

**MINUTES OF THE AUDIT, BUDGET & EXPENDITURE COMMITTEE  
PORTSMOUTH PUBLIC LIBRARY BOARD OF TRUSTEES  
June 18, 2019**

The Audit, Budget & Expenditure Committee of the Portsmouth Public Library met in an official committee meeting on this date at 12:08 p.m. to discuss the 2020 estimated revenue and appropriations. The following committee members were present: Mrs. Tamela Morton, Member and Mr. Richard Schisler, Member. Mrs. Kara Tieman, President of the Board; Mr. Ralph Clay, Secretary of the Board; Ms. Ruthann Brush, Board Member; Dr. Charles Kemp, Board Member; Paige Williams, Director and Hannah Robinson, Deputy Fiscal Officer were also in attendance.

The committee reviewed and recommends to the full board the following 2020 estimated revenue and appropriations:

**2020 Estimated Revenues and Appropriations**

General Fund 101

Estimated Revenue

|   |                       |
|---|-----------------------|
| 101-00-4-1100 Public Library Fund (PLF)                 | \$2,535,000.00        |
| 101-00-4-1210 General Property Tax                      | 950,000.00            |
| 101-00-4-3000s Patron Fines & Fees                      | 46,500.00             |
| 101-00-4-4000s Interest                                 | 50,000.00             |
| 101-00-4-6000s Contributions                            | 12,000.00             |
| 101-00-4-8000s Sale of Surplus, Rental & Reimbursements | 10,000.00             |
| <b>TOTAL Estimated Receipts</b>                         | <b>\$3,603,500.00</b> |

Appropriations

Account

|  |                |
|--|----------------|
| 101-00-5-1000s Payroll & Benefits            | \$2,168,525.00 |
| 101-00-5-2000s General Operating Supplies    | 93,500.00      |
| 101-00-5-3000s Utilities & Maintenance       | 493,500.00     |
| 101-00-5-4000s Library Materials Expenses    | 302,000.00     |
| 101-00-5-5000s Building & Equipment Expenses | 195,000.00     |
| 101-00-5-7000s Entity Dues & Memberships     | 8,000.00       |

**GRAND TOTAL FUND 101** **\$3,260,525.00**

There being no further business, on motion duly made and seconded, adjournment was taken at 12:11 p.m.

Approved this 10<sup>th</sup> day of September, 2019.



Mr. Ryan Salmons, Chairman

**MINUTES OF THE PROPERTY & EXTENSION COMMITTEE  
PORTSMOUTH PUBLIC LIBRARY BOARD OF TRUSTEES  
June 18, 2019**

The Property & Extension Committee of the Portsmouth Public Library Board of Trustees met in an official committee meeting on this date at 12:12 p.m. to discuss the South Webster repair project, as well as a property purchase. The following committee members were present: Ms. Ruthann Brush, Committee Chair and Mr. Richard Schisler, Member. Mrs. Kara Tieman, President of the Board; Mr. Ralph Clay, Secretary of the Board; Tamela Morton, Board Member; Dr. Charles Kemp, Board Member; Paige Williams, Director and Hannah Robinson, Deputy Fiscal Officer were also in attendance.

The committee discussed the punch list for the South Webster repair project. The only item left on the punch list for the project is the completion of grading.

The committee discussed the appraisal for the property located at 508 Waller Street, Portsmouth, OH, completed by Robert Gambill. The property was appraised at a range of \$54,500-\$60,000.

The committee reviewed and recommends to the full board, to obtain more information on the property before a motion is made to purchase.

There being no further business, on motion duly made and seconded, adjournment was taken at 12:30 p.m.

Approved this 10<sup>th</sup> day of September, 2019.

 9-10-19  
\_\_\_\_\_  
Ruthann Brush, Chairman

**MINUTES OF THE POLICY COMMITTEE  
PORTSMOUTH PUBLIC LIBRARY BOARD OF TRUSTEES  
June 18, 2019**

The Policy Committee of the Portsmouth Public Library Board of Trustees met in an official committee meeting on this date at 12:30 p.m. to discuss the updated Credit Card Policy, the Credit Card Responsibility and Use Procedures and the Program Participation Incentives Policy. The following committee members were present: Mr. Richard Schisler, Committee Chair; Mr. Ralph Clay, Member and Dr. Charles Kemp, Member. Mrs. Kara Tieman, President of the Board; Mrs. Tamela Morton, Board Member; Ms. Ruthann Brush, Board Member; Paige Williams, Director; Hannah Robinson, Deputy Fiscal Officer and visitor, patron Wayne Nichols, were also in attendance.

Patron, Mr. Wayne Nichols, was present to speak of concerns he had in regards to the length of time patrons spend at the copiers in the IT Lab, patrons taking printed copies from the copier that do not belong to them, the noise levels in the IT Lab, as well as the absence of a cover on the bench located behind the library. The Board discussed looking into possible options, Mr. Nichols exited and the committee meeting proceeded.

The committee reviewed and recommends to the full Board to approve the following updated Credit Card Policy:

**Portsmouth Public Library**  
**CREDIT CARD POLICY**

This policy applies to Portsmouth Public Library and its branches, hereafter referred to as the Library, as approved by the Portsmouth Public Library Board of Trustees, hereafter referred to as the Board. 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". "Payment or presentation instruments" refer to any card, check, or account number which can be used to purchase goods or services, including online purchasing accounts. This policy does not apply to procurement cards (P-cards), or to gasoline cards or other payment cards that are capable of use only for the purchase of certain limited types of goods.

For purposes of this policy, the Deputy Fiscal Officer may perform the functions of the Fiscal Officer in the absence of the Fiscal Officer.

The Library will not obtain or maintain any debit cards.

Credit cards will be established in the name of the Portsmouth Public Library with a maximum credit limit not to exceed \$2,500 per card or \$5,000 if in the name of the Fiscal Officer.

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.

The Fiscal Officer is responsible for:

- a. working with the issuing financial institution for the issuance of credit cards, to determine the dates when credit cards expire, for the re-issuance of replacement cards, and for the cancellation of cards.
- b. determining, when necessary, the need to cancel a credit card account and any adjustment to credit limits on the credit cards.
- c. notifying the issuing financial institution of a lost or stolen card immediately. Library personnel using a credit card must immediately notify the Fiscal Officer when they become aware that a card is lost or stolen.

Credit cards issued to the Library and in the name of an employee will be kept by the named employee unless otherwise stated in this policy. All other credit cards will be kept in the office of the Fiscal Officer and may be signed out to authorized Library personnel, as necessary. The credit card should be returned immediately to the office of the Fiscal Officer once the purchases for which it was checked out have been made unless the employee is on business travel, in which case he or she should return the card to the office of the Fiscal Officer immediately upon his/her return to the Library.

Credit cards may be signed out only to the following Library personnel:

- a. Director
- b. Fiscal Officer
- c. Deputy Fiscal Officer

- d. Human Resources Coordinator
- e. Publicity/Program Manager
- f. Youth Services Coordinator
- g. Youth Services Librarian
- h. Public Services Coordinator
- i. Circulation Services Manager
- j. Circulation Clerk
- k. Maintenance Supervisor
- l. Maintenance Staff
- m. Outreach Services Coordinator
- n. Outreach Services Clerk
- o. Local History Supervisor
- p. Local History Clerk
- q. Technical Services Coordinator
- r. Bookmobile Driver/Clerk
- s. Technology Coordinator
- t. Systems Administrator/Webmaster
- u. Technology Lab Assistant
- v. Branch Manager
- w. Branch Clerk

A credit card may not be used by anyone other than the individual to whom it is signed out.

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

The Board authorizes the use of Library credit cards for use in connection with Board-approved or Library-related activities and only those types of expenses that are for the benefit of the Library that serve a valid and proper public purpose shall be paid for by credit card. Credit cards will be used primarily for travel expenses to conferences and/or workshops, programming supplies, and pre-payment of materials when required by a vendor. In any event, credit cards may be used only for expenditures that have been pre-approved by the Library Director on the prescribed requisition form and for which a purchase order has been issued. Credit cards may be used only for expenditures that are within the applicable budget.

For each purchase made using a credit card, an itemized receipt indicating the date, amount paid, the vendor, the goods/services purchased must be submitted to the Fiscal Officer promptly following the purchase. The employee using the credit card is personally liable to reimburse the Library if he or she does not provide an itemized receipt in accordance with the Board policy.

Use of the 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 the misuse of the 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. Anyone knowingly misusing a credit card for expenses beyond those authorized in this Board policy is committing a crime of misuse of a credit card. An officer or employee of the Library who knowingly misuses a credit card account held by the Library violates the Ohio Revised Code section 2913.21, which is a misdemeanor of the first degree. The Library may garnish the employee's paycheck to recover the unauthorized expenses.

If a credit card is lost or stolen, or if any 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.

All monthly credit card statements and other correspondence associated with the credit card accounts will be sent to the Fiscal Officer at the Portsmouth 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.

The Director shall serve as Compliance Officer and therefore will review the following every 6 months:

- The number of credit cards issued to the Library
- Number of active credit cards
- Expiration dates of the cards
- Credit limits of the cards

On an annual basis, the Fiscal Officer will submit a report to the Library Board of Trustees regarding any and all credit card rewards received by the Library.

The committee reviewed and recommends to the full Board to approve the following Credit Card Responsibility and Use Procedures Form, upon approval by our legal counsel:

## Portsmouth Public Library

### Credit Card Responsibility and Use Procedures

A credit card account has been established to meet the needs of the Library for incidental purchases. Upon receipt of proper documentation and an itemized receipt, credit card expenditures will be paid through the office of the Fiscal Officer.

For purposes of this policy, the Deputy Fiscal Officer may perform the functions of the Fiscal Officer in the absence of the Fiscal Officer.

Before any purchase is made with a Library credit card, said purchase must be preapproved by the Library Director on prescribed requisition form with a purchase order processed in the Library's accounting software. **A credit card does not replace the requisition form and purchase order requirement.**

Conditions of Use: Expenses may be incurred with the credit card only if all of the following conditions are met:

1. Expenditures must be within the guidelines of the particular activity of your department and budget. The expenditure may only be made after the approval of any required requisition is granted by the Library Director and a purchase order has been issued. The credit card is not to be used for any personal expenses.
2. Expenditures must not exceed the credit limit of the card. There are no exceptions.
3. Proper documentation to support the expenditure must be given to the Fiscal Officer upon returning the credit card.
  - a. Proper documentation is to include:
    - i. Itemized paid receipt indicating the amount paid, the vendor, and an itemized description of the purchase.
    - ii. In the case of books, subscriptions or similar types of orders, a copy of the order form or document, and the packing slip or other receiving document.
    - iii. A hardcopy print-out for any items ordered online.
  - b. Examples of documentation not allowed:
    - i. Non-itemized receipts.
    - ii. Handwritten requests for reimbursement without receipts or other verification.
4. The Library is exempt from sales tax, and all reasonable efforts should be made to ensure that sales tax is not charged by vendors in connection with purchases made via credit card. A tax exemption certificate is available in the Fiscal Officer's office. In some cases, if you merely mention to the vendor that the purchase is tax exempt, no sales tax will be charged.

**Safekeeping.** You, the employee, are responsible for the safekeeping of the credit card. You shall not permit anyone else to use the credit card or disclose to anyone (other than the vendor/merchant in connection with a purchase) the card account number, CVV, or other pertinent account information. You shall immediately return the credit card to the office of the Fiscal Officer once the purchases for which it was checked out have been made.

**Unauthorized Use.** If you become aware of any unauthorized or fraudulent use of the credit card, or if the credit card is lost or stolen, you must immediately report same to the Fiscal Officer.

**No Right to Credit Card.** The credit card is issued to you on a temporary basis, and remains the sole property of the financial institution from which it was issued. The right to use the credit card may be revoked at any time without notice by the issuing financial institution or by the Library's Fiscal Officer or Director.

**Personal Responsibility.** You are personally responsible for any unauthorized credit card expenditures and expenditures made in violation of the Library's Credit Card Policy. You are personally liable to reimburse the Library if you do not provide an itemized receipt in accordance with the Board policy. The Library may garnish your wages in order to recover the unauthorized expenses in accordance with the Board policy. The Library will utilize any and all legal remedies available to enforce this policy and to obtain reimbursement of any unauthorized expenditures and any expenditures made in violation of the library's Credit Card Policy.

**Policy.** In addition to the terms set out herein, use of the credit card is subject to the Library's Credit Card Policy.

I have read and fully understand and accept my personal responsibilities and liabilities in regard to the credit card issued to me, including the terms set out in the Library's Credit Card Policy. I further acknowledge that any misuse of the credit card may result in disciplinary action up to and including termination of employment.

30-2019

Cardholder Signature: \_\_\_\_\_ Date: \_\_\_\_\_

Witness: \_\_\_\_\_ Date: \_\_\_\_\_

The committee reviewed and recommends to the full Board to approve the following Program Participation Incentives Policy, upon approval by our legal counsel:

## **Portsmouth Public Library** **Program Participation Incentives Policy**

The purpose of this policy is to establish guidelines for purchases that will be given to patrons or staff and to establish the criteria for receipt of aforementioned purchases. For the purpose of this policy prizes, awards, gifts and incentives are defined as follows: any item purchased with the intent of being gifted to library program participants.

Portsmouth Public Library (PPL) sponsored programs are critical tools to foster PPL's mission. They serve an important public purpose when they are used as vehicles for delivery of a particular message or service to a specific or general clientele. PPL sponsored programs are active services that improve public literacy, support the educational development of children, and increase the public's skills in accessing library resources. PPL uses public and private funds to purchase and distribute small promotional items as incentives or prizes to foster participation in and reward completion of PPL sponsored programming.

In order to ensure that promotional items purchased with public funds meet the tests of "public purpose", PPL requires that the prizes and incentives are purchased using a requisition form, are approved by the Director and are purchased with the intent of being gifted to a library program participant. A library program is defined as an event or meeting funded by the library and/or organized by library staff and promoted as a library program.

For this purpose, items of nominal value are defined as items with a retail value of \$30 or less. Items purchased at an amount of greater value are not to exceed \$100 without board approval of the purchase. PPL may use items that were donated, purchased with donated funds or items of nominal fair market value as promotional items to be given away to library program participants unless otherwise instructed by grantor of the funds. These items would be considered of nominal value to the library as they would not have been purchased with public funding thus negating any public purpose issue. For example, bags of used, non-circulating books are given to patrons visiting the library at the county fair. These items are no longer of use to the library, and are considered to be of nominal value or less than \$30.

PPL may distribute promotional items through the use of drawings when the number of items available is not sufficient to provide them to all program participants who qualify and provided that participants are not required to pay a fee to join or participate in the program. Because the program participants do not have to pay any fee or other consideration to join the program or make any payment or contribution for the privilege of participating in the drawing, PPL does not consider such a drawing to be a lottery under state law.

It is acceptable for employees of the library and their family members to receive the incentives or prizes distributed in PPL sponsored events if they wholly participate in the event and the item(s) are of nominal value. For an incentive made up of multiple items the value of the item should be determined by the average cost of the items in the incentive. No special favor should be given to the employee or their family member to receive the incentive or prize. In the event that the incentives or prizes are more than a nominal value, staff members of PPL and their family members shall not be eligible to win. For the purpose of this policy, family members are considered to be immediate relatives i.e. mother, father, brother, sister, children and grandparents that are residing at the same residence as an employee of PPL.

There being no further business, on motion duly made and seconded, adjournment was taken at 12:33 p.m.

Approved this 10<sup>th</sup> day of September, 2019.



Richard Schisler, Chairman