

**Library Administrative Policy - 100**  
**Part 3: Finances**

100 - Section 3.1	Budget
3.2	Cash Control
3.3	Checks
3.4	Code of Ethics, Public Disclosure
3.5	Credit Cards and Charge Accounts
3.6	Disposal of Surplus Property
3.7	Facilities - Construction and Renovation
3.8	Foundation
3.9	Fraud
3.10	Indemnification
3.11	Investment of Public Funds
3.12	Professional Memberships
3.13	Professional Services
3.14	Purchases/ Authority to Spend
3.15	Soliciting & Selling
3.16	Travel, Meals and Lodging

## **100 : 3.1     Budget**

The annual operating budget of the Nevada Public Library (NPL) is drafted by the Executive Director or Executive Director's designee and finalized by the NPL Finance Committee. The annual budget is approved by the Board as stated in Article III, Section 3.1 of the NPL Board of Trustees Bylaws.

1. The Executive Director shall prepare a *preliminary operating budget* to be presented to the Finance Committee prior to the library district board's meeting in May to set its final tax rates. The purpose of the preliminary operating budget is to demonstrate the need for setting the tax rate and to set the framework for the final operating budget. The preliminary budget shall use the same format as the final operating budget.

The preliminary operating budget will be prepared with input from staff and using the best estimates available. It is possible that the final operating budget will be significantly different from the preliminary budget.

The Finance Committee shall review and revise the preliminary operating budget as appropriate in order to make a recommendation to the NPL Board in June.

2. The Executive Director or their designee shall prepare a public notice for the proposed operating tax levy for the library district. The notice shall contain the assessed valuation by category (real, personal, and other tangible property) in the political subdivision as received from the county clerk for the current and preceding tax years. The notice shall also contain the starting hour, date and place of the public hearing and meeting. Public Notice may be posted on the NPL website and a note stating this shall be published in at least one (1) newspaper or the Public Notice shall be posted in at least three (3) public places at least seven (7) days prior to the hearing.

3. The Executive Director or their designee shall present the preliminary operating budget and report the Finance Committee's recommendation in an open meeting of the Board prior to setting the final tax rate, allowing time for public comment.

4. The Executive Director or their designee shall inform the appropriate governing bodies of the current year tax levy amount prior to July 1.

Note: If the current and proposed tax rate is equal to the ceiling set by the Missouri State Auditor's office, the steps for preliminary budget review and a public hearing may be unnecessary.

5. The Executive Director or their designee will use the tax levies set by the library board to prepare the final operating budget.

6. The Executive Director or their designee shall prepare a budget message and a draft copy of the final operating budget to be presented to the Finance Committee at the April meeting of each year and shall be open to the public.

**Nevada Public Library**  
**Administrative Policies 100 : Finances 3.1 - 3.16**

7. The final operating budget shall be organized in the following format to achieve its operational and strategic plan goals:

- A. All estimated revenue by major source.
- B. Proposed expenditures by major categories.

The major categories are:  
Salaries and Fringe Benefits;  
Library Materials;  
General Operating;  
Building Operations and Maintenance.

Line items are defined as items intended to be purchased and whose totals are contained within the budget categories.

C. Estimated ending fund balance and how the ending fund balance is designated for future capital needs of the organization.

8. A budget message shall be included and contain the following:

- A. The purpose of the final operating budget.
- B. New positions requested in the budget.

A new position is defined as a hire which would result in an increase in the current approved FTEs (Full Time Equivalent).

The Executive Director shall have the authority to assign and reassign positions (hours) within the approved number of FTEs as necessary to accomplish the delivery of library services.

C. An explanation addressing the nature or reason for anticipated substantial changes from the prior year's budget including any substantive changes in budgeting techniques.

D. The Health and Dental Insurance Budget may include NPL's portion of the health and dental premiums and Health Savings Account payments for full-time employees.

9. The detailed information making up the major revenue sources or the line items making up the budget category shall be presented to the Finance Committee.

10. The Finance Committee shall review and revise the operating budget draft as appropriate. The Finance Committee will make a recommendation to the NPL Board of Trustees.

11. The Executive Director or their designee shall present the final operating budget in an open meeting.

12. Purchasing items in excess of budgeted amounts shall be performed in the following manner:

A. The Executive Director or their designee shall inform the board as soon as possible in a monthly or quarterly report when any budget category is expected to end the fiscal year in excess of the most recently passed budget or has exceeded the most recently passed budget.

B. Exceptions to these procedures may be granted when grants and donations are received to purchase items or services, when the safety of individuals is an issue, or when significant damage or disruption of service would occur if corrective actions were not taken quickly.

13. As described in Section 67.070 of the Statutes of the State of Missouri, if the Board has not adopted a budget for the next calendar year by current year-end, the current year's budget shall be deemed reappropriated until a formal budget is adopted or unless the Board votes to adopt the preliminary budget instead.

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## **100 : 3.2    Cash Control**

### **Cash Drawers**

The circulation desk shall maintain a cash drawer to be located under the counter. Each drawer will be keyed to allow locking during all hours that it is unattended. The amount of the change funds shall determine the opening and closing balances for the cash drawer. Funds in excess of one hundred dollars (\$100.00) should not be allowed to accumulate. All excess funds should be kept in a separate secured area and locked at all times. Locking cash bags are provided for this purpose.

### **Cash Submittal**

As a minimum standard the library shall adhere to the following schedule for submitting excess funds: Deposit of cash each Friday into general account.

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### **100 : 3.3     Checks**

Checks of the Nevada Public Library shall be issued in the following manner:

1. Manual payroll checks shall be paid by the actual signature of the Director.
  2. All accounts payable checks (computerized or manual) shall be paid by affixing a stamp or facsimile of the Director's signature, EXCEPT those checks for expenses not previously approved by the board.
  3. All other accounts payable checks shall be paid by actual signature of the director.
  4. The Director will review all check registers.
  5. Signature cards for all accounts shall include the following to allow performance of their responsibilities:
    1. Director
    2. Two Library Board members (President/Treasurer)
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### **100 : 3.4     Code of Ethics, Public Disclosure**

#### **Section 1. Declaration of Policy.**

The proper and ethical operation of the Nevada Public Library requires that officials and employees be independent, impartial and responsible to the people; that decisions and public policy be made in the proper channels of the governmental structure; that public office not be used for personal gain; and that the public have confidence in the integrity of the Library's operation. In recognition of these goals, there is hereby established a policy for disclosure by certain officials and employees of private financial or other interests in matters affecting the Library.

#### **Section 2. Conflicts of Interest.**

Members of the Board of Trustees having a substantial personal or private interest, as defined by state law, in any policy, or decision made by the Board shall disclose within the Board minutes the nature of the member's interest and shall be disqualified from voting on any matters relating to this interest.

### **Section 3. Disclosure Reports.**

**The following information shall be included as a public record of the Library:**

The Director shall disclose by May 1 for the previous calendar year the following information:

The name and address of each of the employers of such person from whom income of one thousand dollars or more was received during the year covered by the statement:

The name and address of each sole proprietorship that is owned; the name, address and the general nature of the business conducted of each general partnership and joint venture in which the individual was a partner or participant; the name and address of each partner or co-participant for each partnership or joint venture unless such names and addresses are filed by the partnership or joint venture with the Secretary of State; the name, address and general nature of the business conducted of any closely held corporation or limited partnership in which the person owned ten percent or more of any class of the outstanding stock or limited partnership units; and the name of any publicly traded corporation or limited partnership that is listed on a regulated stock exchange or automated quotation system in which the person owned two percent or more of any class of outstanding stock, limited partnership units or other equity interests;

The name and address of each corporation for which such person serviced in the capacity of a director, officer or receiver.

### **Section 4. Filing of Reports.**

The recording secretary of the Board of Trustees shall file a copy of this policy within ten days of adoption. The disclosure reports required annually shall be filed no later than July 1. This report will include the preceding fiscal year.

Such reports will be made available for public inspection and copying during normal business hours. Reports shall be retained by the Library for ten years.

### **Section 5. Definitions**

First degree of consanguinity or affinity includes father, mother, spouse, son, or daughter by virtue of a blood relationship or marriage.

Substantial interest is ownership by the individual, his or her spouse, or dependent children, either singularly or collectively of ten percent or more of any business entity or an interest having a value of ten thousand dollars (\$10,000) or more, or the receipt of a salary, gratuity, or other compensation of five thousand dollars (\$5,000) or more from any individual, partnership, organization, or association within any calendar year.

### **Section 6. Force and Effect**

This policy shall be in full force and effect from and after the date of its passage and approval and shall remain in effect until amended or repealed by the Board of Trustees.

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### **100 : 3.5    Credit Cards & Charge Accounts**

Credit cards for library staff may be issued by Great Southern Bank under guidelines set by the NPL Board of Trustees. The library director has authority to issue cards to appropriate staff and to set rules for their use.

A store credit card may be issued by WalMart under the guidelines set by the NPL Board of Trustees. The library director has the authority to issue cards to appropriate staff and to set rules for their use.

#### **Regulations:**

Great Southern Card Services Credit Cards:

Institution maximum credit limit: \$10,000

Card authorization: One card for Library Director, one card for staff travel.

WalMart Community Charge Cards:

Institution maximum credit limit: \$5,000

Card authorization: One card for Library Director, one card for Assistant Director.

Other WalMart cards will be checked out from the Director by staff members.

#### **Guidelines:**

The card for the Library Director will be used for online purchases and in circumstances where credit card use is required or most expedient. The other cards will be issued to the staff member authorized to engage in out-of-town travel. These cards are primarily to be used for travel, but may also be used on occasion to purchase items for the library according to the established budget for the department.

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#### **Procedures:**

- Staff credit and store charge cards will be kept in the Director's Office when not in use.
  - Cards must be signed in and out with name, date and reason for each use.
  - Receipts for all purchases made with cards must be submitted to a supervisor for authorization for payment unless the employee has prior budget authorization for the purchase.
  - Receipts for library credit card use for travel must be submitted to a supervisor, along with all other receipts, on an Expense Report Form.
  - Use of credit cards for travel must comply with established travel procedures, including but not limited to reasonable meal amounts and approved hotel and transportation expenses. No alcoholic beverages may be purchased on library credit.
  - Library purchases of goods in Missouri are state sales tax exempt. This applies to some hotel sales taxes as well, so employees need to provide hotels a copy of the tax-exempt letter upon check-in when traveling. Tax-exempt letters are available from the Library Director. It is the responsibility of the individual employee, not the Director, to ensure that qualified sales are tax exempt.
  - A photocopy of the monthly statement of the Great Southern Credit Card account will be appended to the bill list each month in the board packet.
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### **100 : 3.6    Disposal Surplus Property**

The Library Director shall establish procedures for identification and disposal of books, equipment and supplies that are obsolete or otherwise not needed for library purposes.

**Procedures:**

All library materials declared surplus shall be divided into two categories:

- (1) material considered to have resale value; and
- (2) material considered unusable due to obsolescence or wear.

Disposition of the two categories of material shall be as follows:

- (1) Saleable furniture and equipment shall be advertised as being declared surplus by the library. Timing and character of sale shall be at the discretion of the Library Director; and
- (2) material classified as unusable shall be discarded or destroyed.

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### **100 : 3.7    Facilities - Construction and Renovation**

The Nevada Public Library, when undertaking construction or major renovation of facilities, shall actively solicit firms engaging in the areas of architecture, engineering, land surveying, or construction management, asking them to submit a statement of qualifications and performance data relative to the proposed project.

The following criteria shall be used in judging the qualifications of each firm:

1. Specialized experience and technical competence of the firm with respect to services required.
2. The capacity of the firm to perform the work in question, including specialized services within the time limitations fixed for completion of the project.
3. The past record of performance of the firm with respect to such factors as cost control, quality of work, and ability to meet schedules.
4. The firm's proximity and familiarity with the area in which the project is located.

The Library shall list three highly qualified firms, select the firm considered best qualified and capable of performing the desired work, and contract for the project with the firm desired. Negotiations will be based upon a written description of the scope of proposed services. If a satisfactory contract cannot be negotiated with the first firm selected, negotiations with the second and third best-qualified firm shall be undertaken. If the Library cannot negotiate a contract with any



of the three firms selected, another list of qualified firms shall be selected and interviewed until a satisfactory contract is agreed to.

As an alternative, bids for professional services including architectural, engineering, land surveying, or construction management services may be bid on a flat-fee basis, either individually or as a design-built project. However, in all such bids the qualifications of such firms to provide necessary services as specified above shall be considered paramount.

In utilizing construction management or design build services, the construction manager and/or design build team shall competitively bid all aspects of construction with as many subcontractors as possible, utilizing public notices, and shall utilize the Library's waiver of sales tax in all applicable areas.

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### **100 : 3.8    Foundation**

The Board of Trustees, acknowledging the need and opportunity to expand sources of funding, authorizes the creation and continuation of a Foundation to support and enhance the Mission of the Nevada Public Library.

The Foundation shall be organized and its business conducted in accordance with generally accepted standards for not-for-profit charitable organizations. Its purposes shall include, but not be limited to seeking donations and earned income to supplement the Library's tax-based revenue; participating in solicitation of grant-based funding for special projects, operating improvements, and public service activities; establishing and managing a fund surplus to assure perpetual revenues; and such other activities as the Foundation Board shall determine. Under no circumstance shall private benefit inure to any party through the Foundation or its activities.

The President of the Nevada Public Library Board of Trustees, or a duly appointed representative selected from among the Trustees, shall be a member of the Foundation Board of Trustees, but shall not, by virtue of his or her position alone, be an officer of the Foundation. The specific make up of the Foundation Board will be determined by that Board. The Director of the Library will be ex-officio members of the Foundation Board and such committees and subcommittees as the Foundation deems appropriate.

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## **100 : 3.9    Fraud**

Fraud is defined as a deception deliberately practiced in order to secure unfair or unlawful gain.

This policy applies to any fraud, or suspected fraud, involving employees as well as Trustees, consultants, vendors, contractors, outside agencies doing business with employees of such agencies, and/or any other parties with a business relationship with Nevada Public Library.

Any investigative activity required will be conducted without regard to the suspected wrongdoer's length of service, position/title, or relationship to the Library.

Management is responsible for the detection and prevention of fraud, misappropriations, and other inappropriate conduct. Each member of the management team will be familiar with the types of improprieties that might occur within his or her area of responsibility, and be alert for any indication of irregularity. Any fraud that is detected or suspected must be reported immediately to the employee's departmental manager (if that person is suspected of fraud, the report should go to the manager's supervisor), the manager will coordinate all investigations with the Director and legal counsel and other staff who have necessity to know in order to address the issue.

### **ACTIONS CONSTITUTING FRAUD:**

The terms defalcation, misappropriation, and other fiscal wrongdoings refer to, but are not limited to:

- Any dishonest or fraudulent act.
- Forgery or alteration of any document or account belonging to the Library
- Forgery or alteration of a check, bank draft, or any other financial document.
- Misappropriation of funds, securities, supplies or other assets.
- Impropriety in the handling or reporting of money or financial transactions
- Profiteering as a result of insider knowledge of Library activities.
- Disclosing information protected under the Missouri Sunshine Law.
- False accusations of fraudulent behavior.
- Destruction, removal or inappropriate use of computer hardware, software, records, furniture, fixtures, and equipment; and/or
- Any similar or related inappropriate conduct.

### **CONFIDENTIALITY:**

All information will be received confidentially. Any employee who suspects dishonest or fraudulent activity will notify the departmental manager immediately, and should not attempt to personally conduct investigations or interviews/interrogations related to any suspected fraudulent act.

To avoid damaging the reputations of persons suspected but subsequently found innocent of wrongful conduct and to protect the Library from potential civil liability, investigation results will not be disclosed or discussed with anyone other than those who have a legitimate need to know within the constraints of the Missouri Sunshine Laws.

## **100 : 3.10 Indemnification**

The Nevada Public Library will defend, indemnify and hold harmless any one or all of the directors, officers, employees, or agent in perforation of their duties, unless resulting from willful negligence or bad faith. The foregoing right of indemnification shall be in addition to, and not exclusive of, all other rights to which such person may be entitled. Indemnification shall include, but is not limited to, attorney's fees, judgments, fines, and amounts paid in settlements actually and reasonably incurred.

The Board of Trustees, at its discretion, may authorize the purchase of a policy or policies of insurance against liability, by the Board, and its employees to indemnify any person pursuant to this policy, which shall contain such terms and conditions as the Board may deem appropriate to the extent and in the manner permitted by law.

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## **100: 3.11 Investments**

### **1. STATEMENT of PURPOSE**

It is the policy of Nevada Public Library to invest its funds in a manner that will provide the highest investment return with the maximum security, while meeting the daily cash flow needs and complying with all state statutes governing the investment of public funds.

### **2. SCOPE of POLICY**

This investment policy applies to all financial assets of Nevada Public Library. These assets are accounted for in the various funds of The Library and include the general fund and any new fund established by the Library.

### **3. INVESTMENT OBJECTIVES, IN PRIORITY ORDER**

1. *Safety*: Safety of principal is the foremost objective of the investment program.
2. *Liquidity*: The investment portfolio shall remain sufficiently liquid to meet all operating requirements that may be reasonably anticipated.
3. *Return of Investment*: The investment portfolio shall be designed with the objective of obtaining a rate of return throughout the budgetary and economic cycles, taking into account the investment risk constraints and the cash flow from characteristics of the portfolio.
4. *Diversification*: The investment will be diversified by security type to minimize any potential investment loss.

### **4. DELEGATION of AUTHORITY to MAKE INVESTMENTS**

Authority to manage the investment program is derived from Section 182.630 of Missouri Revised Statutes. Management responsibility for the investment program is hereby delegated to the Board of Trustees.

### **5. AUTHORIZED INVESTMENT INSTRUMENTS**

**Nevada Public Library**  
**Administrative Policies 100 : Finances 3.1 - 3.16**

Nevada Public Library funds shall be invested only in the manner permitted with provisions of Missouri State Statutes, and may include any of the following:

1. Obligations, redeemable at maturity at par, of the State of Missouri or any political subdivision thereof. Bonds, securities, and other obligations of the United States or an agency or instrumentality of the United States.
2. Certificates of deposit, savings accounts, deposit accounts, or depository receipts of a financial institution provided that the financial institution is eligible to be a depository of funds belonging to the State under a law or rule of the state of Missouri or the United States.
3. Repurchase agreements with any qualified public depository.

To the extent possible, Nevada Public Library will attempt to match its investments with anticipated cash flow requirements. Unless matched to a specific cash flow, the Library will not directly invest in securities having a maturity date of more than three years from the date of purchase.

Nevada Public Library will require all deposits in excess of the federally insured amount to be collateralized to the extent equal to the face amount and evidenced by an approved written agreement with collateralization by a third party acting as an agent of the Library.

## **6. INVESTMENT PARAMETERS**

The investments shall be diversified to minimize the risk of loss resulting from over concentration of assets in specific maturity, specific issuer, or specific class of securities. Diversification strategies shall be established and periodically reviewed. At a minimum, diversification standards by security type and issuer shall be:

1. U.S. treasuries and securities having principal and/or interest guaranteed by the U.S. Government - 100%
2. Collateralized time and demand deposits - 100%
3. U.S. Government agencies, and government sponsored enterprises - no more than 75%
4. Collateralized repurchase agreements - 100%
5. U.S. Government agency callable securities - no more than 30%

## **7. SAFEKEEPING and CUSTODY**

All security transactions, including collateral for repurchase agreements and financial institution deposits, entered into by Nevada Public Library shall be on a cash (or delivery vs. payment) basis. Securities may be held by a third party custodian designated by the Board or the Library Director and evidenced by safekeeping receipts.

## **8. STATEMENT of ETHICS**

The Library Trustees or Library Director, and their designee shall refrain from personal business activity that could conflict with the proper execution and management of library investments, or that could impair the ability to make impartial investment decisions.

## **9. INVESTMENT ACTIVITY REPORT**

The Library Director shall provide a written quarterly report to the Library Board concerning the investment of the library funds.

## **100 : 3.12 Professional Memberships**

The Library shall, with the permission of the Director, reimburse professional memberships of staff members when such memberships contribute directly to the employee's position.

Membership in organizations eligible for such reimbursement include, but shall not be limited to: The American Library Association, Public Library Association, Missouri Library Association, American Society for Public Administration.

Membership in such organizations shall normally be reimbursed at 50% of the total membership costs. Occasionally, full membership may be reimbursed, if it is determined that the Library's representation within a specific organization is critical, and that reimbursement of an individual's membership would be less expensive to the Library than a full organizational membership.

Memberships in organizations of a civic nature with a component of professional association, such as Rotary, Optimists, and Business and Professional Women, are covered.

The Library may directly maintain memberships in chambers of commerce and associated trade and professional groups.

**The Library may also fully pay memberships within the Missouri Library Association for its Trustees.**

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## **100 : 3.13 Professional Services**

Professional Services shall be approved by the Library and or Board of Trustees within the following spending parameters:

1. The Director shall approve all spending requests approved within operating budgets which do not exceed \$1,500 per project.
  2. The Director shall approve all spending requests within the operating budget, greater than \$1,000 which do not exceed \$3,000, provided the Board shall be informed of any such expenditure within thirty days.
  3. The Director shall approve all spending requests approved within operating budgets, greater than \$3,000, and which do not exceed \$5,000, provided that separate approval is required of the President of the Board, and that the Board shall be informed of any such expenditure within thirty days.
  4. All spending requests, approved within operating budgets which exceed \$5,000 shall be approved only upon motion of the Board.
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## **100 : 3.14 Purchases**

The Library shall encourage competitive bidding and new technologies in order to obtain the greatest response to requests for purchase, or requests for proposals.

In general, the Library will informally bid from multiple suppliers for all purchases over \$200. This may be obtained by comparison pricing through direct contact, advertisements, catalogs, or web pages.

Purchases with an anticipated bid amount of \$5,000 or greater shall be listed for at least seven days on the Library's web page. Where practical to elicit greater responses for bids, additional listings may be made on cooperating web pages or notices may be e-mailed to potential bidders.

Purchases with an anticipated bid amount of \$25,000 or greater shall be advertised in at least one paper with broad general distribution within Vernon County.

Where practical in order to obtain the best price, the Library shall be allowed to enter into cooperative purchasing agreements with federal, state, or local units of government, or not for profit corporations. Cooperative agreements may be entered into, or already negotiated contracts may be assumed. Existing bids may be renegotiated or extended if it is to the Library's benefit.

The Library shall build databases of known suppliers from phone book data, web pages, or from data obtained from manufacturers or distributors, and may use this database to inform potential bidders for a particular product or service. Suppliers may request addition to these bid lists. Commercial bid services such as Dodge Reports may also be utilized to obtain the widest response from potential bidders.

Bids may be received by mail, e-mail, or fax. E-mail and fax submissions shall be sealed immediately upon receipt. No negotiation will be allowed as to bid amount after submission, unless such options are clearly spelled out in the bid document. Occasionally, bid documents may contain deducts for options which the vendor feels would provide a superior product for less cost. The Library reserves the right to negotiate such changes with the submitting vendor, or other vendors if that would result in savings. The Library reserves the right to utilize cooperative purchasing agreements or listed advertisements for purchases if that results in a lower cost, even if these sources do not respond to the Library's bid notices.

The Library hereby adopts a domestic content policy as specified in RSMo 34.353. If two identical products are presented at the same bid price, it shall be the Library's policy to purchase the one with the greatest domestic content. It shall be the bidder's responsibility to certify the percentage of domestic content. For the purpose of this section, content from suppliers who are party to the North American Free Trade Act shall be considered domestic.

The Library shall do everything in its power to encourage the submission of proposals from local vendors, including the notification of all listings within a particular category in the various Vernon County yellow pages. The Library has a responsibility to its residents, however, to ensure that the

**Nevada Public Library**  
**Administrative Policies 100 : Finances 3.1 - 3.16**

maximum value is obtained for each public dollar spent. It is expected that local vendors who wish to do business with the Library will offer the lowest possible quote for the item being purchased.

Although price shall normally be a major consideration in all purchases, the Library reserves the right to take such factors as durability, timeliness, availability and operating cost into consideration when awarding a bid. Low bidders may be rejected where serious reservations about the quality or suitability of items or services exist. The Library reserves the right to waive minor irregularities in submitted bids, or to waive normal bidding procedures in an emergency when it is in its best interest to do so.

The Library reserves the right to secure products and services through a request for proposal when that is in the best interests of the Library. Requests for proposals shall normally be limited to complex projects, especially those with multiple or unknown ways of accomplishing a certain objective. Requests for proposals may involve intellectual property or the quest for new ideas that do not lend themselves to traditional bidding. In general, the Library shall advertise requests for proposals in the same manner as bids, however the Library shall reserve more latitude in considering low price as the primary indicator of acceptance.

The director must ordinarily approve purchases. Purchases of \$500 or less may be made at the department level with no other approval. The exception is commodity items and supplies for which uniformity is crucial, or computer equipment which exists on a local or wide area network.

The release of Capital Projects funds shall require a motion of the Board of Trustees.

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### **100 : 3.15 Soliciting & Selling**

The Board of Trustees of the Nevada Public Library believes that a special service library providing library services should not contribute monetarily to school, church, fraternal, or other civic groups or fund drives of the community. Therefore the Library will not buy ads or similar devices in publications or make direct contribution, unless an ancillary benefit for publicity for Library programs or services clearly exists, and the distribution channels afforded by such ads or publications allows publicity at a lower unit cost or with a different emphasis than direct mailings or publicity by the Library.

Examples of such cooperative publicity ventures might be membership in chambers of commerce, historical societies, or arts councils when such organizations have newsletters or publications which may feature or market library programs or services.

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## **100 : 3.16 Travel, Meals and Lodging**

Reasonable expenses for attendance at conferences, meetings, and workshops which will have a direct effect on library services, as well as general travel reimbursement for duties directly related to employment, but not including transportation to and from work, will be paid for by the Library.

### **Mileage:**

Travel more than 50 miles outside of the county, or all travel involving lodging, must be approved by the Director.

Staff members using their cars for library business will be paid at the current IRS rate.

<https://www.irs.gov/Tax-Professionals/Standard-Mileage-Rates>

Board members may be reimbursed at the same rate for travel to conferences, meetings, and workshops.

With management approval, an employee may be reimbursed for use of a personal automobile when commuting between his/her residence or primary work location and secondary work location, in such cases, the normal commuting mileage of the employee should be subtracted from the total mileage reimbursement.

Return travel to the primary work location for emergency purposes such as fire alarm or computer malfunctions, or holiday-related duties such as clearing book drops, may be reimbursed from the employee's residence.

Employees will not be reimbursed for extra travel mileage for personal reasons. Mileage should be adjusted to reflect the most direct route between work location points. Unless extenuating circumstances apply.

Employees and trustees should carpool when possible.

### **Meals:**

The Library will normally reimburse meals according to GSA per diem totals. This information can be found at [gsa.gov](http://gsa.gov) (M&IE rates)

Reimbursement for meal functions related to meetings: Meals may be reimbursed at the above rates for meetings involving community related activities where the Library is directly represented, such as chamber of commerce committees, or for meal functions related to workshops or in-service training activities.

Meetings involving banquet fees where the meal charge is fixed as part of the meeting may be fully reimbursed. Meals that are provided as part of the registration fee are not eligible for reimbursement.



**Lodging:**

The library will reimburse actual lodging expenses during periods of official travel with the prior approval of the Director. The Director will take into consideration transportation time or charges when approving lodging arrangements. It is assumed that staff and board members will attempt to share accommodations or stay with friends or relatives when possible in order to minimize lodging costs.

Travel and lodging expenses in conjunction with meetings and conferences must be controlled as regards to actual starting time of meetings, transportation availability, etc. Any unnecessary expenses incurred because of arriving early or departing late from meeting sites may be denied at the discretion of the Director.

Reasonable rates for accommodations will be based on the GSA per diem rate found at [gsa.gov](http://gsa.gov)