



**Wood Library Association
134 N Main St
Canandaigua, NY 14424**

PURCHASING POLICY

ADOPTED by Wood Library Board of Trustees 04/26/2021

The Board of Trustees of Wood Library's Association (the "Library") has established this purchasing policy to govern the purchase of goods and services for the Library. As a steward of public funds, the Library will make purchases that provide the greatest economic advantage. First consideration will be given to vendors within the Library's district who offer competitive pricing and acceptable quality and service.

The policy has the following objectives:

- Ensure that all library purchases comply with applicable laws
- Make the best possible use of funds by purchasing goods and services economically
- Provide clear and consistent guidelines, which incorporate basic principles of sound management, for Library staff to follow

GENERAL PURCHASING PROCESSES

The following processes apply to all relevant purchasing activities:

- The Executive Director is authorized to establish charge accounts with businesses from which the Library will make purchases on a continuing basis.
- The Executive Director is authorized to establish and maintain a credit card for making library purchases when more traditional methods of payment are impossible or not timely or practical in the circumstances (see separate Credit Card Policies and Procedures)
- Receipt of goods and services must be obtained and documented prior to payment to vendor.
- Purchases relating to a grant received, be it federal, state or private, will be made in accordance with the appropriate regulations or requirements. For example, purchases for projects supported by a NYS Construction Grant must follow the required NYS purchasing guidelines. The Executive Director is responsible for determining what purchasing process must be followed and ensuring that appropriate actions are taken and documented.
- Single source purchases are allowed. Single source purchases are those in which other qualified sources may be available but competition would not be beneficial because of prior agreements or technical considerations. Sole source purchases are those in which

there are no other qualified suppliers. In the absence of competition, reasonable attempts to negotiate fair and reasonable pricing are required.

- Any single purchase in excess of \$25,000 requires a minimum of three (3) written quotes or a reasonable documented alternative approved by the Board of Trustees. Purchases may not be fragmented to avoid this quote requirement.
- Supplier Qualification: Reasonable efforts will be made to ensure suppliers providing goods and services to the Library are qualified and reputable. It is Library policy to purchase goods and services from qualified local sources when prices are fair and reasonable.
- Sales Tax Exemption: The Library is not required to pay sales tax on purchased items.
- Ethical Practices and Conflict of Interest: Individuals purchasing goods and services must conduct business in a professional manner and qualified vendors must be given an equal opportunity to compete for Library business. Purchasing decisions should be made with integrity and objectivity, free from any personal bias or benefit. The Library's Conflict of Interest Policy provides specific guidelines regarding gifts and gratuities and Library persons holding interests in suppliers doing business with the Library. Employees who would benefit financially from a given prospective supplier selling goods or services to the Library may not participate in the supplier selection process.

OPERATING BUDGET/ONGOING EXPENDITURES

Subject to budgetary constraints (total expenditures must fall within the annual operating budget approved by the Board of Trustees) purchases of goods and services for the annual operations of the Library are managed by the Executive Director. The Executive Director may delegate purchasing of certain goods and services to other staff members when deemed appropriate.

- Salaries and benefits – managed and approved by the Executive Director. Board of Trustee approval must be obtained for changes to benefit plans affecting costs as well as the Executive Director's compensation
- Physical collections / library materials / programs – delegated to Librarians who are authorized to make purchases using a corporate credit card (see separate Credit Card Policies and Procedures) within the budget limits of their individual area of responsibility (e.g., adult, teen, children)
- Digital collections – managed and approved by the Executive Director
- Building operations and technology purchases – delegated to the Executive Assistant who is authorized to make purchases using a corporate credit card or otherwise for building operations related expenditures (utilities, building and equipment maintenance), all technology purchases (administrative and public). Unusual or one-time expenditures that exceed budget levels require Executive Director approval.
- Processing expenditures – delegated to clerk responsible for cataloguing materials
- Janitorial and maintenance related – delegated to maintenance staff who are authorized to make purchases using a corporate credit card or previously established charged account

- Professional services (accounting, audit, insurance, investment management, other) – managed and approved by Executive Director and may be subject to periodic review of the Board of Trustees as noted in the Library’s Bylaws or other established policies
- Emergency purchases will be managed and approved by the Executive Director and reported to the Board of Trustees if the amount is expected to exceed budgeted expenditures.
- Fundraising expenses – delegated to the Development Specialist who is authorized to make purchases using previously established charged accounts
- Community outreach – delegated to the Volunteer Coordinator who is authorized to make purchases using previously established charged accounts
- Grant-related expenditures – assigned to the appropriate staff person who is authorized to make purchases using previously established charged accounts. If the assigned staff member is authorized to make purchases using a corporate credit card that method may also be used.
- Travel expenditures – managed and approved by the Executive Director
- Fees and dues – managed and approved by the Executive Director

CAPITAL PURCHASES

Subject to budgetary constraints (expenditures must fall within the budget for a specified project in the capital budget approved by the Board of Trustees) expenditures for capital projects for the Library are managed by the Executive Director.

A Capital Budget will be prepared annually by the Executive Director, reviewed by the House Committee, and approved by the Board of Trustees.

In cases where the completion of a project is dependent on the receipt of offsetting revenues, the Board of Trustees may set a minimum percentage of revenue that must be pledged prior to the start of such a project. If a project is not dependent on future revenues, the Executive Director is responsible for managing the expenditures with the approved budget.

Responsibility

The Executive Director has overall responsibility for purchasing for the Library and for implementing effective procedures that comply with the requirements of this policy and demonstrate effective internal controls.
