



October 8, 2025

Members of the Board of Trustees
Palatine Public Library District
Palatine, Illinois

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Palatine Public Library District (the District), Illinois for the year ended June 30, 2025. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards (and, if applicable, *Government Auditing Standards* and the Uniform Guidance), as well as certain information related to the planned scope and timing of our audit. We have communicated such information to you in our engagement letter. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the District are described in the Note 1 to the financial statements. No new accounting policies were adopted, and the application of existing policies was not changed during the year ended June 30, 2025. We noted no transactions entered into by the District during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the governmental activities' financial statements are noted below.

Management's estimates of the:

- Depreciation expense on capital assets is based on estimated useful lives of the underlying capital assets
- Compensated absences are based on management assumptions and estimates related to benefit time usage
- Net pension related accounts are based on estimated assumptions used by the actuary

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

Difficulties Encountered in Performing the Audit

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

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Any material misstatements detected as a result of audit procedures were corrected by management.

Significant Audit Findings - Continued

Disagreements with Management

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

Management Representations

We have requested certain representations from management that are included in the management representation letter dated October 8, 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 District's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

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

Other Matters

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

We were engaged to report on the other supplementary information, as listed in the table of contents, which accompanies the financial statements but is not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with the accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Restrictions on Use

This information is intended solely for the use of the Board of Trustees and management of the District and is not intended to be, and should not be, used by anyone other than these specified parties.

We wish to express our gratitude to the Board of Trustees and staff (in particular the Finance Department) of the Palatine Public Library District, Illinois for their valuable cooperation throughout the audit engagement.

Lauterbach & Amen, LLP
LAUTERBACH & AMEN, LLP

PALATINE PUBLIC LIBRARY DISTRICT, ILLINOIS

MANAGEMENT LETTER



FOR THE FISCAL YEAR ENDED
JUNE 30, 2025

700 N. North Court
Palatine, Illinois 60067
Phone: 847.358.5881
www.palatinelibrary.org



October 8, 2025

Members of the Board of Trustees
Palatine Public Library District
Palatine, Illinois

In planning and performing our audit of the financial statements of the Palatine Public Library District (the District), Illinois, for the year ended June 30, 2025, we considered its internal control structure in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control structure.

We do not intend to imply that our audit failed to disclose commendable aspects of your system and structure. For your consideration, we herein submit our comments and suggestions which are designed to assist in effecting improvements in internal controls and procedures. Those less-significant matters, if any, which arose during the course of the audit, were reviewed with management as the audit field work progressed.

The accompanying comments and recommendations are intended solely for the information and use of the Board of Trustees and senior management of the Palatine Public Library District, Illinois.

We will review the status of these comments during our next audit engagement. We have already discussed many of these comments and suggestions with various District personnel. We would be pleased to discuss our comments and suggestions in further detail with you at your convenience, to perform any additional study of these matters, or to review the procedures necessary to bring about desirable changes.

We commend the finance department for the well prepared audit package and we appreciate the courtesy and assistance given to us by the entire District staff.

Lauterbach & Amen, LLP
LAUTERBACH & AMEN, LLP

CURRENT RECOMMENDATION

1. **FUND OVER BUDGET**

Comment

During our current year-end audit procedures, we noted that the following fund had an excess of actual expenditures over budget for the fiscal year:

Fund	Excess
Special Reserve	\$ 4,530

Recommendation

We recommend the District investigate the causes of the funds over budget and adopt appropriate future funding measures.

Management Response

Management acknowledges this comment and will work to correct it in the coming year.

UPCOMING STANDARDS

1. **GASB STATEMENT NO. 103 FINANCIAL REPORTING MODEL IMPROVEMENTS**

In April 2024, the Governmental Accounting Standards Board (GASB) issued Statement No. 103, *Financial Reporting Model Improvements*, which establishes improvements to key components of the financial reporting model to enhance effectiveness in providing information that is essential for decision making and assessing a government's accountability. The Statement addresses application issues related to management's discussion and analysis, unusual or infrequent items, presentation of the proprietary fund statements of revenues, expenses, and changes in fund net position, major component unit information, and budgetary comparison information. GASB Statement No. 103, *Financial Reporting Model Improvements* is applicable to the District's financial statements for the year ended June 30, 2026.

2. **GASB STATEMENT NO. 104 DISCLOSURE OF CERTAIN CAPITAL ASSETS**

In September 2024, the Governmental Accounting Standards Board (GASB) issued Statement No. 104, *Disclosure of Certain Capital Assets*, which provide users of government financial statements with essential information about certain types of capital assets. This statement establishes requirements for (1) Certain types of capital assets to be disclosed separately in the capital assets note disclosures, and (2) Capital assets held for sale, including additional disclosures for those capital assets. GASB Statement No. 104, *Disclosure of Certain Capital Assets* is applicable to the District's financial statements for the year ended June 30, 2026.

PALATINE PUBLIC LIBRARY DISTRICT, ILLINOIS

ANNUAL FINANCIAL REPORT



FOR THE FISCAL YEAR ENDED
JUNE 30, 2025

700 N. North Court
Palatine, Illinois 60067
Phone: 847.358.5881
www.palatinelibrary.org

TABLE OF CONTENTS

PAGE

FINANCIAL SECTION

INDEPENDENT AUDITOR'S REPORT	1
------------------------------	-------------------

MANAGEMENT'S DISCUSSION AND ANALYSIS	5
--------------------------------------	-------------------

BASIC FINANCIAL STATEMENTS

Government-Wide Financial Statements

Statement of Net Position	15
---------------------------	--------------------

Statement of Activities	17
-------------------------	--------------------

Fund Financial Statements

Balance Sheet - Governmental Funds	19
------------------------------------	--------------------

Reconciliation of Total Governmental Fund Balance to the Statement of Net Position - Governmental Activities	21
---	--------------------

Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds	23
--	--------------------

Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances to the Statement of Activities - Governmental Activities	25
--	--------------------

Notes to the Financial Statements	26
-----------------------------------	--------------------

REQUIRED SUPPLEMENTARY INFORMATION

Schedule of Employer Contributions - Last Ten Fiscal Years

Illinois Municipal Retirement Fund	47
------------------------------------	--------------------

Schedule of Changes in the Employer's Net Pension Liability/(Asset) - Last Ten Measurement Years

Illinois Municipal Retirement Fund	48
------------------------------------	--------------------

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

General Fund	50
--------------	--------------------

OTHER SUPPLEMENTARY INFORMATION

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Debt Service Fund	54
-------------------	--------------------

Special Reserve - Capital Projects Fund	55
---	--------------------

Combining Balance Sheet - Nonmajor Governmental Funds	57
---	--------------------

Combining Statement of Revenues, Expenditures and Changes in Fund Balances Nonmajor Governmental Funds	59
---	--------------------

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual Audit - Special Revenue Fund	61
--	--------------------

PALATINE PUBLIC LIBRARY DISTRICT, ILLINOIS

TABLE OF CONTENTS

PAGE

FINANCIAL SECTION - Continued

OTHER SUPPLEMENTARY INFORMATION - Continued

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - Continued

Illinois Municipal Retirement - Special Revenue Fund

[62](#)

Social Security - Special Revenue Fund

[63](#)

Building Maintenance - Special Revenue Fund

[64](#)

Unemployment Reserve - Special Revenue Fund

[65](#)

Tort Immunity - Special Revenue Fund

[66](#)

FINANCIAL SECTION

This section includes:

Independent Auditor's Report

Management's Discussion and Analysis

Basic Financial Statements

Required Supplementary Information

Other Supplementary Information

INDEPENDENT AUDITOR'S REPORT

This section includes the opinion of the District's independent auditing firm.



INDEPENDENT AUDITOR'S REPORT

October 8, 2025

Members of the Board of Trustees
Palatine Public Library District
Palatine, Illinois

Opinions

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Palatine Public Library District (the District), Illinois 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 financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Palatine Public Library District, Illinois, as of June 30, 2025, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the 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.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and 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 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.

Auditor's Responsibilities 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 auditor's 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 generally accepted auditing standards 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 generally accepted auditing standards, 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.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, the budgetary comparison schedules, and supplementary pension schedules, as listed in the table of contents, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Palatine Public Library District, Illinois' basic financial statements. The other supplementary information is 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 other supplementary information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Lauterbach & Amen, LLP
LAUTERBACH & AMEN, LLP

MANAGEMENT'S DISCUSSION AND ANALYSIS

PALATINE PUBLIC LIBRARY DISTRICT, ILLINOIS

Management's Discussion and Analysis

June 30, 2025

Our discussion and analysis of the Palatine Public Library District's (the District) financial performance provides an overview of the District's financial activities for the fiscal year ended June 30, 2025. Please read it in conjunction with the District's financial statements.

FINANCIAL HIGHLIGHTS

- The District's net position increased from \$26,790,496 beginning balance to \$27,933,701, an increase of \$1,143,205 or 4.3 percent.
- During the year, government-wide revenues totaled \$11,689,314, while government-wide expenses totaled \$10,546,109, resulting in an increase to net position of \$1,143,205.
- Total fund balances for the governmental funds were \$17,887,339 at June 30, 2025 compared to a prior year balance of \$15,919,222, an increase of \$1,968,117 or 12.4 percent.

USING THIS ANNUAL REPORT

This annual report consists of a series of financial statements. The Statement of Net Position and the Statement of Activities provide information about the activities of the District as a whole and present a longer-term view of the District's finances.

For governmental activities, these statements tell how these services were financed in the short term as well as what remains for future spending. Fund financial statements also report the District's operation in more detail than the government-wide statements by providing information about the District's most significant funds.

Government-Wide Financial Statements

The government-wide financial statements provide readers with a broad overview of the District's finances, in a matter similar to a private-sector business.

The Statement of Net Position reports information on all of the District's assets/deferred outflows and liabilities/deferred inflows, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating. Consideration of other nonfinancial factors, such as changes in the District's property tax base, is needed to assess the overall health of the District.

The Statement of Activities presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows.

Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes).

Management's Discussion and Analysis

June 30, 2025

USING THIS ANNUAL REPORT - Continued

Government-Wide Financial Statements - Continued

Both of the government-wide financial statements report functions of the District that are principally supported by taxes and charges for services revenues (governmental activities). The governmental activities of the District include the cultural function.

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District, like other local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The District only maintains governmental funds.

Governmental Funds

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

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

The District maintains nine individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General, Debt Service, and Special Reserve Funds, which are considered a major funds. Data from the other six governmental funds are presented as a nonmajor fund.

The District adopts an annual appropriated budget for all of the governmental funds. A budgetary comparison schedule for these funds has been provided to demonstrate compliance with this budget.

Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

PALATINE PUBLIC LIBRARY DISTRICT, ILLINOIS

Management's Discussion and Analysis

June 30, 2025

GOVERNMENT-WIDE FINANCIAL ANALYSIS

Net position may serve over time as a useful indicator of a government's financial position. The following tables show that in the case of the District, assets/deferred outflows exceeded liabilities/deferred inflows by \$27,933,701.

	Net Position	
	2025	2024
Current and Other Assets	\$ 23,437,342	21,804,955
Capital Assets	16,170,483	16,285,317
Total Assets	39,607,825	38,090,272
Deferred Outflows	1,292,306	1,543,185
Total Assets/Deferred Outflows	40,900,131	39,633,457
Current Liabilities	625,728	889,211
Non-Current Liabilities	7,110,666	6,656,440
Total Liabilities	7,736,394	7,545,651
Deferred Inflows	5,230,036	5,297,310
Total Liabilities/Deferred Inflows	12,966,430	12,842,961
Net Position		
Net Investment in Capital Assets	12,006,975	11,875,365
Restricted	1,223,504	1,714,871
Unrestricted	14,703,222	13,200,260
Total Net Position	27,933,701	26,790,496

A large portion of the District's net position, \$12,006,975 or 43.0 percent, reflects its investment in capital assets (for example, buildings and improvements, equipment, furniture and fixtures, and library materials), less any related debt used to acquire those assets that is still outstanding. The District uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending.

An additional portion, \$1,223,504 or 4.4 percent of the District's net position represents resources that are subject to external restrictions on how they may be used. The remaining \$14,703,222, or 52.6 percent, represents unrestricted net position and may be used to meet the government's ongoing obligations to citizens and creditors.

PALATINE PUBLIC LIBRARY DISTRICT, ILLINOIS

Management's Discussion and Analysis

June 30, 2025

GOVERNMENT-WIDE FINANCIAL ANALYSIS - Continued

	Changes in Net Position	
	2025	2024
Revenues		
Program Revenues		
Charges for Services	\$ 80,773	79,101
Operating Grants/Contributions	187,350	136,487
Capital Grants/Contributions	4,695	60,534
General Revenues		
Property Taxes	10,496,439	10,368,758
Replacement Taxes	94,242	142,125
Interest	821,376	678,310
Miscellaneous	4,439	3,659
Total Revenues	11,689,314	11,468,974
Expenses		
Culture and Recreation	10,457,635	7,794,201
Interest on Long-Term Debt	88,474	100,973
Total Expenses	10,546,109	7,895,174
Change in Net Position	1,143,205	3,573,800
Net Position - Beginning	26,790,496	23,216,696
Net Position - Ending	27,933,701	26,790,496

Net position of the District's governmental activities increased from a balance of \$26,790,496 to \$27,933,701.

Revenues of \$11,689,314 exceeded expenses of \$10,546,109, resulting in the increase to net position in the current year of \$1,143,205.

Management's Discussion and Analysis

June 30, 2025

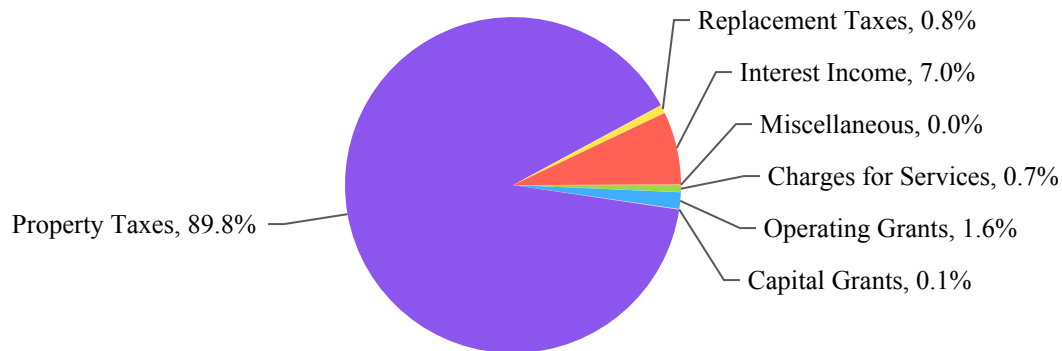
GOVERNMENT-WIDE FINANCIAL ANALYSIS - Continued

Governmental Activities

In the current year, governmental net position increased \$1,143,205 or 4.3 percent. This increase is mainly due to an increases in operating grants and contributions, property taxes, interest income, \$50,863, \$127,681, and \$143,066, respectively. These revenues increased primarily due to an increase in interest rates rate and higher property taxes.

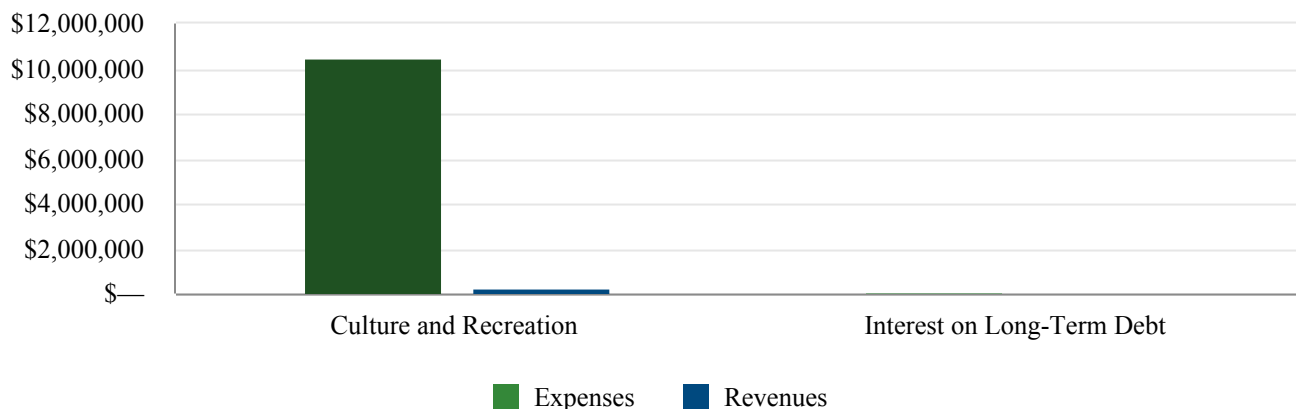
The following table graphically depicts the major revenue sources of the District. It depicts very clearly the reliance of property taxes to fund governmental activities.

Revenues by Source - Governmental Activities



The 'Expenses and Program Revenues' Table identifies those governmental functions where program expenses greatly exceed revenues. The culture and recreation function charges user fees for services provided. The user fees charged do not cover the expenses, which furthermore signifies the District's reliance on general revenues such as property taxes to fund operations.

Expenses and Program Revenues



PALATINE PUBLIC LIBRARY DISTRICT, ILLINOIS

Management's Discussion and Analysis

June 30, 2025

FINANCIAL ANALYSIS OF THE GOVERNMENT'S FUNDS

As noted earlier, the District uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds

The focus of the District's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of the end of the current fiscal year, the governmental funds reported combined ending fund balances of \$17,887,339 which is an increase of 12.4 percent from last year's ending fund balance of \$15,919,222.

In the current year, governmental fund balances increased by \$1,968,117. The General Fund reported an increase of \$1,432,571 due to a planned effort to set aside funds for future capital needs.

The Debt Service Fund reported no change to fund balance in the current year as the transfer in from the General Fund covered the principal and interest expenditures.

The Special Reserve Fund reported an increase of \$822,299 to fund balance due to a decrease in capital related spending and a transfer in from the General Fund.

GENERAL FUND BUDGETARY HIGHLIGHTS

During the year, no supplemental amendments were made to the budget for the General Fund.

The General Fund actual revenues were higher than budgeted revenues. Actual revenues for the current year were \$10,444,615, compared to budgeted revenues of \$9,983,109. This resulted primarily from interest income being \$670,655 higher than the budgeted amount of \$150,000. In addition, charges for services and miscellaneous revenues came in higher than budgeted by \$44,273 and \$4,439, respectively.

The General Fund actual expenditures were lower than budgeted expenditures. Actual expenditures totaled \$7,377,844, while budgeted expenditures totaled \$8,169,457. This was due primarily to savings realized versus the budgeted expenditures in all areas of the culture and recreation expenditures, except for utilities and supplies.

PALATINE PUBLIC LIBRARY DISTRICT, ILLINOIS

Management's Discussion and Analysis

June 30, 2025

CAPITAL ASSETS

The District's investment in capital assets for its governmental activities as of June 30, 2025 was \$16,170,483 (net of accumulated depreciation). This investment in capital assets includes land, construction in process, buildings and improvements, equipment, furniture and, fixtures, and library materials.

	Capital Assets - Net of Depreciation	
	2025	2024
Land	\$ 926,032	926,032
Construction in Progress	257,618	1,311,683
Buildings and Improvements	10,449,336	10,566,737
Equipment, Furniture, and Fixtures	2,414,086	1,946,373
Library Materials	2,123,411	1,534,492
Total	16,170,483	16,285,317

This year's additions to capital assets included:

Construction in Progress	\$ 257,618
Equipment, Furniture, and Fixtures	694,491
Library Materials	646,256
	<u>1,598,365</u>

Additional information on the District's capital assets can be found in Note 3 of this report.

LONG TERM DEBT

At June 30, 2025, the District had the following outstanding of long-term debt:

	Long-Term Debt Outstanding	
	2025	2024
General Obligation Alternate Revenue Source Bonds	\$ 3,695,000	3,445,000

State statutes limit the amount of general obligation debt a non-home rule governmental entity may issue to 2.875% of its total assessed valuation. The current debt limit for the District is \$85,112,228, but the bonds do not count against the District's debt limit.

Additional information on the Library's long-term debt can be found in Note 3 of this report.

PALATINE PUBLIC LIBRARY DISTRICT, ILLINOIS

Management's Discussion and Analysis

June 30, 2025

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET AND RATES

The District Board of Trustees considered many factors when setting the fiscal year 2025-26 budget, including tax rates and fees that will be charged for its various activities. One of those factors is a relatively stable economy, although the unemployment rate is rising, and interest rates are expected to decrease. The Library's budget also takes into account the rising minimum wage rate in Illinois as well as higher payroll and cost of living adjustments.

The District is in year two of the Strategic Plan for Fiscal Years 2024 – 2026. The goals of this Plan are 1. Maintain high levels of service by investing in staff, 2. Increase visibility and remove barriers to participation for members of our diverse community through meaningful engagement, increased partnerships, and targeted communication, 3. Adopt programs and collections to deliver relevant content that serves changing community needs by restructuring systems, dedicating resources to these activities, and engaging in ongoing dialogue between members and staff, 4. Begin to understand how the Library will serve the Palatine community of the future by developing a long-term plan for existing and potential new spaces.

The District's 2022 Capital Maintenance Plan continues to be utilized for the District to maintain and/or improve its current site. The 2022 Financial Plan was a 10-year plan so that continues to be used for levy projections and fund expense projections. The FY 2025-26 budget includes the repairs and maintenance specified in the Capital Maintenance Plan as well as renovations to staff work areas and meeting rooms.

REQUESTS FOR INFORMATION

This financial report is designed to provide a general overview of the District's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional information should be directed to the Executive Director at Palatine Public Library District, 700 N. North Court, Palatine, Illinois 60067.

BASIC FINANCIAL STATEMENTS

The basic financial Statements include integrated sets of financial statements as required by the GASB. The sets of statements include:

Government-Wide Financial Statements

Fund Financial Statements

Governmental Funds

In addition, the notes to the financial statements are included to provide information that is essential to a user's understanding of the basic financial statements.

PALATINE PUBLIC LIBRARY DISTRICT, ILLINOIS

Statement of Net Position

June 30, 2025

See Following Page

PALATINE PUBLIC LIBRARY DISTRICT, ILLINOIS

Statement of Net Position

June 30, 2025

ASSETS

Current Assets

Cash and Investments	\$ 18,026,860
Receivables - Net of Allowances	5,230,036
Prepays	<u>180,446</u>
Total Current Assets	<u>23,437,342</u>

Noncurrent Assets

Capital Assets

Nondepreciable	1,183,650
Depreciable	34,028,976
Accumulated Depreciation	<u>(19,042,143)</u>
Total Noncurrent Assets	<u>16,170,483</u>
Total Assets	<u>39,607,825</u>

DEFERRED OUTFLOWS OF RESOURCES

Deferred Items - IMRF	<u>1,292,306</u>
Total Assets and Deferred Outflows of Resources	<u>40,900,131</u>

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

LIABILITIES

Current Liabilities	
Accounts Payable	\$ 167,200
Retainage Payable	25,762
Accrued Payroll	127,005
Accrued Interest Payable	10,638
Current Portion of Long-Term Debt	295,123
Total Current Liabilities	<u>625,728</u>
Noncurrent Liabilities	
Compensated Absences Payable	200,494
Net Pension Liability - IMRF	3,039,905
General Obligation Bonds Payable - Net	3,870,267
Total Noncurrent Liabilities	<u>7,110,666</u>
Total Liabilities	<u>7,736,394</u>

DEFERRED INFLOWS OF RESOURCES

Property Taxes	<u>5,230,036</u>
Total Liabilities and Deferred Inflows of Resources	<u>12,966,430</u>

NET POSITION

Net Investment in Capital Assets	12,006,975
Restricted	
Property Tax Levies	
Audit	6,365
Illinois Municipal Retirement	326,477
Social Security	332,221
Building Maintenance	264,251
Unemployment Reserve	49,220
Tort Immunity	244,970
Unrestricted	<u>14,703,222</u>
Total Net Position	<u><u>27,933,701</u></u>

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

PALATINE PUBLIC LIBRARY DISTRICT, ILLINOIS

Statement of Activities

For the Fiscal Year Ended June 30, 2025

		Program Revenues			Net (Expense)
		Charges for Services	Operating Grants/ Contributions	Capital Grants/ Contributions	Revenue and Changes in Net Position
	Expenses				
Governmental Activities					
Culture and Recreation	\$ 10,457,635	80,773	187,350	4,695	(10,184,817)
Interest on Long-Term Debt	88,474	—	—	—	(88,474)
Total Governmental Activities	10,546,109	80,773	187,350	4,695	(10,273,291)
		General Revenues			
		Taxes			
		Property Taxes			10,496,439
		Intergovernmental - Unrestricted			
		Replacement Taxes			94,242
		Interest Income			821,376
		Miscellaneous			4,439
					<u>11,416,496</u>
		Change in Net Position			1,143,205
		Net Position - Beginning			<u>26,790,496</u>
		Net Position - Ending			<u><u>27,933,701</u></u>

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

PALATINE PUBLIC LIBRARY DISTRICT, ILLINOIS

Balance Sheet - Governmental Funds

June 30, 2025

See Following Page

PALATINE PUBLIC LIBRARY DISTRICT, ILLINOIS

Balance Sheet - Governmental Funds

June 30, 2025

	<u>General</u>
ASSETS	
Cash and Investments	\$ 12,054,343
Receivables - Net of Allowances	
Property Taxes	4,714,377
Prepays	<u>180,446</u>
Total Assets	<u><u>16,949,166</u></u>
LIABILITIES	
Accounts Payable	144,721
Retainage Payable	—
Accrued Payroll	<u>127,005</u>
Total Liabilities	<u>271,726</u>
DEFERRED INFLOWS OF RESOURCES	
Property Taxes	<u>4,714,377</u>
Total Liabilities and Deferred Inflows of Resources	<u>4,986,103</u>
FUND BALANCES	
Nonspendable	180,446
Restricted	—
Assigned	—
Unassigned	<u>11,782,617</u>
Total Fund Balances	<u><u>11,963,063</u></u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u><u>16,949,166</u></u>

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

Debt Service	Capital Projects Special Reserve	Nonmajor	Totals
—	4,749,013	1,223,504	18,026,860
—	—	515,659	5,230,036
—	—	—	180,446
—	4,749,013	1,739,163	23,437,342
—	22,479	—	167,200
—	25,762	—	25,762
—	—	—	127,005
—	48,241	—	319,967
—	—	515,659	5,230,036
—	48,241	515,659	5,550,003
—	—	—	180,446
—	—	1,223,504	1,223,504
—	4,700,772	—	4,700,772
—	—	—	11,782,617
—	4,700,772	1,223,504	17,887,339
—	4,749,013	1,739,163	23,437,342

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

PALATINE PUBLIC LIBRARY DISTRICT, ILLINOIS

Reconciliation of the Total Governmental Fund Balance to the Statement of Net Position - Governmental Activities

June 30, 2025

Total Governmental Fund Balances	\$ 17,887,339
Amounts reported for governmental activities in the Statement of Net Position are different because:	
Capital assets used in Governmental Activities are not financial resources and therefore, are not reported in the funds.	16,170,483
Deferred outflows (inflows) of resources related to the pensions not reported in the funds. Deferred Items - IMRF	1,292,306
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds. Compensated Absences Payable	(250,617)
Net Pension Liability - IMRF	(3,039,905)
General Obligation Bonds Payable - Net	(4,115,267)
Accrued Interest Payable	<u>(10,638)</u>
Net Position of Governmental Activities	<u>27,933,701</u>

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

PALATINE PUBLIC LIBRARY DISTRICT, ILLINOIS

**Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds
For the Fiscal Year Ended June 30, 2025**

See Following Page

PALATINE PUBLIC LIBRARY DISTRICT, ILLINOIS

Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds
For the Fiscal Year Ended June 30, 2025

	<u>General</u>
Revenues	
Taxes	\$ 9,311,754
Intergovernmental	226,994
Charges for Services	80,773
Interest Income	820,655
Miscellaneous	4,439
Total Revenues	<u>10,444,615</u>
Expenditures	
Culture and Recreations	7,377,844
Capital Outlay	—
Debt Service	
Principal Retirement	—
Interest and Fiscal Charges	—
Total Expenditures	<u>7,377,844</u>
Excess (Deficiency) of Revenues	
Over (Under) Expenditures	<u>3,066,771</u>
Other Financing Sources (Uses)	
Transfers In	—
Transfers Out	(1,634,200)
	<u>(1,634,200)</u>
Net Change in Fund Balances	1,432,571
Fund Balances - Beginning	<u>10,530,492</u>
Fund Balances - Ending	<u><u>11,963,063</u></u>

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

Debt Service	Capital Projects Special Reserve	Nonmajor	Totals
—	—	1,184,685	10,496,439
—	59,293	—	286,287
—	—	—	80,773
—	721	—	821,376
—	—	—	4,439
—	60,014	1,184,685	11,689,314
—	—	1,471,438	8,849,282
—	487,715	—	487,715
250,000	—	—	250,000
134,200	—	—	134,200
384,200	487,715	1,471,438	9,721,197
(384,200)	(427,701)	(286,753)	1,968,117
384,200	1,250,000	—	1,634,200
—	—	—	(1,634,200)
384,200	1,250,000	—	—
—	822,299	(286,753)	1,968,117
—	3,878,473	1,510,257	15,919,222
—	4,700,772	1,223,504	17,887,339

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

PALATINE PUBLIC LIBRARY DISTRICT, ILLINOIS

**Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of the
Governmental Funds to the Statement of Activities - Governmental Activities
For the Fiscal Year Ended June 30, 2025**

Net Change in Fund Balances - Total Governmental Funds	\$ 1,968,117
---	---------------------

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

Governmental funds report capital outlays as expenditures. However, in the
Statement of Activities the cost of those assets is allocated over their estimated
useful lives and reported as depreciation expense.

Capital Outlays	1,598,365
Depreciation Expense	(1,713,199)

The net effect of deferred outflows (inflows) of resources related
to the pensions not reported in the funds.

Change in Deferred Items - IMRF	(250,879)
---------------------------------	-----------

The issuance of long-term debt provides current financial resources to
governmental funds, while the repayment of the principal on long-term
debt consumes the current financial resources of the governmental funds.

Change in Compensated Absences Payable	(55,072)
Change in Net Pension Liability - IMRF	(699,853)
Principal Retirement - Net	294,685

Changes to accrued interest on long-term debt in the Statement of Activities
does not require the use of current financial resources and, therefore, are not
reported as expenditures in the governmental funds.

1,041

Changes in Net Position of Governmental Activities

<u>1,143,205</u>

PALATINE PUBLIC LIBRARY DISTRICT, ILLINOIS

Notes to the Financial Statements

June 30, 2025

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Palatine Public Library District (the District) of Illinois is located in the Village of Palatine and is governed by a Board of Trustees. The District is primarily funded through a tax levy, fines and fees, and charitable donations. Revenue is used to operate and staff the District.

The government-wide financial statements are prepared in accordance with generally accepted accounting principles (GAAP). The Governmental Accounting Standards Board (GASB) is responsible for establishing GAAP for state and local governments through its pronouncements (Statements and Interpretations). The more significant of the District's accounting policies established in GAAP and used by the District are described below.

REPORTING ENTITY

The District is a municipal corporation governed by an elected president and six-member Board of Trustees. The accompanying financial statements present the government and its component units, entities for which the government is considered to be financially accountable. Blended component units are, in substance, part of the primary government's operations, even though they are legally separate entities. Thus, blended component units are appropriately presented as funds of the primary government. Each discretely presented component unit is reported in a separate column in the government-wide financial statements to emphasize that it is both legally and substantively separate from the government. Management has determined that there are no fiduciary component units that are required to be included in the financial statements of the District as pension trust funds and there are no discretely component units to include in the reporting entity.

BASIS OF PRESENTATION

Government-Wide Statements

The District's basic financial statements include both government-wide (reporting the District as a whole) and fund financial statements (reporting the District's major funds). The District only reports governmental activities.

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

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

The net costs (by function) are normally covered by general revenue (property and personal property replacement taxes, certain intergovernmental revenues, charges for services, interest income, etc.).

This government-wide focus is more on the sustainability of the District as an entity and the change in the District's net position resulting from the current year's activities.

Notes to the Financial Statements

June 30, 2025

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

BASIS OF PRESENTATION - Continued

Fund Financial Statements

The financial transactions of the District are reported in individual funds in the fund financial statements. Each fund is accounted for by providing a separate set of self-balancing accounts that comprise its assets/deferred outflows, liabilities/deferred inflows, fund equity, revenues and expenditures/expenses. The District's funds are all reported as governmental funds. The emphasis in fund financial statements is on the major funds.

GASB Statement No. 34 sets forth minimum criteria (percentage of the assets/deferred outflows, liabilities/deferred inflows, revenues or expenditures/expenses) for the determination of major funds. The District electively added funds, as major funds, which either had debt outstanding or specific community focus. A fund is considered major if it is a primary operating fund of the District or meets the following criteria:

Total assets/deferred outflows, liabilities/deferred inflows, revenues, or expenditures/expenses of that individual governmental or enterprise fund are at least 10 percent of the corresponding total for all funds of that category or type.

The various funds are reported by generic classification within the financial statements. The following fund types are used by the District:

Governmental Funds

The focus of the governmental funds' measurement (in the fund statements) is upon determination of financial position and changes in financial position (sources, uses, and balances of financial resources) rather than upon net income. The following is a description of the governmental funds of the District:

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

Special revenues funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. The District maintains six special revenue funds.

Debt Service Funds is used to account for funds restricted, committed, or assigned for principal retirement, interest, and fiscal charges for debt obligations. The Debt Service Fund is treated as a major fund.

Capital Projects Funds is used to account for capital improvement expenditures. The Special Reserve Fund, a major fund, is used to account for the resources and expenditures for capital projects.

MEASUREMENT FOCUS AND BASIS OF ACCOUNTING

Measurement focus is a term used to describe "which" transactions are recorded within the various financial statements. Basis of accounting refers to "when" transactions are recorded regardless of the measurement focus applied.

Notes to the Financial Statements

June 30, 2025

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

MEASUREMENT FOCUS AND BASIS OF ACCOUNTING - Continued

Measurement Focus

On the government-wide Statement of Net Position and the Statement of Activities, governmental funds are presented using the economic resources measurement focus as defined below. In the fund financial statements, the “current financial resources” measurement focus is utilized.

The accounting objectives of the “economic resources” measurement focus are the determination of operating income, changes in net position (or cost recovery), financial position, and cash flows. All assets/deferred outflows, liabilities/deferred inflows (whether current or noncurrent) associated with their activities are reported.

All governmental funds utilize a “current financial resources” measurement focus. Only current financial assets/deferred outflows and liabilities/deferred inflows 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.

Basis of Accounting

In the government-wide Statement of Net Position and Statement of Activities, governmental activities are presented using the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability/deferred inflow is incurred or economic asset used. Revenues, expenses, gains, losses, assets/deferred outflows, and liabilities/deferred inflows resulting from exchange and exchange-like transactions are recognized when the exchange takes place.

In the fund financial statements, governmental funds are presented on the modified accrual basis of accounting. Under this modified accrual basis of accounting, revenues are recognized when “measurable and available.” Measurable means knowing or being able to reasonably estimate the amount. Available means collectible within the current period or within sixty days after year-end. The District recognizes property taxes when they become both measurable and available in accordance with GASB Codification Section P70. A sixty-day availability period is used for revenue recognition for all other governmental fund revenues. Expenditures (including capital outlay) are recorded when the related fund liability is incurred, except for general obligation bond principal and interest which are recognized when due.

In applying the susceptible to accrual concept under the modified accrual basis, those revenues susceptible to accrual are property taxes, interest revenue, and charges for services. All other revenues are not susceptible to accrual because generally they are not measurable until received in cash.

ASSETS/DEFERRED OUTFLOWS, LIABILITIES/DEFERRED INFLOWS, AND FUND BALANCE/NET POSITION

Cash and Investments

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

Notes to the Financial Statements

June 30, 2025

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

**ASSETS/DEFERRED OUTFLOWS, LIABILITIES/DEFERRED INFLOWS, AND FUND BALANCE/
NET POSITION - Continued**

Cash and Investments - Continued

Investments are generally reported at fair value. Short-term investments are reported at cost, which approximates fair value. For investments, the District categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset.

Receivables

In the government-wide financial statements, receivables consist of all revenues earned at year-end and not yet received. Allowances for uncollectible accounts receivable are based upon historical trends and the periodic aging of accounts receivable. Major receivables balances include property taxes.

Prepays

Prepays are valued at cost, which approximates market. The cost of governmental fund-type prepaids are recorded as expenditures when consumed rather than when purchased. Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaids in both the government-wide and fund financial statements.

Interfund Receivables, Payables and Activity

Interfund activity is reported as loans, services provided, reimbursements or transfers. Loans are reported as interfund receivables and payables as appropriate and are subject to elimination upon consolidation. Services provided, deemed to be at market or near market rates, are treated as revenues and expenditures/expenses. Reimbursements are when one fund incurs a cost, charges the appropriate benefiting fund and reduces its related cost as a reimbursement. All other interfund transactions are treated as transfers.

Capital Assets

Capital assets purchased or acquired with an original cost of more than \$5,000 are reported at historical cost or estimated historical cost. Contributed assets are reported at acquisition value as of the date received. Additions, improvements and other capital outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred.

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. General capital assets are long-lived assets of the District as a whole. When purchased, such assets are recorded as expenditures in the governmental funds and capitalized. The valuation basis for general capital assets is historical cost, or where historical cost is not available, estimated historical cost based on replacement costs.

Notes to the Financial Statements

June 30, 2025

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

**ASSETS/DEFERRED OUTFLOWS, LIABILITIES/DEFERRED INFLOWS, AND FUND BALANCE/
NET POSITION - Continued**

Capital Assets - Continued

Depreciation on all assets is computed and recorded using the straight-line method of depreciation over the following estimated useful lives:

Buildings and Improvements	5 - 40 Years
Equipment, Furniture, and Fixtures	5 - 10 Years
Library Materials	5 Years

Deferred Outflows/Inflows of Resources

Deferred outflow/inflow of resources represents an consumption/acquisition of net assets that applies to a future period and therefore will not be recognized as an outflow of resources (expense)/inflow of resources (revenue) until that future time.

Compensated Absences

The District's policy allows full time and part time employees to earn varying amounts of sick and vacation pay for each year employed.

Full time employees accrue vacation up to four weeks. Employees are eligible to accrue vacation based on their length of service with the District. Employees may carry over vacation time from year to year with a maximum of one year's eligible hours. Full time employees earn one sick day per month and may accrue up to 240 days. Part time employees may accrue sick time on a prorated basis based on number of hours regularly scheduled.

Upon separation of employment any unused and accrued vacation is paid out to the employee.

All vacation pay is accrued when incurred in the government-wide financial statements. A liability for these amounts is reported in the governmental funds only if they have matured, for example, as a result of employee resignations and retirements.

Long-Term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the governmental activities Statement of Net Position. Bond premiums and discounts are deferred and amortized over the life of the bonds. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are reported as expenses at the time of issuance.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

Notes to the Financial Statements

June 30, 2025

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

**ASSETS/DEFERRED OUTFLOWS, LIABILITIES/DEFERRED INFLOWS, AND FUND BALANCE/
NET POSITION - Continued**

Net Position

In the government-wide financial statements, equity is classified as net position and displayed in three components:

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 improvement of those assets.

Restricted - Consists of net position with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislations.

Unrestricted - All other net position balances that do not meet the definition of “restricted” or “net investment in capital assets.”

Use of Estimates

The preparation of financial statements in conformity with GAAP requires management to make estimates and assumption that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures/expenses during the reporting period. Actual results could differ from those estimates.

NOTE 2 - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

BUDGETARY INFORMATION

The accounting policies of the District include the preparation of financial statements on the modified accrual basis of accounting. The District also prepares its budget on the modified accrual basis of accounting.

Under the modified accrual basis of accounting, revenues are recorded when receivable and expenditures are recorded when payable. General capital assets acquisitions are reported as expenditures in the governmental funds. Proceeds from general long-term debt and acquisitions under capital leases are reported as other financing sources.

Budgets are adopted at the function level in the General Fund and total General Fund expenditures disbursed may not legally exceed the budgeted amount. Appropriations lapse at year end unless specifically carried over. There were no carryovers to the following year.

PALATINE PUBLIC LIBRARY DISTRICT, ILLINOIS

Notes to the Financial Statements

June 30, 2025

NOTE 2 - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY - Continued

BUDGETARY INFORMATION - Continued

The District follows these procedures in establishing the budgetary data reflected in the financial statements:

- Prior to September 15th the District Board receives a proposed operating budget (appropriation ordinance) for the fiscal year commencing on preceding July 1st. The operating budget includes proposed expenditures and the means of financing them.
- A public hearing is conducted at a public meeting to obtain taxpayers comments.
- The budget is legally enacted through passage of an ordinance prior to September 30th.
- The District Treasurer, in consultation with the Board of Trustees, is authorized to expend the un-expensed balance of any item or items of any general appropriation in making up any deficiency in any item or items of the same general appropriation.
- The original budget was adopted on September 14, 2024 and was not amended during the fiscal year.
- Formal budgetary integration is not employed as a management control device during the year for any fund.
- Budgetary comparisons presented in the accompanying financial statements are prepared on the modified accrual basis of accounting. All funds utilize the same basis of accounting for both budgetary purposes and actual results.
- Expenditures cannot legally exceed appropriations at the fund level.
- All appropriations lapse at year-end.
- There were no budget amendments during the fiscal year.

EXCESS OF ACTUAL EXPENDITURES OVER BUDGET IN INDIVIDUAL FUND

The following fund had an excess of actual expenditures over budget as of the date of this report:

<u>Fund</u>	<u>Excess</u>
Special Reserve	\$ 4,530

NOTE 3 - DETAIL NOTES ON ALL FUNDS

DEPOSITS AND INVESTMENTS

The District maintains a cash and investment pool that is available for use by all funds. Each fund type's portion of this pool is displayed on the combined balance sheet as "cash and investments."

Permitted Deposits and 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. Agencies, obligations of States and their political subdivisions, credit union shares, repurchase agreements, commercial paper rated within the three highest classifications by at least two standard rating services.

The Illinois Public Reserves Investment Management Trust (iPrime) is an investment opportunity and cash management service for Illinois Municipal Treasurers acting on behalf of counties, townships, cities, towns, villages, special road districts, public water supply districts, fire protection districts, drainage districts, levee districts, sewer districts, housing authorities, and all other political corporations or subdivisions of the State of Illinois. Participation in iPrime is voluntary. iPrime is not registered with the SEC as an Investment Company. Investments in iPrime are valued at the share price, the price for which the investment could be sold.

PALATINE PUBLIC LIBRARY DISTRICT, ILLINOIS

Notes to the Financial Statements

June 30, 2025

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

DEPOSITS AND INVESTMENTS - Continued

Deposits. At year-end, the carrying amount of the District's deposits totaled \$14,906,102 and the bank balances totaled \$15,006,088.

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

Investment Type	Fair Value	Investment Maturities (in Years)			
		Less Than 1	1-5	6-10	More Than 10
U.S. Treasury Notes	\$ 3,114,728	2,107,689	1,007,039	—	—
iPrime	6,030	6,030	—	—	—
Totals	3,120,758	2,113,719	1,007,039	—	—

The District has the following recurring fair value measurements as of year-end:

- U.S. Treasury Notes of \$3,114,728 are valued using quoted market prices (Level 1 inputs)
- iPrime of \$6,030 is measured using the Net Asset Value (NAV) as determined by the pool

Interest Rate Risk. Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The District's investment policy states that the District's investment portfolio must remain sufficiently liquid to enable the District to meet all operating requirements which might be reasonably projected.

Credit Risk. Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. It is the policy of the District to invest all funds under the District's control in a manner that will provide the highest investment return using authorized instruments, while meeting the District's daily cash flow demands and in conformance with all State statutes governing the invest of public funds. At year-end, the District's investments in iPrime are all rated AAAM by Standard & Poor's.

Custodial Credit Risk. In the case of deposits, this is the risk that in the event of a bank failure, the District's deposits may not be returned to it. The District's investment policy states that in order to meet the objective of safety of capital, the District will require deposits in excess of the federally insured amount to be collateralized to the extent of 110% and evidenced by an approved written agreement. At year-end, the entire amount of the bank balance of deposits was covered by collateral, federal depository or equivalent insurance.

For an investment, this is the risk that in the event of the failure of the counterparty, the District will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The District's investment policy does not specifically address custodial credit risk for investments. The District's investment in iPrime is not subject to custodial credit risk.

Concentration of Credit Risk. This is the risk of loss attributed to the magnitude of the District's investment in a single issuer. The District's investment policy states that the investment portfolio will be diversified to eliminate the risk of loss resulting from concentration of assets in a specific maturity, a specific issuer, or a specific class of securities. At year-end, the District does not have any investments over 5 percent of the total cash and investment portfolio (other than investments issued or explicitly guaranteed by the U.S. government and investments in mutual funds, external investment pools, and other pooled investments).

PALATINE PUBLIC LIBRARY DISTRICT, ILLINOIS

Notes to the Financial Statements

June 30, 2025

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

CAPITAL ASSETS

Governmental Activities

Governmental capital asset activity for the year was as follows:

	Beginning Balances	Increases	Decreases	Ending Balances
Nondepreciable Capital Assets				
Land	\$ 926,032	—	—	926,032
Construction in Process	1,311,683	257,618	1,311,683	257,618
	<u>2,237,715</u>	<u>257,618</u>	<u>1,311,683</u>	<u>1,183,650</u>
Depreciable Capital Assets				
Buildings and Improvements	\$ 27,242,877	1,027,987	—	28,270,864
Equipment, Furniture, and Fixtures	2,428,504	694,491	—	3,122,995
Library Materials	1,705,165	929,952	—	2,635,117
	<u>31,376,546</u>	<u>2,652,430</u>	<u>—</u>	<u>34,028,976</u>
Less Accumulated Depreciation				
Buildings and Improvements	16,676,140	1,145,388	—	17,821,528
Equipment, Furniture, and Fixtures	482,131	226,778	—	708,909
Library Materials	170,673	341,033	—	511,706
	<u>17,328,944</u>	<u>1,713,199</u>	<u>—</u>	<u>19,042,143</u>
Total Net Depreciable Capital Assets	<u>14,047,602</u>	<u>939,231</u>	<u>—</u>	<u>14,986,833</u>
Total Net Capital Assets	<u>16,285,317</u>	<u>1,196,849</u>	<u>1,311,683</u>	<u>16,170,483</u>

Depreciation expense was charged to governmental activities as follows:

Culture and Recreation \$ 1,713,199

PROPERTY TAXES

Property taxes for the 2024 levy attach as an enforceable lien on January 1, on property values assessed as of the same date. Taxes are levied by December of the subsequent fiscal year (by passage of a Tax Levy Ordinance). Tax bills are prepared by the County and are collected in two installments in March and August. The County collects such taxes and remits them periodically.

PALATINE PUBLIC LIBRARY DISTRICT, ILLINOIS

Notes to the Financial Statements

June 30, 2025

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

INTERFUND TRANSFERS

Interfund transfers for the year consisted of the following:

Transfer In	Transfer Out	Amount
Debt Service	General	\$ 384,200 (2)
Special Reserve	General	<u>1,250,000 (1)</u>
		<u>1,634,200</u>

Transfers are used to (1) move revenues unrestricted revenues collected in the General Fund to finance various programs accounted for in other funds in accordance with budgetary authorizations and (2) move receipts restricted to debt service from the funds collecting the receipts to the Debt Service Fund as debt service payments become due.

LONG-TERM DEBT

General Obligation Alternate Revenue Source Bonds

The District issues bonds to provide funds for the acquisition and construction of major capital facilities. Alternate revenue source bonds provide for the collection, segregation and distribution of certain income taxes received by the District for the payment of principal and interest on the alternate revenue source bonds. Alternate revenue source bonds outstanding are as follows:

Issue	Beginning Balances	Issuances	Retirements	Ending Balances
General Obligation Alternate Revenue Source Bonds of 2020 - due in annual installments of \$210,000 to \$515,000 plus interest at 3.00% to 5.00% through December 1, 2039.	\$ 3,695,000	—	250,000	<u>3,445,000</u>

Long-Term Liability Activity

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

Type of Debt	Beginning Balances	Additions	Deductions	Ending Balances	Amounts Due within One Year
Compensated Absences	\$ 195,545	55,072	—	250,617	50,123
Net Pension Liability - IMRF	2,340,052	699,853	—	3,039,905	—
General Obligation Alternate	3,695,000	—	250,000	3,445,000	245,000
Unamortized Premium	714,952	—	44,685	670,267	—
	<u>6,945,549</u>	<u>754,925</u>	<u>294,685</u>	<u>7,405,789</u>	<u>295,123</u>

PALATINE PUBLIC LIBRARY DISTRICT, ILLINOIS

Notes to the Financial Statements

June 30, 2025

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

LONG-TERM DEBT - Continued

Long-Term Liability Activity - Continued

Payments on the compensated absences and the net pension liability are made by the General Fund. The Debt Service Fund makes payments on the general obligation alternate revenue source bonds.

Debt Service Requirements to Maturity

The annual debt service requirements to maturity, including principal and interest, are as follows:

Fiscal Year	General Obligation Alternate Revenue Source Bonds	
	Principal	Interest
2026	\$ 245,000	121,525
2027	245,000	109,275
2028	245,000	97,025
2029	240,000	84,900
2030	240,000	72,900
2031	240,000	63,300
2032	235,000	56,175
2033	230,000	49,200
2034	230,000	42,300
2035	225,000	35,475
2036	220,000	28,800
2037	215,000	22,275
2038	215,000	15,825
2039	210,000	9,450
2040	210,000	3,150
Total	3,445,000	811,575

Legal Debt Margin

Chapter 50, Section 405/1 of the Illinois Compiled Statutes provides "...no county having a population of less than 500,000 and no township, school district or other municipal corporation having a population of less than 300,000 shall become indebted in any manner or for any purpose, to an amount, including existing indebtedness in the aggregate exceeding 2.875% on the value of the taxable property therein, to be ascertained by the last assessment for state and county purposes, previous to the incurring of the indebtedness or, until January 1, 1983, if greater, the sum that is produced by multiplying the governmental unit's 1978 equalized assessed valuation by the debt limitation percentage in effect on January 1, 1979."

PALATINE PUBLIC LIBRARY DISTRICT, ILLINOIS

Notes to the Financial Statements

June 30, 2025

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

LONG-TERM DEBT - Continued

Legal Debt Margin - Continued

Assessed Valuation - 2024	<u>\$ 2,960,425,313</u>
Legal Debt Limit - 2.875% of Assessed Value	85,112,228
Amount of Debt Applicable to Limit	<u>—</u>
Legal Debt Margin	<u>85,112,228</u>

NET INVESTMENT IN CAPITAL ASSETS

Net investment in capital assets was comprised of the following as of June 30, 2025:

Governmental Activities	
Capital Assets - Net of Accumulated Depreciation	\$ 16,170,483
Less Capital Related Debt:	
Accounts and Retainage Payable	(48,241)
General Obligation Alternate Revenue Source Bonds of 2020	(3,445,000)
Unamortized Premium	<u>(670,267)</u>
Net Investment in Capital Assets	<u>12,006,975</u>

FUND BALANCE CLASSIFICATIONS

In the governmental funds financial statements, the District considers restricted amounts to have been spent when an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available. The District first utilizes committed, then assigned and then unassigned fund balance when an expenditure is incurred for purposes for which all three unrestricted fund balances are available. The following is a schedule of fund balance classifications for the governmental funds as of the date of this report:

Nonspendable Fund Balance. Consists of resources that cannot be spent because they are either: a) not in a spendable form; or b) legally or contractually required to be maintained intact.

Restricted Fund Balance. Consists of resources that are restricted to specific purposes, that is, when constraints placed on the use of resources are either: a) externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or b) imposed by law through constitutional provisions or enabling legislation.

Committed Fund Balance. Consists of resources constrained (issuance of an ordinance) to specific purposes by the government itself, using its highest level of decision-making authority, the Board of Trustees; to be reported as committed, amounts cannot be used for any other purpose unless the government takes the same highest-level action to remove or change the constraint.

PALATINE PUBLIC LIBRARY DISTRICT, ILLINOIS

Notes to the Financial Statements

June 30, 2025

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

FUND BALANCE CLASSIFICATIONS - Continued

Assigned Fund Balance. Consists of amounts that are constrained by the Board of Trustees' intent to be used for specific purposes but are neither restricted nor committed. Intent is expressed by a) the Board of Trustees itself or b) a body or official to which the Board of Trustees has delegated the authority to assign amounts to be used for specific purposes. The District's highest level of decision-making authority is the Board of Trustees, who is authorized to assign amounts to a specific purpose.

Unassigned Fund Balance. Consists of residual net resources of a fund that has not been restricted, committed, or assigned within the General Fund and deficit fund balances of other governmental funds.

Minimum Fund Balance Policy. The District's policy manual states that the General Fund should maintain a minimum fund balance equal to 50% of budgeted operating expenditures.

	General	Debt Service	Capital Projects Special Reserve	Nonmajor	Totals
Fund Balances					
Nonspendable					
Prepays	\$ 180,446	—	—	—	180,446
Restricted					
Property Tax Levies					
Audit	—	—	—	6,365	6,365
Illinois Municipal Retirement	—	—	—	326,477	326,477
Social Security	—	—	—	332,221	332,221
Building Maintenance	—	—	—	264,251	264,251
Unemployment Reserve	—	—	—	49,220	49,220
Tort Immunity	—	—	—	244,970	244,970
	—	—	—	1,223,504	1,223,504
Assigned					
Capital Projects	—	—	4,700,772	—	4,700,772
Unassigned	11,782,617	—	—	—	11,782,617
Total Fund Balances	11,963,063	—	4,700,772	1,223,504	17,887,339

Notes to the Financial Statements

June 30, 2025

NOTE 4 - OTHER INFORMATION

CONTINGENT LIABILITIES

Grants

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time although the District expects such amounts, if any, to be immaterial.

Litigation

From time to time, the District is party to various pending claims and legal proceedings with respect to employment, civil rights, property taxes and other matters. Although the outcome of such matters cannot be forecasted with certainty, it is the opinion of management and the District attorney that the likelihood is remote that any such claims or proceedings will have a material adverse effect on the District's financial position or results of operations.

EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLAN

Illinois Municipal Retirement Fund (IMRF)

The District contributes to one defined benefit pension plans, the Illinois Municipal Retirement Fund (IMRF), a defined benefit agent multiple-employer public employee retirement system. IMRF issues a publicly available financial report that includes financial statements and required supplementary information for the plan as a whole, but not by individual employer. That report may be obtained online at www.imrf.org. The benefits, benefit levels, employee contributions, and employer contributions are governed by Illinois Compiled Statutes (ILCS) and can only be amended by the Illinois General Assembly.

Plan Descriptions

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

Benefits Provided. IMRF provides two tiers of pension benefits. 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.

PALATINE PUBLIC LIBRARY DISTRICT, ILLINOIS

Notes to the Financial Statements

June 30, 2025

NOTE 4 - OTHER INFORMATION - Continued

EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLAN - Continued

Illinois Municipal Retirement Fund (IMRF) - Continued

Plan Descriptions - Continued

Benefits Provided - Continued. Employees hired on or after January 1, 2011, are eligible for Tier 2 benefits. For Tier 2 employees, pension benefits vest after ten years of service. Participating employees who retire at age 62 (at reduced benefits) or after age 67 (at full benefits) with ten years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1-2/3% of the final rate of earnings for the first 15 years of service credit, plus 2% for each year of service credit after 15 years to a maximum of 75% of their final rate of earnings. Final rate of earnings is the highest total earnings during any 96 consecutive months within the last 10 years of service, divided by 96. Under Tier 2, the pension is increased on January 1 every year after retirement, upon reaching age 67, by the lesser of:

- 3% of the original pension amount, or
- 1/2 of the increase in the Consumer Price Index of the original pension amount.

Plan Membership. As of December 31, 2024, the measurement date, the following employees were covered by the benefit terms:

Inactive Plan Members Currently Receiving Benefits	150
Inactive Plan Members Entitled to but not yet Receiving Benefits	132
Active Plan Members	<u>85</u>
Total	<u><u>367</u></u>

Contributions. As set by statute, the District's Regular Plan Members are required to contribute 4.50% of their annual covered salary. The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. For the year-ended June 30, 2025, the District's contribution was 10.11% of covered payroll.

Net Pension Liability. The District's net pension liability was measured as of December 31, 2024. The total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date.

PALATINE PUBLIC LIBRARY DISTRICT, ILLINOIS

Notes to the Financial Statements

June 30, 2025

NOTE 4 - OTHER INFORMATION - Continued

EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLAN - Continued

Illinois Municipal Retirement Fund (IMRF) - Continued

Plan Descriptions - Continued

Actuarial Assumptions. The total pension liability was determined by an actuarial valuation performed, as of December 31, 2024, using the following actuarial methods and assumptions:

Actuarial Cost Method	Entry Age Normal
Asset Valuation Method	Fair Value
Actuarial Assumptions	
Interest Rate	7.25%
Salary Increases	2.85% to 13.75%
Cost of Living Adjustments	2.75%
Inflation	2.25%

For non-disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Retiree, Male (adjusted 108.0%) and Female (adjusted 106.4%) tables, and future mortality improvements projected using scale MP-2021. 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-2021. 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-2021.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense, and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return to the target asset allocation percentage and adding expected inflation. The target allocation and best estimates of geometric real rates of return for each major asset class are summarized in the following table:

PALATINE PUBLIC LIBRARY DISTRICT, ILLINOIS

Notes to the Financial Statements

June 30, 2025

NOTE 4 - OTHER INFORMATION - Continued

EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLAN - Continued

Illinois Municipal Retirement Fund (IMRF) - Continued

Actuarial Assumptions - Continued.

Asset Class	Target	Long-Term Expected Real Rate of Return
Fixed Income	24.50%	5.20%
Domestic Equities	33.50%	4.35%
International Equities	18.00%	5.40%
Real Estate	10.50%	6.40%
Blended	12.50%	4.85% - 6.25%
Cash and Cash Equivalents	1.00%	3.60%

Discount Rate

The discount rate used to measure the total pension liability was 7.25%, the same as the prior valuation. The projection of cash flows used to determine the discount rate assumed that member contributions will be made at the current contribution rate and that District contributions will be made at rates equal to the difference between the actuarially determined contribution rates and the member rate. Based on those assumptions, the Fund's fiduciary net position was projected to be available to make all project future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all period of projected benefit payments to determine the total pension liability.

Discount Rate Sensitivity

The following is a sensitivity analysis of the net pension liability to changes in the discount rate. The table below presents the net pension liability of the District calculated using the discount rate as well as what the District's net pension liability would be if it were calculated using a discount rate that is one percentage point lower or one percentage point higher than the current rate:

	1% Decrease (6.25%)	Current Rate (7.25%)	1% Increase (8.25%)
Net Pension Liability	\$ 6,024,756	3,039,905	618,998

PALATINE PUBLIC LIBRARY DISTRICT, ILLINOIS

Notes to the Financial Statements

June 30, 2025

NOTE 4 - OTHER INFORMATION - Continued

EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLAN - Continued

Illinois Municipal Retirement Fund (IMRF) - Continued

Changes in the Net Pension Liability

	Total Liability (A)	Plan Net Position (B)	Net Liability (A) - (B)
Balances at December 31, 2023	\$ 24,714,525	22,374,473	2,340,052
Changes for the Year:			
Service Cost	326,599	—	326,599
Interest on the Total Pension Liability	1,750,750	—	1,750,750
Changes of Benefit Terms	—	—	—
Difference Between Expected and Actual Experience of the Total Pension Liability	1,109,585	—	1,109,585
Changes of Assumptions	—	—	—
Contributions - Employer	—	396,431	(396,431)
Contributions - Employees	—	177,154	(177,154)
Net Investment Income	—	2,240,708	(2,240,708)
Benefit Payments, Including Refunds of Employee Contributions	(1,459,095)	(1,459,095)	—
Other (Net Transfer)	—	(327,212)	327,212
Net Changes	1,727,839	1,027,986	699,853
Balances at December 31, 2024	26,442,364	23,402,459	3,039,905

PALATINE PUBLIC LIBRARY DISTRICT, ILLINOIS

Notes to the Financial Statements

June 30, 2025

NOTE 4 - OTHER INFORMATION - Continued

EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLAN - Continued

Illinois Municipal Retirement Fund (IMRF) - Continued

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

For the year ended June 30, 2025, the District recognized pension expense of \$1,365,257. At June 30, 2025, the District reported deferred outflows or resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources	Totals
Difference Between Expected and Actual Experience	\$ 530,021	—	530,021
Change in Assumptions	387	—	387
Net Difference Between Projected and Actual			
Earnings on Pension Plan Investments	545,216	—	545,216
Total Expense to be Recognized in Future Periods	1,075,624	—	1,075,624
Pension Contributions Made Subsequent to the Measurement Date	216,682	—	216,682
Total Deferred Amounts Related to IMRF	1,292,306	—	1,292,306

\$216,682 reported as deferred outflows of resources related to pensions resulting from employer contributions subsequent to the measurement date and will be recognized as a reduction of the net pension liability in the reporting year ended June 30, 2026. Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense in future periods as follows:

Fiscal Year	Net Deferred Outflows/ (Inflows) of Resources
2026	\$ 788,585
2027	718,707
2028	(299,164)
2029	(132,504)
2030	—
Thereafter	—
Total	1,075,624

PALATINE PUBLIC LIBRARY DISTRICT, ILLINOIS

Notes to the Financial Statements

June 30, 2025

NOTE 4 - OTHER INFORMATION - Continued

OTHER POST-EMPLOYMENT BENEFITS

The District has evaluated its potential other post-employment benefits liability. Former employees who choose to retain their rights to health insurance through the District are required to pay 100% of the current premium. Based upon a review of census data and plan provisions, as well as minimal utilization rates, it has been determined that any liability is immaterial to the financial statements in accordance with GASB Statement No. 75, *Accounting and Financial Reporting for Post-Employment Benefits Other Than Pensions*. Therefore, the District has not recorded a liability as of June 30, 2025.

REQUIRED SUPPLEMENTARY INFORMATION

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

Schedule of Employer Contributions - Last Ten Fiscal Years
Illinois Municipal Retirement Fund

Schedule of Changes in the Employer's Net Pension Liability/(Asset) - Last Ten Measurement Years
Illinois Municipal Retirement Fund

Budgetary Comparison Schedules
General Fund

Notes to the Required Supplementary Information

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

PALATINE PUBLIC LIBRARY DISTRICT, ILLINOIS

Illinois Municipal Retirement Fund

Schedule of Employer Contributions - Last Ten Years Fiscal Years

June 30, 2025

Fiscal Year	Actuarially Determined Contribution	Contributions in Relation to the Actuarially Determined Contribution	Contribution Excess/ (Deficiency)	Covered Payroll	Contributions as a Percentage of Covered Payroll
2016	\$ 361,506	\$ 361,506	\$ —	\$ 2,880,524	12.55%
2017	390,609	390,609	—	2,895,551	13.49%
2018	376,789	376,789	—	2,882,849	13.07%
2019	361,653	361,653	—	2,938,006	12.31%
2020	377,847	377,847	—	2,989,625	12.64%
2021	417,709	417,709	—	3,003,541	13.91%
2022	409,520	409,520	—	3,224,578	12.70%
2023	364,679	364,679	—	3,455,616	10.55%
2024	361,626	361,626	—	3,696,026	9.78%
2025	414,525	414,525	—	4,099,452	10.11%

Notes to the Required Supplementary Information:

Actuarial Cost Method	Aggregate Entry Age Normal
Amortization Method	Level % Pay (Closed)
Remaining Amortization Period	19 Years
Asset Valuation Method	5-Year Smoothed Fair Value
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 of 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.

PALATINE PUBLIC LIBRARY DISTRICT, ILLINOIS

Illinois Municipal Retirement Fund

Schedule of Changes in the Employer's Net Pension Liability/(Asset) - Last Ten Measurement Years

June 30, 2025

	12/31/2015	12/31/2016	12/31/2017
Total Pension Liability			
Service Cost	\$ 307,597	307,304	307,368
Interest	1,278,726	1,344,590	1,418,122
Differences Between Expected and Actual Experience	148,829	282,263	20,304
Change of Assumptions	21,921	(69,375)	(649,751)
Benefit Payments, Including Refunds of Member Contributions	(804,258)	(900,399)	(1,012,374)
Net Change in Total Pension Liability	952,815	964,383	83,669
Total Pension Liability - Beginning	17,343,603	18,296,418	19,260,801
Total Pension Liability - Ending	18,296,418	19,260,801	19,344,470
Plan Fiduciary Net Position			
Contributions - Employer	\$ 361,506	390,609	376,789
Contributions - Members	131,133	130,882	138,696
Net Investment Income	76,466	1,035,790	2,983,231
Benefit Payments, Including Refunds of Member Contributions	(804,258)	(900,399)	(1,012,374)
Other (Net Transfer)	206,864	202,858	(399,820)
Net Change in Plan Fiduciary Net Position	(28,289)	859,740	2,086,522
Plan Net Position - Beginning	15,449,074	15,420,785	16,280,525
Plan Net Position - Ending	15,420,785	16,280,525	18,367,047
Employer's Net Pension Liability/(Asset)	\$ 2,875,633	2,980,276	977,423
Plan Fiduciary Net Position as a Percentage of the total Pension Liability/(Asset)	84.28%	84.53%	94.95%
Covered Payroll	\$ 2,880,524	2,895,551	2,882,849
Employer's Net Pension Liability/(Asset) as a Percentage of Covered Payroll	99.83%	102.93%	33.90%

Changes of Assumptions. Changes in assumptions related to the discount rate were made in 2015 through 2018 and 2020. Changes in assumptions related to the demographics were made in 2017 and 2023.

12/31/2018	12/31/2019	12/31/2020	12/31/2021	12/31/2022	12/31/2023	12/31/2024
276,020	292,400	310,328	284,926	302,924	322,524	326,599
1,419,448	1,478,505	1,550,264	1,574,211	1,636,553	1,686,760	1,750,750
383,488	520,355	149,899	408,658	184,018	331,187	1,109,585
566,372	—	(275,284)	—	—	5,095	—
(1,113,018)	(1,259,606)	(1,361,305)	(1,423,100)	(1,410,697)	(1,470,870)	(1,459,095)
1,532,310	1,031,654	373,902	844,695	712,798	874,696	1,727,839
19,344,470	20,876,780	21,908,434	22,282,336	23,127,031	23,839,829	24,714,525
20,876,780	21,908,434	22,282,336	23,127,031	23,839,829	24,714,525	26,442,364
396,886	334,973	415,293	427,999	386,472	342,258	396,431
133,582	134,109	136,742	159,380	148,771	162,294	177,154
(1,145,691)	3,355,020	2,925,891	3,849,220	(3,337,635)	2,298,259	2,240,708
(1,113,018)	(1,259,606)	(1,361,305)	(1,423,100)	(1,410,697)	(1,470,870)	(1,459,095)
415,815	198,519	(70,647)	(227,652)	(99,922)	706,086	(327,212)
(1,312,426)	2,763,015	2,045,974	2,785,847	(4,313,011)	2,038,027	1,027,986
18,367,047	17,054,621	19,817,636	21,863,610	24,649,457	20,336,446	22,374,473
17,054,621	19,817,636	21,863,610	24,649,457	20,336,446	22,374,473	23,402,459
3,822,159	2,090,798	418,726	(1,522,426)	3,503,383	2,340,052	3,039,905
81.69%	90.46%	98.12%	106.58%	85.30%	90.53%	88.50%
2,968,480	2,980,192	2,949,517	3,114,983	3,306,005	3,606,516	3,936,761
128.76%	70.16%	14.20%	(48.87%)	105.97%	64.88%	77.22%

PALATINE PUBLIC LIBRARY DISTRICT, ILLINOIS

General Fund

**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended June 30, 2025**

	Budget		
	Original	Final	Actual
Revenues			
Taxes	\$ 9,479,752	9,479,752	9,311,754
Property Taxes			
Intergovernmental			
Replacement Taxes	105,000	105,000	94,242
Per Capita Grants	131,857	131,857	132,752
Gifts and Donations	80,000	80,000	—
Charges for Services	36,500	36,500	80,773
Interest Income	150,000	150,000	820,655
Miscellaneous	—	—	4,439
Total Revenues	9,983,109	9,983,109	10,444,615
Expenditures			
Culture and Recreation			
Personnel	5,550,623	5,550,623	5,005,314
Materials	972,997	972,997	929,952
Utilities	233,500	233,500	254,712
Equipment Purchases	457,515	457,515	335,684
Contractual Services	546,624	546,624	470,465
Supplies	144,000	144,000	144,516
Operating Expenditures	179,698	179,698	156,150
Auxiliary Projects	84,500	84,500	81,051
Total Expenditures	8,169,457	8,169,457	7,377,844
Excess (Deficiency) of Revenues Over (Under) Expenditures	1,813,652	1,813,652	3,066,771
Other Financing (Uses)			
Transfers Out	(1,634,200)	(1,634,200)	(1,634,200)
Net Change in Fund Balance	179,452	179,452	1,432,571
Fund Balance - Beginning			10,530,492
Fund Balance - Ending			11,963,063

OTHER SUPPLEMENTARY INFORMATION

Other supplementary information includes financial statements and schedules not required by the GASB, nor a part of the basic financial statements, but are presented for purposes of additional analysis.

Such statements and schedules include:

- Budgetary Comparison Schedules - Major Governmental Funds
- Combining Statements - Nonmajor Governmental Funds
- Budgetary Comparison Schedules - Nonmajor Governmental Funds

INDIVIDUAL FUND DESCRIPTIONS

GENERAL FUND

The General Fund is used to account for all financial resources except those required to be accounted for in another fund.

SPECIAL REVENUE FUNDS

Special Revenue Funds account for the proceeds of specific revenue sources (other than fiduciary funds or capital project funds) that are legally restricted to expenditure for specified purposes.

Audit Fund

The Audit Fund is used to account for expenditures related to the annual audit.

Illinois Municipal Retirement Fund

The Illinois Municipal Retirement Fund is used to account for the District's participation in the Illinois Municipal Retirement Fund. Financing is provided by a specific annual property tax levy which produces a sufficient amount to pay the District's contributions to the fund on behalf of its employees.

Social Security Fund

The Social Security Fund is used to account for revenues derived from a specific annual property tax levy and expenditures of these monies for payment of the employer's portion of Federal Social Security and Medicare taxes.

Building Maintenance Fund

The Building Maintenance Fund is used to account for expenditures related to the maintenance of the building and grounds.

Unemployment Reserve Fund

The Unemployment Reserve Fund is used to account for expenditures related to unemployment.

Tort Immunity Fund

The Tort Immunity Fund is used to account for revenue derived from a specific annual property tax levy to provide liability insurance for the District's operations and risk management activities.

INDIVIDUAL FUND DESCRIPTIONS - Continued

DEBT SERVICE FUND

The Debt Service Fund is used to account for funds restricted, committed or assigned for principal retirements, interest and fiscal charges for debt obligations.

CAPITAL PROJECTS FUND

The Capital Project Fund is used to account for financial resources that are restricted, committed, or assigned to be used for the acquisition or construction of, and/or additions to, major capital facilities.

Special Reserve Fund

The Special Reserve Fund is used to account for the resources and expenditures for capital projects.

PALATINE PUBLIC LIBRARY DISTRICT, ILLINOIS

Debt Service Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

For the Fiscal Year Ended June 30, 2025

	Budget		Actual
	Original	Final	
Revenues			
Taxes			
Property Taxes	\$ —	—	—
Expenditures			
Debt Service			
Principal Retirement	250,000	250,000	250,000
Interest and Fiscal Charges	134,200	134,200	134,200
Total Expenditures	384,200	384,200	384,200
Excess (Deficiency) of Revenues Over (Under) Expenditures	(384,200)	(384,200)	(384,200)
Other Financing Sources			
Transfers In	384,200	384,200	384,200
Net Change in Fund Balance	—	—	—
Fund Balance - Beginning			—
Fund Balance - Ending			—

PALATINE PUBLIC LIBRARY DISTRICT, ILLINOIS

Special Reserve - Capital Projects Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

For the Fiscal Year Ended June 30, 2025

	Budget		Actual
	Original	Final	
Revenues			
Intergovernmental			
Grants	\$ —	—	4,695
Gifts and Donations	—	—	54,598
Interest Income	—	—	721
Total Revenues	—	—	60,014
Expenditures			
Capital Outlay	483,185	483,185	487,715
Excess (Deficiency) of Revenues Over (Under) Expenditures	(483,185)	(483,185)	(427,701)
Other Financing Sources			
Transfers In	1,250,000	1,250,000	1,250,000
Net Change in Fund Balance	766,815	766,815	822,299
Fund Balance - Beginning			3,878,473
Fund Balance - Ending			4,700,772

PALATINE PUBLIC LIBRARY DISTRICT, ILLINOIS

Nonmajor Governmental - Special Revenue Funds

Combining Balance Sheet

June 30, 2025

See Following Page

PALATINE PUBLIC LIBRARY DISTRICT, ILLINOIS

Nonmajor Governmental - Special Revenue Funds

Combining Balance Sheet

June 30, 2025

	Audit	Illinois Municipal Retirement
ASSETS		
Cash and Investments	\$ 6,365	326,477
Receivables - Net of Allowances		
Property Taxes	220,440	173,311
Total Assets	226,805	499,788
LIABILITIES		
None	—	—
DEFERRED INFLOWS OF RESOURCES		
Property Taxes	220,440	173,311
Total Liabilities and Deferred Inflows of Resources	220,440	173,311
FUND BALANCES		
Restricted	6,365	326,477
Total Liabilities, Deferred Inflows of Resources and Fund Balances	226,805	499,788

Social Security		Building Maintenance	Unemployment Reserve	Tort Immunity	Totals
332,221		264,251	49,220	244,970	1,223,504
3,040		—	118,582	286	515,659
335,261	—	264,251	167,802	245,256	1,739,163
—		—	—	—	—
3,040		—	118,582	286	515,659
3,040	—	—	118,582	286	515,659
332,221		264,251	49,220	244,970	1,223,504
335,261		264,251	167,802	245,256	1,739,163

PALATINE PUBLIC LIBRARY DISTRICT, ILLINOIS

Nonmajor Governmental - Special Revenue Funds

Combining Statement of Revenues, Expenditures and Changes in Fund Balance

For the Fiscal Year Ended June 30, 2025

	Audit	Illinois Municipal Retirement
Revenues		
Taxes	\$ 5,981	433,679
Expenditures		
Culture and Recreation	6,200	774,644
Net Change in Fund Balance	(219)	(340,965)
Fund Balance - Beginning	6,584	667,442
Fund Balance - Ending	6,365	326,477

Social Security	Building Maintenance	Unemployment Reserve	Tort Immunity	Totals
340,961	233,289	295	170,480	1,184,685
338,991	236,637	—	114,966	1,471,438
1,970	(3,348)	295	55,514	(286,753)
330,251	267,599	48,925	189,456	1,510,257
332,221	264,251	49,220	244,970	1,223,504

PALATINE PUBLIC LIBRARY DISTRICT, ILLINOIS

Audit - Special Revenue Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

For the Fiscal Year Ended June 30, 2025

	Budget		Actual
	Original	Final	
Revenues			
Taxes			
Property Taxes	\$ 5,928	5,928	5,981
Expenditures			
Culture and Recreation			
Accounting	6,200	6,200	6,200
Net Change in Fund Balance	(272)	(272)	(219)
Fund Balance - Beginning			6,584
Fund Balance - Ending			6,365

PALATINE PUBLIC LIBRARY DISTRICT, ILLINOIS

Illinois Municipal Retirement - Special Revenue Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

For the Fiscal Year Ended June 30, 2025

	Budget		Actual
	Original	Final	
Revenues			
Taxes			
Property Taxes	\$ 439,244	439,244	433,679
Expenditures			
Culture and Recreation			
Illinois Municipal Retirement	865,989	865,989	774,644
Net Change in Fund Balance	(426,745)	(426,745)	(340,965)
Fund Balance - Beginning			667,442
Fund Balance - Ending			326,477

PALATINE PUBLIC LIBRARY DISTRICT, ILLINOIS

Social Security - Special Revenue Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

For the Fiscal Year Ended June 30, 2025

	Budget		Actual
	Original	Final	
Revenues			
Taxes			
Property Taxes	\$ 345,903	345,903	340,961
Expenditures			
Culture and Recreation			
Employer Contribution	377,550	377,550	338,991
Net Change in Fund Balance	(31,647)	(31,647)	1,970
Fund Balance - Beginning			330,251
Fund Balance - Ending			332,221

PALATINE PUBLIC LIBRARY DISTRICT, ILLINOIS

Building Maintenance - Special Revenue Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

For the Fiscal Year Ended June 30, 2025

	Budget		Actual
	Original	Final	
Revenues			
Taxes			
Property Taxes	\$ 234,805	234,805	233,289
Expenditures			
Culture and Recreation			
Maintenance	252,100	252,100	211,246
Supplies	25,000	25,000	25,391
Total Expenditures	277,100	277,100	236,637
Net Change in Fund Balance	(42,295)	(42,295)	(3,348)
Fund Balance - Beginning			267,599
Fund Balance - Ending			264,251

PALATINE PUBLIC LIBRARY DISTRICT, ILLINOIS

Unemployment Reserve - Special Revenue Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

For the Fiscal Year Ended June 30, 2025

	Budget		Actual
	Original	Final	
Revenues			
Taxes			
Property Taxes	\$ 500	500	295
Expenditures			
Culture and Recreation			
Unemployment Compensation	500	500	—
Net Change in Fund Balance	—	—	295
Fund Balance - Beginning			48,925
Fund Balance - Ending			49,220

PALATINE PUBLIC LIBRARY DISTRICT, ILLINOIS

Tort Immunity - Special Revenue Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

For the Fiscal Year Ended June 30, 2025

	Budget		Actual
	Original	Final	
Revenues			
Taxes			
Property Taxes	\$ 172,494	172,494	170,480
Expenditures			
Culture and Recreation			
Insurance	122,360	122,360	114,966
Net Change in Fund Balance	50,134	50,134	55,514
Fund Balance - Beginning			189,456
Fund Balance - Ending			244,970



ORDINANCE NO. 2026-02

**ORDINANCE LEVYING AND ASSESSING TAXES OF PALATINE
PUBLIC LIBRARY DISTRICT, COOK COUNTY, ILLINOIS, FOR THE
FISCAL YEAR BEGINNING JULY 1, 2025, AND ENDING JUNE 30, 2026**

BE IT ORDAINED by the Board of Library Trustees of the Palatine Public Library District as follows:

Section 1: That the sum of **ELEVEN MILLION THREE HUNDRED FORTY-ONE THOUSAND AND TWO HUNDRED and EIGHTY-TWO DOLLARS AND NO/100 (\$11,341,282.00)** be and the same is assessed and levied from and against all taxable property within the limits of the said Palatine Public Library District as the same is assessed and equalized for state and county purposes for the current year, 2025, and are to be applied in liquidation of the appropriations heretofore made by Ordinance adopted by the Board of Library Trustees of the Palatine Public Library District at a meeting thereof regularly convened and held on October 21, 2025 and duly published as provided by law; the various objects and purposes for which said appropriations were made are set forth under the column entitled "Amount Appropriated" and the specific amount hereby levied for each object and purpose is set forth under the column entitled "Amount To Be Raised By Tax Levy," as follows:

CORPORATE FUND

	Amount Appropriated	Amount to be Raised by Tax Levy
Materials	1,371,031	1,030,467



Capital Expenditures	1,170,000	879,372
Payroll Expenses	7,980,806	5,998,857
Utilities	460,500	346,112
Contracts	896,959	674,154
Supplies	353,800	265,916
Operating - Other	384,335	288,866
Auxiliary	116,875	87,843
Total Corporate	12,734,303	9,571,587

BUILDING AND MAINTENANCE FUND

	Amount Appropriated	Amount to be Raised by Tax Levy
BUILDING & MAINTENANCE	573,250	573,250

ILLINOIS MUNICIPAL RETIREMENT FUND

	Amount Appropriated	Amount to be Raised by Tax Levy
IMRF	698,806	465,732

SOCIAL SECURITY FUND

	Amount Appropriated	Amount to be Raised by Tax Levy
SOCIAL SECURITY	538,780	538,780

AUDIT FUND

	Amount Appropriated	Amount to be Raised by Tax Levy
AUDIT	8,250	8,250

PUBLIC LIABILITY INSURANCE FUND

	Amount Appropriated	Amount to be Raised by Tax Levy
LIABILITY/TORT IMMUNITY	211,071	183,080

UNEMPLOYMENT COMPENSATION FUND

	Amount Appropriated	Amount to be Raised by Tax Levy
UNEMPLOYMENT	5,500	603

SUMMARY

	Amount to be Raised by Tax Levy
CORPORATE	9,571,587
IMRF	465,732
SOCIAL SECURITY	538,780
AUDIT	8,250
LIABILITY/TORT IMMUNITY	183,080
BUILDING & MAINTENANCE	573,250
UNEMPLOYMENT	603
TOTAL ALL FUNDS	11,341,282



Section 2: That the Secretary is hereby directed to file a certified copy of this Ordinance with the County Clerk of Cook County within the time specified by law.

Section 3: That this Ordinance shall be in full force and effect from and after its adoption as provided by law.

ADOPTED this 21st of October 2025 pursuant to a roll call vote as follows:

AYES: _____

NAYS: _____

ABSENT: _____

ABSTAIN: _____

Debby Brauer, President

ATTEST:

Barbara Sherry, Secretary



CERTIFICATE OF COMPLIANCE WITH THE TRUTH IN TAXATION LAW

I, Debby Brauer, the duly qualified and acting presiding officer of the Palatine Public Library District, Cook County, Illinois, do hereby certify that the 2025-2026 tax levy of said Public Library District, a certified copy of which is attached hereto, was adopted in full compliance with the provisions of Sections 18-60 through 18-80 of the "Truth In Taxation Law" found at 35 Illinois Compiled Statutes 200/18-55 et seq.

- ☐ The taxing district published a notice in the newspaper and conducted a hearing, meeting the requirements of the Truth in Taxation Law.
- ☒ The taxing district's aggregate levy did not exceed a 5% increase over the prior year's extension. Therefore, notice and a hearing were not necessary.
- ☐ The proposed aggregate levy did not exceed a 5% increase over the year's extension. Therefore, a hearing was not held. The adopted aggregate tax levy exceeded 5% of the prior year's extension and a notice was published within 15 days of its adoption in accordance with the Truth in Taxation Law.
- ☐ The adopted levy exceeded the amount stated in the published notice. A second notice was published within 15 days of the adoption in accordance with the Truth in Taxation Law.

IN WITNESS WHEREOF, I have placed my official signature this 21st day of October 2025.

Debby Brauer, President
Board of Library Trustees



Illinois Library Association

LIBRARY LEGISLATIVE

MEETUPS

Your Library Needs You!

Libraries are facing significant challenges, making it crucial for those who work in and care about them to step up and show their support. Register today to attend an [ILA Library Legislative Meetup](#).

This is your chance to speak with legislators and advocate for your library and patrons.

Library advocates, trustees, directors, and staff from public, school, and academic libraries are strongly encouraged to attend and participate.

The ILA Library Legislative Meetups Schedule

- Metro East and Southern Illinois - November 18
- Central and Northwest Illinois - November 19
- South Suburban and West Suburban - December 2
- North Suburban - December 3

Advanced registration is required to attend the meetups. Please check the registration deadline so you don't miss your chance to attend! On-site registration is not available.

More information, including cost to attend, list of legislators attending, and how to plan for a successful meetup, is available on the [ILA website](#).



2—Library Cards and Accounts

A library card account is established for each registered member according to the provisions of this policy. A valid library card entitles the registered member to receive services including checkout of materials and participation in or registration for programs and events at the Library. All registered members are solely responsible for materials borrowed and services obtained on their library card.

2-1 District Residents

A Palatine Public Library District library card is issued without charge to an individual who (1) provides proof of current residency within the District boundaries and (2) agrees to abide by all District policies and procedures, as amended from time to time.

Proof of current residency for persons age 18 and older must include one form of government agency-issued identification including a photo of the resident. If the photo identification does not have the correct current address, a document including a current address is required.

A person living in or registered with a temporary group home or shelter in the Library's service area may provide proof of residency with a letter from the administrator of the facility confirming their registration. A photo ID must also be provided.

Youth under age 18 are issued a library card as noted under provision 2–4.

A valid library card is required for various services provided by the Library District. A valid library card is defined in Appendix 2A.

(Last Revised 29 Apr 2025; Effective 1 Jun 2025)

2-2 Nonresidents

An individual residing outside of the District may apply for a District library card when permitted under applicable state laws and regulations, multi-library agreements, and Board action. An applicant for a nonresident library card must (1) provide photo identification and proof of current residency in an eligible area, (2) pay the required annual fee, and (3) agree to abide by all Library policies and procedures, as amended from time to time.

The annual fee for a nonresident library card is calculated as follows:

1. For a homeowner, the fee will equal the current Equalized Assessed Valuation figure on their residence multiplied by the current combined tax rate of the Palatine Public Library District.
2. For a tenant, the annual fee will equal 15 percent of the monthly rental fee paid on the residence. The renter must provide a copy of the rental lease or a current rent receipt for verification purposes.
3. For nonresident youth, under the age of 18, the fee will be waived. The card will be valid only for the individual.
4. For nonresident disabled veterans and their spouses, the fee will be waived.

For household members living at the same residence as the nonresident library cardholder who has paid the nonresident fee, a library card will be available at no additional charge upon proof of current payment of the annual fee described above and proof of residency at the nonresident address at issue.

Upon completion of registration, the individual will be a nonresident cardholder entitled to all rights and privileges accorded District resident cardholders. A nonresident library card is valid only for 12 months. The nonresident homeowner or tenant and their family members must renew library card registration by presenting their library cards, re-establishing eligibility, and paying the applicable annual fee. No refunds for partial years are issued. (Last Revised 29 Apr 2025; Effective 1 Jun 2025)

2-3 District Property Owners who are Nonresidents

In accordance with 76 ILCS 16/30-55.60, a nonresident who, as an individual or as a partner, principal or stockholder, or other joint owner, owns taxable property within the District or is a senior administrative officer of a firm, business, or other corporation owning taxable property within the District, may obtain one library card for that parcel of property at no charge.

An applicant for a nonresident property owner library card must (1) present the most recent tax bill upon the taxable property and (2) agree to abide by all Library policies and procedures, as amended from time to time.

The library card shall be issued in the name of one qualifying person, and not a corporation or other entity. No additional owner, employee, or family member cards shall be issued.

Upon completion of registration, the individual shall be a nonresident cardholder entitled to all rights and privileges accorded District resident cardholders. A nonresident library card shall be valid for 12 months. To continue receiving cardholder services, the nonresident property owner must renew library card registration annually by presenting their library card and re-establishing eligibility. (Last Revised 21 Jun 2022; Effective 1 Jul 2022)

2-4 Youth

Library cards are available to individuals of all ages. Youth access to specific library services, as well as the right to privacy, is governed by Board policy and any applicable laws.

A child under the age of 18 may become a cardholder only with the written consent of the applicant's custodial parent, legal guardian, or legal foster parent. The parent or guardian's identification and proof of residency may be accepted if the child does not have the required identification. Children under age 14 need not be physically present when a parent, legal guardian, or legal foster parent applies for a library card on the child's behalf.

The parent or guardian is fully responsible for the account of the cardholder under 18 years of age. Parents have the right to revoke the child's library card up to the age of 18. (Last Revised 18 Feb 2020; Effective 1 Mar 2020)

2-5 Reciprocal Borrowers

Borrowing privileges are extended to individuals who are valid cardholders of other Illinois libraries in conjunction with the statewide reciprocal borrowing agreement upon completion of registration with the District.

Borrowing of District materials is permitted when an individual agrees to abide by all District policies and procedures, as amended from time to time, and either is already a member in good standing at a CCS (Cooperative Computer Services) consortium library or (1) provides proof, including a photo, of identity as the cardholder listed on the library card and (2) establishes good standing as a library cardholder at their home library.

Reciprocal borrowers are limited in their access to certain services and materials, as set forth in Appendices 2A and 2C. (Last Revised 18 Aug 2020; Effective 1 Sept 2020)

2-6 Business Library Cards

Businesses and not-for-profit organizations located in the District service area are eligible to receive one business library card upon annual presentation of (1) the owner's or manager's personal photo identification and (2) the business's current tax bill, lease agreement, or utility bill. The person whose name appears on the card will be responsible for all resources checked out and any charges assessed to the card. Business cards are valid for one year and may be renewed upon presentation of the aforementioned documents.

The business library card may not be used at other libraries. Business library cards from other libraries are not honored for purposes of reciprocal borrowing. (Last Revised 18 Aug 2020; Effective 1 Sept 2020)

2-6.5 Teacher Library Cards

K-12 educators who work at a school located within the Palatine Public Library District, including all District 15 schools, are eligible for a teacher library card. Pre-Schools within the district are eligible for a Business Library Card. Educators must present their (1) personal photo identification and (2) proof of employment at a school within our library district boundaries. Acceptable proof of employment include: paystub, school ID, or letter signed by principal on school letterhead. Proof of employment must include the school name.

The person whose name appears on the card will be responsible for all resources checked out and any charges assessed to the card. Teacher cards are valid for one year and may be renewed upon presentation of the aforementioned documents.

Teacher library card may not be used at other libraries. Teacher library cards from other libraries are not honored for purposes of reciprocal borrowing. (Last Revised 18 Aug 2020; Effective 1 Sept 2020)

2-7 Staff Cards

A Library card is issued to each employee upon employment at the Library. These cards are for use only at Palatine Public Library District

facilities and may not be used for reciprocal borrowing. Staff who already have a Palatine Library card will be given a staff designation.

When an employee leaves the Library, their staff designation will be removed, or the card will be revoked if they do not live in the Library's service area. (Approved 11 Oct 2012; Last Revised 18 Aug 2020; Effective 1 Sept 2020)

2-8 Misrepresentation of Eligibility

Any person who misrepresents their identity, address, or other relevant information in attempting to obtain or to use a library card will forfeit their eligibility for a District library card, extended access privileges, and reciprocal borrowing privileges for up to three years. Such forfeiture of eligibility may be authorized by the Executive Director or designee. Individuals have a right to request a hearing before the Board of Library Trustees to appeal this decision. Sanctions, up to and including prosecution for fraud or theft of library services, may result, as circumstances warrant. (Last Revised 16 Apr 2024; Effective 1 May 2024)

2-9 Identification of Member

To facilitate member identification, the District takes and maintains a photograph of the cardholder in Library records.

If a member has a photo in the database and that person does not have their library card or any identification at hand, staff may enter the name of the person as listed on the member record. If the photo of that person matches the person present, staff may provide service including checkout of material.

Any cardholder age 14 and older who does not have a photo in the database may be required to present their library card and a valid picture identification with a library card transaction. In such case, the only acceptable forms of identification are those described in provision 2-1. Any cardholder who refuses to provide adequate picture identification will not be permitted to borrow Library materials. Cardholders under age 14 who do not have a photo in library records must have their library cards with them or must be able to reply correctly to one or two qualifying questions about data in their account record in order to check out materials. The Library reserves the right to request additional identification of cardholders before checking out materials. (Approved 29 Apr 2025; Effective 1 May 2025)

2-10 Lost or Stolen Card

Each member is responsible for their own library card. Cardholders are responsible for all resources checked out on their library cards. The library card may be used only by the individual cardholder to whom it is issued unless the cardholder has given written permission for another person to have access to their account for the purpose of checking out materials or managing activity of the account.

Lost or stolen cards must be reported immediately to the Library to prevent unauthorized use. There is no fee for providing such notice. Upon receipt of notice of a lost or stolen library card, the Library will invalidate the library card number. Any resources lent following receipt of such notice will be the responsibility of the Library and not of the member.

Unauthorized use of another's library card may be considered fraud or theft. Further action may be taken by the Library as circumstances warrant. A cardholder who lends their card to a District nonresident to obtain library services to which he or she is not entitled may have their cardholder privileges suspended for a period of up to three years.
(Approved 27 May 2009; Last Revised 21 Jun 2022; Effective 1 Jul 2022)

2-11 Replacement Cards

Members may request a new card to replace a lost or stolen card at no charge. Member accounts must have a balance under \$10.00 in order for the card to be replaced. (Approved 27 May 2009; Last Revised 21 Jun 2022; Effective 1 Jul 2022)

2-12 Permission to Pick Up Materials

Members may permit one or more designated persons to pick up items on hold for them. When a designated person picks up a hold, the items will be checked out on the record of the designated member. (Last Revised 18 Aug 2020; Effective 1 Sept 2020)

2-13 Change in Member Registration Information

Cardholders must notify the District of any changes in name and address.

Use of a resident card after moving outside of the District boundaries is neither lawful nor permitted.

Continued access to Library resources and services may be re-established through nonresident card purchase or registration as a reciprocal borrower, where applicable. (Approved 9 Dec 2004; Last Revised 18 Aug 2020; Effective 1 Sept 2020)

2-14 Fees and Charges

The Board reserves the right to establish fines, fees, and charges as necessary, including overdue fines; fees for damage to Library material or Library property; fees for failure to return Library material; and charges for meeting rooms or services.

In order to reduce economic barriers to access to library materials and services, and to increase library card adoption and usage, the Library will not charge overdue fines for materials that are returned late.

Current fees and charges are listed in Appendix 2B. The Library uses a materials recovery service to assist in the recovery of overdue materials, fines, and fees.

Fees accrued by District members may be waived by the department manager or designee when, in their judgment, there are mitigating circumstances. It is the goal of the Library to assist members in maintaining valid accounts, as defined in Appendix 2A, so cardholders have access to all services. (Approved 18 Nov 1981; Last Revised 21 Jun 2022; Effective 1 Jul 2022)

2-15 Notices

The Library sets loan periods for return of materials (See Appendix 2C). The Library notifies members a few days before an item is due and notifies members when items are overdue. These notices are sent as a courtesy to members, and all fees for unreturned materials are due to the Library whether or not the member sees or receives any notice. It is each member's responsibility to return items before or when due. (Approved 11 Oct 2012; Last Revised 29 Apr 2025; Effective 1 Jun 2025)

2-16 Extended Access

Extended Access privileges allow residents to utilize library locations during designated unstaffed hours. To obtain Extended Access privileges, users must first register in person at any Palatine Library District location and sign an acceptable use agreement. Users must be at least 16 years of age with a valid library card and balance under \$10.00. Nonresident

cardholders, business library cardholders, and reciprocal borrowers are eligible for Extended Access privileges. Extended Access privileges are good with a valid card as long as the user is not in violation of the acceptable use agreement. (Approved 15 Feb 2022; Last Revised 29 Apr 2025; Effective 1 Jun 2025)

Policy 2 Comprehensive Review: Approved 9 Apr 1986; Last Revised 29 Apr 2025; Effective 1 Jun 2025.

3 - Library Operations

3-1 Hours of Operation

The Board of Library Trustees of the Palatine Public Library District (the Library) sets the hours that Library facilities will normally be open to the public. A listing of hours of operation for each facility is detailed in Appendix 3A. (Approved 12 Dec 1990, Last Revised 9 May 2018, Effective 1 Jun 2018)

3-2 Holidays

The Library will be closed for official holidays, as delineated in Policy 9-6.1 Holidays and Other Scheduled Closings. (Approved 13 Aug 1986, Last Revised 20 Sept 2022, Effective 1 Oct 2022)

3-3 Emergency Closings

Any decision to close the Library because of emergency must be approved by the Board President, or, in their absence, any other member of the Board. In the event that no Board member can be reached, the Executive Director or designee may close a Library facility and give notice to Trustees as soon as reasonably possible. Emergency situations may be defined as, but are not limited to, the following:

- damage to building that would endanger staff or public
- ~~complete~~ power failure
- loss of water to the building
- HVAC system failure
- extreme weather conditions
- explosions, fire in neighboring buildings, or other catastrophes that demand the immediate clearance of the building

(Approved 14 Feb 1974, Last Revised 19 Nov 2024, Effective 1 Dec 2024)

3-4 Code of Conduct and Loss of Library Privileges

All visitors are expected to follow the Library's Code of Conduct (see Appendix 3D—Code of Conduct).

The Board may exclude from the use of the Library any person who willfully or negligently violates an ordinance or regulation prescribed by the Board (75 ILCS16/30-55.55). The Board gives the Executive Director or their designee the authority to make decisions about banning persons from use of the Library.

Visitors to the Library may be banned from the Library services and facilities (including parking areas and grounds), ~~parking areas, and grounds~~ by designated Library staff when they disrupt normal activities through any behavior including but not limited to the following:

- excessive and continued noise
- running in the building
- fighting
- threatening, harassing, (in-person or electronically) or assaulting a staff member or member of the public
- deliberate damage of Library resources
- smoking, vaping, or possession of alcohol or recreational drugs
- serious violation of Library policy
- lack of safe, hygienic attire
- other unacceptable behavior

Such visitors may be banned ~~from the Library services and facilities (including parking areas and grounds)~~ until such a time and upon ~~such~~ conditions as determined by the Executive Director.

Persons banned from the Library may appeal the decision to the Board. The decision of the Board is final. (Approved 9 Feb 1983, Last Revised 19 Nov 2024, Effective 1 Dec 2024)

3-5 Weapons, Hazardous Materials, and Dangerous Behavior

Weapons, as defined and restricted under applicable federal, state, and local statutes and ordinances, including the Illinois Firearm Concealed Carry Act (430 ILCS 66), are prohibited in all Library facilities. Staff members will contact emergency authorities immediately if they reasonably suspect that a dangerous weapon may be present. Dangerous weapons include but are not limited to guns, explosives, bombs, certain chemicals, and knives. All sworn law enforcement officers are exempt from the prohibition against concealed firearms, as provided by state and federal law.

Nothing in this policy should be construed to prohibit, abridge, or in any way hinder the religious freedom of any person or group.

Hazardous materials and substances that are capable of posing an unreasonable risk to health, safety, or property are prohibited in all Library facilities and grounds. These items include but are not limited to materials that are flammable, explosive, corrosive, toxic, or radioactive. Staff will contact emergency authorities immediately when they become aware of the possibility of hazardous materials present.

Dangerous behavior is prohibited in all Library facilities and grounds. Such behavior includes any behavior that appears to threaten the safety of persons or property. (Approved 14 Feb 2007, Last Revised 20 Oct 2020, Effective 1 Nov 2020)

3-6 Unattended Children

~~To ensure the safety and well-being of children on Library premises, P~~parents or guardians are responsible for their children whether or not a parent or guardian is present. Children ~~8 or younger under age 9~~ must be closely supervised by a parent or other responsible person age 12 or older at all times on Library premises.

Children unattended during hours of operation: If a child ~~8 or younger under age 9~~ is unattended in the Library during hours of operation, staff will seek to locate the responsible person within the Library. When this person and the child are reunited, staff will inform them of this policy.

If the responsible person cannot be located within the Library, the staff will obtain the parent's or guardian's phone number, if possible. When the parent or guardian is contacted, they will be notified of this policy and asked to come to the Library to assume responsibility for the child. If the parent or guardian does not provide appropriate supervision or the parent or guardian cannot be reached within 30 minutes, staff will contact law enforcement and ask that they assume responsibility for the child.

Children unattended at closing: The designated person in charge and another staff member will stay with any unattended child ~~age 11 or younger under the age of 12~~ and will repeat the procedures listed for contacting the parent or guardian of an unattended child during operating hours.

If a child has not been picked up and a parent or guardian has not been reached 15 minutes after the Library has closed, staff will call law enforcement and ask that they assume responsibility for the child.

If the child tells staff that a parent or responsible adult has been contacted and is on the way to pick up the child but that person has not arrived by 20 minutes

after the Library has closed, staff will call law enforcement and ask that they assume responsibility for the child. (Approved 13 Feb 2008, **Last Revised 17 Oct 2023, Effective 1 Nov 2023**)

3-6.1 Vulnerable Adults

~~All adults who can understand and follow the Library's policies and who can care for themselves are welcome in the Library.~~ Vulnerable adults must be attended and have adequate supervision by an adult over the age of 18 during their visit. A vulnerable adult is functionally, mentally, or physically unable to care for themselves and should not be left unattended or unsupervised when in the Library. Library facilities are neither designed nor licensed to provide adult care needs.

If it is determined a vulnerable adult is in the Library without a parent, legal guardian, or caregiver, staff will attempt to contact the parent, legal guardian, or caregiver. If a parent, legal guardian, or caregiver cannot be reached within 30 minutes, law enforcement will be contacted and asked to assist, including at closing time. (Approved 20 Oct 2020, **Last Revised , Effective 1 Nov 2020**)

3-7 Use of Library Facilities, Grounds, and Services

The Library's facilities are open for use by Library ~~residents and other members of the public~~ visitors during hours established by the Board. The Library reserves the right to establish rules and restrictions for use of facilities and services, including those listed in Appendix 2A. Some areas in the Library facilities are designated as non-public spaces and are not open to the public. Some examples of non-public spaces include staff workspaces and break rooms.

The Main Library property includes adjacent parking areas and a designated drop-off zone on North Court in front of the building. This area in front of the building is intended for drop-off or pick-up of Library visitors and for visitors using the outside walk-up materials return or the Library's curbside service. This area is also a parking area for any emergency vehicles that may need to be at the Library. Cars may stand in the drop-off zone for up to five minutes.

Visitors must abide by all posted traffic control signs on Library property and operate vehicles in a safe, controlled manner. (Approved 11 Mar 1998, **Last Revised 19 Nov 2024, Effective 1 Dec 2024**)

3-8 Food or Drink in Library Buildings

Covered beverages are permitted in Library facilities.

Consumption of food or uncovered beverages is permitted only in the vending area and other designated areas at the Main Library. (Last Revised 19 Nov 2024, Effective 1 Dec 2024)

3-9 Alcoholic Beverages

Possession of alcohol on Library grounds is prohibited. However, the Board of Library Trustees recognizes that it may be reasonable and beneficial to allow alcoholic beverages to be served on Library property during fundraising events or during programs of a cultural or educational nature with advance approval by the Executive Director. Use of alcoholic beverages will be in compliance with the Illinois Liquor Control Act of 1934 (235 ILCS 5/1 et seq.).

Serving of alcoholic beverages will be permitted only at Library events or at events co-sponsored by the Library. Serving of alcoholic beverages will not be permitted at any event unless first approved in writing by the Executive Director. Outside groups or individuals conducting a meeting or event at the Library are not allowed to serve alcoholic beverages unless the event conforms to the requirements of this policy.

Alcoholic beverages may be served at preapproved events held within an enclosed or controlled space on Library grounds. This enables the Library to :

- prevent access to the general public during the event
- prohibit alcoholic beverages from being removed from the event space by attendees
- prevent the sale or distribution of alcoholic beverages to persons under the age of 21
- prohibit attendees from bringing outside beverages to the event

Alcoholic beverages may be served at preapproved events by catering staff secured for such purpose by the Library or by any Library staff member or volunteer who is of legal age and designated by the Executive Director to do so.

The Library reserves the right for its staff, contractors, and representatives to refuse the distribution or sale of alcohol to any guest who appears to be intoxicated, inebriated, or impaired due to alcohol consumption. To prevent underage drinking, identification will be checked. Acceptable forms of identification include a valid current driver's license or photo ID card, a valid Armed Forces ID, or other appropriate forms of identification acceptable under the Illinois Liquor Control Act.

In the event that this policy or any other Library policy is not complied with, the Library reserves the right to discontinue the service of alcohol at the event or the event itself.

The Illinois Liquor Control Act of 1934 [235 ILCS 5/6-21(a)] requires the Illinois Comptroller to determine each year the liability limits for causes of action brought under the Act. When serving alcoholic beverages, the Library must provide liability insurance with a coverage limit that saves harmless the Library from all financial loss, damage, or harm under the maximum liability limits set forth in the Act. The Library's liability insurance coverage is determined annually. The Executive Director shall ensure that Library's liability insurance coverage meets the parameters set forth in this policy. Any other business or organization that is approved to sell alcoholic beverages at events held in any Library building or on Library property must maintain dram shop liability insurance in maximum insurance coverage limits so as to hold harmless the Library from all financial loss, damage, or harm. A current certificate of insurance must be presented before any alcohol can be dispensed or sold. (Approved 20 Jul 2021, Last Revised 19 Nov 2024, Effective 1 Dec 2024)

3-10 Photography, Audio and Visual Recording in the Library

Library staff members may take photographs, audio, and video recordings of participants in Library programs or activities. All persons attending Library programs and activities agree that any photograph, audio recording, or video recording may be used by the Library for promotional purposes, including its digital media, social media, websites, brochures, and other publications, without additional prior notice or permission and without compensation to the participant.

Visitor names will never be used without the visitor's written consent. If a visitor prefers not to have Library staff photograph, audio record, or video record them or a member of their family, that visitor should notify a staff member at that time.

While the Library is a public place, it is considered a "limited public forum" under federal law. Public libraries may reasonably restrict the exercise of free speech rights in their buildings, particularly when the conduct would disrupt or interfere with other visitors or staff or be inconsistent with the Library's mission.

Subject to the preceding paragraph, visitors are permitted to take photos, audio recordings, or video recordings within the public spaces of Library facilities, provided it is for personal use, does not create a safety hazard, and does not block library aisles, walkways, stairwells, doors, or exits. Library access for photography and recording may be limited either by time constraints or to specific areas depending upon the impact such sessions could have upon other library users. Photography, audio recording, and visual recording is strictly prohibited in the following non-public spaces: restrooms, rooms reserved for nursing, areas reserved for staff use only, employee offices, and other areas of Library facilities not open to the public. Persons taking photos, audio or video

recordings shall not compromise an individual member's right to receive information free from harassment, intimidation, or threats to their safety, well-being, and privacy rights. Visitors taking photos, audio or video recordings shall not violate the law in their activities and shall not trespass into non-public spaces, become physically violent, or be unreasonably disruptive to an employee's ability to serve other visitors.

Pursuant to Section 120/2.05 of the Illinois Open Meetings Act (5 ILCS 120/1 et seq.), any person may record the proceedings of the Library Board and other meetings required by the Act to be open to the public. The recordings shall not disrupt the meeting or create a safety hazard.

In order to ensure that such activity would not be disruptive to or interfere with the Library staff or visitors or be inconsistent with the Library's mission, anyone proposing to engage in extensive or commercial filming in the Library or anywhere on Library property must request and receive preapproval by the Executive Director. (Approved 9 Apr 2014, Last Revised 19 Nov 2024, Effective 1 Dec 2024)

3-11 Lost and Found Items

The Library maintains a lost and found. Reasonable attempts will be made to contact the owner of lost items if identifying information is available. ~~Staff will attempt to return items identified as owned by other organizations to those organizations. After four weeks, unclaimed items become Library property.~~

~~Unclaimed books will be donated to the Friends of the Palatine Library for inclusion in used book sales or will be recycled. Unclaimed currency will be added to the Library's operating fund. Potentially dangerous items will be turned over to the police department. Other Un~~Unclaimed items will be donated, recycled, or discarded as determined by the Executive Director or designee.

The Library is unable to secure visitors' personal possessions and cannot be responsible for lost or damaged personal property. (Approved 10 Oct 2010, Last Revised 20 Oct 2020, Effective 1 Nov 20)

3-12 Service to Visitors with Disabilities

The Library is committed to providing service to visitors with disabilities in compliance with applicable federal and state statutes. The Library will strive to develop services that uphold human rights, inclusion, and safety for all visitors. Visitor privacy will be protected (see Policy 11—Privacy Policy) and the Library will not require documentation of a disability.

The Library provides services including but not limited to the following:

- assistance in a quiet, reduced-distraction environment
- one-on-one appointments
- homebound delivery service (see Policy 3-13 Homebound Services) and curbside pickup service
- hearing loop assistance or translation services in Library programming
- access for service animals (see Policy 3-14 Animals)

In addition to those services, the Library acts as facilitator between the visitor and the federal program known as “Services to the Blind and Visually Impaired.” (Approved 15 Dec 2005, Last Revised 17 Aug 2021, Effective 1 Sept 2021)

3-13 Homebound Services

The Library offers materials delivery service to members who are valid Library cardholders and are unable to come to the Library for a minimum of 30 days due to a temporary or permanent disabling condition. Eligible members may complete an application form and submit it to the Library.

Delivery will be scheduled at the mutual convenience of staff and member, generally once per month. All circulating Library materials are available for home delivery.

All Library policies, including fees and limits, apply to those receiving homebound services.

Materials will be checked out on the card of the person receiving the service. The Library will maintain a record of all items checked out by a homebound member for purposes of selecting materials for that person.

Members who are eligible for homebound delivery service but who have a household or family member or other authorized person willing and able to pick up Library materials, deliver them, and return them to the Library may designate one or more individuals to use the member’s Library card on the member’s behalf. Such designated persons will have full access to the member’s record in the Library database.

Homebound delivery service will terminate when the eligibility requirements are no longer met or at the request of the member, member’s parent or legal guardian, or an individual with power of attorney to act on behalf of the member. (Approved 9 Mar 2011, Last Revised 19 Nov 2024, Effective 1 Dec 2024)

3-14 Animals

Animals other than trained service animals, as defined by the Americans with Disabilities Act, are excluded from Library facilities except as part of a Library program. Under the ADA, a service animal is defined as a dog or miniature horse that has been individually trained to do work or perform tasks for an individual with a disability. The tasks performed by the service animal must be directly related to the person's disability. An animal whose sole function is to provide comfort or emotional support does not qualify as a service animal under the ADA.

Under the ADA, all service animals must be harnessed, leashed, or tethered while in Library facilities, unless these devices interfere with the service animal's work or the person's disability prevents use of these devices. The Library reserves the right to request that the service animal be removed from the premises if the animal is out of control and the handler does not take effective action to control the animal. The term "out of control" includes but is not limited to repeated or uncontrolled barking, wandering away, growling, or otherwise threatening the safety of visitors or staff. (Approved 12 Dec 1973, **Last Revised 20 Sept 2022, Effective 1 Oct 2022**)

3-15 Information Service Policy

The Library provides high-quality information service to meet the educational, cultural, and recreational needs of the community. The role of library staff is to provide information and refer the visitor to resources.

The primary purpose of information service is to provide answers to questions, regardless of their nature. Visitor queries are addressed with no distinction about the purpose of the inquiry or the use of the information. All requests are handled in confidence and with impartiality. The staff adheres to the American Library Association's Code of Ethics and Bill of Rights (Appendices 3B and 3C).

Staff members do not offer personal opinions, advice, or interpretation as fact when providing reference or reader's advisory services. Library staff cannot provide legal, health, financial, tax, or other professional advice, nor can they offer in-depth troubleshooting or repairs for personal technology. The Library assumes no responsibility for damages caused or for decisions made from information gathered or obtained at the Library.

Staff provide information service to any visitor who requests it, regardless of residency, card status, or means of communication, although priority is given to Palatine Library cardholders. Staff provide information to all library visitors

through various methods, including in-person, chat, phone, and email. Staff will refer visitors to outside resources when necessary.

Proofreading, editing, typing, answering homework questions, and similar activities are not part of information service.

(Approved 11 Nov 2009, Last Revised 19 Nov 2024, Effective 1 Dec 2024)

3-15.56 Notary Services Policy

The Library provides free limited notary services for basic acknowledgement and affirmation signatures in accordance with the Illinois Notary Public Act. The Palatine Library District offers free limited notary services for basic acknowledgement and affirmation signatures to Library patrons. Notary services may not be available at all times the Library is open to the public and notary service is not guaranteed. Notary staff have no obligation to perform any notary service and have the right to refuse to perform this service at their discretion, with or without explanation. ~~Patrons seeking notary service should call the Library prior to their visit to ensure a notary is available. Notary services are a courtesy provided by the Library and not the notary's primary duty; therefore, the notary may ask the patron(s) to wait while the notary attends to a patron at the desk, takes a telephone call or tends to other Library matters. Notary service is provided on a first-come, first-serve basis.~~

The purpose of notarization is to prevent fraud and forgery. A notary acts as an official and unbiased witness to the identity of persons who come before the notary for a specific purpose. Notaries will not provide legal advice or counseling regarding your documents. Notary service is NOT available for deeds, mortgages, wills, living wills, living trusts, codicils or depositions, as these types of documents can require technical or legal knowledge that is beyond the scope of this free service. In addition, we cannot provide notary service for documents of conveyance of real estate, mortgages, other real estate loans, documents or transactions or property transfers, including but not limited to refinancing or other types of real estate loans, purchases, sales, beneficial interests in land trusts and deeds.

Please review the following information in order to use our notary service:

Guidelines:

- A current ID with your signature is required so that we can verify your identity. PLEASE NOTE: the ID must be issued by a state or federal government agency and must bear the photographic image of the individual's face and signature. Examples of acceptable IDs are those that are issued by a state or federal government agency that contain both a photographic image and signature are a valid (unexpired) state driver's

license or ID card, a United States military ID, or valid (unexpired) passport.

- Documents must be complete (no blank spaces) Notaries cannot notarize any document with blank spaces or missing pages.
- Each person signing the document must be present for us to notarize each individual signature.. We are required to see you sign your documents. The notary will only attest to documents signed in their presence.
- If your document requires witnesses as well as your own signature and notarization, please bring with you a sufficient number of people willing to serve as your witness. In situations where a witness is required, the Library will not provide witnesses, and witnesses may not be solicited from ~~visitors~~patrons using the Library. In order to serve as a witness, the witness must personally know the individual whose document is being notarized and must be in possession of valid photo identification.
- Documents in a language other than English will only be notarized if a notary who understands the language is available.
- The notary and person seeking notarization must be able to communicate directly with each other. The notary is not permitted to make use of a translator to communicate with the requestor.
- Notaries will not provide service if the requestor, document, or circumstance of the request for notary services raises an issue of authenticity, ambiguity, doubt, or uncertainty. In this event, the notary may, at their sole discretion, decline to provide notary public service.
- Notary Services are not available for documents that can require technical or legal knowledge that is beyond the scope of this free service.
- Library staff are not attorneys licensed to practice law in Illinois. They are not allowed to draft legal documents or records, nor may they give legal advice on any matter. Additional rules and procedures regarding notary services will be posted on the library website.
- ~~.. The person who will sign the document must be sure that the document is completely filled out, leaving no blanks other than where the patron will sign the document, before appearing before the notary. Library notaries may not~~
- ~~..~~
- ~~..~~
- ~~If your document requires witnesses as well as your own signature and notarization, please bring with you a sufficient number of people willing to serve as your witness. In situations where a witness is required, the Library will not provide witnesses, and witnesses may not be solicited from patrons using the Library. In order to serve as a witness, the witness~~

~~must personally know the individual whose document is being notarized and must be in possession of valid photo identification.~~

- ~~Notaries at the Palatine Library District cannot sign government I-9 forms, nor can we provide an Apostille. An Apostille is a form that certifies the authenticity of a document that is issued in one country to be used and considered valid in another.~~
- ~~Illinois law does not authorize a notary public to certify copies of any document. Persons requesting certified copies of documents will be referred to the official who has custody of the original document or to the office where the document has been officially filed.~~
- ~~A notary commission is personal to the notary public. Library staff who serve as a notary public shall follow the notary laws of the State of Illinois and must adhere to the highest standards of competence and responsibility in providing notary public services. Notaries will not provide service if the patron, document or circumstances of the request for notary service raise any issue of authenticity, ambiguity, doubt, or uncertainty for the notary. In this event, the Library notary may at his/her sole discretion, decline to provide notary service.~~
- ~~The Library notary may maintain a notary journal of notarial acts they perform for accountability and recordkeeping.~~
- ~~The Palatine Library District reserves the right to refuse notary service at any time.~~
- ~~In consideration of using the free notary services of the Library, the member using the Library notary services must agree to hold the Library notary and the Palatine Library District harmless from and against any and all claims and damages arising out of and resulting from any and all errors and omissions in the terms and conditions incorporated in the documents executed by the member and from and against any and all claims and damages arising out of or resulting from any dissemination, distribution and copying of communication in any form between the patron and any other person or entity by any unauthorized person or persons.~~

(Approved , Last Revised 19 Nov 2024, Effective 1 Dec 2024)

3-16 Interlibrary Loan

Interlibrary loan is an agreement among libraries to share materials by borrowing and lending to each other. ~~This service is intended to complement local collections to meet user needs.~~

The Library is a member of ILLINET (Illinois Library and Information Network) and OCLC (Online Computer Library Catalog). Staff follows the guidelines of the ILLINET Interlibrary Loan Code based on the American Library Association

Interlibrary Loan Code. This code governs all transactions under the guidelines of the State Library.

This policy does not pertain to reciprocal borrowing, which is covered under Policy 2-5.

Member Responsibilities

1. A valid Palatine Public Library District card is required to initiate the interlibrary loan process.
2. Members are responsible for paying any fees assessed by the lending library, [any shipping fees incurred in obtaining the loaned items](#), and full replacement costs, plus any applicable processing fee if an item is lost, damaged, or not returned. Additional interlibrary loan requests will not be accepted until these costs are paid in full.
3. Members are expected to return items on time and in the same condition as received.
4. Members are asked to return interlibrary loan materials to a staff member as instructed upon checkout.

Materials Borrowed From or Loaned to Other Libraries

Materials are available to Palatine Public Library District cardholders by request from other libraries, provided the materials are not owned by the Library.

The following items are available to loan and borrow:

- books
- music CDs
- audiobooks on CD
- DVDs and Blu-rays

The following items are not available to loan or borrow:

- new materials (one year old or less)
- video games or software
- periodicals
- reference resources
- textbooks
- Library of Things items
- Playaways
- [kKits](#)
- [4K Blu-Rays](#)

Materials catalogued as new will not be loaned to other libraries. Exceptions may be made if the title is not in demand by Library cardholders. The interlibrary

loan period is three weeks ~~Materials~~ Items are loaned for four weeks for in-state items and eight weeks for out-of-state items. ~~Materials~~ Items are eligible for renewals or extended loan periods at the discretion of library staff and as allowed by the lending library.

Additional Guidelines

- ~~Materials~~ will ~~always~~ be first requested from ~~local~~ Illinois libraries.
- ~~Staff~~ cannot guarantee the time for filling a request and will cancel any request that cannot be filled within six weeks.
- ~~A member~~ may have ~~ten~~three interlibrary loan requests in process at any time.
- ~~Due dates and renewals~~ are determined by the lending library. Additional conditions may be imposed by the lending or borrowing libraries.

Interlibrary loan borrowing privileges may be suspended if a member does not comply with these guidelines.

Members are encouraged to suggest for purchase any recent items that the Library does not own. Staff reserves the right to determine whether an item will be requested for interlibrary loan or purchased for the collection. (Approved 10 Nov 2010, **Last Revised 19 Nov 2024, Effective 1 Dec 2024**)

3-17 Public Use of Study Rooms

The Main Library ~~has~~offers study rooms ~~available~~ for public use. ~~The study rooms are designed to meet the needs of members who want to use the rooms in small groups or as individuals for a limited period of time.~~ ~~Members~~ ~~Visitors~~ may reserve a room for one session a day for up to two continuous hours depending on room availability. ~~Members of a group using a study room may not book subsequent time slots in order to extend the group's use of the room beyond two hours. Providing there are no new requests for rooms, members can extend their current session with no time guarantee. After two hours, visitors may remain in the room if no one else is waiting, until another visitor~~ ~~has~~makes a reservation. Visitors may book an additional session for the same day, but a two hour time period is not guaranteed. ~~but time is not guaranteed for any additional sessions.~~

Valid Palatine Library cardholders may reserve study rooms up to two weeks in advance. Cardholders may reserve one session per day and may reserve a room for up to three days in a Sunday-to-Saturday week. Otherwise, all ~~members~~ visitors may use a room as available on a first-come, first-served basis.

~~Sign-in for study room use is required. Visitors must sign in to reserve a study room.~~ The person who ~~signs in for reserves~~ the room must present a valid Library card or photo ID and remain in the room for the duration of the session. If a room is reserved in advance, the cardholder who reserved the room must be present ~~at sign-in~~ to claim the reservation. The person who ~~signs in for reserves~~ the room is responsible for appropriate use of the room, including leaving the room in good condition upon vacating. Staff ~~assigns may assign~~ study rooms based upon the size of the group or need for equipment in a room. A room capacity limit is posted on each study room door. Members may not bring additional chairs or furniture into a study room.

If the individual who has reserved a room is not present by 10 minutes past the start of the reserved time, the room may be assigned to another group or individual that is waiting. If members vacate the room or leave belongings behind and Library staff is unable to locate the person who ~~signed in for reserved~~ the room, the items may be removed, and the room reassigned.

A quiet room is available for individuals who desire a quiet space. This room is available to any visitor during all hours of operation and may ~~not~~ be reserved. (Approved 11 Nov 2009, Last Revised 19 Nov 2024, Effective 1 Dec 2024)

3-18 Public Use of Meeting Rooms

~~The Library meeting rooms are a resource to be used in the fulfillment of the Library's mission.~~

~~The Library makes its m~~Meeting rooms in the Main Library are available for public meetings to organizations comprised of at least one District cardholder with a valid card as defined in Appendix 2A. ~~At all times, however,~~ Library activities and functions have priority in the scheduling and use of meeting rooms. Meetings may be reassigned to a different room than originally reserved to accommodate a Library or affiliate (Friends or Foundation) program.

The Library reserves the right to ~~impose reasonable, content-neutral time, place, and manner restrictions restrict use of the meeting rooms in order~~ to prohibit interference with normal delivery of library services. ~~Because Library facilities also provide places for research, study, reflection, and reading, the use of meeting rooms for activities that interfere with these endeavors outside the meeting room will be denied or terminated.~~

Groups using library meetings rooms must adhere to the following capacity limits. If a group exceeds a room's capacity, the Executive Director or their designee may end the reservation early.

Room	Seating	Reservation	Capacity
Meeting Room 1	865 chairs, theatre setup		
Meeting Room 2	3024 chairs, hollow square setup		
Meeting Room 3	14 chairs, rectangle setup		
Board Room	3024 chairs, hollow square		

The following provisions apply to public meeting room use.

1. All meetings must be open to the public at all times.
2. Meeting rooms are available during normal operating hours of the Main Library (See Appendix 3A—Hours of Service); however, meetings must end no less than 15 minutes before the library closes each day. Under no circumstances will a meeting room be occupied beyond closing time.
3. Reservations for meeting room space are accepted on a rolling six-month calendar. All reservations will be accepted on a first-come, first-served basis as indicated above, upon receipt of the completed Meeting Room Reservation Application Form or approved online reservation, plus payment.
4. Payment must be made within 7 days after reserving the room, or the room will become available for others. Full payment for the base fees and any additional fees must be made prior to use of the room. Room reservations are confirmed only after the completed form and payment are submitted.
5. Reservation requests or requests for changes to a reservation may be submitted at any time; however, staff may not be able to accommodate requests placed less than 48 hours before the room is needed. If a group arrives to use a room and there is no record that a room was reserved and they do not have a confirmed application and receipt of payment, staff will try to find a room to use but may not be able to accommodate the group if no appropriate room is available.
6. If a cancellation becomes necessary, the Library should be notified 48 hours in advance of the meeting. If the group has paid, the person who reserved the room may reschedule within 30 days, if a room is available. No refunds will be issued. If the group has not yet paid, the person who reserved the room will be responsible for full payment.
7. The Library reserves the right to cancel any meeting room reservation by giving at least two weeks' notice. Reservations may be cancelled with less notice in case of a building emergency, extreme weather, repair work, or other circumstance beyond control of the Library. The Library is not liable for any expenses of any kind resulting from the Library's cancellation of a meeting

room reservation beyond a refund or credit of the meeting room fee. The Library reserves the right to relocate within the building any scheduled meeting.

8. Library meeting rooms may not be used for meetings, programs, or events involving the sale, advertisement, solicitation, or promotion of commercial products or services, with the exception of activities sponsored by the Library, the Friends of the Palatine Library, or the Palatine Public Library District Foundation. Donations or membership dues for nonprofit groups and clubs may not be collected on Library property.
9. Meeting rooms may not be used for recreational gatherings such as showers, birthday parties, or dances.
10. Meeting attendees must follow all rules and policies regarding use of the Library.
11. No organization or group may use the Library as its official address. (The Friends of the Palatine Library and the Palatine Public Library District Foundation are exceptions.) Storage of items by organizations meeting at Library facilities will not be permitted.
12. The applicant or alternate contact listed on the application must be present throughout the event and is responsible for the attendees' adherence to all Palatine Public Library District policies. For the safety and well-being of members, groups with members age 17 and under in attendance must have a responsible adult present.
13. Serving food-light refreshments or beverages of any kind requires payment of a fee. ~~If there is a kitchenette in the meeting room, it~~The kitchenette is available for the serving of light refreshments only. Boxed or bagged meals are permitted in the meeting rooms. The Library provides pots and water for coffee or tea but does not provide consumables or supplies. Potlucks, luncheons, or other meal events are not permitted. Alcoholic beverages may not be brought on premises, except as designated in section 3-9. Use of objects with flames or smoke such as matches, candles, sterno, incense, etc. is prohibited.
14. Meetings must be conducted so as not to disrupt library functions and operations. The Library reserves the right to stop meetings that are disruptive.
15. In compliance with the Americans with Disabilities Act, attendees needing special accommodations for organizations and groups should direct any such requests to the organization reserving the meeting room, and any such

accommodation required under law will be arranged for and financed by the organization and not the Library.

16. Permission to use meeting rooms does not imply Library endorsement or support of any organization using the rooms or the ideas presented therein, nor should the organization imply Library endorsement or support.

17. See Appendix 2B for Meeting Room Use Fees.

Failure to abide by these and other Library rules may result in cancellation or refusal of future reservations. The Library retains the right to monitor all meetings conducted on the premises to ensure compliance with Library regulations. (Approved 9 Feb 1994, Last Revised 19 Nov 2024, Effective 1 Dec 2024)

3-19 Library-Sponsored Programs

Library staff plan and schedule programs and events in order to further the mission of the Library. Staff welcomes program suggestions and recommendations from members and retains the right to determine which programs and events are scheduled.

Staff considers the following criteria in making decisions about program topics, speakers, and formats:

- informational, educational, and entertainment needs and interests of the community
- relevance to community interests and issues
- suitability of content for intended audiences
- presenter experience including background or qualifications in content or format area
- budget
- historical or educational significance
- connection to other community programs, Library programs, exhibitions, or events
- availability of appropriate Library space

Programs may require prior registration or tickets. Programs may be limited to attendance by valid Library cardholders (as defined in Appendix 2A) and identified as such in all publicity.

Registered/ticketed visitors who arrive after the publicized start time for a program or event might not be able to attend the program. Staff will admit standby visitors at the publicized start time if space is available.

Some programs are open to both Library cardholders and reciprocal borrowers or other Library visitors. Staff reserves the right to give preference to Library cardholders if potential attendees exceed the amount of available seating.

The Library offers programs for persons of all ages. Some programs or events are offered for specific age groups, and this information accompanies all publicity about these programs. Staff reserves the right to limit attendance at these programs to those persons of the age specified in the publicity. Some children's programs specify that a parent or caregiver is to be present in the program with the child. Parents or caregivers of children under age 9 are to remain in the Library during the program or event.

The Library may cosponsor programs with other groups or agencies. These programs will still be considered Library-sponsored programs. Library sponsorship of a program does not constitute an endorsement of the content or topic of the program or of the views expressed by speakers, presenters, participants, or audience members.

Staff may cancel any program in case of an emergency or low registration and will provide as much advance notice to the public as possible. Cancelled programs may or may not be rescheduled.

The Library schedules programs and events at Library facilities, off-site, and online. This policy governs all programs and events regardless of location.

Programming practices adhere to the Americans with Disabilities Act (ADA) and the American Library Association's Library Bill of Rights. The Library will make every effort to provide ADA accommodations for programs when requested with at least seven days' notice to the Library. Accommodations may be possible with less notice. (Approved 12 Sept 2012, Last Revised 19 Nov 2024, Effective 1 Dec 2024)

3-20 Flags

The Library has a flagpole located at the front of the library's property at 700 N. North Court in Palatine. The Library will generally raise one or more of the following:

- United States flag
- State of Illinois flag

The Library will follow provisions governing the display of the flags found in the United States Code, Title 4, Chapter 1, and the Illinois Flag Display Act 5 ILCS 465, [including official notices to fly the flag at half-staff](#).

From time to time, the Board may approve flying other flags. Flags flown on the Library's flagpole will be approved by the Board and serve as a government forum for expression of the Library's mission, vision, values, or official sentiments (government speech).

The Library does not fly flags at the request of the public, any organization, or any individual. Use of a Library flagpole is not intended to serve as or create a forum for free expression by the public.

When approving flags to be flown on the Library flagpole, the Board will consider the following:

1. Whether the United States or the State of Illinois has recognized the flag or cause through statute or proclamation or other official communication, e.g., national heritage months or national awareness months;
2. Whether the flag represents a national, state, or local interest and is consistent with the Library's mission, vision, values, or official sentiments;
3. Whether the flag represents a positive interest or value worthy of public recognition and is consistent with the Library's mission, vision, values, or official sentiments.

The Board will approve flags to be flown on the Library flagpole either by a written resolution or by majority vote of the Board of Library Trustees, which majority vote will be documented in the minutes of a Board meeting. (Approved 21 Jun 2022, Effective 1 Jul 2022)

Policy 3 Comprehensive Review: Adopted 14 Mar 1974; Last Revised 19 Nov 2024, Effective 1 Dec 2024)

APPENDIX 2B—Schedule of Fees and Charges

Service	Fee
Printouts	\$ 0.10 per page black and white \$ 0.25 per page color
Faxes	\$0.50/page for U.S., Canada, and Mexico \$1.00/page for everywhere else
Maker and digital media supplies	Cost varies depending upon material
Nonresident library card	Annual fee based on equalized assessed value and District tax rate for homeowners, or 15% of monthly rent for renters, per Policy 2-2
Lost or damaged item	Cost of item
Interlibrary loan	Out of state requests subject to \$10.00 fee per item whether or not the item is picked up <u>Member responsible for any fees imposed by lending library</u>
Periodical article request	Member responsible for any fees imposed by lending library
Accounts sent to collection agency	\$10.00 fee

APPENDIX 2B—Schedule of Fees and Charges (continued)

Meeting Room Use Charges

Library staff will assign rooms based upon the needs of the organization.

<u>Base Fees for up to 4 hours*</u> (includes standard room setup)	<u>Not-For Profit</u> <u>Organization</u>	<u>For-Profit</u> <u>Organization</u>
Room 1 (large)	\$15.00	\$100.00
Rooms 2 and 3, Board Room (small)	\$10.00	\$ 50.00
 *Each additional hour fee	 \$5.00	 \$25.00

Standard Room Setups

Room 1	65 chairs, theater style, and 2 tables
Room 2	Tables and chairs, hollow square, to seat 24
Room 3	Tables and chairs, rectangle, to seat 14
Board Room	Tables and chairs, hollow square, to seat 16

Additional Charges

	<u>Not-For-Profit</u> <u>Organization</u>	<u>For-Profit</u> <u>Organization</u>
Room Rearrangement (for any setup other than standard)	\$10.00	\$10.00
Refreshments	\$15.00	\$30.00
Extraordinary Cleanup	At cost	At cost

(Appendix referenced in Policies 2, 3, and 8. Approved by PPLD Board of Trustees
1 May 2005; **Last Revised 21 Nov 2023, Effective 1 Dec 2023**)

APPENDIX 3A—Hours of Operation

The Main Library is normally open the following hours:

9:00 a.m. to 9:00 p.m.	Monday through Thursday
9:00 a.m. to 6:00 p.m.	Friday
9:00 a.m. to 5:00 p.m.	Saturday
12:00 p.m. to 5:00 p.m.	Sunday

The parking garage located under the Main Library normally is locked no more than 15 minutes after the Library closes each day. The garage may remain open longer by request of Library staff, the Board of Trustees, Friends of the Library, or the Foundation Board when Library or affiliate events require after-hours accommodation.

The North Hoffman Branch is normally open the following hours:

11:00 a.m. to 7:00 p.m.	Monday through Thursday
10:00 a.m. to 6:00 p.m.	Friday
9:00 a.m. to 1:00 p.m.	Saturday
Closed	Sunday

The Rand Road Branch is normally open the following hours:

10:00 a.m. to 6:00 p.m.	Monday through Thursday
9:00 a.m. to 4:00 p.m.	Friday
9:00 a.m. to 1:00 p.m.	Saturday
Closed	Sunday

Extended Access hours are offered at branch locations to allow residents to utilize those locations during designated unstaffed hours. Use of locations during Extended Access hours is governed by Policy 2-17 Extended Access. Extended Access hours may fluctuate based on the open hours of the buildings. Hours will be posted outside the branch and on the Library's website.

When circumstances require a change in hours, those changes will be posted on the Library's website and shared through the email newsletter and social media channels.

(Appendix referenced in Policies 3 and 8. Approved by PPLD Board of Trustees 1 Sept 2005, Last Revised 19 Nov 2024, Effective 1 Dec 2024)

APPENDIX 3B—ALA Code of Ethics

As members of the American Library Association, we recognize the importance of codifying and making known to the profession and to the general public the ethical principles that guide the work of librarians, other professionals providing information services, library trustees and library staffs.

Ethical dilemmas occur when values are in conflict. The American Library Association Code of Ethics states the values to which we are committed, and embodies the ethical responsibilities of the profession in this changing information environment.

We significantly influence or control the selection, organization, preservation, and dissemination of information. In a political system grounded in an informed citizenry, we are members of a profession explicitly committed to intellectual freedom and the freedom of access to information. We have a special obligation to ensure the free flow of information and ideas to present and future generations.

The principles of this Code are expressed in broad statements to guide ethical decision making. These statements provide a framework; they cannot and do not dictate conduct to cover particular situations.

1. We provide the highest level of service to all library users through appropriate and usefully organized resources; equitable service policies; equitable access; and accurate, unbiased, and courteous responses to all requests.
2. We uphold the principles of intellectual freedom and resist all efforts to censor library resources.
3. We protect each library user's right to privacy and confidentiality with respect to information sought or received and resources consulted, borrowed, acquired or transmitted.
4. We respect intellectual property rights and advocate balance between the interests of information users and rights holders.

5. We treat co-workers and other colleagues with respect, fairness, and good faith, and advocate conditions of employment that safeguard the rights and welfare of all employees of our institutions.
6. We do not advance private interests at the expense of library users, colleagues, or our employing institutions.
7. We distinguish between our personal convictions and professional duties and do not allow our personal beliefs to interfere with fair representation of the aims of our institutions or the provision of access to their information resources.
8. We strive for excellence in the profession by maintaining and enhancing our own knowledge and skills, by encouraging the professional development of co-workers, and by fostering the aspirations of potential members of the profession.
9. We affirm the inherent dignity and rights of every person. We work to recognize and dismantle systemic and individual biases; to confront inequity and oppression; to enhance diversity and inclusion; and to advance racial and social justice in our libraries, communities, profession, and associations through awareness, advocacy, education, collaboration, services, and allocation of resources and spaces.

Adopted at the 1939 Midwinter Meeting by the ALA Council; amended June 30, 1981; June 28, 1995; January 22, 2008; and June 29, 2021.

(Appendix referenced in Policy 3. Approved by PPLD Board of Trustees 13 Jan 1999, Last revised 19 Nov 2024, Effective 1 Dec 2024)

APPENDIX 3C—ALA Library Bill of Rights

The American Library Association affirms that all libraries are forums for information and ideas, and that the following basic policies should guide their services.

- Books and other library resources should be provided for the interest, information, and enlightenment of all people of the community the library serves. Materials should not be excluded because of the origin, background, or views of those contributing to their creation.
- Libraries should provide materials and information presenting all points of view on current and historical issues. Materials should not be proscribed or removed because of partisan or doctrinal disapproval.
- Libraries should challenge censorship in the fulfillment of their responsibility to provide information and enlightenment.
- Libraries should cooperate with all persons and groups concerned with resisting abridgment of free expression and free access to ideas.
- A person's right to use a library should not be denied or abridged because of origin, age, background, or views.
- Libraries which make exhibit spaces and meeting rooms available to the public they serve should make such facilities available on an equitable basis, regardless of the beliefs or affiliations of individuals or groups requesting their use.
- All people, regardless of origin, age, background, or views, possess a right to privacy and confidentiality in their library use. Libraries should advocate for, educate about, and protect people's privacy, safeguarding all library use data, including personally identifiable information.

Adopted June 19, 1939, by the ALA Council; amended October 14, 1944; June 18, 1948; February 2, 1961; June 27, 1967; January 23, 1980; January 29, 2019.

(Appendix referenced in Policies 3 and 7. Approved by PPLD Board of Trustees 13 Jan 1999; Last Revised 18 Aug 2020; Reapproved 1 Sept 2021)

Appendix 3D—Code of Conduct

Be kind. We welcome everyone.

- Use polite language and courteous behavior.
- Verbal threats, acts of violence, or abusive behavior will not be tolerated.

Be respectful. We honor your freedom to read and view.

- Respect the collection and building, and help us maintain them.
- ~~Conversations and audio devices should not disturb other people. Keep~~
conversations and audio devices within Noise Zone limits limits so they don't disturb
others (see Appendix 6A).
- Honor privacy and respect boundaries.

Be safe. We work to offer a safe environment.

- Keep your belongings with you.
- When you bring family members to the Library, keep them close. Caregivers are expected to monitor and control the behavior of their children and vulnerable adults.
- Follow policies and make good decisions.

Staff and visitors must work together to ensure that everyone can experience a safe, clean, pleasant, and productive environment.

We are here for you. Tell us your concerns, and we'll do our best to come to a resolution.

(Appendix referenced in Policy 8. Approved by PPLD Board of Trustees **15**
Sept 2020, Effective 1 Oct 2020)