



**Normal Public Library Board of Trustees
Agenda for Monthly Board Meeting
September 25, 2019 at 5:30 PM**

Location: Normal Public Library - Board Room | 206 W. College Ave., Normal, IL 61761

1. Review of the Agenda: Corrections or Additions
2. Approval of the Minutes of the Previous Meeting (Action)
3. Approval of Expenditures (Action)
4. President's Report
5. Public Comment
6. Library Director's Report
7. Foundation Report
8. New Business
 - A. Architectural Services for West Roof (Action)
 - B. Cost of Living Adjustment (Action)
 - C. FY2019 Audit (Discussion)
 - D. FY2020-2025 Budget (Discussion)
 - E. Six-Month Review/Approval of Executive Session Minutes: Section 2(c)(21) (Action)
9. Unfinished Business
 - A. Board Bylaws (Action)
 - B. Electronic Meetings Policy (Action)
10. Suggested Items for the Next Agenda
11. Next Meeting Date: October 30, 2019
12. Adjournment

The Board of Trustees of Normal Public Library may attend the regular meetings of the Normal Town Council, which take place at 7:00 pm on the first and third Monday of each month at City Hall, Fourth Floor, 11 Uptown Circle, Normal, IL 61761. Parking is available in the Uptown Station Parking Deck. The Board may also attend special Council meetings, work sessions and other events, all scheduled as needed.

The Board of Trustees of Normal Public Library may attend "Keys to Running a Successful Board Meeting," which takes place from 9:30 am – 12:30 pm on October 19, 2019, at Bloomington Public Library, 205 E. Olive St., Bloomington, Illinois 61701.

The Board of Trustees of Normal Public Library may attend "Trustee Day" at the Illinois Library Association Annual Conference, which takes place from 8:00 am – 4:00 pm on October 24, 2019, at the Tinley Park Convention Center, 18451 Convention Center Dr., Tinley Park, Illinois 60477.

**Minutes of the Board of Trustees
Normal Public Library
August 28, 2019**

Call to order: A regular meeting of the Board of Trustees of the Normal Public Library was held in the Board Room of the Normal Public Library, Normal, Illinois on Wednesday, August 28, 2019. The meeting convened at 5:30 pm, President Jess Ray presiding, and Jd Davis, Secretary.

Members Present: Jess Ray, President, Terry Lindberg, Vice President, Jd Davis, Secretary, Jim Rogal, Erin Ripley-Gataric, and Katelyn Trunnell.

Members Absent: Pam Lewis

Library Staff Present: Brian Chase, Library Director, John Fischer, Adult Services and Circulation Manager, Jeanne Moonan, Technical Services and AV Manager, and Tori Melican, Children's Services Manager.

Community Members Present: None

Review of the Agenda: No additions or corrections noted.

Approval of Minutes: Mr. Rogal moved to approve the minutes of the July 31, 2019 meeting. Ms. Davis seconded. Motion carried 6-0.

Approval of Expenditures: Mr. Lindberg moved to approve the expenditures of \$70,937.18 and two payrolls of \$170,498.50. Mr. Rogal seconded. Motion carried 6-0.

President's Report: The Pantagraph reached out to Mr. Ray and Mr. Chase regarding the Board's thoughts on the potential new site for the Library, and the possibility of Normal and Bloomington combining libraries.

Public Comment: None

Library Director's Report: Adding to the Mr. Ray's report, Mr. Chase noted that the Pantagraph might contact Board members directly for individual opinions.

Mr. Chase shared that quotes were received for the parking lot work, which is expected to be completed this fall. He also provided more information for the Board bylaws, which will be on the September agenda.

The OverDrive Digital BookMobile will be here on Tuesday, September 10th, from 1-6pm. Any patrons with questions about this app and service are welcome, as hands-on assistance will be provided.

Foundation Report: The audit was finished, and Mr. Chase noted that Derek Gibb (treasurer) was instrumental in the work.

New Business:

Electronic Meetings Policy (Action)

For Board members to participate in a meeting electronically, this policy must be in place. It cannot be used for vacations; only work, Library business, family emergency and illness. A quorum must be physically present. Ms. Ripley-Gataric asked if it included those who want to make public comment; Mr. Chase will research this. The words “board members” could be added to the opening paragraph to make this clear.

This item was tabled, and the Board will take action at the September meeting, after the question is answered.

FY2020-2025 Budget (Action)

Mr. Chase detailed the State-required increase in part-time pay to \$15, which will be completed by 2024. Staffing levels will be maintained to provide an appropriate level of service to the community. .

Mr. Chase gave a brief overview of all line items on the proposed budget. With the understanding that the library remains in the current location, we continue to budget for appropriate maintenance and necessary improvements.

Mr. Chase used this time to detail the digital strategy. A comparison will be made between RB Digital and Hoopla involving popular, duplicated titles, in order to find the most cost effective system to offer these materials through. RB Digital offers Movie Pass, TV shows, and unlimited access to most streaming titles for less than Hoopla. This is combined with eRead Illinois, which is free. The goal is to keep the number of platforms to a minimum, while still offering the best content for a predictable and sustainable cost.

Mr. Chase must enter the budget to the Town by mid-September, and he anticipates that some numbers will change. He receives guidance from the Town Finance department. October is the month the Town Budget Committee will review, and the budget will be presented at the Budget Work Session in January. The budget will ultimately be approved in March of 2020.

Mr. Lindberg moved to authorize the Director to enter the preliminary budget numbers, and report back with updates. Ms. Trunnell seconded. The motion passed 6-0.

Unfinished Business:

Board Bylaws Review (Action)

This action requires all members to be present, and is tabled until the September meeting.

Selected Items for the Next Agenda

- Six-month review of minutes
- Board by-laws
- Electronic meetings policy

Adjournment

Meeting adjourned at 6:44 pm.

Secretary

Date

Town of Normal Expenditures to be approved for Payments
Between Aug 22, 2019 and Sep 18, 2019

Library Fund

Vendor Name	Payment Description	Transaction Amount
ILLINOIS DEPARTMENT OF REVENUE	SALES TAX PAYMENT	86.00
Library Fund	- Total	86.00

Library Fund Library Administration

Vendor Name	Payment Description	Transaction Amount
ACE HARDWARE	AUG STMT/MISC SUPPLIES	26.04
ALERT SIGNAL & CONTROL CO	FIRE INSPECTION	110.00
BAKER & TAYLOR COMPANIES	ADULT BOOKS	3,334.46
BAKER & TAYLOR COMPANIES	CHILDRENS BOOKS	3,634.30
BAKER & TAYLOR COMPANIES	YOUNG ADULT BOOKS	56.09
BAKER & TAYLOR CONTINUATION	TRAVEL GUIDES	414.59
BILL'S KEY & LOCK SHOP	KEYS	12.92
BILL'S KEY & LOCK SHOP	RE-KEY CYLINDERS,KEYS	216.10
BRODART COMPANY	DVD PAK	120.94
CENGAGE LEARNING INC	AUG LARGE PRINT 6 PLAN	124.48
CENGAGE LEARNING INC	AUG LARGE PRINT DIST 6PLN	43.49
CENGAGE LEARNING INC	AUG MYSTERY SAMPLER 3 PLN	67.47
CENGAGE LEARNING INC	AUG PEER PICK 2 PLAN	47.23
CENGAGE LEARNING INC	SEPT BASIC 8 PLAN	157.44
CENGAGE LEARNING INC	SEPT BIOGRAPHY 2 PLAN	49.48
CENGAGE LEARNING INC	SEPT CHRISTIAN FICTION 4	98.96
CENGAGE LEARNING INC	SEPT CHRISTIAN ROMANCE 2	47.23
CENGAGE LEARNING INC	SEPT CORE 8 PLAN	206.92
CENGAGE LEARNING INC	SEPT MYSTERY 6 PLAN	146.19
CENGAGE LEARNING INC	SEPT REVIEWERS CHOICE 2PL	47.23
CENGAGE LEARNING INC	SEPT WHEELER HRDCVR 5PLAN	134.95
CENTER POINT LARGE PRINT	LARGE PRINT BOOKS	318.99
CHICAGO TRIBUNE	RENEWAL THROUGH 3/20/20-C	312.00
CIRBN, LLC	MONTHLY INTERNET SERVICE	76.08
COMMUNICATION REVOLVING FUND	COMMUNICATION CHARGE	50.00
CREATIVEBUG LLC	ANNUAL SUBSCRIPTION	1,654.00
DEMCO INC	RECEIPT ROLL PAPER,LABELS	318.94
DENNY'S DOUGHNUTS & BAKERY	DOUGHNUTS & ROLLS	29.00
DEX YP	SEPTEMBER PRINT CHARGES	34.15
EBSCO SUBSCRIPTION SERVICES	EBSCO PACKAGE	3,979.00
EBSCO SUBSCRIPTION SERVICES	FULL TEXT OMNIFILE	799.00
EDUCATIONAL DEVELOPMENT	CHILDRENS BOOKS	156.60

Town of Normal Expenditures to be approved for Payments
Between Aug 22, 2019 and Sep 18, 2019

Vendor Name	Payment Description	Transaction Amount
CORPORATION		
Enoch Kindseth	REIMB. FOR MILEAGE TO/FRO	164.72
Enoch Kindseth	REIMB. FOR TOLLS TO/FROM	3.80
FACTS ON FILE INC	ONLINE REFERENCE	1,097.04
FRONTIER	PHONE SERVICE MONTHLY - L	127.92
INTERSTATE ALL BATTERY CENTER	BATTERIES	90.40
John Fischer	MILEAGE TO/FROM EAST PEOR	37.12
KAVANAGH,SCULLY,SUDOW,WHITE	LEGAL SERVICES	1,275.00
KROGER-INDY CUSTOMER CHARGES	JULY STMT/MISC SUPPLIES	283.17
LAUTERBACH & AMEN LLP	AUDIT FINAL BILLING	200.00
LIBRARY IDEAS,LLC	CHILDRENS BOOKS	1,198.45
MEDIBAG CO INC	PROMOTIONAL BAGS	295.00
MENARDS	CREDIT	-3.99
MENARDS	FLASH DRIVES,CHOPPING MAT	49.86
MENARDS	SAFETY VESTS,BATTERIES	43.96
MIDWEST EQUIPMENT II	AUTO CUT 4-2 HEAD	21.95
MIDWEST TAPE	ADVANCE DIGITAL PAYMENT	5,000.00
MIDWEST TAPE	AUDIO BOOKS	9.99
MIDWEST TAPE	DVD	16.99
MIDWEST TAPE	DVDS	450.58
MIDWEST TAPE	MUSIC CDS	117.93
MILLER JANITOR SUPPLY	TOILET PAPER,TOWELS	200.75
MUSIC SHOPPE INC	GTR STRING SET	18.92
NEOPOST USA INC	METER RENTAL	85.52
NICOR GAS	ENERGY USAGE	168.89
OXFORD UNIVERSITY PRESS INC	ONLINE OXFORD DICTIONARY	1,815.00
PRODUCT LLC	BATHROOM DESIGN/NPL	2,000.00
PURITAN SPRINGS WATER	WATER SERVICE/NPL	46.69
RECORDED BOOKS LLC	AUDIOBOOKS	6.95
RECORDED BOOKS LLC	DIGITAL STREAMING VIDEO	3,000.00
SAMS CLUB	AUG STMT/MISC SUPPLIES	107.09
SCHOLASTIC LIBRARY PUBLISHING	BOOKFLIX GOLD RENEWAL	3,104.00
SCHOLASTIC LIBRARY PUBLISHING	CHILDRENS BOOKS	335.40
ULVERSCROFT LARGE PRINT BOOKS	LARGE PRINT BOOKS	94.44
UNIQUE MANAGEMENT SERVICES INC	31 PLACEMENTS	277.45
US BANK/P-CARD	Adult Book - INHERITANCE:	13.50
US BANK/P-CARD	Adult Book - MIDWESTERN b	31.50
US BANK/P-CARD	Adult Collection/Board Ga	53.16

Town of Normal Expenditures to be approved for Payments
Between Aug 22, 2019 and Sep 18, 2019

Vendor Name	Payment Description	Transaction Amount
US BANK/P-CARD	Adult Event - Supplies/Ea	10.99
US BANK/P-CARD	Board Packets mailed in J	7.80
US BANK/P-CARD	Bubble Machine Fluid for	24.49
US BANK/P-CARD	Carrying Case to Circulat	6.39
US BANK/P-CARD	Cases for circulating Tec	77.95
US BANK/P-CARD	CCC meeting at MCRPC - Do	2.00
US BANK/P-CARD	Circ Office Supplies - 50	17.69
US BANK/P-CARD	Disinfectant wipes 4Refil	98.50
US BANK/P-CARD	Food/Deli Meats for ISU M	57.70
US BANK/P-CARD	Garbage Bags - 56 gal./	73.88
US BANK/P-CARD	Garbage Bags - 16 gal. /5	87.59
US BANK/P-CARD	Handwash Foam - Pomeberry	119.54
US BANK/P-CARD	Ice Machine Shelf	39.98
US BANK/P-CARD	Ice Machine Shelf Liner s	29.99
US BANK/P-CARD	Jd Davis to attend confer	30.00
US BANK/P-CARD	Koala Kare Baby Changing	34.78
US BANK/P-CARD	Latex Gloves Lg Black Pac	59.80
US BANK/P-CARD	LED BULBS - 2pk 12W (1)	18.48
US BANK/P-CARD	LED Bulbs 14w (10) /9W 3p	67.55
US BANK/P-CARD	Library Meeting/Urbana -	1.75
US BANK/P-CARD	Library Van - Car Wash BO	18.00
US BANK/P-CARD	Library Visit/Champaign -	29.84
US BANK/P-CARD	Library Visit/Champaign -	1.00
US BANK/P-CARD	Mail - Collection Letter/	4.80
US BANK/P-CARD	Micro USB Cable/Tech Toys	13.99
US BANK/P-CARD	New Rel DVD - HOLY LANDS	35.97
US BANK/P-CARD	New Rel. DVD - AMAZING GR	44.88
US BANK/P-CARD	New Rel. DVD - AVENGERS:	218.46
US BANK/P-CARD	New Rel. DVD - BELONG TO	29.97
US BANK/P-CARD	New Rel. DVD - DISNEY DES	135.92
US BANK/P-CARD	New Rel. DVD - Family (4)	63.00
US BANK/P-CARD	New Rel. DVD - LITTLE WOO	63.00
US BANK/P-CARD	New Rel. DVD - MONSTER IS	16.05
US BANK/P-CARD	New Rel. DVD - POKEMON DE	143.92
US BANK/P-CARD	New Rel. DVD - POMS (8)	143.68
US BANK/P-CARD	New Rel. DVD - SAVING FLO	35.97
US BANK/P-CARD	New Rel. DVD - TEEN SPIRI	62.80
US BANK/P-CARD	New Rel. DVD - TOLKIEN (89.76

Town of Normal Expenditures to be approved for Payments
Between Aug 22, 2019 and Sep 18, 2019

Vendor Name	Payment Description	Transaction Amount		
US BANK/P-CARD	New Rel. Switch Games (2)	76.99		
US BANK/P-CARD	New Rel. TV Series - ENDE	30.77		
US BANK/P-CARD	New Rel. TV Series - NCIS	24.64		
US BANK/P-CARD	New TV Series - LEVERAGE	12.89		
US BANK/P-CARD	New TV Series - THE GOOD	16.96		
US BANK/P-CARD	Packaging to hold Tech T	107.94		
US BANK/P-CARD	Pam Lewis to attend confe	30.00		
US BANK/P-CARD	Patron Req. - MADEA GETS	5.00		
US BANK/P-CARD	Patron Req. - STAR WARS:	52.27		
US BANK/P-CARD	Patron Req. DVD - FIRE IN	22.98		
US BANK/P-CARD	Patron Req. Music CD - ES	9.98		
US BANK/P-CARD	Patron Req. Music CD - HA	13.19		
US BANK/P-CARD	Patron Req. Music CD - SO	8.99		
US BANK/P-CARD	Refund for charge from Ia	-4.99		
US BANK/P-CARD	Repl. Book on CD - SMOKE	28.95		
US BANK/P-CARD	Repl. DVD - FREE WILLY (14.87		
US BANK/P-CARD	Repl. DVD - LION KING 2.	10.23		
US BANK/P-CARD	Repl. Game WII - NEW SUPE	31.78		
US BANK/P-CARD	Repl. TV Series - PRETTY	11.09		
US BANK/P-CARD	T-Shirts for 4th	178.80		
US BANK/P-CARD	Thermal paper (50 Rolls)	56.99		
US BANK/P-CARD	TV SERIES - ENDEAVOUR S.6	24.75		
US BANK/P-CARD	TV Series Repl. CSI: CRI	11.19		
VERIZON WIRELESS - PA	ACCT.# 880398978-00001	399.56		
WALMART COMMUNITY BRC	JULY STMT/MISC SUPPLIES	1,999.35		
WALZ LABEL AND MAILING SYSTEMS	EQUIPMENT WARRANTY	334.00		
WATTS COPY SYSTEMS, INC.	IMAGE CHARGE/NPL	63.54		
WATTS COPY SYSTEMS, INC.	IMAGE CHARGES/NPL	152.17		
WILCOX ELECTRIC & SERVICE INC	REPAIR RG-6 CABLE	138.80		
WORLD BOOK, INC	POWER PACK	2,716.00		
Library Fund	Library	Administration	- Total	47,260.96
Overall - Total				47,346.96

Director's Report September 25, 2019

1. Monthly Financial Report

Revenue: The August operating revenues are down 6.19% compared to this time last year, due primarily to decreased property tax revenue. We have yet to receive the FY2019 Per Capita Grant check or the Live and Learn Construction Grant check, though we have been told the Per Capita Grant check will arrive on September 23.

Expenses: An expenditures report as of September 18 is included in this packet.

2. Circulation

Circulation was up from August 2018 by 62 transactions, an increase of 0.1%. YTD circulation is down by 18,777, a decrease of 5.9%.

3. Board Email Addresses

Please regularly check your normalpl.org email accounts.

4. FY2019 Live and Learn Construction Grant Opportunity [Accessible Restrooms Project]

We continue to move forward in selection of materials and fixtures for the new restrooms. I am told the grant checks will be released soon.

5. Parking Lot Project

The parking lot overlay is scheduled to be completed in October. We will add one accessible parking space, increase the "no parking" area adjacent to the building, and create diagonal parking on the west half of the lot.

6. West Roof Replacement

Our west roof will be in need of replacement in the near future. For the east roof replacement, we worked with StudioGC Architecture to assess all variables, define scope of work, prepare drawings and specs, administer the bidding process, provide construction administration services and close out the project. I propose we seek an EPDM membrane and work with StudioGC for the duration of the project. A proposal for such services is included in this packet.

7. Cost of Living Adjustment

On September 3 the Town Council approved a 2.00% cost of living adjustment for classified employees. Included in this packet is the report provided to the Council. The same adjustment is on the agenda for your consideration tonight. The library has traditionally maintained the same salary schedule as the Town.

8. FY2019 Audit

The Comprehensive Annual Financial Report (audit) for FY2019 was recently completed. Normal Public Library is included in this report as a component unit, as is the Normal Public Library Foundation. Both library-related portions are included in this packet for your review.

9. Budget Preparation

The library budget has been entered in the Town's financial system. A revised working draft is included in this packet, with new figures highlighted in orange. The Library Special Reserve Fund will be initially funded in FY2020, with transfers from both 221 and 222 fund balances.

10. Review of Executive Session Minutes

It is time for the required six-month review of executive session minutes.

11. Board Bylaws

The Board Bylaws were last reviewed in December 2013. If any changes are desired, please note the current bylaws include this statement: "Amendments of the by-laws shall be suggested at a meeting of the Board and voted upon at the next meeting at which all Board members are present. Amendments must be approved by a minimum of 5 votes." Proposed changes to the bylaws, based on discussion at recent Board meetings, are included in this packet. One additional change to consider is the possible combination of the three portions of Article IV (A, B and C) into a single section, such as:

"The Library Board shall function as a committee of the whole. All routine business of the library is discussed and approved by the entire Board at regular or special meetings. 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. 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 member of all committees with full rights."

12. Electronic Meetings Policy

The proposed Electronic Meetings Policy has been revised to indicate the policy applies specifically to Board members.

13. FY2020 Illinois Public Library Per Capita Grant

In the near future we will complete the application requirements for the FY2020 Illinois Public Library Per Capita Grant. I plan to include the Board requirements in the October 30 packet.

14. Used Book Sale

Kudos to staff and volunteers for another great used book sale!

Town of Normal
Statement of Revenues - Library Fund
Budget and Actual
As of August 31, 2019

	Current Budget	YTD Revenues	% of Current Budget	Last Years Actual	% Change From Last Year
LIBRARY FUND 221					
Property Tax	\$ 3,870,800	\$ 2,694,755	69.62	\$ 2,827,558	(4.70)
State Replacement Taxes	100,100	77,097	77.02	65,344	17.99
State Library Aid	40,000	-	-	65,621	(100.00)
Fees	33,000	16,396	49.69	18,362	(10.71)
Fines	18,000	6,619	36.77	6,072	9.00
Investment Income	46,500	23,536	50.62	20,327	15.79
Contributions & Donations	200	700	350.00	720	(2.78)
Miscellaneous Revenue	200	152	75.99	1,157	(86.87)
Transfers	-	-	100.00	-	-
Sale of Assets	6,000	-	-	-	-
Library Fund Total	4,114,800	2,819,255	68.52	3,005,161	(6.19)
LIBRARY REPLACEMENT FUND 222					
Investment Income	17,160	11,140	64.92	7,575	47.06
Miscellaneous Revenue	-	-	-	-	-
Transfers	155,697	64,874	41.67	85,000	(23.68)
Library Replacement Fund Total	172,857	76,013	43.97	92,575	(17.89)
LIBRARY SPECIAL REVENUE FUND 223					
Investment Income	100	1,020	1,020.41	-	100.00
Miscellaneous Revenue	-	-	-	-	-
Transfers	1,186,119	1,186,119	100.00	-	100.00
Library Special Revenue Fund Total	1,186,219	1,187,139	100.08	-	100.00
Total For All Funds	\$ 5,473,876	\$ 4,082,408	\$ 213	\$ 3,097,736	31.79

Town of Normal
Statement of Expenditures - Library Fund
Budget and Actual
As of August 31, 2019

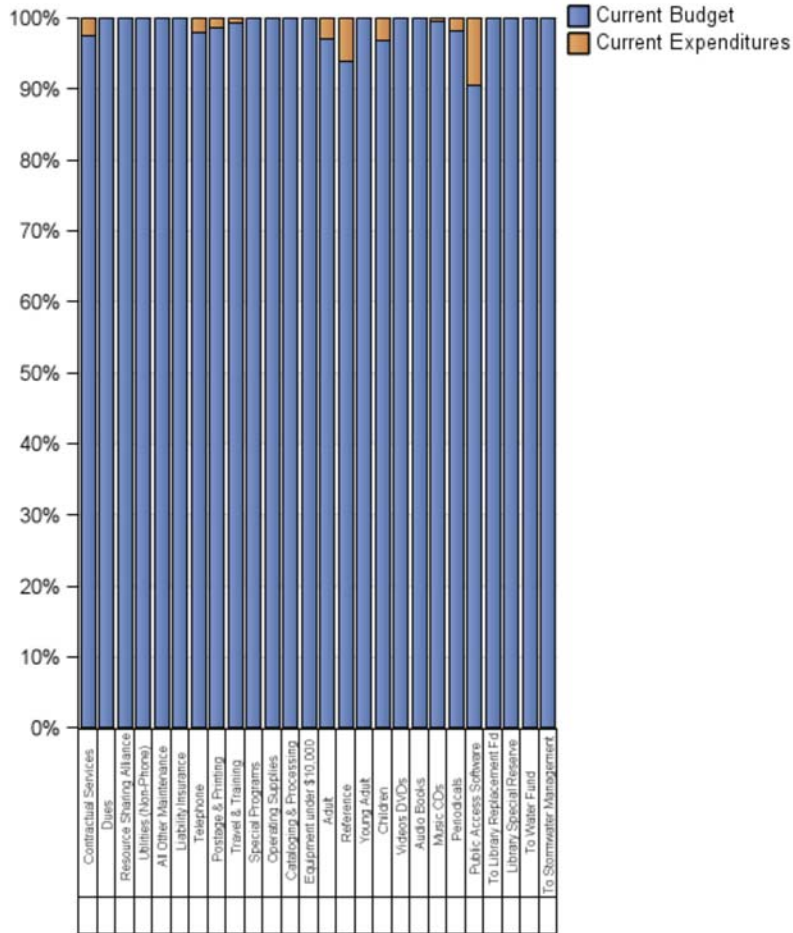
	Current Budget	YTD Expenses	Encumbered	Balance	Last Years Actual	% Remaining
LIBRARY FUND 221						
Administration	\$ 5,068,159	\$ 2,415,753	\$ 255,987	\$ 2,396,419	\$ 1,425,694	47.28
Library Fund Total	5,068,159	2,415,753	255,987	2,396,419	1,425,694	47.28
LIBRARY REPLACEMENT FUND 222						
Administration	655,431	230,918	-	424,513	4,490	64.77
Library Replacement Fund Total	655,431	230,918	-	424,513	4,490	64.77
LIBRARY SPECIAL REVENUE FUND 223						
Administration	1,000	-	-	1,000	-	100.00
Library Special Revenue Fund Total	1,000	-	-	1,000	-	100.00
Total For All Funds	\$ 5,724,590	\$ 2,646,671	\$ 255,987	\$ 2,821,932	\$ 1,430,184	49.29

Town of Normal
Statement of Cash and Investment Balances
Library Funds
As of August 31, 2019

		As of August 31, 2019	As of March 31, 2018	Net Change
221	Library Fund	\$ 3,663,711.32	\$ 3,456,484.55	\$ 207,226.77
222	Library Replacement Fund	\$ 1,989,904.53	\$ 2,104,722.90	\$ (114,818.37)
223	Library Reserve Fund	\$ 1,187,139.41	\$ -	\$ 1,187,139.41
	Totals	<u>\$ 5,653,615.85</u>	<u>\$ 5,561,207.45</u>	<u>\$ 92,408.40</u>

Budget to Actual Expenditures

Library - Administration (Library Fund)



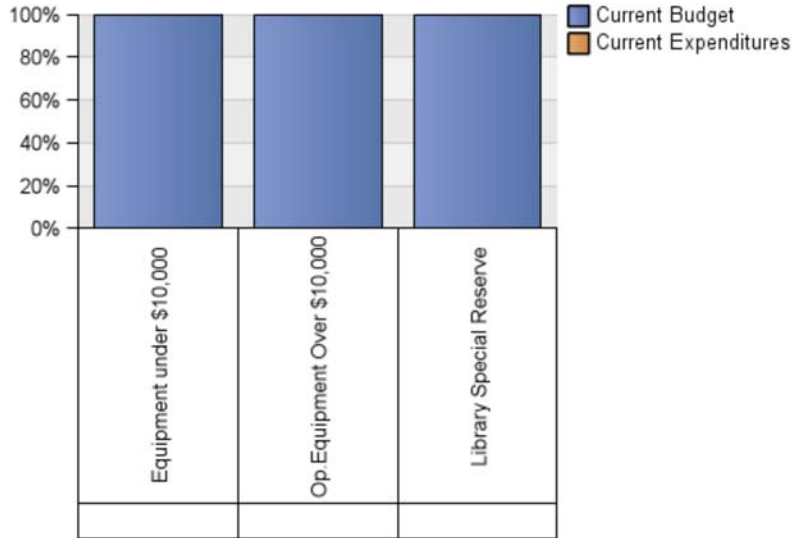
Expenditure Fiscal Year

				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	\$2,821.25	\$49,215.14	\$18,951.20	\$110,343.00	\$39,355.41	36%	\$21,772.45	
			221-9010-455.20-20	Dues	\$0.00	\$2,014.00	\$0.00	\$5,305.00	\$3,291.00	\$5,305.00	62%	\$0.00
			221-9010-455.24-10	Resource Sharing Alliance	\$0.00	\$62,439.00	\$0.00	\$63,174.00	\$735.00	\$63,174.00	1%	\$0.00
			221-9010-455.25-10	Utilities (Non-Phone)	\$0.00	\$14,152.46	\$0.00	\$48,100.00	\$33,947.54	\$48,100.00	71%	\$0.00

221-9010-455.25-60	All Other Maintenance	\$46.69	\$7,107.24	\$19,223.14	\$66,327.00	\$39,949.93	\$66,327.00	60%	\$19,269.83
221-9010-455.30-10	Liability Insurance	\$0.00	\$31,724.00	\$3,276.00	\$36,006.00	\$1,006.00	\$36,006.00	3%	\$3,276.00
221-9010-455.30-15	Telephone	\$238.15	\$3,313.89	\$927.75	\$12,096.00	\$7,616.21	\$12,096.00	63%	\$1,165.90
221-9010-455.30-25	Postage & Printing	\$334.00	\$8,653.88	\$12,998.40	\$24,624.00	\$2,637.72	\$24,624.00	11%	\$13,332.40
221-9010-455.30-35	Travel & Training	\$168.52	\$6,949.02	\$0.00	\$25,833.00	\$18,715.46	\$25,833.00	72%	\$168.52
221-9010-455.30-40	Special Programs	\$0.00	\$255.73	\$0.00	\$7,862.00	\$7,606.27	\$7,862.00	97%	\$0.00
221-9010-455.35-10	Operating Supplies	\$29.00	\$16,167.06	\$14,830.36	\$42,628.00	\$11,601.58	\$42,628.00	27%	\$14,859.36
221-9010-455.35-15	Cataloging & Processing	\$0.00	\$5,750.11	\$9,248.37	\$17,869.00	\$2,870.52	\$17,869.00	16%	\$9,248.37
221-9010-455.35-80	Equipment under \$10,000	\$0.00	\$0.00	\$0.00	\$1,000.00	\$1,000.00	\$1,000.00	100%	\$0.00
221-9010-455.36-10	Adult	\$2,857.01	\$29,663.00	\$34,005.39	\$97,850.00	\$31,324.60	\$97,850.00	32%	\$36,862.40
221-9010-455.36-15	Reference	\$397.15	\$3,707.88	\$1,869.97	\$6,000.00	\$25.00	\$6,000.00	0%	\$2,267.12
221-9010-455.36-20	Young Adult	\$0.00	\$2,457.02	\$7,142.98	\$12,360.00	\$2,760.00	\$12,360.00	22%	\$7,142.98
221-9010-455.36-25	Children	\$2,711.48	\$14,949.29	\$65,436.06	\$85,591.00	\$2,494.17	\$82,400.00	3%	\$68,147.54
221-9010-455.37-15	Videos DVDs	\$0.00	\$12,611.76	\$21,636.24	\$41,200.00	\$6,952.00	\$41,200.00	17%	\$21,636.24
221-9010-455.37-20	Audio Books	\$23.94	\$7,660.68	\$28,114.20	\$44,290.00	\$8,491.18	\$44,290.00	19%	\$28,138.14
221-9010-455.37-30	Music CDs	\$27.98	\$1,288.09	\$3,514.56	\$6,180.00	\$1,349.37	\$6,180.00	22%	\$3,542.54
221-9010-455.38-10	Periodicals	\$312.00	\$1,174.74	\$11,824.00	\$16,019.00	\$2,708.26	\$16,019.00	17%	\$12,136.00
221-9010-455.38-20	Public Access Software	\$13,737.00	\$69,526.42	\$11,354.40	\$132,300.00	\$37,682.18	\$132,300.00	28%	\$25,091.40
221-9010-455.92-22	To Library Replacement Fd	\$0.00	\$64,873.75	\$0.00	\$155,697.00	\$90,823.25	\$155,697.00	58%	\$0.00
221-9010-455.92-23	Library Special Reserve	\$0.00	\$955,201.00	\$0.00	\$955,201.00	\$0.00	\$955,201.00	0%	\$0.00
221-9010-455.95-02	To Water Fund	\$0.00	\$1,028.65	\$0.00	\$3,080.00	\$2,051.35	\$3,080.00	67%	\$0.00
221-9010-455.95-10	To Stormwater Management	\$0.00	\$253.00	\$0.00	\$773.00	\$520.00	\$773.00	67%	\$0.00
Summary		23,704.17	1,372,136.81	266,653.02	2,017,708.00	355,214.00	2,014,407.00	0.18	290,357.19

Budget to Actual Expenditures

Library - Administration (Library Replacement Fund)

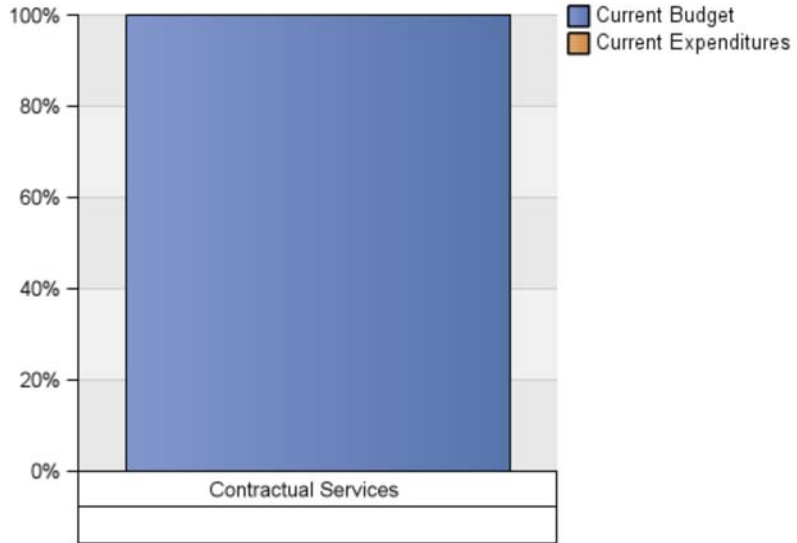


Expenditure Fiscal Year

				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	\$0.00	\$0.00	\$0.00	\$255,490.00	\$255,490.00	\$121,150.00	100%	\$0.00
			222-9010-455.75-10	Op.Equipment Over \$10,000	\$0.00	\$0.00	\$0.00	\$169,023.00	\$169,023.00	\$125,000.00	100%	\$0.00
			222-9010-455.92-23	Library Special Reserve	\$0.00	\$230,918.00	\$0.00	\$230,918.00	\$0.00	\$230,918.00	0%	\$0.00
			Summary		0.00	230,918.00	0.00	655,431.00	424,513.00	477,068.00	0.65	0.00

Budget to Actual Expenditures

Library - Administration (Library Special Reserve)



Expenditure Fiscal Year					Current Expenditures	Year to Date Expenditures	Current Encumbered Amount	Current Budget	Variance	Original Budget	% Remaining	Exp + Enc
Library Special Reserve	Library	Administration	223-9010-455.20-10	Contractual Services	\$0.00	\$0.00	\$0.00	\$1,000.00	\$1,000.00	\$1,000.00	100%	\$0.00
Summary					0.00	0.00	0.00	1,000.00	1,000.00	1,000.00	1.00	0.00

AUGUST 2019
Monthly Statistics

Normal Public Library
Circulation - FY 2018-2019

	FY 2019-2020		FY 2018-2019		FY 2017-2018	
	AUGUST	YTD	AUGUST	YTD	AUGUST	YTD
Juvenile - Fiction	11,012	60,333	11,351	65,940	11,129	62,052
Nonfiction	4,021	20,459	3,585	21,951	3,602	20,341
Paperbacks	13,820	77,878	13,828	83,473	14,891	81,963
Magazines	58	244	53	335	26	267
Juvenile - AV	917	4,825	848	4,804	806	4,289
Juvenile - Other	28	165	24	136	8	79
Juvenile - Total	29,856	163,904	29,689	176,639	30,462	168,991
Teen - Fiction	1,272	7,399	1,432	8,207	1,212	7,331
Paperbacks	136	772	125	815	173	945
Magazines	-	4	1	31	8	19
Teen - Total	1,408	8,175	1,558	9,053	1,393	8,295
Adult - Fiction	4,608	22,318	4,738	24,541	4,737	23,265
Nonfiction	3,183	16,349	3,352	17,890	3,485	18,753
Paperbacks	731	3,814	1,008	4,923	1,080	5,202
L.P. paperbacks	134	839	69	297	58	374
Large Print	2,138	9,221	2,032	9,967	2,096	9,406
Magazines	324	1,785	381	2,029	462	2,545
Other	702	3,787	672	3,928	709	3,995
Adult - Total	11,820	58,113	12,252	63,575	12,627	63,540
DVD	3,057	16,198	3,653	19,077	4,164	21,076
CD	1,196	5,176	1,114	5,372	1,516	7,137
Books on CD	988	4,411	993	5,092	1,265	5,958
MP3	57	290	92	469	151	558
Streaming Video	114	605	85	456	86	347
Downloadable Music	563	2,908	561	3,367	766	3,780
eAudiobooks	1,940	9,460	1,369	5,996	790	3,438
eBooks	2,734	14,281	2,309	10,620	1,698	7,220
Zinio eMagazines	124	508	67	247	52	309
Playaways	409	1,855	455	2,143	408	1,880
Software/Hardware	77	353	103	535	81	473
Video Games	420	2,219	401	1,992	360	1,818
AV - Total	11,679	58,264	11,202	55,366	11,337	53,994
Subtotal - Circulation	54,763	288,456	54,701	304,633	55,819	294,820
<Add deposits: 1500>	1,500	6,000	1,500	7,500	1,500	7,500
<Add in-library use: 1100>	1,100	4,400	1,100	5,500	1,100	5,500
Total Circ	57,363	298,856	57,301	317,633	58,419	307,820

AUGUST 2019

Normal Public Library

Monthly Statistics

Collection Development - FY 2019-2020

	Beginning Total	Ending Total	Current Month		YTD	
			Added (+)	Withdrawn (-)	Added (+)	Withdrawn (-)
Juvenile - Fiction	28,672	28,603	232	301	1,140	766
Nonfiction	19,734	19,635	123	222	504	344
Paperbacks	33,678	33,378	277	577	1,671	1,366
Magazines	259	272	13	-	64	3
Juvenile - AV	2,484	2,472	41	53	222	123
Juvenile - Other	89	89	-	-	-	1
Juvenile - YTD Total	84,916	84,449	686	1,153	3,601	2,603

Teen - Fiction	5,090	5,138	55	7	323	468
Paperbacks	901	901	1	1	1	121
Magazines	74	76	2	-	10	-
YTD Total	6,065	6,115	58	8	334	589

Adult - Fiction	22,075	22,157	94	12	840	925
Nonfiction	22,216	22,269	90	37	599	77
Paperbacks	7,055	7,118	65	2	210	24
LP paperbacks	778	778	-	-	36	5
Large Print	9,257	8,949	60	368	322	616
Magazines	3,142	3,311	170	1	790	77
Other	1,148	1,168	20	-	33	2
YTD Total	65,671	65,750	499	420	2,830	1,726

DVD	17,505	17,750	247	2	818	555
CD	9,423	9,172	6	257	75	1,046
Books on CD	5,913	5,697	7	223	90	351
MP3	880	881	1	-	1	88
Playaways	1,960	1,977	17	-	117	1
Software/Hardware	48	48	-	-	-	-
eContent	7,947	8,053	106	-	696	1,915
Video Games	690	704	14	-	62	3
YTD AV Total	44,366	44,282	398	482	1,859	3,959

Total Collection	201,018	200,596	1,641	2,063	8,624	8,877
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AUGUST 2019

Normal Public Library

Monthly Statistics	Registration - FY 2019-2020			
	Beginning count (YTD)	Registered	Purged	Cards in force YTD
Adult	32,608	296	40	32,864
Teen	3,170	4	(3)	3,177
Juvenile	7,921	30	-	7,951
Total	43,699	330	37	43,992

2020 YTD	2019 YTD	2018 YTD
32,864	29,875	26,619
3,177	1,765	1,609
7,951	6,914	4,949
43,992	38,554	33,177

Patron Count	
Patron Count: Month	22,177
Offsite programs (est)	-
Previous Month YTD	105,013

127,190	123,499	123,847
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Interlibrary Loan and System Holds		
	AUGUST 2019	Previous Month YTD
Borrowed/Rec'd	1,332	5,290
Loaned	1,545	5,799
Reciprocal borrowing	16,981	76,030

6,622	5,753	4,765
7,344	6,372	5,411
93,011	103,510	107,067

Public PC Area	Total Uses	Total Time (hrs)	Average Session (min)
Children	283	280	59
Adult	1,741	1,463	50
Public Laptop	170	201	71
Quick-Use	92	12	8
TOTALS	2,286	1,956	51

YTD Uses
2,070
8,206
728
475
11,479



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

Architectural Services Proposal

Date: August 15, 2019
To: Mr. Brian Chase, Director
Normal Public Library
206 W College Avenue
Normal, IL 61761

From: StudioGC, Inc.
Re: Roof Replacement

Dear Mr. Chase;

StudioGC is pleased to present this proposal for architectural services for the roof replacement over the West roof of the Normal Public Library's building.

Scope of Work

StudioGC 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

StudioGC will provide the services outlined above for a lump sum of \$9,100.00 exclusive of reimbursable expenses

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 StudioGC 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 requested added service. The



compensation for any Additional Service will be negotiated at the time of the request.

Reimbursable Expenses

StudioGC 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 StudioGC 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 StudioGC 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: Pat Callahan, Principal

DATE: August 13, 2019

Cc: Vicki Luczynski, StudioGC

TOWN COUNCIL ACTION REPORT

August 26, 2019

Resolution Approving a Salary Schedule Adjustment for Classified Employees to Reflect a Cost of Living Adjustment

PREPARED BY: Eric Hanson, Assistant City Manager

REVIEWED BY: Pamela S. Reece, City Manager
Andrew Huhn, Director of Finance

BUDGET IMPACT: The estimated COLA of 0.75% in April and 2.25% in October translated into a budget estimate of \$413,000 for FY2019-20. The actual COLA adjustments for FY2019-20 are 0% for April and 2.0% for October. The revised funding for COLA in FY2019-20 equals \$220,000 well below the \$413,000 budgeted.

STAFF RECOMMENDATION: Approval

ATTACHMENTS: Proposed Resolution

BACKGROUND

Section 18.1-3D of the Personnel Code specifies that:

On October 1 of each year, the salary level then specified for each step in the salary administration program and all regular employees then current salary shall be adjusted up or down by the net percentage change in the cost of living computed for the six month period of time commencing January 1 and ending June 30..."

In determining the cost of living adjustment, the Town uses the Consumer Price Index-Urban Consumers (CPI-U). This index is calculated by the U.S. Department of Labor, Bureau of Labor Statistics.

DISCUSSION/ANALYSIS

The consumer price index for all urban consumers was 251.233 in December 2018. The June 2019 index was 256.143. This is a six-month increase in the CPI-U of 2.0%.

Recent cost of living adjustments for classified positions have been as follows:

April 2017	0.20%
October 2017	1.46%
April 2018	0.64%
October 2018	2.22%
April 2019	0.0%

TOWN COUNCIL ACTION REPORT

Council approval is necessary to remain compliant with Section 18.1-3D of the Town Personnel Code. Staff recommends that the Town's salary schedule for classified employees be amended to reflect the 2.0% cost of living adjustment effective October 1, 2019. The proposed adjustment affects 242 employees.

RESOLUTION NO. _____

RESOLUTION APPROVING A SALARY SCHEDULE ADJUSTMENT FOR CLASSIFIED EMPLOYEES TO REFLECT A COST OF LIVING ADJUSTMENT AND AN ASSOCIATED BUDGET ADJUSTMENT

WHEREAS, the Town of Normal is a Home Rule unit of local government with authority to legislate in matters concerning its local government and affairs; and

WHEREAS, Section 18.1-3D of the Personnel Code specifies that, “on October 1 of each year, the salary level then specified for each step in the salary administration program and all regular employees then current salary shall be adjusted up or down by the net percentage change in the cost of living computed for the six month period of time commencing January 1 and ending June 30”; and

WHEREAS, CPI-U is used to determine the net change in the cost of living; and

WHEREAS, for the six-month period beginning January 1, 2019 and ending June 30, 2019, the CPI-U increased 2.0%; and

WHEREAS, Council approval is necessary for the Town to remain compliant with Section 18.1-3-D, and it is in the interests of the Town to adjust the Town’s salary schedule for classified employees to reflect the cost-of-living adjustment;

NOW, THEREFORE, BE IT RESOLVED BY THE PRESIDENT AND BOARD OF TRUSTEES OF THE TOWN OF NORMAL, ILLINOIS:

SECTION ONE: That the Town’s salary schedule for classified employees is amended to reflect the 2.0% cost-of-living adjustment indicated by the six-month increase in the CPI-U.

SECTION TWO: That the amendment to the Town’s salary schedule for classified employees becomes effective October 1, 2019.

Adopted this ____ day of _____, 2019

APPROVED:

President of the Board of Trustees of the Town of Normal, Illinois

ATTEST:

Town Clerk

(seal)

TOWN COUNCIL ACTION REPORT

August 29, 2019

Presentation by Jamie Wilkey, Partner at Lauterbach & Amen CPA Firm, on the Town's Annual Financial Statements and Audit Report

PREPARED BY: Andrew Huhn, Director of Finance

REVIEWED BY: Pamela S. Reece, City Manager
Sue Wang, Finance Manager

BUDGET IMPACT: N/A

**STAFF
RECOMMENDATION:** No Council Action Needed

ATTACHMENTS: None

BACKGROUND

Public Act 98-0738 of the Illinois Municipal Code requires the Town's auditors to provide a copy of the "audit report" and audited financial statements to each member of the Council and discuss the audit with the Council in person or electronically.

The CPA/audit firm of Lauterbach & Amen has completed the Town's annual audit for FY2018-19. This includes their opinion on the Town's financial statements, as well as the audit report and management letters issued by the auditor.

All of these reports will be presented for Council action later in the agenda. However, to ensure compliance with the amended act, Lauterbach & Amen will make a presentation to the Council regarding their year-end audit. Jamie Wilkey, Partner with Lauterbach & Amen will make the presentation and be available to address any questions from Council.

TOWN COUNCIL ACTION REPORT

August 29, 2019

Resolution to Accept the Audited Town of Normal Financial Statements and Report on Internal Controls From the Town's Auditors, Lauterbach and Amen, CPA firm for the Year Ended March 31, 2019

PREPARED BY: Andrew Huhn, Director of Finance

REVIEWED BY: Pamela S. Reece, City Manager
Sue Wang, Finance Manager

BUDGET IMPACT: N/A

STAFF RECOMMENDATION: Approval

ATTACHMENTS: Proposed Resolution, Audit letter to Mayor and Council and Library Board and Management Letter, Audited Financial Statements included under separate cover

BACKGROUND

An annual audit of the Town's financial records is required by State statute. The Town complies with the highest standards of financial reporting, which is evidenced by the Town's receipt in past years of the Certificate of Achievement for Excellence in Financial Reporting award. This award is presented by the Government Finance Officers Association.

DISCUSSION/ANALYSIS

Under separate cover, you have received a copy of the Town of Normal's audited financial statements for the year ended March 31, 2019. Within this document is the Independent Auditors' Report that provides an opinion on the Town's financial statement presentation. It is the auditor's opinion that the financial statements present fairly, in all material respects, the financial position of the Town.

In addition to the clean audit opinion report, the auditors provide two letters. One letter explains their responsibilities under generally accepted auditing standards as well as certain information related to the planned scope and timing of their audit. In this letter, the auditors report they found no unsupported transactions and all accounting transactions, adjustments and estimates were reasonable and recorded in the proper period. They further reported that they had no disagreements with management or found any significant findings during their audit.

The second letter (Management Letter) reports matters that the auditors wish to communicate to management. The matters are not considered significant by the auditors, but they still wish to bring the items to Council's attention.

TOWN COUNCIL ACTION REPORT

Overview of the Town's Financials

The Town's annual financial statements are called the Comprehensive Annual Financial Report (CAFR) and its title is very descriptive of the document. It contains a great deal of information and discloses financial information at various levels that at times can make the document overwhelming. The reporting requirements for all governmental financial statements are dictated by the Governmental Accounting Standard's Board (GASB). Over the past few years, GASB has implemented certain reporting requirements that both enhanced the financial information and simultaneously made it more challenging for the casual reader to comprehend.

The following is meant to provide the Council with a more readable and hopefully better understanding of the Town's financial position as reported in the CAFR.

Financial reporting standards require the CAFR to report financial activity using two different types of reporting models. One model recognizes the Town's financial position in a manner that closely resembles a corporate entity, using what is referred to as a full accrual basis of accounting and reporting. The other reporting model recognizes the Town's financial position under a current resources model, or a modified accrual basis of accounting and reporting. These changes have made the CAFR more and less meaningful, depending on the sophistication of the reader. By way of example, the rating agencies as well as a Government Finance Officers Association (GFOA) reviewer will take a very deep dive into the CAFR and review many aspects of what it is reporting, while a casual resident or other interested party may simply review a few parts of the report for the particular information they are seeking.

The "corporate wide" entity view of the Town's financial position is reported in what is called the "Statement of Net Assets" (starting on page 25) and uses a full accrual basis of accounting and reporting. This statement compiles all financial information for all funds into a single balance sheet and revenue and expense statement. It reports all current and long-term assets and liabilities of the Town.

Below is a summary of the Statement of Net Assets for the current and previous year.

Town of Normal	FYE2018			FYE2019			Difference
	Governmental	Business Type	Total	Governmental	Business Type	Total	
	Funds	Funds		Funds	Funds		
Current Assets	\$ 60,165,162	\$ 18,572,032	\$ 78,737,194	\$ 61,893,753	\$ 19,628,785	\$ 81,522,538	2,785,344
Long Term Assets	\$ 164,213,961	\$ 44,277,917	\$ 208,491,878	\$ 166,427,978	\$ 46,691,469	\$ 213,119,447	4,627,569
Total Assets	\$ 224,379,123	\$ 62,849,949	\$ 287,229,072	\$ 228,321,731	\$ 66,320,254	\$ 294,641,985	7,412,913
Current Liabilities	\$ 9,186,749	\$ 1,410,600	\$ 10,597,349	\$ 8,527,933	\$ 1,680,967	\$ 10,208,900	(388,449)
Long Term Liabilities	\$ 194,457,130	\$ 14,661,444	\$ 209,118,574	\$ 200,680,286	\$ 16,564,595	\$ 217,244,881	8,126,307
Total Liabilities	\$ 203,643,879	\$ 16,072,044	\$ 219,715,923	\$ 209,208,219	\$ 18,245,562	\$ 227,453,781	7,737,858
Net Position	\$ 20,735,244	\$ 46,777,905	\$ 67,513,149	\$ 19,113,512	\$ 48,074,692	\$ 67,188,204	(324,945)

"Governmental Funds" include the General Fund, Debt Service Project Reserve Fund, Vehicle and Equipment Fund, Capital Investment Funds, Motor Fuel Tax Fund, Community Development Fund, Federal Equity Sharing Fund, Roadway Fund, Tax Increment Financing Funds and the Health and Dental Fund.

"Business Type Funds" include the Water Fund, Sewer Fund and Stormwater Fund.

The Town's "corporate wide" single reporting position remained essentially unchanged. Forming an overall view of the Town's financial position from this report requires a fairly strong understanding of the various financial activities that are summarized into the single high-level Statement of Net Assets report. From a current assets and current liabilities perspective, the Town had a favorable increase in financial position. However, this was offset by increases in long-term pension liabilities. Much of the changes associated with

TOWN COUNCIL ACTION REPORT

pension liabilities are beyond the control of the Town and these liabilities can shift in a positive or negative direction depending on funding levels, policy changes at the State or Local level and investment returns in the financial markets. Even with a sizable increase in liabilities (all of which related to pension funding), the Town's overall financial position continues to be strong.

The next area of significant financial reporting in the CAFR and arguably a more relevant picture of the Town's current and near-term financial position is the CAFR's required reporting of the Town's current available resources balanced against its current obligations, i.e. core services to the residents. This requires the Town to report financial information on a modified accrual basis and is more closely related to the Town's cashflow position. This financial statement reveals another layer of the Town's financial position from a slightly different reporting perspective.

This reporting also includes all the funds reported as Governmental Fund types but eliminates the longterm assets and liabilities in an effort to illustrate the Town's financial position as it relates to financing its current operations.

Balance Sheet - Governmental Funds

Assets	FYE2018	FYE2019	Difference
Cash and Investments	\$36,308,050	\$38,679,161	\$2,371,111
Receivables	\$3,711,757	\$3,176,470	(\$535,287)
Due from Other Governments	\$6,516,856	\$6,531,016	\$14,160
Due from Other Funds	\$26,951	\$286,185	\$259,234
Other	\$154,515	\$154,020	(\$495)
Total Assets	\$46,718,129	\$48,826,852	\$2,108,723
Liabilities			
Accounts Payable	\$2,383,306	\$1,694,499	(\$688,807)
Accrued Payroll	\$1,388,473	\$1,457,943	\$69,470
Deposits Payable	\$1,435,013	\$549,520	(\$885,493)
Due to Other Funds	\$22,536	\$788,656	\$766,120
Other Payables	\$679,890	\$684,329	\$4,439
Total Liabilities	\$5,909,218	\$5,174,947	(\$734,271)
Fund Balance	\$40,808,911	\$43,651,905	\$2,842,994

As reported above, for all Governmental Funds, the Town's financial position remains strong with a significant increase in fund balance of \$2.8 million. Most of this was generated from better than expected revenue performance in the General Fund as well as expenditure savings. This surplus enhances the Town's bottom line and better positions us for the upcoming budget process.

However, it should be noted that this report is a summary of many funds, some of which are capital in nature. It could easily show a decrease in fund balance which would not necessarily indicate a fiscal concern. This is true because capital dollars tend to build up over several fiscal years, and may all be spent in a single year.

The best indicator of a local government's overall fiscal health, among many other factors to consider, is its General Fund financial position. This fund houses the core operating departments and is the primary funding source for much of the government's operations, capital spending and debt obligations. This does not include the Water, Sewer or Stormwater Funds which are self-supporting operations and not funded from resources in the General Fund.

TOWN COUNCIL ACTION REPORT

The General Fund reporting in the CAFR actually includes more than just the General Fund operations. It also includes the financial activity of a few other funds, most notably the Vehicle and Equipment Reserve Fund and the Debt Service and Project Reserve Fund. These funds are fully supported by the General Fund and serve an operational need of managing the replacement of the Town's vehicles and equipment and the Town's debt management program.

Below is a summary of the General Fund as reported in the current and last year's CAFR.

General Fund	FYE2018	FYE2019
Revenues	\$64,644,775	\$67,131,393
Expenditures	\$65,152,349	\$65,357,277
Net Change Surplus/(Deficit)	(\$507,574)	\$1,774,116
Beginning Fund Balance	\$27,947,954	\$27,440,380
Ending Fund Balance	\$27,440,380	\$29,214,496

The surplus of \$1,774,116 splits out among the funds reporting in the General Fund in the following manner.

General Fund	\$1,287,044
Debt Service & Proj. Res.	(\$737,140)
OPEB Trust Fund	\$6,189
Gen Veh Replacement Fund	\$1,218,023
Total Surplus	\$1,774,116

It should be noted that the decrease in Debt Service & Project Reserve Fund was intentional as the account exceeded our funding benchmarks. Finance closely monitors all the financial activity of the Town and reviews the impact it may have on any financial reporting or budget planning. We monitor significant Town funds and other fiscal activities using long standing financial strategies to ensure the City Manager, Mayor and Council have the best information regarding the Town's past and future fiscal position.

The Finance department strives to ensure that all financial processes and reporting remain solid. We feel that, similar to past years, this year's financial statements and audit report have met those goals. The CAFR is always issued in a timely manner, receives a clean opinion, has little or no audit findings and most notably continues to receive the Certificate of Achievement for Excellence in Financial Reporting award from GFOA.

This year-end report, the budget process and document, the Financial Trend report and our fiscal strategies all contribute to a "best practices" financial management model that the Town has maintained for many years. The most notable validation of all this is the Town's AAA rating (since 2010) which only about 10% of municipalities obtain.

Jamie Wilkey, Partner with Lauterbach & Amen, will make a brief presentation on the audit and can address any questions the Council may have. Staff is also available to discuss any part of the CAFR or audit report and processes.

RESOLUTION NO. _____

RESOLUTION TO ACCEPT THE AUDITED TOWN OF NORMAL FINANCIAL STATEMENTS AND REPORT ON INTERNAL CONTROLS FROM THE TOWN'S AUDITORS, LAUTERBACH AND AMEN, CPA FIRM FOR THE YEAR ENDING MARCH 31, 2019

WHEREAS, The Town of Normal has prepared financial statements provided for in a Comprehensive Annual Financial Report ("CAFR") for the fiscal year ending March 31, 2019; and

WHEREAS, Lauterbach and Amen, LLP an independent audit firm ("Auditor") has audited the financial statements contained in the CAFR in accordance with Generally Accepted Accounting Standards and Government Auditing Standards; and

WHEREAS, It is the Auditor's responsibility to express an opinion on these financial statements based upon their audit; and

WHEREAS, On September 3, 2019, the Auditor presented the information from the audit to the Board of Trustees during a public meeting in accordance with the requirements of Section 8-8-10.5 of the Illinois Municipal Code; and

WHEREAS, That, in the opinion of the Auditor, the financial statements as audited present fairly, in all material respects, the financial position of the Town of Normal as of March 31, 2019, and the results of its operations for the year then ended conform with Generally Accepted Accounting Principles.

NOW, THEREFORE, BE IT RESOLVED BY THE PRESIDENT AND BOARD OF TRUSTEES OF THE TOWN OF NORMAL, ILLINOIS:

SECTION 1. That the Board of Trustees of the Town of Normal accepts the audited Comprehensive Annual Financial Report for the Town of Normal for the fiscal year ending March 31, 2019.

SECTION 2. That the Board of Trustees of the Town of Normal accepts all audit and management letters of the Auditor.

Adopted this ____ day of _____, 2019.

APPROVED:

President of the Board of Trustees of the Town of Normal, Illinois

ATTEST:

Town Clerk
(seal)



July 31, 2019

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

We have audited the financial statements of the governmental activities and the aggregate remaining fund information of the Normal Public Library (Library), Illinois for the year ended March 31, 2019. 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 July 31, 2019. 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, 2019. 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 estimate affecting the governmental activities' financial statements was:

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

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

Difficulties Encountered in Performing the Audit

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

Significant Audit Findings – Continued

Corrected and Uncorrected Misstatements

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

Disagreements with Management

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

Management Representations

We have requested certain representations from management that are included in the management representation letter dated July 31, 2019.

Management Consultations with Other Independent Auditors

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

Other Audit Findings or Issues

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

Other Matters

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

Other Matters – Continued

We were engaged to report on the individual fund financial statements 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

TOWN OF NORMAL, ILLINOIS

COMPREHENSIVE ANNUAL FINANCIAL
REPORT



FOR THE FISCAL YEAR ENDED
MARCH 31, 2019

TOWN OF NORMAL, ILLINOIS

**Notes to the Financial Statements
March 31, 2019**

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, 2019, on a modified accrual basis reconciled to full accrual.

	Component Unit		
	Normal Public Library		
	Library	Foundation	Totals
ASSETS			
Cash and Investments	\$ 5,435,535	205,086	5,640,621
Receivables - Net of Allowances			
Property Taxes	3,903,800	-	3,903,800
Accrued Interest	14,343	-	14,343
Other	56,953	-	56,953
Due from Other Governments	25,529	-	25,529
Total Assets	<u>\$ 9,436,160</u>	<u>205,086</u>	<u>9,641,246</u>
LIABILITIES			
Accounts Payable	\$ 52,472	-	52,472
Accrued Payroll	111,745	-	111,745
Other Payables	4,318	-	4,318
Total Liabilities	168,535	-	168,535
DEFERRED INFLOWS OF RESOURCES			
Property Taxes	3,903,800	-	3,903,800
Total Liabilities and Deferred Inflows of Resources	<u>4,072,335</u>	<u>-</u>	<u>4,072,335</u>
FUND BALANCES			
Restricted - Library Development	230,919	-	230,919
Unrestricted	5,132,906	205,086	5,337,992
Total Fund Balances	5,363,825	205,086	5,568,911
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 9,436,160</u>	<u>205,086</u>	<u>9,641,246</u>
Reconciliation to the Statement of Net Position			
Total Component Unit Fund Balance	\$ 5,363,825	205,086	5,568,911
Capital Assets	1,170,313	-	1,170,313
Deferred Outflows Related to the Pensions Liability - IMRF	1,061,352	-	1,061,352
Deferred Inflows Related to the Pensions Liability - IMRF	(315,900)	-	(315,900)
Deferred Outflows Related to the Pensions Liability - RBP	16,036	-	16,036
Deferred Inflows Related to the Total OPEB Liability - RBP	(92,250)	-	(92,250)
Compensated Absences Payable	(126,893)	-	(126,893)
Net Pension Liability - IMRF	(1,940,316)	-	(1,940,316)
Total OPEB Liability - RBP	(1,880,927)	-	(1,880,927)
Total Net Position of Component Unit	<u>\$ 3,255,240</u>	<u>205,086</u>	<u>3,460,326</u>

TOWN OF NORMAL, ILLINOIS

**Notes to the Financial Statements
March 31, 2019**

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

SUMMARY FINANCIAL INFORMATION – Continued

	Component Unit		
	Normal Public Library		
	Library	Foundation	Totals
Revenues			
Property Taxes	\$ 3,894,641	-	3,894,641
Other Taxes	105,272	-	105,272
Operating Grants and Contributions	67,900	44,882	112,782
Charges for Services	51,488	-	51,488
Investment Income	118,329	1,412	119,741
Miscellaneous	6,507	23,185	29,692
Total Revenues	<u>4,244,137</u>	<u>69,479</u>	<u>4,313,616</u>
Expenditures			
Current			
Culture and Recreation	<u>3,443,935</u>	<u>40,697</u>	<u>3,484,632</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ 800,202</u>	<u>28,782</u>	<u>828,984</u>
Reconciliation to the Statement of Activities			
Net Change in Fund Balance	\$ 800,202	28,782	828,984
Depreciation Expense	(145,150)	-	(145,150)
Change in Deferred Items - IMRF	1,168,386	-	1,168,386
Change in Deferred Items - RBP	37,476	-	37,476
Additions to Compensated Absences	(10,963)	-	(10,963)
Additions to Net Pension Liability - IMRF	(1,215,845)	-	(1,215,845)
Deductions to Total OPEB Liability - RBP	<u>234,464</u>	<u>-</u>	<u>234,464</u>
Change in Net Position of Component Unit	<u>\$ 868,570</u>	<u>28,782</u>	<u>897,352</u>

TOWN OF NORMAL, ILLINOIS

Notes to the Financial Statements March 31, 2019

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 \$1,588,564 and the bank balances totaled \$1,588,515.

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

Investment Type	Fair Value	Investment Maturities (in Years)			
		Less Than 1	1 to 5	6 to 10	Greater Than 10
U.S. Agencies	\$ 3,155,404	\$ 1,074,485	\$ 2,080,919	\$ -	\$ -
Certificates of Deposit	689,096	291,498	397,598	-	-
Illinois Funds	2,471	2,471	-	-	-
	<u>\$ 3,846,971</u>	<u>\$ 1,368,454</u>	<u>\$ 2,478,517</u>	<u>\$ -</u>	<u>\$ -</u>

The Library has the following recurring fair value measurements as of March 31, 2019:

- U.S. Agencies of \$3,155,404 are valued using a matrix pricing model (Level 2 inputs)
- Certificates of Deposit of \$689,096 are valued using a matrix pricing model (Level 2 inputs)
- Illinois Funds of \$2,471 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, 2019

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 2018 levy that is due and collectible in the 2019-2020 fiscal year. The 2018 levy was adopted in November 2018. 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 2018 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 2019 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, 2019, the taxes will not be levied by the Library or extended by the County until December 2019; therefore, the amount is not measurable at March 31, 2019.

TOWN OF NORMAL, ILLINOIS

**Notes to the Financial Statements
March 31, 2019**

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

CAPITAL ASSETS

Governmental capital asset activity for the year was as follows:

	Beginning Balances	Increases	Decreases	Ending Balances
Nondepreciable Capital Assets				
Land	\$ 126,211	\$ -	\$ -	\$ 126,211
Depreciable Capital Assets				
Buildings and Improvements	2,939,136	-	-	2,939,136
Vehicles and Equipment	2,604,419	-	-	2,604,419
	<u>5,543,555</u>	<u>-</u>	<u>-</u>	<u>5,543,555</u>
Less Accumulated Depreciation				
Buildings and Improvements	1,855,621	95,561	-	1,951,182
Vehicles and Equipment	2,498,682	49,589	-	2,548,271
	<u>4,354,303</u>	<u>145,150</u>	<u>-</u>	<u>4,499,453</u>
Total Net Depreciable Capital Assets	<u>1,189,252</u>	<u>(145,150)</u>	<u>-</u>	<u>1,044,102</u>
Total Net Capital Assets	<u>\$ 1,315,463</u>	<u>\$ (145,150)</u>	<u>\$ -</u>	<u>\$ 1,170,313</u>

Depreciation expense was charged to the general government function.

LONG-TERM DEBT

Long-Term Liability Activity

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

Type of Debt	Beginning Balances	Additions	Deductions	Ending Balances	Amounts Due within One Year
Governmental Activities					
Compensated Absences	\$ 115,930	\$ 21,926	\$ 10,963	\$ 126,893	\$ 25,379
Net Pension Liability					
IMRF	724,471	1,215,845	-	1,940,316	-
Total OPEB Liability	<u>2,115,391</u>	<u>-</u>	<u>234,464</u>	<u>1,880,927</u>	<u>-</u>
	<u>\$ 2,955,792</u>	<u>\$ 1,237,771</u>	<u>\$ 245,427</u>	<u>\$ 3,948,136</u>	<u>\$ 25,379</u>

TOWN OF NORMAL, ILLINOIS

Notes to the Financial Statements March 31, 2019

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

EMPLOYEE RETIREMENT SYSTEM – DEFINED BENEFIT PENSION PLAN

Illinois Municipal Retirement Fund (IMRF)

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

Plan Description

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

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

TOWN OF NORMAL, ILLINOIS

**Notes to the Financial Statements
March 31, 2019**

**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, 2018, the measurement date, the following employees were covered by the benefit terms:

Inactive Plan Members Currently Receiving Benefits	11
Active Plan Members	<u>22</u>
Total	<u><u>33</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 4.5% of their annual covered salary. The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. For the year-ended March 31, 2019, the Library’s contribution was 12.77% of covered payroll.

TOWN OF NORMAL, ILLINOIS

**Notes to the Financial Statements
March 31, 2019**

**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, 2018. 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, 2018:

Actuarial Cost Method	Entry Age Normal
Asset Valuation Method	Market
Actuarial Assumptions	
Interest Rate	7.25%
Salary Increases	3.39% to 14.25%
Cost of Living Adjustments	2.50%
Inflation	2.50%

For non-disabled retirees, an IMRF specific mortality table was used with fully generational projection scale MP-2017 (base year 2015). The IMRF specific rates were developed from the RP-2014 Blue Collar Health Annuitant Mortality Table with adjustments to match current IMRF experience. For disabled retirees, an IMRF specific mortality table was used with fully generational projection scale MP-2017 (base year 2015). The IMRF specific rates were developed from the RP-2014 Disabled Retirees Mortality Table applying the same adjustment that were applied for non-disabled lives. For active members, an IMRF specific mortality table was used with fully generational projection scale MP-2017 (base year 2015). The IMRF specific rates were developed from the RP-2014 Employee Mortality Table with adjustments to match current IMRF experience.

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, 2019

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

EMPLOYEE RETIREMENT SYSTEM – DEFINED BENEFIT PENSION PLAN – Continued

Illinois Municipal Retirement Fund (IMRF) – Continued

Plan Description – Continued

Actuarial Assumptions – Continued.

Asset Class	Target	Long-Term Expected Real Rate of Return
Fixed Income	28.00%	3.00%
Domestic Equities	37.00%	6.85%
International Equities	18.00%	6.75%
Real Estate	9.00%	5.75%
Blended	7.00%	2.65% - 7.35%
Cash and Cash Equivalents	1.00%	2.25%

Discount Rate

The discount rate used to measure the total pension liability was 7.25% and the prior valuation used 7.50%. 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 pension liability of the Library calculated using the discount rate as well as what the Library's net pension liability would be if it were calculated using a discount rate that is one percentage point lower or one percentage point higher than the current rate:

	1% Decrease (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)
Net Pension Liability	\$ 3,230,382	\$ 1,940,316	\$ 891,669

TOWN OF NORMAL, ILLINOIS

**Notes to the Financial Statements
March 31, 2019**

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

EMPLOYEE RETIREMENT SYSTEM – DEFINED BENEFIT PENSION PLAN – Continued

Illinois Municipal Retirement Fund (IMRF) – Continued

Changes in the Net Pension Liability

	Total Pension Liability (A)	Plan Net Position (B)	Net Pension Liability (A) - (B)
Balances at December 31, 2017	\$ 8,116,811	\$ 7,392,340	\$ 724,471
Changes for the Year:			
Service Cost	149,245	-	149,245
Interest on the Total Pension Liability	647,545	-	647,545
Difference Between Expected and Actual Experience of the Total Pension Liability	149,951	-	149,951
Changes of Assumptions	281,832	-	281,832
Contributions - Employer	-	206,699	(206,699)
Contributions - Employees	-	70,414	(70,414)
Net Investment Income	-	(435,238)	435,238
Benefit Payments, including Refunds of Employee Contributions	(438,354)	(438,354)	-
Other (Net Transfer)	-	170,853	(170,853)
Net Changes	790,219	(425,626)	1,215,845
Balances at December 31, 2018	\$ 8,907,030	\$ 6,966,714	\$ 1,940,316

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

For the year ended March 31, 2019, the Library recognized pension expense of \$248,167. At March 31, 2019, 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, 2019**

**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	\$ 267,442	\$ (105,720)	\$ 161,722
Change in Assumptions	240,568	(210,180)	30,388
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	511,192	-	511,192
	<u>1,019,202</u>	<u>(315,900)</u>	<u>703,302</u>
Pension Contributions Made Subsequent to the Measurement Date	42,150	-	42,150
	<u>42,150</u>	<u>-</u>	<u>42,150</u>
Total Deferred Amounts Related to IMRF	<u>\$ 1,061,352</u>	<u>\$ (315,900)</u>	<u>\$ 745,452</u>

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 of Resources
2020	\$ 207,734
2021	115,491
2022	105,454
2023	231,771
2024	30,235
Thereafter	<u>12,617</u>
Totals	<u>\$ 703,302</u>

TOWN OF NORMAL, ILLINOIS

Notes to the Financial Statements March 31, 2019

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

NATURE OF ORGANIZATION – NORMAL PUBLIC LIBRARY FOUNDATION

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

The Foundation is reported as a discretely presented component unit of the Normal Public Library, Illinois. This report represents the financial activity of the Foundation for the fiscal year ended March 31, 2019.

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – NORMAL PUBLIC LIBRARY FOUNDATION

Basis of Accounting

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

Net Assets

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

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

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

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

TOWN OF NORMAL, ILLINOIS

Notes to the Financial Statements March 31, 2019

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

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

Cash and Investments

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

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

Investment Income

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

Contributed Services

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

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

Income Taxes

The Foundation is exempt from income tax under IRC section 501(c)(3), and similarly, is exempt from State of Illinois taxes under the Illinois Tax Act Section 205(a), though it is subject to tax on income unrelated to its exempt purpose, unless that income is otherwise excluded by the Code. The Foundation has processes presently in place to ensure the maintenance of its tax-exempt status; to identify and report unrelated income; to determine its filing and tax obligations in jurisdictions for which it has nexus; and to identify and evaluate other matters that may be considered tax positions. The Foundation has determined that there are no material uncertain tax positions that require recognition or disclosure in the financial statements. There was no unrelated business income for the year ended March 31, 2019.

TOWN OF NORMAL, ILLINOIS

**Notes to the Financial Statements
March 31, 2019**

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

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

Income Taxes – Continued

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

Functional Allocation of Expenses

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

CASH AND INVESTMENTS – NORMAL PUBLIC LIBRARY FOUNDATION

At year-end the carrying amount of the Foundation’s cash deposits totaled \$25,375 and the bank balances totaled \$25,375. The entire balance of deposits was fully insured by federal deposit insurance.

The Foundation’s investments at year-end consisted of \$179,711 in mutual funds.

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

	Level 1	Level 2	Level 3	Total
Mutual Funds	\$ 179,711	-	-	179,711

Level 1 – Fair value measurements are based on quoted market prices in active markets for identical assets.

Level 2 – Fair value measurements are based on significant other observable inputs.

Level 3 – Fair value measurements are based on significant unobservable inputs.

There were no changes in the valuation techniques used for measuring fair value during the year ended March 31, 2019.

TOWN OF NORMAL, ILLINOIS

**Notes to the Financial Statements
March 31, 2019**

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

AVAILABILITY AND LIQUIDITY – NORMAL PUBLIC LIBRARY FOUNDATION

The following represents Foundation’s financial assets at March 31, 2019:

Financial Assets at Year End:	
Cash and Investments	\$ 205,086
Less Amounts not Available to be used within one year:	
Quasi Endowment Established by the Board	<u>27,523</u>
 Financial Assets Available to Meet General Expenditures over the Next Twelve Months	 <u><u>177,563</u></u>

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

NET ASSETS – NORMAL PUBLIC LIBRARY FOUNDATION

Without Donor Restrictions

Net Assets without donor restrictions as of March 31, 2019 was comprised of the following:

Board Designated	
Endowment	\$ 27,523
Undesignated	<u>177,563</u>
 Total	 <u><u>205,086</u></u>

ENDOWMENTS – NORMAL PUBLIC LIBRARY FOUNDATION

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

TOWN OF NORMAL, ILLINOIS

**Notes to the Financial Statements
March 31, 2019**

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

ENDOWMENTS – NORMAL PUBLIC LIBRARY FOUNDATION – Continued

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

Endowment net assets composition by type of fund at March 31, 2019 was as follows:

	<u>Without Donor Restrictions</u>
Unrestricted - Board Designated	<u>\$ 27,523</u>

Changes in endowment funds for the fiscal year ended March 31, 2019 were as follows:

	<u>Without Donor Restrictions</u>
Endowment Net Assets - Beginning	\$ 25,273
Contributions	2,000
Interest and Dividends	250
Net Appreciation (Depreciation)	-
Expenditures	<u>-</u>
Endowment Net Assets - Ending	<u>27,523</u>

TOWN OF NORMAL, ILLINOIS

**Notes to the Financial Statements
March 31, 2019**

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

IN-KIND DONATIONS – NORMAL PUBLIC LIBRARY FOUNDATION

Donated Services – Donated services are recognized as in-kind revenues at their estimated fair value when they create or enhance nonfinancial assets or they require specialized skills which would need to be purchased if they were not donated. Contributed services that do not meet the above criteria are not recognized as revenues and are not reported in the accompanying financial statements. The Foundation received services from Library employees, which includes grant/sponsorship writing, event fund-raising, and development coordination, a portion of which meets the criteria for recognition. Accordingly, contributions have been recorded for the estimated fair value of these services of \$16,207 for the year ending March 31, 2019. These amounts have been included as donations revenue and management and general expenses and fundraising expenses of the Statements of Activities. The Foundation also receives donated services from a variety of unpaid volunteers assisting the Foundation in its programs. However, these donated services are not reflected in the Statements of Activities because the criteria for recognition have not been satisfied.

NPL 2020-2025 Revenue Projections - 221										
Account #	Description	FY2019 projection	Revised 10/15/18	FY19 Actual	FY2020	FY2021	FY2022	FY2023	FY2024	FY2025
221-0000-311.10-00	Property Tax	3,904,167	3,903,800	3,894,641	3,903,800	4,026,952	4,189,350	4,358,244	4,566,894	4,749,570
221-0000-315.30-00	State Replacement Rev.	97,800	97,800	105,272	127,100	127,200	127,200	127,200	126,900	126,900
221-0000-332.60-00	State Library Aid	65,621	65,621	65,621	65,621	65,621	65,621	65,621	65,621	65,621
221-0000-339.20-00	Other state grants	0	0	0	0	0	0	0	0	0
221-0000-347.10-00	AV fees	25,000	25,000	26,190	25,000	25,000	25,000	25,000	25,000	22,000
221-0000-347.20-00	Photocopy fees	8,000	8,000	9,623	8,000	8,000	8,000	8,000	8,000	8,000
221-0000-347.40-00	Local grants	0	0	0	0	0	0	0	0	0
221-0000-347.50-00 (new 19)	Replacement Books/AV			5,182	5,000	5,000	5,000	5,000	5,000	5,000
221-0000-371.40-00	Library fines	18,000	18,000	15,674	15,000	15,000	15,000	15,000	15,000	15,000
221-0000-382.10-00	Investment income	45,790	45,790	53,010	51,000	51,000	52,000	52,000	53,000	53,000
221-0000-385.30-00	Donations	720	720	2,278	200	200	200	200	200	200
221-0000-389.10-00	Miscellaneous	200	200	1,325	200	200	200	200	200	200
221-0000-392.35-00 (former)	Lib books/AV (lost/damaged)	6,000	6,000	0	0	0	0	0	0	0
221-0000-381.70-00	Net Change in Fair Value	0	0	32,779	0	0	0	0	0	0
	Rivian abatement		-33,000	0	0	-33,000	-33,000	-33,000	0	0
Total 221 revenue		4,171,298	4,137,931	4,211,595	4,200,921	4,324,173	4,487,571	4,656,465	4,865,815	5,045,491
Decrease in all ptax revenue 10-6-2018			Flat 2019 levy	No abatement	Flat 2020 levy	Reduced ptax	Reduced ptax	Reduced ptax	Reduced ptax	
			Rivian abatement		No abatement	Rivian abatement	Rivian abatement	Rivian abatement		
222 Replacement Fund										
222-0000-382.10-00	Investment income	16,890	16,890	20,698	20,000	20,000	20,000	20,000	20,000	20,000
222-0000-391.92-21	Transfer from library fund	263,394	394,113	434,520	219,244	90,461	66,230	62,316	71,938	58,788
222-0000-381.70-00	Net Change in Fair Value	0	0	11,844	0	0	0	0	0	0
Total 222 revenue		280,284	411,003	467,062	239,244	110,461	86,230	82,316	91,938	
223 Special Reserve Fund										
223-0000-382.10-00	Investment income				100	100	100	100	100	100
223-0000-389.10-00	Miscellaneous				50,000	2,500	2,500	2,500	2,500	2,500
223-0000-391.92-21	Transfer from Library Fund				955,201	0	0	0	0	0
223-0000-391.92-22	Transfer from Library Rep Fund				230,918	0	0	0	0	0
Total 223 revenue					1,236,219	2,600	2,600	2,600	2,600	2,600

Draft 2020-2025 Budget (September 2019)

Account	221 Expense	FY2020	FY2021	FY2022	FY2023	FY2024	FY2025
221-9010-455.10-10	Regular Salaries	1,776,223	1,873,965	1,939,187	2,002,891	2,068,916	2,135,878
221-9010-455.11-10	Part-time Salaries	581,702	647,670	687,193	728,088	772,528	817,017
221-9010-455.12-10	Overtime	840	882	926	972	1,021	1,072
221-9010-455.16-10	Medicare and Social Security	179,332	191,624	199,400	207,158	215,360	223,631
221-9010-455.17-10	IMRF Retirement	217,439	263,783	278,308	293,093	308,847	322,419
221-9010-455.18-10	Health & Dental Insurance	270,727	324,626	351,427	374,706	400,317	427,599
221-9010-455.19-90	Other personal benefits	5,500	6,000	6,500	7,000	7,500	8,000
221-9010-455.20-10	Contractual Services	110,233	113,540	116,946	120,455	124,069	127,791
221-9010-455.20-20	Dues	5,305	5,463	5,628	5,796	5,970	6,149
221-9010-455.24-10	Resource Sharing Alliance	63,174	65,701	68,329	71,062	73,905	76,861
221-9010-455.25-10	Utilities (Non-Phone)	42,600	45,200	46,600	47,900	49,400	50,900
221-9010-455.25-60	All Other Maintenance	66,327	68,361	70,357	72,000	73,000	73,000
221-9010-455.30-10	Liability Insurance	34,243	35,271	36,330	37,420	38,542	39,698
221-9010-455.30-15	Telephone	12,096	12,459	12,833	13,218	13,615	14,023
221-9010-455.30-25	Postage & Printing	24,624	25,363	26,124	26,908	27,715	28,546
221-9010-455.30-35	Travel & Training	25,833	16,458	23,158	14,854	21,350	21,777
221-9010-455.30-40	Special Programs	7,862	8,098	8,341	8,591	8,849	9,114
221-9010-455.35-10	Operating Supplies	42,628	43,906	45,223	46,580	47,977	49,416
221-9010-455.35-15	Cataloging & Processing	17,869	18,405	18,958	19,526	20,112	20,715
221-9010-455.35-80	Equipment under \$10,000	1,000	1,000	1,000	1,000	1,000	1,000
221-9010-455.36-10	Adult	97,850	100,786	103,809	106,923	110,131	113,435
221-9010-455.36-15	Reference	6,000	6,000	6,000	6,000	6,000	6,000
221-9010-455.36-20	Young Adult	12,360	12,731	13,113	13,506	13,911	14,328
221-9010-455.36-25	Children	82,400	84,872	87,418	90,041	92,742	95,524
221-9010-455.37-15	Videos DVD	41,200	42,436	43,709	45,020	46,371	47,762
221-9010-455.37-20	Audio Books	44,290	45,619	46,987	48,397	49,849	51,344
221-9010-455.37-30	Music CDs	6,180	6,365	6,556	6,753	6,956	7,164
221-9010-455.38-10	Periodicals	16,019	16,500	16,995	17,505	18,030	18,571
221-9010-455.38-20	Public Access Software	132,300	138,915	145,861	153,154	160,812	168,853
221-9010-455.90-01	To General Fund	0	0	0	0	0	0
221-9010-455.92-22	To Library Replacement Fund	219,244	90,461	66,230	62,316	71,938	58,788
221-9010-455.95-02	To Water Fund	3,080	3,172	3,267	3,365	3,466	3,570
221-9010-455.95-02	To Stormwater Management Fund	773	773	773	773	773	773
	TOTAL 221 Exp	4,147,253	4,316,405	4,483,487	4,652,971	4,860,971	5,040,719
	221 Rev	4,200,921	4,324,173	4,487,571	4,656,465	4,865,815	5,045,491
	Revenue over expense	53,668	7,768	4,084	3,494	4,844	4,772
	flat ptax levy						
	No abatement		Rivian abatement	Rivian abatement	Rivian abatement		
	222 Library Replacement Fund						
222-9010-455.46-70	Future Library Development	0	0	0	0	0	0
222-9010-455.35-80	Equipment under \$10,000	196,340	140,830	89,400	149,025	160,900	25,200
222-9010-455.75-10	Op. Equipment Over \$10,000	90,000	201,000	100,000	195,000	0	150,000
	TOTAL 222 Exp	286,340	341,830	189,400	344,025	160,900	175,200
	222 Rev	239,244	110,461	86,230	82,316	91,938	78,788
	223 Library Special Reserve						
223-9010-455.20-10	Contractual Services	156,713	1,000	1,000	1,000	1,000	1,000
223-9010-455.25-60	All Other Maintenance	0	0	0	0	0	0
	TOTAL 223 Exp	156,713	1,000	1,000	1,000	1,000	1,000
	223 Rev	1,236,219	2,600	2,600	2,600	2,600	2,600
	First year of transfers to 223						
221-9010-455.92-23	Transfer 221 fund balance to 223	955,201					
222-9010-455.92-23	Transfer 222 fund balance to 223	230,918					

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

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 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 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 according to the timelines and provisions of 75 ILCS 5/4-4.

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 meeting of the Board.

Sec. 2

Four members shall constitute a quorum.

Sec. 3

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

Sec. 4

The meeting in April following an election shall be the meeting at which officers shall be elected. Officer terms shall be two years.

Sec. 5

The President at the May meeting shall name committees.

Sec. 6

Special meetings shall be called by the President or upon the request of two Trustees. The notice of such meetings shall state the subject 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. The meeting notice will include the meeting agenda and at least the general topic description of any items to be acted upon.

Sec. 7

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

1. Review of the minutes of the previous meeting.
2. President's Report.
3. Public Comment
4. Library Administrator's Report
5. Committee Reports
6. Unfinished Business
7. New Business

Sec. 8

Unless otherwise specified in these Bylaws or by statute, 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.

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 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 Board members are present. Amendments must be approved by a minimum of 5 votes.

Approved by the Board of Trustees of Normal Public Library, July 25, 2007; Amended July 28, 2010; December 18, 2013; September 25, 2019.

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.