



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

**November 20, 2024 at 6 p.m.
Town of Normal, City Hall, Multi-Purpose Room 409**

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. Library Director’s Report
6. 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 16, 2024
 - B. Approval of Normal Public Library Expenditures for Payment as of November 15, 2024
 - C. Approval to waive the formal bidding process and authorize a contract with StudioGC for Architectural Design Services for the Standing Seam Metal Roof Replacement in the Amount of \$44,625
7. ITEMS REMOVED FROM THE OMNIBUS VOTE AGENDA
8. NEW BUSINESS
 - A. Fiscal Year 2026 Budget (Levy Discussion)
9. UNFINISHED BUSINESS
 - A. Abatement and Renovation Project Update (Discussion)
10. Suggested Items for the Next Agenda
11. Board Comments and Concerns
12. Next Meeting Date: December 18, 2024
13. 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 meetings, work sessions and other events, as scheduled.

**Minutes of the Board of Trustees
Normal Public Library
October 16, 2024**

Call to order: A regular meeting of the Board of Trustees of the Normal Public Library was held in the Multi-Purpose Room 409, City Hall, Normal, Illinois on Wednesday, October 16, 2024. The meeting convened at 6:01 pm, President Beth Robb, presiding.

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

Members Absent: None

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

Community Members Present: none

1. **Review of the Agenda:** No corrections or additions
2. **President's Report:** Ms. Robb reported on several Trustees' attendance at the Illinois Library Association Trustee Day last week.
3. **Public Comment:** None
4. **Committee and Liaison Reports [Foundation; Library Advocacy; Library Planning, Capital Project]:**
Foundation: Meeting frequency will increase to monthly. Michelle Freeman is the new Foundation board president. The campaign committee will meet again soon. Giving Tuesday is planned. Ms. Lane presented information about an interactive lighting display that may be a fundraising goal.

Library Advocacy: December 10, 8:00 AM legislative meetup.

Library Planning: Next meeting on Friday, October 25th.

Capital Project: Included in Director's Report

5. **Library Director's Report:** Mr. Fischer presented the items in his report.

6. **OMNIBUS VOTE AGENDA**

- A. **Approval of the Minutes of the Regular Board Meeting of September 18, 2024.**
- B. **Report to Receive and File Normal Public Library Expenditures for Payment, including \$275,888.96 for three payrolls, and \$62,538.07 for expenditures as of October 14, 2024.**
- C. **ADA Policy**

Ms. Lane moved to approve the Omnibus Vote Agenda, Mr. Hile-Broad seconded.

Motion passed 7-0.

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

No items were removed.

8. NEW BUSINESS

- A. Approval to waive the formal bidding process and accept a quote from Dell Midwestern Higher Education Compact (MHEC) Master Agreement in the amount of \$43,898.24 to replace staff workstations and related equipment in line with our FY25 budget schedule. (Action)

Mr. Lindberg moved to approve. Ms. Trunnell seconded.

Motion passed 7-0.

9. UNFINISHED BUSINESS

- A. Abatement and Renovation Project Update (Discussion)

10. Suggested items for the Next Agenda

- A. Foundation interactive light display support
- B. Social Media Policy

10. Board Comments and Concerns

11. Next Meeting Date: November 20, 2024

12. Adjournment

Ms. Robb motioned to adjourn the meeting , Ms. Ripley-Gataric seconded. Meeting adjourned at 6:41 pm.

Secretary

Date

**Director's Report
November 20, 2024**

1. Monthly Financial Report

Revenue: The October operating revenues were up 4.89% compared to this time last year.

Expenses: A report showing expenses totaling \$399,780.32 from October 15 to November 15 is included in this packet. Two payrolls (October 25 and November 8) totaled \$183,752.27.

2. Circulation

Total circulation for October was 25,732, down 60% from October 2023, a result of our capital project, closed facility, and limited branch space.

3. FY2026 Budget

The proposed FY2026 budget is now looking to be less than budgeted and included in or special reserve funding is the full amount of our budgeted renovation and future roof project. This item is on the agenda for your discussion.

4. Capital Project

We are now in our eighth month of our capital project, we have processed seven payment applications to general contractor Broeren Russo Builders, Inc. totaling \$1,399,094.78. Slated for December 16 is our staff move to the east building with renovations in the west building beginning January 2025. Additionally, we are working through the final details of our furniture replacement, budgeted with this project and will bring a quote for approval to the January regular meeting for your consideration and approval. Planned delivery for all FF&E (furniture, fixtures, and equipment) is June 2025.

5. Facilities

Our potential roof project is moving forward. The application for the state grant will be completed by January. In this packet for your consideration and approval is a contract for design services with Studio GC. The estimated start date for this project will be near August 2025.

6. Replacement Fund, Security Camera Project

We have now received two quotes for our security camera replacement project to coincide with our opening in June 2025. We plan to bring a quote to the trustees at the December meeting for your consideration and approval. This is a budgeted project for FY25.

7. ILL and Reciprocal Borrowing Statistical Survey

The Interlibrary Loan and Reciprocal Borrowing Statistical Survey was filed with the State on November 2. A copy is included in this packet.

8. FY2024 Audit

The FY2024 audit is included in this packet for your information. The library is audited as a component unit under the Town of Normal's annual audit. I have included relevant pages.

Report to Receive and File Town of Normal Expenditures for Payment as of 10/15/2024-11/15/2024

Library Fund

<u>Vendor Name</u>	<u>Payment Description</u>	<u>Transaction Amount</u>
ILLINOIS DEPARTMENT OF REVENUE	SALES TAX PAYMENT	0.30
US BANK/P-CARD	FOUNDATION - ADULT READIN	25.00
Library Fund	- Total	25.30

Library Fund Library Administration

<u>Vendor Name</u>	<u>Payment Description</u>	<u>Transaction Amount</u>
AMERENIP	AUG 24 UTILITIES	1,929.85
AMERENIP	JUL 24 UTILITIES	1,184.69
AMERICAN LIBRARY ASSOCIATION	ALA/PLA DUES-J.FISCHER	210.00
BAKER & TAYLOR COMPANIES	ADULT BOOKS	3,737.60
BAKER & TAYLOR COMPANIES	CHILDREN'S BOOKS	3,784.80
BAKER & TAYLOR COMPANIES	YOUNG ADULT BOOKS	545.02
BAKER & TAYLOR CONTINUATION	REFERENCE BOOKS	221.60
BLACKSTONE PUBLISHING	ADULT AUDIO BOOK	34.95
BLACKSTONE PUBLISHING	ADULT AUDIOBOOKS	77.89
BRODART COMPANY	CATALOG/PROCESS SUPPLIES	444.25
BUSEY BANK	MO 8/NOV 2024 RENT	3,000.00
CENGAGE LEARNING INC	ADULT BOOKS	1,638.61
CENTER POINT LARGE PRINT	ADULT BOOKS	440.37
CIRBN, LLC	INTERNET SERVICE MONTHLY	76.08
DEMCO INC	CATALOG/PROCESS SUPPLIES	346.43
DIRECT ENERGY SERVICES LLC	AUG 24 UTILITIES	2,165.24
DIRECT ENERGY SERVICES LLC	JUL 24 UTILITIES	2,228.02
DIVERSIFIED MECHANICAL INC	HVAC QRTLTY MAINT	712.10
Enoch Kindseth	ENOCH K. MILEAGE TO AMERE	93.93
ENVISION WARE INC	CATALOG/PROCESS SUPPLIES	3,062.00
FRONTIER	MOTHLY PHONE BILL	127.92
ILLINOIS LIBRARY ASSOCIATION	MEMBERSHIP DUES-KTRUNNELL	75.00
KANOPY INC	DIGITAL CONTENT	286.00
KROGER-INDY CUSTOMER CHARGES	SPECIAL PROGRAMS OUTREACH	20.20
Laura Wilson	REIMB./LAURA W. CONFERENC	428.95
MCLEAN COUNTY GLASS	NPL WINDOW RESEALING (3)	5,900.00
MENARDS	BOW SAW, Q-TIPS	10.97
MENARDS	MAINTENANCE SUPPLIES	131.30
MENARDS	STAKES, TAPE, TISSUE	29.55
MENARDS	TISSUE, BATERIES, BULB	23.99
MIDWEST TAPE	DIGITAL CONTENT	7,361.33

Report to Receive and File Town of Normal Expenditures for Payment as of 10/15/2024-11/15/2024

<u>Vendor Name</u>	<u>Payment Description</u>	<u>Transaction Amount</u>
Morgan Rondinelli	MORGAN R. MILEAGE, FOOD D	287.99
NICHE ACADEMY LLC	PUBLIC ACCESS SOFTWARE	2,800.00
NICOR GAS	SEPT 24 UTILITIES	142.16
ORKIN EXTERMINATING CO	MONTHLY PEST CONTROL@201	136.00
OVERDRIVE, INC	DIGITAL CONTENT	1,962.59
PIP PRINTING	TRI-FOLD WELCOME BROCHURE	1,109.92
PLAYAWAY PRODUCTS LLC	ADULT PLAYAWAY	348.69
PLAYAWAY PRODUCTS LLC	TALKING ADULT BOOKS	359.94
QUADIENT, INC.	METER RENT/ONLINE MAINT	60.00
QUILL CORPORATION	OPERATING SUPPLIES	110.93
RAINBOW BOOK COMPANY	CHILDREN'S BOOKS	185.25
RON SMITH PRINTING CO INC	NOV ACTIVITY GUIDE	385.00
RON SMITH PRINTING CO INC	OCT ACTIVITY GUIDE	385.00
Sheri Bruun	RIBBON/MATERIAL FOR NOV.	28.12
SIKICH LLP	AUDIT SERVICES	1,200.00
TODAYS BUSINESS SOLUTIONS TBS INC	PUBLIC FAX	90.36
UNIQUE MANAGEMENT SERVICES INC	OCT PLACEMENTS	86.00
UNIQUE MANAGEMENT SERVICES INC	SEPT PLACEMENTS	32.25
US BANK/P-CARD	ADOBE ACROBAT PRO LICENSE	130.00
US BANK/P-CARD	ADULT BOOKS (1) - PATRON	17.99
US BANK/P-CARD	ADULT BOOKS (3) - PATRON	50.97
US BANK/P-CARD	ALSC 2024 - BAGGAGE FEE	70.00
US BANK/P-CARD	ALSC 2024 - GROUND TRANSP	51.70
US BANK/P-CARD	ALSC 2024 - HAMPTON INN L	75.00
US BANK/P-CARD	ALSC 2024 - HILTON DENVER	760.47
US BANK/P-CARD	ALSC 2024 - HILTON REFUND	-380.23
US BANK/P-CARD	ALSC 2024 - MEAL AT CONFE	249.96
US BANK/P-CARD	ALSC 2024 - MEAL WHILE TR	24.99
US BANK/P-CARD	ART SUPPLIES FOR PROGRAM	211.30
US BANK/P-CARD	CHARGE MADE BY MISTAKE. R	403.62
US BANK/P-CARD	CHILDREN'S BOOK (1) - PAT	9.19
US BANK/P-CARD	CRAFT SUPPLIES FOR TAKE A	5.91
US BANK/P-CARD	CREDIT FOR RETURNING FLOR	-14.56
US BANK/P-CARD	DECORATIVE RIBBON 2.5 (8	26.53
US BANK/P-CARD	DECORATIVE RIBBON 2.5 NA	26.54
US BANK/P-CARD	DECORATIVE RIBBON NAVY 2.	3.32
US BANK/P-CARD	DISPOSABLE GLOVES X1 000L	132.82
US BANK/P-CARD	DVDS-DOC X1 TV SHOW X1	29.97

Report to Receive and File Town of Normal Expenditures for Payment as of 10/15/2024-11/15/2024

<u>Vendor Name</u>	<u>Payment Description</u>	<u>Transaction Amount</u>
US BANK/P-CARD	DVDS-MOVIES (1)	40.89
US BANK/P-CARD	DVDS-MOVIES X14 TV SHOW	262.78
US BANK/P-CARD	DVDS-MOVIES X3 TV SHOW X	68.86
US BANK/P-CARD	DVDS-TV SHOWS (1)	33.80
US BANK/P-CARD	FALL OUTREACH EVENT 10 17	18.98
US BANK/P-CARD	FOAM SOAP REFILL 40.5OZ (47.50
US BANK/P-CARD	GAMES - XBOX (1)	23.80
US BANK/P-CARD	GAMES-SWITCH (2)	119.98
US BANK/P-CARD	GAMES-SWITCH X2 PS5 X2	176.21
US BANK/P-CARD	GAMES-XBOX (1)	19.79
US BANK/P-CARD	HEAVY DUTY 12 RUBBER BAN	20.75
US BANK/P-CARD	ILA CONFERECE PARKING J.	10.00
US BANK/P-CARD	IPAD CHARGER	39.99
US BANK/P-CARD	LAPTOP CHARGER POWER ADAP	35.98
US BANK/P-CARD	LIBSYN SUBSCRIP 10 1-31 2	15.00
US BANK/P-CARD	MAGAZINE RENEWAL - BOTTOM	39.00
US BANK/P-CARD	NOVEMBER TAKE & MAKE SUPP	353.25
US BANK/P-CARD	NPL VAN FUEL FOR NPL STAF	43.03
US BANK/P-CARD	OPERATING SUPPLIES - 2.5	12.98
US BANK/P-CARD	OPERATING SUPPLIES - BUBB	47.02
US BANK/P-CARD	PARKING AT U OF I MAKERSP	2.18
US BANK/P-CARD	PATRON REQ. - ADULT BOOKS	66.88
US BANK/P-CARD	PLASTIC RING TOSS GAME FO	12.90
US BANK/P-CARD	RENEWAL - CHICAGO TRIBUNE	48.62
US BANK/P-CARD	REPLACEMENT BOOK DROP & C	4,274.25
US BANK/P-CARD	SHELVING UNIT	99.94
US BANK/P-CARD	SKINNYPOP POPCORN - PK OF	13.49
US BANK/P-CARD	SUPPLIES FOR HALLOWEEN HU	5.00
US BANK/P-CARD	SUPPLIES FOR TAKE & MAKE	82.02
VERIZON WIRELESS	CELLPHONE SEP 29 - OCT28	247.30
VERIZON WIRELESS	CELLPHONE AUG29-SEP28	247.25
WALZ LABEL AND MAILING SYSTEMS	METER INK CARTRIDGE	195.33
WATTS COPY SYSTEMS, INC.	PUBLIC PRINTS	217.22
WATTS COPY SYSTEMS, INC.	STAFF PRINTS	378.13
WESTERN WATERPROOFING CO INC	ROOF PATCHES, REPAIRS,	4,796.65
YWCA OF MCLEAN COUNTY	DEI COUNSULTING 3-5HR	200.00
Library Fund	Library Administration - Total	64,241.08

Library Replacement Fund Library Administration

Report to Receive and File Town of Normal Expenditures for Payment as of 10/15/2024-11/15/2024

<u>Vendor Name</u>	<u>Payment Description</u>	<u>Transaction Amount</u>
DELL MARKETING LP	32 STAFF LAPTOPS/MONITOR	43,898.24
TECHSOUP	DELL LAPTOPS W/WINDOWS 11	13,000.00
Library Replacement Fund Library	Administration - Total	56,898.24

Library Special Reserve Library Administration

<u>Vendor Name</u>	<u>Payment Description</u>	<u>Transaction Amount</u>
BROEREN RUSSO BUILDERS, INC.	P#21037 ABATEMENT/RENOVAT	277,965.70
MCKEE ENVIRONMENTAL INC	LAB ANALYSIS REPORT	650.00
Library Special Reserve Library	Administration - Total	278,615.70
Overall - Total		399,780.32



Revenue & Expense Report

Account

All

Fiscal Year

FY2024-25

APM

0 7

April - October

Expense

YTD Expense Pivot

YTD Expense Bar Chart

Expense Transaction Log

Revenue

YTD Revenue Pivot

YTD Revenue Bar Chart

Revenue Transaction Log

Fund	Current Year Approved Budget	Current Year Revised Budget	Current Year Revenue	Current Year Revenue % of Budget	Previous Year Revenue	Revenue % Change from Previous Year
221-Library Fund	4,574,749.00	4,574,749.00	4,369,700.23	95.52%	4,233,997.36	3.21%
31110-Property Tax	4,203,164.00	4,203,164.00	4,081,409.91	97.10%	3,848,258.81	6.06%
31530-State Replacement Revenue	240,000.00	240,000.00	137,150.64	57.15%	240,899.69	-43.07%
33260-State Grants	77,785.00	77,785.00	81,559.98	104.85%	77,785.60	4.85%
34720-Photocopy Fees	8,000.00	8,000.00	423.26	5.29%	5,913.74	-92.84%
34750-Replacements Books/AV	4,800.00	4,800.00	1,500.44	31.26%	3,631.00	-58.68%
38210-Investment Income	36,000.00	36,000.00	66,687.91	185.24%	54,014.66	23.46%
38530-Donations	1,000.00	1,000.00	105.74	10.57%	540.60	-80.44%
38910-Miscellaneous	4,000.00	4,000.00	862.35	21.56%	2,953.26	-70.80%
222-Library Replacement Fund	242,300.00	242,300.00	131,174.43	54.14%	85,033.58	54.26%
38210-Investment Income	20,300.00	20,300.00	20,174.43	99.38%	28,256.08	-28.60%
39192-Transfer From	222,000.00	222,000.00	111,000.00	50.00%	56,777.50	95.50%
223-Library Special Reserve	2,018,500.00	2,018,500.00	52,074.30	2.58%	21,802.60	138.84%
38210-Investment Income	16,000.00	16,000.00	52,074.30	325.46%	21,802.60	138.84%
38910-Miscellaneous	2,500.00	2,500.00				
39330-Financing Proceeds	2,000,000.00	2,000,000.00				
Total	6,835,549.00	6,835,549.00	4,552,948.96	66.61%	4,340,833.54	4.89%



Revenue & Expense Report

Account

All

Fiscal Year

FY2024-25

APM

0 7

April - October

Expense

YTD Expense Pivot

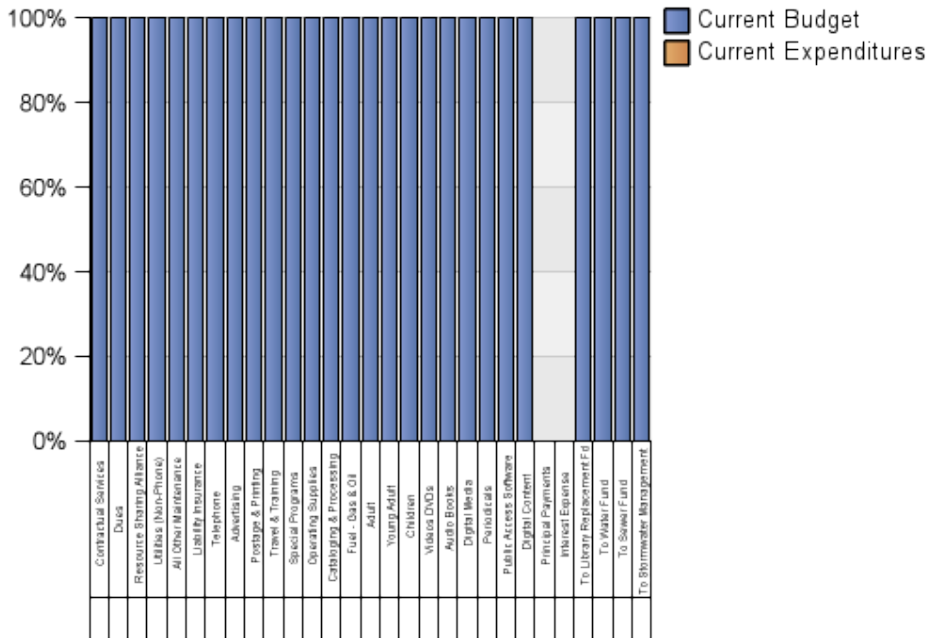
YTD Expense Bar Chart

Expense Transaction Log

Fund	Current Year Approved	Current Year Revised	Current Year Spent	Current Year Encumbrance	Current Year Expense and Encumbrance	Budget Balance	Previous Year Expense	Percent Remaining Current Year
221-Library Fund	4,819,138.00	4,890,388.00	2,499,242.71	317,296.68	2,816,539.39	2,073,848.61	2,166,100.92	42.41%
10-Administration	4,819,138.00	4,890,388.00	2,499,242.71	317,296.68	2,816,539.39	2,073,848.61	2,166,100.92	42.41%
222-Library Replacement Fund	222,000.00	222,000.00	16,462.84	0.00	16,462.84	205,537.16	17,223.98	92.58%
10-Administration	222,000.00	222,000.00	16,462.84	0.00	16,462.84	205,537.16	17,223.98	92.58%
223-Library Special Reserve	5,506,801.00	5,506,801.00	1,549,441.71	0.00	1,549,441.71	3,957,359.29	3,610.00	71.86%
10-Administration	5,506,801.00	5,506,801.00	1,549,441.71	0.00	1,549,441.71	3,957,359.29	3,610.00	71.86%
Total	10,547,939.00	10,619,189.00	4,065,147.26	317,296.68	4,382,443.94	6,236,745.06	2,186,934.90	58.73%

Budget to Actual Expenditures

Library - Administration (Library Fund)



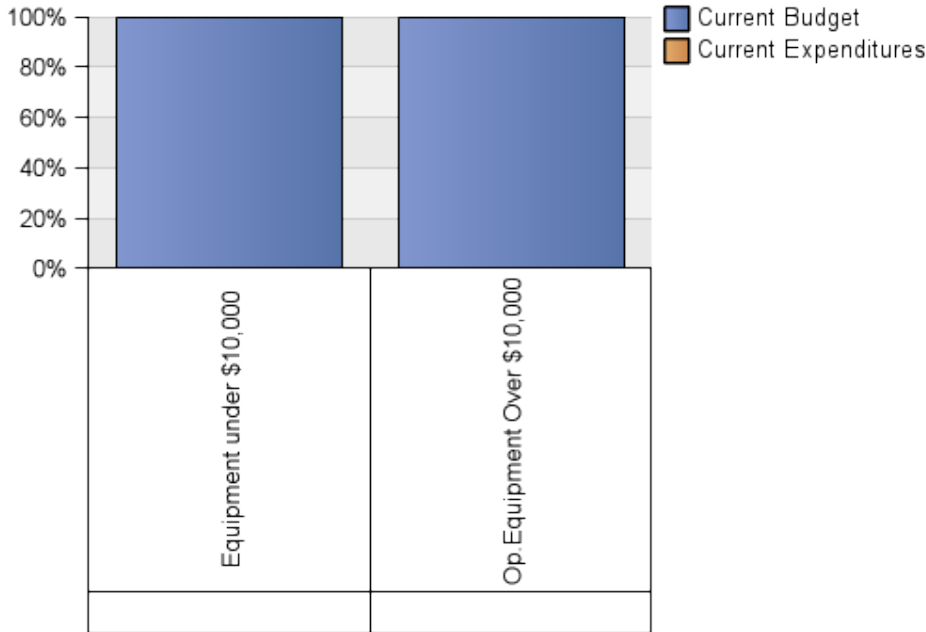
Expenditure Fiscal Year				Current Expenditures	Year to Date Expenditures	Current Encumbered Amount	Current Budget	Variance	Original Budget	% Remaining	
Library Fund	Library	Administration	221-9010-455.20-10	Contractual Services	\$0.00	\$120,704.12	\$38,973.07	\$184,000.00	\$24,322.81	\$131,000.00	13%
			221-9010-455.20-20	Dues	\$0.00	\$3,665.00	(\$75.00)	\$7,000.00	\$3,410.00	\$7,000.00	49%
			221-9010-455.24-10	Resource Sharing Alliance	\$0.00	\$74,016.50	\$0.00	\$74,017.00	\$0.50	\$72,800.00	0%
			221-9010-455.25-10	Utilities (Non-Phone)	\$0.00	\$14,520.16	\$33,775.08	\$72,000.00	\$23,704.76	\$72,000.00	33%
			221-9010-455.25-60	All Other Maintenance	\$0.00	\$31,495.18	\$3,389.49	\$77,933.00	\$43,048.33	\$58,200.00	55%
			221-9010-455.30-10	Liability Insurance	\$0.00	\$25,392.00	\$24,608.00	\$51,150.00	\$1,150.00	\$51,150.00	2%
			221-9010-455.30-15	Telephone	\$0.00	\$3,029.58	\$3,778.58	\$10,197.00	\$3,388.84	\$10,197.00	33%
			221-9010-455.30-20	Advertising	\$0.00	\$450.00	\$0.00	\$16,000.00	\$15,550.00	\$16,000.00	97%
			221-9010-455.30-25	Postage & Printing	\$0.00	\$9,740.28	\$12,120.78	\$23,600.00	\$1,738.94	\$23,600.00	7%
			221-9010-455.30-35	Travel & Training	\$0.00	\$11,247.67	\$148.82	\$14,200.00	\$2,803.51	\$14,200.00	20%

221-9010-455.30-40	Special Programs	\$0.00	\$5,292.99	\$2,690.22	\$20,000.00	\$12,016.79	\$20,000.00	60%
221-9010-455.35-10	Operating Supplies	\$0.00	\$6,636.45	\$13,075.93	\$49,000.00	\$29,287.62	\$49,000.00	60%
221-9010-455.35-15	Cataloging & Processing	\$0.00	\$5,245.53	\$7,138.80	\$15,000.00	\$2,615.67	\$15,000.00	17%
221-9010-455.35-50	Fuel - Gas & Oil	\$0.00	\$699.18	\$0.00	\$1,000.00	\$300.82	\$1,000.00	30%
221-9010-455.36-10	Adult	\$0.00	\$37,699.95	\$33,528.68	\$85,000.00	\$13,771.37	\$85,000.00	16%
221-9010-455.36-20	Young Adult	\$0.00	\$4,447.74	\$5,824.26	\$12,000.00	\$1,728.00	\$12,000.00	14%
221-9010-455.36-25	Children	\$0.00	\$26,740.76	\$36,306.98	\$70,000.00	\$6,952.26	\$70,000.00	10%
221-9010-455.37-15	Videos DVDs	\$0.00	\$5,034.08	\$4,472.44	\$15,000.00	\$5,493.48	\$15,000.00	37%
221-9010-455.37-20	Audio Books	\$0.00	\$3,893.15	\$6,106.85	\$10,000.00	\$0.00	\$10,000.00	0%
221-9010-455.37-30	Digital Media	\$0.00	\$1,317.98	\$815.00	\$3,500.00	\$1,367.02	\$3,500.00	39%
221-9010-455.38-10	Periodicals	\$0.00	\$3,635.17	\$8,483.27	\$14,116.00	\$1,997.56	\$13,000.00	14%
221-9010-455.38-20	Public Access Software	\$0.00	\$48,720.88	\$24,363.89	\$108,917.00	\$35,832.23	\$93,000.00	33%
221-9010-455.39-10	Digital Content	\$0.00	\$65,506.80	\$32,493.20	\$98,000.00	\$0.00	\$98,000.00	0%
221-9010-455.81-10	Principal Payments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$170,000.00	0%
221-9010-455.82-10	Interest Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$71,000.00	0%
221-9010-455.92-22	To Library Replacement Fd	\$0.00	\$129,500.00	\$0.00	\$222,000.00	\$92,500.00	\$222,000.00	42%
221-9010-455.95-02	To Water Fund	\$0.00	\$1,058.15	\$0.00	\$2,500.00	\$1,441.85	\$2,500.00	58%
221-9010-455.95-07	To Sewer Fund	\$0.00	\$312.08	\$0.00	\$600.00	\$287.92	\$600.00	48%

		221-9010-455.95-10	To Stormwater Management	\$0.00	\$354.20	\$0.00	\$610.00	\$255.80	\$610.00	42%
Nov 15, 2024		Summary		0.00	640,355.18	292,018.34	1,257,340.00	324,966.08	1,407,357.00	0.26

Budget to Actual Expenditures

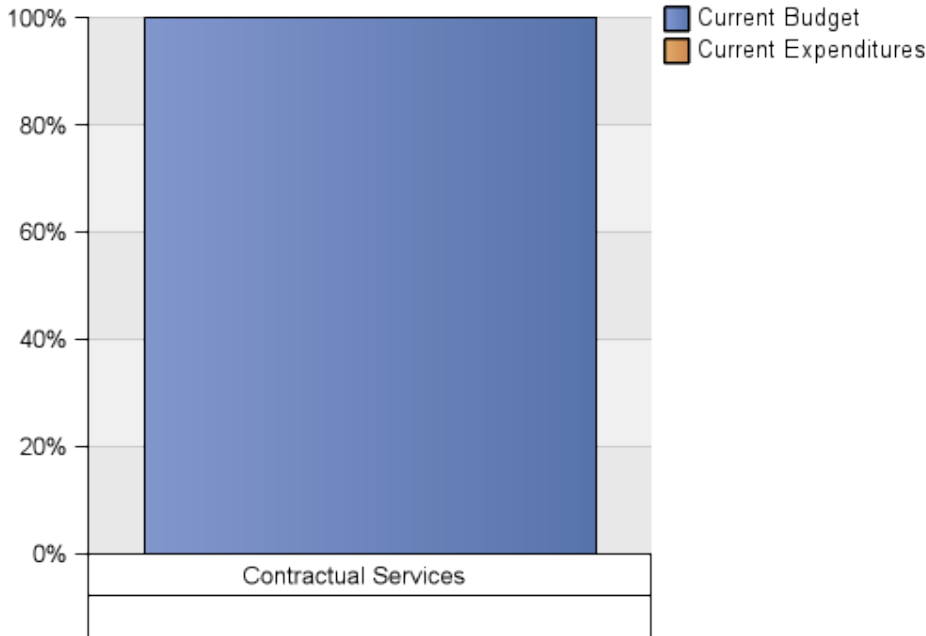
Library - Administration (Library Replacement Fund)



Expenditure Fiscal Year					Current Expenditures	Year to Date Expenditures	Current Encumbered Amount	Current Budget	Variance	Original Budget	% Re
Library Replacement Fund	Library	Administration	222-9010-455.35-80	Equipment under \$10,000	\$0.00	\$3,462.84	\$0.00	\$11,000.00	\$7,537.16	\$11,000.00	
			222-9010-455.75-10	Op. Equipment Over \$10,000	\$0.00	\$56,898.24	(\$43,898.24)	\$211,000.00	\$198,000.00	\$211,000.00	
			Summary		0.00	60,361.08	-43,898.24	222,000.00	205,537.16	222,000.00	

Budget to Actual Expenditures

Library - Administration (Library Special Reserve)



Expenditure Fiscal Year					Current Expenditures	Year to Date Expenditures	Current Encumbered Amount	Current Budget	Variance	Original Budget	% Ren
Library Special Reserve	Library	Administration	223-9010-455.20-10	Contractual Services	\$0.00	\$1,550,091.71	(\$650.00)	\$5,506,801.00	\$3,957,359.29	\$5,506,801.00	
			Summary		0.00	1,550,091.71	-650.00	5,506,801.00	3,957,359.29	5,506,801.00	

NPL Circulation Statistics



October 2024

	Year to Date			Month		
	2022-2023	2023-2024	2024-2025	2022	2023	2024
Juvenile						
Books	262,119	272,610	80,356	38,546	37,571	9,353
Videos	1,894	2,611	352	335	328	61
Audios	9,437	10,128	3,902	1,402	1,368	578
Magazines	267	225	33	25	29	1
Other	917	377	81	57	30	5
Juvenile - Total	274,634	285,951	84,724	40,365	39,326	9,998
Teen						
Books	10,796	10,520	4,002	1,300	1,391	520
Audios	57	56	19	6	13	-2
Magazines	8	9	-1	2	0	0
Teen - Total	10,861	10,585	4,020	1,308	1,404	518
Adult						
Books	83,837	86,432	38,335	11,678	11,706	5,595
Videos	28,555	29,065	9,840	3,991	4,261	1,402
Audios	9,293	8,733	2,437	1,364	963	322
Magazines	1,753	1,968	578	210	263	109
Other	8,436	9,273	4,001	1,295	1,212	446
Adult - Total	131,874	135,471	55,191	18,538	18,405	7,874
Digital Content						
eAudiobooks	14,029	19,215	23,375	2,201	2,820	3,307
eBooks	19,024	21,749	23,038	2,873	3,109	3,100
Magazines	909	1,366	3,008	157	462	506
Music	272	288	311	45	39	45
Streaming Video	1,770	2,050	2,254	264	362	344
Content Passes	86	183	204	10	33	40
Digital Content - Total	36,090	44,851	52,190	5,550	6,825	7,342
Total Circulation	453,459	476,858	196,125	65,761	65,960	25,732

NPL Collection Holdings



October 2024

	Beginning Total	Ending Total	Current Month		Year to Date	
			Added (+)	Change	Added (+)	Change
Juvenile						
Books	80,315	80,721	465	-59	2,671	-2,761
Videos	935	935	0	0	0	-47
Audios	2,080	2,093	16	-3	90	21
Magazines	277	294	17	0	94	20
Other	100	101	6	-5	6	-8
Juvenile - Total	83,707	84,144	504	-67	2,861	-2,775
Teen						
Books	4,040	4,072	36	-4	274	-599
Audios	30	30	0	0	0	0
Magazines	20	20	0	0	3	0
Teen - Total	4,090	4,122	36	-4	277	-599
Adult						
Books	52,934	52,482	328	-780	2,221	-3,218
Videos	15,793	15,839	46	0	285	-963
Audios	9,792	9,804	11	1	72	-13
Magazines	1,746	1,782	99	-63	708	-275
Other	2,173	2,187	10	4	52	7
Adult - Total	82,438	82,094	494	-838	3,338	-4,462
Total Collection	170,235	170,360	1,034	-909	6,476	-7,836

NPL Digital Content by Month



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

	6.24	7.24	8.24	9.24	10.24	
eRead Illinois						
eAudiobooks	382	273	297	310	256	
eBooks	281	343	393	290	298	
eRead Illinois Total	663	616	690	600	554	
Freanding	0	1	0	0	0	
Hoopla						
eAudiobooks	1,820	1,824	1,790	1,904	1,921	
eBooks	921	999	968	848	960	
Movies/TV	136	162	159	145	131	
Music	28	48	44	46	45	
Hoopla Total	2,905	3,033	2,961	2,943	3,057	
Kanopy						
Individual Titles Plays	99	79	73	98	105	
Plays Through Passes	98	133	114	130	108	
Kanopy Total Videos Played	197	212	187	228	213	
OverDrive						
eAudio	1,218	1,259	1,240	1,214	1,130	
eBooks	2,104	2,070	2,018	1,842	1,842	
Magazines	379	422	445	407	506	
OverDrive Total	3,701	3,751	3,703	3,463	3,478	
Total Downloads or Uses						
eAudiobooks	3,420	3,356	3,327	3,428	3,307	
eBooks	3,306	3,413	3,379	2,980	3,100	
Magazines	379	422	445	407	506	
Music	28	48	44	46	45	
Streaming Video	333	374	246	373	344	
Hoopla 7-day BingePasses	26	21	25	26	29	
Kanopy Passes	1	1	2	2	5	
OverDrive 7-Day Passes	2	0	3	1	6	
Total Passes	29	22	30	29	40	

NPL Monthly Statistics



October 2024

Library Card Registration

	Fiscal Year 2025				FY24	FY23
	Beginning count	Registered	Purged	Cards in force YTD		
Adult	22,523	151	-7	22,667	22,158	27,264
Teen	1,812	0	1	1,813	2,643	3,329
Juvenile	7,850	7	-6	7,851	8,862	9,130
Total	31,974	158	-12	32,331	33,663	39,723

Patron Count	Current Month	Current YTD	FY24	FY23
Door Count at 201 W College	2,800	15,800	135,592	105,450

Interlibrary Loan and System Holds

	Current Month	Current YTD	FY24	FY23
Borrowed/Rec'd	3,654	23,934	24,251	21,987
Loaned	2,591	17,945	20,760	21,514
Reciprocal borrowing	2,719	25,792	139,516	117,286

Public PCs

	Total Uses	Total Time (hrs)	Average Session (min)	YTD Uses
Public Desktops at 201	380	202	32	2,125

normalpl.org Site Statistics



October 2024

	Annual Totals Year to Date			October		
	FY 2023	FY 2024	FY 2025	2022	2023	2024
Views & Sessions						
Pageviews	246,177	257,747	198,583	32,401	41,091	27,154
Sessions	124,268	130,213	100,357	17,019	18,203	14,179

Top Viewed Pages	FY 2025
/	93,609
/events/upcoming	12,229
/events/month	5,679
/learning-resources	4,250
/employment	3,650
/summerreading	2,731
/planning	2,723
/borrow	1,665
/download-stream	1,519
/form/library-account-application	1,506

Usage by Device	FY 2025
Desktop	44.3%
Mobile	53.9%
Tablet	1.9%

Top Viewed Pages	October 2024
/	11,651
/events/upcoming	1,910
/events/month	914
/learning-resources	630
/employment	451
/events/month/2024/11	320
/event/teen-halloween-party-32425	226
/planning	199
/form/browser-pack	198
/borrow	191

Usage by Device	Oct 2024
Desktop	45.8%
Mobile	52.3%
Tablet	1.9%



Normal Public Library Trustee Action Report

November 20, 2024

Authorize a contract with StudioGC for Architectural Design Services for the Standing Seam Metal Roof Replacement in the Amount of \$44,625

Prepared By: Darren Schretter, StudioGC

Reviewed By: John Fischer

Staff Recommendation: Approval

Community Impact

Planning for a new metal roof in order to maintain and protect the value of our library facility.

Budget Impact

This will impact the budget in FY26 in the amount of \$44,625, and will be expended from our Special Reserve Fund, Contractual line.

Background

The replacement of the metal roof was identified as a priority immediately following the abatement process of the east building. Numerous perforations and gaps were identified in the metal roof along with poor insulation just under the decking. Some minor repairs have occurred in the last month in order to keep out water, all of which have been reported and are temporary at best. The director is also in the process of completing the application for the Public Library Construction Grant Program, funded by an annual state legislative appropriation which assists public libraries with construction costs in their facilities. This is a highly competitive grant for public libraries. The director will request grant funding in the amount of \$125,000. That application is due in January 2025. Expected bidding for this project is July 2025.



223 West Jackson Boulevard
 Suite 1200
 Chicago, IL 60606
 Phone: 312 253 3400
 Fax: 312 253 3401

Architectural Services Proposal

Date: November 11, 2024
 To: Mr. John Fischer, Director
 Normal Public Library
 206 W College Avenue
 Normal, IL 61761
 From: Studio GC, Inc.
 Re: Standing Seam Metal Roof Replacement

Dear Mr. Fischer;

Studio GC is pleased to present this proposal for architectural services for the standing seam metal roof replacement over the 1972 section of the Normal Public Library’s building.

Scope of Work

Studio GC will field survey the existing roof including all edge metal and flashing conditions. Following the field survey, SGC will prepare architectural drawings and specifications for permitting and competitive bidding. SGC will administer the competitive bidding and subsequent contract negotiation process. SGC will provide construction administration services during the work and assist in closing out the project.

Owner Provided Items

Owner shall provide access to all available existing building as-built drawings, roof service records and other existing roof system documentation.

Compensation & Terms

Studio GC proposes a fee, providing the services outlined above, based on a percentage of construction cost exclusive of reimbursable expenses. The proposed fee percentage is 8.5%.

Project Budget	\$575,000
Preliminary Construction Cost:	\$525,000
A/E Proposal – Lump Sum	\$44,625
Preliminary Design (25%)	\$11,156.25
Construction Documentation (40%)	\$17,850.00
Bidding & Negotiation (5%)	\$2,231.25

Construction Administration (30%)

\$13,387.50

Billing will be made monthly for work performed during the previous month. Bills will be prepared on a percentage basis of the basic service fee. The percentage billed will correlate with the estimated completion level of the scope of work at time of billing. Payment for all invoices is due 30 days from the invoice date.

Additional Services

Any other services not specifically identified above as being provided by Studio GC shall be considered an Additional Service. Any Additional Service shall be agreed upon in writing as an amendment to this proposal prior to commencement of the requested added service. The compensation for any Additional Service will be negotiated at the time of the request.

Reimbursable Expenses

Studio GC Inc's direct Expenses, are those costs incurred on or directly for the Client's project, including, but not limited to, necessary transportation costs, laboratory tests and analyses, printing, scanning, postage and reproduction charges, all reimbursable costs associated with other consultants and other similar costs. Reimbursement for Direct Expenses will be based on actual charges when furnished by commercial sources according to current rates when furnished by Studio GC Inc. Direct expenses shall be billed at a multiplier of 1.1.

If this proposal is acceptable, please sign a copy and forward one fully executed original of this document to our office. Retain the other copy for your contract file. If you wish to discuss the proposal in more detail, we are happy to do so at your convenience.

Thank you for considering Studio GC as your partner in creating a better library. We look forward to another opportunity to work with you to provide the best possible library services to the residents of Normal.

OWNER:

TITLE:

DATE:

ARCHITECT:

TITLE: Darren Schretter, Principal

DATE: November 11, 2024



Cc: Vicki Luczynski, Studio GC

ILLINET

ILLINET INTERLIBRARY LOAN AND RECIPROCAL BORROWING STATISTICAL SURVEY

PURPOSES

The Illinois State Library, a division of the Illinois Office of the Secretary of State, is the agency responsible for the collection, comparison, and analysis of statewide interlibrary loan and reciprocal borrowing statistical data. Annually the Illinois State Library prepares and distributes the ILLINET Interlibrary Loan and Reciprocal Borrowing Statistical Survey in order to collect statewide interlibrary loan and reciprocal borrowing transaction data. The data collected is compared and analyzed for use within Illinois.

Illinois citizens are uniquely advantaged in the resource sharing model created and enhanced by Illinois libraries. The infrastructure upon which this system of resource sharing has been established is called ILLINET (The Illinois Library and Information Network). ILLINET is the cooperative multitype (academic, public, school, and special) network of Illinois libraries that work toward a common goal: optimizing resource sharing through seamless boundaries in order to provide quality service to the end user. Statewide resource sharing is further enhanced via the statewide delivery infrastructure, ILDS (The Illinois Library Delivery Service) and regional library system delivery.

The monitoring of the interlibrary loan and reciprocal borrowing traffic that flows seamlessly from library to library is paramount in measuring and evaluating the: (1) number of requests initiated, filled, and unfilled; (2) methods of requesting as borrowers and lenders; (3) impact of resource sharing options [interlibrary loan and reciprocal borrowing]; (4) effectiveness of statewide delivery; (5) trends that provide directions for addressing statewide needs, initiatives, and programs; and, (6) collaborative efforts of every individual Illinois library as a proactive partner in sharing resources throughout the multitype Illinois library community.

Fiscal Year Start Date (year-mm-dd)	2023-07-01
Fiscal Year End Date (year-mm-dd)	2024-06-30

IDENTIFICATION

1.1ISL Control #	30498
1.2ISL Branch #	00
1.3aLegal Name of Institution	Normal Public Library
1.3bIf this locked question's answer has changed, then enter the updated answer here.	
1.4aMailing Address	206 West College Avenue
1.4bIf this locked question's answer has changed, then enter the updated answer here.	
1.5aFacility City	Normal
1.5bIf this locked question's answer has changed, then enter the updated answer here.	
1.6aFacility Zip	61761
1.6bIf this locked question's answer has changed, then enter the updated answer here.	
1.7aPhone (including area code)	3094521757
1.7bIf this locked question's answer has changed, then enter the updated answer here.	
1.8aLibrary FAX Number	3094525312
1.8bIf this locked question's answer has changed, then enter the updated answer here.	
1.9aRegional Library System	RAILS
1.9bIf this locked question's answer has changed, then enter the updated answer here.	
1.10aType of library	Public
1.10bIf this locked question's answer has changed, then enter the updated answer here.	Public
1.11Name of person completing this form	John Fischer
1.12E-mail address	jfischer@normalpl.org

REQUESTS: (BORROWING)

2.1Did your library REQUEST materials through interlibrary loan?	Yes
--	-----

DETAILS CONCERNING MATERIALS REQUESTED THROUGH INTERLIBRARY LOAN

2.3What was the total number of items requested by your library?	45,561
--	--------

ITEMS RECEIVED VIA ILL

Estimate if necessary, details about Returnables and Non-returnables requested via Interlibrary Loan. The auto-calculate function will perform the mathematical totals for 2.6, 2.9 through 2.12. Remember to use 0 (zero, not alpha "o") as appropriate

IN-STATE

2.4Returnables	41,417
2.5Non-returnables	0
2.6TOTAL (2.4 + 2.5)	41,417

OUT-OF-STATE

2.7Returnables	10
2.8Non-returnables	0
2.9TOTAL OUT-OF-STATE (2.7 + 2.8)	10

TOTALS

2.10Total Returnables (2.4 + 2.7)	41,427
2.11Total Non-Returnables (2.5 + 2.8)	0
2.12TOTAL (2.10 + 2.11)	41,427
2.13Comments	na

SUPPLYING: (LENDING)

3.1Did your library SUPPLY materials through interlibrary loan?	Yes
---	-----

DETAILS CONCERNING REQUESTS RECEIVED:

3.3What was the total number of interlibrary loan requests RECEIVED by your library?	39,168
--	--------

ITEMS SUPPLIED VIA ILL

Estimate if necessary, details about Returnables and Non-Returnables supplied via Interlibrary Loan. The auto-calculate function will perform the mathematical totals for 3.6, 3.9 through 3.12. Remember to use 0 (zero, not alpha "o")as appropriate.

IN-STATE

3.4Returnables	34,981
3.5Non-returnables	0
3.6TOTAL (3.4 + 3.5)	34,981

OUT-OF-STATE

3.7Returnables	157
3.8Non-returnables	0
3.9TOTAL (3.7 + 3.8)	157

TOTALS

3.10Total Returnables (3.4 + 3.7)	35,138
3.11Total Non-Returnables (3.5 + 3.8)	0
3.12TOTAL (3.10 + 3.11)	35,138
3.13Comments	na

RECIPROCAL BORROWING

Reciprocal borrowing is made possible through cooperative arrangements among participating libraries and occurs when a patron physically goes to another library to borrow material.

4.1Did your library PARTICIPATE in reciprocal borrowing?	Yes
4.2If YES, report the number of materials LOANED via reciprocal borrowing.	143,721

DELIVERY

4.3Does your library utilize Illinois library delivery services: (IHLS, RAILS, or ILDS)	Yes
4.4If yes, what is the current weekly frequency of your library's delivery?	5x week
4.5Is this frequency enough to satisfy the needs of your patrons?	Yes
4.6What is your overall satisfaction level with your delivery service?	Very High
4.7Additional comments about delivery are welcomed	na

TOWN OF NORMAL, ILLINOIS

STATEMENT OF NET POSITION

March 31, 2024

	Governmental Activities	Business-Type Activities	Total	Component Unit Normal Public Library
ASSETS				
Cash and Investments	\$ 94,018,114	\$ 22,438,371	\$ 116,456,485	\$ 9,048,573
Receivables (Net, Where Applicable, of Allowances for Uncollectibles)				
Property Taxes	15,099,003	-	15,099,003	4,203,164
Other Taxes	11,237,075	-	11,237,075	18,067
Accounts	2,806,234	2,035,690	4,841,924	-
Accrued Interest	414,821	148,304	563,125	54,646
Intergovernmental	-	-	-	2,678
Other	534,042	-	534,042	-
Notes	68,705	-	68,705	-
Prepaid Expenses	134,948	185,831	320,779	-
Inventories	-	554,479	554,479	-
Due from Other Governments	172,340	-	172,340	-
Capital Assets				
Not Depreciated	43,607,693	16,026,943	59,634,636	126,211
Depreciated (Net of Accumulated Depreciation)	92,022,427	39,883,344	131,905,771	774,364
Total Assets	260,115,402	81,272,962	341,388,364	14,227,703
DEFERRED OUTFLOWS OF RESOURCES				
Unamortized Loss on Refunding	840,636	-	840,636	-
Asset Retirement Obligation	-	913,294	913,294	-
OPEB Items	4,824,212	855,266	5,679,478	394,830
Pension Items - IMRF	7,214,343	1,464,550	8,678,893	824,525
Pension Items - Firefighters' Pension	3,869,898	-	3,869,898	-
Pension Items - Police Pension	5,661,769	-	5,661,769	-
Total Deferred Outflows of Resources	22,410,858	3,233,110	25,643,968	1,219,355
Total Assets and Deferred Outflows of Resources	282,526,260	84,506,072	367,032,332	15,447,058

(This statement is continued on the following page.)

TOWN OF NORMAL, ILLINOIS

STATEMENT OF NET POSITION (Continued)

March 31, 2024

	Governmental Activities	Business-Type Activities	Total	Component Unit Normal Public Library
LIABILITIES				
Accounts Payable	\$ 4,778,396	\$ 1,977,769	\$ 6,756,165	\$ 93,332
Accrued Payroll	1,558,962	122,248	1,681,210	164,078
Accrued Interest Payable	823,160	69,599	892,759	-
Deposits Payable	1,115,960	-	1,115,960	-
Due to Fiduciary Component Units	32,314	-	32,314	-
Unearned revenue	8,052,869	-	8,052,869	-
Claims Payable	370,027	-	370,027	-
Long-Term Liabilities				
Due Within One Year	4,504,432	625,243	5,129,675	107,521
Due in More than One Year	187,929,580	13,086,231	201,015,811	3,148,535
Total Liabilities	209,165,700	15,881,090	225,046,790	3,513,466
DEFERRED INFLOWS OF RESOURCES				
Deferred Revenues	15,099,003	-	15,099,003	4,203,164
OPEB Items	10,818,511	1,917,963	12,736,474	885,423
Pension Items - IMRF	457,161	92,805	549,966	52,249
Pension Items - Firefighters' Pension	1,574,105	-	1,574,105	-
Pension Items - Police Pension	2,622,311	-	2,622,311	-
Total Deferred Inflows of Resources	30,571,091	2,010,768	32,581,859	5,140,836
Total Liabilities and Deferred Inflows of Resources	239,736,791	17,891,858	257,628,649	8,654,302
NET POSITION				
Net Investment in Capital Assets	66,368,145	49,846,716	116,214,861	900,575
Restricted for				
Highways and Streets	10,179,493	-	10,179,493	-
Community Development	860	-	860	-
Federable Equitable Sharing	44,758	-	44,758	-
Economic Development	1,817,213	-	1,817,213	-
Cannabis Excise Tax	300,199	-	300,199	-
Opioid	69,889	-	69,889	-
Public Safety	187,522	-	187,522	-
Debt Service	4,477,802	476,103	4,953,905	-
Unrestricted (Deficit)	(40,656,412)	16,291,395	(24,365,017)	5,892,181
TOTAL NET POSITION	\$ 42,789,469	\$ 66,614,214	\$ 109,403,683	\$ 6,792,756

See accompanying notes to financial statements.

TOWN OF NORMAL, ILLINOIS

STATEMENT OF ACTIVITIES

For the Year Ended March 31, 2024

FUNCTIONS/PROGRAMS	Program Revenues			
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
PRIMARY GOVERNMENT				
Governmental Activities				
General Government	\$ 14,712,845	\$ 2,053,004	\$ 144,879	\$ -
Public Safety	39,446,737	4,681,210	62,550	-
Highways and Streets	14,180,762	-	2,370,844	6,020,199
Sanitation	3,090,307	4,574,822	-	-
Culture and Recreation	12,802,606	5,043,256	-	-
Community Development	9,192,362	-	-	482,490
Interest	2,355,192	-	-	-
Total Governmental Activities	95,780,811	16,352,292	2,578,273	6,502,689
Business-Type Activities				
Water	10,484,451	11,664,451	-	-
Sewer	4,505,656	5,605,311	-	-
Storm Water	1,874,575	1,934,909	-	-
Total Business-Type Activities	16,864,682	19,204,671	-	-
TOTAL PRIMARY GOVERNMENT	\$112,645,493	\$ 35,556,963	\$ 2,578,273	\$ 6,502,689
COMPONENT UNIT				
Normal Public Library	\$ 3,652,937	\$ 16,763	\$ 93,296	\$ -
TOTAL COMPONENT UNIT	\$ 3,652,937	\$ 16,763	\$ 93,296	\$ -

Net (Expense) Revenue and Change in Net Position					
Primary Government			Component Units		
Governmental Activities	Business-Type Activities	Total	Normal Public Library	Children's Discovery Museum Foundation	
\$ (12,514,962)	\$ -	\$ (12,514,962)	\$ -	\$ -	
(34,702,977)	-	(34,702,977)	-	-	
(5,789,719)	-	(5,789,719)	-	-	
1,484,515	-	1,484,515	-	-	
(7,759,350)	-	(7,759,350)	-	-	
(8,709,872)	-	(8,709,872)	-	-	
(2,355,192)	-	(2,355,192)	-	-	
(70,347,557)	-	(70,347,557)	-	-	
-	1,180,000	1,180,000	-	-	
-	1,099,655	1,099,655	-	-	
-	60,334	60,334	-	-	
-	2,339,989	2,339,989	-	-	
(70,347,557)	2,339,989	(68,007,568)	-	-	
-	-	-	(3,542,878)	-	
-	-	-	(3,542,878)	-	
General Revenues					
Taxes					
Property	13,610,396	-	13,610,396	3,945,185	-
Local Sales Tax	22,025,343	-	22,025,343	-	-
Use Taxes	239,756	-	239,756	-	-
Utility	4,203,951	-	4,203,951	-	-
Franchise Taxes	973,092	-	973,092	-	-
Other	9,874,482	-	9,874,482	-	-
Intergovernmental - Unrestricted					
State Sales Tax	15,963,065	-	15,963,065	-	-
State Income Tax	8,633,651	-	8,633,651	-	-
State Use Tax	1,991,491	-	1,991,491	-	-
Replacement Tax	672,922	-	672,922	283,069	-
American Rescue Plan Act	1,820,392	-	1,820,392	-	-
Investment Income	1,948,993	664,174	2,613,167	257,711	-
Miscellaneous	2,179,387	25,539	2,204,926	-	-
Transfers	(577,000)	577,000	-	-	-
Total	83,559,921	1,266,713	84,826,634	4,485,965	-
CHANGE IN NET POSITION	13,212,364	3,606,702	16,819,066	943,087	-
NET POSITION, APRIL 1	29,577,105	63,007,512	92,584,617	6,410,210	430,930
Prior Period Adjustment	-	-	-	(560,541)	(430,930)
NET POSITION, APRIL 1	29,577,105	63,007,512	92,584,617	5,849,669	-
NET POSITION, MARCH 31	\$ 42,789,469	\$ 66,614,214	\$ 109,403,683	\$ 6,792,756	\$ -

See accompanying notes to financial statements.

TOWN OF NORMAL, ILLINOIS

BALANCE SHEET
GOVERNMENTAL FUNDS

March 31, 2024

	General	Special Revenue	Capital Projects		Debt Service	Nonmajor Governmental Funds	Total Governmental Funds
		American Recovery Plan	Uptown	TIF			
ASSETS							
Cash and Investments	\$ 43,411,414	\$ 8,447,321	\$ 1,779,138	\$ 9,712,013	\$ 4,477,802	\$ 24,147,679	\$ 91,975,367
Receivables (Net, Where Applicable, of Allowances for Uncollectibles)							
Property Taxes	10,085,448		3,070,775	-	-	1,942,780	15,099,003
Other Taxes	11,237,075	-	-	-	-	-	11,237,075
Accounts	2,412,098	-	-	-	-	-	2,412,098
Accrued Interest	298,875	11,539	5,807	10,261	-	78,503	404,985
Grant	447,412	-	-	-	-	86,630	534,042
Other	-	-	-	-	-	68,705	68,705
Prepaid Items	134,948	-	-	-	-	-	134,948
Due from Other Funds	53,851	-	-	-	-	-	53,851
Due from Other Governments	-	-	-	-	-	172,340	172,340
TOTAL ASSETS	\$ 68,081,121	\$ 8,458,860	\$ 4,855,720	\$ 9,722,274	\$ 4,477,802	\$ 26,496,637	\$ 122,092,414
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES							
LIABILITIES							
Accounts Payable	\$ 2,637,855	\$ 516,927	\$ 87	\$ 218	\$ -	\$ 712,669	\$ 3,867,756
Accrued Payroll	1,558,962	-	-	-	-	-	1,558,962
Deposits Payable	1,115,960	-	-	-	-	-	1,115,960
Other Payables	908,031	-	-	-	-	-	908,031
Unearned Revenue - Grants	-	8,052,869	-	-	-	-	8,052,869
Due to Other Funds	53,851	-	-	-	-	-	53,851
Due to Fiduciary Component Units	32,314	-	-	-	-	-	32,314
Total Liabilities	6,306,973	8,569,796	87	218	-	712,669	15,589,743
DEFERRED INFLOWS OF RESOURCES							
Unavailable Property Taxes	10,085,448	-	3,070,775	-	-	1,942,780	15,099,003
Total Deferred Inflows of Resources	10,085,448	-	3,070,775	-	-	1,942,780	15,099,003
Total Liabilities and Deferred Inflows of Resources	16,392,421	8,569,796	3,070,862	218	-	2,655,449	30,688,746

(This statement is continued on the following page.)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

A. Reporting Entity (Continued)

Firefighters' Pension Employees Retirement System (Continued)

Two members appointed by the Town's Mayor, one elected pension beneficiary and two elected firefighters' employees constitute the pension board. The Town and FPERs participants are obligated to fund all FPERs costs based upon actuarial valuations. The State of Illinois is authorized to establish benefit levels and the Town is authorized to approve the actuarial assumptions used in the determination of contribution levels. Accordingly, the FPERs is fiscally dependent on the Town. Although it is legally separate from the Town, the FPERs is reported as if it were part of the primary government because its sole purpose is to provide retirement benefits for the Town's sworn full-time firefighters.

Discretely Presented Component Unit

The component unit column in the basic financial statements includes the financial data of the Town's component units. It is reported in a separate column to emphasize that it is legally separate from the Town.

Normal Public Library

The Normal Public Library (the 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.

B. Fund Accounting

The Town uses funds to report on its financial position and the changes in its financial position. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities. A fund is a separate accounting entity with a self-balancing set of accounts. The minimum number of funds are maintained consistent with legal and managerial requirements. Funds are classified into the following categories: governmental, proprietary and fiduciary.

13. DISCRETELY PRESENTED COMPONENT UNITS

Normal Public Library

A. Summary of Significant Accounting Policies

The accounting policies of the Library conform to GAAP as applicable to governments. GASB is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The following is a summary of the more significant policies:

1. Fund Accounting

Governmental Funds

The accounts of the Library are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund balance, revenues and expenditures, as appropriate. Governmental resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The various funds are grouped in the financial statements in this report into three fund types and one broad fund category as follows on the following page:

Governmental funds are used to account for all or most of a government's general activities, including the collection and disbursement of earmarked monies (special revenue funds), the acquisition or construction of general capital assets (capital projects funds) and the servicing of general long-term debt (debt service funds).

The General Fund is used to account for all activities of the general government not accounted for in some other fund.

2. Basis of Accounting

The government-wide financial statements are reported using the economic resources measurement focus and basis of accounting. Revenues are recorded when earned and expenses recorded when a liability is incurred.

13. DISCRETELY PRESENTED COMPONENT UNITS (Continued)

Normal Public Library (Continued)

A. Summary of Significant Accounting Policies (Continued)

2. Basis of Accounting (Continued)

The modified accrual basis of accounting is followed by the governmental funds on the fund financial statements. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). “Measurable” means the amount of the transaction can be determined and “available” means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The Library considers property taxes as available if they are collected within 60 days after year end. A 60-day availability period is used for revenue recognition for all other governmental fund revenues. Expenditures are recorded when the related fund liability is incurred. Principal and interest on general long-term debt are recorded as fund liabilities when due.

B. Deposits and Investments

The Normal Public Library (Library) follows the investment policy of the Town and makes deposits/investments 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.

Library Investments

The Library categorizes the fair value measurements within the fair value hierarchy established by GAAP. 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; and Level 3 inputs are significant unobservable inputs. The Library’s investments held at fair value are disclosed with the Town investments in note 2 to the financial statements.

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. The Library’s investment policy does not address interest rate risk.

Credit risk is the risk that an issuer of an investment will not fulfill its obligations to the holder of the investment in securities allowed under the investment policy. The Library’s investment policy does not address credit risk. The Illinois Funds and money market mutual funds are rated AAA by Standard and Poor’s.

13. DISCRETELY PRESENTED COMPONENT UNITS (Continued)

Normal Public Library (Continued)

B. Deposits and Investments (Continued)

Custodial credit risk for investments is the risk that, in the event of the failure of the counterparty to the investment, the Library will not be able to recover the value of its investments that are in the possession of an outside party. To limit its exposure, 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% 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.

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. Treasury 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 the credit risk is the risk that the Library has a high percentage of their investments invested in one investment. The Library's investment policy requires diversification of investment to avoid unreasonable risk. At year-end, the Library does not have any investments over 5% 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).

The Library's investment policy does not specifically prohibit the use of or the investment in derivatives.

C. Receivables

Property taxes for the 2023 levy year attach as an enforceable lien on January 1, 2023, on property values assessed as of the same date. Taxes are levied by December of the same year by passage of a Tax Levy Ordinance. Tax bills are prepared by the County and issued on or about May 1, and August 1, and are payable in two installments, on or about June 1, and September 1. The County collects such taxes and remits them periodically.

TOWN OF NORMAL, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

13. DISCRETELY PRESENTED COMPONENT UNITS (Continued)

Normal Public Library (Continued)

C. Receivables (Continued)

The Library has elected, under governmental accounting standards, to match its property tax revenues to the fiscal year that the tax levy is intended to finance. Therefore, the 2023 taxes are intended to finance the 2025 fiscal year and are not considered available or earned for current operations and are, therefore, shown as deferred revenue. The 2024 tax levy, which attached as an enforceable lien on property as of January 1, 2024, has not been recorded as a receivable as of March 31, 2024, as the tax has not yet been levied by the Library and will not be levied until December 2024 and, therefore, the levy is not measurable at March 31, 2024.

D. Capital Assets

The following is a summary of changes in the Library's capital assets during the fiscal year:

	Beginning Balances	Increases	Decreases	Ending Balances
Capital Assets not Being Depreciated				
Land	\$ 126,211	\$ -	\$ -	\$ 126,211
Total Capital Assets not Being Depreciated	126,211	-	-	126,211
Capital Assets Being Depreciated				
Building and Improvements	3,046,636	39,335	-	3,085,971
Vehicles and Equipment	2,698,728	-	-	2,698,728
Total Capital Assets Being Depreciated	5,745,364	39,335	-	5,784,699
Less Accumulated Depreciation for				
Building and Improvements	2,272,310	74,280	-	2,346,590
Vehicles and Equipment	2,646,633	17,112	-	2,663,745
Total Accumulated Depreciation	4,918,943	91,392	-	5,010,335
Total Capital Assets Being Depreciated, Net	826,421	(52,057)	-	774,364
TOTAL CAPITAL ASSETS	\$ 952,632	\$ (52,057)	\$ -	\$ 900,575

Depreciation expense of \$91,392 was charged to the culture and recreation function.

TOWN OF NORMAL, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

13. DISCRETELY PRESENTED COMPONENT UNITS (Continued)

Normal Public Library (Continued)

E. Long-Term Debt

During the fiscal year, the following changes occurred in liabilities reported in general long-term debt:

	Beginning Balances	Increases	Decreases	Ending Balances	Current Portion
Compensated Absences	\$ 107,265	\$ 13,100	\$ 21,453	\$ 98,912	\$ 19,782
Net Pension Liability	1,434,993	-	336,893	1,098,100	-
Total OPEB Liability	2,501,644	-	442,600	2,059,044	87,739
TOTAL	\$ 4,043,902	\$ 13,100	\$ 800,946	\$ 3,256,056	\$ 107,521

14. CHANGE IN REPORTING ENTITY

The Town reported a change in the reporting entity to remove the Normal Public Library Foundation and the Children’s Discovery Museum Foundation from the financial reporting entity.