



Fund Balance Policy

The Fund Balance Policy establishes a minimum level at which, the projected year end fund balances should be maintained, in order to provide long-term financial stability, cash flow for operations, and fund balances adequate to ensure that the Library will be able to respond to emergencies from a strong fiscal position.

Types of Fund Balance

Generally accepted accounting principles provides for five types of fund balance. Following is a brief definition of each type:

- **Non-spendable Fund Balance:** Resources that cannot be spent because they are not in spendable form, such as inventory and prepaid items. Resources may also be non-spendable because of legal or contractual requirements.
- **Restricted Fund Balance:** Resources that are subject to constraints by external parties or laws.
- **Committed Fund Balance:** Formal constraints or limitations placed on resources by the highest level of decision-making authority at the government. In the Library's case this is the Board of Trustees.
- **Assigned Fund Balance:** The portion of the net position that is set aside (earmarked) for particular purposes. This differs from Committed Fund Balance in that it may have been established in a less formal method, and the authority to assign the resources may have been delegated to another individual, such as the Director of the Library.
- **Unassigned Fund Balance:** net resources that do not fall into one of more preceding four fund balance types. There are no formal or informal restrictions, commitments, or assignments to this portion of the fund balance.

Some funds are funded by a variety of resources, including both restricted and unrestricted (committed, assigned and unassigned). The Library's order of spending fund balance is as follows: restricted, committed, assigned, unassigned.

Fund Balance Benchmarks

General Fund

- Purpose – The General Fund is the Library’s operating fund.

The goal for the Library is to maintain the unassigned fund balance at fiscal year’s end within the range of 45-50% of the General Fund less one-time capital expenditures.

Capital Replacement Fund

- Purpose – The Capital Replacement Fund is committed to capital projects and building system repairs or replacement. The Library Board must approve any expenditure of funds out of the Capital Replacement Fund through the budget and appropriation process.

The goal for the Library is to maintain the Capital Replacement Fund at a level appropriate for anticipated capital requirements as projected in the Capital Replacement Study.

IDENTITY PROTECTION POLICY

Elmhurst Public Library (Library) will comply with the Identity Protection Act, 5 ILCS 17911 *et seq.* The Identity Protection Act requires units of local government to approve and implement an Identity Protection Policy to ensure the confidentiality and integrity of Social Security Numbers which agencies collect, maintain, and use.

Social Security Number Protections

Whenever an individual is asked to provide the Library with a SSN, the Library shall provide that individual with a statement of the purpose or purposes for which the Library is collecting and using the SSN. The Library shall also provide the statement of purpose upon request. A sample statement of purpose is attached as 3.6.1.

The Library shall not:

1. Publicly post or publicly display in any manner an individual's SSN. "Publicly post" or "publicly display" means to intentionally communicate or otherwise intentionally make available to the general public.
2. Print an individual's SSN on any card required for the individual to access products or services provided by the person or entity.
3. Require an individual to transmit a SSN over the Internet, unless the connection is secure or the SSN is encrypted.
4. Print an individual's SSN on any materials that are mailed to the individual, through the U.S. Postal Service, any private mail service, electronic mail, or any similar method of delivery, unless State or Federal law requires the SSN to be on the document to be mailed. SSNs may be included in applications and forms sent by mail, including, but not limited to, any material mailed in connection with the administration of the Unemployment Insurance Act, any material mailed in connection with any tax administered by the Department of Revenue, and documents sent as part of an application or enrollment process or to establish, amend, or terminate an account, contract, or policy or to confirm the accuracy of the SSN. A SSN that is permissibly mailed will not be printed, in whole or in part, on a postcard or other mailer that does not require an envelope or be visible on an envelope without the envelope having been opened.

In addition, the Library shall not: ¹

1. Collect, use, or disclose a SSN from an individual unless:
 - (i) Required to do so under State or Federal law, rules or regulations, or the collection, use or disclosure of the SSN is otherwise necessary for the performance of the Library's duties and responsibilities;
 - (ii) The need and purpose for the SSN number is documented before collection of

- the SSN; and
- (iii) The SSN collected is relevant to the documented need and purpose.
2. Require an individual to use his or her SSN to access an Internet website;
 3. Use the SSN for any purpose other than the purpose for which it was collected.

Requirement to Redact Social Security Numbers

The Library shall comply with the provisions of any other State law with respect to allowing the public inspection and copying of information or documents containing all or any portion of an individual's SSN. The Library shall redact SSN's from the information or documents before allowing the public inspection or copying of the information or documents.

When collecting SSNs, the Library shall request each SSN in a manner that makes the SSN easily redacted if required to be released as part of a public records request. "Redact" means to alter or truncate data so that no more than five sequential digits for a SSN are accessible as part of personal information.

Employee Access to Social Security Numbers

Only employees who are required to use or handle information or documents that contain SSNs will have access. All employees who have access to SSNs are trained to protect the confidentiality of SSNs.

¹ These prohibitions do not apply in the following circumstances:

- (1) The disclosure of SSN to agents, employees, contractors, or subcontractors of a governmental entity or disclosure by a governmental entity to another governmental entity or its agents, employees, contractors, or subcontractors if disclosure is necessary in order for the entity to perform its duties and responsibilities; and, if disclosing to a contractor or subcontractor, prior to such disclosure, the governmental entity must first receive from the contractor or subcontractor a copy of the contractor's or subcontractor's policy that sets forth how the requirements imposed under this Act on a governmental entity to protect an individual's Social Security number will be achieved.
- (2) The disclosure of Social Security numbers pursuant to a court order, warrant, or subpoena.
- (3) The collection, use, or disclosure of Social Security numbers in order to ensure the safety of: State and local government employees; persons committed to correctional facilities, local jails, and other law enforcement facilities or retention centers; wards of the State; and all persons working in or visiting a State or local government agency facility.
- (4) The collection, use or disclosure of Social Security numbers for internal verification or administrative purposes.

(5) The disclosure of Social Security numbers by a State agency to any entity for the collection of delinquent child support or of any State debt or to a governmental agency to assist with an investigation or the prevention of fraud.

(6) The collection or use of Social Security numbers to investigate or prevent fraud, to conduct background checks, to collect a debt, to obtain a credit report from a consumer reporting agency under the federal Fair Credit Reporting Act, to undertake any permissible purpose that is enumerated under the federal Gramm Leach Bliley Act, or to locate a missing person, a lost relative, or a person who is due a benefit, such as a pension benefit or an unclaimed property benefit.

STATEMENT OF PURPOSE FOR COLLECTION OF SOCIAL SECURITY NUMBERS

The Identity Protection Act, 5 ILCS 179/1 *et seq.*, requires each unit of local government to approve and implement an Identity Protection Policy that includes a statement of the purpose or purposes for which the agency is collecting and using an individual's Social Security Number (SSN). This statement of purpose is being provided to you because you have been asked by the Library to provide your SSN or because you requested a copy of this statement.

Why does the Library collect your Social Security Number?

You are being asked for your SSN for one or more of the following reasons:

- Vendor services, such as executing contracts and/or payment for services;
- Background check for employment;
- Administrative services; and/or
- Other _____

What does the Library do with your Social Security Number?

- We will only use your SSN for the purpose(s) for which it was collected;
- We will not:

Sell, lease, loan, trade, or rent your SSN to a third party for any purpose; Publicly post or publicly display your SSN; Print your SSN on any card required for you to access our services; Require you to transmit your SSN over the Internet, unless the connection is secure or your SSN is encrypted; or Print your SSN on any materials that are mailed to you, unless State or Federal law requires that number to be on documents mailed to you, or unless we are confirming the accuracy to your SSN.

Questions or Complaints about this Statement of Purpose:

Write to the Elmhurst Public Library
Attn: Library Director
125 S. Prospect
Elmhurst, IL 60126

SERVICE TO ELMHURST SCHOOLS

The purpose of School Services is to provide Library materials and programs to schools and preschools within the city limits of Elmhurst with the aim of complementing school curriculum and enhancing student learning. At the start of each new school year, the Library and the school district or individual school will execute an Agreement of Service which will outline the commitment of each party.

~~The purpose of the School Services Policy is to provide Library materials and selected programming to students and teachers at schools and preschools within the city limits of Elmhurst. This is based on our vision of providing support and resources to access information for work and learning and to develop a love of reading. The school's serve as the principal source of literacy and curriculum-related information. The Library's role is secondary and complementary as a provider of literacy and curriculum support for Elmhurst schools. In addition, these services encourage school/public library cooperation and enhance student learning outside the classroom.~~

~~The Library and the school district or individual school will execute an Agreement of Service. This agreement will outline the commitment each party has made to establish and maintain the program in areas such as financial responsibility and supervision of students. In each case, an acceptable level of reciprocation must be determined.~~

Classroom Collections

Deposit collections for classroom use will be selected on request. The schools are responsible for pick-up and return of the materials.

Visits and Training

~~As scheduling allows, teachers may arrange for a program for their classroom either at the Library or at the school. The classroom teacher may select from a variety of programs including:~~

- ~~_____ • Library tour highlighting current services and collections~~
- ~~_____ • Student research at the Library on pre-arranged topics~~
- ~~_____ • Pre-selected literature based programs (examples include storytelling or book talks appropriate for grade level, folklore, puppetry)~~
- ~~_____ • Technology resources and programs~~

~~Library staff will schedule visits on a first-come/first-served basis.~~

Teacher Borrowing Privileges

Teacher Borrowing Privileges will be extended provided to personnel designated by their respective school or district, with the names of teachers with borrowing privileges kept on file at the Library. This privilege grants teachers access to classroom collections and allows for extended loan of Elmhurst Library materials for classroom use. Teachers may place Elmhurst Library materials on hold by contacting one of the Library's School Services staff.

~~This privilege This entitles teachers to classroom collections and extended loan of circulating materials, subject to their availability. The names of staff members with borrowing privileges are kept on file at the Library, these privileges may be used only to check out materials for classroom use.~~

Interlibrary Loan and Reserves

Teachers must ask their school librarian for the interlibrary loan of materials for instructional use to borrow materials from libraries other than Elmhurst Public Library. Materials owned by the Elmhurst Public Library may be placed on hold by contacting one of the Library's School Services Librarians.

Classroom Visits and Field Trips

As scheduling allows, teachers may arrange for a program at the school or plan for a field trip to the Library. Library staff will schedule visits on a first-come, first-served basis.