

AGENDA
SHOREWOOD-TROY PUBLIC LIBRARY DISTRICT
BOARD OF TRUSTEES
650 Deerwood Dr., Shorewood, IL 60404 – Meeting Room A

August 14, 2025
General Meeting
7:00 pm

1. Welcome
2. Call to order and roll call of Trustees
3. Changes/Additions to the Agenda
4. Approval of Minutes:
 - Regular Meeting, July 10, 2025
5. Comments from the Public

MEMBERS OF THE PUBLIC ARE INVITED TO SPEAK TO THE BOARD. COMMENTS ARE TO BE LIMITED TO THREE MINUTES OR LESS. DUE TO OPEN MEETINGS ACT RESTRICTIONS, ACTIONS MAY NOT BE TAKEN ON ITEMS NOT ALREADY ON THE AGENDA, BUT ACTION MAY BE DEFERRED TO A LATER BOARD MEETING.
6. Treasurer's Report – July 2025
7. Approval and Payment of Bills
8. Correspondence
9. Librarian's Report
 - a. Director's Report with personnel– Jennie Cisna Mills
 - b. Department Heads
10. Old Business
 - a. Parking Lot Update (**Discussion**)
11. New Business –
 - a. Approval of FY25 Audit (**Action**)
 - b. Approval of 2-year extension of Mack & Associates providing auditing services; \$5,745 for FY26 audit and \$5,915 for FY27 audit (**Action**)
 - c. Approve submission of the Illinois Public Library Annual Report to the Illinois State Library (**Action**)
 - d. Approve Jennie Mills to attend the Illinois Library Association Annual Conference, Rosemont, IL, October 16th at a total cost of \$338 - \$275 conference + \$63 mileage (**Action**)
 - e. Approve Tiffany Allen-Smith & Karen Voitik to attend the ILA Annual Conference, October 16th at a total cost of \$363 each (\$726 total) (**Action**)
 - f. Begin Review of New Standard for Public Libraries: Access, Advocacy, Buildings & Grounds; Collection Management (**Discussion**)
12. Close to go into an executive session to discuss matters related to Personnel 5 ILCS 120/2(c)(1), the performance of a specific employee of the public body.
13. Re-open to the Public meeting.
14. Other Business
 - a. Announcements
 - b. Agenda-setting for next month (**Discussion**)
 - c. September is National Library Card Sign-Up Month
 - d. Friends Book Sale, September 12th & 13th

15. Adjournment

Individuals requiring special accommodations as specified by the Americans with Disabilities Act are requested to notify the Shorewood-Troy Public Library District Director at 815-725-1715 at least 24 hours before the meeting date.

**SHOREWOOD-TROY PUBLIC LIBRARY DISTRICT
BOARD MEETING
July 10, 2025**

The regular meeting of the Shorewood-Troy Public Library Board of Trustees was called to order by the President, Thomas Novinski, at 7:00 p.m. on July 10, 2025. The meeting occurred in Meeting Room A of the Library at 650 Deerwood Dr., Shorewood, IL 60404.

ROLL CALL:

TRUSTEES PRESENT:

- | | |
|--------------------|------------------|
| 1. Karen Voitik | 2. Vito Schultz |
| 3. Arthetta Reeder | 4. Tom Novinski |
| 5. Bob Stahl | 6. Krysten McGee |

STAFF PRESENT:

Jennie Mills, Director
Cindy Norman, Finance Clerk

VISITORS PRESENT: None

CHANGES/ADDITIONS TO AGENDA: None

APPROVAL OF MINUTES:

Treasurer Stahl moved that the minutes of the regular meeting on June 12, 2025, be approved. Secretary Viotik seconded the motion. All members present voted 'yes' to approve.

COMMENTS FROM THE PUBLIC: None

TREASURER'S REPORT:

Cash on Hand Beginning of June 2025	\$ 425,838.29
Cash received during June 2025	738,086.91
Disbursements June 2025	<u>(132,667.65)</u>
Cash on Hand End of June 2025	\$1,031,257.55

Location and Denomination of Cash

Petty Cash	\$ 300.00
General Fund Checking – Chase	7,938.05
Money Market Fund – Chase	12,691.66
MM Fund – Old Plank Trail x6183	336,645.27
Payroll Account – Chase	4,658.21
License Plates – Chase	1,220.15
MM Fund – Old Plank Trail x9881	583,070.93
MM Fund – Old Plank Trail x7766	<u>84,733.28</u>
TOTAL	\$1,031,257.55

APPROVAL AND PAYMENT OF BILLS:

Vice President Schultz moved that the bills presented for payment be approved. Secretary Voitik seconded the motion. A roll call vote was taken, and the motion passed with a majority vote. Trustee Reeder abstained.

CORRESPONDENCE: The Children's Department received an email from a patron who is a teacher, and she wanted to let them know that she loved the summer read program so much that she was going to model her classroom reading program after it.

LIBRARIAN'S REPORT:

- a. Director's Report with personnel
 - The Joliet Library on Black Road is under construction, so we have been very busy.
 - There is a Foundation fundraiser set for August 5th at Texas Roadhouse in Joliet from 3:00 – close.
- b. Department Heads

OLD BUSINESS: The library will receive 75% of the cost reimbursed by Concord for capping the conduit. Todd Lucas will be the one capping the conduit. In September, after all the work is completed, Director Mills will start a Request for Information to start the process of hiring a new architectural firm. After that, the firm is chosen, the remodel of the bathrooms outside the Children's Department will be the next project.

NEW BUSINESS:

- a. Treasurer Stahl moved/Vice President Schultz seconded, to file the Tentative Budget & Appropriation Ordinance for FY26 for public review. A roll call was taken, and the motion passed with all Trustees present voting 'yes.'
- b. Vice President Schultz moved/Trustee Reeder seconded to set September 11, 2025, at 6:30 pm for a public hearing on the Budget & Appropriations Ordinance. The motion passed with all Trustees present voting 'yes.'
- c. Trustee Reeder moved/Vice President Schultz seconded to approve the FY26 Freedom of Information Act Policy. The motion passed with all members present voting 'yes.'
- d. Treasurer Stahl moved/Vice President Schultz seconded to approve the Required Disclosure of Salary for FY26 for employees earning over \$75,000 in compensation and benefits. The motion passed with all members present voting 'yes.'

OTHER BUSINESS:

- a. There will be 21 vendors at the Friends of the Artisan Faire. Secretary Voitik organized the Faire. It will run from 10:00 am – 2:00 pm on July 12th.
- b. Flyers will be sent out soon to promote the Foundation fundraiser at Texas Roadhouse on August 5th. The fundraiser will also be advertised on all social media outlets.
- c. ILA will be in Rosemont this year. Trustees are welcome to attend.

Treasurer Stahl moved/Secretary Vice President Schultz seconded that the meeting be adjourned at 7:12 p.m., with all members present voting 'yes.'

Respectfully submitted,
Cindy Norman, Finance Clerk

Director's Report/August 14, 2025

Administrative Duties:

- I completed the Illinois Public Library Annual Report; it is in your packet for approval, before submission to the Illinois State Library. Data from it will be used for our annual report, which will be in extra pages in our newsletter this year.

Building:

- The conduit was capped off on August 5th.
- The carpet on both floors was cleaned on August 1st, while the library was closed to the public for staff training.

Circulation:

- Our circulation statistics for FY26 are off to a good start! July 2025 saw a **12%** increase over July 2024, with a **22%** increase in door count.
- Looking at annual statistics, the IPLAR also showed good growth; in FY25, Door Count was up 7%, overall circulation was up 8%, and digital circulation was up 23% from FY24.

Databases:

- We are adding two new databases in September: Weiss Financial & Insurance Ratings, which will allow consumers to take a look at banks and insurance companies to get the best rates on insurance and banking products. It also has stock and bond evaluation tools. We will also be adding Mango Language Learning, which can be used as both an app and on a computer to allow patrons to learn new languages at their own pace.

Financials:

- Our FY25 audit was completed and is in your packet for approval.
- Our auditors had initially provided a quote for 3 years and 5 years. I checked for 3 years to give us an "out," in case the Library was not happy with their work. They have been very professional to work with, so I asked if they would be willing to extend for another two years. That quote is in your board packet for approval.

Foundation:

- The Foundation received \$625 in donations this month, bringing the total to \$1,930 (as of 8/8). A Foundation letter will also go in the newsletter, along with the Annual Report.
- The Texas Roadhouse Dine to Donate raised \$560. Once that check is received, it will be included in the total.

Illinois State Library:

- New core standards have been released, replacing “Serving Our Public, 4.0.” The development of the core standard was a multi-year effort involving a team of librarians from across the state, including staff people from smaller and larger libraries, and people from downstate and northern libraries. Again, there are core standards, intermediate standards, and advanced standards. Our library meets core standards in every category and many intermediate or advanced standards. The standards were just released on July 23rd.
- The State Library will once again require that Boards review the standards before applying for the Per Capita grant. We’ll review them in sections so that it isn’t overwhelming.

Staffing:

- The all-staff day was August 1st. Brittany Smith, Pinnacle’s trainer, provided a presentation on some helpful tips & tricks about the software. I also did an overview of policies, reviewed successes of the last year, discussed the new standard released by the State Library, and the staff and I did some brainstorming. In the afternoon, individual departments held staff meetings, which can be difficult to do during open hours, and cleaned work areas.

Meetings:

- Department Head Meeting, Internal (7/14)
- Illinois Library Association Board Orientation, External (7/15)
- Library Administrators’ Networking Meeting, Shorewood Area, External (7/17)
- Field Audit Day by Auditors (7/21)
- New Library State Standards, Webinar (7/23)
- Non-Fiction Book Discussion, Program (7/23)
- Attended Press Conference of Imagination Library, External (7/28)
- All-Staff Training Day, Internal (8/1)
- LIMRiCC Board meeting, External (8/5)
- Plainfield Library Grand Opening, External (8/9)

Technical Services Department Head Report

July 2025

July meetings and events:

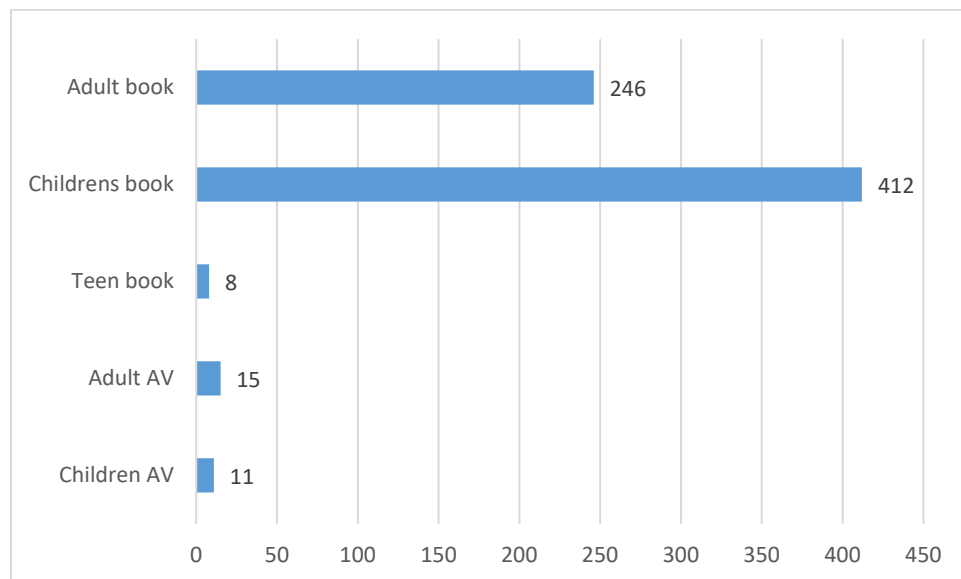
- 7/6 – online Notary Re-certification (from home)
- 7/14 – Department Head meeting
- 7/30 – Met with our ILS manager to go over new weeding database.

Current projects and news:

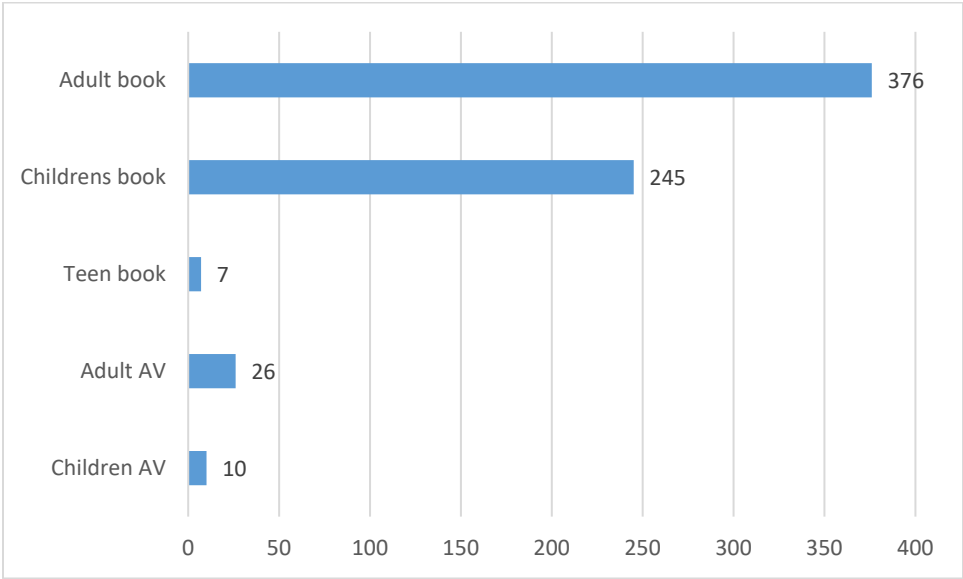
- We are continuing on with genrification of the Children's nonfiction.
- Movies are getting updated spine labels.

Tech Service Statistics

Items processed, cataloged, and added to the collection in July:



Items ordered in July:

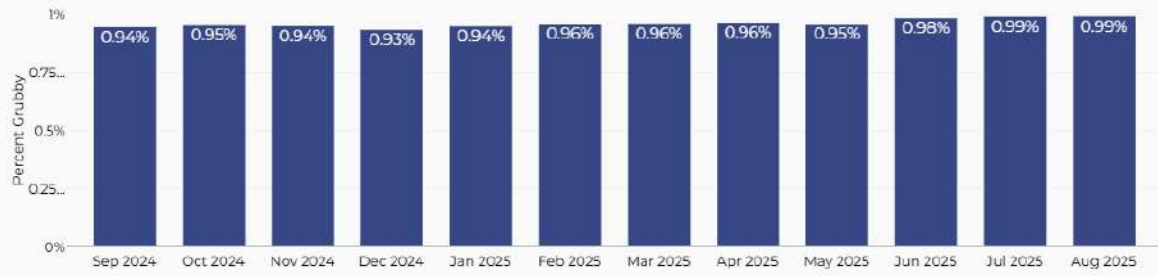


Collection Trends

Total Items						
Material Type	Top 10 - Date / Total Items					
	Aug 2020	Aug 2021	Aug 2022	Aug 2023	Aug 2024	Aug 2025
Audio	3,533	1,581	1,799	2,001	1,966	1,927
Book	40,996	35,745	36,312	36,949	38,741	41,180
Magazine	517	584	528	173	252	249
Movie	4,675	3,921	3,912	3,725	4,003	4,273
Other	190	193	151	165	173	196
Grand total	49,911	42,024	42,702	43,013	45,135	47,825



Grubby Items



Respectfully submitted,

Leslie Lovato

Technical Services Manager

MONTHLY REPORT

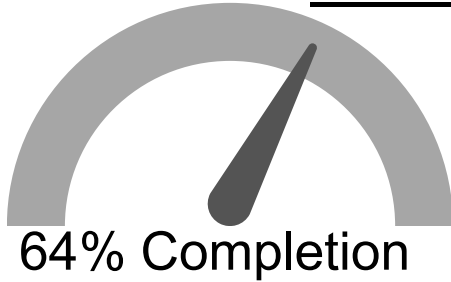
LORI FREEMAN
CHILDREN'S MANAGER

July
2025

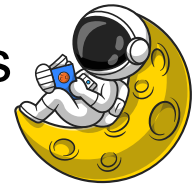
DEPARTMENT UPDATES

- July was a busy month for our department as kids rushed in to complete their Summer read challenge. We also had a lot of fun programs that aligned with our SR theme like Space Bingo, Alien Glow Party and a stellar presentation at JJC's Trackman Planetarium where patrons learned more about the stars and constellations. At the end of the month, kids were excited to pick up their prizes for finishing their reading challenges. Our Super Readers decorated the department with their art Overall, Summer Read is a super busy time for us and its awesome to see all the participation from our community.

Summer Read Recap

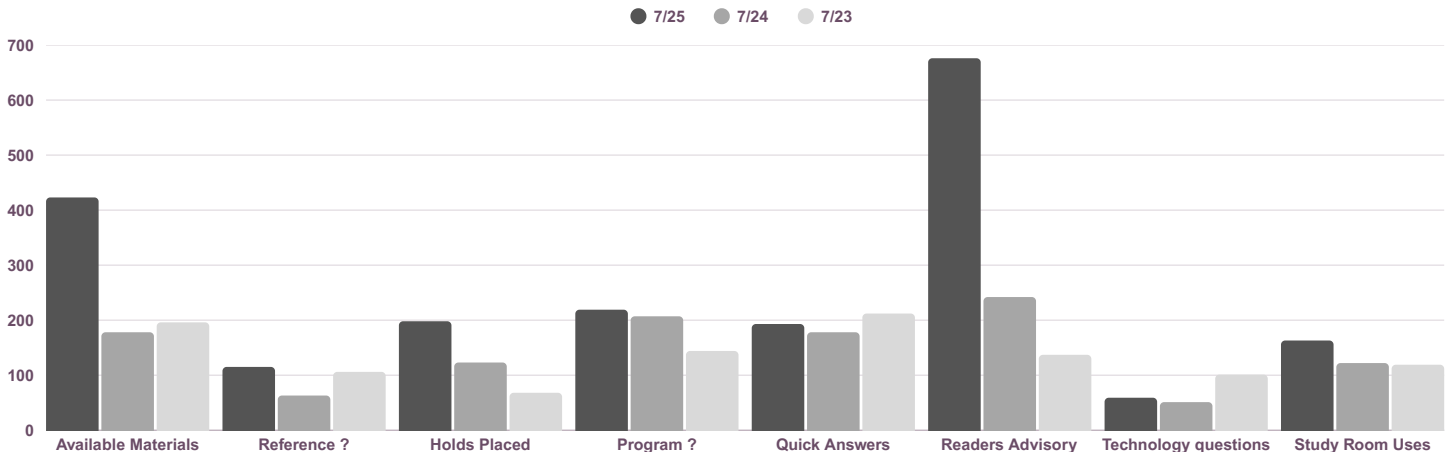


- 602 children registered
- 382 completions
- *126 Super Readers



DELIVERABLES

3 YEAR COMPARISON



Reference Breakdown 6/25

- **423** patrons ask about available materials
- **115** ask general reference questions
- **198** holds were placed
- **219** questions were asked about programs
- **193** quick answers were provided
- **676** reader's advisory
- **59** patrons asked about technology.
- **163** study room reservations.



CHILDREN'S PROGRAMS

27

Active Programs Offered

513

Total Attendance

8

Passive Programs Offered

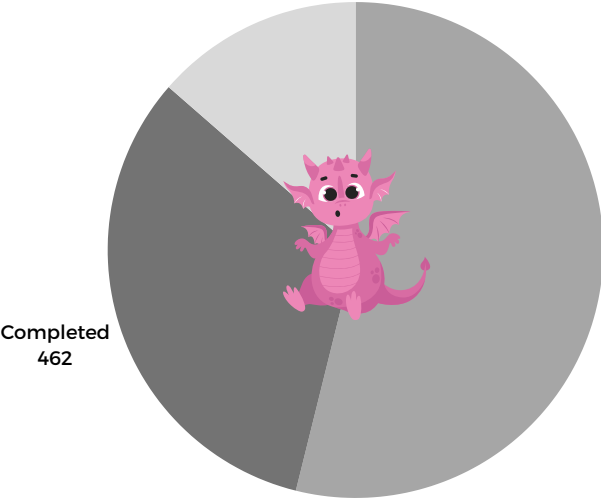
1984

Total Attendance

Summer Read 2 Year Comparison

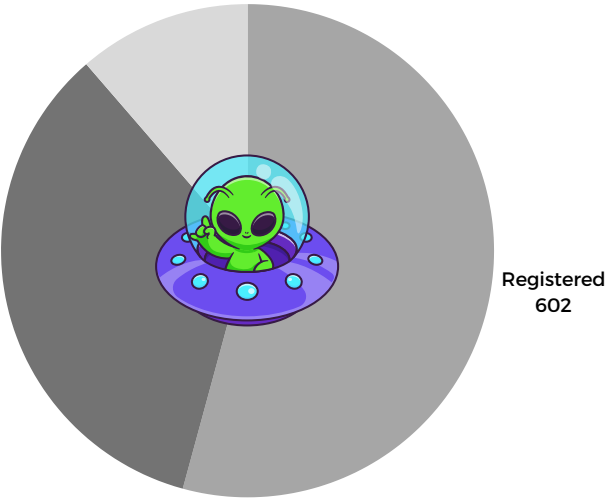
Summer Read 2024
60% Completion

Super Reader
193



Summer Read 2025
64 % Completion

Super Reader
126



Summer Read Winners



Children's Outreach Report July 2025

PreK Storytime's: Age appropriate stories, songs, and fingerplays to promote early literacy skills. Library Promotional materials are printed and shared at each visit. Storytime's will reflect the teachers' lesson plans. Book deliveries are provided using Library materials reflecting teachers' requests.



- **Shorewood Early Learning Center**
3, 4, & 5 Year Old
2 Classrooms
5-7 Staff members
- **Playhouse Academy**
1 & 2 Year Old's
3, 4, & 5 Year Old's
2 Classrooms
3-4 Staff members
- **The Learning Experience**
book order + field trips
1 to 2 Year Old's
3, 4, & 5 Year Old's
School age children
12 Staff members

Total Engagement 181

Library Field Trip with TLE

- STPL welcomes our community members to tour our Library, learn about our services, and have fun!
- Scheduled visitors receive a Library tour, information about our services, events, and materials, and a fun activity!

Total Engagement 21

Community Partnerships:

STPL Libraries Explore!

- @ JJC's Trackman Planetarium, for a special presentation of Stories in Stars!
- @ FPDWC - Hammel Woods - Book & Bird Hike, for a storytime & environmentalist-led bird watching hike!

Total Engagement 62

Community Events:

- **Traveling Storyteller-** The Shorewood Troy Public Library brings Library services out to the community this summer! Storytimes are held at various locations to provide families with storytelling, songs, and activities to inspire play and connection through books!
- **Towne Center Park**
- **Bronkberry Farms**

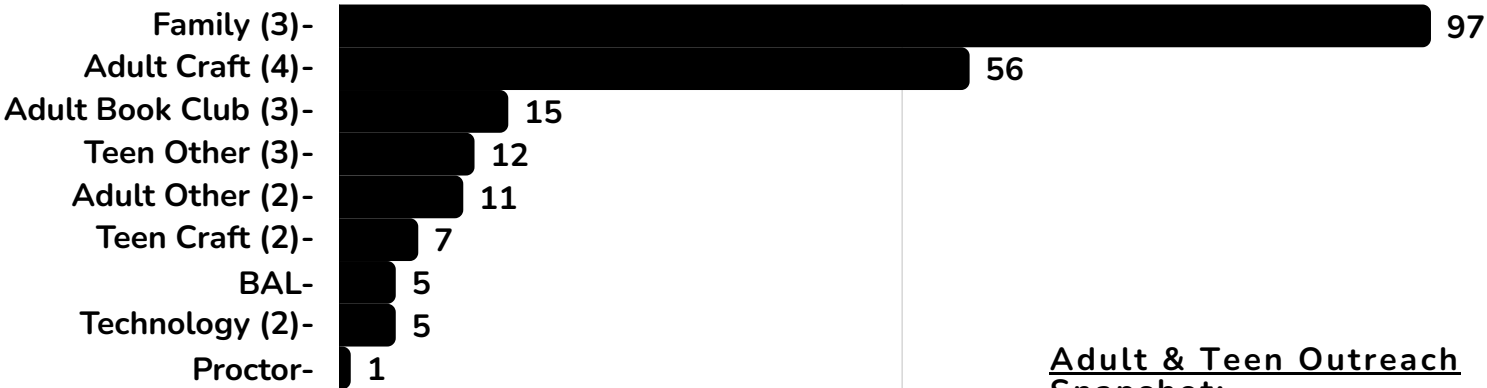
Total Engagement 147

ADULT, TEEN, & TECHNOLOGY SERVICES MONTHLY REPORT- JULY 2025

Rose Nowak - Adult, Teen, & Technology Services Manager

Program attendance breakdown:

50



Active Programs

Number of Programs: 17
Attendees: 188

Passive Programs

Number of Programs: 10
Total Patrons: 493

*Includes SR participants

Adult & Teen Outreach Snapshot:

Number of Programs: 12
Total Patrons: 94
Homebound Deliveries: 1

Summer Read Adults: 301 participants; 49% completion. Home library: STPL- 66%. Tracking methods: 77% adults & 67% teens used paper logs.

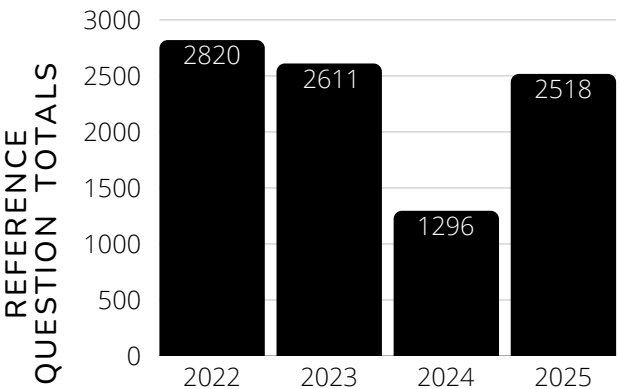
Teens: 61 participants; 54% completion. Over 6,950 hours logged. Staff: 500+ hrs. logged

Staff Meetings, Training, Programs, & Events

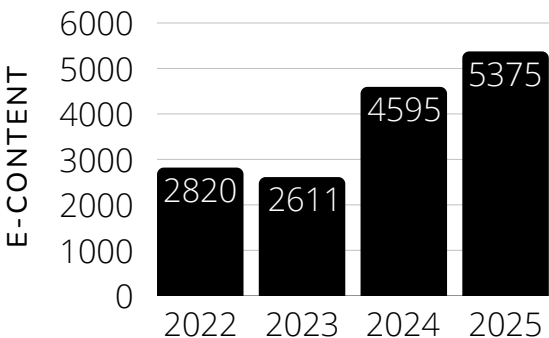
- Rose - Adult, Teen, & Technology Manager (7).
 - Proctor SIU student's test
 - Meteor Shower Painting
- Anna - Adult & Teen Outreach Coordinator (15).
 - Star Trek Trivia
 - IMRF webinar
- Hailie - Adult & Teen Services Assistant (3).
 - K-Pop Night
 - Alien Perler Bead Craft
- Audrey- Adult Services Program Coordinator (8).
 - Moon String Art Craft
 - Teen/Adult Black Light Portrait Painting
- Violet - Teen Programming Coordinator (4).
 - Teen Advisory Group
 - Teen/Adult Black Light Portrait Painting

Reference Stats

- TOTAL: 2,518**
 - Reference: 621
 - Item Availability: 183
 - Reader's Advisory: 119
 - Holds: 74
 - Programs: 449
 - Technology: 480
 - Quick Answer: 285



E-Content



E-Content Holdings **5,375**

- Hoopla: 1,274 items
- Libby: 4,101 items

Total e-content checkouts: **23,821**

ADULT & TEEN OUTREACH REPORT

JULY 2025

Total Teen & Adult
Outreach
Programs/Events:

12

Reoccurring
Programs/Events:

6

Total Participants:

94

Homebound
Deliveries:

1

Community Bookdrop
Returns:

● Timbers of Shorewood
● Troy Township

Timbers of Shorewood
21.4%

21

77

Troy Township
78.6%

Alden Estates: Biweekly visit with book pick-up and drop-off.

Shorewood Horizons: Biweekly visit with book pick-up and drop-off.

Shorewood Glen: Monthly craft program at their community lodge. In July they customized baseball caps.

Timbers of Shorewood: Monthly visit with book-pick and drop-off.

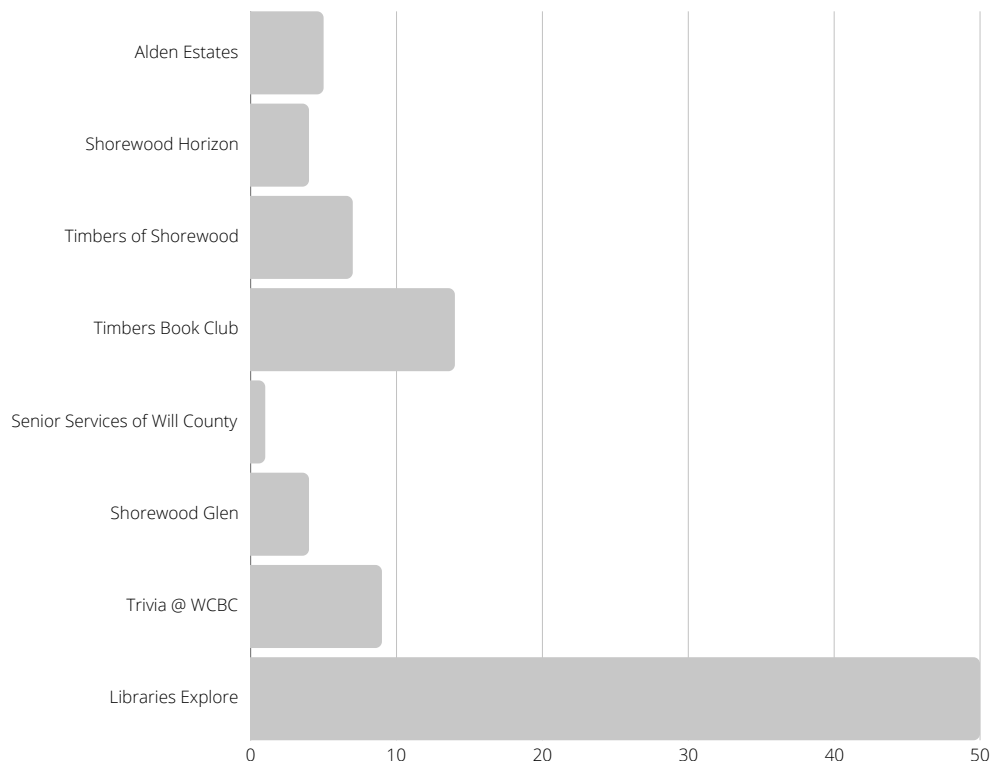
Timbers Book Club: Members read and discussed the book *The Stranger in the Lifeboat* by Mitch Albom.

Senior Services of Will County: Monthly visit to help seniors with tech help. This is a joint effort between Joliet Public Library and STPL.

Trivia @ Will County Brewing Company: Monthly outreach program geared towards adults. July's theme was Star Trek!

Libraries Explore!: Partnered with Joliet Junior College/Trackman Planetarium for a stellar presentation about stars and constellations. We hope to partner with Trackman more in the future, specifically to offer shows for the senior demographic.

Outreach Visit Statistics

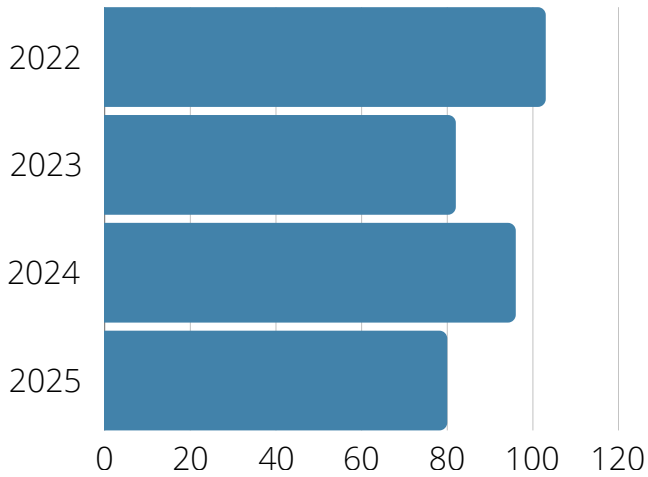


MONTHLY REPORT

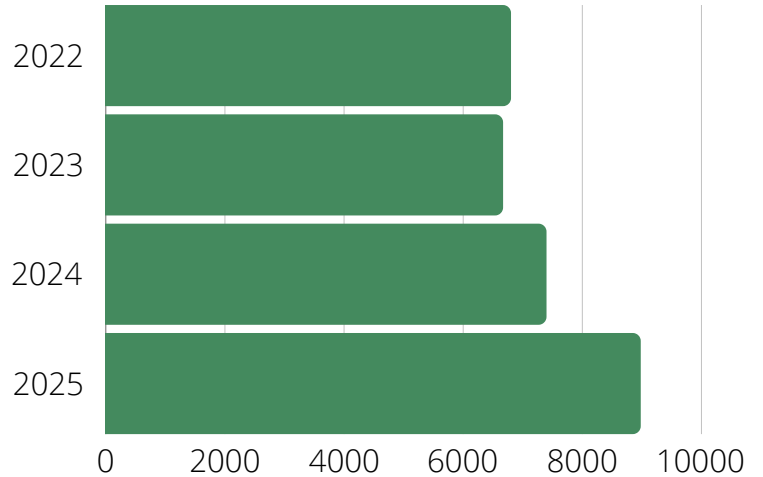
JULY 2025

JULIE HORNBERGER
CIRCULATION MANAGER

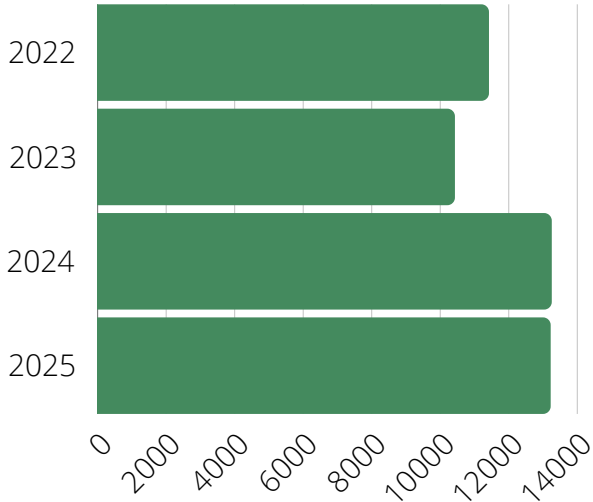
NEW CARDS



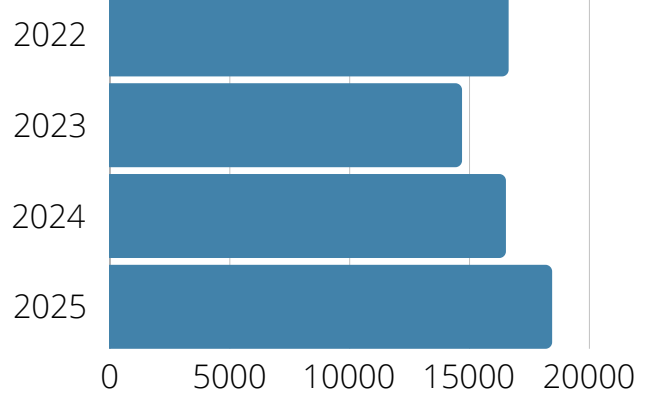
DOOR COUNT



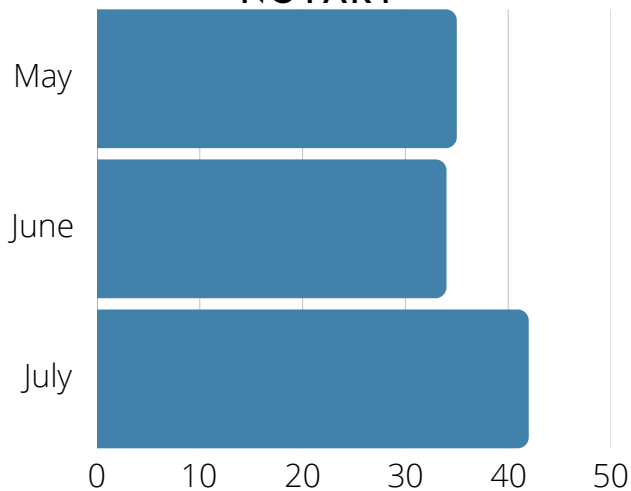
ITEMS CHECKED IN



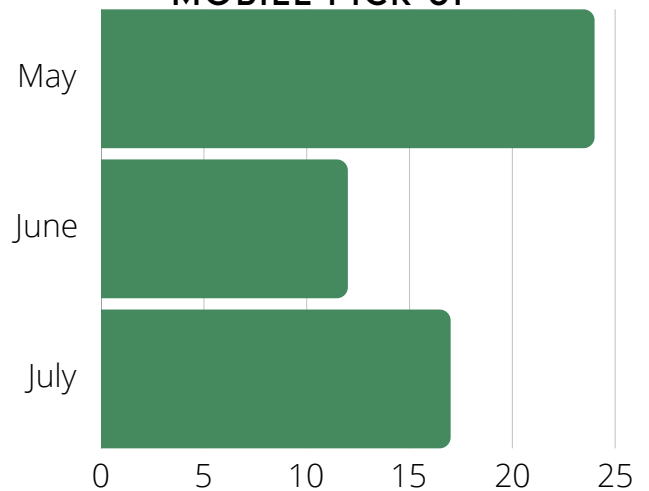
ITEMS CHECKED OUT



NOTARY



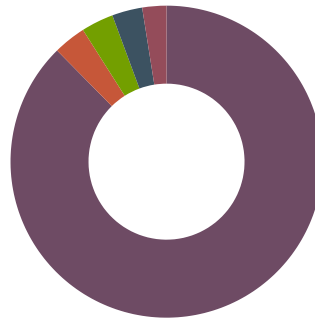
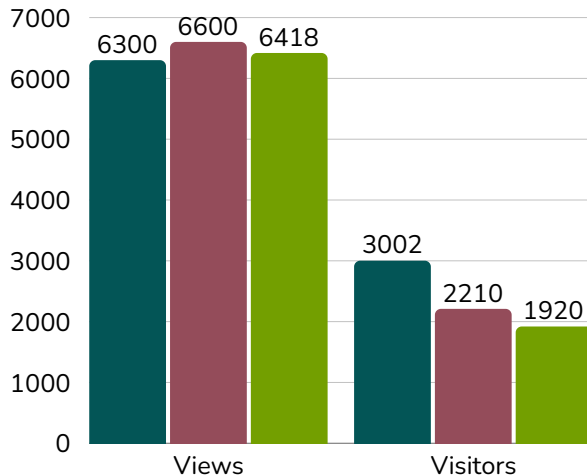
MOBILE PICK UP



July 2025 Marketing Stats

Monthly Board Report
Melissa Almanza
Marketing Specialist

Website Visits:



Home Page - 87.6%
Artisan Faire - 3.4%
Passports - 3.4%
Get a Card - 3.1%
What's Happ. - 2.5%

Meeting Room:

	2025	2024	2023
Non-Profit	3	4	3
For-Profit	0	0	0

eNews Stats:

2025

7,966 EMAILS SENT
43.82% OPEN RATE
171 CLICKS
67 UNIQUE CLICKERS

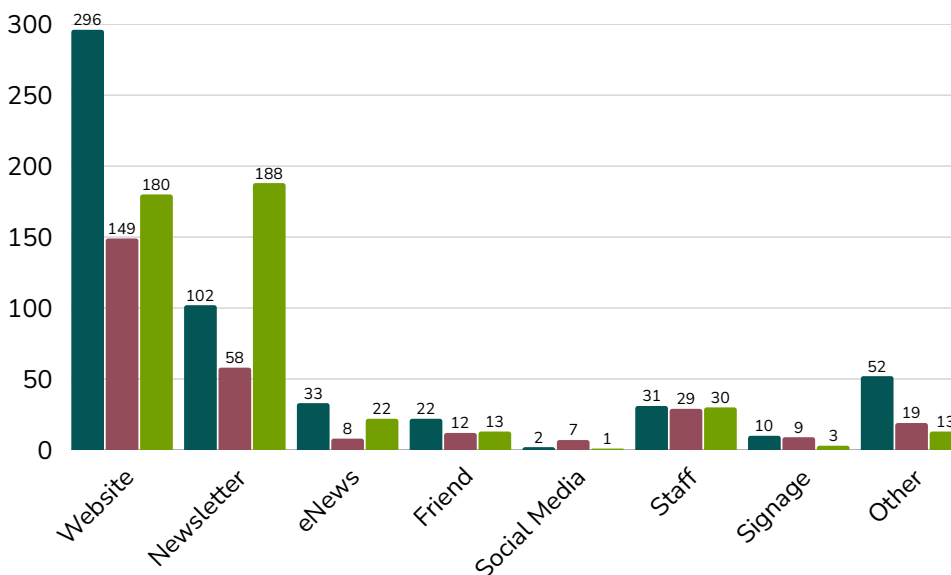
2024

8,263 EMAILS SENT
42.2% OPEN RATE
514 CLICKS
311 UNIQUE CLICKERS

2023

7,198 EMAILS SENT
46.9% OPEN RATE
372 CLICKS
176 UNIQUE CLICKERS

Program Referrals:



Facebook:

REACH
8.6k
2024
29.8k
2023
3.6k

FOLLOWERS
4.3k
NEW FOLLOWS
18

INTERACTIONS
777
2024
702
2023
559

Instagram:

REACH
396
2024
538
2023
438

FOLLOWERS
1.2k
NEW FOLLOWS
12

INTERACTIONS
101
2024
121
2023
0

*Some data is unavailable

July 2025

Marketing Updates



Meetings/Trainings:

- 07/14 - Department Head
- 07/23 - Patron Point Quarterly Check In
- 07/25 - Webinar: Leveraging Library Card Sign Up Month
- 07/28 - Webinar: Boosting Surveys through SMS (Patron Point)



Anniversary Campaign:

- Currently raised: ~\$2,400
- Dine to Donate at Texas Roadhouse was a successful event - \$560 to be donated from the total sales of over \$5,600
- Donate to Play Community Scrabble is set up (with prizes!)
 - \$3 to play
 - \$2 to swap or get 4 or more tiles
 - \$1 to swap or get 3 or fewer tiles
 - Keep playing through September.



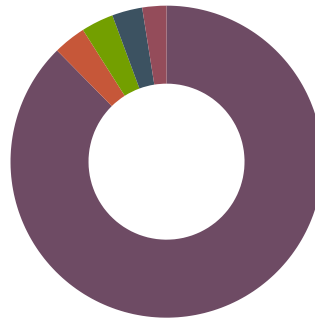
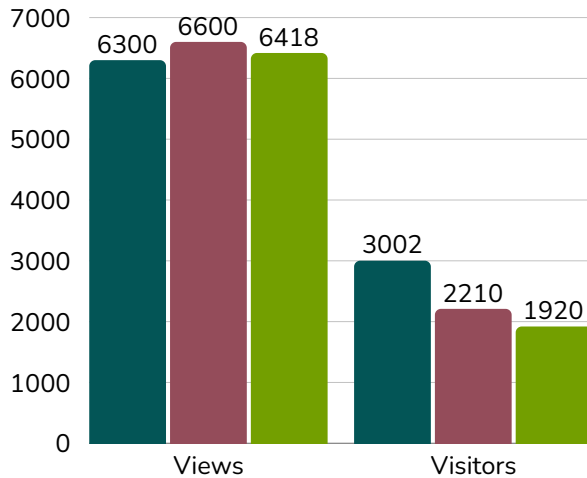
Other Items:

- Website program referrals had a **64.44% overall increase** from 2023 to 2025
 - Referrals nearly doubled in 2025 (296) compared to 2024 (149)
 - Overall, the new website is performing great!
- This month, we switched up the eNewsletter layout to have less images and more headings. Rather than display program icons, we listed programs by age group.
 - Even though we saw drastically less links clicked this month (171) compared to the last two years (614 & 372), we saw a **50% overall increase** in program referrals.
 - We will continue this new style of eNews to see if a pattern develops.
- *Working on:* Library Card Sign Up materials. This year's theme is Board Games!

July 2025 Marketing Stats

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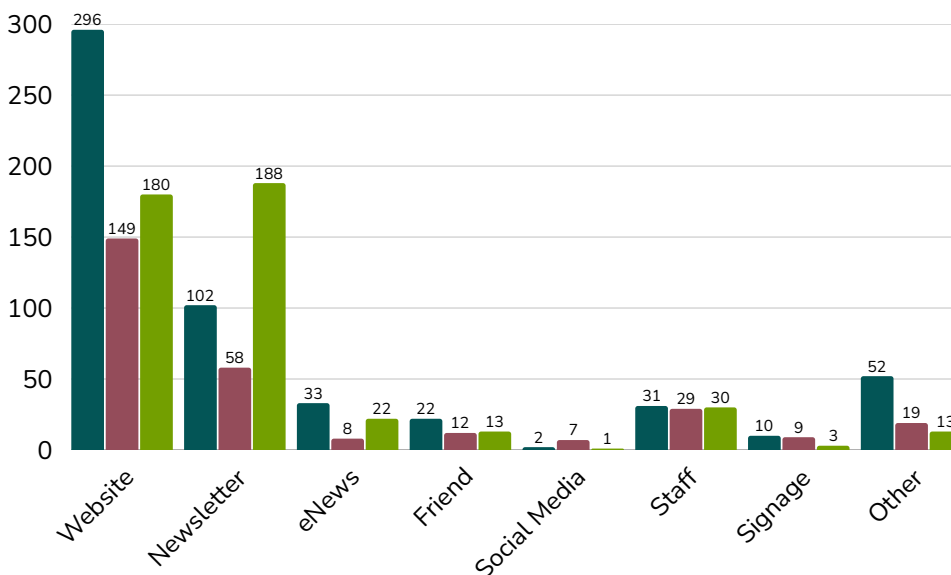
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REACH
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2023
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FOLLOWERS
4.3k
NEW FOLLOWS
18

INTERACTIONS
777
2024
702
2023
559

Instagram:

REACH
396
2024
538
2023
438

FOLLOWERS
1.2k
NEW FOLLOWS
12

INTERACTIONS
101
2024
121
2023
0

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July 2025

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 - Referrals nearly doubled in 2025 (296) compared to 2024 (149)
 - Overall, the new website is performing great!
- This month, we switched up the eNewsletter layout to have less images and more headings. Rather than display program icons, we listed programs by age group.
 - Even though we saw drastically less links clicked this month (171) compared to the last two years (614 & 372), we saw a **50% overall increase** in program referrals.
 - We will continue this new style of eNews to see if a pattern develops.
- *Working on:* Library Card Sign Up materials. This year's theme is Board Games!

August 14, 2025

TO: Shorewood-Troy Library Board of Trustees

FROM: Jennie Mills, Director

RE: Approval of FY 2025 Audit

The Auditors, who have been working with our library for 3 years, found our financial records to be very routine this year. Thanks to Cindy's hard work, all of our paperwork was in order, and our controls are adequate for an institution of our size.

The primary auditor, Tawnya Mack, stated that if there were anything wrong with our books or our controls, she **would** be presenting to the Board and raising alarms, but our audit is routine this year. If the Board has questions for her, I'm happy to get answers from her.

Otherwise, the Board needs to approve the audit. It will be filed with Will County for their records and will be posted on our webpage.

**SHOREWOOD-TROY PUBLIC
LIBRARY DISTRICT
SHOREWOOD, ILLINOIS
ANNUAL FINANCIAL REPORT
JUNE 30, 2025**

SHOREWOOD-TROY PUBLIC LIBRARY DISTRICT

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CERTIFIED PUBLIC ACCOUNTANTS

Independent Auditors' Report

To the Board of Trustees
Shorewood-Troy Public Library District
Will County, Illinois

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying modified cash basis financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Shorewood-Troy Public Library District as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective modified cash basis financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Shorewood-Troy Public Library District as of June 30, 2025, and the respective changes in modified cash basis financial position for the year then ended in accordance with the modified cash basis of accounting as described in Note 1.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Shorewood-Troy Public Library District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Emphasis of Matter - Basis of Accounting

We draw attention to Note 1 of the financial statements, which describes the basis of accounting. The financial statements are prepared on the modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinions are not modified with respect to that matter.

Responsibility of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the modified cash basis of accounting described in Note 1; this includes determining that the modified cash basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Shorewood-Troy Public Library District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditors' Responsibility for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Other and Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Shorewood-Troy Public Library District's basic financial statements. The individual fund financial statements and notes to other information are presented for purposes of additional analysis and are not a required part of the basic financial statements.

Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements.

The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual fund financial statements are fairly stated in all material respects in relation to the basic financial statements as a whole on the basis of accounting described in Note 1.

Supplemental Information

Management is responsible for the supplementary information included in the annual report. The supplementary information is comprised of the pension schedules, assessed valuations, tax rates, tax extensions and tax collections but does not include the basic financial statements and our auditors' report thereon. Our opinions on the basic financial statements do not cover the supplemental information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the supplemental information exists, we are required to describe it in our report.

Report on Summarized Comparative Information

We previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statements of Shorewood-Troy Public Library District for the year ended June 30, 2024, which are presented for comparison purposes with the accompanying financial statements. In our report dated August 8, 2024, we expressed unmodified opinions on the respective financial statements of the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information.

Mack & Associates, P.C.
Mack & Associates, P.C.
Certified Public Accountants

Morris, Illinois
August 14, 2025

BASIC FINANCIAL STATEMENTS

Government-wide Financial Statement
Statement of Net Position
Modified Cash Basis
June 30, 2025

		Governmental Activities	
		2025	2024
	<u>Assets</u>		
Current assets			
Cash and investments		\$ 1,031,257	1,111,715
Noncurrent assets			
Land		699,873	699,873
Furniture and fixtures		175,433	175,433
Equipment		253,429	248,289
Building and improvements		1,648,573	1,642,793
Construction in progress		393,958	-
Accumulated depreciation		(956,306)	(888,231)
Total assets		<u>3,246,217</u>	<u>2,989,872</u>
	<u>Net Position</u>		
Net investment in capital assets		2,214,960	1,878,157
Restricted			
Special revenues		125,379	208,591
Unrestricted		<u>905,878</u>	<u>903,124</u>
Total net position		<u>\$ 3,246,217</u>	<u>2,989,872</u>

The Notes to Basic Financial Statements are an integral part of this statement.

SHOREWOOD-TROY PUBLIC LIBRARY DISTRICT

Government-wide Financial Statement
Statement of Activities
Modified Cash Basis
For the Year Ended June 30, 2025

Program Activities	Expenditures	Program Revenues		Net (Expenditures) Revenue And Changes in Net Position	
		Fees, Fines and Charges for Services	Operating Grants and Contributions	Governmental Activities	
				2025	2024
Governmental activities:					
Culture and recreation	\$ 1,818,070	193,787	302,077	(1,322,206)	(1,447,594)
Total governmental activities	\$ 1,818,070	193,787	302,077	(1,322,206)	(1,447,594)
General revenues					
Taxes:					
Property taxes				\$ 1,414,734	1,376,032
Replacement taxes				34,994	52,744
Passport fees				43,085	37,929
License plate renewal fees				31,243	27,201
Interest on investments				33,446	33,717
Miscellaneous				21,049	30,231
Total general revenues				1,578,551	1,557,854
Change in net position				256,345	110,290
Net position at beginning of year				2,989,872	2,879,582
Net position at end of year				\$ 3,246,217	2,989,872

The Notes to Basic Financial Statements are an integral part of this statement.

Statement of Assets, Liabilities, and Fund Balances
Modified Cash Basis
Governmental Funds
June 30, 2025

	General Fund	IMRF Fund	Building Maintenance Fund	Non-Major Governmental Funds	Total Governmental Funds	
					2025	2024
<u>Assets</u>						
Cash and investments	\$ 919,536	95,267	12,262	17,850	1,044,915	1,116,367
Prepaid expense	-	-	-	-	-	-
Property taxes receivable	-	-	-	-	-	-
Total assets	<u>\$ 919,536</u>	<u>95,267</u>	<u>12,262</u>	<u>17,850</u>	<u>1,044,915</u>	<u>1,116,367</u>
<u>Liabilities & Fund Balances</u>						
Liabilities:						
Overdraft payable	\$ -	-	-	13,658	13,658	4,652
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>13,658</u>	<u>13,658</u>	<u>4,652</u>
Fund balances:						
Restricted	-	95,267	12,262	17,850	125,379	208,591
Assigned - special reserve	336,645	-	-	-	336,645	104,961
Unassigned	582,891	-	-	(13,658)	569,233	798,163
Total fund balances	<u>919,536</u>	<u>95,267</u>	<u>12,262</u>	<u>4,192</u>	<u>1,031,257</u>	<u>1,111,715</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 919,536</u>	<u>95,267</u>	<u>12,262</u>	<u>17,850</u>	<u>1,044,915</u>	<u>1,116,367</u>

Reconciliation to Statement of Net Position:

Amounts reported for governmental activities in the Statement of Net Position are different because:

Capital assets used in governmental activities of \$3,171,266 (net of accumulated depreciation of \$956,306) are not financial resources and, therefore, are not reported in the funds.

	<u>\$ 2,214,960</u>	<u>1,878,157</u>
Net Position of governmental activities	<u>\$ 3,246,217</u>	<u>2,989,872</u>

The Notes to Basic Financial Statements are an integral part of this statement.

Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balances
Governmental Funds
For the Year Ended June 30, 2025
(With Comparative Figures for 2024)

	Major			Non-Major Governmental Funds	Total Governmental Funds	
	General Fund	IMRF Fund	Building Maintenance Fund		2025	2024
Revenues received:						
Property taxes	\$ 1,364,411	14,242	17,091	18,990	1,414,734	1,376,032
Replacement taxes	34,994	-	-	-	34,994	52,774
Grants	302,077	-	-	-	302,077	67,125
Service fees and fines	193,787	-	-	-	193,787	162,146
Interest	33,446	-	-	-	33,446	33,717
Donations and memorials	3,894	-	-	-	3,894	5,909
Other revenues	8,764	-	-	-	8,764	8,548
Passport fees	43,085	-	-	-	43,085	37,929
License plate renewal fees	31,243	-	-	-	31,243	27,201
Impact fees	8,391	-	-	-	8,391	15,774
Total revenues received	2,024,092	14,242	17,091	18,990	2,074,415	1,787,155
Expenditures disbursed:						
Current:						
Personnel	1,001,885	36,211	-	6,026	1,044,122	946,130
Library materials	144,572	-	-	-	144,572	145,938
Contractual services	228,932	-	-	30,443	259,375	278,964
Supplies and service	85,335	-	-	-	85,335	78,589
Other current expenses	107,472	-	69,861	-	177,333	152,884
Capital outlay	444,136	-	-	-	444,136	37,811
Total expenditures disbursed	2,012,332	36,211	69,861	36,469	2,154,873	1,640,316
Excess of revenues received over (under)						
expenditures disbursed	11,760	(21,969)	(52,770)	(17,479)	(80,458)	146,839
Fund balance, beginning of year	907,776	117,236	65,032	21,671	1,111,715	964,876
Fund balance, end of year	\$ 919,536	95,267	12,262	4,192	1,031,257	1,111,715

Reconciliation to the Statement of Activities

Net Change in Fund Balances - total governmental funds	\$ (80,458)	146,839
Governmental funds report capital outlays as expenditures. In the Statement of Activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. The change in fund balance must be increased by capital purchases and decreased by depreciation expense.		
Capital asset additions	404,878	11,025
Depreciation	(68,075)	(47,574)
Change in net position of governmental activities (Statement B)	\$ 256,345	110,290

The Notes to Basic Financial Statements are an integral part of this Statement.

NOTES TO BASIC FINANCIAL STATEMENTS

SHOREWOOD-TROY PUBLIC LIBRARY DISTRICT

Notes to Basic Financial Statements For the Year Ended June 30, 2025

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

These financial statements are presented on a modified cash basis of accounting. This modified basis of accounting differs from accounting principles generally accepted in the United States of America (GAAP).

A. The Reporting Entity

The District follows the provision of Government Accounting Standards Board Statement No. 39, "Determining Whether Certain Organizations Are Component Units – an amendment of Statement No. 14." As defined by generally accepted accounting principles established by GASB, the financial reporting entity consists of the primary government, as well as its component units, which are legally separate, tax-exempt entities and meet all of the following criteria:

1. The economic resources received or held by the separate organization are entirely or almost entirely for the direct benefit of the primary government, its component units, or its constituents.
2. The primary government, or its component units, are entitled to, or has the ability to otherwise access, a majority of the economic resources received or held by the separate organization.
3. The economic resources received or held by an individual organization that the specific primary governments, or its component units, are entitled to, or have the ability to otherwise access, are significant to the primary government.

The District, for financial purposes, includes all funds relevant to the operations of the District. The accompanying financial statements present the District's primary government over which the District exercises significant influence. Significant influence or accountability is based primarily on operational or financial relationships with the District. The District did not omit from the financial statements any agency that met the inclusion criteria. In addition, the District is not aware of any entity which would exercise such oversight as to result in the District being considered a component unit of the entity.

SHOREWOOD-TROY PUBLIC LIBRARY DISTRICT

Notes to Basic Financial Statements For the Year Ended June 30, 2025

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)

B. Financial Statement Presentation

Government-wide Financial Statements

The government-wide financial statements (i.e., The Statement of Net Position and Statement of Activities) report information on all of the non-fiduciary activities of the District. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities are normally supported by taxes and intergovernmental revenues.

The Statement of Activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function. Program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function, and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Separate financial statements are provided for governmental, proprietary and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds are reported as separate columns in the fund financial statements.

The government-wide financial statements are reported using the modified cash basis of accounting. Revenues are recorded when cash is received and expenses are recorded when cash is paid, regardless of the timing of related cash flows.

Fund Financial Statements

Fund financial statements of the reporting entity are organized into funds, each of which is considered to be a separate accounting entity. Each fund is accounted for by providing a separate set of self-balancing accounts that constitutes its assets, liabilities, fund equity, revenues, and expenditures/expenses. Funds are organized into one major category: governmental. An emphasis is placed on major funds within the governmental category.

SHOREWOOD-TROY PUBLIC LIBRARY DISTRICT

Notes to Basic Financial Statements For the Year Ended June 30, 2025

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)

B. *Financial Statement Presentation - (Continued)*

Fund Financial Statements - (Continued)

A fund is considered major if it is the primary operating fund of the District or meets the following criteria:

- a. at least 10 percent of the corresponding total for all funds of total assets, liabilities, revenues, or expenditures/expenses of that individual governmental or enterprise fund are at that category or type, and
- b. total assets, liabilities, revenues, or expenditures/expenses of the individual governmental fund or enterprise fund are at least 5 percent of the corresponding total for all governmental and enterprise funds combined.

The funds of the financial reporting entity are described below:

Governmental Fund Types - Governmental funds are those through which general governmental functions of the District are financed. Governmental fund reporting focuses on the sources, uses, and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may or must be used; current liabilities are assigned to the fund from which they are paid; and the difference between governmental fund assets and liabilities, the fund equity, is referred to as "fund balance." The following comprise the District's major governmental funds:

General Fund - The General Fund is the general operating fund of the District. It is used to account for all financial resources except those required to be accounted for in another fund.

Special Revenue Funds - Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes. The major Special Revenue Funds for the District are:

1. The IMRF Fund – accounts for retirement expenditures of the District.
2. The Building Maintenance Fund – accounts for construction costs and maintenance expenditures of the District.

SHOREWOOD-TROY PUBLIC LIBRARY DISTRICT

Notes to Basic Financial Statements For the Year Ended June 30, 2025

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)

C. *Measurement Focus, Basis of Accounting*

Measurement Focus

In the government-wide Statement of Net Position and the Statement of Activities, the governmental activities are presented using the economic resources measurement focus, within the limitations of the modified cash basis of accounting.

All governmental funds utilize current financial resources measurement focus. Only current financial assets and liabilities are generally included on their balance sheets. Their operating statements present sources and uses of available spendable financial resources during a given period. These funds use fund balance as their measure of available spendable financial resources at the end of the period. While GASB 87 was in effect as of June 30, 2025, the financial statements have not been adjusted for this as they are reported on the cash basis of accounting. While GASB 96 was in effect as of June 30, 2025, there were no agreements that met the requirements of this pronouncement. The expenditures are reported in the applicable funds when incurred.

Basis of Accounting

The government-wide Statement of Net Position and Statement of Activities are presented using a modified cash basis of accounting. This basis recognizes assets, liabilities, net position/fund equity, revenues, and expenditures/expenses when they result from cash transactions with a provision for depreciation in the government-wide statements. This basis is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

As a result of the use of this modified cash basis of accounting, certain assets and their related revenues (such as accounts receivable and revenue for billed or provided services not yet collected) and certain liabilities and their related expenses (such as accounts payable and expenses for goods or services received but not yet paid, and accrued expenses and liabilities) are not recorded in these financial statements.

SHOREWOOD-TROY PUBLIC LIBRARY DISTRICT

Notes to Basic Financial Statements For the Year Ended June 30, 2025

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)

C. *Measurement Focus, Basis of Accounting*

Basis of Accounting – (Continued)

The fund financial statements report on the cash basis of accounting. Revenues are recorded when received and expenditures are recorded when paid.

If the District's utilized the basis of accounting recognized as generally accepted, the fund financial statements for governmental funds would use the modified accrual basis. All government-wide financial statements would be presented using the accrual basis of accounting.

D. *Assets, Liabilities and Net Position*

Cash, Cash Equivalents and Investments

Cash and Cash Equivalents – The District considers cash equivalents as cash on hand, demand deposits, money market accounts and short-term investments with original maturities of three months or less from the date of acquisition.

Investments – Statutes authorize the District to make deposits/invest in commercial banks, savings and loan institutions, obligations of the U.S. Treasury and U.S. Agency, 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 Public Treasurer's Investment Pool. The District did not have any investments as of June 30, 2025.

Capital Assets

Capital assets, which include property, plant and equipment, are reported in the government-wide financial statements. All capital assets are reported at historical cost, or estimated historical cost if actual is unavailable. Donated capital assets are reported at estimated fair market value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend the assets' lives are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed.

SHOREWOOD-TROY PUBLIC LIBRARY DISTRICT

Notes to Basic Financial Statements For the Year Ended June 30, 2025

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)

D. Assets, Liabilities and Net Position

Capital Assets – (Continued)

Depreciation of all exhaustible capital assets arising from cash transactions is recorded as an allocated expense in the Statement of Activities, with accumulated depreciation reflected in the Statement of Net Position. Depreciation is provided over the assets' estimated useful lives using the straight-line method of depreciation.

A capitalization threshold of \$5,000 is used to report capital assets. The range of estimated useful lives by type of asset is as follows:

Buildings and improvements	20-50 years
Furniture, fixtures and equipment	5-20 years

In the fund financial statements, capital assets arising from cash transactions acquired for use in governmental fund operations are accounted for as capital outlay expenditures of the governmental fund upon acquisition.

Equity Classification

Government-wide Statements

Equity is classified as net position and displayed in three components:

- a. Net investment in capital assets—Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvements of those assets. At June 30, 2025, net investment in capital assets consists of the following:

Capital assets, at cost	\$ 3,171,266
Less: Accumulated depreciation	<u>(956,306)</u>
Total capital assets	<u>2,214,960</u>
Long term debt	<u>-</u>
Net investment in capital assets	<u>\$ 2,214,960</u>

SHOREWOOD-TROY PUBLIC LIBRARY DISTRICT

Notes to Basic Financial Statements For the Year Ended June 30, 2025

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)

D. Assets, Liabilities and Net Position - (Continued)

Capital Assets - (Continued)

- b. Restricted net position—Consists of net position with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws and regulations of other governments; or (2) law through constitutional provisions or enabling legislation.
- c. Unrestricted net position—All other net positions that do not meet the definitions of “restricted” or “net investment in capital assets.”

Reclassifications

Certain amounts presented in the prior year data may have been reclassified in order to be consistent with the current year’s presentation.

NOTE 2: PROPERTY TAXES

On the cash basis of accounting, property taxes are recognized as revenues when they are received. Property taxes are levied and attach as an enforceable lien on property on January 1 and are payable in two installments due on June 1 and September 1 subsequent to the year of levy.

The 2023 tax levy, in the amount of \$1,441,988 was reduced by statutory limitations to \$1,394,788 and \$630,163 was received by the District in the prior fiscal year and \$646,659 was received by the District in the current fiscal year. The 2024 property tax levy in the amount of \$1,532,870 was reduced by statutory limitations to \$1,454,406, and \$768,074 was received during the fiscal year ending June 30, 2025. The remaining amount will be received by the District in the subsequent fiscal year. The tax levy was passed on November 14, 2024.

Under current procedures, the County Treasurer distributes all property taxes received to the District including amounts paid by taxpayers that have filed tax objections in the circuit court that such taxes are illegal and excessive. Any tax objections that are sustained in the subsequent legal proceedings are deducted from future property tax distributions that are due the District.

SHOREWOOD-TROY PUBLIC LIBRARY DISTRICT

Notes to Basic Financial Statements For the Year Ended June 30, 2025

NOTE 3: DEPOSITS

Illinois statute authorizes the District to invest in obligations of the U.S. Treasury, U.S. Agencies and banks, and savings and loan associations covered by the federal depository insurance. The District may also invest in commercial paper of U.S. corporations with assets exceeding \$500,000,000 provided that (a) the obligations are rated with the three highest classifications by at least two standards rating services and they mature within 180 days from the date of purchase, and (b) no more than 25% of any fund is invested in such obligation at any one time and (c) such purchases do not exceed 10% of the corporation's outstanding obligations.

Custodial Credit Risk - the risk that in the event of bank failure, the District's deposits may not be returned to it. The District does not have an investment policy for custodial credit risk.

The District's deposits and certificates of deposits are required to be covered by federal depository insurance (FDIC) or by securities held by the pledging financial institution. The FDIC currently insures the first \$250,000 of the District's deposits at each financial institution. Deposit balances over \$250,000 are collateralized with securities held by the pledging financial institution. At June 30, 2025, the carrying amount of the District's deposits was \$1,031,257 and the bank balance was \$1,046,421. All the District's deposits in excess of FDIC limits are fully collateralized by securities held within the pledging financial institution.

SHOREWOOD-TROY PUBLIC LIBRARY DISTRICT

Notes to Basic Financial Statements For the Year Ended June 30, 2025

NOTE 4: CAPITAL ASSETS

A summary of changes in capital assets follows:

	July 1, 2024	Additions	Deletions	June 30, 2025
Governmental Activities				
Capital assets not being depreciated:				
Land	\$ 699,873	-	-	699,873
Total capital assets not being depreciated	699,873	-	-	699,873
Capital assets being depreciated:				
Building and improvements	1,642,793	5,780	-	1,648,573
Construction in progress	-	393,958	-	393,958
Equipment	248,289	5,140	-	253,429
Furniture and fixtures	175,433	-	-	175,433
Total assets being depreciated	2,066,515	404,878	-	2,471,393
Total capital assets	2,766,388	404,878	-	3,171,266
Accumulated Depreciation:				
Building and improvements	(503,190)	(36,919)	-	(540,109)
Construction in progress	-	(19,698)	-	(19,698)
Equipment	(236,227)	(2,686)	-	(238,913)
Furniture and fixtures	(148,814)	(8,772)	-	(157,586)
Total accumulated depreciation	(888,231)	(68,075)	-	(956,306)
Capital assets, net of accumulated depreciation	\$ 1,878,157	336,803	-	2,214,960

During the fiscal year ending June 30, 2025, the District's significant capital asset purchases included one book return cart for \$5,140, an ejector pump for \$5,780, and the parking lot project for \$393,958.

Depreciation for the current year is allocated as follows in the accompanying government-wide Statement of Activities:

Culture and recreation	\$ 68,075
Total Depreciation	\$ 68,075

SHOREWOOD-TROY PUBLIC LIBRARY DISTRICT

Notes to Basic Financial Statements For the Year Ended June 30, 2025

NOTE 5: PERSONAL PROPERTY REPLACEMENT TAX

The Personal Property Replacement Tax represents an additional State of Illinois income tax on corporations (certain utilities), trusts, partnerships, and Subchapter S corporations and a new tax on the invested capital of public utilities providing gas, communications, electrical and waste services.

NOTE 6: RISK MANAGEMENT

The District's risk management activities are recorded in the General, Liability Insurance, and Unemployment Fund. These funds administer employee life, health, property, liability, workers' compensation, unemployment, and disability insurance programs of the District.

Significant losses are covered by commercial insurance for all major programs. For insured programs, there have been no significant reductions in insurance coverage. Settlement amounts have not exceeded insurance coverage for the current year or the three prior years.

NOTE 7: GRANTS

The District has been awarded a per capita grant from the State of Illinois for \$32,343, and has also been awarded a department of commerce and economic opportunity grant from the State of Illinois for \$276,642 for the parking lot rebuild.

NOTE 8: RETIREMENT FUND COMMITMENTS

A. Illinois Municipal Retirement Defined Benefit Pension Plan

IMRF Plan Description

The District'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 District'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. Benefit provisions are established by statute and may only be changed by the General Assembly of the State of Illinois. 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.

SHOREWOOD-TROY PUBLIC LIBRARY DISTRICT

Notes to Basic Financial Statements For the Year Ended June 30, 2025

NOTE 8: RETIREMENT FUND COMMITMENTS - (Continued)

A. *Illinois Municipal Retirement Defined Benefit Pension Plan - (Continued)*

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). All of the District's employees participate in the Regular Plan.

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.

SHOREWOOD-TROY PUBLIC LIBRARY DISTRICT

Notes to Basic Financial Statements For the Year Ended June 30, 2025

NOTE 8: RETIREMENT FUND COMMITMENTS - (Continued)

A. *Illinois Municipal Retirement Defined Benefit Pension Plan - (Continued)*

Employees Covered by Benefit Terms

As of December 31, 2024, the following employees were covered by the benefit terms:

Retirees and Beneficiaries	13
Inactive, Non-retired members	33
Active Members	14
Total	<u>60</u>

Contributions

As set by statute, the District'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. The District's annual contribution rate and actual District contributions for calendar year 2024 and the fiscal year ended June 30, 2025 are summarized below. The District also contributes for disability benefits, death benefits, and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by IMRF's Board of Trustees, while the supplemental retirement benefits rate is set by statute.

Plan member required contribution rate	4.50%
District required contribution rate for 2024	7.62%
District required contribution rate for 2025	4.61%
District actual contributions for 2024	\$ 38,199
District actual contributions for fiscal year 2025	\$ 36,211

SHOREWOOD-TROY PUBLIC LIBRARY DISTRICT

Notes to Basic Financial Statements For the Year Ended June 30, 2025

NOTE 9: **FUND BALANCE – GASB 54 PRESENTATION**

According to Government Accounting Standards, fund balances are to be classified into five major classifications: Non-spendable Fund Balance, Restricted Fund Balance, Committed Fund Balance, Assigned Fund Balance, and Unassigned Fund Balance. Below are definitions of the differences of how these balances are reported.

A. Non-spendable Fund Balance

The non-spendable fund balance classification includes amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact. The “not in spendable form” criterion includes items that are not expected to be converted to cash, for example inventories and prepaid amounts.

B. Restricted Fund Balance

The restricted fund balance classification refers to amounts that are subject to outside restrictions, not controlled by the entity. Restrictions may be imposed by creditors, grantors, contributors, or laws and regulations of other governments, or imposed by law through constitutional provisions or enabling legislation.

C. Committed Fund Balance

The committed fund balance classification refers to amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the government’s highest level of decision-making authority (the District Board). Those committed amounts cannot be used for any other purpose unless the government removes or changes the specified use by taking the same type of formal action it employed to previously commit those amounts.

D. Assigned Fund Balance

The assigned fund balance classification refers to amounts that are constrained by the government’s intent to be used for a specific purpose but are neither restricted nor committed. Intent may be expressed by (a) the District Board itself or (b) the finance committee or by the Treasurer/Administrator when the District Board has delegated the authority to assign amounts to be used for specific purposes.

SHOREWOOD-TROY PUBLIC LIBRARY DISTRICT

Notes to Basic Financial Statements For the Year Ended June 30, 2025

NOTE 9: FUND BALANCE – GASB 54 PRESENTATION - (Continued)

E. Unassigned Fund Balance

The unassigned fund balance classification is the residual classification for amounts in the General Funds for amounts that have not been restricted, committed, or assigned to specific purposes within the General Funds.

NOTE 10: PRIOR PERIOD ADJUSTMENT AND RESTATEMENT

In fiscal year ended June 30, 2024, Shorewood-Troy Public Library District changed their basis of accounting from accrual to cash. The prior period adjustments were used to convert the funds from an accrual basis of accounting to a cash basis of accounting. The Statement of Activities prior period adjustment contains net pension liabilities/assets and deferred inflows and outflows in the fund accounting prior period adjustments.

NOTE 11: SUBSEQUENT EVENTS

Management evaluated subsequent events through August 14, 2025, the date the financial statements were available to be issued. No amounts were required to be recorded or disclosed in the financial statements as a result of events occurring between July 1, 2025 and August 14, 2025.

OTHER INFORMATION

SHOREWOOD-TROY PUBLIC LIBRARY DISTRICT
GENERAL FUND

SCHEDULE A-1

Statement of Assets, Liabilities and Fund
Balances Arising from Cash Transactions
June 30, 2025

	<u>Assets</u>	
Cash		<u>\$ 919,536</u>
	<u>Fund Balance</u>	
Fund balance:		
Assigned for special reserve		\$ 336,645
Unassigned		<u>582,891</u>
Total fund balance		<u>\$ 919,536</u>

**SHOREWOOD-TROY PUBLIC LIBRARY DISTRICT
GENERAL FUND**

SCHEDULE A-2

**Statement of Revenues Received, Expenditures Disbursed
and Changes in Fund Balance - Budget and Actual
For the Year Ended June 30, 2025
(With Comparative Figures for 2024)**

	Original and Final Budget	2025	2024
Revenues received:			
Property taxes	\$ 1,417,598	1,364,411	1,333,935
Replacement taxes	50,000	34,994	52,774
Reimbursements	-	189,642	158,914
Fines	6,000	4,145	3,232
Grants	35,000	302,077	67,125
Interest income	55,000	33,446	33,717
Other revenues	400,000	8,764	8,548
Donations	350,000	3,894	5,909
Passport fees	40,000	43,085	37,929
License plate renewal fees	-	31,243	27,201
Impact fees	7,000	8,391	15,774
Total revenues received	2,360,598	2,024,092	1,745,058
Expenditures disbursed:			
Professional salaries	545,000	459,092	376,159
Non-professional salaries	420,000	407,649	417,117
Health insurance	95,000	70,372	58,751
Social security	72,000	64,772	59,333
Books and periodicals	180,000	127,313	128,083
Newspapers	6,000	3,195	3,163
Audio Books	7,000	2,365	4,081
Music	3,000	844	853
Videos/games	13,000	10,855	9,758
Website maintenance	7,000	5,944	5,477
Management services	7,000	4,948	4,433
Pinnacle Library Cooperative	85,000	80,015	79,690
Equipment maintenance	35,000	22,200	27,018
Computer supplies and software	40,000	24,455	40,898
Photocopier supplies and equipment	15,000	8,415	9,532
Databases	60,000	53,164	58,413
State of Illinois license plates fees	95,000	29,791	25,735
Passport processing supplies	11,000	6,962	12,188
Office supplies	10,000	6,670	6,320
Management supplies	7,000	5,423	3,695
Assets not capitalized	12,000	8,650	3,038
Telephone	10,000	7,176	7,150
Adult service programs	12,000	10,018	10,872
Postage	20,000	14,446	13,047
Circulation supplies	5,000	2,754	2,457
Youth service programs	15,000	13,845	12,486
Teen programming and outreach	10,000	9,391	7,336
Advertising and publishing	27,000	27,282	24,579
Mileage	5,000	5,751	2,678
Professional development	10,000	6,582	5,963
Professional dues	2,000	650	580

**SHOREWOOD-TROY PUBLIC LIBRARY DISTRICT
GENERAL FUND**

**SCHEDULE A-2
(Continued)**

**Statement of Revenues Received, Expenditures Disbursed
and Changes in Fund Balance - Budget and Actual
For the Year Ended June 30, 2025
(With Comparative Figures for 2024)**

	Original and Final Budget	2025	2024
Expenditures disbursed (continued):			
Library promotion and development	\$ 5,000	3,262	2,820
Electricity	15,000	13,686	11,906
Gas	6,000	4,117	3,650
Utility and janitor supplies	5,000	2,373	2,813
Janitorial services	23,000	21,740	21,034
Errors and omissions insurance	4,000	-	-
Legal services	10,000	4,870	4,273
Administrative expenses	10,000	8,854	9,670
Special reserve fund	30,000	-	-
Contingencies	10,000	8,305	8,223
Capital improvements	400,000	444,136	37,811
Total expenditures disbursed	2,359,000	2,012,332	1,523,083
Excess of revenues received over (under) expenditures disbursed	\$ 1,598	11,760	221,975
Fund balance, beginning of year		907,776	685,801
Fund balance, end of year		\$ 919,536	907,776

SCHEDULE B-1**SHOREWOOD-TROY PUBLIC LIBRARY DISTRICT
IMRF FUND****Statement of Assets, Liabilities and Fund
Balances Arising from Cash Transactions
June 30, 2025**

	<u>Assets</u>	
Cash		<u>\$ 95,267</u>
	<u>Fund Balance</u>	
Restricted fund balance		<u>\$ 95,267</u>

SCHEDULE B-2**Statement of Revenues Received, Expenditures Disbursed
and Changes in Fund Balance - Budget and Actual
For the Year Ended June 30, 2025
(With Comparative Figures for 2024)**

	<u>Original and Final Budget</u>	<u>2025</u>	<u>2024</u>
Revenues received:			
Property taxes	<u>\$ 17,912</u>	<u>14,242</u>	<u>11,401</u>
Total revenues received	<u>17,912</u>	<u>14,242</u>	<u>11,401</u>
Expenditures disbursed:			
Retirement expense	<u>60,000</u>	<u>36,211</u>	<u>28,135</u>
Total expenditures disbursed	<u>60,000</u>	<u>36,211</u>	<u>28,135</u>
Excess of revenues received over (under) expenditures disbursed	<u>\$ (42,088)</u>	<u>(21,969)</u>	<u>(16,734)</u>
Fund balance, beginning of year		<u>117,236</u>	<u>133,970</u>
Fund balance, end of year		<u>\$ 95,267</u>	<u>117,236</u>

**SHOREWOOD-TROY PUBLIC LIBRARY DISTRICT
BUILDING MAINTENANCE FUND**

SCHEDULE B-3

**Statement of Assets, Liabilities and Fund
Balances Arising from Cash Transactions
June 30, 2025**

	<u>Assets</u>	
Cash		\$ 12,262
	<u>Fund Balance</u>	
Restricted fund balance		\$ 12,262

SCHEDULE B-4

**Statement of Revenues Received, Expenditures Disbursed
and Changes in Fund Balance - Budget and Actual
For the Year Ended June 30, 2025
(With Comparative Figures for 2024)**

	<u>Original and Final Budget</u>	<u>2025</u>	<u>2024</u>
Revenues received:			
Property taxes	\$ 22,046	17,091	14,032
Total revenues received	22,046	17,091	14,032
Expenditures disbursed:			
Maintenance and safety	72,000	67,446	52,787
Water	6,000	2,415	1,908
Total expenditures disbursed	78,000	69,861	54,695
Excess of revenues received over (under) expenditures disbursed	\$ (55,954)	(52,770)	(40,663)
Fund balance, beginning of year		65,032	105,695
Fund balance, end of year		\$ 12,262	65,032

NOTES TO OTHER INFORMATION

SHOREWOOD-TROY PUBLIC LIBRARY DISTRICT

Notes to Other Information For the Year Ended June 30, 2025

NOTE 1: STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

Budgets and Budgetary Accounting

The District adheres to the following procedures in establishing the budgetary data included in the financial statements:

1. Within the first three months of its fiscal year, the District Board prepares the proposed combined annual budget and appropriation ordinance for the fiscal year commencing July 1. The operating budget includes proposed expenditures and the means of financing them.
2. Public hearings are conducted to obtain taxpayer comments.
3. Prior to September 30, the annual budget and appropriations ordinance is legally adopted through passage of an ordinance.
4. The District Board may transfer up to 10% of the total appropriation between various items within any fund.
5. Formal budgetary integration is employed as a management control device during the year for the General Fund and the Special Revenue Funds.
6. The budget and appropriation ordinance, formulated on the cash basis of accounting, was adopted by the Board on September 12, 2024, and was not amended.

The following is a comparison of appropriations with actual expenditures for each fund for the year ending June 30, 2025.

Description	Appropriation	Actual	Variance	Percent Variance
General Fund	\$ 2,359,000	2,012,332	346,668	14.70%
IMRF Fund	60,000	36,211	23,789	39.65%
Building Maintenance Fund	78,000	69,861	8,139	10.43%

SUPPLEMENTAL INFORMATION

SHOREWOOD-TROY PUBLIC LIBRARY DISTRICT

Statement of Assets, Liabilities, and Fund Balances
 Modified Cash Basis
 Non-Major Governmental Funds
 June 30, 2025

	Audit Fund	Liability Insurance Fund	Unemployment Fund	Total Governmental Funds	
				2025	2024
<u>Assets</u>					
Cash and investments	\$ 9,166	-	8,684	17,850	26,323
Total assets	<u>\$ 9,166</u>	<u>-</u>	<u>8,684</u>	<u>17,850</u>	<u>26,323</u>
<u>Liabilities & Fund Balances</u>					
Liabilities:					
Overdrafts payable	\$ -	13,658	-	13,658	4,652
Total liabilities	<u>-</u>	<u>13,658</u>	<u>-</u>	<u>13,658</u>	<u>4,652</u>
Fund balances:					
Restricted	9,166	-	8,684	17,850	26,323
Assigned - special reserve	-	-	-	-	-
Unassigned	<u>-</u>	<u>(13,658)</u>	<u>-</u>	<u>(13,658)</u>	<u>(4,652)</u>
Total Fund Balance	<u>9,166</u>	<u>(13,658)</u>	<u>8,684</u>	<u>4,192</u>	<u>21,671</u>
Total liabilities and fund balances	<u>\$ 9,166</u>	<u>-</u>	<u>8,684</u>	<u>17,850</u>	<u>26,323</u>

SHOREWOOD-TROY PUBLIC LIBRARY DISTRICT

Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balances
Non-Major Governmental Funds
For the Year Ended June 30, 2025
(With Comparative Figures for 2024)

	Audit Fund	Liability Insurance Fund	Unemployment Fund	Total Governmental Funds	
				2025	2024
Revenues received:					
Property taxes	\$ 2,849	7,596	8,545	18,990	16,664
Total revenues received	2,849	7,596	8,545	18,990	16,664
Expenditures disbursed:					
Personnel					
Unemployment insurance	-	-	6,026	6,026	6,635
Contractual services					
Audit expense	13,841	-	-	13,841	13,150
Liability insurance	-	16,602	-	16,602	14,618
Total expenditures disbursed	13,841	16,602	6,026	36,469	34,403
Excess of revenues received over (under) expenditures disbursed	(10,992)	(9,006)	2,519	(17,479)	(17,739)
Fund balance, beginning of year	20,158	(4,652)	6,165	21,671	39,410
Fund balance (deficit), end of year	\$ 9,166	(13,658)	8,684	4,192	21,671

**Statement of Revenues Received, Expenditures Disbursed,
and Changes in Fund Balance - Budget and Actual
For the Year Ended June 30, 2025
(With Comparative Figures for 2024)**

	Original and Final Budget	2025	2024
Revenues received:			
Property taxes	\$ 2,754	2,849	1,754
Total revenues received	2,754	2,849	1,754
Expenditures disbursed:			
Audit and accounting expense	16,000	13,841	13,150
Total expenditures disbursed	16,000	13,841	13,150
Excess of revenues received over (under) expenditures disbursed	<u>\$ (13,246)</u>	(10,992)	(11,396)
Fund balance, beginning of year		20,158	31,554
Fund balance, end of year		<u>\$ 9,166</u>	<u>20,158</u>

**SHOREWOOD-TROY PUBLIC LIBRARY DISTRICT
LIABILITY INSURANCE FUND**

SCHEDULE C-4

**Statement of Revenues Received, Expenditures Disbursed,
and Changes in Fund Balance - Budget and Actual
For the Year Ended June 30, 2025
(With Comparative Figures for 2024)**

	Original and Final Budget	2025	2024
Revenues received:			
Property taxes	\$ 11,022	7,596	7,016
Total revenues received	11,022	7,596	7,016
Expenditures disbursed:			
Insurance	20,000	16,602	14,618
Total expenditures disbursed	20,000	16,602	14,618
Excess of revenues received over (under) expenditures disbursed	<u>\$ (8,978)</u>	(9,006)	(7,602)
Fund balance (deficit), beginning of year		(4,652)	2,950
Fund balance (deficit), end of year		<u>\$ (13,658)</u>	<u>(4,652)</u>

**SHOREWOOD-TROY PUBLIC LIBRARY DISTRICT
UNEMPLOYMENT FUND**

SCHEDULE C-5

**Statement of Revenues Received, Expenditures Disbursed,
and Changes in Fund Balance - Budget and Actual
For the Year Ended June 30, 2025
(With Comparative Figures for 2024)**

	Original and Final Budget	2025	2024
Revenues received:			
Property taxes	\$ 12,400	8,545	7,894
Total revenues received	12,400	8,545	7,894
Expenditures disbursed:			
Unemployment comp/Worker's comp expense	10,000	6,026	6,635
Total expenditures disbursed	10,000	6,026	6,635
Excess of revenues received over (under) expenditures disbursed	\$ 2,400	2,519	1,259
Fund balance, beginning of year		6,165	4,906
Fund balance, end of year		\$ 8,684	6,165

SHOREWOOD-TROY PUBLIC LIBRARY DISTRICT

Illinois Municipal Retirement Fund (Unaudited)
Schedule of Changes in Net Pension Liability and Related Ratios

Calendar Year Ending December 31,	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Total Pension Liability										
Service Cost	\$ 53,371	55,145	50,204	46,888	47,569	42,797	41,674	48,169	46,337	39,123
Interest on the Total Pension Liability	159,302	157,727	148,788	143,092	136,884	130,147	126,035	130,720	125,071	118,316
Benefit Changes	-	-	-	-	-	-	-	-	-	-
Difference between Expected and Actual Experience	73,546	(52,819)	52,686	16,672	62,796	23,448	(8,378)	(81,827)	(6,377)	16,932
Assumption Changes	-	(11,859)	-	-	(45,167)	-	53,842	(60,412)	(2,305)	-
Benefit Payments and Refunds	(126,852)	(124,294)	(137,428)	(122,049)	(110,169)	(101,540)	(96,610)	(95,141)	(85,950)	(89,630)
Net Change in Total Pension Liability	159,367	23,900	114,250	84,603	91,913	94,852	116,563	(58,491)	76,776	84,741
Total Pension Liability - Beginning	2,234,015	2,210,115	2,095,865	2,011,262	1,919,349	1,824,497	1,707,934	1,766,425	1,689,649	1,604,908
Total Pension Liability - Ending	<u>\$ 2,393,382</u>	<u>2,234,015</u>	<u>2,210,115</u>	<u>2,095,865</u>	<u>2,011,262</u>	<u>1,919,349</u>	<u>1,824,497</u>	<u>1,707,934</u>	<u>1,766,425</u>	<u>1,689,649</u>
Plan Fiduciary Net Position										
Contributions - Employer	\$ 38,199	33,111	36,839	41,493	39,934	31,043	46,304	45,997	51,979	42,235
Contributions - Employee	30,531	30,162	28,484	27,179	25,381	24,044	22,096	21,143	22,362	19,736
Pension Plan Net Investment Income	216,164	220,029	(294,729)	356,535	268,125	308,879	(99,326)	273,663	98,915	6,916
Benefit Payments and Refunds	(126,852)	(124,294)	(137,428)	(122,049)	(110,169)	(101,540)	(96,610)	(95,141)	(85,950)	(89,630)
Other	(24,991)	36,347	(33,114)	(27,852)	9,865	4,570	7,252	(29,653)	2,877	45,110
Net Change in Plan Fiduciary Net Position	133,051	195,355	(399,948)	275,306	233,136	266,996	(120,284)	216,009	90,183	24,367
Plan Fiduciary Net Position - Beginning	2,178,238	1,982,883	2,382,831	2,107,525	1,874,389	1,607,393	1,727,677	1,511,668	1,421,485	1,397,118
Plan Fiduciary Net Position - Ending	<u>\$ 2,311,289</u>	<u>2,178,238</u>	<u>1,982,883</u>	<u>2,382,831</u>	<u>2,107,525</u>	<u>1,874,389</u>	<u>1,607,393</u>	<u>1,727,677</u>	<u>1,511,668</u>	<u>1,421,485</u>
Net Pension Liability (Asset)	<u>\$ 82,093</u>	<u>55,777</u>	<u>227,232</u>	<u>(286,966)</u>	<u>(96,263)</u>	<u>44,960</u>	<u>217,104</u>	<u>(19,743)</u>	<u>254,757</u>	<u>268,164</u>
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	96.57%	97.50%	89.72%	113.69%	104.79%	97.66%	88.10%	101.16%	85.58%	84.13%
Covered Valuation Payroll	\$ 678,473	670,259	632,985	603,972	564,024	534,313	491,029	469,832	496,938	438,582
Net Pension Liability as a Percentage of the Covered Valuation Payroll	12.10%	8.32%	35.90%	-47.51%	-17.07%	8.41%	44.21%	-4.20%	51.27%	61.14%

SHOREWOOD-TROY PUBLIC LIBRARY DISTRICT

Schedule of Funding Contributions
Illinois Municipal Retirement Fund

Calendar Year Ending	Actuarially Determined Contribution	Actual Contribution	Contribution Deficiency (Excess)	Covered Valuation Payroll	Actual Contribution as a % of Covered Valuation Payroll
12/31/2024	\$ 38,198	38,199	(1)	678,473	5.63%
12/31/2023	33,111	33,111	-	670,259	4.94%
12/31/2022	36,840	36,839	1	632,985	5.82%
12/31/2021	41,493	41,493	-	603,972	6.87%
12/31/2020	39,933	39,934	(1)	564,024	7.08%
12/31/2019	31,044	31,043	1	534,313	5.81%
12/31/2018	46,304	46,304	-	491,029	9.43%
12/31/2017	45,997	45,997	-	469,832	9.79%
12/31/2016	51,980	51,979	1	496,938	10.46%
12/31/2015	42,235	42,235	-	438,582	9.63%
12/31/2014	46,364	51,277	(4,913)	395,935	12.95%

Notes to Schedule:Valuation Date:

Notes

* Estimated based on a contribution rate of 5.63%

Methods and Assumptions used to Determine 2024 Contribution Rate:Actuarial Cost Method

Aggregate Entry Age Normal

Amortization Method

Level Percentage of Payroll, Closed

Remaining Amortization Period

Non-Taxing bodies: 10-year rolling period.

Taxing bodies (Regular, SLEP, and ECO groups): 19-year closed period

Early Retirement Incentive Plan liabilities: a period up to 10 year selected by the Employer upon adoption of ERI.

SLEP supplemental liabilities attributable to Public Act 94-712 were financed over 14 years for most employers (five employers were financed over 15 years; one employer was financed over 16 years; two employers were financed over 17 years; one employer was financed over 20 years; three employers were financed over 23 years; four employers were financed over 24 years and one employer was over 25 years.)

Asset Valuation Method

5-Year smoothed market; 20% corridor

Wage Growth

2.75%

Price Inflation

2.25%

Salary Increases

2.75% to 13.75% including inflation

Investment Rate of Return

7.25%

Retirement Age

Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2020 valuation pursuant to an experience study for the period 2017-2019.

Mortality

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

Other Information:

Notes

There were no benefit changes during the year.

**Assessed Valuations, Tax Rates, Tax Extensions
and Tax Collections**

	Tax Year				
	2020	2021	2022	2023	2024
Assessed valuations	<u>\$ 765,191,515</u>	<u>785,976,895</u>	<u>840,007,411</u>	<u>888,966,110</u>	<u>976,111,314</u>
Tax rates:					
General Corporate	0.1410	0.1431	0.1521	0.1518	0.1432
Audit	0.0025	0.0002	0.0002	0.0002	0.0003
Tort/Liability Insurance	0.0010	0.0017	0.0004	0.0008	0.0008
IMRF	0.0088	0.0052	0.0014	0.0013	0.0015
Building Maintenance	0.0022	0.0059	0.0016	0.0016	0.0018
Workers Compensation	0.0012	0.0006	0.0005	0.0009	0.0009
Prior Period Adjustment	0.0000	0.0002	0.0001	0.0003	0.0005
Totals	<u>0.1567</u>	<u>0.1569</u>	<u>0.1563</u>	<u>0.1569</u>	<u>0.1490</u>
Tax extensions:					
General Corporate	\$ 1,078,920	1,124,733	1,277,651	1,349,451	1,397,791
Audit	19,130	1,572	1,680	1,778	2,928
Tort/Liability Insurance	7,652	13,362	3,360	7,112	7,809
IMRF	67,337	40,871	11,760	11,556	14,612
Building Maintenance	16,834	46,373	13,440	14,223	17,570
Workers Compensation	9,182	4,716	4,200	8,001	8,785
Prior Period Adjustment	-	1,572	840	2,667	4,881
	<u>\$ 1,199,055</u>	<u>1,233,198</u>	<u>1,312,932</u>	<u>1,394,788</u>	<u>1,454,376</u>
Tax collections	<u>\$ 1,199,132</u>	<u>1,231,429</u>	<u>1,308,786</u>	<u>1,392,193</u>	<u>768,075</u>



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CERTIFIED PUBLIC ACCOUNTANTS

August 14, 2025

To the President and Board of Trustees
of the Shorewood-Troy Public Library District

We have audited the financial statements of Shorewood-Troy Public Library District for the year ended June 30, 2025. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, 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 May 1, 2025. 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 Shorewood-Troy Public Library District are described in Note 1 to the financial statements. We noted no transactions entered into by the governmental unit 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.

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

Difficulties Encountered in Performing the Audit

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

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole. A listing of audit adjustments is attached to this letter.

Disagreements with Management

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

Management Representations

We have requested certain representations from management that are included in the management representation letter dated August 14, 2025.

Management Consultations with Other Independent Accountants

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 governmental unit’s financial statements or a determination of the type of auditors’ 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 governmental unit’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 are engaged to report on the individual fund financial statements and notes to other information, which accompany the financial statements, but are not required to be included. With respect to this other 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 modified cash basis of accounting 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.

We were not engaged to report on supplementary information, which accompanies the financial statements but are not required to be included. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

This information is intended solely for the use of Management and the Board of Trustees Shorewood-Troy Public Library District, and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

Mack & Associates, P.C.

Mack & Associates, P.C.
Certified Public Accountants

SHOREWOOD-TROY PUBLIC LIBRARY DISTRICT

Adjusting Journal Entries

06/30/2025

Account	Description	Workpaper Reference	Debit	Credit	Net Income Effect
AJE-1					
To reclass property tax income by fund					
1-470	General Property Tax		50,323.00	0.00	
4-470	Audit Property Tax		0.00	2,849.00	
5-470	Tort Property Tax		0.00	7,596.00	
2-470	IMRF Property Tax		0.00	14,242.00	
3-470	Operating Building Maintenance Property Tax		0.00	17,091.00	
6-470	Workers Comp Property Tax		0.00	8,545.00	
Total			50,323.00	50,323.00	0.00
AJE-2					
To allocate cash between funds					
1-103	Money Market Fund-Chase		0.00	111,721.00	
2-103	IMRF MM Cash Balance		95,267.00	0.00	
6-103	Unemployment Insurance Fund		8,684.00	0.00	
3-103	Construction and Building Maintenance MM Cash Balance		12,262.00	0.00	
4-103	Audit MM Cash Balance		9,166.00	0.00	
5-103	Insurance MM Cash Balance		0.00	13,658.00	
Total			125,379.00	125,379.00	0.00
GRAND TOTAL			175,702.00	175,702.00	0.00



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CERTIFIED PUBLIC ACCOUNTANTS

Board of Trustees
and Management
Shorewood-Troy Public Library District

In planning and performing our audit of the financial statements of Shorewood-Troy Public Library District, for the year ended June 30, 2025, we considered the District's internal control structure to determine our auditing procedures for the purpose of expressing an opinion on the financial statements and not to provide assurance on the internal control structure.

However, during our audit we became aware of matters that are opportunities for strengthening internal controls and operating efficiency. The memorandum that accompanies this letter summarizes our comments and suggestions regarding these matters. This letter does not affect our report dated August 14, 2025, on financial statements of the District as of and for the year ended June 30, 2025.

This report is intended solely for the information and use of management and should not be used for any other purpose. The District should evaluate the cost/benefit of all recommendations to its specific needs.

We will review the status of these comments during our next audit engagement. We have already discussed these comments and suggestions with various District personnel, and we will be pleased to discuss them in further detail at your convenience, to perform any additional study of these matters, or to assist you in implementing the recommendations.

Mack & Associates, P.C.

Mack & Associates, P.C.
Certified Public Accountants

Morris, Illinois
August 14, 2025

Shorewood-Troy Public Library District

Schedule of Other Matters and Recommendations June 30, 2025

We became aware of the following matters that are opportunities for strengthening internal controls and operating efficiency:

2025-01: Financial Statement Preparation

Condition:

The District's personnel do not prepare the District's financial statements and related disclosures. The District engages the external auditors to assist in preparing these reports using the financial reports provided by the District. The District's financial reporting personnel are competent, capable, and perform daily and monthly functions adequately. Their expertise is limited, however, in the area of financial statement preparation in accordance with applicable government accounting standards.

Criteria:

The Board of Trustees has the ultimate responsibility for the District's system of internal control over financial reporting. As independent auditors, the external auditors cannot be considered a part of the District's system of internal controls. While it is acceptable to outsource various functions, responsibility for internal control cannot be outsourced to external auditors.

While it is common practice for the auditors to prepare the financial statements for many entities, this is considered an internal control deficiency in accordance with generally accepted auditing standards, which requires written communication to those charged with governance.

Cause:

As a municipal entity, the District lacks the resources to prepare complete and accurate financial statements.

Effect:

Because the auditors, not management, have prepared the financial statements and related disclosures, material misstatements to the financial statements may not be prevented or detected by the District's system of internal controls.

Recommendation:

The District could consider the costs and benefits of dedicating the necessary staff resources, technical training, and oversight to ensure the District's financial statements are accurately prepared in accordance with the modified-cash basis of accounting. However, the District may determine that the cost of implementing internal controls related to financial statement preparation in accordance with GASB standards outweighs the benefits to be gained.

August 14, 2025

TO: Shorewood-Troy Library Board of Trustees

FROM: Jennie Mills, Director

RE: Approval of 2-year extension of Mack & Associates as Auditors

When Mack & Associates originally provided quotes for auditing services, they provided quotes for a 3-year term and a 5-year term. I checked the box for the 3-year term to give the Library an "out," in case we were ultimately unhappy with their services.

However, they have been very professional to work with and have completed our audits very quickly. I asked them to provide pricing for the two additional years. It would be \$5,745 for FY26 and \$5,915 for FY27.

It is not unusual to stay with an auditor for a 5-year term.



CERTIFIED PUBLIC ACCOUNTANTS

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Contractual Agreement

between

Mack & Associates, P.C.

and

Shorewood-Troy Public Library District

Mack and Associates P.C. and Shorewood-Troy Public Library District hereby enter into an agreement for auditing services.

As stated in the proposal, Mack & Associates, P.C. will perform auditing services and meet the audit specifications as agreed upon for the following fees:

<u>June 30,</u>	<u>□ 2026</u>	<u>□ 2027</u>
Audit	\$ 5,745	5,915

We are committed to maintaining the same level of fees for the audit scope as detailed in our proposal. Should the scope of work significantly change, we would bill at an hourly rate of \$150/hour and would be discussed before incurred. Fees will be billed upon completion of report.

Tawnya R. Mack

07/18/2025

Tawnya Mack, CPA
Mack & Associates, P.C.

Date

Shorewood-Troy Public Library District Date

August 15, 2025

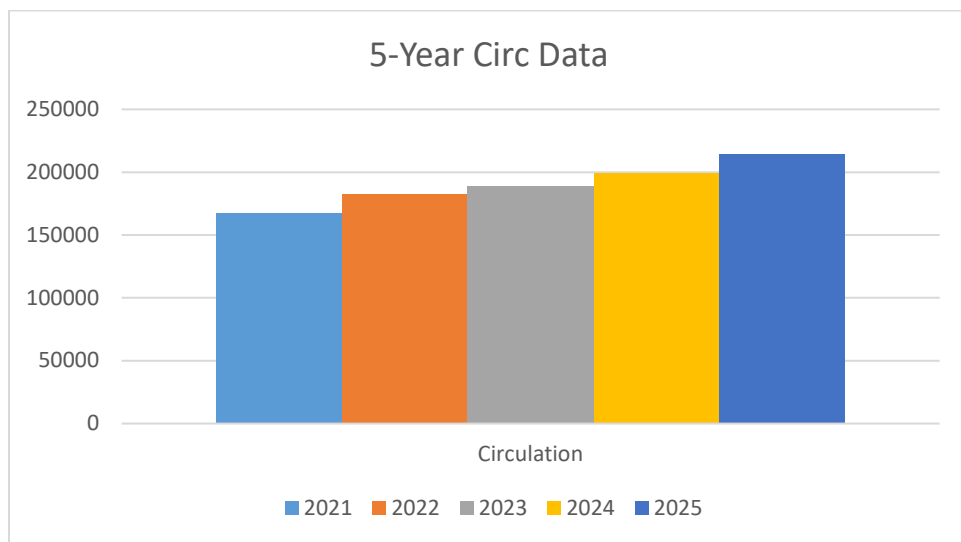
TO: Board of Trustees, Shorewood-Troy Library

FROM: Jennie Mills, Library Director

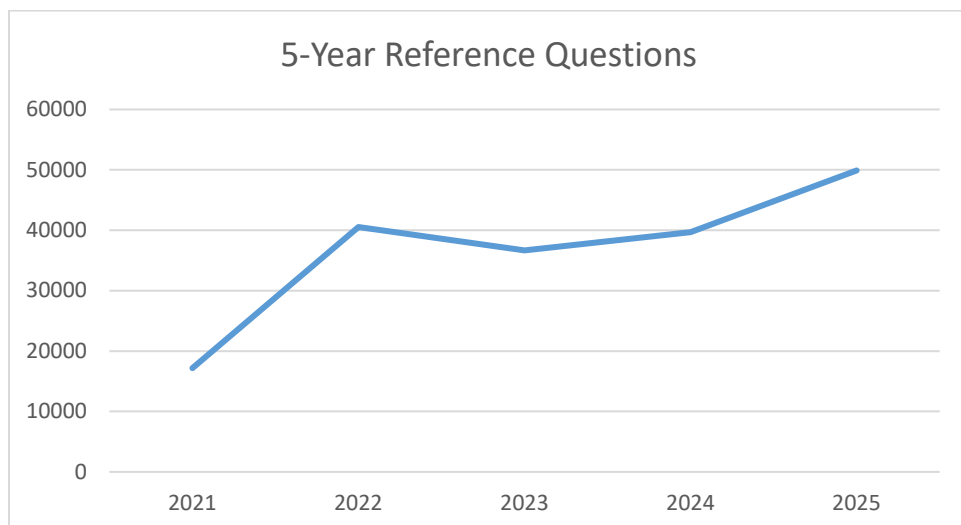
RE: FY2024 IPLAR Comparisons

Completing the Library's annual report to the State Library (IPLAR) is always a good time to review and check the state of the Library's overall circulation data.

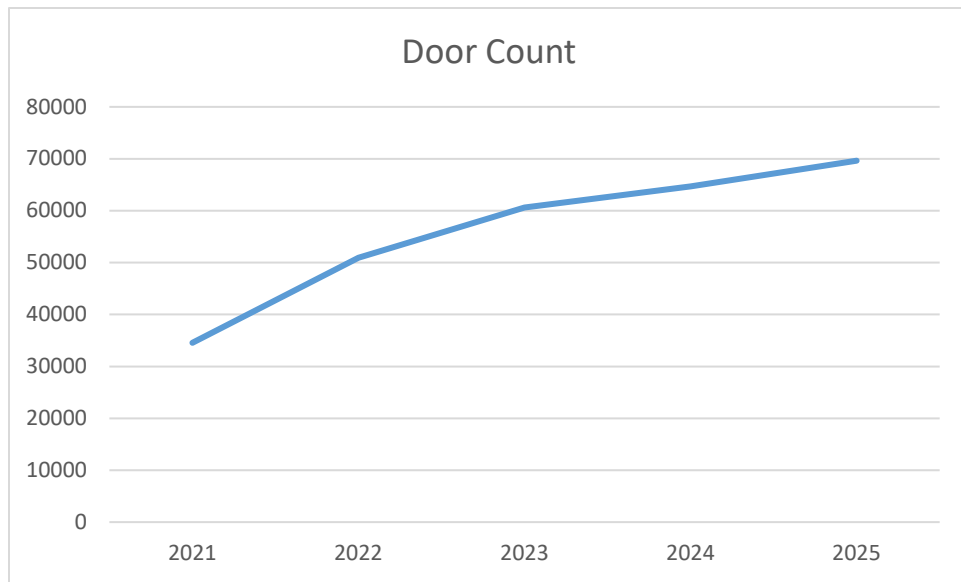
Combined physical + e-material circulation continues to rise, year over year.



Reference questions answered have also increased:



Door Count is increasing:



In 2021, of course, we were coming out of the pandemic. However, I'm pleased that the usage of the Library's program offerings continues to increase, even after the pandemic was no longer a key factor.

IPLAR**IDENTIFICATION (1.1 - 1.31)**

This section is information about the administrative entity. "Administrative Entity" is defined as the agency that is legally established under local or state law to provide public library service to the population of a local jurisdiction. The administrative entity may have a single outlet or it may have more than one outlet (an outlet is a location, whether a central library, branch or bookmobile). The majority of the information in this section is pre-filled. If information needs to be updated, enter the corrected information in the box provided on the next line of the survey.

1.1 ISL Control # [PLS 151, PLS 701]	30613
1.2 ISL Branch # [PLS 151, PLS 701]	00
1.3a FSCS ID [PLS 150, PLS 700]	IL0491
1.3b FSCS_SEQ [PLS 700]	003
1.4a Legal Name of Library [PLS 152]	Shorewood-Troy Public Library District
1.4b If the library's name has changed, then enter the updated answer here.	
1.4c Was this an official name change?	
1.5a Facility Street Address [PLS 153]	650 Deerwood Drive
1.5b If the facility's street address has changed, then enter the updated answer here.	
1.5c Was this a physical location change?	
1.6a Facility City [PLS 154]	SHOREWOOD
1.6b If the facility's city has changed, then enter the updated answer here.	
1.7a Facility Zip [PLS 155]	60404
1.7b If the facility's zip code has changed, then enter the updated answer here.	
1.8a Mailing Address [PLS 157]	650 DEERWOOD DR
1.8b If the facility's mailing address has changed, then enter the updated answer here.	
1.9a Mailing City [PLS 158]	Shorewood
1.9b If the facility's mailing city has changed, then enter the updated answer here.	
1.10a Mailing Zip [PLS 159]	60404
1.10b If the facility's mailing zip code has changed, then enter the updated answer here.	
1.11a Library Telephone Number [PLS 162]	8157251715
1.11b If the telephone number has changed, then enter the updated answer here.	
1.12a Library FAX Number	815-725-1722
1.12b If the fax number has changed, then enter the updated answer here.	
1.13 Website	http://www.shorewoodtroylibrary.org

Library Director's Information

Please enter the full name, title and e-mail address of the library director.

1.14 Name	Jennifer Cisna Mills
1.15 Title	Director
1.16 Library Director's E-mail	jmills@shorewoodtroylibrary.org

Library Information

Please provide the requested information about the library type.

1.17a Type of library	District
1.17b If the library type has changed, then enter the updated answer here.	
1.18 Is the main library a combined public and school library?	No
1.19 Does your library contract with another library to RECEIVE ALL your library services?	No

Contract for Services

Please provide the full legal name(s) of the library(ies) with which your library contracts for service. If you need more than one line, a new one will appear once text has been entered in the first box.

Number of contracting libraries:	

Legal name of library you contract with:

Administrative Information

Libraries are required by statute [75 ILCS 5/4-10(5), 75 ILCS 16/30-65(a)(2)] to provide a statement as to any extensions of library service or any changes to the limits or boundaries of library service areas. Most of the information in this section will be pre-filled. If the information is incorrect, please enter the updated information in the box provided on the next line of the survey. If your library has had a population change, you must submit official verification to the Illinois State Library.

1.21a County in which the administrative entity is located [PLSC 161]	Will
1.21b If the administrative entity's county has changed, then enter the updated answer here.	
1.22a Did the administrative entity's legal service area boundaries change during the past year? [PLS 205]	No
1.22b IF YES, indicate the reason for the boundary change	
1.23a Population residing in tax base (Use the latest official federal census figure) [PLS 208]	21,780
1.23b If the population residing in the tax base has had a LEGAL change, then enter the updated answer here.	
1.23c Documentation of legal population change	
1.24 If the population has changed from the prior year's answer, then indicate the reason.	
1.25a This library is currently a member of what Illinois library system?	RAILS
1.25b If the library's system has changed, then enter the updated answer here.	

Federal Public Library Criteria

According to the Institute of Museum and Library Services' Public Library Survey, a public library is an entity that is established under state enabling laws or regulations to serve a community, district, or region, and that provides at least the following:

1. An organized collection of printed or other library materials, or a combination thereof;
2. Paid staff;
3. An established schedule in which services of the staff are available to the public;
4. The facilities necessary to support such a collection, staff, and schedule; and
5. Is supported in whole or in part with public funds.

1.26 Does this library have an organized collection of printed or other library materials, or a combination thereof?	Yes
1.27 Does this library have paid staff?	Yes
1.28 Does this library have an established schedule in which services of the staff are available to the public?	Yes
1.29 Does the library have the facilities necessary to support such a collection, staff, and schedule?	Yes
1.30 Is this library supported in whole or in part with public funds?	Yes
1.31 Does this public library meet ALL the criteria of the FSCS public library definition? [PLS 203]	Yes

SERVICE OUTLETS (2.1 - 2.16)

This section gathers information about the service outlets (centrals, branches, bookmobiles) of your library. Locations can only be added to this survey by State Library staff. If you have a branch or bookmobile and do not see its name listed in question 2.3a, please contact IPLAR@ilsos.gov so that it can be added.

2.1a Total number of bookmobiles [PLS 211 & PLS 712]	0
2.1b Total number of branch libraries [PLS 210]	0
2.2a Are any of the branch libraries a combined public and school library?	No
2.2b If YES, provide the name of the branch or branches in the box provided.	

Service Outlet Name

Location	2.3a Branch or Bookmobile Legal Name [PLS 702]	2.3b If the outlet's legal name has changed, then enter the updated answer here.	2.3c Was this an official name change?
SHOREWOOD-TROY P.L.D.			

ISL Control Number

Location	2.4 ISL Control # [PLS 701]	2.5 ISL Branch # [PLS 701]
SHOREWOOD-TROY P.L.D.		

Street Address

Location	2.6a Street Address [PLS 703]	2.6b If the outlet's street address has changed, then enter the updated answer here.	2.6c Was this a physical location change?
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SHOREWOOD-TROY P.L.D.			
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Address

Location	2.7a City [PLS 704]	2.7b If the outlet's city has changed, then enter the updated answer here.	2.8a Zip Code [PLS 705]	2.8b If the outlet's zip code has changed, then enter the updated answer here.
SHOREWOOD-TROY P.L.D.				

County & Phone

Location	2.9a County [PLS 707]	2.9b If the outlet's county has changed, then enter the updated answer here.	2.10a Telephone [PLS 708]	2.10b If the outlet's phone number has changed, then enter the updated answer here.
SHOREWOOD-TROY P.L.D.				

Square Feet

Location	2.11a Square Footage of Outlet [PLS 711]	2.11b If the facility's square footage has changed, then enter the updated answer here.	2.11c Indicate the reason for the change/variance in square footage for this annual report as compared to the previous annual report.
SHOREWOOD-TROY P.L.D.	15,000		

IDs

Hours and Attendance

Location	2.12 Total public service hours PER YEAR for this service outlet [PLS 713]	2.13 Total number of weeks, during the fiscal year, this service outlet was open for service to the public [PLS 714]	2.14 Total annual attendance/visits in the outlet
SHOREWOOD-TROY P.L.D.	3,120	52	69,632

ANNUAL REPORT DATA (3.1 - 3.7)

Please enter the time period covered by this annual report and the name and contact information for the person preparing the report. The report period should cover the time from the end of the previous IPLAR through the end of your most current fiscal year. If your library switched to a new fiscal year during the latest period, this may mean that your report needs to cover more or less than a twelve (12) month period.

3.1 Fiscal Year Start Date (mm/dd/year) [PLS 206]	07/01/2024
3.2 Fiscal Year End Date (mm/dd/year) [PLS 207]	06/30/2025
3.3 Number of months in this fiscal year	12
3.4 Name of person preparing this annual report	Jennifer Cisna Mills
3.5 Telephone Number of Person Preparing Report	815-725-1715
3.6 FAX Number	815-725-1722
3.7 E-Mail Address	jmills@shorewoodtroylibrary.org

REFERENDA (4.1 - 4.7)

Please enter information regarding any referenda the library was involved in during the fiscal year report period. A referendum requires a question be submitted to the voters at an election held under the general election law. Examples are: bond issue, district establishment, tax increase.

4.1a Was your library involved in a referendum during the fiscal year reporting period?	No
4.1b How many referenda was your library involved in?	

Referendum 1

4.2 Referendum Type	4.3 If Other, what was the referendum type?	4.4 Referendum Date (mm/dd/year)	4.5 Passed or Failed?	4.6 Effective Date (mm/dd/year)	4.7 Referendum ballot language documentation

Referendum 2

4.2 Referendum Type	4.3 If Other, what was the referendum type?	4.4 Referendum Date (mm/dd/year)	4.5 Passed or Failed?	4.6 Effective Date (mm/dd/year)	4.7 Referendum ballot language documentation

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Referendum 3

4.2 Referendum Type	4.3 If Other, what was the referendum type?	4.4 Referendum Date (mm/dd/year)	4.5 Passed or Failed?	4.6 Effective Date (mm/dd/year)	4.7 Referendum ballot language documentation

Referendum 4

4.2 Referendum Type	4.3 If Other, what was the referendum type?	4.4 Referendum Date (mm/dd/year)	4.5 Passed or Failed?	4.6 Effective Date (mm/dd/year)	4.7 Referendum ballot language documentation

Referendum 5

4.2 Referendum Type	4.3 If Other, what was the referendum type?	4.4 Referendum Date (mm/dd/year)	4.5 Passed or Failed?	4.6 Effective Date (mm/dd/year)	4.7 Referendum ballot language documentation

CURRENT LIBRARY BOARD (5.1 - 5.13)

Please report the number of board seats and the number of vacancies. Be sure to provide current board member information; including name, position, telephone number, e-mail address, home address, and term expiration date. If there are vacancies, please explain.

All personal identifying information is FOIA exempt and will NOT be released to the public. The only information that the Illinois State Library will release upon request is the board member name, trustee position and term expiration date.

Report the most current information available.

5.1 Total number of board seats	7
5.2 Total number of vacant board seats	0
5.2b Please explain	
5.3 This public library board of trustees attests that the current board is legally established, organized, and the terms of office for library trustees are all unexpired.	Yes
5.4 IF NO, please explain	

First Member

5.5 Name	Robert Stahl
5.6 Trustee Position	Treasurer
5.7 Present Term Ends (mm/year)	04/2027
5.8 Telephone Number	815-725-0754
5.9 E-mail Address	bobstahl46@gmail.com
5.10 Home Address	1013 Windsor Drive
5.11 City	Shorewood
5.12 State	IL
5.13 Zip Code	60404

Second member

5.5 Name	Arthetta Reeder
5.6 Trustee Position	Other
5.7 Present Term Ends (mm/year)	04/2031
5.8 Telephone Number	815-729-9666
5.9 E-mail Address	arthettar@shorewoodtroylibrary.org
5.10 Home Address	100 N. Brookshore Drive
5.11 City	Shorewood
5.12 State	IL

5.13 Zip Code	60404
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Third member

5.5 Name	Tiffany Allen-Smith
5.6 Trustee Position	Other
5.7 Present Term Ends (mm/year)	04/2031
5.8 Telephone Number	708-668-6082
5.9 E-mail Address	tiffanyas@shorewoodtroylibrary.org
5.10 Home Address	901 Nightshade Ln
5.11 City	Shorewood
5.12 State	IL
5.13 Zip Code	60404

Fourth member

5.5 Name	Karen Voitik
5.6 Trustee Position	Secretary
5.7 Present Term Ends (mm/year)	04/2029
5.8 Telephone Number	815-212-2288
5.9 E-mail Address	karenv@shorewoodtroylibrary.org
5.10 Home Address	415 Savoy Dr.
5.11 City	Shorewood
5.12 State	IL
5.13 Zip Code	60404

Fifth member

5.5 Name	Krysten McGee
5.6 Trustee Position	Other
5.7 Present Term Ends (mm/year)	04/2029
5.8 Telephone Number	815-729-9310
5.9 E-mail Address	writeaway1@gmail.com
5.10 Home Address	710 Westshore Dr
5.11 City	Shorewood
5.12 State	IL
5.13 Zip Code	60404

Sixth member

5.5 Name	Thomas Novinski
5.6 Trustee Position	President
5.7 Present Term Ends (mm/year)	04/2029
5.8 Telephone Number	815-207-4412
5.9 E-mail Address	z942438@yahoo.com
5.10 Home Address	21322 S. Timber Trail
5.11 City	Shorewood
5.12 State	IL
5.13 Zip Code	60404

Seventh member

5.5 Name	Vito Schultz
5.6 Trustee Position	Vice-President
5.7 Present Term Ends (mm/year)	04/2027
5.8 Telephone Number	815-278-0303
5.9 E-mail Address	vitz123@outlook.com
5.10 Home Address	813 Schock Dr.

5.11 City	Joliet
5.12 State	IL
5.13 Zip Code	60431

Eighth member

5.5 Name	
5.6 Trustee Position	
5.7 Present Term Ends (mm/year)	
5.8 Telephone Number	
5.9 E-mail Address	
5.10 Home Address	
5.11 City	
5.12 State	
5.13 Zip Code	

Ninth member

5.5 Name	
5.6 Trustee Position	
5.7 Present Term Ends (mm/year)	
5.8 Telephone Number	
5.9 E-mail Address	
5.10 Home Address	
5.11 City	
5.12 State	
5.13 Zip Code	

FACILITY/FACILITIES (6.1-6.3b)

Please provide the requested information about the library's facilities.

6.1 Total Number of Meeting Rooms	1
6.2 Total number of times meeting room(s) used by the public during the fiscal year	40
6.3 Total Number of Study Rooms	1
6.3b Total number of times study room(s) used by the public during the fiscal year	1,337

Capital Needs Assessment

Public Act 96-0037, the Public Library Construction Act, requires the Illinois Secretary of State to file a comprehensive assessment report of the capital needs of all Illinois public libraries to the General Assembly every two years. In an effort to compile this data, please fill in the requested information below. If you have any questions about this section, please contact Mark Shaffer (217-524-4901 or mshaffer@ilsos.gov) at the Illinois State Library.

Age of Facility

Please indicate the number of buildings in each category below.

	5 years or less	6-10 years	11-25 years	26-50 years	51-100 years	100+ years
Number of Facilities	0	0	0	1	0	0

Type of Work Needed

Please provide estimates of the costs for the type of work needed. If you do not have branch locations, the "Other Facilities" columns should be pre-populated with zeros. If not, please enter zeros to complete the section.

	Headquarters - Number of Buildings	Headquarters - Estimate \$	Other Facilities - Number of Buildings	Other Facilities - Estimate \$
General repair/remodeling	1	\$200,000	0	\$0
Structural repairs (walls, foundations, etc.)	1	\$0	0	\$0
Roof repair/replacement	1	\$0	0	\$0
Heating/ventilation/air conditioning	1	\$0	0	\$0
Electrical systems other than alarms	1	\$0	0	\$0
Plumbing systems	1	\$0	0	\$0

Egress systems (doors, stairs, etc.)	1	\$10,000	0	\$0
Fire protection (detectors, alarms, etc.)	1	\$0	0	\$0
Asbestos abatement	1	\$0	0	\$0
Security measures	1	\$0	0	\$0
Energy conservation	1	\$0	0	\$0
Repair of sidewalks, curbing, parking areas	1	\$0	0	\$0
Accessibility measures	1	\$120,000	0	\$0
Technology upgrading	1	\$0	0	\$0
New building construction (construction of a new facility)	1	\$0	0	\$0
Building additions (adding square feet to existing facility)	1	\$0	0	\$0

Type of Work in Progress

Please provide estimates of the costs for the type of work currently in progress. If you do not have branch locations, the "Other Facilities" columns should be pre-populated with zeros. If not, please enter zeros to complete the section.

	Headquarters - Number of Buildings	Headquarters - Estimate \$	Other Facilities - Number of Buildings	Other Facilities - Estimate \$
General repair/remodeling	1	\$0	0	\$0
Structural repairs (walls, foundations, etc.)	1	\$0	0	\$0
Roof repair/replacement	1	\$0	0	\$0
Heating/ventilation/air conditioning	1	\$0	0	\$0
Electrical systems other than alarms	1	\$0	0	\$0
Plumbing systems	1	\$0	0	\$0
Egress systems (doors, stairs, etc.)	1	\$0	0	\$0
Fire protection (detectors, alarms, etc.)	1	\$0	0	\$0
Asbestos abatement	1	\$0	0	\$0
Security measures	1	\$0	0	\$0
Energy conservation	1	\$0	0	\$0
Repair of sidewalks, curbing, parking areas	1	\$0	0	\$0
Accessibility measures	1	\$0	0	\$0
Technology upgrading	1	\$0	0	\$0
New building construction (construction of a new facility)	1	\$0	0	\$0
Building additions (adding square feet to existing facility)	1	\$0	0	\$0

ASSETS AND LIABILITIES (7.1 - 7.13)

The below sections request information regarding property, fiscal accumulations and outstanding liabilities. These sections are required by statute [75 ILCS 5/4-10, 75 ILCS 16/30-65] to be included in the annual report. Please provide the requested information in each section.

Property

Libraries are required by statute [75 ILCS 5/4-10(4), 75 ILCS 16/30-65(a)(3)] to provide a statement as to property acquired through legacy, purchase, gift or otherwise. Please provide this information in the section below.

7.1 What is the estimated current fair market value for the library's real estate (land and buildings including garages, sheds, etc.)?	\$4,958,420
7.2 During the last fiscal year, did the library acquire any real and/or personal property?	No

IF YES, how much of the property was acquired through the following options? (Enter dollar amount for each option 7.3-7.6 that applies)

7.3 Purchase	
7.4 Legacy	
7.5 Gift	
7.6 Other	

7.7 Provide a general description of the property acquired.

Fiscal Accumulations

Libraries are required by statute [75 ILCS 5/4-10(7), 75 ILCS 16/30-65(a)(4)] to provide a statement as to the amount of any fiscal accumulations and the reasons for the accumulations. Please provide this information in the section below.

7.8 Does your library have fiscal accumulations (reserve funds, outstanding fund balances, etc.)?

Yes

7.9 IF YES, then provide a statement that details the dollar amount(s) and the reason(s) for the fiscal accumulations.

Reserves totalling \$330,000, which is equal to about 3 months of expenses. These reserves are to be used for lean periods and for building maintenance.

Liabilities

Libraries are required by statute [75 ILCS 5/4-10(8), 75 ILCS 16/30-65(a)(5)] to provide a statement as to any outstanding liabilities, including for bonds still outstanding. Please provide this information in the section below.

7.10 Does your library have any outstanding liabilities including bonds, judgments, settlements, etc.?

No

7.11 IF YES, what is the total amount of the outstanding liabilities?

7.12 IF YES, then prepare a statement that identifies each outstanding liability and its specific dollar amount.

OPERATING RECEIPTS BY SOURCE (8.1 - 8.21)

Libraries are required by statute [75 ILCS 5/4-10(1)(9), 75 ILCS 16/30-65(a)(6)] to provide an itemized statement of operating receipts. "Operating receipts" are the monies received and utilized during the library's fiscal year to support the provision of ongoing, day-to-day library services. Only include funds received during the report period. If the library was awarded a grant, but only received part of the funds during the report period, report only the portion of the grant received, not the whole amount of the grant.

Exclude revenue for major capital expenditures, contributions to endowments, revenue passed through to another agency, funds unspent in previous fiscal years (e.g. carryover), and tax anticipation warrants.

NOTE: Round answers to the nearest whole dollar.

Local Government

This includes all local government funds designated by the community, district, or region and available for expenditure by the public library. For example, include receipts from: local property taxes (library taxes), impact fees (IL Highway Code), the Mobile Home Local Services Tax Act. Do not include the value of any contributed or in-kind services or the value of any gifts and donations, library fines, fees, or grants. Do not include state, federal, and other funds passed through local government for library use. Report these funds with state government revenue or federal government revenue, as appropriate.

8.1 Local government [PLS 300] (includes all local government funds designated by the community, district, or region and available for expenditure by the public library, except capital income from bond sales which must be reported in 12.1a only)

\$1,436,630

8.1a Is this library's annual tax levy/fiscal appropriation subject to tax caps [the Property Tax Extension Limitation Law, 35 ILCS 200/18-185, et seq.]?

Yes

8.1b Local government funds for the ensuing or upcoming/current fiscal year (includes all local government funds designated by the community, district, or region and available for expenditure by the public library, except capital income from bond sales.)

\$0

State Government

These are all funds distributed to public libraries by state government for expenditure by the public libraries, except for federal money distributed by the state. This includes funds from such sources as penal fines, license fees, and mineral rights.

Note: If operating revenue from consolidated taxes is the result of state legislation, the revenue should be reported under state revenue (even though the revenue may be from multiple sources).

If you are not sure if funds you received through the State of Illinois are federal or state funds, please contact IPLAR@ilsos.gov or the Library Development Group at 217-524-8836.

8.2 Per capita grant

\$32,343

8.3 Equalization aid grant

\$0

8.4 Personal property replacement tax

\$34,994

8.5 Other State Government funds received

\$269,735

8.6 If Other, please specify

IL DCEO Grant funds

8.7 Total State Government Funds (8.2 + 8.3 + 8.4 + 8.5) [PLS 301]	\$337,072
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Federal Government

This includes all federal government funds distributed to public libraries for expenditure by the public libraries, including federal money distributed by the State of Illinois (e.g., LSTA grants paid directly to your library).

If you are unsure if the funds you received through the State of Illinois were federal or state funds, please contact IPLAR@ilsos.gov or the Library Development Group at 217-524-8836.

8.8 LSTA funds received	\$0
8.9 E-Rate funds received	\$0
8.10 Other federal funds received	\$0
8.11 If Other, please specify	
8.12 Total Federal Government Funds (8.8 + 8.9 + 8.10) [PLS 302]	\$0

Other Income

This is all operating revenue other than that reported under local, state, and federal funds. Include, for example, monetary gifts and donations received in the current year, interest, library fines, fees for library services, or grants. Do not include the value of any contributed or in-kind services or the value of any non-monetary gifts and donations.

8.13 Monetary Gifts and Donations	\$3,894
8.14 Other receipts intended to be used for operating expenditures	\$296,819
8.15 TOTAL all other receipts (8.13 + 8.14) [PLS 303]	\$300,713
8.16 Other non-capital receipts placed in reserve funds	\$0

Total Operating Receipts

8.17 TOTAL receipts (8.1 + 8.7 + 8.12 + 8.15) [PLS 304]	\$2,074,415
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Safeguarding of Library Funds

This section requests information to verify that libraries meet the statutory required minimum level of insurance for library funds [75 ILCS 5/4-9 and 75 ILCS 16/30-45(e)]. According to these statutes, "the library shall provide the Illinois State Library a copy of the library's certificate of insurance at the time the library's annual report is filed."

For municipalities of less than 500,000 population, 75 ILCS 5/4-9 requires that the bond be "...not less than 10% of the total funds received by the library in the last fiscal year....," or the insurance policy or other insurance instrument's coverage "...shall be in an amount at least equal to 50% of the average amount of the library's operating fund from the prior 3 fiscal years."

For public library districts, 75 ILCS 16/30-45(e) requires that the bond be "...based upon a minimum of 10% of the total funds received by the district in the last previous fiscal year....," or the insurance policy or other insurance instrument's coverage "... shall be in an amount at least equal to 10% of the average amount of the district's operating fund from the prior 3 fiscal years."

8.18a The library safeguards its funds using which option?	Surety Bond
8.18b Proof of Certificate of Insurance for Library Funds	-1Have Surety Bond
8.19 What is the coverage amount of either the surety bond OR the insurance policy/insurance instrument?	\$1,000,000
8.20 Is the amount of the surety bond, insurance policy or other insurance instrument in compliance with library law?	Yes
8.21 The designated custodian of the library's funds is:	Library Treasurer

OPERATING EXPENDITURES BY CATEGORY (9.1 - 11.2)

Libraries are required by statute [75 ILCS 5/4-10(2), 75 ILCS 16/30-65(a)(6)] to provide an itemized statement as to how operating revenues have been expended during the fiscal year report period. "Operating expenditures" are the current and recurrent costs necessary to support the provision of library services.

Include: Significant costs, especially benefits and salaries, that are paid by other taxing agencies (government agencies with the authority to levy tax) "on behalf of" the library may be included if the information is available to the reporting agency. Only such funds that are supported by expenditure documents (such as invoices, contracts, payroll records, etc.) at the point of disbursement should be included.

Exclude: Do not report the value of free items, estimated costs, and capital expenditures.

NOTE: Round answers to the nearest whole dollar.

STAFF EXPENDITURES (9.1-9.3)

This section gathers information on staff benefits and salaries. If the information is available, include benefits and salaries for staff that are paid by other taxing agencies (government agencies with the authority to levy tax) "on behalf of" the library.

NOTE: Round answers to the nearest whole dollar.

9.1 Salaries and wages for all library staff [PLS 350]	\$866,741
9.2a Fringe benefits, for all library staff, paid for from either the library's or the municipal corporate authority's appropriation [PLS 351]	\$177,378
9.2b If this library answered question 9.2a as zero, please select an explanation from the drop-down box.	
9.3 Total Staff Expenditures (9.1 + 9.2) [PLS 352]	\$1,044,119

COLLECTION EXPENDITURES (10.1 - 10.4)

Include expenditures for all materials in all formats (e.g., print, microform, electronic) whether purchased, leased or licensed. Exclude charges or fees for interlibrary loans and expenditures for document delivery.

NOTE: Round answers to the nearest whole dollar.

10.1 Printed Materials (books, newspapers, etc.) [PLS 353]	\$110,506
10.2 Electronic Content Expenditures (e-books, databases, etc.) [PLS 354]	\$85,824
10.3a Other Physical Materials Expenditures [PLS 355]	\$14,060
10.3b Please list the types of materials purchased in 10.3a	CDs, DVDs, & Video Games
10.4 TOTAL Collection Expenditures (10.1 + 10.2 + 10.3) [PLS 356]	\$210,390

OTHER OPERATING EXPENDITURES (11.1 - 11.2)

This includes all expenditures other than those reported for Staff Expenditures and Collection Expenditures. Exclude purchases of major fixed assets, which should be reported in capital expenditures (12.7).

NOTE: Round answers to the nearest whole dollar.

11.1 All other operating expenditures not included above (supplies, utilities, legal fees, etc.) [PLS 357]	\$456,229
11.2 TOTAL operating expenditures (9.3 + 10.4 + 11.1) [PLS 358]	\$1,710,738

CAPITAL REVENUE AND EXPENDITURES (12.1 - 12.7)

This section gathers information on capital revenue and expenditures. Provide information for funds received and spent during the fiscal year report period only. If the library was awarded a grant, but only received part of the funds during the report period, report only the amount of the funds received, not the entire grant award.

Capital Revenue

Include funds received during the fiscal year report period for: site acquisitions; new building(s); additions to or renovations of existing buildings; furnishings, equipment, and initial collections for new buildings, building additions, or building renovations; computer hardware and software used to support library operations, to link to networks, or to run information products; new vehicles; or other one-time major projects.

Exclude revenue for: replacement and/or repair of existing furnishings and equipment, regular purchase of library materials, investments for capital appreciation, income passed through to another agency (e.g., fines), and funds unspent in previous fiscal year (e.g., carryover).

NOTE: Round answers to the nearest whole dollar.

12.1a Local Government: Capital Income from Bond Sales	\$0
12.1b Local Government: Other	\$0
12.1c Total Local Government (12.1a + 12.1b) [PLS 400]	\$0
12.2 State Government [PLS 401]	\$0
12.3 Federal Government [PLS 402]	\$0
12.4 Other Capital Revenue [PLS 403]	\$0
12.5 If Other, please specify	

12.6 Total Capital Revenue (12.1c + 12.2 + 12.3 + 12.4) [PLS 404]

\$0

Capital Expenditures

Include funds expended during the fiscal year report period for: site acquisitions; new building(s); additions to or renovations of existing buildings; furnishings, equipment, and initial collections for new buildings, building additions, or building renovations; computer hardware and software used to support library operations, to link to networks, or to run information products; new vehicles; or other one-time major projects.

Exclude expenditures for: replacement and/or repair of existing furnishings and equipment, regular purchase of library materials, investments for capital appreciation, income passed through to another agency (e.g., fines), and funds unspent in previous fiscal year (e.g., carryover).

NOTE: Round answers to the nearest whole dollar.

12.7 Total Capital Expenditures [PLSC 405]

\$444,135

PERSONNEL (13.1 - 13.46)

Include all positions funded in the library's budget whether those positions are filled or not. Report position figures as of the last day of the fiscal year. Include only paid employees. Do NOT include volunteers.

Report personnel in the appropriate categories based on the type of library work being performed rather than on an employee's educational qualifications.

The FTE (full-time equivalent/employee) calculator utilizes the IMLS/PLSC national standard for a full-time work week as 40 hours per week. Illinois libraries should report each staff member's hours per week based on the number of hours worked. If your library considers 35-39+ hours per week as a full-time work week, then report using those figures. DO NOT inflate the hours your library considers as a full-time work week in order to force the resulting calculation to equal 1 FTE. For national comparison purposes, your library must report the total hours per week based on your local standard. For example, for an Illinois library that considers 37.5 hours per week as a full-time work week, the FTE calculation reported nationally will be .9375 or .94 rather than 1.00.

Group A

This category includes all LIBRARIANS with MASTER'S DEGREES from an American Library Association (ALA) ACCREDITED program of Library and Information Studies. Another row will automatically appear once data is entered in the current row.

Summary	2	2	45.1200028.12000	40.0000025.00000
	13.1 Position Title	13.2 Primary Work Area	13.3 Hourly Rate	13.4 Total Hours/Week
	Library Director	Library Director	\$45.12	40.00
	Head of Technical Services	Cataloging	\$28.12	25.00

Group A Total

13.5 Total Group A: FTE ALA-MLS (13.4 / 40) [PLS 250]

1.63

Group A hidden group hours**Group B**

This category includes other librarians. Include employees with the TITLE of LIBRARIAN who either have other types of library education (non-American Library Association (ALA) accredited library degrees; undergraduate library science majors or minors) OR do paid work that usually requires professional training and skill in the theoretical or scientific aspects of library work, or both, as distinct from its mechanical or clerical aspects. Another row will automatically appear once data is entered in the current row.

Summary	8	8	8	24.5000024.50000	40.0000040.00000
	13.6 Position Title	13.7 Primary Work Area	13.8 Education Level	13.9 Hourly Rate	13.10 Total Hours/Week
	Head of Reference	Reference	Bachelor's Degree: No library science	\$24.50	40.00
	Head of Children's Services	Children's Services	Bachelor's Degree: No library science	\$24.50	40.00
	Head of Circulation	Circulation	Bachelor's Degree: No library science	\$28.19	40.00
	Children's Programmer	Children's Services	Less than a Bachelor's degree with LTA	\$18.25	25.00
	Adult Programmer	Adult Services	Less than a Bachelor's degree with LTA	\$18.50	
	Children's Outreach Coordinator	Children's Services	Less than a Bachelor's degree with LTA	\$18.50	40.00
	Adult Outreach Coordinator	Adult Services	Less than a Bachelor's degree with LTA	\$19.00	40.00

Teen Librarian	Young Adult Services	Less than a Bachelor's degree with LTA	\$18.00	25.00
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Group B Total

13.11 Total Group B: FTE Other Librarians (13.10/40)	6.25
13.12 Total FTE Librarians (13.5 + 13.11) [PLS 251]	7.88

Group C

This category includes full-time and part-time professional staff without the title of librarian and administrative support specialists (personnel director, business manager, public relations, other non-library specialists), information technology professionals (IT director, webmaster) and other technical and clerical employees.

13.13 Total hours worked in a typical week by all Group C employees	251.00
13.14 Minimum hourly rate actually paid	\$16.50
13.15 Maximum hourly rate actually paid	\$22.00
13.16 Total FTE Group C employees (13.13 / 40)	6.28

Group D

This category includes full-time and part-time pages or shelvers.

13.17 Total hours worked in a typical week by all Group D employees	10.00
13.18 Minimum hourly rate actually paid	\$15.00
13.19 Maximum hourly rate actually paid	\$15.00
13.20 Total FTE Group D employees (13.17 / 40)	0.25

Group E

This category includes full-time and part-time building maintenance, security or plant operation employees.

13.21 Total hours worked in a typical week by all Group E employees	0.00
13.22 Minimum hourly rate actually paid	\$0.00
13.23 Maximum hourly rate actually paid	\$0.00
13.24 Total FTE Group E employees (13.21 / 40)	0.00
13.25 Total FTE Other Paid Employees from Groups C, D, and E (13.16 + 13.20 + 13.24) [PLS 252]	6.53
13.26 Total FTE Paid Employees (13.12 + 13.25) [PLS 253]	14.40

Librarian Vacancies

Include only those budgeted librarian positions vacant on the last day of this fiscal year for which there was an active search while the position remained vacant. Another row will automatically appear once data is entered in the current row.

Summary						
	13.27 Position Title	13.28 Primary Work Area	13.29 Education Level	13.30 Total Hours/Week	13.31 Number of Weeks Vacant during report period.	13.32 Annual Salary Range Minimum
						13.33 Annual Salary Range Maximum

Newly Created Librarian Positions

Include any newly created librarian positions which were created during the fiscal year reporting period. Another row will automatically appear once data is entered in the current row.

Summary					
	13.34 Position Title	13.35 Primary Work Area	13.36 Education Level	13.37 Total Hours/Week	13.38 Current Status: Filled or Unfilled
					13.39 Date Filled (mm/year, if applicable)

Summary							
	13.40 Position Title	13.41 Primary Work Area	13.42 Education Level	13.43 Total Hours/Week	13.44 Date Eliminated (mm/year)	13.45 Last Annual Salary Paid	13.46 Reason Eliminated

LIBRARY VISITS (14.1 - 14.1a)

14.1 Total annual visits/attendance in the library [PLS 501]	69,632
14.1a Library Visits Reporting Method [PLS 501a]	Annual Count

PROGRAMS, ACTIVITIES & ATTENDANCE (15.1 - 15.38)	
15.1	Programs, Activities & Attendance
15.2	Programs, Activities & Attendance
15.3	Programs, Activities & Attendance
15.4	Programs, Activities & Attendance
15.5	Programs, Activities & Attendance
15.6	Programs, Activities & Attendance
15.7	Programs, Activities & Attendance
15.8	Programs, Activities & Attendance
15.9	Programs, Activities & Attendance
15.10	Programs, Activities & Attendance
15.11	Programs, Activities & Attendance
15.12	Programs, Activities & Attendance
15.13	Programs, Activities & Attendance
15.14	Programs, Activities & Attendance
15.15	Programs, Activities & Attendance
15.16	Programs, Activities & Attendance
15.17	Programs, Activities & Attendance
15.18	Programs, Activities & Attendance
15.19	Programs, Activities & Attendance
15.20	Programs, Activities & Attendance
15.21	Programs, Activities & Attendance
15.22	Programs, Activities & Attendance
15.23	Programs, Activities & Attendance
15.24	Programs, Activities & Attendance
15.25	Programs, Activities & Attendance
15.26	Programs, Activities & Attendance
15.27	Programs, Activities & Attendance
15.28	Programs, Activities & Attendance
15.29	Programs, Activities & Attendance
15.30	Programs, Activities & Attendance
15.31	Programs, Activities & Attendance
15.32	Programs, Activities & Attendance
15.33	Programs, Activities & Attendance
15.34	Programs, Activities & Attendance
15.35	Programs, Activities & Attendance
15.36	Programs, Activities & Attendance
15.37	Programs, Activities & Attendance
15.38	Programs, Activities & Attendance

A program is any planned event which introduces the group attending to any of the broad range of library services or activities or which directly provides information to participants. Programs may cover use of the library, library services, or library tours. Programs may also provide cultural, recreational, or educational information, often designed to meet a specific social need. Examples of these types of programs include film showings; lectures; story hours; literacy, English as a second language, citizenship classes; and book discussions.

Exclude library activities delivered on a one-to-one basis, rather than to a group, such as one-to-one literacy tutoring, services to homebound, resume writing assistance, homework assistance, and mentoring activities.

Self-Directed Activities:
A self-directed activity is any planned event for which the patron can participate on their own (instead of at a designated time with a group). Registration is not required. A staff member may monitor the activity, but may or may not directly interact with the participants. Examples of these types of events include drop-in craft sessions, take and make kits, library scavenger hunts (when not done as part of a group), etc.

Note: For more information, please refer to the Counting Opinions login screen for links to: "Guidance for Programs: Live Virtual and Recorded", "How to Count Programs and Activities", and "Virtual Programming Guidelines".

Onsite, Offsite and Virtual (All Group Programs by Type)									
--	--	--	--	--	--	--	--	--	--

	15.29 Program Sessions	15.30 Program Attendance
Synchronous In-Person Onsite Program Sessions	441	11,988
Synchronous In-Person Offsite Program Sessions	276	3,730
Synchronous Virtual Program Sessions	12	140

Total	729	19,858
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Historic - retired 2021

15.1 Total Number of Children's Programs Retired 2021	
15.2 Children's Program Attendance Retired 2021	
15.3 Total Number of Children's Passive Programs Retired 2021	
15.4 Children's Passive Program Attendance Retired 2021	

Asynchronous Virtual Presentations (Subset of Self-Directed Activities)

15.37 Total Number of Asynchronous (Virtual) Program Presentations [PLS 620]	183
15.38 Total Views of Asynchronous (Virtual) Program Presentations [PLS 630] ⁴	23,425

REGISTERED USERS (16.1 - 16.4)

This section collects information about the number of resident and non-resident library users. A registered user is a library user who has applied for and received an identification number or card from the public library that has established conditions under which the user may borrow library materials and gain access to other library resources.

Note: Files should have been purged within the past three (3) years.

16.1 Total Number of Unexpired Resident Cards	7,236
16.2a Total Number of Unexpired Non-resident Cards	1
16.2a (1) Of the total in 16.2a, how many Cards for Kids Act cards were issued?	0
16.2a (2) Of the total in 16.2a, how many Disabled Veterans cards were issued?	0
16.2b What was the total amount of the fees collected from the sale of non-resident cards during the past fiscal year?	\$211.56
16.3 Total Number of Registered Users (16.1 + 16.2a) [PLS 503]	7,237
16.4 Is your library's registered user/patron file purged a minimum of one time every three years?	Yes
16.5 Does the library charge overdue fines to any users when they fail to return physical print materials by the date due? [PLS 504]	No
16.6 Did your library board adopt a policy to waive the non-resident fee for persons under the age of 18?	Yes

RESOURCES OWNED (17.1 - 17.25)

Libraries are required by statute [75 ILCS 5/4-10(3), 75 ILCS 16/30-65(a)(6)] to provide a statement as to the number and character of items in the library's collection available for use as of the last day of the fiscal year report period.

This section of the survey collects data on selected types of materials. It does not cover all materials (i.e., microforms, loose sheet music, maps, and pictures) for which expenditures are reported under Print Materials Expenditures, Electronic Materials Expenditures, and Other Material Expenditures. Under this category report only items the library has acquired as part of the collection and cataloged, whether purchased, lease, licensed, or donated as gifts that have been purchased, leased or licensed by the library, a consortium, the state library, a donor or other person or entity. Included items must only be accessible with a valid library card or at a physical library location; inclusion in the catalog is not required. Do not include items freely available without monetary exchange. Do not include items that are permanently retained by the patron; count only items that have a set circulation period where it is available for their use.

17.1 Print Materials [PLS 450]	41,322
17.2 Current Print Serial Subscriptions	27
17.3 Total Print Materials (17.1+17.2)	41,349
17.4 Audio Recordings: Physical Units Held at end of the fiscal year [PLS 452]	1,560
17.5 DVDs/Videos: Physical Units Held at end of the fiscal year [PLS 454]	4,266
17.6 Other Circulating Physical Items [PLS 462]	216
17.7 Total Physical Items in Collection [PLS 461]	47,364

Electronic Materials and Collections

This section asks how the library obtains electronic materials, research databases and online learning platforms. Please answer yes or no to the following questions.

17.8 Did your library provide access to e-Books purchased solely by the library? Answer yes or no. [PLS 525]	Yes
17.9 Did your library provide access to e-Books purchased via a consortium, cooperative, or other similar group at the local, regional, or state level? Answer yes or no. [PLS 526]	Yes
17.10 Did your library provide access to e-Books provided by the State Library at no or minimal cost to your library? This is prefilled. [PLS 527]	No

17.11 Did your library provide access to e-Serials purchased solely by the library? Answer yes or no. [PLS 528]	No
17.12 Did your library provide access to e-Serials purchased via a consortium, cooperative, or other similar group at the local, regional, or state level? Answer yes or no. [PLS 529]	Yes
17.13 Did your library provide access to e-Serials provided by the State Library at no or minimal cost to your library? This is prefilled. [PLS 530]	No
17.14 Did your library provide access to e-Audio purchased solely by the library? Answer yes or no. [PLS 531]	Yes
17.15 Did your library provide access to e-Audio purchased via a consortium, cooperative, or other similar group at the local, regional, or state level? Answer yes or no. [PLS 532]	Yes
17.16 Did your library provide access to e-Audio provided by the State Library at no or minimal cost to your library? This is prefilled. [PLS 533]	No
17.17 Did your library provide access to e-Video purchased solely by the library? Answer yes or no. [PLS 534]	Yes
17.18 Did your library provide access to e-Video purchased via a consortium, cooperative, or other similar group at the local, regional, or state level? Answer yes or no. [PLS 535]	Yes
17.19 Did your library provide access to e-Video provided by the State Library at no or minimal cost to your library? This is prefilled. [PLS 536]	No
17.20 Did your library provide access to research databases purchased solely by the library? Answer yes or no. [PLS 537]	Yes
17.21 Did your library provide access to research databases purchased via a consortium, cooperative, or other similar group at the local, regional, or state level? Answer yes or no. [PLS 538]	Yes
17.22 Did your library provide access to research databases provided by the State Library at no or minimal cost to the administrative entity? This is prefilled. [PLS 539]	Yes
17.23 Did your library provide access to online learning platforms purchased solely by the library? Answer yes or no. [PLS 540]	No
17.24 Did your library provide access to online learning platforms purchased via a consortium, cooperative, or other similar group at the local, regional, or state level? Answer yes or no. [PLS 541]	No
17.25 Did your library provide access to online learning platforms provided by the State Library at no or minimal cost to your library? This is prefilled. [PLS 542]	Yes

USE OF RESOURCES (18.1 - 18.19)

Libraries are required by statute [75 ILCS 5/4-10(3), 75 ILCS 16/30-65(a)(6)] to provide a statement as to the number and character of items circulated by the library. Report for the library's entire fiscal year.

18.1 Circulation of Adult Physical Material ⁵	59,429
18.2 Circulation of Young Adult Physical Material	5,884
18.3 Circulation of Children's Physical Material [PLS 549]	90,477
18.4 Total number of physical materials loaned (18.1 + 18.2 + 18.3)	155,790

Report circulation, including renewals, by the material types below.

18.5 Books- Physical	122,942
18.6 Videos/DVDs- Physical	23,353
18.7 Audios (include music)- Physical	1,594
18.8 Magazines/Periodicals- Physical	1,339
18.9 Other Items- Physical [PLS 561]	6,562
18.10 Physical Item Circulation (18.5-18.9) [PLS 553]	155,790
18.11 Did your library offer automatic renewal for any physical materials during the reporting period? [PLS 505]	Yes
18.12 e-Book Circulation [PLS 545]	25,240
18.13 e-Serial Circulation [PLS 546]	6,882
18.14 e-Audio Circulation [PLS 547]	25,061
18.15 e-Video Circulation [PLS 548]	1,481
18.16 Use of Electronic Materials [PLS 552]	58,664
18.17 Total Circulation of Materials [PLS 550]	214,454
18.18 Interlibrary Loans Provided TO Other Libraries [PLS 575]	22,174
18.19 Interlibrary Loans Received FROM Other Libraries [PLS 576]	32,833

PATRON SERVICES (19.1-19.2)

This section gathers information on services the library provides to its patrons. Please fill in the information requested.

Reference Transactions

Reference Transactions are information consultations in which library staff recommend, interpret, evaluate, and/or use information resources to help others to meet particular information needs.

A reference transaction includes information and referral service as well as unscheduled individual instruction and assistance in using information sources (including web sites and computer-assisted instruction). Count Readers Advisory questions as reference transactions.

NOTE: It is essential that libraries do not include directional transactions in the report of reference transactions. Directional transactions include giving instruction for locating staff, library users, or physical features within the library. Examples of directional transactions include, "Where is the reference librarian? Where is Susan Smith? Where is the rest room? Where are the 600s? Can you help me make a photocopy?"

If an annual count is not available, then select a typical week and multiply by 52 to estimate the annual count.

19.1 Total Annual Reference Transactions [PLS 502]	49,902
19.1a Reference Transactions Reporting Method [PLS 502a]	Annual Count

One-on-One Tutorials

One-on-one tutorials are when a staff member spends a considerable amount of time tutoring or teaching a patron on a specific subject. Note that these are different from programs, which are put on for a group, and reference transactions, which are limited to information consultations (see definition above).

19.2 Total Annual One-on-One Tutorials	66
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AUTOMATION (20.1 - 20.5)

This section is collecting information about automation technology in your library. Please provide the requested information below.

20.1 Total number of ALL computers in the library	40
20.2 Total number of PUBLIC USE (Internet and non-Internet accessible) computers in the library)	25
20.3 Is your library's catalog automated?	Yes
20.4 Is your library's catalog accessible via the web?	Yes
20.5 Does your library have a telecommunications messaging device for the hearing impaired?	Yes

INTERNET (21.1 - 21.9)

This section collects information about internet services in the library facility. Please provide the requested information below.

21.1 Does your library have Internet access?	Yes
21.2a What is the maximum speed of your library's Internet connection? (Select one)	44 Mbps (T-3)
21.2b If Other, please specify	
21.3 What is the monthly cost of the library's internet access?	
21.4 Number of Internet Computers Available for Public Use [PLS 650]	23
21.5 Number of Uses (Sessions) of Public Internet Computers Per Year [PLS 651]	3,257
21.5a Reporting Method for Number of Uses of Public Internet Computers Per Year [PLS 651a]	Annual Count
21.6 Wireless Sessions Per Year [PLS 652]	21,063
21.6a Reporting Method for Wireless Sessions [PLS 652a]	Annual Count
21.7 Does your library utilize Internet filters on some or all of the public access computers?	Yes
21.8 Does your library provide instruction (workshops, classes) to patrons on the use of the Internet?	Yes

E-RATE (22.1 - 22.3)

E-Rate is the commonly used name for the Schools and Libraries Program of the Universal Service Fund, which is administered by the Universal Service Administrative Company (USAC) under the direction of the Federal Communications Commission (FCC). The program provides discounts to assist schools and libraries in the United States to obtain affordable telecommunications and Internet access.

22.1 Did your library apply directly for E-rate discounts for the fiscal year?	No
22.2a If YES, did your library apply for Category 1, Category 2 or both?	
22.2b IF YES, what is the dollar amount that your library was awarded for the fiscal year report period?	
22.3 If NO, why did your library NOT participate in the E-rate program?	Complicated process

STAFF DEVELOPMENT & TRAINING (23.1 - 23.3)

This section focuses on staff development and training. Please provide the requested information below.

23.1 How much money did your library spend on staff development and training this fiscal year? (Round answer to the nearest whole dollar.)	\$6,582
23.2 Does the above amount include travel expenses?	Yes
23.3 How many hours of training did employees receive this year?	324.00

COMMENTS AND SUGGESTIONS (24.1-24.3)

Please use this section to provide further information about your library and/or comments or suggestions for changes to the IPLAR process. We will use the comments you supply to better represent your data to the Public Library Survey and to help improve future versions of the IPLAR.

24.1 Are there any other factors that may have affected your library's annual report data of which you would like to make us aware? -1No Comments

24.2 Are there any unique programs or services your library provided during the report period of which you would like to make us aware? -1No Comments

24.3 Please provide any comments, suggestions or concerns about the Illinois Public Library Annual Report (IPLAR). -1No Comments

PUBLIC LIBRARY DISTRICT SECRETARY'S AUDIT (25.1-25.5) DISTRICT LIBRARIES ONLY

Public Library Districts are required by statute [75 ILCS 16/30-65(a)(1),(c)(d)] to submit the Public Library District Secretary's Audit.

NOTE: If there ARE any errors or discrepancies, please list and explain fully.

NOTE: Only DISTRICT libraries need to complete this Section, all other libraries should select "Not Applicable" for all questions in this section.

25.1 Were the secretary's records found to be complete and accurate?

25.2 If NO, please list and explain any errors or discrepancies.

25.3 First board member completing the audit

25.4 Second board member completing the audit

25.5 Date the Secretary's Audit was completed

IPLAR CERTIFICATION

Please have the library director, board president and board secretary type their names in the boxes provided to certify that they agree with the following statement:

This Illinois Public Library Annual Report (IPLAR) is being filed in accordance with 75 ILCS 5/4-10 (municipal libraries) or 75 ILCS 16/30-65 (public library districts). The undersigned authorized agents for this public library: (1) accept and acknowledge that the appended IPLAR is essentially accurate and correct; (2) transmit the appended IPLAR for review and any subsequent resolution; and, (3) agree that the electronic IPLAR copy submitted to the Illinois State Library shall serve as the official file copy.

	Electronic Signature	Date
Library Director		
President		
Secretary		

IPLAR SUBMISSION REMINDERS

Follow these steps for IPLAR submission:

1. Select the "Verify" button located at the top of the screen.

2. Review the form and resolve any required fields or edit checks (they will be highlighted in red). In the case of edit checks, explain pragmatically why this year's answer is equal to, less than, or more than the previous year's answer.

3. Select the "Submit/Lock" button at the top of the page.

NOTE: All required questions must be answered and all edit checks must contain narrative notes in order for the survey to electronically submit, otherwise you will be taken to a review screen listing the questions that require additional information. If you have trouble getting the form to submit/lock, please contact Pat Burg (217-785-1168, pburg@ilsos.gov).

¹, [PLS 614] Including outreach numbers which weren't included previously (0-2025-07-16)

², 15.14 Including offsite storytimes which weren't included last year (0-2025-07-16)

³, [PLS 617] included outreach and offsite storytimes and nursing home visits (0-2025-07-16)

⁴, 15.38 Better job recording stats this year (0-2025-07-16)

⁵, 18.1 Calculated differently this year. (0-2025-07-30)

August 14th, 2025

TO: Shorewood-Troy Library Board of Trustees

FROM: Jennie Mills, Library Director

RE: Items D & E Approving Mills, Allen-Smith, & Voitik's Attendance at the ILA conference

This year, Jennie Mills would like to attend the Illinois Library Association conference for one day, and Tiffany Allen-Smith & Karen Voitik would like to both attend the Trustee Day of the Illinois Library Association Conference.

No other staff indicated interest, although there might be interest in attending the Public Library Association Biannual conference, which is close this year, in Minneapolis.

Jennie Mills: Conference registration for one day at early-bird rate: \$275 + \$63 in mileage = **\$338**

Tiffany Allen-Smith: Trustee Day, which includes breakfast and lunch: \$300 + \$63 mileage = **\$363**

Karen Voitik: Trustee Day, which includes breakfast and lunch: \$300 + \$63 mileage = **\$363**

August 14, 2025

TO: Shorewood-Troy Library Board of Trustees

FROM: Jennie Mills, Library Director

RE: Begin Review of News Standards for Public Libraries

On July 23rd, the new standards for IL Public Libraries were released. The working group creating the standards were composed of librarians from across the State, and those who work in both large libraries and smaller.

Like the last set of standards, these standards have “Core” standards that should be met by all libraries, then “Intermediate” standards and “Advanced” standards that are goals to strive for. We meet the Core standards, and many of the Intermediate or Advanced standards.

Libraries will be asked to report on how well they meet the standards on the annual Per Capita grant form. So that the task of reading the standards is not overwhelming, I’m breaking it up in chunks. This month, the Board is reading:

- Access
- Advocacy
- Building and Grounds
- Collection Management

I look forward to the Board’s discussion and questions.

Types of Public Libraries

More than 600 public libraries operate in Illinois. Each type of library is governed by a section of the [Illinois Compiled Statutes](#). Public libraries fall into three basic statutory categories:

- Local libraries, which include city, village, and township libraries [[75 ILCS 5/](#)]
- County libraries (none presently exist in Illinois) [[55 ILCS 5/](#)]
- Public library districts [[75 ILCS 16/](#)]

Public libraries are also governed by various specific provisions of other general local government statutes on topics ranging from open meetings, public contracting, conflicts of interest, and so forth. While all public libraries possess similar powers and limitations, they also feature many differences.

Local Libraries

Local libraries are semi-autonomous municipal corporations organized under the Local Library Act [[75 ILCS 5/1-1 et seq.](#)]. The Act creates distinctions among local libraries depending on the type of governmental unit in which they are located.

The Act also lists different procedures for establishing the library and selecting its trustees and terms of office.

CITY 75 ILCS 5/1-1 et seq	COUNTY 55 ILCS 5/
<ul style="list-style-type: none">• Cities may organize a public library solely by the action of the city council.• City libraries are governed by a board of library trustees, appointed by the city mayor with city council approval, and composed of 9 residents of the city.• Not more than one member of the city council can serve on the library board at any one time.• City library board trustees hold office for three years.	<ul style="list-style-type: none">• County libraries are created by an election.• County library board members consist of 5 members approved by the county board and serve five-year terms.
DISTRICT 75 ILCS 16/1-1 et seq	VILLAGE, TOWN OR TOWNSHIP 75 ILCS 5/1-1 et seq
<ul style="list-style-type: none">• Public library districts are created by an election or a conversion of a pre-existing library.• Public library district board trustees are elected at the consolidated election and consist of 7 trustees.• Public library district board trustees hold office for 6 years unless the board adopts a resolution that the terms of its trustees shall be 4 years.• Public library districts are required to elect a president, a treasurer, and a secretary.	<ul style="list-style-type: none">• Village, towns, or township libraries require elections to establish a local library.• Village, towns, or township library board members are elected at the consolidated election and must be residents of the incorporated village, town, or township.• Village, towns, or township library boards consist of 7 members.

	<ul style="list-style-type: none"> • Village, towns, or township library board trustees hold office for 6 years unless the board adopts a resolution that the terms of the trustees shall be 4 years. • Village, towns, or township libraries are required to elect a president and secretary. Other officers may be elected, such as a treasurer and a vice president.
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Comparison of District Libraries and Local Libraries

Similarities for all types of public libraries:

- The authority to adopt bylaws, rules, and regulations.
- The exclusive control of expenditures of money collected for the library.
- The supervision of new, remodeling, and reconstruction of buildings and maintenance of all space used for library purposes.
- Authorized to hire a qualified librarian.
- Authorized to retain legal counsel.
- Authority to enter into contracts.*
- Authority to take title to property.*
- Authority to exercise the power of eminent domain.*
- Authority to borrow money, execute a mortgage, and acquire, lease, or sell real or personal property.*
- Authority to participate in support of a historical museum or other services under the intergovernmental cooperation provisions of the Illinois constitution.
- Subject to constraints of the First Amendment.
- Must comply with Illinois and federal law and regulations as appropriate.
- Required to file an annual report with the State Librarian.
- Authorized to raise money through the levy of taxes for public library taxes.

*Local libraries require certain approval of corporate authorities for these actions.

Differences between local libraries and district libraries:

- District libraries are wholly independent units of local government; local libraries are not.
- Appropriation for a district library is made solely on its own; local library appropriation is made through the corporate authority's appropriation.
- The levy for district libraries is enacted by the district; local libraries' levy is included with the corporate authority's levy.
- District libraries may issue tax anticipation warrants; local libraries cannot unless issued by the corporate authority.
- District libraries issue their own bonds; local libraries can only issue bonds with permission of corporate authority.
- District libraries have no specific statutory debt limit; local libraries may have a debt limit depending on the type of corporate authority.
- District libraries enter into independent collective bargaining agreements; local libraries may be required to participate in the bargaining agreement of its corporate authority.

- District libraries may annex additional territory through referendum, consent of property owners, or other means; local libraries cannot exceed the boundaries of their corporate authority.

Illinois State Library and Illinois Library Systems

History

Illinois has a rich history and a national reputation as a leader in library resource sharing, thanks in large part to the ongoing partnership between the Illinois State Library, Illinois library systems, and individual system members from libraries of all types (public, academic, school, and special) throughout the state.

A watershed moment in this history was the creation of library systems through the 1965 Library System Act [75 ILCS 10/]. The visionaries who established library systems knew that resource sharing would make all libraries stronger and able to provide better services to their users. Other statewide alliances that came after the creation of systems went several steps further in achieving these goals, including the Illinois Library and Information Network (ILLINET), representing the more than 3,000 Illinois library system members, and the Libraries Very Interested in Resource Sharing (LVIS) initiative, which represents the first global OCLC no charge Resource Sharing Group agreement began out of a shared goal of the Illinois State Library and the Missouri Library Network Corporation (MLNC) for the Midwest region. During the first year, LVIS members included more than 200 multi-type libraries in Illinois and Missouri. There are now more than 2,700 members, worldwide.

Illinois Library Systems

Illinois library systems work with their member libraries to provide services that no one library would be able to offer on its own. As a system member, a public library must agree to participate in resource sharing to the fullest extent possible through interlibrary loan, reciprocal borrowing, reciprocal access, and other cooperative activities.

Systems help libraries meet these responsibilities by administering and providing ongoing support for shared online catalogs, providing delivery service to transport materials between libraries across the state and beyond, spearheading cooperative ebook initiatives, offering continuing education designed to help libraries learn more about resource sharing philosophies and processes, and by consulting and sharing expertise between member libraries and strongly encouraging them to share their expertise and other resources with each other.

Resource Sharing

Resource sharing is fundamental to maintaining the top-notch library service the state of Illinois is known for and all libraries benefit from sharing resources to the fullest extent possible. The director of one of the largest libraries in Illinois who was nationally known for his innovations in library automation and cooperation, Hugh Atkinson (b.1933- d. 1986), then director of libraries at the University of Illinois at Urbana/Champaign, wrote, "My point is that one should not try to reach some kind of theoretical balance or fairness, but to build a network that will provide, by its services and arrangement, the library activities that will satisfy each of the participants, although not necessarily in the same way." (Atkinson, H. (1987). Atkinson on networks. American

Libraries, 18, 433.) By continuing to work together in partnership, the Illinois library community can further these ideals and most importantly, better meet the diverse information needs of all those who live in the state.

The Public Library Per Capita Grant and the Equalization Aid Grant

Support for Illinois Library Systems is provided through the Secretary of State's office with funds appropriated by the Illinois General Assembly. Library systems are governed by representatives from their member libraries as detailed in Illinois Compiled Statutes [75 ILCS 10/5] and system bylaws.

The Public Library Per Capita Grant assists public libraries in providing library services that meet or show progress toward meeting Illinois library standards. Grant amounts of up to \$1.475 per person, based on the population of the library's service area, are awarded annually to qualified Illinois public libraries. The Equalization Aid Grant provides additional support to help public libraries with a low library tax base to ensure a minimum level of funding for library services.

To be eligible for a Public Library Per Capita and Equalization Aid Grant, a public library must meet the requirements of [75 ILCS 10/8.1](#), [23 Ill. Adm. Code 3030.110](#), [23 Ill. Adm. Code 3035.115](#), [23 Ill. Adm. Code 3035.135](#). This includes providing library services that either meet or show progress toward meeting the Illinois library standards outlined in *Serving Our Public 4.0: Standards for Illinois Public Libraries* © Illinois Library Association, 2019.

Along with this, the public library must adopt the American Library Association's Library Bill of Rights that indicates materials should not be proscribed or removed because of partisan or doctrinal disapproval, or provide a written policy, adopted by the public library's board of trustees, that indicates the library shall prevent censorship of its library materials, ensuring that items are not withdrawn from its library collection merely because individuals or groups object to the material.

Illinois Public Library Standards: Access

The physical library remains central to successful service and while no one model can meet every need, some common requirements will help to create a functional and enjoyable environment for both staff and patrons. These include adequate and accessible layouts to house and circulate the collections, comfortable and light filled areas for the public and staff, meeting and study rooms for both group and individual use, and youth spaces that inspire children and teens. Libraries should review the long-term spatial needs of the library in conjunction with their current strategic plan.

STANDARD	CORE	INTERMEDIATE	ADVANCED
1	The library follows all local, state and federal laws relating to access, including the Americans with Disabilities Act.		
2	The library is open a minimum of 15 hours per week [23 Ill. Adm. Code 3030.110].	The library is open to the public with daytime, evening and weekend hours.	The library is open 7 days a week, for most of the year.
3	The library regularly reviews long term space needs.	The library addresses long term space needs in its strategic plan.	The library conducts a community needs survey and includes library spaces in the questionnaire.
4	The library provides an exterior book return that is open 24/7.	The library provides alternate methods for picking up and returning materials (e.g., drive-up book drop, curbside pickup, drive-through window).	The library provides off-site pick up and return of materials (e.g. homebound delivery, book mobiles, kiosks, automated lockers).
5	The library provides adequate, safe, well-lit, and convenient parking during all hours of service.		

6	The library's entrance is clearly visible, easily identified, and well-illuminated for both vehicles and pedestrians.		
7	The library's interior spaces are adequately illuminated.	Natural light is utilized as much as possible.	The library has energy efficient lighting throughout its buildings.
8	The library provides signage to identify collections, services, and amenities.	In multilingual communities, signage is provided in relevant languages throughout the building.	
9	The library provides designated spaces for youth and adults.	The library provides dedicated space for teens.	The library provides dedicated spaces for other specific populations (e.g., sensory space, comfort room, mother's room).
10	The library has adequate and appropriately sized shelving to provide easy access to patrons of all ages.		
11	The library has sturdy and comfortable furnishings in sufficient quantities and sizes to meet the needs of patrons of all ages.		
12	The library provides accessible spaces for library programs, meetings, and individual and group study.	The library has rooms designated for programs, meetings, and individual and group study.	

Illinois Public Library Standards: Advocacy & Community Engagement

Advocacy and community engagement are vital for libraries to ensure continued support, relevance and sustainability. Advocacy helps secure necessary funding and public support by demonstrating the library's value to policymakers and stakeholders. Community engagement fosters deeper connections and ensures that programs and services address the evolving needs of the people it serves. By actively engaging with diverse populations, libraries promote the message that they provide learning opportunities, services, and programs that are free, inclusive and welcoming to all. Together, advocacy and community engagement ensure that libraries remain essential resources.

STANDARD	CORE	INTERMEDIATE	ADVANCED
1	The director and board are knowledgeable of state-wide advocacy training tools.	Training in advocacy skills is offered to staff, the board, and/or other stakeholders, such as Friends of the Library and Foundation groups.	Library staff, board and community stakeholders have the skills and knowledge to be proactive advocates on behalf of the library and community.
2	The director and staff actively network with community organizations, businesses and institutions (e.g., Chamber of Commerce, Rotary, Kiwanis).	The director and staff present at school, business and community meetings on library initiatives, programs, collections and services.	The director and staff invite community leaders, organizations, partners and stakeholders to the library for tours, coffees, and/or information meetings to showcase what the library offers.
3	The director and staff collect and analyze data to measure how community members use the library.	Using data collected and analyzed, the director and staff communicate the library's impact and advocate for programs, personnel, and spaces.	The library annually highlights data, stories and accomplishments from the year and disseminates it to external and internal stakeholders.

4	The director and board know their local, state and federal elected officials.	The library includes local, state and federal elected officials on mailing lists and invites them to events.	The library partners with elected officials to co-host events and informational sessions to promote civic engagement.
5	The director and board and/or staff are informed of Illinois Library Association (ILA) and American Library Association (ALA) legislative priorities and promote those priorities when needed.	The director, board and/or staff actively participate in the local, state, and national legislative campaigns and events organized by ILA and ALA.	The director, board and/or staff serve on forums, committees, and boards of ILA and ALA.
6	The director, staff and board are aware of current community projects and economic planning and seek opportunities for library engagement.	The director, staff and board use their community engagement to inform the library's strategic plan.	The library is a sought after partner in working with and developing community initiatives.

Illinois Public Library Standards: Buildings & Grounds

Stewardship of public library buildings involves designing, constructing and preserving facilities to ensure accessibility, safety, and functionality, for staff and users. This includes site selection, architectural planning for space efficiency, furniture and fixtures that meet patron and staff needs, and incorporating modern technology and sustainability features. Operational responsibilities include routine cleaning, grounds maintenance, structural repairs, HVAC upkeep, and technology updates to provide a comfortable and welcoming interior and exterior environment. Long-term financial planning is needed for libraries to ensure that it remains a well-equipped and inviting space for learning, research and community engagement.

STANDARD	CORE	INTERMEDIATE	ADVANCED
1	The library's operating budget includes dedicated funds for regular maintenance of buildings and grounds.	The library establishes a special reserve fund with the goal of financing future capital projects, including repairs, remodeling, renovations, or a new building.	The library contributes annually to a special reserve fund to have sufficient financial resources to cover the costs of future capital projects.
2	The library has a capital improvement plan that defines and forecasts repair and replacement of major equipment and infrastructure.	The library regularly reviews the capital improvement plan.	The library hires a qualified architect or engineer to perform a long-term facility assessment to inform the capital improvement plan.
3	The library conducts a walkthrough to assess the condition of furniture and equipment on an annual basis.	The library keeps a current inventory of all furniture, fixtures, and equipment.	The library periodically conducts an appraisal of all furniture, fixtures and equipment with an accredited appraisal company.

4	The library has liability insurance that will cover replacement costs of the facility and its contents.	The library reviews its insurance coverage annually to ensure proper valuation of the facility and its contents.	
5	Staff and trustees receive a tour of the library's buildings and grounds.	Key staff receive training on building systems appropriate to their roles.	
6	The library has a building and grounds maintenance checklist that is annually reviewed and updated.	The library has a facilities maintenance manual that includes instructions for operation of all building systems.	
7	The library keeps a copy of all maintenance documents, blueprints of the original building, and all subsequent renovations and warranties.	The library keeps a digital copy of all maintenance documents, all documents related to the construction for the original building and all subsequent renovations and warranties.	
8	The library hires staff, contractors, or vendors to maintain the building and grounds and maintains a list of contacts for building systems.		

9	The library has a master key box and a password list for access to the building and its systems.	The library has a security protocol for the distribution of keys and passwords, including regular password changes.	
10	The library strives to make its buildings and grounds as environmentally friendly as possible (e.g., LED lighting, recycling, energy efficient equipment, solar panels, EV chargers).	The library has a plan to improve environmental efficiency and sustainability.	The library seeks local, state, and national accreditations for environmental standards (e.g., LEED, Energy Star).

Illinois Public Library Standards: Collection Management

Libraries select, maintain, and provide access to information and materials in a variety of formats for all ages of the community to fulfill their educational, informational, recreational, and cultural needs. Libraries have a policy that addresses the selection and evaluation of materials and their weeding process.

Collections may be expanded beyond the physical boundaries of libraries through resource sharing, cooperative collection management, electronic resources and virtual collections. Libraries are encouraged to enhance their collections by participating in interlibrary loan practices and utilizing digital resources through national, state, regional, and local cooperative programs.

STANDARD	CORE	INTERMEDIATE	ADVANCED
1	The library has a Board-approved collection management policy that affirms the American Library Association's Library Bill of Rights and represents the community it serves. The policy is reviewed bi-annually. [75 ILCS 5/4-7.2; 75 ILCS 16/30-60]		
2	The library's budget has a designated budget line item for collection management.	Annual expenditure for materials for any size library ranges from 8 to 12% of the operating budget.	
3	The library has a process in place for collection management.	The library has staff who are responsible for collection management and are trained in the general principles of selection, inventory and weeding of materials.	Staff who are responsible for collection management are proficient in specific genres, age levels, and subjects.

4	The library agrees to make their resources, information and expertise available via interlibrary loan, reciprocal borrowing, and other formal cooperative agreements; and participate in system delivery.		
5	The library abides by the ILLINET Interlibrary Loan Code as well as other formal regional/consortial agreements.	The library publicizes and promotes interlibrary loan to its patrons.	The library provides patrons with the ability to make their own interlibrary loan requests with little mediation.
6	The library strives to provide a collection that reflects the needs and interests of the community as well as the diversity of human experience.	The library regularly reviews the collection to ensure its inclusivity.	The library implements a comprehensive collection maintenance plan that includes a 2-3 year schedule for evaluation and maintenance of every area of the collection.
7	The library provides access to materials in a variety of formats for individuals of all ages, interests, and abilities (e.g., print, digital, audio, video, large print).	The library circulates physical objects and digital tools (a.k.a. "Library of Things").	
8	Materials are cataloged according to standard library practices.	Staff are aware of the importance of culturally sensitive cataloging terminology.	
9	The library has a reconsideration of materials policy and process.		

10	The library serves as a repository for local history.	The library provides access to genealogy resources.	The library's special collections are digitized to preserve and provide broad access to these resources.
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