlibrary Loan Code* as well as other formal regional/consortial agreements.
- ☐ The library administrator, library staff, and library board members actively participate as members of boards, committees, task forces, advisory councils, etc., at various levels, including the regional library system, the Illinois State Library, and the Illinois Library Association, and bring a regional and statewide perspective that envisions all types of libraries, not just their local library and library type issues.
- ☐ The library, in cooperation with regional library systems and the Illinois State Library, promotes statewide tax-supported public library service for every Illinois resident.
- ☐ If a legally established public library currently does not meet the eligibility requirements for Illinois State Library/Illinois Office of the Secretary of State grants, the library should work in cooperation with its regional library system regarding grant eligibility and compliance.

15. Staff has access to a telephone or computer to receive and respond to requests for information and materials and to contact other agencies for information.
16. Staff members are encouraged to attend at least one relevant continuing education event each year.
17. The library annually evaluates its reference service for accuracy, timeliness, staff friendliness, and patron ease.

Reference Service Checklist

- ☐ All basic services are available when the library is open.
- ☐ The library has a reference service policy.
- ☐ The library provides staff trained in reference service to meet the needs of patrons who have challenges with disabilities, language, and literacy.
- ☐ The library participates in interlibrary loan and resource sharing to help provide accurate and timely reference service.
- ☐ The library is aware of the importance of accuracy in reference service and relies on information sources of demonstrated currency and authority.
- ☐ The library supports training in the use of technologies necessary to access electronic resources, including training for persons with disabilities in the use of adaptive equipment and software.
- ☐ The library provides easy access to accurate and up-to-date community information.
- ☐ The library provides current issues of at least one community or local newspaper and retains hard copy or online back issues for a minimum of six months.
- ☐ The library provides access to local ordinances or codes of all municipalities within its service boundaries.
- ☐ The library provides access to local and state maps.
- ☐ The library provides access to the minutes of local government meetings. These include but are not limited to municipal (village, township, or city) and school board meetings.
- ☐ The library provides voter information, including precinct boundaries and location of polling places.
- ☐ The library provides information about local history and events.
- ☐ The library has at least one current reference resource for each subject area.
- ☐ Staff has access to a telephone or computer to receive and respond to requests for information and materials and to contact other agencies for information.
- ☐ Staff members are encouraged to attend at least one relevant continuing education event each year.
- ☐ The library evaluates its reference service on an annual basis.

Reader's Advisory Service Checklist

- ☐ All basic services are available when the library is open.
- ☐ The library has competently trained staff that has thorough knowledge of popular authors and titles.
- ☐ The library maintains a well-rounded collection of both fiction and nonfiction titles.
- ☐ The library participates in interlibrary loan and resource sharing to help provide accurate and timely reader's advisory service.
- ☐ The library maintains a basic collection of reader's advisory reference materials.
- ☐ All staff members attend at least one relevant continuing education event each year.
- ☐ Staff members who are responsible for reader's advisory service in their library join at least one community organization, club, or council.
- ☐ Staff members who are responsible for reader's advisory service in their library attend at least one workshop, reading roundtable, or continuing education event.
- ☐ The library accepts and responds to reader's advisory requests received in person, on the phone, or electronically.

Programming Checklist

- ☐ Library programs are provided free of charge, or on a cost recovery basis.
- ☐ Library programs are located in a physically accessible location.
- ☐ Provisions are made, as needed, to enable persons with disabilities to participate in the program. The availability of these provisions is noted with other information about the program.
- ☐ The library considers community demographics, special populations, and the availability of programming from other social, cultural, and recreational organizations in the community when planning and evaluating programs.
- ☐ The library presents educational, cultural, and recreational programs that reflect community needs and interests.
- ☐ Programming is designed to address the diversity within the community, to increase the awareness and use of library resources and services, and to attract new users.
- ☐ The library provides outreach programs to specific populations who cannot visit the library.
- ☐ The library has programming that seeks to serve children and their caregivers.
- ☐ The library has programming that seeks to serve young adults.
- ☐ The library has programming that seeks to serve adults and senior citizens.
- ☐ The library provides programs on library instruction for all ages. This includes online catalog and online database training opportunities.
- ☐ The library is encouraged to partner with other organizations to offer programs.

Youth/Young Adult Services Checklist

- ☐ All basic youth services are available when the library is open.
- ☐ The library provides staff trained in serving youth.
- ☐ The library has policies towards serving youth which it reviews at least every two years, and youth staff have input in these policy revisions and creations.
- ☐ The library actively promotes respect for diversity and creates an inclusive, welcoming, and respectful library atmosphere for all patrons.
- ☐ The library provides staff trained in assisting youth with disabilities, language, and literacy barriers.
- ☐ The library provides staff trained to assist youth with adaptive equipment and software as needed to for accessibility of resources.
- ☐ The library strives to eliminate barriers of service for youth, including regularly reviewing any content restrictions, library card requirements, and Internet policies.
- ☐ The library regularly, and at least annually, evaluates its services for youth with regard to popularity, effectiveness, accuracy, timeliness, and patron ease. The library seeks input from staff serving youth—as well as the community—regarding these services.
- ☐ The library provides programming for youth which is developmentally appropriate and meets the needs of the community.
- ☐ The library's programming is designed to reflect the needs and interests of youth in the community.
- ☐ Library programs are provided free of charge or on a cost-recovery basis.
- ☐ The library makes provisions that enable persons with disabilities to attend programming, and lists these provisions with other programming information.
- ☐ The library considers community demographics, special populations, and the availability of resources from social, cultural, and recreational organizations in the community when planning and evaluating library services for youth.
- ☐ The library strives to partner with youth-facing organizations in the community.
- ☐ The library provides youth with research and information literacy instruction through tours, training sessions, and one-on-one interactions.
- ☐ The library has staff who have knowledge of popular authors, titles, and resources to provide these services.
- ☐ Youth staff have access to a telephone and computer to receive and respond to requests for information and to contact other agencies.
- ☐ Youth staff responsible for collection management have access to review journals and tools specifically targeting youth materials.

- ☐ The library includes at least one current resource created and intended for youth for each subject area. Electronic resources also fulfill this requirement.
- ☐ The library provides computer access for all youth, and provides guidance on digital literacy and technology use to youth.
- ☐ The library provides outreach services towards youth to increase awareness of services, attract new users, and reach underserved populations.
- ☐ The library strives to partner with and support local schools, including private schools and homeschoolers.
- ☐ Staff members are encouraged to attend as many continuing education workshops and events as possible to stay current on trends and best practices for serving youth.
- ☐ The library provides a space specifically for use by children and families.
- ☐ The shelving used for housing children's materials is appropriately sized to allow for easier access.
- ☐ The library provides early literacy programming, including regular story time, for children and families.
- ☐ The library provides programming which facilitates play and fun for children and families.
- ☐ The library provides toys and interactive materials for use in the library, during programs, and/or at home that facilitate play, fun, and imagination.
- ☐ The library provides a summer reading opportunity to encourage reading and learning during the summer.
- ☐ The library provides a welcoming environment for young adults both individually and in groups.
- ☐ The library provides developmentally appropriate programming for young adults that encourage self-identity and positive interactions while providing opportunities to socialize and have fun.
- ☐ The library provides materials both physical and digital for young adults that are intended for them.
- ☐ The library partners with young adults in the community to provide opportunities for leadership such as a young adult (or teen) advisory board, volunteer group, or other formal or informal opportunities.

16. The library's automated catalog and its components comply with current state, national, and international standards including, for example, but not limited to:
- Illinois statewide cataloging standards [<http://www.cyberdriveillinois.com/departments/library/grants/cmc.html>]
 - MARC 21 (Machine Readable Cataloging) formats [www.dublincore.org/]
 - ANSI (American National Standards Institute);
 - NISO (National Information Standards Organization);
 - ISO (International Organization for Standardization); and
 - Specific standards including ANSI/NISO Z39.50 protocol, the Bath Profile, and ISO 16160, 10161.
17. The library is aware of E-rate discounts (telecommunications/connectivity services and/or Internet access) as available through the Schools and Libraries Program of the Universal Service Fund, administered by the Universal Service Administrative Company (USAC) under the direction of the Federal Communications Commission (FCC) and applies as determined by the local library board [www.usac.org/sl].

Technology Checklist

- ☐ Based on local technology planning, the library ensures adequate technological access and maintains appropriate hardware/software that effectively accommodates both library operations and patron needs.
- ☐ The library has:
 - a telephone, with a listing in the phone book;
 - a telephone voice mail and/or answering machine;
 - a fax and/or scanner;
 - a photocopier;
 - effective Internet access with sufficient capacity to meet the needs of both the staff and the public;
 - library and/or departmental email accounts for patron communication with the library (the library email account is reviewed and responded to during library hours);
 - an *Americans with Disabilities Act* (ADA) compliant library website that is updated at least monthly;
 - up-to-date computers for staff and public access with sufficient capacity to meet needs;
 - up-to-date printers for staff and public access with sufficient capacity to meet needs;
 - up-to-date antivirus and Internet security software protection installed on every library computer;
 - up-to-date Internet browsers, web applications, and plug-ins;
 - a valid email address, accessible via the library's website, for the library administrator; and
 - a website that includes basic library information such as hours, location, contact, official name of library, and content required by the *Open Meetings Act*.

- ☐ The library provides a sufficient number of patron-accessible workstations/devices on a per capita basis.
- ☐ The wait time for patron workstations does not exceed 15 to 30 minutes.
- ☐ The library annually evaluates and, if necessary, updates its Internet connectivity options for service impact and cost-effectiveness.
- ☐ The library provides 24/7 remote access to library services and resources through:
 - a web-accessible library catalog;
 - an Americans with Disabilities Act (ADA) compliant library website that is updated at least monthly;
 - appropriate regional, state, national, and international bibliographic databases;
 - other authenticated electronic resources that are available for direct patron use; and
 - virtual reference service, and/or text messaging services, and/or a library email account.
- ☐ The library staff must be:
 - computer literate;
 - trained to use and assist patrons in the use of electronic resources and materials; and
 - accessible via email and/or through messaging services.
- ☐ The library provides or partners with other community agencies to offer its patrons instruction (workshops, classes) in the use of computers, email, productivity software, and the Internet.
- ☐ The library provides web links and access to regional and/or statewide initiatives including:
 - regional library system consortial web-based catalogs;
 - the CARLI academic library catalog (I-Share);
 - Illinois State Library-sponsored databases/e-resources;
 - other electronic collections as available; and
 - virtual reference service.
- ☐ As an equal partner in resource sharing, the library inputs and makes its collection holdings accessible for resource sharing within a regional, statewide, national, and/or international database.
- ☐ The library has a board-adopted Internet acceptable use policy.
- ☐ The Internet acceptable use policy is reviewed annually.
- ☐ The library budgets for ongoing technology needs including but not limited to: hardware and software purchases, upgrades, ongoing maintenance, services, and connectivity.
- ☐ The library maintains, troubleshoots, repairs, and replaces computer hardware and software. This ongoing maintenance is handled by trained library staff and/or via a contractual service agreement with an appropriate service provider.

- ☐ The library develops and updates, at regular intervals, a long-range/strategic plan for its future technology needs. The plan is based on community needs and priorities.
- ☐ The library continuously strives to improve its technological services, resources, and access. An ongoing planning cycle includes a needs assessment that examines current and emerging technologies and service enhancements including but not limited to:
 - wireless access (Wi-Fi);
 - Internet connectivity upgrades sufficient for patron and staff use;
 - networking (local area vs. wide area);
 - library Intranet;
 - an *Americans with Disabilities Act* (ADA) compliant library website that is updated at least monthly, highlights library services and programs, includes hyperlinks, is mobile compatible, and is interactive;
 - patron self-checkout functionality;
 - new technologies/potential services; for example, social networking, makerspace, and mobile apps;
 - current and functional meeting room technology;
 - adaptive technologies that accommodate service needs for persons with disabilities and special populations, including but not limited to: accessible computer hardware, deaf interpreters, language translators, open captioning; and
 - ongoing staff continuing education/training related to all aspects of technological services.
- ☐ The library protects the integrity, safety, and security of its technological environment.
- ☐ The library's automated catalog and its components comply with current state, national, and international standards.
- ☐ The library is aware of E-rate discounts (telecommunications/connectivity services and/or Internet access) as available through the Schools and Libraries Program of the Universal Service Fund, administered by the Universal Service Administrative Company (USAC) under the direction of the Federal Communications Commission (FCC).

14. The library includes public relations and customer service as part of the orientation of all new staff and board members.
15. The library develops a brand identity and all collateral material adheres to the library's brand for the most effective messaging.
16. The library administration ensures all board and staff members receive an orientation of the library covering the library's history, funding sources, long-range/strategic plan, and services.
17. The library builds on public relations and marketing efforts developed by state and national organizations, the state library, and the community.

Marketing, Promotion, and Collaboration Checklist

- ☐ The library has a communications plan that supports the library's long-range/strategic plan.
- ☐ The library staff and trustees participate in two or more cooperative activities with other community organizations.
- ☐ The library's services and programs are promoted in the community. Check the applicable publicity methods.
 - ☐ flyers
 - ☐ brochures
 - ☐ website
 - ☐ newsletter
 - ☐ posters
 - ☐ banners
 - ☐ displays
 - ☐ podcasting
 - ☐ presentations
 - ☐ speeches
 - ☐ billboards
 - ☐ other
- ☐ The library maintains at least one social media account.
- ☐ The library invites local, state, and federal officials to visit the library.
- ☐ The library's website is updated at least monthly.
- ☐ The board, administration, and staff conduct an annual library walk-through.
- ☐ The board, administration, and appropriate staff visit other libraries.
- ☐ The budget includes funds for public relations and marketing activities.
- ☐ The library's promotional methods and services are ADA compliant.
- ☐ A designated staff member coordinates the library's marketing efforts.

Marketing, Promotion, and Collaboration

- ☐ The library's staff receives customer service and marketing training.
- ☐ The library's orientation for staff and trustees includes the library's public relations, customer service philosophy, library history, funding sources, and long-range/strategic plan.
- ☐ The library surveys patrons and the community to judge awareness of the library's programs and services.

Appendix A (Useful Illinois Statutes with Citations to the Illinois Compiled Statutes)

The Illinois Compiled Statutes (ILCS) are posted online at www.ilga.gov/legislation/ilcs/ilcs.asp

Illinois Statute or Topic	Legal Citation
<i>General Provisions</i>	
<i>Open Meetings Act</i>	5 ILCS 120/1
<i>Freedom of Information Act (FOIA)</i>	5 ILCS 140/1
<i>State Records Act</i>	5 ILCS 160/1 (see also 50 ILCS 205/1)
<i>Electronic Commerce Security Act (digital signature)</i>	5 ILCS 175/1
<i>Identity Protection Act</i>	5 ILCS 179/1
<i>Intergovernmental Cooperative Act</i>	5 ILCS 220/1
<i>Oaths and Affirmations Act</i>	5 ILCS 255/0.01
<i>Illinois Public Labor Relations Act</i>	5 ILCS 315/1
<i>Illinois Governmental Ethics Act</i> (Disclosure of Economic Interests)	5 ILCS 420/4A-101
<i>State Officials and Employees Ethics Act</i>	5 ILCS 430/1-1
<i>Elections</i>	
Election Code	10 ILCS 5/1-1
Campaign Finance Reporting	10 ILCS 5/10-6.1
<i>Executive Officers</i>	
<i>State Library Act</i>	15 ILCS 320/1
<i>Illinois Literacy Act</i>	15 ILCS 322/1
<i>Finance</i>	
<i>Public Funds Statement Publication Act</i>	30 ILCS 15/1 (see also 50 ILCS 305/1)
Statement of Receipts and Disbursements	30 ILCS 15/1 (see also 50 ILCS 305/1)
<i>Public Funds Investment Act</i>	30 ILCS 235/1 (see also 50 ILCS 340/1)
Interest Rate on Public Debt	30 ILCS 305/2
<i>Local Government Debt Reform Act</i>	30 ILCS 350/1
Illinois Procurement Code	30 ILCS 500/1
<i>Joint Purchasing Act (Governmental)</i>	30 ILCS 525/1
<i>Architectural, Engineering, and</i> <i>Land Surveying Qualifications Based Selection Act</i>	30 ILCS 535/1 & 50 ILCS 510/0.01
<i>Drug Free Workplace Act</i>	30 ILCS 580/1
<i>Revenue</i>	
Property Tax Code (formerly <i>Revenue Act</i>)	35 ILCS 200/1-1
Estimate of Revenues	35 ILCS 200/18-50
<i>Truth in Taxation Law</i>	35 ILCS 200/18-55
<i>Property Tax Extension Limitation Law (PTELL)</i>	35 ILCS 200/18-185
<i>Fiscal Responsibility Report Card</i>	35 ILCS 200/30-30
<i>Pensions</i>	
Illinois Municipal Retirement Fund (IMRF)	40 ILCS 5/7-171
<i>Local Government</i>	
Conflict of Interest (<i>Public Officer Prohibited Activities Act</i>)	50 ILCS 105/3
<i>Public Officers Simultaneous Tenure Act</i>	50 ILCS 110/1
<i>Time Off for Official Meetings Act</i>	50 ILCS 115/1

<i>Local Government Employees Political Rights Act</i>	50 ILCS 135/1
<i>Local Government Wage Increase Transparency Act</i>	50 ILCS 155
<i>Local Records Act</i>	50 ILCS 205/1 (see also 5 ILCS 160/1)
<i>Local Government Financial Statement Act</i>	50 ILCS 305/1 (see also 30 ILCS 15/1)
<i>Governmental Account Audit Act</i>	50 ILCS 310/1
<i>Illinois Municipal Budget Law</i>	50 ILCS 330/1
<i>Investment of Municipal Funds Act</i>	50 ILCS 340/1 (see also 30 ILCS 235/1)
<i>Tax Anticipation Note Act</i>	50 ILCS 420/0.01
<i>Local Government Prompt Payment Act</i>	50 ILCS 505/1
<i>Local Government Professional Services Selection Act</i> (exempted in 720 ILCS 5/33E-13)	50 ILCS 510/0.01

Municipalities

Removal of Officer (appointed library board member)	65 ILCS 5/3.1-35-10
Levy and Collection of Taxes	65 ILCS 5/8-3-2
Time for Paying over of Tax Monies	65 ILCS 5/8-3-3
<i>Tax Increment Allocation Redevelopment Act</i> (TIF)	65 ILCS 5/11-74.4-1

Libraries

<i>Illinois Local Library Act</i>	75 ILCS 5/1-0.1
<i>Illinois Library System Act</i>	75 ILCS 10/1
<i>Public Library District Act of 1991</i>	75 ILCS 16/1
Nomination of Candidates (<i>Public Library District Act</i>)	75 ILCS 16/30-20
Ownership of Library Building	75 ILCS 16/10-45 & 75 ILCS 16/5-40
<i>Library Records Confidentiality Act</i>	75 ILCS 70/1

Public Health

<i>Environmental Barriers Act</i> (Illinois Accessibility Code)	410 ILCS 25/1
<i>Equitable Restrooms Act</i>	410 ILCS 35/1
<i>Smoke Free Illinois Act</i>	410 ILCS 82/1

Public Safety

<i>Firearm Concealed Carry Act</i>	430 ILCS 66/1
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Notices

<i>Notice by Publication Act</i>	715 ILCS 5/1
<i>Newspaper Legal Notice Act</i>	715 ILCS 10/1

Criminal Offenses

Theft of (Library Material)	720 ILCS 5/16-0.1 & 720 ILCS 5/16-3
<i>Official Misconduct</i>	720 ILCS 5/33-1
<i>Public Contracts Act</i> (Interference, bid rigging)	720 ILCS 5/33E-1

Civil Liabilities

<i>Parental Responsibility Law</i>	740 ILCS 115/1
<i>Right to Breastfeed Act</i>	740 ILCS 137/1
<i>Illinois Wage Assignment Act</i>	740 ILCS 170/1

Civil Immunities

<i>Local Government Employee Tort Immunity Act</i>	745 ILCS 10/1-101
<i>Employment Record Disclosure Act</i>	745 ILCS 46/1

Property

<i>Right of Publicity Act</i>	765 ILCS 1075/1
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Human Rights

Illinois Human Rights Act 775 ILCS 5/1-101

Business Transactions

Personal Information Protection Act 815 ILCS 530/5

Employment

Illinois Collective Bargaining Successor Employer Act 820 ILSC 10/0.01

Personnel Record Review Act 820 ILCS 40/0.01

Right to Privacy in the Workplace Act 820 ILCS 55/1

Employee Credit Privacy Act 820 ILCS 70/1

Minimum Wage Act 820 ILCS 105/1

Equal Pay Act 820 ILCS 112/1

Wage Payment and Collection Act 820 ILCS 115/1

Prevailing Wage Act 820 ILCS 130/0.01

One Day Rest in Seven Act 820 ILCS 140/3

School Visitation Rights Act 820 ILCS 147

Victims' Economic Security and Safety Act 820 ILCS 180/1

Workers' Compensation Act 820 ILCS 305/1

Military Related Acts

Family Military Leave Act 820 ILCS 151/1

Military Leave of Absence Act 5 ILCS 325/0.01

Public Employee Armed Services Rights Act 5 ILCS 330/1

Service Member's Employment Tenure Act 330 ILCS 60/1

Appendix D (Topics Recommended for New Trustee Orientation)

1. Mission statement, long-range/strategic plan, technology plan, and all library policies
2. Budget, budget cycle, and way in which the budget is developed, monthly financial reports; levy; and relationship between library and municipality/ies, county, and state library
3. Doyle, Robert P. and Robert N. Knight, eds. *Trustee Facts File*. 4th ed. Chicago: Illinois Library Association, 2012; or current edition
4. ALA's *Freedom to Read Statement* and *Library Bill of Rights* and its interpretations; collection management; censorship issues and the procedure for addressing a patron's request for reconsideration of library materials
5. Board bylaws, board library administrator responsibilities, and errors and omissions insurance
6. Board meetings, committee meetings, names and addresses of other trustees, sample agenda, and prior year's minutes
7. *Serving Our Public 4.0: Standards for Illinois Public Libraries*, State Library Per Capita Grant, *Illinois Public Library Annual Report* (IPLAR)
8. Current copy of *Illinois Library Laws & Rules* (St. Paul, MN: Thompson Reuters), issued periodically by and available from the Illinois Library Association
9. Latest edition of a standard parliamentary procedure manual
10. The value/benefits of membership in professional organizations such as the American Library Association and the Illinois Library Association
11. *Illinois Open Meetings Act; Illinois Ethics Act; Freedom of Information Act*
12. List of websites for such organizations as American Library Association, Illinois Library Association, and the Public Library Association
13. Diamond, Stewart H. and W. Britt Isaly. *Financial Manual for Illinois Public Libraries*. Chicago: Illinois Library Association, 2007

Appendix F (Topics Recommended for Public Use of the Library Policy)

1. Days and hours of service
2. Borrowing privileges
 - Eligibility
 - Fees for nonresidents
 - Registration
 - Reciprocal borrowing
3. Circulation
 - Length of loans
 - Limits on number of items
 - Renewals
 - Reserves
 - Interlibrary loans
 - Lost or damaged materials
 - Fines and fees
4. Access to materials
5. Reference
6. Service to patrons with disabilities
7. Confidentiality of library/patron records
8. Library property
 - Computers
 - Bathroom facilities
 - Furniture
 - Equipment
9. Use of meeting rooms, exhibit areas, bulletin boards
10. Behavior in the library

Appendix G (Recommended Hours of Service by Population)

POPULATION	MINIMUM	GROWING	ESTABLISHED	ADVANCED
Less than 1,000	25	28	32	36
1,000-2,499	28	36	40	48
2,500-4,999	36	40	56	64*
5,000-9,999	48	56	64*	72*
10,000-24,999	56	64*	68*	72**
25,000-49,999	64*	68*	72**	72**
50,000-74,999	72*	72**	72**	75**
75,000-99,999	75**	75**	75**	75**
Over 100,000	75**	75**	75**	75**

*Open Sunday, September through May

**Open Sunday all year

Note: Consideration should be given to the convenience of users in establishing hours of operation. Every library should have some evening hours past 5:00 p.m. and some weekend hours including a minimum of four hours on Saturday.

Appendix K (Facility Management Checklists)

Ongoing Building Maintenance Checklist

- ☐ The library building should be maintained in a clean and sanitary condition at all times. Cleaning schedule can depend on frequency of use, and other factors.
- ☐ Elevators should be maintained at least annually, and should comply with applicable codes for safety.
- ☐ Roofs should be maintained at least twice a year or more frequently if required by the warranty. Additional inspection and maintenance work should be performed after every occasion where a contractor performs work on the roof (e.g., a rooftop chiller is replaced).
- ☐ The building facade should be inspected once a year.
- ☐ Parking lot resealing and restriping should be performed every one to three years.
- ☐ HVAC systems should be inspected and maintained at least twice a year (before summer and winter).
- ☐ Alarm system should be checked for proper operation at least once a year.
- ☐ Lighting should be inspected and replaced at least once every three months, unless they are inspected on a regular basis by the building staff. In some cases, defective lights must be replaced immediately. This includes exit lights, parking lot lights, and building exterior lights.
- ☐ Emergency lighting should be checked once a month.
- ☐ Sprinkler systems should be inspected as required by code, but at least once per year.
- ☐ Automatic doors should be inspected, adjusted and lubricated as required by code, but at least once every 6 months. Such doors may require more frequent work depending on traffic.
- ☐ Plumbing—Toilets, domestic water heater, and faucets: These systems should be maintained at least twice per year, including rodding of drain lines. Many components such as toilets may require maintenance on an as-needed basis. Sump pumps and back-up systems should be checked more frequently.
- ☐ Landscaping should be maintained weekly during season, and at least twice per year for cleanup, trimming, etc.
- ☐ Landscaping sprinklers should be checked and maintained twice a year.
- ☐ Carpet mats should be vacuumed on a regular basis, and shampooed at least once per year. Worn, loose, or torn carpeting should be replaced on an as-needed basis.
- ☐ Hard surface flooring should receive thorough cleaning and/or polishing once per year.
- ☐ Window cleaning should be performed at least once per year.

- ☐ Parking garages should be inspected and cleaned on an annual basis. Cleaning should include power washing to remove salt and other deposits.
- ☐ Other unique features, such as fountains, fireplaces, indoor planters, etc. should also be maintained on an as-required basis.
- ☐ Emergency generators should be checked for proper operation every week, and serviced as required by manufacturer.
- ☐ Snow removal should be performed on an as-needed basis (either self-performed or contracted).
- ☐ Egress paths should be checked once a month to ensure they are maintained open and free of obstructions.
- ☐ Electrical and mechanical rooms should be checked twice per year to ensure they are kept clean and clear of obstructions to reach the equipment.

Building Periodic Repair Checklist

- ☐ Tuck pointing of masonry: On an as-needed basis.
- ☐ Sealant repairs (window perimeters, masonry joints, etc.): On a three-to-five year interval.
- ☐ Interior painting and wall coverings: On an as-needed basis.
- ☐ Exterior painting including steel members that may corrode such as railings, etc.: Typically, once every three to five years.
- ☐ Wood and trim components: On an as-needed basis.
- ☐ Exterior and Interior Signage: Evaluate the appropriateness and condition of your signage once a year.
- ☐ Windows: Replace broken seals broken glass, caulking and glazing as needed.
- ☐ Parking lot: Perform patching, sidewalk repairs such as mud jacking, curb repairs, etc. as needed.
- ☐ Landscaping: Inspect trees and sod replacement every one to two years.
- ☐ Graffiti removal: Perform on an as-needed basis.
- ☐ Fencing repairs and painting: Perform on an as-needed basis. Painting is typically required every three to five years.
- ☐ Hardware: Items such as door knobs, locks, etc. should be repaired on an as-needed basis.

Capital Project Checklist

*Warranties and professional consultation should determine capital project items.

- ☐ Parking lot reconstruction (not routine sealing)
- ☐ Re-roofing
- ☐ Window replacement
- ☐ HVAC equipment replacement
- ☐ Lighting replacements and upgrades
- ☐ Building additions
- ☐ Interior remodeling (carpeting, walls, furnishings, etc.)
- ☐ Utility infrastructure including electrical feeds, cabling, fiber optics, generators, IT infrastructure, technology upgrades
- ☐ Major facade repairs
- ☐ Major code upgrades

Capital Asset Plan Item List

*Any item that is not accounted for in library operating budget should be on this list.

- ☐ Building structure
- ☐ Site elements such as parking lots, paving, site furnishings and signs
- ☐ HVAC systems
- ☐ Plumbing
- ☐ Elevators
- ☐ Building envelope including facade, windows, and roofs
- ☐ Furnishings

Environmentally Friendly Components

*The best time to upgrade for energy code conformance is when a library does replacement of library systems.

- ☐ Roof
- ☐ Mechanical systems
- ☐ Windows
- ☐ Library façade repair or replacement
- ☐ Lighting/LED
- ☐ Low-flow/water saving

TOWN OF NORMAL, ILLINOIS

ANNUAL COMPREHENSIVE FINANCIAL REPORT



FOR THE FISCAL YEAR ENDED
March 31, 2023

11 Uptown Circle
Normal, IL 61761
Phone: 309.454.9742
www.normalil.gov

TOWN OF NORMAL, ILLINOIS

ANNUAL COMPREHENSIVE FINANCIAL REPORT

FOR THE FISCAL YEAR ENDED
MARCH 31, 2023

Prepared by:
Finance Department

Management's Discussion and Analysis

March 31, 2023

USING THIS ANNUAL REPORT - Continued

Government-Wide Financial Statements - Continued

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.

Governmental Funds

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating the Town of Normal's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate the comparison between governmental funds and governmental activities.

The Town maintains nineteen individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General Fund, American Recover Plan Fund, Debt Service Fund, Fire Station Capital Investment Fund and Uptown TIF Fund, which are considered to be major funds. Data from the other fourteen governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of combining statements elsewhere in this report.

TOWN OF NORMAL, ILLINOIS

Statement of Net Position

March 31, 2023

				Component Units	
	Governmental Activities	Business-Type Activities	Totals	Library	Children's Discovery Museum Foundation
ASSETS					
Current Assets					
Cash and Cash Equivalents	\$ 80,188,702	24,279,057	104,467,759	8,778,639	587,268
Receivables - Net of Allowances	20,419,218	2,386,870	22,806,088	4,000,396	39,395
Due from Other Governments	9,291,407	—	9,291,407	46,036	—
Prepays/Inventories	178,656	602,869	781,525	—	—
Total Current Assets	110,077,983	27,268,796	137,346,779	12,825,071	626,663
Noncurrent Assets					
Capital Assets					
Nondepreciable	43,909,272	9,287,500	53,196,772	126,211	—
Depreciable	229,183,699	87,720,876	316,904,575	5,745,364	—
Accumulated Depreciation	(135,510,746)	(47,352,232)	(182,862,978)	(4,918,943)	—
Total Capital Assets	137,582,225	49,656,144	187,238,369	952,632	—
Total Assets	247,660,208	76,924,940	324,585,148	13,777,703	626,663
DEFERRED OUTFLOWS OF RESOURCES					
Deferred Items - IMRF	8,612,068	1,748,294	10,360,362	984,270	—
Deferred Items - Police Pension	9,769,922	—	9,769,922	—	—
Deferred Items - Firefighters' Pension	8,542,859	—	8,542,859	—	—
Deferred Items - PHP	6,446,567	948,280	7,394,847	514,080	—
Deferred Items - ARO	—	937,196	937,196	—	—
Deferred Charge on Refunding	840,636	—	840,636	—	—
Total Deferred Outflows of Resources	34,212,052	3,633,770	37,845,822	1,498,350	—
Total Assets and Deferred Outflows of Resources	281,872,260	80,558,710	362,430,970	15,276,053	626,663

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

				Component Units	
	Governmental Activities	Business-Type Activities	Totals	Library	Children's Discovery Museum Foundation
LIABILITIES					
Current Liabilities					
Accounts Payable	\$ 3,960,807	1,369,956	5,330,763	55,362	195,733
Accrued Payroll	670,976	85,647	756,623	149,460	—
Accrued Interest Payable	841,458	72,994	914,452	—	—
Claims Payable	458,240	—	458,240	—	—
Deposits Payable	944,696	—	944,696	—	—
Other Payables	218,805	—	218,805	—	—
Current Portion of Long-Term Debt	4,308,972	403,058	4,712,030	21,453	—
Total Current Liabilities	11,403,954	1,931,655	13,335,609	226,275	195,733
Noncurrent Liabilities					
Compensated Absences Payable	1,836,646	207,235	2,043,881	85,812	—
Net Pension Liability - IMRF	12,555,759	2,548,884	15,104,643	1,434,993	—
Net Pension Liability - Police Pension	51,178,010	—	51,178,010	—	—
Net Pension Liability - Firefighters' Pension	39,092,286	—	39,092,286	—	—
Total OPEB Liability - PHP	31,370,615	4,614,571	35,985,186	2,501,644	—
General Obligation Bonds Payable - Net	60,790,619	5,161,522	65,952,141	—	—
Promissory Note	2,007,913	—	2,007,913	—	—
Installment Contract	919,371	—	919,371	—	—
Lease Payable	6,384,707	—	6,384,707	—	—
IEPA Loans Payable	—	902,045	902,045	—	—
Asset Retirement Obligation	—	985,000	985,000	—	—
Total Noncurrent Liabilities	206,135,926	14,419,257	220,555,183	4,022,449	—
Total Liabilities	217,539,880	16,350,912	233,890,792	4,248,724	195,733
DEFERRED INFLOWS OF RESOURCES					
Property Taxes	13,653,056	—	13,653,056	3,962,164	—
Grants	9,873,261	—	9,873,261	—	—
Deferred Items - IMRF	1,004,985	204,017	1,209,002	114,859	—
Deferred Items - Police Pension	2,408,511	—	2,408,511	—	—
Deferred Items - Firefighters' Pension	1,042,658	—	1,042,658	—	—
Deferred Items - PHP	6,772,804	996,269	7,769,073	540,096	—
Total Deferred Inflows of Resources	34,755,275	1,200,286	35,955,561	4,617,119	—
Total Liabilities and Deferred Inflows of Resources	252,295,155	17,551,198	269,846,353	8,865,843	195,733
NET POSITION					
Net Investment in Capital Assets	64,379,318	43,205,374	107,584,692	952,632	—
Restricted - Social Security	385,397	—	385,397	—	—
Restricted - Cannabis Excise Tax	217,088	—	217,088	—	—
Restricted - Foreign Fire Tax	142,465	—	142,465	—	—
Restricted - TIF Development	1,430,050	—	1,430,050	—	—
Restricted - Law Enforcement	83,854	—	83,854	—	—
Restricted - Highways and Streets	5,988,188	—	5,988,188	—	—
Restricted - Community Development	1,000	—	1,000	—	—
Restricted - Debt Service	4,612,168	399,299	5,011,467	—	—
Restricted - Library Development	—	—	—	3,256,553	—
Restricted - Foundation Exhibits	—	—	—	—	254,713
Restricted - Opiod	59,274	—	59,274	—	—
Unrestricted (Deficit)	(47,721,697)	19,402,839	(28,318,858)	2,201,025	176,217
Total Net Position	29,577,105	63,007,512	92,584,617	6,410,210	430,930

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, 2023

	Expenses	Program Revenues		
		Charges for Services	Operating Grants/ Contributions	Capital Grants/ Contributions
Governmental Activities				
General Government	\$ 18,849,888	1,871,784	9,693	—
Public Safety	38,683,429	5,145,045	99,613	—
Highways and Streets	8,394,389	—	59,479	4,331,222
Sanitation	3,259,226	4,423,612	—	—
Culture and Recreation	12,865,567	4,391,011	86,470	200,000
Community Development	9,124,521	4,400	53,298	379,910
Interest on Long-Term Debt	2,300,493	—	—	—
Total Governmental Activities	93,477,513	15,835,852	308,553	4,911,132
Business-Type Activities				
Water	9,084,271	12,047,012	—	—
Sewer	5,802,519	7,586,642	—	—
Storm Water Management	1,268,032	1,923,244	—	—
Total Business-Type Activities	16,154,822	21,556,898	—	—
Total Primary Government	109,632,335	37,392,750	308,553	4,911,132
Component Units				
Library	3,825,103	313,598	116,883	—
Children's Discovery Museum Foundation	517,023	231,447	70,505	—
Total Component Units	4,342,126	545,045	187,388	—

General Revenues

Taxes
 Property Taxes
 Franchise Taxes
 Local Sales Taxes
 Utility Taxes
 Food and Beverage Tax
 Local Motor Fuel Tax
 Hotel/Motel Tax
 Other Taxes
 Intergovernmental - Unrestricted
 Sales Taxes
 Income Taxes
 Use Taxes
 Replacement Tax
 Cannabis Taxes
 Unrestricted Grants
 Investment Income
 Miscellaneous

Change in Net Position

Net Position - Beginning as Restated

Net Position - Ending

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

TOWN OF NORMAL, ILLINOIS

Notes to the Financial Statements

March 31, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

REPORTING ENTITY - Continued

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.

Government-Wide Statements

The Town's basic financial statements include both government-wide (reporting the Town as a whole) and fund financial statements (reporting the Town's major funds). Both the government-wide and fund financial statements categorize primary activities as either governmental or business-type. The Town's public safety, highway and streets, sanitation, culture and recreation, community development, and general administrative services are classified as governmental activities. The Town's water, sewer and stormwater management services are classified as business-type activities.

In the government-wide Statement of Net Position, both the governmental and business-type activities columns are: (a) presented on a consolidated basis by column; and (b) reported on a full accrual, economic resource basis, which recognizes all long-term assets/deferred outflows and receivables as well as long-term debt/deferred inflows and obligations. The Town's net position is reported in three parts: net investment in capital assets; restricted; and unrestricted. The Town first utilizes restricted resources to finance qualifying activities.

The government-wide Statement of Activities reports both the gross and net cost of each of the Town's functions and business-type activities (general government, public safety, water, sewer, etc.). The functions are supported by general government revenues (property, sales and use taxes, certain intergovernmental revenues, fines, permits and charges, etc.). The Statement of Activities reduces gross expenses (including depreciation) by related program revenues, which include 1) charges to customers or applicants who purchase, use or directly benefit from goods, services or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment.

TOWN OF NORMAL, ILLINOIS

Notes to the Financial Statements

March 31, 2023

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 also a single-employer pension plan. IMRF does issue 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 on-line at www.imrf.org. The Police and Firefighters' Pension Plans also issue separate reports that may be obtained by writing the Town at 1528 Third Avenue, Rock Island, Illinois 61201. 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 amounts recognized for the pension plans are:

	Pension Expense	Net Pension Liability	Deferred Outflows	Deferred Inflows
IMRF				
Town	\$ 2,310,342	15,104,643	10,360,362	1,209,002
Library	216,611	1,434,993	984,270	114,859
Police Pension	7,362,749	51,178,010	9,769,922	2,408,511
Firefighters' Pension	6,253,692	39,092,286	8,542,859	1,042,658
	16,143,394	106,809,932	29,657,413	4,775,030

Illinois Municipal Retirement Fund (IMRF)

Plan Descriptions

Plan Administration. All employees (other than those covered by the Police and Firefighters' Pension Plan) 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.

TOWN OF NORMAL, ILLINOIS

Notes to the Financial Statements

March 31, 2023

NOTE 4 - OTHER INFORMATION - Continued

EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLAN - 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	25.50%	4.90%
Domestic Equities	35.50%	6.50%
International Equities	18.00%	7.60%
Real Estate	10.50%	6.20%
Blended	9.50%	6.25% - 9.90%
Cash and Cash Equivalents	1.00%	4.00%

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 Fund's 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 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	\$ 28,367,390	15,104,643	4,593,302
Library	2,694,999	1,434,993	436,380
Net Pension Liability	31,062,389	16,539,636	5,029,682

TOWN OF NORMAL, ILLINOIS

Notes to the Financial Statements

March 31, 2023

NOTE 4 - OTHER INFORMATION - Continued

EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLAN - Continued

Illinois Municipal Retirement Fund (IMRF) - Continued

Changes in the Net Pension Liability

	Town	Library	Totals
Total Pension Liability			
Service Cost	\$ 1,425,468	135,424	1,560,892
Interest	7,356,312	702,238	8,058,550
Differences Between Expected and Actual Experience	1,198,372	113,849	1,312,221
Change of Assumptions	—	—	—
Benefit Payments, Including Refunds of Member Contributions	(5,362,601)	(509,466)	(5,872,067)
Net Change in Total Pension Liability	4,617,551	442,045	5,059,596
Total Pension Liability - Beginning	103,443,954	9,864,016	113,307,970
Total Pension Liability - Ending	108,061,505	10,306,061	118,367,566
Plan Fiduciary Net Position			
Contributions - Employer	1,817,342	172,654	1,989,996
Contributions - Members	749,850	71,238	821,088
Net Investment Income	(13,827,322)	(1,313,643)	(15,140,965)
Benefit Payments, Including Refunds of Member Contributions	(5,362,601)	(509,466)	(5,872,067)
Other (Net Transfer)	(240,369)	(22,836)	(263,205)
Net Change in Plan Fiduciary Net Position	(16,863,100)	(1,602,053)	(18,465,153)
Plan Net Position - Beginning	109,819,962	10,473,121	120,293,083
Plan Net Position - Ending	92,956,862	8,871,068	101,827,930
Employer's Net Pension Liability	15,104,643	1,434,993	16,539,636

TOWN OF NORMAL, ILLINOIS

Notes to the Financial Statements

March 31, 2023

NOTE 4 - OTHER INFORMATION - 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

For the year ended March 31, 2023, the Town recognized pension expense of \$2,310,342, and the Library recognized pension expense of \$216,611, for a total expense of \$2,526,953. At March 31, 2023, the Town and the Library reported deferred outflows or resources and deferred inflows of resources related to pensions from the following sources:

	Town		Library		
	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources	Totals
Difference Between Expected and Actual Experience	\$ 1,780,741	(491,434)	169,177	(46,688)	1,411,796
Change in Assumptions	527,847	(717,568)	50,147	(68,171)	(207,745)
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	7,634,366	—	725,291	—	8,359,657
Total Pension Expense to be Recognized in Future Periods	9,942,954	(1,209,002)	944,615	(114,859)	9,563,708
Pension Contributions Made Subsequent to the Measurement Date	417,408	—	39,655	—	457,063
Total Deferred Amounts Related to IMRF	10,360,362	(1,209,002)	984,270	(114,859)	10,020,771

\$417,408 for the Town \$39,655 for the Library and 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, 2024.

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 Outflows/(Inflows) of Resources		
	Town	Library	Totals
2024	\$ (77,214)	(7,335)	(84,549)
2025	1,493,387	141,877	1,635,264
2026	2,703,724	256,863	2,960,587
2027	4,606,693	437,652	5,044,345
2028	7,362	699	8,061
Thereafter	—	—	—
Totals	8,733,952	829,756	9,563,708

TOWN OF NORMAL, ILLINOIS

Notes to the Financial Statements

March 31, 2023

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 a Medicare supplement partially sponsored by the Town or the Town's health insurance plan.

Membership. As of March 31, 2023, the measurement date, the following employees were covered by the benefit terms:

Inactive Plan Members Currently Receiving Benefits	184
Inactive Plan Members Entitled to but not yet Receiving Benefits	—
Active Plan Members (including Nonqualifying Employees)	<u>359</u>
Total	<u><u>543</u></u>

Total OPEB Liability

The Town's total OPEB liability was measured as of March 31, 2023, and was determined by an actuarial valuation as of March 31, 2023.

Actuarial Assumptions and Other Inputs. The total OPEB liability in the March 31, 2023 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

TOWN OF NORMAL, ILLINOIS

Notes to the Financial Statements

March 31, 2023

NOTE 4 - OTHER INFORMATION - Continued

OTHER POST-EMPLOYMENT BENEFITS - Continued

Total OPEB Liability - Continued

Actuarial Assumptions and Other Inputs - Continued.

Inflation	2.30%
Salary Increases	2.30%
Discount Rate	3.50%
Healthcare Cost Trend Rates	5.40% Decreasing to an Ultimate Trend Rate of 3.90% 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

	Town	Library	Totals
Balances at March 31, 2022	\$ 40,021,763	2,536,471	42,558,234
Changes for the Year:			
Service Cost	944,851	65,685	1,010,536
Interest on the Total OPEB Liability	868,283	306,152	1,174,435
Changes of Benefit Terms	—	—	—
Difference Between Expected and Actual Experience	—	—	—
Changes of Assumptions or Other Inputs	(4,815,813)	(334,789)	(5,150,602)
Benefit Payments	(1,033,898)	(71,875)	(1,105,773)
Other Changes	—	—	—
Net Changes	(4,036,577)	(34,827)	(4,071,404)
Balances at March 31, 2023	35,985,186	2,501,644	38,486,830

TOWN OF NORMAL, ILLINOIS

Notes to the Financial Statements

March 31, 2023

NOTE 4 - OTHER INFORMATION - Continued

OTHER POST-EMPLOYMENT BENEFITS - Continued

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

The following presents the total OPEB liability, calculated using a Single Discount Rate of 3.50%, the prior year rate was 2.73%, as well as what the total OPEB liability would be if it were calculated using a Single Discount Rate that is one percentage point lower or one percentage point higher:

		1% Decrease (2.50%)	Current Discount Rate (3.50%)	1% Increase (4.50%)
Town	\$	47,500,093	35,985,186	33,780,472
Library		3,302,146	2,501,644	2,348,375
Total OPEB		50,802,239	38,486,830	36,128,847

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

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

		1% Decrease (Varies)	Healthcare Cost Trend Rates (Varies)	1% Increase (Varies)
Town	\$	29,933,152	35,985,186	43,827,501
Library		2,080,914	2,501,644	3,046,832
Total OPEB		32,014,066	38,486,830	46,874,333

TOWN OF NORMAL, ILLINOIS

Notes to the Financial Statements

March 31, 2023

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, 2023, the Town recognized OPEB expense of \$2,041,544, and the Library recognized pension expense of \$359,035, for a total expense of \$2,400,579. At March 31, 2023, the Town and the Library reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Town		Library		
	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources	Totals
Difference Between Expected and Actual Experience	\$ —	(1,779,350)	—	(123,698)	(1,903,048)
Change in Assumptions	7,394,847	(5,989,723)	514,080	(416,398)	1,502,806
Net Difference Between Projected and Actual Earnings	—	—	—	—	—
Total Deferred Amounts Related to OPEB	7,394,847	(7,769,073)	514,080	(540,096)	(400,242)

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 Outflows/(Inflows) of Resources		
	Town	Library	Totals
2024	\$ 422,719	29,387	452,106
2025	475,820	33,078	508,898
2026	471,188	32,756	503,944
2027	471,188	32,756	503,944
2028	(493,016)	(34,274)	(527,290)
Thereafter	(1,722,125)	(119,719)	(1,841,844)
Totals	(374,226)	(26,016)	(400,242)

TOWN OF NORMAL, ILLINOIS

Notes to the Financial Statements

March 31, 2023

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, 2023, on a modified accrual basis reconciled to full accrual.

		Component Unit	
		Normal Library	
	Library	Foundation	Totals
ASSETS			
Cash and Cash Equivalents	\$ 8,218,098	560,541	8,778,639
Receivables - Net of Allowances			
Property Taxes	3,962,164	—	3,962,164
Accrued Interest	38,232	—	38,232
Due from Other Governments	46,036	—	46,036
Total Assets	12,264,530	560,541	12,825,071
LIABILITIES			
Accounts Payable	55,362	—	55,362
Accrued Payroll	149,460	—	149,460
Total Liabilities	204,822	—	204,822
DEFERRED INFLOWS OF RESOURCES			
Property Taxes	3,962,164	—	3,962,164
Total Liabilities and Deferred Inflows of Resources	4,166,986	—	4,166,986
FUND BALANCES			
Restricted - Library Development	3,256,553	—	3,256,553
Unrestricted	4,840,991	560,541	5,401,532
Total Fund Balances	8,097,544	560,541	8,658,085
Total Liabilities, Deferred Inflows of Resources and Fund Balances	12,264,530	560,541	12,825,071
Reconciliation to the Statement of Net Position			
Total Component Unit Fund Balance	8,097,544	560,541	8,658,085
Capital Assets	952,632	—	952,632
Deferred Outflows Related to the Pensions Liability - IMRF	984,270	—	984,270
Deferred Inflows Related to the Pensions Liability - IMRF	(114,859)	—	(114,859)
Deferred Outflows Related to the Total OPEB Liability - PHP	514,080	—	514,080
Deferred Inflows Related to the Total OPEB Liability - PHP	(540,096)	—	(540,096)
Compensated Absences Payable	(107,265)	—	(107,265)
Net Pension Liability - IMRF	(1,434,993)	—	(1,434,993)
Total OPEB Liability - PHP	(2,501,644)	—	(2,501,644)
Total Net Position of Component Unit	5,849,669	560,541	6,410,210

TOWN OF NORMAL, ILLINOIS

Notes to the Financial Statements

March 31, 2023

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

SUMMARY FINANCIAL INFORMATION – Continued

		<div> <div>Component</div> <div>Unit</div> <div>Normal Public</div> <div>Library</div> <div>Foundation</div> </div>	Totals
	Library		
Revenues			
Taxes			
Property Taxes	\$ 3,897,482	—	3,897,482
Intergovernmental			
State Replacement Tax	391,476	—	391,476
State and Federal Grants	116,883	—	116,883
Charges for Services	17,313	296,285	313,598
Investment Income (Loss)	81,069	—	81,069
Miscellaneous	5,340	5,452	10,792
Total Revenues	4,509,563	301,737	4,811,300
Expenditures			
Culture and Recreation	3,423,659	55,214	3,572,614
Excess (Deficiency) of Revenues			
Over (Under) Expenditures	1,085,904	246,523	1,238,686
Reconciliation to the Statement of Activities			
Net Change in Fund Balance	1,085,904	246,523	1,332,427
Capital Outlays	41,944	—	41,944
Depreciation Expense	(89,395)	—	(89,395)
Change in Deferred Items - IMRF	2,000,141	—	2,000,141
Change in Deferred Items - PHP	(321,987)	—	(321,987)
Change in Compensated Absences	32,338	—	32,338
Change in Net Pension Liability - IMRF	(2,044,098)	—	(2,044,098)
Change in Total OPEB Liability - PHP	34,827	—	34,827
	739,674	246,523	986,197

TOWN OF NORMAL, ILLINOIS

Notes to the Financial Statements

March 31, 2023

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 \$1,313,551 and the bank balances totaled \$23,264,675.

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

Investment Type	Fair Value	Investment Maturities (in Years)			
		Less Than 1	1-5	6-10	More Than 10
U.S. Agencies	\$ 6,409,690	1,105,199	5,304,491	—	—
Certificates of Deposit	426,482	61,039	365,443	—	—
Illinois Funds	68,375	68,375	—	—	—
Totals	6,904,547	1,234,613	5,669,934	—	—

The Library has the following recurring fair value measurements as of March 31, 2023:

- U.S. Agencies of \$6,409,690 are valued using a matrix pricing model (Level 2 inputs)
- Certificates of Deposit of \$426,482 are valued using a matrix pricing model (Level 2 inputs)
- Illinois Funds of \$68,375 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, 2023

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 was rated AAAM by Standard & Poor's.

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 2022 levy that is due and collectible in the 2023-2024 fiscal year. The 2022 levy was adopted in December 2022. 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 2022 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 2023 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, 2023, the taxes will not be levied by the Library or extended by the County until December 2023; therefore, the amount is not measurable at March 31, 2023.

TOWN OF NORMAL, ILLINOIS

Notes to the Financial Statements

March 31, 2023

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	3,046,636	—	—	3,046,636
Vehicles and Equipment	2,656,784	41,944	—	2,698,728
	5,703,420	41,944	—	5,745,364
Less Accumulated Depreciation				
Buildings and Improvements	2,200,980	71,330	—	2,272,310
Vehicles and Equipment	2,628,568	18,065	—	2,646,633
	4,829,548	89,395	—	4,918,943
Total Net Depreciable Capital Assets	873,872	(47,451)	—	826,421
Total Net Capital Assets	1,000,083	(47,451)	—	952,632

Depreciation expense of \$89,395 was charged to the culture and recreation function.

TOWN OF NORMAL, ILLINOIS

Notes to the Financial Statements

March 31, 2023

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

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	\$ 139,603	32,338	64,676	107,265	21,453
Net Pension Liability/(Asset) - IMRF	(609,105)	2,044,098	—	1,434,993	—
Total OPEB Liability - PHP	2,536,471	—	34,827	2,501,644	—
	2,066,969	2,076,436	99,503	4,043,902	21,453

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 Annual Comprehensive 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, 2023

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, 2022, the measurement date, the following employees were covered by the benefit terms:

Inactive Plan Members Currently Receiving Benefits	15
Inactive Plan Members Entitled to but not yet Receiving Benefits	—
Active Plan Members	<u>19</u>
Total	<u><u>34</u></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 4.50% 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, 2023, the Library's contribution was 11.12% of covered payroll.

TOWN OF NORMAL, ILLINOIS

Notes to the Financial Statements

March 31, 2023

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, 2022. 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, 2022:

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	2.75%
Inflation	2.25%

For non-disabled 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, 2023

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	25.50%	4.90%
Domestic Equities	35.50%	6.50%
International Equities	18.00%	7.60%
Real Estate	10.50%	6.20%
Blended	9.50%	6.25% - 9.90%
Cash and Cash Equivalents	1.00%	4.00%

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:

	Decrease (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)
Net Pension Liability	\$ 2,694,999	1,434,993	436,380

TOWN OF NORMAL, ILLINOIS

Notes to the Financial Statements

March 31, 2023

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/(Asset)

	Total Pension Liability (A)	Plan Fiduciary Net Position (B)	Net Pension Liability/ (Asset) (A) - (B)
Balances at December 31, 2021	9,864,016	10,473,121	(609,105)
Changes for the Year:			
Service Cost	135,424	—	135,424
Interest on the Total Pension Liability	702,238	—	702,238
Difference between Expected and Actual Experience of the Total Pension Liability	113,849	—	113,849
Changes of Assumptions	—	—	—
Contributions - Employer	—	172,654	(172,654)
Contributions - Employees	—	71,238	(71,238)
Net Investment Income	—	(1,313,643)	1,313,643
Benefit payments, including Refunds of Employee Contributions	(509,466)	(509,466)	—
Other (Net Transfer)	—	(22,836)	22,836
Net Changes	442,045	(1,602,053)	2,044,098
Balances at December 31, 2022	10,306,061	8,871,068	1,434,993

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

For the year ended March 31, 2023, the Library recognized pension expense of \$216,611. At March 31, 2023, 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, 2023

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	\$ 169,177	(46,688)	122,489
Change in Assumptions	50,147	(68,171)	(18,024)
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	725,291	—	725,291
	944,615	(114,859)	829,756
Pension Contributions Made Subsequent to the Measurement Date	39,655	—	39,655
Total Deferred Amounts Related to IMRF	984,270	(114,859)	869,411

\$39,655 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, 2024.

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 Outflows/ (Inflows) of Resources
2024	\$ (7,335)
2025	141,877
2026	256,863
2027	437,652
2028	699
Thereafter	—
Total	829,756

TOWN OF NORMAL, ILLINOIS

Notes to the Financial Statements

March 31, 2023

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 programming 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, 2023.

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.

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.

TOWN OF NORMAL, ILLINOIS

Notes to the Financial Statements

March 31, 2023

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

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

Cash and Investments - Continued

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, 2023.

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 statement of activities. 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.

TOWN OF NORMAL, ILLINOIS

Notes to the Financial Statements

March 31, 2023

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

CASH AND INVESTMENTS - NORMAL PUBLIC LIBRARY FOUNDATION

At year-end the carrying amount of the Foundation's cash deposits totaled \$43,585 and the bank balances totaled \$43,585. The entire balance of deposits was fully insured by federal deposit insurance.

The Foundation's investments at year-end consisted of \$516,956 in mutual funds.

The fair values of assets measured on a recurring basis at March 31, 2023 are as follows:

	Level 1	Level 2	Level 3	Total
Investment Securities	\$ 516,956	—	—	516,956

There were no changes in the valuation techniques used for measuring fair value during the year ended March 31, 2023.

AVAILABILITY AND LIQUIDITY - NORMAL PUBLIC LIBRARY FOUNDATION

The following represents Foundation's financial assets at March 31, 2023:

Financial Assets at Year End	
Cash and Cash Equivalents	\$ 560,541
Less Amounts not Available to be used within one year	
Quasi Endowment Established by the Board	<u>43,485</u>
Financial Assets Available to Meet General Expenses over the Next Twelve Months	<u>517,056</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.

TOWN OF NORMAL, ILLINOIS

Notes to the Financial Statements

March 31, 2023

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

NET ASSETS - NORMAL PUBLIC LIBRARY FOUNDATION

Without Donor Restrictions

Net Assets without donor restrictions as of March 31, 2023 was comprised of the following:

Board Designated	
Endowment	\$ 43,485
Undesignated	<u>517,056</u>
Total	<u><u>560,541</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.

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 net assets with donor restrictions is classified as net assets without donor restrictions until those assets are appropriated for expenditure by the Foundation.

Endowment net assets composition by type of fund at March 31, 2023 was as follows:

	<u>Without Donor Restrictions</u>
Unrestricted - Board Designated	<u><u>\$ 43,485</u></u>

TOWN OF NORMAL, ILLINOIS

Notes to the Financial Statements

March 31, 2023

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

ENDOWMENTS - NORMAL PUBLIC LIBRARY FOUNDATION - Continued

Changes in endowment funds for the fiscal year ended March 31, 2023 were as follows:

	Without Donor Restrictions	With Donor Restrictions	Totals
Endowment Net Assets - Beginning	\$ 57,719	—	57,719
Contributions	16,726	—	16,726
Interest and Dividends	—	—	—
Net Appreciation (Depreciation)	(30,960)	—	(30,960)
Expenses	—	—	—
Endowment Net Assets - Ending	43,485	—	43,485

IN-KIND DONATIONS - NORMAL PUBLIC LIBRARY FOUNDATION

For the year ended March 31, 2023, contributed nonfinancial assets recognized with the Statement of Activities included:

Services \$15,355

The Foundation recognized contributed nonfinancial assets within revenue, including services. All the contributed nonfinancial assets did not have any donor-imposed restrictions. Contributed services recognized comprise of professional services from accountants and administrators advising the Foundation on various administrative matters. Contributed services are valued and are reported at the estimated fair value in the financial statements based on current rates for similar services.

REQUIRED SUPPLEMENTARY INFORMATION

Required supplementary information includes financial information and disclosures that are required by the GASB but are not considered a part of the basic financial statements. Such information includes:

- Schedule Employer Contributions
 - Illinois Municipal Retirement Fund
 - Police Pension Fund
 - Firefighters' Pension Fund
- Schedule of Changes in the Employer's Net Pension Liability/(Asset)
 - Illinois Municipal Retirement Fund
 - Police Pension Fund
 - Firefighters' Pension Fund
- Schedule of Investment Returns
 - Police Pension Fund
 - Firefighters' Pension Fund
- Schedule of Changes in the Employer's Total OPEB Liability
 - Retiree Benefit Plan
- Budgetary Comparison Schedules
 - General Fund
 - American Recovery Plan Fund

Notes to the Required Supplementary Information

Budgetary Information - Budgets are adopted on a basis consistent with generally accepted accounting principles.

TOWN OF NORMAL, ILLINOIS

**Illinois Municipal Retirement Fund
Schedule of Employer Contributions
March 31, 2023**

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	Totals	\$ 2,000,205	\$ 2,020,269	\$ 20,064	\$ 15,590,062	12.96%
2016	Totals	2,053,120	2,069,286	16,166	15,866,458	13.04%
2017	Totals	2,221,402	2,265,165	43,763	17,025,476	13.30%
2018	Totals	2,177,719	2,208,474	30,755	16,925,922	13.05%
2019	Totals	2,332,144	2,361,757	29,613	16,868,455	14.00%
2020	Totals	1,905,483	1,930,780	25,297	17,024,460	11.34%
2021	Totals	2,289,903	2,353,252	63,349	17,099,114	13.76%
2022	Totals	2,280,393	2,334,444	54,051	16,824,764	13.88%
2023	Totals	1,989,996	1,989,996	—	17,895,649	11.12%
2023	Town	1,817,342	1,817,342	—	16,343,007	11.12%
	Library	172,654	172,654	—	1,552,642	11.12%
	Totals	1,989,996	1,989,996	—	17,895,649	11.12%

Notes to the Required Supplementary Information:

Actuarial Cost Method	Entry Age Normal
Amortization Method	Level % Pay (Closed)
Remaining Amortization Period	21 Years
Asset Valuation Method	5-Year Smoothed Fair Value
Inflation	2.25%
Salary Increases	2.85% to 13.75%, Including Inflation
Investment Rate of Return	7.25%
Retirement Age	See the Notes to the Financial Statements
Mortality	For non-disabled 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.

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

Schedule of Employer Contributions

March 31, 2023

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%
2022	3,446,433	3,065,755	(380,678)	6,760,687	45.35%
2023	4,403,604	7,096,772	2,693,168	6,760,687	104.97%

Notes to the Required Supplementary Information:

Actuarial Cost Method	Entry Age Normal
Amortization Method	Level % Pay (Closed)
Remaining Amortization Period	18 Years
Asset Valuation Method	Fair Value
Inflation	2.50%
Salary Increases	3.00%
Investment Rate of Return	6.75%
Retirement Age	50-62
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

Firefighters' Pension Fund Schedule of Employer Contributions March 31, 2023

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	\$ 1,378,339	\$ 1,386,559	\$ 8,220	\$ 4,673,927	29.67%
2016	1,524,439	1,528,405	3,966	4,811,685	31.76%
2017	1,586,880	1,584,522	(2,358)	4,967,003	31.90%
2018	1,772,394	1,767,964	(4,430)	5,259,660	33.61%
2019	2,130,401	2,118,703	(11,698)	5,476,241	38.69%
2020	2,242,467	2,317,071	74,604	5,630,560	41.15%
2021	2,354,892	2,181,416	(173,476)	5,682,379	38.39%
2022	2,959,563	2,728,242	(231,321)	5,694,572	47.91%
2023	3,651,812	6,574,793	2,922,981	5,694,572	115.46%

Notes to the Required Supplementary Information:

Actuarial Cost Method	Entry Age Normal
Amortization Method	Level % Pay (Closed)
Remaining Amortization Period	18 Years
Asset Valuation Method	Fair Value
Inflation	2.50%
Salary Increases	3.00%
Investment Rate of Return	6.75%
Retirement Age	50-69
Mortality	PUB-2010 Safety Mortality with generational projection per the MP-2021 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

Schedule of Changes in the Employer's Net Pension Liability/(Asset)

March 31, 2023

	12/31/2015	12/31/2016	12/31/2017	12/31/2018
	Total	Total	Total	Total
Total Pension Liability				
Service Cost	\$ 1,695,572	1,671,046	1,800,289	1,602,370
Interest	6,108,482	6,442,948	6,940,777	6,910,060
Changes in Benefit Terms	—	—	—	—
Differences Between Expected and Actual Experience	223,364	2,488,457	(1,626,947)	1,609,949
Change of Assumptions	113,994	(366,026)	(2,947,828)	3,025,884
Benefit Payments, Including Refunds of Member Contributions	(3,316,361)	(3,768,480)	(4,247,409)	(4,706,389)
Net Change in Total Pension Liability	4,825,051	6,467,945	(81,118)	8,441,874
Total Pension Liability - Beginning	82,474,263	87,299,314	93,767,259	93,686,141
Total Pension Liability - Ending	87,299,314	93,767,259	93,686,141	102,128,015
Plan Fiduciary Net Position				
Contributions - Employer	\$ 2,069,286	2,263,495	2,202,524	2,219,227
Contributions - Members	722,123	777,162	764,033	755,997
Net Investment Income	354,238	4,842,092	13,198,453	(4,672,927)
Benefit Payments, Including Refunds of Member Contributions	(3,316,361)	(3,768,480)	(4,247,409)	(4,706,389)
Other (Net Transfer)	(390)	481,421	(1,586,715)	1,834,357
Net Change in Plan Fiduciary Net Position	(171,104)	4,595,690	10,330,886	(4,569,735)
Plan Net Position - Beginning	71,110,092	70,938,988	75,534,678	85,865,564
Plan Net Position - Ending	70,938,988	75,534,678	85,865,564	81,295,829
Employer's Net Pension Liability/(Asset)	\$ 16,360,326	18,232,581	7,820,577	20,832,186
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	81.26%	80.56%	91.65%	79.60%
Covered Payroll	\$ 15,866,458	16,996,186	16,886,940	16,746,362
Employer's Net Pension Liability/(Asset) as a Percentage of Covered Payroll	103.11%	107.27%	46.31%	124.40%

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

12/31/2019	12/30/2020	12/31/2021	12/31/2022		
Totals	Totals	Totals	Town	Library	Totals
1,694,282	1,713,222	1,599,336	1,425,468	135,424	1,560,892
7,286,704	7,582,801	7,728,284	7,356,312	702,238	8,058,550
—	—	—	—	—	—
133,640	(841,084)	890,814	1,198,372	113,849	1,312,221
—	(1,112,390)	—	—	—	—
(4,937,775)	(5,142,237)	(5,415,642)	(5,362,601)	(509,466)	(5,872,067)
4,176,851	2,200,312	4,802,792	4,617,551	442,045	5,059,596
102,128,015	106,304,866	108,505,178	103,443,954	9,864,016	113,307,970
106,304,866	108,505,178	113,307,970	108,061,505	10,306,061	118,367,566
1,930,780	2,301,860	2,334,444	1,817,342	172,654	1,989,996
783,515	793,781	759,698	749,850	71,238	821,088
15,349,616	13,329,763	17,640,104	(13,827,322)	(1,313,643)	(15,140,965)
(4,937,775)	(5,142,237)	(5,415,642)	(5,362,601)	(509,466)	(5,872,067)
(671,650)	(327,795)	268,792	(240,369)	(22,836)	(263,205)
12,454,486	10,955,372	15,587,396	(16,863,100)	(1,602,053)	(18,465,153)
81,295,829	93,750,315	104,705,687	109,819,962	10,473,121	120,293,083
93,750,315	104,705,687	120,293,083	92,956,862	8,871,068	101,827,930
12,554,551	3,799,491	(6,985,113)	15,104,643	1,434,993	16,539,636
88.19%	96.50%	106.16%	86.02%	86.08%	86.03%
17,028,447	17,025,421	16,866,809	16,343,007	1,552,642	17,895,649
73.73%	22.32%	(41.41%)	92.42%	92.42%	92.42%

TOWN OF NORMAL, ILLINOIS

Direct and Overlapping Property Tax Rates - Last Ten Tax Levy Years March 31, 2023 (Unaudited)

	2013	2014	2015
Town Direct Rates			
General	0.1951	0.1931	0.1912
IMRF	0.1949	0.1897	0.1909
Fire Pension	0.1630	0.1783	0.1838
Police Pension	0.1954	0.2029	0.2048
Social Security	0.1459	0.1518	0.1543
Total Town Direct Rates	0.8943	0.9158	0.9250
Overlapping Rates			
Town Library	0.4465	0.4419	0.4505
McLean County	0.9038	0.9013	0.9184
Normal Township	0.2230	0.2280	0.2279
Normal Road District	0.0910	0.0935	0.0957
Bloomington-Normal Water Reclamation District	0.1701	0.1722	0.1745
Bloomington-Normal Airport Authority	0.1273	0.1366	0.1357
Unit 5 School District	5.0070	5.0271	5.0583
Heartland Community College	0.5067	0.5047	0.5405
Total Rates	8.3697	8.4211	8.5265

Data Source: McLean County Treasurer's Office

2016	2017	2018	2019	2020	2021	2022
0.1855	0.1840	0.1815	0.1800	0.0594	—	—
0.1836	0.1981	0.1590	0.1996	0.1923	0.0868	0.0659
0.1994	0.2397	0.2540	0.2393	0.2902	0.3601	0.3376
0.2343	0.2642	0.2812	0.2546	0.3263	0.4127	0.3916
0.1561	0.1555	0.1514	0.1591	0.1578	0.1676	0.1633
0.9589	1.0415	1.0271	1.0326	1.0260	1.0272	0.9584
0.4526	0.4496	0.4435	0.4364	0.4337	0.4321	0.4032
0.9140	0.9105	0.9208	0.9150	0.9139	0.9140	0.9106
0.2308	0.2328	0.2301	0.2331	0.2322	0.2282	0.2162
0.0957	0.0929	0.0918	0.0901	0.0785	0.0809	0.0795
0.1793	0.1847	0.1865	0.1883	0.1868	0.1805	0.1775
0.1244	0.1194	0.0994	0.1436	0.1455	0.1427	0.1361
5.0147	5.0361	5.3920	5.3550	5.6470	5.6145	5.5206
0.5884	0.5854	0.5815	0.5817	0.5776	0.5764	0.5808
8.5588	8.6529	8.9727	8.9758	9.2412	9.1965	8.9829

TOWN OF NORMAL, ILLINOIS

Principal Property Tax Payers - Current Fiscal Year and Nine Fiscal Years Ago March 31, 2023 (Unaudited)

Taxpayer	2023			2014		
	Taxable Assessed Value	Rank	Percentage of Total Town Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage of Total Town Taxable Assessed Value
Rivian Automotive	\$ 14,431,892	1	1.47%			
C150 11 709 S Main LLC	8,610,315	2	0.88%			
Blue Atlantic Normal LLC	7,318,251	3	0.74%			
MCP Uptown Owner LLC	7,243,954	4	0.74%			
Earl Michael	6,760,946	5	0.69%			
Wal-Mart	5,716,731	6	0.58%	\$ 7,683,916	2	0.94%
JDHQ Hotels, LLC	5,463,014	7	0.56%			
Ironwood Garden Apartments	5,359,214	8	0.55%	7,687,208	1	0.94%
Meijer	5,154,501	9	0.52%	5,611,180	4	0.68%
SLK Global Solutions America	4,890,511	10	0.50%			
Mitsubishi Motor				7,470,795	3	0.91%
BroMenn Healthcare				5,265,072	5	0.64%
Mariott Hotel				4,901,962	6	0.60%
College Hills Mall (Inclu Anchor Sales)				4,602,364	7	0.56%
Main Street Apartments				3,996,777	8	0.49%
Uptown Crossing				3,625,234	9	0.44%
Menards				3,620,157	10	0.44%
	<u>70,949,329</u>		<u>7.23%</u>	<u>54,464,665</u>		<u>6.64%</u>

Data Source: McLean County Treasurer's Office

TOWN OF NORMAL, ILLINOIS

**Property Tax Levies and Collections - Last Ten Fiscal Years
March 31, 2023 (Unaudited)**

Fiscal Year	Tax Levy Year	Taxes Levied for the Fiscal Year*	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
			Amount	Percentage of Levy		Amount	Percentage of Levy
2014	2013	\$ 10,994,027	\$ 10,994,027	100.00%	\$ —	\$ 10,994,027	100.00%
2015	2014	11,249,061	11,249,061	100.00%	—	11,249,061	100.00%
2016	2015	11,510,992	11,510,992	100.00%	—	11,510,992	100.00%
2017	2016	12,174,778	12,172,487	99.98%	—	12,172,487	99.98%
2018	2017	12,958,496	12,855,018	99.20%	—	12,855,018	99.20%
2019	2018	12,958,499	12,947,746	99.92%	—	12,947,746	99.92%
2020	2019	13,055,341	13,055,341	100.00%	—	13,055,341	100.00%
2021	2020	13,055,332	12,916,816	98.94%	—	12,916,816	98.94%
2022	2021	13,381,632	13,160,334	98.35%	—	13,160,334	98.35%
2023	2022**	13,381,608	—	0.00%	—	—	0.00%

Data Source: McLean County Treasurer

*Includes Library

**Levy collected in FY 2023-2024.



September 7, 2023

Members of the Board of Trustees
Normal Public Library
Town of 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, 2023. 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 September 7, 2023. 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, 2023. We noted no transactions entered into by the 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 estimates affecting the governmental activities' financial statements were:

Management's estimate of the depreciation expense on capital assets is based on assumed useful lives of the underlying capital assets, the net pension liability is based on estimated assumptions used by the actuary, and the total OPEB liability is based on estimated assumptions used by the actuary. We evaluated the key factors and assumptions used to develop the depreciation expense, the net pension liability, and the total OPEB liability estimates 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.

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. Any material misstatements detected as a result of audit procedures were corrected by management.

Significant Audit Findings - Continued

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 September 7, 2023.

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.

We were engaged to report on the other supplementary information and supplemental schedules, 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

**BY-LAWS
Of
The Normal Public Library
Normal, Illinois**

The Board of Trustees of the Normal Public Library value and facilitate the free exchange of information and ideas in a democratic society, protecting intellectual freedom and respecting individuals' rights to privacy and choice.

Article I

Sec. 1.

The Board of Trustees of the Normal Public Library shall have the following powers as so enumerated in Illinois Library Laws and/or 75ILCS.

To make and adopt such by-laws, rules and regulations, for their own guidance and for the government of the library as may be expedient.

To have control of the expenditure of all monies collected for the library.

To have the exclusive control of the construction of any library buildings and of the supervision, care and custody of the grounds, rooms or buildings constructed, leased or set apart for the use of the library.

To purchase or lease grounds and to construct, purchase or lease, and occupy an appropriate building or buildings for the use of the library.

To remodel or reconstruct a building erected or purchased by the Board, when such a building is not adapted to its purposes or needs.

To sell or otherwise dispose of any real or personal property that it deems no longer necessary or useful for library purposes, and to lease to others any real property not immediately useful but for which plans for ultimate use have been or will be adopted. The corporate authorities shall have the first right to purchase or lease.

To appoint a qualified librarian as library director, to fix his/her compensation, to remove such appointees, and to retain professional consultants as needed.

To contract with any library association, school board, or any city, village, incorporated town, township, county, or district library board in the State of Illinois for furnishing or receiving library service including, but not limited to, contracts for such library service as participants in interstate library compacts.

To join with the board or boards of any one or more libraries of any city, incorporated town, village, township, county, or district in maintaining libraries. Or for the maintenance of a common library for such cities, incorporated towns, villages, townships, county or districts, upon such terms as may be agreed upon by and between the boards.

To enter into contracts and to take title to any property acquired by it for library purposes by the name and style of “The Board of Library Trustees of the Town of Normal” and by that name to sue and be sued.

To exclude from the use of the library any person who willfully violates the rules prescribed by the Board.

The Library will extend the privileges and use of the library to persons residing outside the incorporated town. Upon such terms and conditions as the Board from time to time by its regulations prescribe and to impose a non-resident fee for such privileges and uses at least equal to or above the cost to residents of such entity.

Article II

Sec. 1

The officers of the Board of Trustees shall be President, Vice-president, Secretary and a Treasurer.

Sec. 2

The President shall preside at all meetings of the Board and shall appoint all standing committees. The President shall be an ex-officio **and voting** member of all committees.

Sec. 3

In the absence of the President at any regular or special meeting, the meeting shall be presided over by the Vice-President or Secretary.

Sec. 4

The Secretary shall keep a faithful record of the proceedings of the Board, shall give due notice of all meetings and shall perform such duties as may properly belong to the office or be delegated by the President or by action of the Board.

Sec. 5

It shall be the duty of the Treasurer, **or designee**, to disburse all monies belonging to the library, as authorized by the Board.

Sec. 6

Should any vacancies occur on the Board, it shall appoint a replacement to hold the office until the next regularly scheduled election.

Article III

Sec. 1

The regular meeting of the Board shall be held monthly and shall be open to the public. The time and dates to be determined at the ~~April~~ June meeting of the Board. All meetings of the Board are open to the public and must comply with the Illinois Open Meetings Act (5 ILCS 120).

Sec. 2

Four members shall constitute a quorum.

Sec. 3

The meeting in ~~April~~ June shall be the annual meeting at which time the annual report shall be made as required by law.

Sec. 4

The meeting in ~~April~~ May following a consolidated election shall be the meeting at which officers shall be elected.

Sec. 5

The President at the ~~May~~ June meeting shall name committees.

Sec. 6

Special meetings shall be called by the President or upon the request of two Trustees provided such meeting complies with the Illinois Open Meetings Act (5 ILCS 120). The notice of such meetings shall state an agenda of all items to be acted upon showing the general subject matters and shall be given at least 48 hours notice before the time of the meeting and no other business shall be transacted. Such notices shall be posted in at least two (2) public gathering places, one of which may be an electronic posting.

Sec. 7

The order of business at regular meetings shall be as follows:

1. Opportunity for public comment
2. Committee Reports
3. Review of the minutes of the previous meeting.
4. President's Report.
5. Library Administrator's Report
6. ~~Committee Reports~~
7. ~~Unfinished Business~~
8. New Business
9. Unfinished Business

Sec. 8

The requirement for the approval of an action or choice shall be a simple majority; more than half of the votes legally cast by persons entitled to vote at a regular or properly called meeting at which a quorum is present.

Sec. 9

Trustees may participate in meetings of the Board of Trustees by electronic means only if the attendance complies with the specifications set forth in the Illinois Open Meetings Act (5 ILCS 120).

Article IV

- a.) All routine business of the library is discussed and approved by the entire Board at regular or special meetings. When deemed desirable, the Board may direct the appointment of ad hoc committees, which meet for a limited duration to investigate topics of defined scope. (or)
- b.) The President may appoint Ad Hoc Committees for specific purposes as the business of the Board may require from time to time. Each committee shall be considered to be discharged upon the completion of the purpose for which it was appointed and after the final report is made to the Board. (or)
- c.) The Library Board shall function as a committee of the whole, with special assignments being undertaken by individuals or ad hoc committees as deemed appropriate. No committee shall have other than advisory powers unless, by formal action of the Board, it is granted specific power to act. The President shall be an ex-officio **and voting** member of all committees with full rights.

Article V

Amendments of the by-laws shall be suggested at a meeting of the Board and voted upon at the next meeting at which ~~all~~ **at least five** Board members are present. Amendments must be approved by a minimum of ~~5~~ **five** votes.

*Approved by the Library Board of Trustees, July 25, 2007; Amended July 28, 2010; Amended December 18, 2013. **Amended November 15, 2023.***

Normal Public Library
Electronic Meetings Policy

The Board of Library Trustees of Normal Public Library believes it is in the best interest of its residents and taxpayers that the fullest participation and attendance by board members in all board meetings be achieved whenever possible; and

The use of electronic conferencing for meeting attendance and voting requirements, at least in some governmental meetings, is permissible so long as the meeting is conducted in accordance with the Open Meetings Act; and

The Open Meetings Act has been amended to allow attendance at public body meetings through audio-conference, video-conference, or by any other electronic conferencing without physical attendance; and

The Board in all of its regular, special, and committee meetings complies and intends to comply with the provisions of the Open Meetings Act.

The Board of Library Trustees, having considered the aforesaid matters, hereby adopts this policy to be used when needed, to make use of the capabilities for conferencing by electronic means or any other type of conferencing for its meetings as more specifically set out in this resolution, and to adopt, establish, and set forth the rules of the board applicable thereto:

- 1) All pertinent provisions of the Open Meetings Act must be complied with, including specifically the proper notice of any regular or special meeting, the proper record keeping or minutes of each meeting, and the appropriate agenda preparation for each meeting, which in addition shall be posted along with the notice of the meeting; in particular, any use of closed sessions shall be in compliance with the provisions of the act.
- 2) That sufficient security and identification procedures be employed, either at the outset of any meeting or at any time during the meeting as appropriate, to ensure that any and all members attending for discussion or voting purposes are in fact an authorized member with the right to speak and vote.
- 3) Pursuant to the Open Meetings Act, a quorum of members of the board must be physically present at the location of the meeting. Only additional members, i.e., those members not part of the required physically present quorum, may attend by video and/or audio conferencing or by other electronic means.
- 4) All board members attending meetings by electronic conferencing shall be entitled to vote as if they were personally and physically present at the meeting site so long as a physical quorum is present, but their votes shall be recorded by the secretary as done by electronic attendance.

- 5) A board member who attends a meeting by video or audio conference must provide notice to the recording secretary or clerk of the board at least 24 hours prior to the meeting unless such advanced notice is impracticable.
- 6) A board member may attend a meeting through electronic conferencing if his or her physical presence at the meeting is prevented due to (i) personal illness or disability; (ii) employment purposes or the business of the board; or (iii) a family or other emergency.
- 7) As soon as it becomes apparent to the Board that a meeting will include electronic conferencing, all subsequent notices of the meeting shall indicate that one or more board members will or may be attending by electronic means. In the event that the notice of the meeting has already been disseminated and posted, a follow-up notice indicating the above shall be placed as soon as possible. In the event any news media have filed the annual request for notice of meetings, they shall receive an updated notice in the same manner as given to all members of the board.
- 8) The meeting minutes shall include, but need not be limited to; (i) the date, time, and place of the meeting; (ii) the members of the board who were either present or absent from the meeting and whether those members in attendance were physically present or present by audio conference, video conference, or by other electronic means; and (iii) a summary of discussion on all matters proposed, deliberated, or decided, and a record of any votes taken.
- 9) This policy shall not be construed to mean that conferencing by electronic means shall be regularly used or used at every meeting of the board but shall be used only as necessary to allow the participation of board members who are unable to attend in person due to such circumstances listed in provision 6 of this policy.
- 10) The location of the meeting included on the notice shall be equipped with a suitable transmission system (e.g. a speakerphone) in order that the public audience, the library members in attendance, and any staff will be able to hear any input, vote, or discussion of the conference and that the member attending by electronic means shall have a similar capability of hearing such input, vote, or discussion.

Approved by the Board of Trustees of Normal Public Library, September 25, 2019.

Normal Public Library: Personnel Code

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SEC. 1 GENERAL PROVISIONS:

- A. Purpose: It is the purpose of these provisions to establish usual procedure that will serve as a guide to administrative action concerning the various personnel activities and transactions. They are intended to indicate the customary and the most reasonable methods by which the aims of the personnel program can be carried out. **The provisions of this code are not to be considered as establishing a contract of employment or as establishing property rights. The library has the authority and discretion to waive application of these policies in any instance. Normal Public Library is an at-will employer and reserves the right to modify or alter these policies as necessary or advisable.**
- B. Positions Covered: Subject to the following exceptions and those specified elsewhere in this Code, this Chapter shall apply to all employees in the Library's Salary Administration Program.
 - a. Exempt employees shall not receive the benefits of, be subject to, or be regulated by the following provisions:
 - i. Overtime;
 - ii. Probation.
- C. Employee Conduct:
 - a. Employees are expected at all times to conduct themselves in accordance with law, Town ordinances, library directives, and in a positive manner to promote the best interests of the Library, the efficient operation of their department, the performance of their job duties, and the health and safety of themselves, fellow employees, and the public.
 - b. Employees have the responsibility for managing their behavior on and off duty. An employee who exhibits conduct on or off duty which violates state or local laws must promptly notify their supervisor.
- D. **Attendance: Consistent attendance and punctuality contribute to the success of the library's operations. Attendance problems disrupt operations, lower productivity, and create a burden for other employees. All employees are expected to assume responsibility for their attendance and**

promptness. Poor attendance will be reflected in an employee's performance review, and is subject to disciplinary action. Employees who are unable to report to work as scheduled must provide notice to their immediate supervisor as soon as possible. Employees who are absent for three or more days without calling are considered as having voluntarily quit. The library director may by directive adopt rules for the administration of this policy which will apply to all library employees.

- E. Residency Requirements: Each full-time employee of the Library shall reside within McLean County or within a 60-mile radius of the intersection of Main Street and College Avenue in Normal. The library director may waive this requirement on a case-by-case basis for good cause.
- F. Pecuniary Interest:
 - a. No library employee may have financial interest in the profits of any contract, service or work performed for the Normal Public Library.
 - b. Except as prohibited by state law, a Library employee may contract with the Library provided the following conditions are met: 1) prior approval is obtained from the library director; 2) the contract shall not exceed \$500.00; and 3) the employee shall not enter into more than three such contracts each fiscal year.
- G. Administration: These provisions shall be administered by the library director. The library director may issue formal directives, as necessary. Directives may be subject to review by the Board of Trustees of Normal Public Library.

SEC. 2 RECRUITMENT AND EMPLOYMENT.

It is the responsibility of each department manager to notify the library director of any vacancies. The library director or designee will have the responsibility for filling vacancies and employing personnel to fill newly created positions.

SEC. 2.1 EQUAL OPPORTUNITY

The Normal Public Library is an equal opportunity employer and will comply with all applicable federal, state, and Town laws prohibiting illegal discrimination in employment.

SEC. 2.2 PROBATIONARY PERIOD.

- A. The probationary period is intended to provide an opportunity for managers and other supervisory personnel to monitor, evaluate, and assess the skills, abilities, and attitudes of employees. This period affords an opportunity to evaluate the capability of the probationary employee.
- B. The probationary period is six months for all newly hired regular employees. The probationary period is three months for all promoted, transferred, or demoted employees. The library director may extend the probationary period, not to exceed one year, in order to provide an opportunity for adequate evaluation of the employee.
- C. A manager may, with the consent of the library director, reprimand, suspend, or remove any probationary employee within their department for any reason, regardless of whether that reason

would constitute sufficient grounds for disciplining or removing non-probationary employees.

- D. Transferred or promoted employees who are unable to perform satisfactorily on their jobs during or at the end of their probationary period may, at the discretion of the Library, be returned to their original jobs, if a vacancy exists.
- E. A probationary employee is not entitled to the hearing or appeal procedures afforded non-probationary employees by section 2.7 of this code.

SEC. 2.3 PHYSICAL EXAMINATIONS.

- A. A physical examination may be required for regular employees hired by the Normal Public Library. Such physical examination shall be at the Library's expense. A copy of the physician's report must be provided to the Library.
- B. A physical examination may be required at any time to determine the ability of an employee to continue or return to work. Such physical examination will be at the Library's expense. A copy of the physician's report must be provided to the Library.

Sec 2.4 NEPOTISM PROHIBITED.

No person may be hired as a regular employee at the library if there is a regular employee who has a degree of affinity (marriage) or consanguinity (blood) to the applicant as close as or closer than that possessed by first cousins, except as required by law or except where the regular employee enters into a nepotism agreement obligating the regular employee to retire or resign from employment effective upon the new hire successfully completing probation.

SEC. 2.5 PROMOTIONS, DEMOTIONS AND TRANSFERS.

All promotions, transfers and demotions will occur in conjunction with the Salary Administration Program's merit system.

- A. All recommendations for promotions and transfers will be based on merit and shall be approved by the library director. When an employee is promoted their salary may be adjusted by the library director after consultation with the employee and the manager involved.
- B. All recommendations for demotions based on lack of individual merit or the phasing out of former positions, will be cleared with the library director. Where a regular employee accepts a voluntary demotion to a lower pay grade, their pay shall be set a step in the lower range as determined by the library director. Where a regular employee takes an involuntary demotion to a lower pay grade, she/he shall be placed in any appropriate step rate in the lower range that is less than the existing salary.

SEC. 2.6 DISCIPLINARY ACTION

- A. If an employee's performance, attitude, work habits, or personal conduct at any time falls below a desirable level, such employee's manager may initiate appropriate disciplinary action.
- B. If appropriate and justified, a reasonable period of time for improvement may be allowed before

initiating disciplinary action seeking suspension or dismissal.

- C. In some instances, a specific incident may justify severe disciplinary action, or dismissal; however, the action depends on the seriousness of the incident and the entire pattern of the employee's past performance and conduct.
- D. The Library may use traditional forms of disciplinary action including, but not limited to, verbal counseling or coaching, written reprimands, suspensions with or without pay, or dismissal.
- E. At the manager's option, employees may be allowed employee assistance counseling in lieu of disciplinary action. In order to participate in employee assistance counseling in lieu of serious disciplinary action, the employee must: (1) waive confidentiality related to attendance and progress in completing any treatment plan recommended by the employee assistance counselor and/or other professional; (2) attend all scheduled meetings and complete follow-up recommendations and treatment plans. Information received from the employee assistance counselor or other professional shall be considered confidential and shared only on a need to know basis in order to assure compliance with the terms and conditions of referral. Failure to comply with the terms and conditions of the employee assistance counseling or continued performance and behavior problems will result in further disciplinary action.

SEC. 2.7 GROUND FOR SUSPENSION OR DISMISSAL OF REGULAR, NON-PROBATIONARY EMPLOYEES

- A. Grounds: The employee's manager—or the library director—may dismiss or suspend any employee for the good of the organization
- B. Reasons for dismissal or suspension may include but shall not be limited to:
 - 1) Failure to meet prescribed standards of work, morality, and ethics to an extent that makes an employee unsuitable for continued employment in the position in which the individual is employed;
 - 2) Theft, destruction, or improper or unauthorized use or disposition of Library property;
 - 3) Incompetency, inefficiency or negligence in the performance of duty;
 - 4) Insubordination that constitutes a serious breach of discipline;
 - 5) Conviction of a felony;
 - 6) Unbecoming personal conduct;
 - 7) Unauthorized absences, or abuse of leave privileges;
 - 8) Acceptance of any valuable consideration which was given with the expectation of influencing the employee in the performance of their duties;
 - 9) Falsification of records or use of official position for personal advantage;
 - 10) Inability to get along with fellow employees so that work quality or quantity is affected;
 - 11) Failure to follow the order of one's supervisor, manager, library director, or a designee;
 - 12) Failure to report on-the-job injuries;
 - 13) Possessing or using alcohol or controlled substances on the job or arriving on the job under the influence of alcohol or controlled substances, or sale of controlled substances in the workplace;
 - 14) Failure to proactively or effectively communicate integral information regarding safety or Library operations to the appropriate staff or supervisor;
 - 15) Providing unauthorized access to Library property or equipment;

- 16) Abuse of: staff library card account; information stored within Library records; borrowing privileges or access to materials; any privilege gained as a Library employee;
- 17) Unauthorized or inappropriate use of Library technology - including but not limited to - computers and networks;
- 18) Pattern of conduct that is offensive or threatening to fellow employees, or unlawful harassment of fellow employees;
- 19) Illegal conduct, including but not limited to unlawful discrimination based on a protected status recognized by law;
- 20) Pattern of behavior that negatively affects the service environment of the library and/or work environment of other staff;
- 21) Intentionally making a false statement on an application for employment, or in connection with any job duties performed by the employee which statement causes harm or a breach in trust in the employer/employee relationship.

SEC. 2.8 NOTICE AND APPEAL

The employee shall be furnished a notice of the nature of the disciplinary suspension or dismissal by the Director or the Supervisor involved, the reasons for the discipline, duty or pay status change, and their option to respond to the action to the library director or designee in writing by 5:00 p.m. on the close of the third business day following the notice. After the notice of disciplinary action, but prior to any proposed effective date of dismissal or suspension, the employee may be retained in one of the following employment statuses:

- a. On duty with pay;
- b. Suspended with pay;
- c. Suspended without pay;

at the discretion of the Director or Supervisor. If the employee fails to respond to the notice of the disciplinary action, it shall be effective on the date specified with no need for additional action. If the employee answers the charges in writing, the library director or designee shall afford the employee a hearing or meeting and at the close thereof, affirm, modify, increase, reduce or reverse the proposed dismissal or suspension. Such a hearing or meeting shall be promptly held. The employee may appeal the result of the hearing to the Library Board of Trustees. Such appeal must be communicated in writing by 5:00 p.m. on the close of the third business day following the hearing.

SEC 2.9 DURATION OF SUSPENSIONS

No employee shall be suspended for a period of time in excess of thirty (30) days for one occurrence, provided however, this limitation shall not apply to or include the period of time between the furnishing of the notice of charges and the effective date of the suspension or disposition of an appeal if one is held.

SEC. 2.10 GRIEVANCES.

Any inquiry, complaint, dissatisfaction or grievance of any sort that directly affects an employee must be discussed with the employee's manager or supervisor within one (1) calendar week of the event or occurrence directly affecting the employee. If the employee cannot resolve the grievance to their satisfaction, the employee may request in writing through their manager that the decision be reviewed by the library director. The decision of the library director will be final.

SEC. 3 SEPARATION AND RETIREMENT

SEC. 3.1 SEPARATION.

- A. Separation of employees from positions in the Salary Administration Programs will be designated as one of the following types and shall be accomplished in the manner indicated:
- B. Resignation: An employee may resign by submitting in writing the effective date to the library director as far in advance as possible, but a minimum of two weeks notice is desired. Failure to comply with this requirement may be cause for denying future employment with the Library. Employees who are absent from work for three (3) consecutively scheduled days without proper notice will be considered as having voluntarily resigned.
- C. Layoff: The department manager with the approval of the library director may lay off a regular employee, provided no regular employee shall be laid off when another person in a classified position is employed on a provisional or seasonal basis in the same position. Layoffs longer than one (1) year shall be deemed termination from employment with no appeal rights.
- D. Disability. An employee may be separated for disability if the employee is unable, with reasonable accommodation, to perform the essential functions of the job because of a physical or mental impairment. Action may be initiated by the employee, or the Library, but in all cases, it must be supported by medical evidence acceptable to the library director. The Library may require an examination at its expense and performed by a physician of its choice. Employees shall cooperate fully in such determination.
- E. Death: Separation will be effective as of the date of death. All compensation due will be paid to the estate of the employee, except for any payments that the law requires be paid to a surviving spouse.
- F. Retirement: If an employee meets the conditions set forth in this policy and the retirement plan regulations, the employee may elect to retire and receive all benefits earned under the retirement plan.
- G. Dismissal. The Library may separate any employee from service for cause or for any reason that is not prohibited by law.

SEC. 3.2 BENEFITS UPON SEPARATION AND REINSTATEMENT

- A. Separation and Reinstatement: Employees who separate employment are entitled to be compensated for all vacation time accrued as of the last day actually worked.
- B. Any employee who is reinstated following separation of employment may be allowed full or partial prior service credit with the Library to include vacation, sick leave and retirement benefits in accordance with IMRF Rules and Regulations, as determined by the library director.

SEC. 3.3 RETIREMENT

Employees are not required to retire at any designated age, except as may be determined by state or federal law. Employees and the Library may determine the retirement age of each employee based on their willingness, need, and ability to continue performing their job duties competently.

SEC. 4 SCHEDULES AND LEAVE TIME

All leave under this chapter is calculated based on the Library's fiscal year.

SEC. 4.1 OVERTIME

Upon approval of the library director, employees shall receive overtime pay or compensatory time for overtime work performed in accordance with this section of policy. No employee may work overtime absent library director authorization. This section does not apply to FLSA employees.

SEC. 4.2 COMPENSATORY TIME

- A. Upon approval of the library director, employees may receive compensatory time in lieu of overtime pay in accordance with this section.
- B. The taking of compensatory time shall be scheduled and authorized by the library director.
- C. An employee may accrue more than 80 hours of compensatory time. The city manager may authorize an employee to accrue up to 120 hours of compensatory time for the following: (i) public safety activities; (ii) emergency response activities; and (iii) seasonal activities.
- D. Compensatory time may not be carried forward from one fiscal year to the next without the written authorization of the library director.
- E. Overtime pay may be paid to an employee for accrued compensatory time. This overtime pay will be calculated based on the regular hourly rate earned by the employee at the time that the employee receives the payment.

SEC. 4.3 CALL-BACK

A regular employee called back to work after having completed a working day will receive credit for 2 hours of work or the time actually worked, whichever is greater.

SEC. 4.4 WORKING OUT OF RANK

- A. Any full time employee who works out of rank to a higher classified job for 30 or more consecutive days will receive compensation for that work equivalent to the first step in the high classified job pay grant that results in an actual increase in pay.
- B. Any full time employee who works out of rank to a higher classified job for at least one complete duty day but less than 30 complete duty days will receive, in addition to such employee's regular rate of pay, one hour of overtime for each complete duty day. This subsection B does not apply to employees in Grade 40 and above, to assistant supervisors, or to FLSA exempt employees.

SEC. 4.5 HOLIDAYS.

The following are considered holidays by the Normal Public Library:

The first day of January, commonly known as New Year's Day; Memorial Day, the date of celebration of which will be designated by the library director prior to the start of the calendar year; the 4th of July; the first Monday in September, commonly known as Labor Day; Thanksgiving Day; the day after Thanksgiving; Christmas Day. The following will be treated as floating holidays: Martin Luther King, Jr. Day, commonly designated as the third Monday in January, Juneteenth, designated on June 19th, and Indigenous People's Day, commonly designated as the second Monday in October. The library will be closed on Christmas Eve, which will be treated as a paid holiday when it falls on a Monday, Tuesday, Wednesday, or Thursday. The library will close at 5:00 PM on December 31st. With Library Board of Trustees approval, the library director may designate additional floating holiday(s). The library will be closed on the holiday commonly known as Easter.

If a holiday occurs on Saturday, the preceding Friday will be observed as the holiday. If a holiday occurs on Sunday, the following Monday will be observed as the holiday. All other holidays will be observed on the actual day.

For the purpose of computing overtime in a calendar week in which a holiday occurs, an employee shall receive credit for the number of hours which the employee normally would have worked on the observed holiday.

Certain employees who work on holidays or who observe holidays on days which they would otherwise not work are entitled to the following benefits:

- A. Employees whose weekend is defined as two (2) days other than a Saturday and Sunday, shall, when an observed holiday falls on a day in this employee's weekend, be given additional time off equivalent to the observed holiday, (this additional time off is considered an excused absence, but it is not considered an observed holiday), as scheduled by the manager, or in lieu thereof, monetary compensation equivalent to that paid for eight (8) hours of work at the employee's regular rate of pay for a full day.
- B. Employees who are required to work as part of their regularly scheduled work period on an observed holiday, shall be compensated at one and one-half (1 ½) the employee's regular hourly rate that may be taken as additional time off (this additional time off shall be considered an excused absence, but is not considered an observed holiday), as scheduled by the manager, or in lieu thereof, monetary compensation for the time actually worked on the observed holiday. For the purposes of computing overtime in a calendar week in which a holiday is observed, an employee will receive credit for the number of hours that the employee normally would have worked on the observed holiday.
- C. The pay rate for each full-time employee includes compensation for the holidays set forth in this section. In addition to this compensation, employees who work on holidays or who observe holidays on days that they would otherwise not work are entitled to the following benefits:

- (1) For an employee whose weekend is defined so as not to include Saturday or Sunday, if an

observed holiday falls on a day that is included in his or her weekend, then that that employee will be given additional time off of one day (or one-half day if the observed holiday is a half- day holiday) for each observed holiday that falls on his or her weekend. This additional time off will be considered an excused absence but will not be considered an observed holiday. This additional time will not accrue until the completion of the observed holiday. The employee, at his or her option, may, instead of time off, elect to receive monetary compensation equivalent to the hours of additional time off granted under this subsection at the employee's regular rate of pay.

(2) If an employee is required to work on an observed holiday as part of his or her regularly scheduled work period, then the employee will be compensated at his or her regular rate of pay plus additional time off in an amount equivalent to 50% of the hours that he or she worked during the observed holiday. This additional time off will be considered an excused absence but will not be considered an observed holiday. This additional time will not accrue until the completion of the observed holiday. The employee, at his or her option, may, instead of time off, elect to receive monetary compensation equivalent to the hours of additional time off granted under this subsection at the employee's regular rate of pay.

SEC. 4.6 VACATIONS.

A. Employees will accrue vacation benefits from the date of hire as follows:

(1) Employees with a scheduled work week of 40 hours will accrue vacation time at the following rates:

- (a) 6.67 hours per month for employees with less than five completed years of employment.
- (b) 10 hours per month for employees with at least five but less than 10 completed years of employment.
- (c) 13.33 hours per month for employees with 10 or more completed years of employment.

(2) Employees with a scheduled work week of 37.5 hours will accrue vacation time at the following rates:

- (a) 6.25 hours per month for employees with less than five completed years of employment.
- (b) 9.375 hours per month for employees with at least five but less than 10 completed years of employment.
- (c) 12.5 hours per month for employees with 10 or more completed years of employment.

(3) Regular part-time and regular temporary employees will earn a prorated share of vacation leave under subsection (A)(1) of this section based on their work schedule as approved by the city manager.

B. Unless otherwise authorized by the library director, an employee may not carry forward into the next fiscal year vacation time that exceeds an amount equal to the vacation time accrued in the prior fiscal year plus one week.

C. Disposition of Accrued Unused Vacation. The library director may by directive provide for the disposition of accrued vacation time accumulated over the maximum accumulation set forth above. Such disposition may include one or more of the following:

1. Loss of all or portion of such time.
2. Continued accumulation for a specified period of time.
3. Payment in cash of all or a portion of such time.

D. Requests: Employees are required to submit their choice for their vacation period as soon as possible prior to the date requested to their manager or supervisor. Employees may only request vacation if the leave time is available as previously accrued and documented in the designated system. The manager may, but is not required to, accept vacation requests less than five (5) days prior to the date requested.

E. Scheduling: Vacation periods shall be set by the manager with due regard to length of service with the Library and preference to the employees and consistent with the requirements of efficient operation of the Normal Public Library. The manager may deny a request for vacation leave. Should working conditions warrant, the manager will have the right to cancel an employee's vacation and request the employee to submit a new date for vacation, provided the employee is notified of the decision as soon as possible in advance of the beginning of the previously approved vacation period. Requests for vacation period changes by employees may be considered by the manager if the change can be accommodated for the Library or departmental schedule.

SEC. 4.7 JURY DUTY.

- A. An employee is permitted to perform jury duty or otherwise appear at required court appearances and, with the approval of the library director, will be paid at their regular daily wages during that service.
- B. For the purpose of computing overtime in a regularly scheduled work period in which an employee performs jury duty, the employee will be considered to have worked the lesser of: (i) actual number of jury-duty hours served or (ii) the number of hours the employee was regularly scheduled to work for the Library.

SEC. 4.8 SICK LEAVE.

Eligibility and Accrual:

- A. Each regular employee who has been employed for more than 30 days is eligible for earned sick leave.
- B. An employee on payroll, receiving either a paycheck or worker's compensation benefits, will

accrue sick leave at a rate of one day for each month of service, cumulative to a maximum of 120 days.

- C. Beginning June 1, 2007, an employee who has accumulated a maximum of 120 days of unused sick leave may continue to accrue sick leave to a maximum of 240 days. Any such additional accrued sick leave will not be available for use as sick leave, but will be tracked and recorded solely for the purposes of converting that sick leave to creditable service under the Illinois Municipal Retirement Fund at the time the employee retires from active employment with the Library.

Use:

- A. An employee may use sick leave in the following circumstances:
 - (1) Illness, injury, or medical appointments of the employee.
 - (2) Illness injury, or medical appointments of the employee's spouse, child, or parent if the following conditions are met:
 - (a) the employee's presence with the spouse, child, or parent is required; and
 - (b) prior approval has been obtained.
- B. The Library may require an employee to submit documentation attesting to the necessity of the employee's sick-leave use. An employee who takes three or more consecutive sick days shall furnish a physician's statement to their department head and complete paperwork necessary to use any applicable FMLA leave. All documentation must be in the form and manner acceptable to the Library.
- C. Any employee may not use more than 120 sick days in any fiscal year.
- D. The use of sick leave will not release an employee from his or her obligation in maintaining a satisfactory attendance record. The abuse of sick leave, including evidence of patterns of use around an employee's weekend, as well as the excessive use of sick leave on a frequent and recurring basis will constitute just cause for disciplinary action.

SEC. 4.9 COORDINATION OF SICK LEAVE AND OTHER MEDICAL BENEFITS.

- A. An employee who is receiving compensation under the provisions of Illinois' Workers Compensation Act will be eligible to take sick days during this period and will be eligible to receive that portion of his or her regular salary that will, together with compensation from the Workers Compensation Act, equal his or her regular salary.
- B. The use of sick leave under subsection (A) is at the discretion of the employee.
- C. If an employee is eligible for leave under the Family Medical Leave Act ("FMLA leave"), then that FMLA leave will run concurrently with leave for on the job injury.

SEC. 4.10 SICK LEAVE REINSTATEMENT.

- A. This section applies only to employees hired before January 1, 2024.

- B. An employee who has accrued 120 days of sick leave and who, due to his or her illness, injury, or disability, takes at least 10 days of sick leave in a single occurrence and who furnishes a physician's statement attesting to the illness, injury, or disability is eligible for the reinstatement of the lesser of (i) the actual number of sick-leave days taken in that occurrence or (ii) the amount of sick-leave at which the employee would reach the maximum accrual in the sick-leave bank.
- C. The reinstatement under subsection (B) will occur if the returning employee works the succeeding 12 consecutive months after returning from the sick leave without taking more than five sick days during that 12-month period.

SEC. 4.11 MILITARY LEAVE.

Library employees who are enlisted in the United States military service, including the ready reserves and the National Guard, will be entitled to all rights and benefits afforded by law, Illinois law, and any applicable contract. The Library will at all times comply with the laws applicable to those on military leave.

SEC. 4.12 LEAVE PROVISIONS.

- A. Bereavement Leave: Each employee is entitled to leave in accordance with the Family Bereavement Leave Act (820 ILCS 154/). The library director is authorized to adopt rules for the administration of this leave. These rules may allow for paid time off for bereavement leave.
- B. Leave Without Pay: The library director may grant a regular employee leave without pay for a period not to exceed 365 days when it is in the interest of the Library to do so.
 - a. During the employee's approved leave, their position may be filled by a temporary appointment, promotion, or reassignment.
 - b. Upon the expiration of the leave without pay, the employee will be reinstated to the position previously held, if that position still exists or, if it does not, then to any other vacant position in the same class at their previous salary level adjusted up or down by the cost of living adjustment.
 - c. Approved leave without pay will not constitute a break in service. Employees on approved leave will not accrue or be entitled to any benefits including sick leave, vacation leave, or personal convenience leave. Insurance coverage may continue at the Library's option, at the employee's expense.
- C. Employees shall be granted leave in accordance with the Federal Family & Medical Leave Act, Victims' Economic Security and Safety Act, and other federally or state mandated leave requirements, pursuant to policy as determined by the library director.

SEC. 4.13 PERSONAL CONVENIENCE DAYS.

- A. Personal convenience leave is granted as follows:
 - (1) Each regular full-time employee who is employed as of the first day of the fiscal year will be

granted three days of personal convenience leave for use in that fiscal year.

(2) Newly hired regular full-time employees will be granted personal convenience leave hours on a prorated basis, based on the days remaining in the fiscal year.

(3) Regular full-time employees will be granted one additional day of personal convenience leave annually beginning on the first day of the fiscal year following completion of the employee's 20th year of employment.

(4) Regular full-time employees will be granted one additional day of personal convenience leave annually beginning on the first day of the fiscal year following completion of the employee's 30th year of employment.

B. An employee may use the leave under this section for any reason.

C. The leave under this section may not be carried forward to the next fiscal year and is not subject to any buyout.

D. An employee may request leave only if the leave time is available in their leave bank. The leave must be taken in increments of at least one quarter hour. An employee must request vacation leave at least five days before the requested leave date. A manager may accept a leave request that was made less than five days before the requested leave.

SEC. 4.14 EMERGENCY CLOSINGS.

Emergency closing decisions are the responsibility of the Director (or Director's designee). In the rare instance that the library must close due to a circumstance such as severe weather, power failure, fire, or pandemic, notification will be made to the public and to the employees. If the library must suspend all work activities, employees will be notified by management that there is an emergency closing for the public and for staff.

- A. Employees who are scheduled, but excused from work due to an emergency closing, will be paid for their scheduled time.
- B. Employees who are not scheduled to be at work due to a pre-approved vacation, personal day, floating holiday, or previously chose the day off for working the weekend, will not be paid for the emergency closing but will be expected to take the day off as vacation, personal day, or a floating holiday.
- C. Employees who call in sick the day of an emergency closing must use sick time to be paid for the day. Employees who are not scheduled to work on the day of an emergency closing will not be paid for the day.
- D. Staff who are designated essential may be required to work at the facility or remotely during an emergency closing depending upon the nature of the situation.

SEC. 4.15 PARENTAL LEAVE.

Employees may be entitled to parental leave for the birth or adoption of children. The library director may by directive adopt rules for the administration of this leave which will apply to qualifying library employees.

SEC. 4.16 TELECOMMUTING.

Employees may be entitled to telecommuting options. The library director may by directive adopt rules for the administration of telecommuting which will apply to qualifying library employees.

SEC. 4.17 FLEX WORK.

Employees may be entitled to flex time and flex place options. The library director may by directive adopt rules for the administration of flex time and place which will apply to qualifying library employees.

SEC. 4.18 IMRF BENEFIT PROTECTION LEAVE.

- A. Employees covered under the Illinois Municipal Retirement Fund are eligible to take Benefit Protection Leave upon proper application to the Illinois Municipal Retirement Fund and meeting all of the qualifications for leave imposed by the Fund.
- B. The maximum amount of Benefit Protection Leave granted over an employee's IMRF career may not exceed 12 months.

SEC. 4.19 MANDATED LEAVE.

Employees will be granted leave in accordance with federal or state mandated leave requirements, pursuant to policy as determined by the library director.

SEC 5 SALARY AND BENEFITS

SEC. 5.1 SALARY ADMINISTRATION PROGRAM.

- A. The Library Board of Trustees may adopt a job classification and salary administration program on an annual basis. The Salary Administration Program will cover each full-time position in the library, excluding unclassified personnel.
- B. The Salary Administration Program will consist of (i) the classification for each full-time position and (ii) a schedule of salary steps for each classification.
- C. The library director has the responsibility and authority to place library employees in steps within their job classification.
- D. For employees beginning at the first step, progression to the next salary step will automatically occur at six-month, 12-month, and 24-month anniversary of employment, and thereafter any progression will be based solely on merit. For employees beginning higher than the first step, all progressions will be based solely on merit. No employee may progress above the maximum salary step for that classification.
- E. Regular part-time employees will progress through the Salary Administration Program with a prorated salary based on the salary schedule for full-time employees. All other part-time employees

and all temporary employees will receive an hourly wage based on a wage schedule determined by the library director.

- F. The library director may report to the Library Board of Trustees any recommendations for changes in existing job classifications, classifications of new positions, changes in the salary schedule, and the general review of the Program.

G. Cost of Living Adjustment method may be approved by the Library Board of Trustees annually:

- a. Each year the proposed annual budget will include the cost-of-living adjustment to be added to the salary for each classified employee. The adjustment is the lesser of: (i) the net percentage increase in the CPI computed for the 12-month period beginning January 1 and ending December 31 of the preceding calendar year; or (2) 5%.
- b. The cost-of-living adjustment for the fiscal year will be in the amount set forth in the annual budget.
- c. For purposes of this section, "CPI" means the Consumer Price Index for All Urban Consumers for all items published by the United States Department of Labor.

SEC. 5.2 INSURANCE PROGRAM.

The Library shall provide group insurance programs to qualified Library employees and retirees with the level of benefits and the premium contributions to be determined annually by the Library Board of Trustees.

SEC. 5.3 RETIREMENT.

Employees are not required to retire at any designated age, except as may be determined by state or federal law. Employees and the Library may determine the retirement age of each employee based on their willingness, need, and ability to continue performing their job duties competently.

SEC. 5.4 UNIFORM PROVISIONS.

The library director shall have authority to provide uniforms or cash allowances for uniforms and general staff apparel.

SEC 6 CONTINUING EDUCATION AND TRAINING

SEC. 6.1 CONFERENCE ATTENDANCE.

Expenses will be provided by the Library for conference attendance upon approval of the department manager and the library director. The library director may by directive adopt rules for the administration of funds for travel and training related to conferences.

SEC. 6.2 QUALIFIED EDUCATIONAL ASSISTANCE PROGRAM

Employees may qualify for educational assistance. The library director may by directive adopt rules for the

administration of qualified educational assistance.

SEC. 6.3 DUES.

The Library desires to encourage staff to participate in job-related membership associations. With the approval of the Director and subject to available funds, the Library will pay for the annual membership in a professional, civic, or community-wide organization for requesting employees.

SEC. 7 PERSONAL USE OF LIBRARY PROPERTY.

The use of Library property for personal purposes is prohibited, except the library director may, for the good of the service, issue rules permitting the personal use of Library property.

SEC. 8 USE OF PERSONAL PROPERTY FOR LIBRARY BUSINESS.

The library director may authorize the use of property owned by Library employees for Library business and may establish reimbursement rates for the use of such personal property.

SEC. 9 POLITICAL ACTIVITY.

Except as allowed by law, Library employees may not engage in political activity on Library property, while at work, or use Library resources for political causes.

SEC. 10 GIFT BAN.

In furtherance of the prohibitions contained in the State Officials and Employee Ethics Act (5 ILCS 430/1-1 et seq.), no Library officer or employee shall accept or solicit any gift from a prohibited source if such gift exceeds 25 dollars in value unless such gift qualifies as a listed exception in 5 ILCS 430/10-15.

An officer or employee does not violate this provision if the officer or employee promptly takes reasonable action to return the prohibited gift to its source or gives the gift or an amount equal to its value to an appropriate charity that is exempt for income taxation under Section 501(C)(3) of the Internal Revenue Code of 1986 as now or hereafter amended, renumbered or succeeded.

Appendix A: Definitions

1. Appeal: A written application for review of an alleged grievance submitted or instituted by an employee to a higher authority.
2. Applicant: An individual who has completed and submitted an application for an announced position of employment with the Library.
3. Calendar Week: A time period beginning at 12:01 a.m. Sunday and continuing for seven (7) consecutive days.
4. Compensation Pay: The standard rates of pay which have been established for the respective grades of work as set forth in the Salary Administration Program.

5. Compensatory Time: Time off work to offset one and one-half (1 1/2) hours for each one (1) hour of overtime.
6. Cost of Living: A percentage adjustment made in an employee's salary "to compensate for an increase (or decrease) in the price of common goods purchased." This percentage is determined by the U.S. Bureau of Labor Statistics.
7. Demotion: Assignment of an employee from one class to another which has a lower maximum rate of pay.
8. Department: The primary organization unit which is under charge of a manager.
9. Dismissal: Separation from Library employment for any reason not prohibited by law.
10. Eligible: A person who has successfully met required qualifications for a particular class.
11. Employee: An individual who is legally employed by the Library and who is compensated through the Library payroll for services. Individuals or groups compensated on a fee basis are not included. Employees may be classified as follows:
 - a. "Classified employee" means any employee other than a non-classified employee.
 - b. "FLSA exempt employee" means any employee in a job position that is exempt from overtime compensation under the Fair Labor Standards Act.
 - c. "Non-classified employee" means (1) any temporary employee, and (2) any non-regular part-time employee.
 - d. "Non-regular employee" means an employee who is hired into a position that is of a short-term duration, seasonal in nature, or work hours are expected to be below 20 hours per work week.
 - e. "Non-regular part-time employee" means an employee hired on a part-time basis to work in a classified position for no more than 999 hours in a fiscal year.
 - f. "Non-regular temporary employee" means an employee hired for a specific purpose or program not to exceed 1300 hours in a fiscal year; or an employee who is hired for a definite stated period to fill-in for an employee on leave; or an employee hired to fill a vacant classified position until such position is filled by a regular employee.
 - g. "Regular employee" means a regular full-time employee, regular part-time employee, or regular temporary employee.
 - h. "Regular full-time employee" means an employee hired to work 1950 hours in a fiscal year (37.5 hours per week) or 2080 hours in a fiscal year (40 hours per week).

- i. "Regular part-time employee" means an employee hired to work at least 1,000 hours but less than 1,950 hours in a fiscal year.
 - j. "Regular temporary employee" means an employee hired for a definite stated period to work less than 1,000 hours in a fiscal year.
12. Job Description: A written description of an employment position consisting of a job title, a general statement of the level of work expected of the position, an enumeration of the distinguishing features of the position, examples of the duties and responsibilities of the position, an indication of the desirable qualifications for the position and a designation of the appropriate grade into which the position falls in the Salary Administration Program.
 13. Job Grade: A level in the Salary Administration Program into which are grouped various employment positions by job description, which are deemed to be sufficiently alike to warrant the same pay range.
 14. Layoff: The involuntary, non-disciplinary separation of an employee from a position.
 15. Leave: Approved type of absence from work as provided by these rules and reported in hours to the nearest one quarter (1/4) hour. An exception to this, all floating holiday hours must be used in increments of 4 or 8 hours.
 16. Manager: Leads and directs the routine functions of the department including hiring and interviewing staff, administering daily service and schedule, and enforcing Library policies and practices.
 17. Maximum Salary: The maximum salary attainable in any one pay grade.
 18. Merit Pay Increase: An increase in compensation established in the Salary Administration Program which may be granted to an employee for meritorious service and completion of minimum prescribed periods of employment in grade. Merit pay increases are step increases in the Salary Administration Program.
 19. Minimum Salary: The minimum salary receivable in any one pay grade.
 20. Overtime: Approved time actually worked in excess of the number of hours in a regularly scheduled work week. A regularly scheduled work day varies based on the position and operational needs of the library. A regularly scheduled work day may be: 7.5 hours, 8 hours, 10 hours or other periods of time. A regularly scheduled work week varies based on the position and needs of the library. A regularly scheduled work week may be 37.5 hours, 40 hours, or other periods of time.
 21. Overtime Pay: Compensation pay to an employee for overtime work performed in accordance with this Division, at a rate of one and one-half (1 1/2) the regular hourly rate.
 22. Pay Period: A bi-weekly period of time commencing on a Sunday and ending on the second Saturday thereafter.
 23. Pay Rate: A specific dollar amount expressed as either an annual rate, a monthly rate, a semi monthly

rate, a bi-weekly rate, or an hourly rate as shown in the Salary Administration Program.

24. Personnel Ordinance: An ordinance establishing general personnel policies and providing rules for vacation, sick pay and establishing holidays, all for the general administration of the Library's employees.
25. Position: Any office or employment, whether occupied or vacant, full-time or part-time, and consisting of duties and responsibilities assigned to one individual by competent authority.
26. Probationary Period: The working test or trial period of employment beginning with the date of an employee's first appointment to the classified service.
27. Promotion: Career advancement within the organization, which includes increased authority, level of responsibility, status, and pay.
28. Regular Hourly Rate: An hourly rate of pay used for purposes of calculating overtime compensation. Such a regular hourly rate of pay is calculated as follows: Divide the pay rate by the number of hours which the pay rate is intended to compensate to determine a regular hourly rate of pay.
29. Regularly Scheduled Work Period: The number of regularly scheduled work hours that fall within a pay period.
30. Retirement: Separation from employment with an attained age and accumulated creditable service which together qualify the employee for immediate receipt of pension benefits at the time of separation from employment.
31. Salary Administration Program: The official or approved system of grouping positions by job description into appropriate grades and specifying the various steps therein.
32. Step: A level within a job grade or pay grade in the Salary Administration Program.
33. Supervisor: Assists in leading and directing the routine functions of the department including administering daily service and schedule and enforcing Library policies and practices.
34. Suspension: An enforced leave of absence, with or without pay, for disciplinary purposes or pending investigation of charges made against an employee.
35. Transfer: Assignment of an employee from one position to another position. Transfers can take place within a department, between departments, between positions of the same pay range, between positions of the same grade, or between positions of different grades.
36. Working Day: Scheduled number of hours an employee is required to work per day.

*Significant portions of this policy are based on the Town of Normal Personnel Code. **Approved by the Board of Trustees of the Normal Public Library: August 28, 2013 Distributed October 1, 2013; Amended May 27,***

2020; Amended November 15, 2023

**Normal Public Library
Library Director Evaluation Form**

Overall Performance

Overall level of performance.

Comments:

Category 1 – General Board Assistance

- Assists in the planning of board meeting agendas and organizing supporting data, including official minutes and records.
- Makes significant contributions in meetings, both listening and responding.
- Keeps board informed on legislative and legal matters affecting the Normal Public Library.
- Assists board in orientation of new trustees, including introduction to library procedures, departments and staff.
- Keeps board informed of relevant community and government engagement events

Comments:

Category 2 – Policies and Long Range Planning

- Provides board with adequate information for them to formulate effective policy.
- Develops administrative procedures to effectively implement board policies.
- Implements policies of the board and interprets them to the staff and public.
- Prepares and recommends an effective future planning program.

Comments:

Category 3 – Finance

- Provides adequate and effective financial information required for making financial and budgetary decisions.
- Prepares annual budget for board consideration.
- Assists board in developing overall plans for effective use of library finances.
- Develops and recommends programs for state and federal grants, as appropriate.

Comments:

Category 4 – Building and Grounds

- Directs and supervises maintenance of building, grounds and property.
- Assists insurance agent in determining value of library building and contents for adequate coverage.

Comments:

Category 5 – Community Relations and Service

- Combines judgment of people and knowledge of library materials to select materials and media that meet reader's needs.
- Evaluates community interests and needs; recommends programs and services designed to respond to these needs.
- Maintains and promotes a public information program covering all aspects of library programs and services.
- Maintains an effective liaison with local governments, agencies, civic organizations and special interest groups.
- Readily understands library users requests; easily approached and responsive.

Comments:

Category 6 – Dependability: Reliability in initiating projects and following through on responsibilities.

- Demonstrates regularity and reliability in maintaining working hours.
- Establishes lines of responsibility clearly among staff, day-to-day and in absence of the director.
- Begins working on new projects without waiting to be told.
- Good supervisory ability; keeps things running smoothly.
- Handles board and public inquiries and requests promptly.
- Establishes priorities for work to be done, by self and others.
- Originates new approaches to problems and encourages subordinates to try new methods and ideas
- Converts decisions into effective and decisive action.
- Seeks solutions rather than excuses.

Comments:

Category 7 – Work Relationships: Willingness to cooperate as a team member.

- Encourages and promotes needed personnel development and training programs.
- Creates an effective environment through which all employees are informed of board goals, plans and decisions.
- Makes full use of the skills and abilities of subordinates.
- Recognizes good work of others and expresses appreciation and support.
- Deals justly and impartially with personnel; objective, sympathetic and understanding.
- Encourages others to express their ideas and opinions.
- Has subordinates participate in setting work objectives and schedules.
- Effectively delegates responsibilities and authority at all levels.
- Periodically checks the performance of others on duties that have been delegated.
- Systematically evaluates personnel directly responsible to him.
- Understands how off-the-job problems can be related to on-the-job performance.
- Has a plan for self-development and is actively engaged in it.

Comments:

Category 8 – Professional Involvement

- Participates in local, state and national library activities.

Comments:

Category 9 – Professional Presentation and Appearance: Professional image, appropriateness of actions and reaction, attention to personal appearance.

- Expresses his ideas clearly.
- Is firm and fair in dealing with subordinates and associates.
- Creates agreeable relationships and is always cooperative; strong force for group morale.
- Approaches assignments with enthusiasm.
- Adjusts swiftly and effectively to changes in situations, plans or procedures.
- Handles workload effectively under pressure.
- Maintains control of his emotions when things are not going right.
- Responds intelligently to criticism of his own actions.
- Is well groomed: dresses appropriately.

Comments:

Additional Comments:

Performance Goals: