

NORMAL TOWNSHIP
SPECIAL BOARD MEETING MINUTES
Wednesday November 12, 2025 at 4:30 pm
304 MULBERRY, NORMAL, IL

1. Call to Order - The meeting was called to order at 4:34 pm by Township Supervisor Krystle Able.

2. Land Acknowledgement – Supervisor Able read a statement acknowledging the ancestral history of the Township land.

3. Roll Call:

Trustee Natasha Syed - present

Supervisor Krystle Able - present

Trustee Dylan Hile-Broad - present

Trustee Tanner Starr - present

Additional Elected/Appointed Township Officials Present:

Becca Rice Deputy Clerk

Kent DePew Township Assessor

Others Present:

4. Pledge of Allegiance

5. Public Comment - none

6. New Business

A. Levy Working Session

- Session started with Krystle sharing a 'mocked up' levy, which would include funds for all requested and required items. Based on this scenario, the requested levy amounted to \$2,825,417, which is a \$760,000 (36.8%) increase over the current levy.
 - In an effort to reduce the proposed levy, Krystle and the board worked backwards, considering each fund, to determine area that could be modified. Expenses and sources of income were also considered.
 - General Township fund was increased by \$200,000 so that reserves could be built back up. This amount includes enough funds to make an extra ARC building payment of \$280,000.
 - Tanner commented that by not making the extra payment, the increase in levy could be reduced by \$280,000. Krystle stated she was hesitant to decrease the calculated levy by the full \$280,000, as some expenses that were incurred last year were not paid and, therefore, are coming out of this year's budget. Rather, she feels \$200,000 is a more appropriate adjustment, which Tanner pointed out is still a sizable adjustment.
 - Dylan inquired about the current level of reserve funding. Krystle stated that the Township currently has \$1.849 million in reserves and \$1.8 million in expenses. This amount is enough to 'skate by' next year. Dylan responded that he is comfortable with doing this if it decreases what needs to be asked for. It will 'start the ball rolling' regarding a tax increase without being too painful.
 - Kent shared that the current percentage of taxes collected by Normal Township, in comparison to the total taxes collected, is relatively small and a larger levy from the outset might be better received than small increases in recurring years.
 - Audit fund was increased by \$11,000. The fund cannot carry a negative balance, so this increase is required to prevent that.
 - Senior fund was increased by \$64,000 to bring the reserves for that fund up to the maximum allowable rate.
 - Revenue fund was decreased to reflect actual revenue and eliminated anticipated revenue (i.e. donations, interest earned).
 - Insurance fund was increased by \$12,000 to prevent a negative balance. There have been several new hires in the past 5 months which has increased the amount needed in this fund.
 - General Assistance fund was increased by \$475,000. This amount was calculated based on actual expenses, as need has increased as well as expenses related to additional staffing.
 - Replacement tax was kept flat.
 - Rental income was zeroed out as it is not a guaranteed source of income.
 - Miscellaneous Income 'is not a thing'. Income needs to be designated into a specific budget line.

- Administrative salaries were kept flat.
- Unemployment expenses were held flat at \$10,000. This amount will be verified with the accountant to project what we pay out.
- Maintenance budget was kept the same, as to date about half of the budget has been used. Krystle will be reviewing our current vendors to make sure we are utilizing the most economical options and considering if any services can be consolidate/eliminated.
- Maintenance Service and Equipment was kept flat, as to date, $\frac{1}{4}$ of the budget has been spent. Consideration will need to be given to formulating a capital improvement plan.
- Financial services budget was increased by \$50,000. With the elimination of the bookkeeper position, we are now contracting service through SKCO. The current rate is \$5,000/month and starting in January, that is expected to decrease as the accountant will not be spending as many hours on site. The Township will also be switching from the Sage platform to QuickBooks.
 - Tanner asked if this amount would cover costs associated with switching to QuickBooks and mentioned that perhaps, with the switch to direct deposit, postage costs might go down. Admittedly, a reduction in postage might seem small but even little reductions are helpful.
 - Krystle explained that the actual costs for switching are unknown as it would depend on what services the Township needs but that could be around \$125/mo.
- Legal budget was kept flat.
- Technology budget was decreased by \$5,000. The need to contact IT support has decreased and, to date, the Township has used only $\frac{1}{4}$ of the budget.
- Postage budget was kept flat – it had been erroneously classified as office expenses.
- Phone budget was kept flat. To date 2/3 of the budget has been spent.
- Outreach budge was kept flat. \$3,000 has been budgeted but none has been spent.
- TOI dues were kept flat. They are budgeted as actually expended.
- Utilities were increased by \$2,500 as costs for these are expected to continue rising.
- Travel budget increased by \$1,000. The mandatory IRS reimbursement rate for mileage has increased to 70 cents/mile. Also, some employees have requested professional training which would necessitate travel and associated costs.
 - Nathasa asked for clarification as to who this budget covers and if there was a per employee cap for expenditures. If not, consideration

should be given as to how this fund is distributed to each employee and how to balance training costs with needs.

- Krystle explained this fund covers General Town employees as well as elected officials and that employees can make training requests which should then be evaluated for approval by the Trustees. She is not aware of any individual cap on training expense but believes training is important – for example, trustees should be trained enough to that, in the event of an emergency, they could support the role of Supervisor.
- Natasha gave her opinion that consideration needs to be given to how the Township can balance training costs with needs and Krystle suggested adding this point to the November or December board agenda. Because it is anticipated that the November board meeting will be lengthy, Natasha agreed to place it on the December board meeting agenda.
- Office supply budget was increased from \$2,000 to \$4,000. At this point in time, we are about halfway through the fiscal year and \$2,000 has already been spent.
- Community Program Funding – aka grant money – is an expense that could be cut, which would reduce expenditures by \$70,000.
 - Krystle made the point that disturbing grants is a bit of a grey area. The Board should be determining Township needs and how to meet them rather than trying to do so with the grant requests.
 - Natasha agreed that the Township should be contracting with those whom the Board feel meets the needs of the community.
 - Tanner suggested pausing grant disbursals for a year and present a contract for services.
 - Dylan suggested publicizing that the Township would not be offering grants while the program was being restructured.
- Capital Outlay, Building and Equipment was kept flat. There are projects that will need to be addressed (rust on ARC siding, possible roof replacements, issues with solar panels).
 - Dylan asked for a better picture of what was needed. Krystle outlined some the items had been completed – community room renovations, HVAC coils.

With the changes outlined above, an increase of \$490,317 (23.74%) to the levy would be needed.

At this time, the deputy clerk had to leave the meeting. Prior to adjourning, Krystle reminded the Board of the required time frame for necessary meeting and filing deadlines.

- A final levy working session will be scheduled for Monday, November 17th at 4:00 pm, after which the notice of a Truth in Taxation hearing will be submitted. This notice will have to be submitted to the Normalite by the evening of November 17th to meet publication on the 20th.
- The December board meeting will take place on Thursday, December 18th.
- The Truth in Taxation hearing will take place on Monday, December 22nd at 8:00 am.
- The final levy must be submitted to the County Clerk by Tuesday, December 30th.

7. Adjournment

- Motion to adjourn was made by Dylan and Natasha seconded the motion.
- The Special Meeting was adjourned at 5:37 pm.

Becca Rice

Becca Rice

Deputy Clerk

November 16, 2025

Date