Board Retreat

November 1, 2023 • 6:30 p.m.

AGENDA

6:30 Call to Order

- Review of 2024 Proposed Personnel budget, including salaries and health insurance
- Board manual revisions
- Update on Goals – Director and Fiscal Officer
- Discussion of Board Officers for 2024

Executive Session: Compensation of a Public Employee

Adjournment
TO: Board of Library Trustees
FROM: Jana Nassif, Fiscal Officer
SUBJECT: 2024 Proposed Personnel Budget
DATE: October 26, 2023

2024 Proposed Personnel Budget

Overall, the 2024 Proposed Personnel budget is 4%, or $159K higher, than the 2023 Personnel budget. $85K of the $159K increase is from salaries and $63K is from health insurance.

Salaries

The proposed 2024 salary budget is 3%, or $85,200, higher than the 2023 salary budget. The 2024 budget includes a proposed 3% increase for all 300 level staff and above and moving to the next step for all 200 level positions. This will be the second year the library’s current compensation table is in effect. After raises are given in April to 300 level staff and above, we will have eight employees who are at the maximum of their ranges. We currently have five 200-level employees who are at step 10, and will receive a 2% distribution.

OPERS

The library contributes 14% of an employee’s earning to OPERS, as mandated by law.

Medical

Medical expenses are one of the largest expenses in the library’s personnel budget. The amount budgeted for 2024 for medical is $478,000, which includes WPPL contributions for employee health insurance and basic life insurance.

The expected cost for health insurance next year is $470K. This figure assumes the addition of one family and one individual to our health insurance plan next year and an 8% rate increase on July 1.

The library’s medical expenses have been increasing, not only as a result of the rising cost of insurance, but an increase in the number of benefits eligible staff joining our plan. This is likely the result of more employers requiring spouses to take coverage through their employer if it's offered to them. Historically, between 15-20% of benefits eligible staff (between 6 and 8 staff members) have declined coverage. Currently, we only have four, or 10% of benefits eligible staff, that aren’t enrolled in our insurance. The increase in number of staff enrolled in coverage along with the increase in the cost of coverage account for the 15% increase in the budget for medical in 2024.

As a reminder, the library contributes 90% of the cost of the premium for individual coverage and 70% of the cost of the premium for family coverage.

Other

Other personnel expenses include Medicare, unemployment, workers compensation, employee assistance program, and tuition reimbursement. The Medicare expense is a percentage of earnings, and therefore increased slightly. The library reduced its budget for unemployment.
TO: Board of Library Trustees
FROM: Jana Nassif, Fiscal Officer
SUBJECT: Review of benefits
DATE: October 26, 2023

Annual Benefits Review

Annually, library Administration and the Board review the benefits offered to WPPL staff to ensure they are competitive and reflect the values of the library. At this time, Administration does not recommend any changes to the library’s benefit offerings.

Health Insurance

The library’s Personnel Manual states that health insurance (single and family coverage) is available to staff who work an average of 30 hours per week. Currently, the library has medical, dental and life insurance through the Stark County Council of Government (COG) consortium which allows us to be part of a large pool of more than 170,000 employees. The medical coverage provided by the plan is very good, and the deductibles and out-of-pocket maximums are low. The dental coverage provided by the COG is also good, although it is costlier than we would like. At this time, it is recommended that the library remain with the COG for medical, dental and life insurance benefits, although the library will continue to evaluate other options as they become available.

Administration also analyzed the option of extending health insurance benefits to part-time staff, since this has been asked about in the past.

Excluding substitute employees, WPPL has 39 part-time staff members, 30 of whom are under the age of 65. The average bi-weekly pay for this group of staff members is $640, the lowest being $463.

If WPPL offered single coverage to this group of staff and paid 45% of the premium (half of what WPPL contributes for full-time staff members), a staff member paying the other 55% of the premium would be paying $274/per pay for insurance, or ~40% of their gross wages. One part-time employee enrolling in single coverage with the library paying 45% of the premium would cost WPPL ~$5,100 per year. Based on these cost estimates, it is not recommended that coverage be extended to part-time staff at this time. Given the high cost of family coverage, it doesn’t seem to be a feasible option.

The library is not able to offer other health insurance plans outside of the coverage provided by the COG to staff. In addition, offering health insurance coverage to part-time staff could impact tax credits and savings received by some staff members on the exchange.
<table>
<thead>
<tr>
<th>Description</th>
<th>2019 Actual</th>
<th>2020 Actual</th>
<th>2021 Actual</th>
<th>2022 Actual</th>
<th>2023 Permanent Budget**</th>
<th>2024 Temp Budget</th>
<th>Notes</th>
</tr>
</thead>
<tbody>
<tr>
<td>SALARIES</td>
<td>2,601,418</td>
<td>2,624,827</td>
<td>2,591,330</td>
<td>2,612,144</td>
<td>2,816,200</td>
<td>3%</td>
<td>2,904,400</td>
</tr>
<tr>
<td>SUBSTITUTE BUDGET</td>
<td>34,305</td>
<td>15,105</td>
<td>19,590</td>
<td>28,081</td>
<td>35,000</td>
<td>9%</td>
<td>32,000</td>
</tr>
<tr>
<td>RETIREMENT PAYOUT</td>
<td>5,098</td>
<td>12,289</td>
<td>21,969</td>
<td>10,964</td>
<td>10,000</td>
<td>0%</td>
<td>10,000</td>
</tr>
<tr>
<td>TOTAL SALARIES</td>
<td>2,640,821</td>
<td>2,652,221</td>
<td>2,632,889</td>
<td>2,651,188</td>
<td>2,861,200</td>
<td>3%</td>
<td>2,946,400</td>
</tr>
<tr>
<td>OPERS</td>
<td>367,708</td>
<td>355,774</td>
<td>363,517</td>
<td>365,043</td>
<td>399,168</td>
<td>3%</td>
<td>411,096</td>
</tr>
<tr>
<td>MEDICAL*</td>
<td>348,529</td>
<td>337,762</td>
<td>361,491</td>
<td>321,247</td>
<td>415,000</td>
<td>15%</td>
<td>478,000</td>
</tr>
<tr>
<td>OTHER</td>
<td>58,916</td>
<td>48,993</td>
<td>45,432</td>
<td>45,592</td>
<td>56,487</td>
<td>-2%</td>
<td>55,223</td>
</tr>
<tr>
<td>SUBTOTAL(PERSONNEL)</td>
<td>775,153</td>
<td>742,529</td>
<td>770,440</td>
<td>731,882</td>
<td>870,655</td>
<td>8%</td>
<td>944,319</td>
</tr>
<tr>
<td>TOTAL PERSONNEL</td>
<td>3,415,974</td>
<td>3,394,750</td>
<td>3,403,329</td>
<td>3,383,071</td>
<td>3,731,855</td>
<td>4%</td>
<td>3,890,719</td>
</tr>
</tbody>
</table>

*Medical: 2020, 2022, 2023 & 2024 include a premium holiday

**Expected Medical for 2023: $397,000

includes other costs such as life insurance

Medicare: $43K
# 2024 Proposed Wages

<table>
<thead>
<tr>
<th>Department</th>
<th>2023 Budget</th>
<th>2024 Temp Budget</th>
<th>Difference</th>
<th>NOTES</th>
</tr>
</thead>
<tbody>
<tr>
<td>Executive</td>
<td>327,000</td>
<td>336,700</td>
<td>9,700</td>
<td></td>
</tr>
<tr>
<td>Administration</td>
<td>403,100</td>
<td>414,000</td>
<td>10,900</td>
<td></td>
</tr>
<tr>
<td>Adult Services</td>
<td>642,800</td>
<td>697,200</td>
<td>54,400</td>
<td>Adds 4 hours to each of the three part-time Makerspace positions</td>
</tr>
<tr>
<td>Building Services</td>
<td>192,300</td>
<td>192,500</td>
<td>200</td>
<td></td>
</tr>
<tr>
<td>Circulation</td>
<td>512,900</td>
<td>505,400</td>
<td>(7,500)</td>
<td>School delivery position removed from Circulation</td>
</tr>
<tr>
<td>Tech Services &amp; Collection Dev</td>
<td>413,300</td>
<td>425,000</td>
<td>11,700</td>
<td></td>
</tr>
<tr>
<td>Youth Services</td>
<td>324,800</td>
<td>333,600</td>
<td>8,800</td>
<td>Four hours added for school delivery services</td>
</tr>
<tr>
<td>Subs</td>
<td>35,000</td>
<td>32,000</td>
<td>(3,000)</td>
<td></td>
</tr>
<tr>
<td>Retirement payouts</td>
<td>10,000</td>
<td>10,000</td>
<td>-</td>
<td></td>
</tr>
<tr>
<td><strong>Sub Budget</strong></td>
<td><strong>35,000</strong></td>
<td><strong>32,000</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>2023 Budget</strong></td>
<td><strong>2,861,200</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>2024 Budget</strong></td>
<td><strong>2,946,400</strong></td>
<td></td>
<td><strong>85,200</strong></td>
<td></td>
</tr>
</tbody>
</table>

*includes 2% distribution for employees who are at step 10, or at the max of their range

*includes 3% increase for 300 level staff and above and moving to the next step for all step employees

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<table>
<thead>
<tr>
<th>Sub Budget</th>
<th>2023 Budget</th>
<th>2024 Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td>Admin</td>
<td>500</td>
<td>-</td>
</tr>
<tr>
<td>AS/YS</td>
<td>22,000</td>
<td>22,000</td>
</tr>
<tr>
<td>Circ Desk</td>
<td>12,000</td>
<td>9,000</td>
</tr>
<tr>
<td>Building Services</td>
<td>500</td>
<td>1,000</td>
</tr>
<tr>
<td><strong>TOTAL SUBS</strong></td>
<td><strong>35,000</strong></td>
<td><strong>32,000</strong></td>
</tr>
</tbody>
</table>
## Estimated 2024 Health insurance Costs

<table>
<thead>
<tr>
<th>Add 1 single and 1 family</th>
<th>Staff on Plan</th>
<th>WPPL Cost per Month</th>
<th>WPPL Cost per 6 months</th>
<th>Rate</th>
<th>ER</th>
<th>EE</th>
<th>Rate</th>
<th>ER</th>
<th>EE</th>
<th>Annual Cost</th>
<th>2023 Budget***</th>
<th>Difference 2024 &amp; 2023</th>
</tr>
</thead>
<tbody>
<tr>
<td>Single</td>
<td>25</td>
<td>995.27</td>
<td>895.74</td>
<td>25</td>
<td></td>
<td>99.53</td>
<td>22,393.58</td>
<td>134,361.45</td>
<td>1,074.89</td>
<td>967.40</td>
<td>107.49</td>
<td>24,185.06</td>
</tr>
<tr>
<td>Family (ER 70%)</td>
<td>11</td>
<td>2,417.48</td>
<td>1,692.24</td>
<td>11</td>
<td></td>
<td>725.24</td>
<td>18,614.60</td>
<td>111,687.58</td>
<td>2,610.88</td>
<td>1,827.61</td>
<td>783.26</td>
<td>20,103.76</td>
</tr>
<tr>
<td>Total</td>
<td>36</td>
<td>add'l family contributions</td>
<td>215.00</td>
<td>1,290.00</td>
<td>41,223.17</td>
<td>247,339.03</td>
<td>44,503.82</td>
<td>222,519.12</td>
<td>469,858.15</td>
<td>405,885</td>
<td>63,973.15</td>
<td>15.8%</td>
</tr>
</tbody>
</table>

*assume 8% increase on July 1 (increase in 2023 was 7.98%)
**assumes one month premium holiday
***2023 budget included 22 single coverage, 11 families and one month premium holiday
Compensation System

2023
COMPENSATION PHILOSOPHY

Westlake Porter Public Library’s mission statement:
We commit to providing an inclusive environment that fosters learning, community growth, and connection in an ever-changing world.

Fulfilling this mission requires a dedicated, knowledgeable and genuinely motivated and involved staff. The library’s compensation program recognizes the importance of staff contributions at all levels of the organization. Westlake Porter Public Library’s Compensation Philosophy is to provide a competitive wage and benefit package to recruit and retain talented individuals. A three tiered compensation structure has been implemented to assist with this process. Compensation, of course, is not just salary. It is a combination of salary and benefits.

COMPENSATION STRUCTURE

**Senior Assistant II**  **Senior Assistant**
Support work usually involves proficiency in one or more functional areas or in certain limited phases of a specified program. Employees who perform support work follow established methods and procedures. They may occasionally develop work plans or recommend new procedures, but these typically are related to the employee’s individual assignment or immediate work unit. Support work can be performed based on the practical knowledge of the purpose, operation, procedures, techniques, and guidelines of the specific program or functional assignment. Support personnel typically learn to do the work of the job on the job through years of experience.

**Sr. Facilitator/Sr. Associate**  **Facilitator/Associate**
Specialist work requires a high order of analytical ability combined with a comprehensive knowledge of the functions, processes, theories, and principles of management; and the methods used to gather, analyze, and evaluate information. Specialist work requires critical thinking skills in applying problem solving techniques and skill in communicating effectively both orally and in writing. The skills required for specialist positions are typically gained through college level education or through progressively responsible and pertinent experience.

**Senior Manager**  **Manager/Senior Specialist**  **Specialist/Librarian**
Managerial work involves creativity, analysis, evaluation, and interpretation. It involves applying basic or natural law, principles, or theory; evaluating the research of others; and assessing the need for and validity of proposed changes and improvements in procedures and methods. It involves managing people as well as managing projects, with knowledge of organizational development and behaviors. Professional responsibility involves the ability to reason from existing knowledge to unexplored areas, to adapt methods to circumstances that deviate from the standards; and to stay abreast of and evaluate technical subjects, analyses, and new professional developments. These positions typically require degree credentials in a subject area or specific field, as well as supplemental experience in management of people and/or projects.
POSITION EVALUATION

A Job Factor Evaluation System is used to determine placement of a position into classifications in the Specialist and Support position tiers. Each position is evaluated using the following criteria: knowledge required by the position, supervisory controls, guidelines/judgment, complexity, scope and effect, personal contacts, purpose of contacts, physical demands and work environment. Positions are then banded together into classifications based on similarity of criteria.

Individual positions and general classifications will be reviewed on an as needed basis to determine if changes may be necessary. Although many positions change a bit over time, the essential duties, responsibilities, and qualifications required generally remain the same.

POSITION CLASSIFICATIONS

Senior Assistant:

HS degree.
Minimum - 2 years work experience required.

Senior Assistant II:

High school degree with specialized knowledge, skills or experience in a relevant area. [Example: extensive knowledge of children's literature (Youth Services) or software applications and Internet searching skills (Electronic Services)].

Facilitator/Associate:

BA/BS preferred. High school degree required with specialized knowledge, skills or experience in a relevant area.

Senior Facilitator/Senior Associate:

BA/BS degree with specialized knowledge, skills or experience in a relevant area or relevant technical experience.

Specialist/Librarian:

MLS or BS/BA degree with substantial specialized knowledge, skills or experience in a relevant area.

Manager/Senior Specialist:

MLS, professionally relevant BA/BS degree or relevant technical experience.
Minimum - 2 years supervisory experience required.

Senior Manager:

MLS, professionally relevant master’s degree or relevant technical experience.
Minimum - 5 years management level experience required.
**COMPENSATION - 2023**

<table>
<thead>
<tr>
<th>Grade</th>
<th>Position</th>
<th>Step 1</th>
<th>Step 2</th>
<th>Step 3</th>
<th>Step 4</th>
<th>Step 5</th>
<th>Step 6</th>
<th>Step 7</th>
<th>Step 8</th>
<th>Step 9</th>
<th>Step 10</th>
</tr>
</thead>
</table>

The above Tier is based on a combination of longevity and performance. Staff members in this category will move to the next step on the Tier based upon satisfactory job performance.

<table>
<thead>
<tr>
<th>Grade</th>
<th>Position</th>
<th>Base</th>
<th>Mid Point</th>
<th>High</th>
</tr>
</thead>
<tbody>
<tr>
<td>300</td>
<td>Facilitator/Associate</td>
<td>$13.80</td>
<td>$16.64</td>
<td>$19.48</td>
</tr>
<tr>
<td>310</td>
<td>Sr. Facil./Sr. Assoc.</td>
<td>$17.26</td>
<td>$20.80</td>
<td>$24.34</td>
</tr>
<tr>
<td>320</td>
<td>Specialist/Librarian</td>
<td>$20.50</td>
<td>$24.70</td>
<td>$28.90</td>
</tr>
<tr>
<td>400</td>
<td>Manager/Sr. Spec.</td>
<td>$24.17</td>
<td>$29.12</td>
<td>$34.07</td>
</tr>
<tr>
<td>410</td>
<td>Senior Manager</td>
<td>$29.12</td>
<td>$36.40</td>
<td>$43.68</td>
</tr>
</tbody>
</table>

The above Tier ties compensation directly to performance. Annual performance reviews and recommendations for salary increases will be made by position supervisors.

* Substitutes are compensated at the base range for each classification.
* Compensation ranges are based on market rate analysis and will be reviewed on an annual basis.
* The Board of Trustees may review, re-evaluate, and alter the salary schedule at any time.
Review of Previous Board Manual Revisions

At the May 2023 Board retreat, the Board reviewed the new proposed Sections 1 and 2 of the Board manual, which consolidated Sections 1 – 4 of the “old” Board manual.

Current Board Manual Revisions

Overview
The revisions currently presented represent the consolidation of Sections 5 – 8 of the “old” Board manual into a new Section 3.

A portion of Section 8 of the “old” manual was added to the end of Section 2, which has been included for review.

The majority of the information removed includes direct citations from the Ohio Revised Code; redundant/repetitive information; and procedural information that isn’t policy (i.e. Oaths of Office, memos, forms, etc.).

Items highlighted in yellow are new and are not contained in the current Board Manual. There are a few items lined out that we propose removing from the manual.

Section Changes
“Old” Section 5: Legal Issues
The majority of Section 5 is direct citations from the Ohio Revised Code. Relevant sections were cited and added to the new Financial Policies section.

“Old” Section 6: Budget & Financial Policies

“Old” Section 7: Building & Property Issues
Information updated and moved to new Section 3.

“Old” Section 8: Administrative Policies
A portion of this section covers public records, which is governed by the state’s Sunshine laws and another portion of information in this section is from the library’s Public Policies and Procedures Manual (PPPM). A final section was added to the end of the new Section 2 and included for review.
**Next Steps**

After these changes are discussed at the Board retreat, the complete “new” Board manual will be presented for approval at the November Board meeting.

The “old” Board Manual can be found at this link by holding down the Ctrl key and clicking: [Brd Man Complete 03 2020.pdf](#)
SECTION 2: BOARD OF TRUSTEES BY-LAWS

Article IX – OTHER (moved from Section 8 of old manual)

Section 1. Trustee Communication with Staff

The Board of Trustees recognizes that the Director is placed in charge of operational functions of the library. The Director shall schedule regular staff presentations for the Board at their regular Board meetings to provide an interchange of communication between Board and staff allowing the Board to become familiar with staff and their various job functions.

Section 2. Crisis Communication

The library will maintain a Crisis and Disaster Manual which will be kept current by a Safety and Security Team. Ongoing crisis training will be provided to staff through core training, staff day segments and information communicated through general staff meetings. All employees will be provided with a current evacuation and exit plan. The Director will notify the Board of Trustees as soon as possible when a crisis occurs and will be the liaison to the media.

Section 3. Awards and Recognitions

The Board of Trustees shall provide an Awards and Recognition Program as a recommended personnel tool to reinforce excellent job skills and to motivate and retain high caliber employees. The Board recognizes the employees of the library are a valuable and essential resource for providing excellent library service to the community. As long as funds are available in the budget the Board shall fund the program. A complete description of the program, awards, and criteria shall be provided to each new-employee, and updates concerning the program shall be provided to all employees. This information is available on the library’s staff intranet. A complete description of this program is found in the “Westlake Porter Public Library, Awards and Recognition Program” brochure located on the intranet.

Examples of programs and events the Board will be represented/involved at include:

Staff Day: Staff Day is scheduled by the Director when appropriate. A Trustee will be present in the morning to welcome and commend staff.

20+ Luncheon: A luncheon will be held annually with staff with longevity of 20 years or more at Westlake Porter Library. The Director and a trustee will be present at the luncheon.

Anniversary Reception: A reception is held several times per year. The Director and a trustee will be present to distribute Longevity Awards.

Section 4. Travel and Training Reimbursement

All approved fees and expenses will be paid for any trustee attending a Board approved conference, convention, or workshop although receipts are required for reimbursement of expense. The Board will use the following guidelines in determining which meeting and seminar requests will be approved: availability of funds; value of the meeting to the Library; and, trustee’s ability to benefit from the meeting.

The Travel and Training Reimbursement policy for staff as set forth in the Personnel Manual will apply to trustee travel and reimbursement.
SECTION 3: FINANCIAL AND FISCAL POLICIES

3.1 BUDGETS

Tax Budget

The Library Board will complete and adopt a tax budget annually, by resolution, for the following year. This will be prepared by the Fiscal Officer and will list amounts needed in revenue and expenditures for the fiscal year. (The fiscal year for public libraries is mandated by the state and runs from January 1 through December 31.) The budget must be approved by the library board prior to May 31 each year. The budget must then be submitted by May 31 to the library’s taxing authority, the Westlake Board of Education. The taxing authority must hold a public hearing on the library’s budget and must adopt the budget prior to July 15. It does not have the authority to change, reduce, or increase the request. The tax budget must be submitted to the County Budget Commission by July 20.

Annual Appropriations

The Fiscal Officer will prepare a Temporary Appropriation Budget that must be approved by the Board of Trustees prior to the start of the fiscal year. If a Temporary Budget is adopted first, the Permanent Budget must be adopted by March 31 of the current fiscal year.

Appropriations can be amended any time during the fiscal year by board resolution but may never exceed revenues listed on the Official Certificate of Estimated Resources

Long Term budgets/Improvements

The Director and Fiscal Officer will work together to provide financial forecasts for the Board at least annually. This will consist of a multi-year budget projection in conjunction with the library’s five-year levy cycle. This forecast will enable the Board to make, in advance, pertinent decisions in regard to the millage level needed to maintain library operations and/or ward off financial emergencies.

The Board will annually set aside resources, as funds are available, for long term improvements to the library, including equipment purchases and building improvements, and for operating the library. The Director and Fiscal Officer will be responsible for preparing long term (210 year) capital and automation fund budgets and forecasts.

3.2 BUDGETARY LEVEL OF CONTROL

The Library Board authorizes the Fiscal Officer to make changes to the Library’s appropriations budget as specified below.

The Board of Trustees will approve the Temporary and Permanent budgets by major appropriation account line for all funds from which expenditures will be made during the year. Adjustments may be made within major appropriation account lines by the Director or Fiscal Officer without board resolution but shall report such adjustments at the next regular board meeting.

OAC Section 117-8-02 Appropriation Measures

3.3 FUNDS

The Library must maintain financial records on a fund basis. Funds are to be established based on statutory requirements and accounting needs. A new fund may be established by Board resolution followed by submission to the Auditor of State’s Chief of Local Government Services Division for approval.
Carry Forward Funds

The Board of library trustees recognizes that carry over funds in the Operating Fund is a matter of good fiscal management as it provides funds to pay beginning of the year payroll and invoices and provides protection if revenue sources are suddenly or unexpectedly reduced. Therefore, the Director and Fiscal Officer are encouraged to provide for a minimum of $1,000,000 four months of expenditures to carry forward in the budget whenever possible.

3.4 FUND BALANCE REPORTING AND FUND DEFINITIONS

The following policy has been adopted to address the implications of Governmental Accounting Standards Board (“GASB”) Statement No. 54, Fund Balance Reporting and Governmental Fund Definitions. The policy is created in consideration of unanticipated events that could adversely affect the financial condition of the Library and jeopardize the continuation of necessary public services. This policy will ensure that adequate fund balances and reserves are maintained in order to:

a. Provide sufficient cash flow for daily financial needs,

b. Offset significant economic downturns or revenue shortfalls,

c. Provide funds for unforeseen expenditures related to emergencies.

Fund Type Definitions

The following definitions will be used in reporting activity in governmental funds when applicable.

The general fund is used to account for all financial resources not accounted for and reported in another fund.

Special revenue funds are used to account and report the proceeds of specific revenue sources that are restricted or committed to expenditures for specific purposes other than debt service or capital projects.

Debt service funds are used to account for all financial resources restricted, committed, or assigned to expenditure for principal and interest.

Capital projects funds are used to account for all financial resources restricted, committed, or assigned to expenditure for the acquisition or construction of capital assets.

Permanent funds are used to account for resources restricted to the extent that only earnings, and not principal, may be used for purposes that support the purposes of the Library.

Fund Balance Categories

Fund balance will be reported in governmental funds under the following categories using the definitions provided by GASB Statement No. 54:

Non-spendable fund balance

Definition — 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.
**Classification** — Non-spendable amounts will be determined before all other classifications and consist of the following items:

- The balance of any long-term outstanding balances due from others (including other internal funds).
- The value of prepaid items and any inventory balances.
- The principal of any permanent funds held legally or contractually required to be maintained intact.
- The balance of any nonfinancial assets held for sale.

**Restricted fund balance**

**Definition** — Includes amounts that can be spent only for the specific purposes stipulated by the constitution, external resource providers, or through enabling legislation.

**Committed fund balance**

**Definition** — Includes amounts that can be used only for the specific purposes determined by a formal action of the Board of Trustees.

**Authority to commit** — Commitments will only be used for specific purposes pursuant to a formal action of the Board of Trustees of the Library. A majority vote is required to approve a commitment and a two-thirds majority vote is required to remove a commitment.

**Assigned fund balance**

**Definition** — Includes amounts intended to be used by the Library for a specific purposes but do not meet the criteria to be classified as restricted or committed. In governmental funds other than the general fund, assigned fund balance represents the remaining amount that is not restricted or committed.

**Authority to assign** — The Board of Trustees delegates to the Fiscal Officer and/or the Director or their designee the authority to assign amounts to be used for specific purposes. Such assignments cannot exceed the available (spendable, unrestricted, or uncommitted) fund balance in any particular fund.

**Unassigned fund balance**

**Definition** — Includes the residual classification for the government’s general fund and includes all spendable amounts not contained in the other classifications. In other funds, the unassigned classification should be used only to report a deficit balance from overspending for specific purposes for which amounts had been restricted, committed, or assigned.

**Encumbrance reporting**

Encumbering amounts for specific purposes for which resources have already been restricted, committed, or assigned should not result in separate display of encumbered amounts. Encumbered amounts for specific purposes for which amounts have not been previously restricted, committed, or assigned, will be classified as committed or assigned, as appropriate, based on the definitions and criteria set forth in GASB Statement No. 54.

**Prioritization of fund balance use**

When expenditure is incurred for purposes for which both restricted and unrestricted amounts are available, it shall be the policy of the Library to consider restricted amounts
to have been reduced first. When expenditure is incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used, it shall be the policy of the Library that committed amounts would be reduced first, followed by assigned amounts, and then unassigned amounts.

**Minimum committed fund balance for cash flow**

The Library will maintain a minimum committed fund balance in its General Fund sufficient to provide operating cash flow for the governmental pooled funds from July 1st through December 15th of each year. This minimum fund balance is to protect against cash flow shortfalls related to timing of projected revenue receipts.

**Replenishing deficiencies**

When fund balance falls below the minimum necessary to ensure sufficient cash flow for operations, the library will replenish shortages/deficiencies by either reducing expenditures and/or increasing fees for services or other funding as soon as reasonably possible. The strategies and time frame to accomplish the replenishment shall be recommended by the Fiscal Officer and/or the Director to the Finance and Facility Committee for review and approval.

**Surplus fund balance**

Should there be a surplus unassigned fund balance, the Library will use such fund balance surpluses for one-time expenditures that are nonrecurring in nature, to supplement the operational transfers to the Permanent Improvement and Automation funds, or carry-over into the next fiscal year.

**Implementation and review**

Upon adoption of this policy, the Board of Trustees authorizes the Fiscal Officer to establish any standards and procedures which may be necessary for its implementation. The Fiscal Officer shall review this policy at least annually and make any recommendation for changes to the Finance and Facility Committee.

### 3.5 RECEIPTS AND REVENUE

**Depository Contracts**

The Fiscal Officer will be responsible to receive and deposit all library funds in an authorized depository or depositories. The Board will have a separate Depository Agreement in force for each financial institution prior to depositing any funds into that institution. The Board will approve Depository Agreements every five years and new signatures will be secured from each financial institution prior to depositing any funds with that institution. A Depository Agreement for investing in STAR Ohio is not needed since authorization is provided via Ohio Revised Code Section 135.45 (E)(2). Depository Agreements are necessary regardless of FDIC insured fund limits.

**ORC 135.01**

**Deposit of Public Funds**

All monetary receipts received by the library will be receipted and safeguarded until deposited by the Fiscal Officer or their designee. *Revenues received in the form of cash or checks shall be deposited at least twice per week.* Moneys exceeding $1,000 will be deposited on the next business day. *Daily receipts that accumulate to $1,000 or less will be deposited within three*
business days. Funds that are not deposited within 24 hours will be secured/safeguarded until they can be deposited. The Fiscal Officer is responsible for ensuring this process.

ORC 3375.391

Collection of Fees and Other Revenue

The Board of Trustees authorizes the Director and Fiscal Officer to establish procedures for the collection and processing of library receipts. Revenue collected for fees, services provided by the library, payment for lost materials, and sale of items purchased for resale or surplus property shall be accounted for by designated employees according to these procedures. All revenues and supporting documentation are to be forwarded to the Fiscal Officer in a timely manner.

The Board recognizes that library materials returned in a timely fashion makes materials available for others who may wish to borrow or use them. As a result, the Board will adopt a fine/fee schedule to be charged when materials are returned late. A replacement fee will be charged for lost or damaged materials. Payment may be made with credit card (VISA, MasterCard, Discover), personal check, bank cashier's check, money order, or cash. Long overdue accounts will be sent to a collection agency to protect the community’s investment in materials.

Bonds

The Library Board will adhere to the above Ohio Revised Code sections when submitting the question of issuance and sale of bonds for library purposes to the electors of its subdivision.

ORC 3375.42 - 3375.44

3.6 INVESTMENT POLICY

The Board of Library Trustees of Westlake Porter Public Library directs that all prudent use be made of cash funds not currently needed for the payment of currently due obligations and liabilities. The Fiscal Officer will continually scrutinize all accounts for monies that may serve as interim funds and when deemed practical, invest such sums in a fiscally responsible way in accordance with the Ohio Revised Code, Chapter 135.14.

Further, with regard to the investment of funds not needed for current cash flow, the Board of Library Trustees of the Westlake Porter Public Library prioritizes its investment objectives, where discretion is permitted by the Ohio Revised Code, Chapter 135.14, foremost as to the investment’s safety, secondarily for its liquidity, and finally as to it yield.

Depository of Funds:

In compliance with the Uniform Depository provisions of Chapter 135.14 of the Ohio Revised Code, the Board of Library Trustees of Westlake Porter Public Library will have funds deposited only in those eligible institutions that have submitted applications for consideration and which have been so approved for the deposit of active and interim funds by the Board of Library Trustees of the Westlake Porter Public Library.

Credit of Interest:

Interest will be credited to each fund on which it has been earned.

Reporting:
The Fiscal Officer will report at each regularly scheduled board meeting the results of such investments, showing interest credited to the proper accounts and funds.

Note: Each bank must review and sign indicating they will perform according to policy.

3.7 ACCEPTANCE OF GIFTS

All gifts to the library are tax deductible as allowed by law. The Board will accept all gifts by resolution on a quarterly basis if they meet the following criteria:

Monetary

The Board welcomes gifts of money if it is made with no restrictions on its use that would violate statutory prohibitions. Restrictions that might violate statutory prohibitions include a condition that removes any part of the library from the Board’s control or limits the use of the library by its patrons. The money received by the Board must be placed in a depository designated by the Board.

Books and Other Collection Materials

The Board welcomes gifts of books or other library materials by individuals or organizations as lasting and useful memorials of friends or family members and as celebrations of special occasions. Books or other materials donated to the library will be accepted in accordance with the Library’s Materials Selection Policy. Items that cannot be used in the library’s collection are donated to the Friends of the Library for resale. Gift materials, like all other library materials are subject to theft, mutilation, deterioration, and obsolescence, unfortunately, and the library cannot guarantee that “in memoriam” or gift materials will remain a part of the collection forever. These items will be deselected on the same basis as other items in the collection.

3.8 EXPENDITURES

Approved Purchases

By annual resolution the Board of Trustees authorizes the Fiscal Officer to pay all bills incurred throughout the fiscal year, and continuing until the next Organizational Meeting, as long as said bills fall within the Annual Temporary and Permanent Appropriation Resolutions adopted by the Board of Trustees. All paid bills are reported to the Board of Trustees at their regular monthly meetings.

All expenditures of library funds require a purchase order, except expenditures from those accounts defined by the Auditor of State as allowing direct charges, such as salaries, certain benefits, and tax collection fees. A purchase order represents the Library’s agreement to pay funds for goods or services described in the purchase order. When accepted by a vendor, and in the absence of other controlling terms, it constitutes the agreement between the Library and vendor with respect to the stated goods and services. Purchase orders are signed by the Fiscal Officer or Deputy Fiscal Officer, who certify that the expense is legal, that funds have been previously appropriated by the Board of Trustees, and that monies are either available or in the process of being collected prior to signing. The purchase order is also signed by the Director acknowledging approval of the expense.
Check Signatures and Disbursement of Checks/Automatic Payments

All disbursements are made by library check, ACH or EFT. For the purpose of internal control, checks drawn on the general checking account and the payroll account must be signed by two individuals: the Fiscal Officer, and in the Fiscal Officer’s absence the Deputy Fiscal Officer, and any one officer of the Board of Trustees.

Facsimile/electronic signatures will be used for all checks produced under the amount of $10,000. The Fiscal Officer, Deputy Fiscal Officer, and any officer of the Board of Trustees who is authorized to affix his or her signature on checks issued by the library for payment of money, may adopt a facsimile of that signature, as defined by the Ohio Revised Code, and that facsimile may be affixed to library checks in lieu of a manual signature. Both signers must sign in person. Checks over $10,000 must be manually signed.

The library shall give notice of the adoption of any such facsimile to the depository from which funds are to be withdrawn; such notice shall include a description of the device to be used to produce the signature and a specimen of the facsimile signature. The library will obtain the written approval of the depository prior to the use of such facsimile.

The Fiscal Officer is designated as the library’s representative for online banking with authority to perform transactions affecting deposit, transfer, and other accounts held with the bank. Regarding online bill payment, the Fiscal Officer may make exception to the Board’s policy to require a manual signature for payments in excess of the $10,000 limit for payment of utilities, employee health and retirement benefits, credit card payments, and other miscellaneous payments which have previously been approved by the Director and Fiscal Officer through the normal budget, requisition, purchase order and invoice approving procedures.

In the interest of freeing up administrative time and costs and providing greater security for personnel payroll checks, all employees are required to use direct deposit. Employees will be provided with electronic paystubs for every paycheck, verification of wages, deductions, and deposits.

Procurement through Bidding Process

State law provides that library boards must seek competitive bids pursuant to ORC 3375.41. If the project is an improvement to real estate, the bidding requirement applies. In addition, special rules, laid out in ORC 153.65-153.71, apply to the purchase of professional design services. The Fiscal Officer is responsible for ensuring that the bidding procedures comply with laws and regulations in force at the time of the bidding process.

The bidding process will follow the Ohio Revised Code and will include an appropriate length of time, no less than 14 days to advertise for bids; a publicly announced deadline for accepting bids; the opening of bids at a public meeting; due consideration of the contents of each bid; and, the awarding of contracts based on available information.

During construction, Change Orders in the amount of $10,000 or less can be negotiated by the Director without prior Board approval so that work is not interrupted. The total amount of these change orders shall not exceed the project contingency budget. All Change Orders must be approved by the Board at their next regular or special meeting. The Fiscal Officer signs all Change Orders.
Change Orders or Contracts with the same vendor for related goods or services cannot be split in order to override the approval requirement.

Each awarded contract and supporting papers shall be kept in a separate file and reviewed by the Finance Committee annually.

The Board of Trustees reserves the right to refuse bids when there is reason to believe collusion or combination among bidders has occurred.

Contracts, Requests for Proposals (RFPs), and Quotes for Goods or Services

For those purchases not falling under the requirements of sections 3375.41 (bidding) and 153.65-153.71 (professional design services) of the Ohio Revised Code, RFPs or quotations for prices are required. The Director or Director’s designee is authorized to publicize RFPs and negotiate contracts or agreements for the purchase or lease of goods or services for the library. GSA (Government Services Administration) and State of Ohio pricing, which are formally approved prices received through a bidding process at the Federal and State level, should also be considered. Contracts with one vendor for a similar good or service may not be split in order to override this requirement.

Library employees should always seek to find the best product or service at the best price possible. An attempt should be made to acquire at least three quotes when purchasing or signing a contract. The exception could be when an item is unique, such as with programming, or certain library supplies.

Current estimates of contracts and amounts will be reviewed by the Finance Committee, as part of the annual budget process, before being presented to the board for approval. (All trustees are encouraged to attend this meeting to better acquaint themselves with the details of the budget.)

Sealed quotes shall be received by the Fiscal Officer; however Managers are responsible for choosing the best possible quote. Final selection of quotation will be those that are in the best interest of and/or represent the best value to the library. Once chosen, all quotes and subsequent paperwork, including a summary of why a decision was made (especially when the low bid is not the chosen bid), should be turned over to the Finance Office and kept in separate files for annual review by the Finance Committee. However, the Director shall keep the Board informed throughout the year on all projects that are taking place.

Prior formal approval of the Board of Trustees is required for anything that exceeds $50,000 or that cause an overage in the budgeted line item. Exceptions to the threshold shall be cases of emergency or where the security and protection of library property, patrons, or staff is threatened. (Examples of emergencies include fires, floods, storm damage, roof damage or theft damage to buildings or properties.) Other exceptions are:

- Telecommunications services which are governed through the Universal Services Administrative Company (USAC) federal E-rate program for public libraries.
- Proprietary software systems and support agreements used by the library.
- Ongoing purchases of library materials.
- Legal services for library administration.

The Director, Director’s designee, or the Fiscal Officer is authorized by the Board to sign contracts subject to the approval threshold of $50,000.
The Fiscal Officer or Deputy Fiscal Officer must verify that the expense is a legal expenditure of library funds, that adequate funds to cover the contract have been previously appropriated by the Board, and that funds are either available or are in the process of being collected prior to signing any contracts. If the contract amount exceeds $50,000 and/or causes an overage in the budgeted line item, the Fiscal Officer or Deputy must also verify that the Board has approved the contract.

Amenities for Participants at Meetings and/or Other Occasions

The Board of Trustees recognizes the value in providing meals, refreshments, and/or other amenities for staff, patrons, advisory groups, and others who participate in meetings and staff development sessions, or on other occasions as deemed appropriate by the administration.

The Board hereby affirms that these expenses do serve a valid and proper public purpose. The Board believes that the “public purpose” served is the promotion of the library, enhancement of morale and rapport, and the encouragement of participation in said activities. However, under no circumstance shall public funds be expended for the purpose of alcoholic beverages.

Petty Cash Funds

Board action is required to establish petty cash fund amounts and any increases or decreases as needed.

6.5.8 GRANT PROJECTS

The library will be proactive in applying for any grant for which it qualifies and which would fall within the library’s mission. The Director will bring all grant proposals to the Board for approval of matching grant funds.

3.9 CREDIT/PURCHASE CARD POLICY

Amended February 20, 2019

1. This policy applies to all (i) payment cards, checks or other payment instruments associated with a credit account issued by a financial institution or a retailer, and (ii) payment cards related to the receipt of grant funds. All such cards and instruments are referred to herein as “credit cards.”

2. This policy does not apply to procurement cards (P-cards), or to gas cards or other payment cards that are capable of use only for the purchase of certain limited types of goods.

3. The Library will not obtain or maintain any debit cards.

4. The Fiscal Officer will work with the appropriate financial institutions that issue credit cards to determine the best type of credit card accounts for the Library, and also to determine which store credit card accounts the Library will utilize.

   a. The Fiscal Officer is responsible for working with the issuing financial institution to determine the dates when credit cards expire and the re-issuance of replacement cards.

   b. The Fiscal Officer is responsible for determining, when necessary, the need to cancel a credit card account and any adjustment to credit limits on the
credit cards.
c. The Fiscal Officer is responsible for notifying the issuing financial institution of a lost or stolen card.

5. Credit cards will be established in the name of Porter Public Library and the specific name of an individual with a maximum credit limit for each set by the Library.

6. Credit cards may be issued to Associate (300 level) staff and above, as determined by the Fiscal Officer with input from Administration and Managers. Credit card limits will not exceed $50,000. In most cases, credit card limits will not exceed $3,000. A credit card may not be used by anyone other than the individual to whom it is issued.

7. Prior to initial receipt of a credit card, each individual must agree to and sign the Credit Card Responsibility and Use Procedures.

8. The Board authorizes the use of Library credit cards in connection with Board-approved or Library-related activities and for only those types of expenses that are for the benefit of the Library that serve a valid and proper public purpose. Credit cards will be used primarily for travel expenses to conferences and/or workshops and the purchase of supplies and materials. In any event, credit cards may be used only for expenditures that are within the applicable budget and departmental guidelines.

9. For each purchase made using a credit card, an itemized receipt indicating the amount paid, the vendor, and the goods/services purchased must be submitted monthly to the Finance Department. The purchase of a gift card with a value of $50 or more must be preapproved by the employee’s supervisor.

10. Use of a credit card for personal expenditures, for expenditures in excess of the applicable credit limit, or otherwise in violation of this policy constitutes a misuse of the credit card. Any Library personnel engaging in misuse of a credit card will be responsible to reimburse the Library for any unauthorized expenditures and may be subject to disciplinary action up to and including termination of employment.

11. The Library Board of Trustees will appoint a Compliance Officer annually to review all credit card accounts every six months, including: the number of accounts and issued/active cards, account expiration dates and credit limits. The Fiscal Officer may not also serve as the Compliance Officer.

12. The Compliance Officer may use a credit card only with the prior authorization of the Fiscal Officer, except that the Library Director serving in the role as Compliance Officer may use a credit card as otherwise authorized in this policy.

13. The Compliance Officer may not authorize Library personnel to use a credit card, except that the Library Director serving in the role as Compliance Officer may authorize such use in accordance with this policy.

14. If a credit card is lost or stolen, or if Library personnel become aware of unauthorized or fraudulent use of any of the Library’s credit card accounts, the same must be reported immediately to the Fiscal Officer and Compliance Officer.

15. All monthly credit card statements and other correspondence associated with the
credit card accounts will be sent to Porter Public Library. Payment of the monthly statements must be made in a timely fashion so that finance charges and late payment fees are not incurred.

16. If the Compliance Officer is authorized to use a credit card, on a monthly basis, the Fiscal Officer (or the Fiscal Officer’s designee, who may not be the Compliance Officer) will review the credit card statements and will sign an attestation to such review.

17. On an annual basis, the Fiscal Officer (or the Fiscal Officer’s designee) will submit a report to the Library Board of Trustees regarding all credit card rewards received by the Library.

This policy was written to be in compliance with Ohio Revised Code Section 3375.392 Policies for use of credit card accounts.

6.5.10 REWARD POINTS/REBATES

Ohio Ethics Commission Advisory Opinion No. 91-010 and the Ohio Revised Code Sections 102.03(D) and (E), 2921.42(A)(1) and 2921.43(A) prohibits a state official or employee from accepting, soliciting, or using the authority or influence of her position to secure, for personal travel, a discounted or free “frequent flyer” airline ticket or other benefit from an airline if he/she has obtained the ticket or other benefit from the purchase of airline tickets, for use in official travel, by the department, division, agency, institution, or other entity with which he/she serves, or by which he/she is employed or connected. This opinion, by extension, includes an employee accepting any other benefit derived by the employee making purchases that are paid for or reimbursed by the Library. This may include “reward points” or “rebate money” from other institutions (example Giant Eagle rewards, Costco rebate, Discover or other credit card points/rebates, etc.) Any reward points must be accumulated by the Library and thus used by the Library for the benefit of the library.

6.5.12 REVOLVING CHANGE FUND AT PUBLIC DESKS

A revolving change fund is maintained to provide change for the circulation desk and other public desks. The finance office maintains change funds for circulation registers, public copy machines, and public printing machines.

Library personnel also acknowledge that there are non-regular patrons using the library and these individuals may not wish to put money on an account to be used at the copy and printer machines in the library. As a result, a revolving change fund of $40 or less is made up of cash and coin is maintained at the Adult Public Services Desk. Library personnel must maintain the established balance of this petty cash fund. On a bi-weekly basis the Finance Sr. Assistant will collect and retain any funds above the established amount and these funds will then be deposited into the library’s General Fund.

6.5.13 ADMINISTRATIVE PETTY CASH FUND

A petty cash fund is maintained to provide for small purchases made in cash. A petty cash requisition form must be filled out and signed by a supervisor and, if the amount is in excess of $25.00, by the Director before purchases are made.
6.5.15 BANK STATEMENT RECONCILIATION

The Fiscal Officer is responsible for reconciling the library budget and payroll accounts to the bank records. The Finance Specialist is responsible for reconciling the library accounts to the bank records in the absence of the Fiscal Officer and for internal control as needed, preferably.

3.10 INSURANCE

The Board recognizes that insurance is vital. A full review of the Library’s insurance package will be done on a regular basis to ensure that coverage is up to date, that all practical contingencies are covered, and that the cash limits within the policies are appropriate. The Board will determine the coverage it wants upon recommendation by the Director and Fiscal Officer. Quotes will be sought from several agents.

Insurance obtained will include:

- Property and Liability Insurance, including coverage for theft, fire, accidents, natural disasters, and anyone being injured on library property.
- Buildings, equipment, furniture, and the collection will be insured for replacement value, less a deductible set by the Board.
- Insurance for library vehicles.
- Directors and Officer insurance to protect trustees, officers, and administrators from financial loss due to lawsuits brought against them for their official actions.
- **Cyber Liability Insurance.**

Ohio Revised code Section 3375.401

6.6.1 PROPERTY AND LIABILITY INSURANCE

The Board of Trustees recognizes that property and liability insurance are vital and will include coverage for theft, fire, accidents, natural disasters, and anyone being injured on library property. Buildings, equipment, furniture and the collection will be insured for replacement value, less a deductible set by the Board. The library van will also be insured.

6.6.2 BONDS

The Ohio Revised Code Section 3375.32 and 3375.36 states “the clerk (and deputy), before entering upon his duties, shall execute a bond in an amount and with surety to be approved by the board, payable to the board, and conditioned for the faithful performance of the official duties required of him.” In compliance with this the Director, Fiscal Officer, Finance Specialist, Finance Sr. Associate, and Finance Assistant will be covered by a bond to help protect the library against losses by embezzlement. The Board will set the limit based on the recommendation of the Finance Committee.

6.6.3 DIRECTORS AND OFFICERS ERRORS AND OMISSIONS

The Board will protect trustees, officers and administrators from financial loss due to lawsuits brought against them for their official actions with an errors and omissions policy.
3.11 EMPLOYEE HEALTH/LIFE INSURANCE

The Board provides health care and life insurance for employees who work a minimum of 30 hours per week. The library will pay a percentage of a single policy, and a percentage of a family policy, of health insurance for all qualified employees and pay in entirety the life insurance of qualified employees. The Board, through its Operations Committee, will review annually the percentage of contribution paid by the library versus employees toward single and family coverage policy.

Ohio Revised Code Section 3375.40

6.7 RISK MANAGEMENT

6.7.1 AUDIT COMMITTEE

The State Auditor recommends that all public entities establish an Audit Committee to serve as a liaison between management and its auditors. The primary function of this committee is to monitor and review the library’s accounting and financial reporting practices and to follow-up on citations and recommendations made by its auditors. The Audit Committee should be actively involved in:

1. Meeting with the library’s independent auditors before and after each audit;
2. Monitoring the progress of the financial and compliance audit;
3. Evaluating the results of the financial and compliance audit; and
4. Ensuring that the internal control and legal compliance issues identified in the audit are promptly and effectively remedied.

In addition, the Audit Committee should meet at least annually to monitor the library’s legal compliance, purchasing, financial condition and controls over the safeguarding of Board assets.

The Finance and Facility Committee along with the Fiscal Officer will serve as the Audit Committee. This committee may at any time also include representation that is independent from appointed officials and management. The committee may include professionals knowledgeable in the library’s financial operations, such as attorneys and bankers.

6.7.2 FISCAL FORECAST/MULTI-YEAR BUDGET PROJECTIONS

The Director and Fiscal Officer will work together to provide a fiscal forecast for the Board. This will consist of a multi-year budget projection in conjunction with the library’s five-year levy cycle. This forecast will enable the Board to make, in advance, pertinent decisions in regard to the mileage level needed to maintain library operations and or ward off financial emergencies.

6.7.3 APPROPRIATIONS APPROVAL POLICY

ORC Section 117-8-02 Appropriation Measures states: “The library’s legislative body shall adopt appropriation measures. These measures establish the legal level of control. The legal level of control is the level (e.g., fund, program or function, department, object level) at which spending in excess of budgeted amounts would be a violation of law. This is established by the level at which the legislative body appropriates.”

The Library Board will approve annually, prior to March 31, a Permanent Budget by major appropriation account line for all funds from which expenditures will be made during the
year. Adjustments may be made within major appropriation account lines by the Director and Fiscal Officer without board resolution but shall report such adjustments at the next regular board meeting.

Appropriations may be amended at any time during the fiscal year by board resolution but may never exceed revenues listed on the Official Certificate of Estimated Resources. If the library receives a “material” increase (usually greater than or equal to 10%) in income the library must notify the county auditor so an Amended Official Certificate of Estimated Resources can be issued. This must be done even if the board does not appropriate the revenue.

6.7.5 SYSTEM OF REPORTS TO BOARD

In order to keep the Board current on library operations the following system of reports will be followed:

Department managers are responsible for providing a monthly report on activity and statistics in their departments to the Assistant Director or the Coordinator of Programming and Outreach. These individuals are responsible to compile these reports into a report that will be included with the board agenda, as well as verbally reported at regular monthly board meetings.

The Fiscal Officer is responsible for providing a monthly financial report which will be included with the board agenda and verbally reported at regular monthly board meetings. This report will include financial activity of each fund including receipts, expenditures, and balances, along with a report of current investments.

The Director is responsible for reporting strategic issues to the Board at their regular monthly board meeting.

3.12 FIXED ASSETS

Amended April 19, 2017

The Porter Public Library shall maintain Fixed Asset records for all items which have an initial value of $500 or greater. The Fixed Asset records may also be maintained for items under $500 at the Fiscal Officer's discretion. Fixed Assets are defined as tangible assets for the Library with a useful life in excess of one year.

Disposal of assets, furniture, and equipment

The Library at times has surplus of obsolete equipment and other fixed assets. As there is no specific statutory procedure governing disposal of library property, the Fiscal Officer will periodically prepare a list of items to be declared surplus for Board approval. Once items are declared surplus, the Fiscal Officer, on behalf of the library board, will dispose of the assets, furniture and equipment will be disposed of in a manner that is in the best interest of the library.

6.7.7 FINANCIAL EXIGENCIES

In the event of severe loss of funding, the Library Director and the Board of Trustees will devise a cost containment plan. The plan may include reduction in library services, support activities, and personnel. The following priorities serve as guidelines only. These and other relevant and pertinent facts will be considered at such time as budget cuts are necessary.
Library Services

- Displays
- Programming
- Interlibrary loan
- Audio-visual materials purchases
- Popular circulating materials purchases
- Reference service materials purchases

Support Services

- New equipment purchases
- Non-essential maintenance and repairs to equipment
- Non-essential maintenance to the building
- Continuing education opportunities
- Service contracts on equipment
- Service contracts on software

Personnel

- Institute hiring freeze
- Eliminate substitute hours
- Cut morning service hours
- Reduce part-time employee’s hours
- Reduce the number of part-time employees
- Reduce the number of full-time employees