

CHEMUNG COUNTY LIBRARY DISTRICT POLICY MANUAL

Policy No. 405

SUBJECT: BUDGET DEVELOPMENT

Annual Budget. The annual operating budget of the Library District is the operational plan, stated in financial terms, for the conduct of all programs to be conducted during the fiscal year. It is the basis for the establishment of the tax levy.

Budget Planning. The Library Director has overall responsibility for budget preparation. In developing the budget, the Library Director may seek advice and suggestions from the Board of Trustees, staff, patrons, and the community. The budget shall be designed to reflect the Board of Trustees' objectives for the provision of library services in the coming year. It shall be carefully organized and planned to provide adequate support for each program, to anticipate the financial needs of programs in development, and to function within the limits of known or anticipated funding sources.

Appropriation. The Board of Trustees shall annually file with the Clerk of the County of Chemung an estimate of the budget to be raised by levy for the Library District for the following fiscal year.

Annual Report. Within thirty days after the close of the fiscal year, the Treasurer shall make an annual report of the receipt and disbursement of library moneys to the Library Board of Trustees and to the Chemung County Legislature.

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Policy No. 410

SUBJECT: ADMINISTRATION OF THE BUDGET

Periodic Budget Reconciliation. The Treasurer shall make a monthly report of all expenditures and encumbrances of budget appropriations and of all receipts and revenues.

Encumbrances. Salaries and purchase orders for goods and services shall be encumbered against the proper budget appropriations as soon as commitments are made.

Expenditures. The expenditure of Library District funds is ultimately the responsibility of the Board of Trustees. Specified expenditures are authorized by resolution of the Board of Trustees, such as through the approval of annual salary schedules, approval of individual salaries, and approval of written agreements for the purchase of goods or services.

Revenues. Receipt of revenues shall be recorded as required by law. All receipts of revenues not anticipated in the budget require approval of the Board of Trustees.

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Policy No. 420

SUBJECT: INVESTMENTS

Authorization. Whenever the Library District has funds (including operating funds, reserve funds, and proceeds of obligations) that exceed those necessary to meet current expenses, the Board of Trustees may authorize the Treasurer under the supervision of the Library Director to invest such funds in accordance with all applicable laws and regulations, including but not limited to the General Municipal Law of the State of New York and regulations promulgated by the New York State Comptroller.

Objectives. The objectives of this investment policy are four-fold:

- a) Investments shall be made in a manner so as to safeguard the funds of the Library District;
- b) Bank deposits shall be made in a manner so as to safeguard the funds of the Library District;
- c) Investments shall be sufficiently liquid so as to allow funds to be available as needed to meet the obligations of the Library District; and
- d) Funds shall be invested in such a way as to earn the maximum yield possible given the first three investment objectives.

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Policy No. 425

SUBJECT: ACCEPTING GIFTS

Gifts to the Library District

Authority. The Board of Trustees may accept by resolution on behalf of the Library District any absolute or conditional gifts, devises, or bequests of real or personal property. The Library Director is authorized to accept gifts in value up to \$500.

General Considerations. The Board of Trustees must exercise its independent judgment in the acceptance of all gifts and determine whether any particular gift, after a review of all relevant considerations, is a benefit to the mission of the Library District. Where the acceptance of a gift might constrain the Library District in the performance of its legal obligations or where the acceptance of a gift might create obligations or costs beyond the gift itself, the Board of Trustees retains the option to refer any particular gift to a committee for review and recommendation and to reject any offer not in the best interests of the Library District. The Board of Trustees will safeguard the District from commercial exploitation and other undue influences on the mission of the District.

The Board of Trustees will not consider the acceptance of a gift until and unless it receives the offer in writing. Unrestricted gifts are encouraged. Donors should first work with the Library Director to discuss the nature of the gift.

All unrestricted gifts shall be allocated to the general fund.

Gifts to Individuals

The Board of Trustees recognizes that gift giving, especially during the holiday season, may be a common practice for many Library employees and patrons. While the giving or exchanging of gifts may be acceptable among staff members, the Board of Trustees strongly encourages District employees and patrons to show appreciation through written notes or greeting cards. Additionally, all business contacts will be informed that gifts exceeding \$75 to District employees will be returned or donated to charity.

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Policy No. 430

SUBJECT: BORROWING

In accordance with the enacting statute, the Board of Trustees may submit a written request to the Chemung County legislature, requesting said legislature to exercise its power to authorize, sell and issue bonds, notes, and/or other evidences of indebtedness pursuant to the local finance law in order to permit the library district to provide facilities or improved facilities for library purposes. Upon such consent by the county legislature and subsequent resolution of the board of trustees and approval by the qualified voters of the library district, the county shall authorize, sell and issue such bonds, notes or other evidences of indebtedness as are necessary to accomplish the improvements specified in the request. The proceeds of such bonds, notes or other evidences of indebtedness shall be paid to the treasurer of the Chemung County Library District and maintained in a segregated account in accordance with section 165.00 of the local finance law and expended by the treasurer only on specific authorization by the board of trustees.

Adopted: March 19, 2015

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Policy No. 435

SUBJECT: SALE AND DISPOSAL OF DISTRICT PROPERTY

Real Property. District-owned real estate or buildings determined to be excess and not needed by the Board of Trustees to accomplish the mission of the Library District may be sold at public auction, by sealed bid, or through private sale. Any sale method must be determined by the Board of Trustees in advance to be in the best interests of the Library District and the Board of Trustees reserves the right to accept a bid or reject all bids in the best interest of the Library District. At the time of the sale, the Board shall also determine the disposition of the proceeds, including but not limited to funding a reserve, applying to outstanding debt, or placing in the general fund, all to the extent and in the manner permitted by law.

Personal Property. Equipment, furniture, and other personal property that is obsolete, surplus, or unusable by the Library District shall be disposed of in a manner that is advantageous to the District. The Library Director will be responsible for selling the equipment in such a way so as to maximize the net proceeds of sale which may include a bona fide public sale preceded by adequate public notice. If it is determined that reasonable attempts to dispose of the equipment have been made, and such attempts have not produced an adequate return, the Library Director or his/her designee may dispose of the equipment in any manner which he/she deems appropriate.

Reading Material. Prior to the discarding of used or surplus books or other such reading materials, the Board of Trustees shall offer to donate such books or materials to a not-for-profit corporation or political subdivision located within Chemung County, or offer to sell such books or materials to the general public. Net proceeds will be used for the purpose of maintaining and improving library service within the District.

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Policy No. 460

SUBJECT: PURCHASING

Authority. The Library District's purchasing activities shall be part of the responsibilities of the Library Director. The Library Director may be authorized to delegate the District's normal, routine purchasing activities and functions to a person designated by the Board of Trustees. All District purchasing shall comply with applicable laws and regulations of the State of New York. The purchasing process should enhance library operations and programs through the procurement of goods and services deemed necessary to meet Library District needs.

Principles of Purchasing. The Board of Trustees has the objective to assure the prudent and economical use of public monies in the best interest of the taxpayers. This means that when goods and services are required, they must be of maximum quality at the lowest possible cost under the circumstances. Additionally, the purchasing process must guard against the appearance of and the actuality of and the opportunity for favoritism, improvidence, extravagance, fraud, and corruption. Competitive bidding will be used where required by law. Requests for proposals or quotes should be used whenever permitted.

Competitive Bidding Not Required. In accordance with General Municipal Law section 104-b and the exceptions set forth in General Municipal Law Section 103, the Board of Trustees recognizes its responsibility to ensure the development of procedures for the procurement of goods, services, and public works not required by law to be made pursuant to competitive bidding requirements. These goods, services, and public works must be procured in accordance with the procedures established by the Board of Trustees, as follows:

- a. The Library Director, and such other designee as may be appointed, is authorized to make all purchases of goods and services specifically authorized by budgetary or other appropriations. The Library Director, and such other designee as may be appointed, is authorized to make all other purchases of goods and services valued at \$5000 or less without prior approval of the Trustees, subject to available appropriations and this purchasing policy.
- b. Purchases valued at \$1000 or less do not require the solicitation of proposals or quotations, but the purchaser is expected to exercise reasonable prudence in comparing, where commercially reasonable, the prices, terms, and conditions made available by more than one vendor.
- c. Purchases valued in excess of \$1000 but no more than the limits set under the General Municipal Law may be made from the lowest-dollar offeror, provided that at least three written proposals or quotations are received.

Requests for Proposals. The Library shall award contracts for professional services only after an appropriate number of professionals are contacted directly and asked for the submission of

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written proposals. Requests for proposals and evaluations of proposals can consider price and other factors such as experience, staffing, and suitability for needs, and may include negotiations on a fair and equitable basis.

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Policy No. 461

SUBJECT: MATERIALS SELECTION

Purpose of Collection. The primary purpose of the Library District is to provide and organize library materials to assist its users in fulfilling their needs for educational, recreational, and cultural information. Library District staff selects, organizes, and preserves materials on an extraordinarily wide scope. This information may be of lasting importance or temporary use.

Content. The Library District will not advocate for or endorse any particular idea, opinion, or point of view. The Library District selects information that supports a wide range of competing and often conflicting ideas and opinions for consideration by library patrons. The collection should and does reflect controversial topics that will generate intense interest, vehement debate, and strongly held and conflicting opinions by many individuals in the community. Provided that materials meet the accepted standards of selection of the Library District and are deemed to contribute to the goals of the Library District's collection development, the Library District will not exclude any library material on the sole basis that:

It presents extreme points of view;

It offers a one-sided representation of opinions, ideas, or events; or

It may offend some patrons because of frankness of vocabulary or description.

It is an essential role of the public library to make these and other controversial materials freely available to individuals. Within this framework, Library District staff can assist parents, guardians, and caregivers in supervising the reading, viewing, and listening habits of the children in their care.

Format of Materials. Our library collections are composed of information in many formats. These include print and image on paper, as well as audio, video, digital, microfilm, microfiche, Braille, and others. The Library District will strive to keep abreast of new formats and equipment as they emerge and offer them to library users.

Responsibility for Selection. Our professional library staff has the primary responsibility for selecting materials for the collections in our libraries. This does not preclude others from making recommendations for purchase based upon their reading, viewing, or listening interest and knowledge. The Library Director and the Board of Trustees endorse this policy and will support selections made pursuant to the standards set forth below and within budgetary limitations.

Library District staff responsible for materials selection shall consult industry standard professional reviewing literature in making regular and systematic purchases of new library

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materials which are ordered from industry vendors, online companies, or purchased locally. Selection of material from publisher representatives should be done sparingly.

Library staff will give professional, trained assistance in retrieving desired materials in the collection. They will consider individual patron requests and purchase materials based on those requests if such materials meet the standards set forth in this policy.

Standards for Selection. Individuals responsible for materials selection shall base their judgment on the following standards. Not all the standards will apply to each item. Evaluation shall be made with regard to the work as a whole and not necessarily to its individual parts. Each item shall be evaluated in terms of its own merits, its intended audience, and its relation to the collection.

Standards:

1. Accuracy of content.
2. Historical or permanent value of the work.
3. Reputation, authority, and qualifications of the author, editor, artist-producer, or publisher.
4. Quality of expression or visual content.
5. Importance of the work to the Library's existing collection.
6. Contemporary or timely social significance of the topic.
7. Availability of other materials on the same topic in the District.
8. Accessibility for the general public to the same material elsewhere in the community, including materials in hospital, technical, college, or special library collections.
9. Suitability of the material in representing varied levels of complexity to reflect the educational backgrounds and reading skills of community members.
10. Quality of the physical format, including binding, print size, durability, and illustration.
11. Cost in relation to the significance of the material according to the above factors.

Selection and Management of Electronic/Digital Resources. Electronic resources are those materials or services that require a computer or other electronic device for access, manipulation, or reproduction. Electronic resources play an increasingly important role in the Library District's collection and shall be selected in accordance with this policy. These materials include, but are not limited to, databases, internet based tools, downloadable audio and e-books, and downloadable and streaming music and video.

The standard criteria used in selecting traditional formats still apply. However, due to unique issues concerning technology, such as access, maintenance, vendor support, and licensing terms, a separate statement of guidelines is necessary for these materials.

The library staff responsible for selection of electronic materials shall base their decisions on the following principles in addition to the standards outlined above:

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1. Ease of use and tutorial/help features.
2. Ability to offer to remote users.
3. Compatibility with existing technical set-ups.
4. Service implications, technical support, and licensing requirements.
5. Ability by the vendor to provide use statistics.
6. Whether consortium purchase option is available.
7. Amount of promotional materials provided by the vendor.
8. Availability of content in other formats.
9. Cost in relation to the significance of the service according to the above factors.

Deselection Process. As part of the Library District's obligation to periodically evaluate the effectiveness of its collection and services in meeting community needs, all collections shall undergo continuous review. The following factors will be used to determine whether material should be taken out of circulation:

1. Usage: Has the item been checked out frequently or recently?
2. Physical condition: Can a damaged item be repaired? Should it be replaced?
3. Duplication: Is demand sufficient for multiple copies of the item?
4. Uniqueness: Is the item held only by CCLD?
5. Accuracy: Does it continue to be factually accurate?
6. Edition: Is the edition of an item held by the library superseded by a newer edition?
7. Completeness: Is the item part of a set or series of which the library does not have a complete run?
8. Relevancy: Has it proved relevant to the needs and interests of the library's community?

Final deselection decisions shall be the responsibility of the Library Director.

Gifts of Materials. Gifts of library materials shall be included in the collection if, in the opinion of library staff responsible for selection, such gifts meet the objective criteria for the selection of library materials listed in this policy. Gifts become the property of the Library District and the Library District maintains the right to dispose of gift materials in a manner consistent with applicable law. Contributions are encouraged for memorials or honorable recognition of community members and such contributions shall be subject to the Materials Selection policy to the same extent as all other materials.

Patron Input Regarding the Collection. The Board of Trustees recognizes the importance of providing a process whereby opinions from the public regarding materials selected can be voiced. To comply with this policy, a Request for Reconsideration must be filled out, signed, and mailed or delivered in person to the Library Director.

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Policy No. 465

SUBJECT: TRAVEL EXPENSE REIMBURSEMENT

Library District staff shall be reimbursed for approved travel expenses which were incurred on behalf of the Library District as stated below:

- a) Mileage expenses will be reimbursed at the IRS rate in effect on the dates of travel.
- b) Meal expenses will be reimbursed at the federally established guideline rates in effect on the dates of travel.
- c) Other transportation expenses will be reimbursed at cost provided that the lowest cost travel method was utilized under the circumstances.
- d) Other expenses incurred on behalf of the Library District while traveling shall be reimbursed at cost.

No reimbursements shall be made without adequate documentation to support the expenditures.

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Policy No. 470

SUBJECT: RESERVE FUNDS

The Board of Trustees may establish such reserve funds to the extent and in the manner permitted by law. The purpose, conditions for use, and duration of any such reserve fund shall be declared by the Board before funding the reserve.

Adopted: March 19, 2015

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Policy No. 480

SUBJECT: FUND BALANCE REPORTING

The manner in which the Library District maintains and reports its fund balance shall comply with the requirements of Governmental Accounting Standards Board (“GASB”) Statement Number 54, Fund Balance Reporting and Governmental Fund Type Definitions.

Adopted: March 19, 2015

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Policy No. 490

SUBJECT: PUBLICATION OF ANNUAL REPORTS

The Board of Trustees shall cause to be prepared such annual reports as are required by law, including, but not limited to, an Annual Report to the Community in accordance with Section 90.2 of the Regulations of the Commissioner of Education; an Annual Financial Statement to the State Comptroller in accordance with Section 30 of the General Municipal Law; and an Annual Report to the State Education Department in accordance with Sections 215 and 263 of the Education Law.

Adopted: March 19, 2015