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## **800.01 – Purchasing/Procurement**

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### **Statement of Purpose**

The Library Board of Trustees views purchasing as serving the educational goals and mission of the Library by providing supplies, equipment, and related services. This policy sets forth the procedures of the Haxton Memorial Public Library to meet the requirements of General Municipal Law, Section 104-b.

Goods and services which are not required by law to be procured pursuant to competitive bidding must be procured in a manner so as to assure the prudent and economical use of public moneys, in the best interests of the taxpayers, to facilitate the acquisition of goods and services of maximum quality at the lowest possible cost under the circumstances, and to guard against favoritism, improvidence, extravagance, fraud and corruption. To further these objectives, the Library Board of Trustees is adopting internal policies and procedures governing all procurements of goods and services which are not required to be made pursuant to the competitive bidding requirements of General Municipal Law, Section 103 or of any other general, special or local law.

### **Responsibility for Purchasing:**

Only the Library Manager or other agent designated by the Library Board of Trustees may commit the Library to purchases. The Library Manager or other agent designated by the Library Board of Trustees is responsible for purchasing goods and services within the budget guidelines adopted by the Library Board of Trustees.

No individual responsible for purchasing should order any goods or services for which there are no available funds in the budget/appropriation line for such a purchase. If a budget modification is deemed necessary by the Library Manager and Treasurer to enable a purchase, a budget transfer will be submitted to the Board of Trustees for consideration. No order should be placed until the Board takes positive action on the budget modification.

### **Purchasing/Procurement Guidelines**

Purchases under \$500, with the exceptions of books, for which the amount budgeted in the annual budget shall not be exceeded will be made at the discretion of the Library Manager. If additional purchases are necessary for which there are not sufficient budget appropriations or, if any individual purchase is over \$500, the Library Board of Trustees must approve the purchase.

For purchases of materials, equipment or supplies the following guidelines shall apply:

Estimated Amount of Purchase

<u>Purchase Amount</u>	<u>Method</u>
\$501 - \$2,000	3 documented verbal quotes or state contract, county contract, or preferred source
\$2,000 - \$19,999	minimum of three written quotes or state contract
Over \$20,000	formal bid process approved by the Board of Trustees as required by General Municipal Law

Purchases that are made by “Piggybacking” or by use of other state or federal contracts. These contracts must be made available for use by other governmental entities, per the Piggybacking exception added to GML 103.

Whenever possible and advantageous, purchasing shall be done through the Nioga Library System and/or the State Contracts published by the New York State Comptroller’s Office. No estimates or bidding is required if a valid State Contract exists and is used for the materials or services purchased.

No bid for materials, equipment, and supplies shall be accepted that does not conform to specifications furnished unless specifications are waived by Board action. Unless there is compelling and substantially justifiable reason to do otherwise, all contracts shall be awarded to the lowest responsible bidder who meets specifications. Notwithstanding this provision, the Board may choose to reject any bid for reason.

### **Public Works Contracts**

A public works contract is an agreement between a public agency and a contractor for a construction program or contract involving the construction, demolition, restoration, rehabilitation, repair, renovation or abatement of the Library.

For Public Works Contracts the following guidelines shall apply:

Estimated Amount of Public Works

<u>Contract</u>	<u>Method</u>
\$1,000 - \$2,999	minimum of two verbal quotes
\$3,000 - \$4,999	minimum of three written quotes
\$5,000 - \$34,999	minimum of three written quotes or written requests for proposal

As required by General Municipal Law, an advertised bid process is required for public work contracts in excess of \$35,000.

### **Documentation**

- Documentation of actions taken in connection with each such method of procurement is required.
- Documentation and an explanation is required whenever a contract is awarded to other than the lowest responsible offeror.

## Items Excepted from Policies and Procedures by Board

Pursuant to General Municipal Law Section 140-b(2)(f), the procurement policy may contain circumstances when or types of procurements for which, in the sole discretion of the Library Board of Trustees, the solicitation of alternative proposals or quotations will not be in the best interest of the Library. In the following circumstances, it may not be in the best interest of the Haxton Memorial Public Library to solicit quotations or document the basis for not accepting the lowest bid:

a) Professional services or services requiring special or technical skill, training, or expertise. The individual or company must be chosen based on accountability, reliability, responsibility, skill, education and training, judgment, and integrity. These qualifications are not necessarily found in the individual or company that offers the lowest price and the nature of these services are such that they do not readily lend themselves to competitive procurement procedures.

In determining whether a service fits into this category, the Haxton Memorial Public Library Board shall take into consideration the following guidelines:

- whether the services are subject to State licensing or testing requirements.
- whether substantial formal education or training is a necessary prerequisite to the performance of the services; and
- whether the services to be rendered can be more effectively provided by a professional possessing a continuity of representation.

Professional or technical services shall include but not be limited to the following:

- services of an attorney,
- technical services of an engineer engaged to prepare plans and estimates;
- securing insurance coverage;
- services of a certified public accountant;
- investment management services;
- computer software or programming services

Recognizing that seeking competition for professional services and insurance coverage may be an opportunity to generate cost savings for the taxpayers, processes will be used whenever deemed prudent by the Library Board of Trustees to seek competitive proposals for these services.

- a. Competitive bids for insurance coverage, excluding health care, will be solicited periodically.
- b. Requests for Proposals (RFPs) or Requests for Qualifications (RFQs) will be issued for professional services whenever the Board of Trustees determines that the process will add value and potentially reduce costs for a particular service.

b) Emergency purchases pursuant to Section 103(4) of the General Municipal Law. Due to the nature of this exception, these goods or services must be purchased immediately and a delay in order to seek alternate proposals may threaten health, safety or continuity of operations of the Library. This section does not preclude alternate proposals if time permits.

## Policy Review

The Library Manager and Library Board of Trustees shall be responsible for conducting a periodic review of the procurement policy and for an evaluation of the internal control structure established to ensure compliance with the procurement policy.

## **Unintentional Failure to Comply**

The unintentional failure to fully comply with the provisions of General Municipal Law, Section 104-b shall not be grounds to void action taken or give rise to a cause of action against the Haxton Memorial Public Library or any Board Trustee or employee thereof.

**Adopted: November 18, 2024**

Reviewed:

Revised:

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## 800.02 - Claims Audit Process

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### Statement of Purpose

The purpose of the Haxton Memorial Public Library claims audit process is to systematically review and verify the accuracy, legitimacy, and compliance of submitted claims, ensuring that payments are made only for eligible services rendered, thereby protecting the Library from financial loss due to fraudulent, inaccurate, or improper claims while promoting efficient utilization of funds and adherence to established policies and regulations.

### Process

- The Library Manager will prepare the claims to be processed. Itemized bills for services along with any relevant invoices, receiving slips and other relevant documentation will be retained for the purposes of an annual review or audit along with evidence of authorization to pay said claim.
- Three members of the Library Board of Trustees are required to review and approve the claims/invoices on a monthly basis.
- The board will take action at the monthly board meeting to approve payment of claims/invoices.
- The appointed Treasurer of the Haxton Memorial Public Library will process claims once a month.

Generally the following payments will be approved in advance by Board resolution:

- Salaries/payroll expenses
- Utilities

**Adopted: November 18, 2024**

Reviewed:

Revised:

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## **800.03 – Budget Transfers**

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### **Statement of Purpose**

There are times when it may be required to make some adjustments to the budget codes over the course of the fiscal year. A transfer of funds allows the Library to remain nimble, especially as emergencies or needs arise.

### **Budget Transfers**

The Haxton Memorial Public Library Board of Trustees requires the Library Manager to submit a Budget Transfer Authorization Form (Form 800-A) for all budget transfer requests for Board of Trustees approval.

Transfers between budget codes will be made at the Board of Trustees discretion.

**Adopted: November 18, 2024**

Reviewed:

Revised:

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## 800.04 - Fund Balance & Reserves

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### Statement of Purpose

In order to ensure financial stability and continuity of financial operations as well as to protect against emergencies, the Haxton Memorial Public Library will maintain a fund balance. Fund Balance can be used for purposes approved by the Library Board of Trustees, including, but not limited to:

- \* Provide cash flow for operational needs
- \* Provide funds for emergency or other unanticipated needs
- \* Provide for future capital needs
- \* Retain donations for future Library Enrichment

### Categories of Fund Balance

The Fund Balance will be reported in the following categories:

- ◆ *Non-Spendable* – includes amounts 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* – includes amounts that can be spent only for the specific purpose stipulated by external resource providers, or through enabling legislation
- ◆ *Committed* – includes amounts that can be used only for the specific purposes determined by a formal action of the Board of Trustees. Amounts can only be moved from the category by formal action of the Board.
- ◆ *Assigned* – includes amounts intended to be used by Haxton Memorial Public Library for a specific purpose but do not meet the criteria to be classified as restricted or committed.
- ◆ *Unassigned* – includes the residual amount not allocated to other classifications

### Memorial and Gift Fund

Periodically, Haxton Memorial Public Library receives private donations that are used at the discretion of the Library Board of Trustees for various enrichment purchases or activities in support of the library. These funds will be separately identified and used for library enrichment purposes.

### Recommended Amount of Fund Balance

While it is prudent and necessary to maintain adequate reserves in support of the Library's operations and viability, it is not appropriate or intended that excessive amounts of taxpayer moneys be held in reserve. The following categorical needs are to be projected annually in calculating the total amount needed for the Library's Fund Balance.

- \* Cash Flow Needs
  - Up to 33% of Operating Budget (minimum amount)
- \* Capital Needs
- \* Library Enrichment

When the amount of fund balance falls below the minimum amount, efforts will be made to defer spending until the target amount is reached.

The Library Board of Trustees will perform a Fund Balance analysis annually and will approve adjustments as needed.

**Adopted: November 18, 2024**

Reviewed:

Revised:



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## 800.05 – Banking Policy

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### Statement of Purpose

The purpose of the Haxton Memorial Public Library’s Banking Policy is to facilitate efficient banking and payment of invoices, while ensuring accuracy and segregation of duties in order to prevent fraud.

### Online Banking & Wire Transfers

The Haxton Memorial Public Library uses M&T Bank for the purposes of online banking. The Vice President of Finance will serve as the account administrator. The President, Vice President of Finance and Treasurer will have authorization to make transfers, stop payments, and printing/viewing bank statements.

Execution of a wire transfer will require the authorization of the Treasurer and two members of the Board of Trustees.

### Investment of Funds

Investing of funds will require the authorization of the Treasurer and two members of the Board of Trustees.

### Authorization to Sign Checks

The following people shall have the authority to sign checks on behalf of the Haxton Memorial Public Library:

- Accountant
- Treasurer
- Board President (only in the absence of the accountant or treasurer)
- Vice President of Finance (only in the absence of the accountant or treasurer)

**Adopted: November 18, 2024**

Reviewed:

Revised:

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## 800.06 - Fines and Fee Waiver

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### Statement of Purpose

The Haxton Memorial Public Library Board of Trustees has established guidelines for the loan of library materials, including overdue fines (if applicable) and fees for lost and damaged items.

The Library Board of Trustees developed this policy and the guidelines that follow to allow library employees the ability to waive fines and fees when determined necessary.

### Guidelines

Accumulated fines and fees on library patron records may be waived or otherwise modified by a library employee with specific authorization to do so by the Library Manager.

Information on any and all fines or fees waived under this policy, including the amounts and the corresponding patron information, shall be recorded in the library computer system and should be reviewed by the Library Manager and provide a report of monthly fines/fees to the Library Board of Trustees upon request.

**Adopted: May 14, 2024**

Reviewed:

Revised:

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## **800.07 - Gifts and Donations**

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### **Statement of Purpose**

The Haxton Memorial Public Library Board of Trustees encourages donations to the Library which will further the mission of the Library. Such donations are managed in accordance with the Library's policies. Gifts shall meet the same selection criteria as purchased materials. The Library retains unconditional ownership of all donations and makes the final decision on acceptance, use, or disposition. Gifts are accepted, used, loaned, displayed, donated, traded, sold, or otherwise disposed of at the sole discretion of the Library. Donated items will not be returned to the donor and the Library will not accept anything that is not an outright gift. This applies to gifts previously given, as well as to future gifts.

### **Monetary Donations**

Undesignated gifts are preferred. Gifts contingent upon a specific purpose are subject to acceptance by the Haxton Memorial Public Library Board of Trustees. Once accepted, designated gifts will be used so far as it is practicable in accordance with such designation.

The Library accepts monetary donations without conditions on their use for projects approved by the Library Board of Trustees.

For memorials and honorary gifts, acknowledgment is sent to the donor and the family of the person being recognized, or the person being honored. Item(s) purchased are determined in consultation with the donor and are marked with donor plates whenever possible.

### **Donation of Library Materials**

The Library periodically accepts books and other materials as donations with the understanding that they may be disposed of in a manner most convenient to the Library if the materials are not added to the collection. Acceptance of donated books and other materials in no way guarantees their inclusion in the library's collection. A receipt will be provided upon request.

### **Furnishings, Equipment, Artwork**

Prospective donors should make written application to the Library Board of Trustees regarding the item(s) to be donated, including a full description of the item(s), the donor's estimate of value, and instructions for use, if any. Initial evaluation of the gift to determine its usefulness to the Library will be made by the Library Board of Trustees. The final determination of the acceptability of all such gifts lies with the Library Board of Trustees. The Library Board of Trustees' decision will be made at a regular library board meeting and communicated in writing. A written acknowledgement of the donation will be provided upon request; however, the appraisal of the donation for tax purposes is the responsibility of the donor.

## **Publicity**

The names of people making donations to the Library will not be released without their consent.

**Adopted: May 14, 2024**

Reviewed:

Revised:

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## 800.08 - Investment Policy

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### Statement of Purpose

Whenever the Haxton Memorial Public Library has funds (including operating funds, reserve funds and proceeds of obligations) that exceed those necessary to meet current expenses, the Library Board of Trustees will consider investing such funds in accordance with all applicable laws and regulations governing the investment of public funds and in conformity with the guidelines established by this policy.

It is the policy of the Haxton Memorial Public Library to invest funds in a manner that will maximize the security of the principal while providing balanced growth of the principal and income to satisfy cash flow demands.

### Objectives

The primary objectives of the Library's investment activities are, in priority order,

- to adequately safeguard principal
- to conform with all applicable federal, state, and other legal requirements
- to provide sufficient liquidity, as needed, to meet all operating requirements
- to obtain a competitive yield given the first three (3) investment objectives

### Authorization

The authority to deposit and invest funds is delegated to the Library Board of Trustees. These functions must be performed in accordance with the applicable sections of the General Municipal Law and the Local Finance Law of the State of New York.

The Library Board of Trustees may invest funds in the following eligible investments:

- Obligations of the State of New York;
- Obligations of the United States Government, or any obligations for which principal and interest are fully guaranteed by the United States Government;
- Time Deposit Accounts placed in a commercial bank authorized to do business in the State of New York, providing the account is collateralized as required by law. (Banking Law Section 237(2) prohibits a savings bank from accepting a deposit from a local government. This also applies to savings and loan associations.);
- Transaction accounts (demand deposits) both interest bearing and non-interest bearing that does not require notice of withdrawal placed in a commercial bank authorized to do business in the State of New York, providing the account is collateralized as required by law;
- Certificates of Deposits placed in a commercial bank authorized to do business in the State of the New York providing the Certificates are collateralized as required by law;
  - Deposits in excess of the amount insured by the Federal Deposit Insurance Corporation must be secured in accordance with subdivision 3 of the General

Municipal Law Section 10.

- The Library may, in its discretion, authorize the bank designated for the deposit of Library funds to arrange for the redeposit of such funds in one (1) or more banking institutions, for the account of the Library, through a deposit placement that meets the conditions set forth in General Municipal Law Section 10(2)(a) (ii).

## **Collateralization of Deposits**

In accordance with the provisions of General Municipal Law, §10, all deposits of the Library, in excess of the amount insured under the provisions of the Federal Deposit Insurance Act must be secured

- by a pledge of "eligible securities" with an aggregate "market value" equal to 102% of the aggregate amount of deposits from the agreed upon interest;
- by an eligible "irrevocable letter of credit" issued by a qualified bank (other than the banks authorized as Library depositories and whose commercial paper and other unsecured short-term debt obligations are rated "AA" or better) for a term not to exceed 90 days with an aggregate value equal to 102% of the aggregate amount of the deposits and the agreed upon interest, if any; and
- by an eligible surety bond payable to the government for an amount at least equal to 100% of the aggregate amount of deposits and the agreed upon interest, if any, executed by an insurance company authorized to do business in New York State, whose claims-paying ability is rated in the highest rating category by at least two nationally recognized statistical rating organizations.

## **Investment Procedure**

### **Delegation of Authority**

The Library Board of Trustees is responsible for the administration of this regulation, making the operation of the investment program consistent with the Library's investment objectives, and directing the amounts to be invested and the maturity of those investments.

### **Prudence**

All participants in the investment process must act responsibly as custodians of the public trust and must avoid any transaction that might impair public confidence in the Library. Investments shall be made with prudence, diligence, skill, judgment and care, under circumstances then prevailing, which knowledgeable and prudent persons acting in like capacity would use, not for speculation, but for investment, considering the safety of the principal as well as the probable income to be derived.

All participants involved in the investment process shall refrain from personal business activity that could conflict with proper execution of the investment program or which could impair their ability to make impartial investment decisions.

## **Diversification**

Deposits and investments will be diversified by financial institution, by investment instrument, and by maturity scheduling.

The Library Board of Trustees shall establish appropriate limits for the amount of investments which can be made with each financial institution or dealer, and shall evaluate this listing at least annually.

**Adopted: November 18, 2024**

Reviewed:

Revised:

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## 800.09 - Credit Card

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### Statement of Purpose

A credit card allows the Library to purchase goods and services directly from vendors when those items are needed, but it is not expedient, practical, or desirable to have either a check or cash available when payment is required.

### Establishing a Credit Card

The Library Board of Trustees will select a company to obtain the necessary credit cards and establish a line of credit with that company. Consideration will be given to a company who can meet the general purchasing needs of the Library and the billing and payment requirements of the Library.

The Library Board of Trustees will issue one card for use by the Library Manager or for use by staff as designated and approved by the Library Manager. The Library Manager and any staff member approved by the Library Manager to use the card must sign a Credit Card Acknowledgment Form (Form 800-B) recognizing their responsibility to comply with the Library's policy regarding credit cards.

The Library Board of Trustees will establish appropriate credit limits for the issued credit card.

### Usage of the Credit Card

The use of this card is restricted for the Library to acquire goods and services which are appropriate for the conduct of the Library's business. The Library Manager is responsible for the use of the card. The Library Manager is responsible to make sure that any charges are authorized Library expenditures and are in accordance with the Library's approved budget. No personal expenditures are allowed by employees with the credit cards, even if the intent is to re-pay the Library at a future point.

The credit card does not replace requisitions and purchase orders.

Credit Card Bills submitted to the Library Board of Trustees for approval of payment must include supporting documentation, such as receipts and invoices, which clearly show what goods and services were purchased using the credit card.

### Tax Exemption

Be aware that a tax exemption certificate is available; in some cases, an employee can merely mention to the vendor that the purchase is tax exempt, and no sales tax will be charged. This exemption is based upon the fact that the Library is an exempt unit of government.

**Adopted: May 14, 2024**

Reviewed:

**Revised: September 16, 2024**



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## 800.10 - Cash Handling & Petty Cash

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### Cash Handling

#### Statement of Purpose

This policy defines the responsibilities for any Haxton Memorial Public Library employee who handles currency, cash equivalents, charge card transactions, or checks ("Cash"). Personnel that receives, handles, transports or deposits cash must follow documented procedures to prevent financial loss, prevent and detect errors, promote security and accurate financial reporting. Appropriate internal controls include the segregation of duties, safekeeping of cash, prompt deposit of all cash receipts, accurate reconciliation of collections, and appropriate record keeping.

#### Procedures

##### Cash Handling Procedures

Procedures for the handling of cash receipts are designed to provide accountability for monies received. All Haxton Memorial Public Library employees are responsible for complying with the policies and procedures described herein. Non-compliance with these policies and procedures could lead to disciplinary action.

Use of Haxton Memorial Public Library funds or receipts for cashing checks is prohibited. Retention of cash from outside sources for use as petty cash or making change is prohibited.

Cash should never be left unattended, for any period of time.

When a Haxton Memorial Public Library employee receives cash, it is to be recorded immediately into the cash receipts book under the correct Accounting Category (i.e. fax, copies, donations, etc.). A "Cash Receipt" is filled out with all the information (amount and reason). All cash receipts are to be reconciled no less than monthly. If at any time the cash receipts total more than \$50.00, reconciliation and deposit needs to be made immediately. Petty cash is to be kept separate and cash receipts cannot be used for the purposes of petty cash replenishment.

Haxton Memorial Public Library will accept personal or corporate checks for daily business transactions and must be deposited within 5 days. Any donation with restrictions must be Board approved before depositing.

##### Safeguarding Funds

All funds collected during open operations are stored in a locked cash drawer.

##### Deposits

Deposits of cash should be made, at a minimum, monthly or when cash on hand it exceeds \$100. Two employees count and initial each deposit for accuracy. All deposits are recorded in the deposit journal log along with all monies that were collected. Everything balances to this

journal. The actual bank deposit slip is attached to the deposit slip written up by the clerk. At the end of every month all bank deposits should be sent to the Treasurer for reconciliation and a monthly report provided to the Library Board of Trustees by the Library Manager.

### **Donations**

#### *Gifts and Memorials*

Library Manager acknowledges receipt of gift through a letter to the donor. Library Manager deposits gift into the library's bank account and updates Donations and Memorial spreadsheets accordingly. All checks and cash must be deposited within 5 days of receipt.

### **Record Keeping**

All records are kept in accordance with New York State Record Retention and Disposal Schedule MU-1, for the length of time and in the format required.

# Petty Cash

## Statement of Purpose

A Petty Cash fund shall be established annually by the Board of Trustees during the Reorganization Meeting for the Haxton Memorial Public Library. Such funds shall be used for the payment of properly itemized bills of nominal amounts and only under conditions that require immediate payment. Responsibility, security and accounting of petty cash funds are the responsibility of the Library Manager.

## Guidelines

The amount of Petty Cash will not exceed \$75.00. The Library Board of Trustees of the Haxton Memorial Public Library shall appoint the Library Manager to be the custodian for the library's petty cash fund, and the Library Manager shall administer and be responsible for the security of the funds and the control of disbursements.

To ensure that these funds are properly managed, the following guidelines shall be followed:

1. Receipts and cash-on-hand must always total the authorized fund amount. All disbursements from such funds are to be supported by receipted bills or other evidence documenting the expenditure, which will be presented to the Board of Trustees at the subsequent board meeting.
2. Payments may be made from petty cash for materials, supplies, or services, requiring immediate payment, but it is not to be used for frequently purchased items.
3. Employees should provide a vendor with the library's tax-exempt certificate before each purchase to avoid being charged sales tax.
4. The library manager, or designee, will maintain a log of disbursements from the petty cash fund.
5. The library manager, or designee, will conduct a monthly reporting of funds.
6. The Board of Trustees will approve reimbursement of petty cash as part of the monthly claims/vouchers. A replenishment check, upon Board of Trustees approval, a check will be issued by the Library Treasurer when an itemized voucher including original purchase and reimbursement receipts is submitted.

**Adopted: November 18, 2024**

Reviewed:

Revised:

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## 800.11 – Travel & Conference

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### Statement of Purpose

The Library Manager, other library staff (as appropriate) and Library Board Trustees are encouraged to take advantage of board approved, professional workshops and trainings in order to stay current on library best practices. The purpose of this policy is to outline the reimbursement of expenses to employees or trustees incurred during work related training and/or travel.

### Policy Overview

It is the policy of the Haxton Memorial Public Library to reimburse staff and trustees for reasonable and necessary expenses incurred in connection with approved travel on behalf of the Library. The Library strongly encourages use of travel discounts when making travel arrangements. Reimbursement is allowed only when reimbursement has not been, and will not be, received from other sources. If a circumstance arises that is not specifically covered in the travel policies, the most conservative course of action should be adopted.

### Hotel Accommodations

With prior approval from the Library Board of Trustees, employees and Board Trustees are authorized to attend trainings and workshops.

The library credit card may be used for trainings and workshops that require hotel accommodations. A tax exempt form must be provided to the hotel to ensure sales tax is not charged. Only single room rates are authorized unless the second party is representing the agency in an authorized capacity.

### Meals

When meals are provided as part of the conference or workshop, there is no additional allowance for meals. For all day, local workshops/conferences, and multi-day travel, per diem reimbursements will follow the New York State Office of State Comptroller per diem rate. Original itemized receipts are required for all meal purchases. Alcoholic beverages are not reimbursable. Any alcoholic beverage purchases must be on its own receipt as tip and tax for alcoholic beverage purchases are not reimbursable. Reimbursement for tips is allowed, but only up to a maximum of 20% of the meal total.

Meal compensation is for library staff only.

## **Mileage**

Employees may be reimbursed for mileage and tolls expenses (when applicable) for attendance at board approved trainings or workshops. Mileage costs will be reimbursed to the employee at the current IRS rates when the appropriate mileage reimbursement form (Form 800-B) is submitted within 30 days of traveling and approved by the Library Board of Trustees.

## **Travel for Non Employees**

Incremental costs for travel, lodging, meal or other travel expenses for spouses or other family members will not be reimbursed unless the individual has a bona fide Library purpose for attending the event.

## **Expenses Not Reimbursable**

The following items that may be associated with business travel that will not be reimbursed by the Library:

- Airline club memberships
- Alcoholic beverages
- Any airfare class greater than coach
- Costs incurred by traveler's failure to cancel travel or hotel reservations in a timely fashion
- Laundry and dry cleaning
- Passports, vaccinations, and visas when not required as a specific and necessary condition of the travel assignment
- Personal entertainment expenses including in-flight movies, headsets, health club facilities, hotel pay-per-view movies, in-theatre movies, social activities and related incidental costs
- Telephone Calls / WiFi fees
- Travel accident insurance premiums and/or purchase of additional travel insurance
- Other expenses not directly related to the business travel

**Adopted: November 18, 2024**

Reviewed:

Revised:

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## 800.12 – Audit & Review

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### Statement of Purpose

The Haxton Memorial Public Library is chartered by the Board of Regents of the University of NY as a School District Public Library. As such, NY State regulations give the Library the guidance needed to manage the use of public funds.

The Library receives the bulk of its income from tax revenue. The Oakfield-Alabama Central School District voters vote on the budget in May. The Library may bond via special legislation with the Dormitory Authority of the State of NY (DASNY). To achieve public trust, the Library Board of Trustees has developed a system of checks and balances to ensure that rules and regulations are followed, that money is received and spent prudently, and that funds are budgeted with an eye for the future.

### Guidelines

The Library Board of Trustees has resolved that:

1. The receipting of funds from any source must follow the “Fund Balance and Reserve Funds” policy and the “Fundraising/Gift” policy
2. The spending of funds from any source must follow the “Claims Audit” policy and the “Purchase/Procurement” policy
3. The voted budget sets the goal in the current fiscal year for all income and expenditures
4. The decision to either save (reserve) or expend surplus funds requires a majority Board vote, usually within the first two months following the close of the prior fiscal year

Annually, the Library will complete:

1. The NYS Comptrollers Reports
  - a. property tax cap calculation
  - b. annual financial report
2. The NYS Annual Report for Libraries

Every three to five years, an Independent Financial Audit will be conducted. After the audit is completed, the Independent Auditor will present the report on the financial health and management of the Library to the Board of Trustees during its monthly meeting.

**Adopted: November 18, 2024**

Reviewed:

Revised:

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## 800.13 – Disposition of Surplus Property

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### Statement of Purpose

Surplus property is any personal or real property owned by the Library that is no longer needed to provide library services.

### Guidelines

Property that is obsolete, broken, has no useful purpose, and is of nominal value may be disposed of with the approval of the Library Manager by the most appropriate and cost-effective method.

Authorization from the Board of Trustees is to be obtained before the disposal of any other property valued over one thousand dollars (\$1,000). This includes furniture, fixtures, or equipment with a value greater than one thousand dollars (\$1,000).

Surplus items that can neither be sold nor donated will be turned over for recycling if possible and economically feasible.

Donating surplus equipment to other local educational, charitable, and social services or smaller libraries is encouraged. The Library Manager is authorized to approve such donations on a case-by-case basis.

Items with the potential of having a historical value require review and authorization from the Board of Trustees before disposal.

**Adopted: November 18, 2024**

Reviewed:

Revised:

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## 800.14 – Inventory/Fixed Assets

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### Statement of Purpose

The Library currently uses a Modified Cash Basis method of accounting. Assets, such as building or land improvements, equipment, and furniture, are expensed in the year of improvement or purchase.

The Board Approved Facility Plan contains a listing of major systems, as well as the maintenance and replacement schedules. This plan is referenced in the annual development of the Library's budgetary needs.

The Library also lists its Technology and Furniture/Fixture needs. This listing is referenced in the annual development of the Library's budgetary needs.

### Guidelines

Annually, monies are requested in the budget specific to the Library's building and technology. These allocations are further broken down into the current year or reserved for future use.

### Inventory Control

Staff will keep inventories current and review them annually. Equipment records should contain descriptions, serial numbers, quantities, location(s), date of purchase, original cost, warranty information, and expected years of use. Equipment will be marked as property of the Library. The Library Manager will review the hardware inventory every year.

Items to be inventoried:

- 1) Projectors
- 2) Computers: desktop CPUs or portable laptops
- 3) Monitors
- 4) Tablets
- 5) Cameras
- 6) Stereo systems
- 7) External Hard Drives
- 8) TV's and DVD players

**Adopted: November 18, 2024**

Reviewed:

Revised: