

NORTHPORT-EAST NORTHPORT PUBLIC LIBRARY

MEETING OF SEPTEMBER 19, 2024

The regular meeting of the Board of Trustees of the Northport-East Northport Public Library was held in the Northport Library Conference Room on Thursday, September 19, 2024.

I. CALL TO ORDER

President Carolyn McQuade called the meeting to order at 10:01am. Also present were Michelle Glennon, Margaret Hartough, Jaqueline Elsas, and Director James Olney. Absent with previous notice were Lesa Herskowitz and Assistant Director Nancy Morcerf.

II. PLEDGE OF ALLEGIANCE was recited by those attending.

III. ADOPTION OF THE AGENDA

Mrs. Hartough moved to approve the agenda seconded by Mrs. Elsas and unanimously carried.

IV. PERIOD FOR PUBLIC EXPRESSION

V. MINUTES OF PREVIOUS MEETINGS

Mrs. Elsas moved to approve minutes of meeting of August 22, 2024, seconded by Mrs. Glennon and unanimously

VI. FINANCIAL SECRETARY & TREASURER'S REPORT

A. Approval of Warrants

Mrs. Glennon moved to approve warrant for \$331,715.64, page 4378, seconded by Mrs. Hartough and unanimously carried.

Mrs. Hartough moved to approve warrant for \$240,789.63, page 4379, seconded by Mrs. Elsas and unanimously carried.

Mrs. Elsas moved to approve warrant for \$320,961.05, page 4380, seconded by Mrs. Glennon and unanimously carried.

Mrs. Glennon moved to approve warrant for \$147,088.24, page 4381, seconded by Mrs. Hartough and unanimously carried.

B. Payroll Register

Mrs. Hartough moved to approve payroll of \$218,054.98, page 2390, seconded by Mrs. Elsas and unanimously carried.

Mrs. Elsas moved to approve payroll of \$209,800.86, page 2391, seconded by Mrs. Glennon and unanimously carried.

Mrs. Glennon moved to approve payroll of \$28,487.03, page 2392, seconded by Mrs. Hartough and unanimously carried.

Mrs. Hartough moved to approve payroll of \$212,754.89, page 2393, seconded by Mrs. Elsas and unanimously carried.

C. Review of Monthly Expenditures

D. Review of Statistical Summary

- VII. COMMUNICATIONS
No Communications to Report.

VIII. DIRECTOR'S REPORT

Administration

Library staff were introduced to Gisella Mejia, a social worker, followed by a discussion of the services they are able to provide patrons. Starting in October, patrons will be able to schedule appointments on Thursdays at East Northport in the mornings and at Northport in the afternoons.

The shredding service provided by the library has been so popular that we are requesting a larger container to keep up with patron demand.

The Town of Huntington has finally addressed the issue of the large pothole in the parking lot behind the East Northport building.

New flexible use furniture has been installed in the quiet study room located in East Northport. Folding tables and stacking chairs, both with casters, make it easy to transform the room to meet the varied needs of a classroom, conference room and study room.

Adult and Teen Services

The library's booth at the Farmer's Market featured a giant Connect Four and bubble machine which attracted many attendees to find out more about their library.

The East Northport Festival hosted the *SLED* - Suffolk Libraries Empowering Discovery vehicle. The *SLED* is a mobile classroom with on-board technology. The rain dampened the attendance but the *SLED* provided billboard-sized visibility and welcomed shelter.

The library has turned purple once again for Recovery Month. Display tables feature purple pinwheels and ribbons made by teen volunteers and purple lights adorn the entrances of the library.

In addition to the monthly art show on display in the galleries, a tiny art show featuring original creations of art by teens are displayed on miniature easels in the periodical area of the Northport building.

Buildings and Grounds

Missing pieces of grout have been replaced between the floor tiles in the lobby of the Northport building.

Steam cleaning of the carpet and bathroom tile has been completed in both buildings.

The pedestrian bridge at Northport has been cleaned and repainted.

Both the Little Prince and Library Bear statues have had their annual cleaning and waxing to preserve their finish.

Children and Family Services

The Summer Reading Club had 819 children participate this year. The children's room was very busy during the summer hosting 84 programs and an indoor camping experience which was particularly popular during the not so fair-weather days.

The skylight shades were installed in the East Northport building to provide shade during the hot summer months and to allow for sunshine on a cold winter's day.

The Museum Cove now features wall cabinetry which houses an 80" touch-screen monitor and additional storage.

Community Services

Patrons experienced history, art, architecture, and geography from all around the world by attending programs at the library this month. Thirty-two patrons went *Wondering in Provence*, and learned about their history, art, architecture, festivals, cuisine, and more. Forty-two patrons explored the *Everglades Live* by attending a live virtual presentation with a park ranger from Everglades National Park. Twenty-two patrons visited the *Mount Washington Observatory*, the home of the world's worst weather in the northeastern United States. Nowhere else on Earth experiences such consistent sub-zero temperatures, hurricane-force winds, freezing fog, and driving snow. Twenty-five patrons experienced the *Golden Age of Dutch Painting* with art historian Jay Schuck.

The *Ink Stories* exhibit will be featured at the Huntington Public Library in November to honor veterans.

Customer Service and Materials Management

The *Summer Tour* scavenger hunt encourage people to visit and discover unique features of our library while hunting for artifacts. Our patron, after visiting at least 25 public libraries this summer, won the *Summer Tour's* grand prize of a Nook and a \$25 Barnes & Noble gift card.

Network and Systems

New people counters were installed at the entrances to the children's room in each building and at the entrance to the library courtyard.

Magic Desktop software has been installed in the children's room to provide a limited desktop environment with educational content in a fun easy-to-use format.

IX. PERSONNEL REPORT

Mrs. Elsas moved to approve "E. Other" in the personnel report, seconded by Mrs. Glennon and unanimously carried.

Mrs. Hartough moved to approve "B. New Employees" in the personnel report addendum, seconded by Mrs. Elsas and unanimously carried.

Mrs. Elsas moved to approve "E. Other" in the personnel report addendum, seconded by Mrs. Glennon and unanimously carried.

X. REVISION OF COMPUTER USE POLICY

Mrs. Glennon moved to approve Computer Use Policy, as amended, (see attached) seconded by Mrs. Hartough and unanimously carried.

XI. REVISION OF NURSING EMPLOYEE'S ACCOMMODATIONS POLICY

Mrs. Hartough moved to approve Nursing Employee's Accommodation's Policy, as amended, (see attached), seconded by Mrs. Elsas and unanimously carried.

XII. REVISION OF POLICY ON CONFIDENTIALITY OF LIBRARY RECORDS

Mrs. Elsas moved to approve Policy on Confidentiality of Library Records, as amended, (see attached), seconded by Mrs. Glennon and unanimously carried.

XIII. REVISION OF SUSTAINABILITY POLICY

Mrs. Glennon moved to approve Sustainability Policy, as amended, (see attached), seconded by Mrs. Hartough and unanimously carried.

XIV. ADOPTION OF CAPITAL ASSET ACCOUNTING POLICY

Mrs. Hartough moved to approve Capital Asset Accounting Policy, (see attached), seconded by Mrs. Elsas and unanimously carried.

XV. ADOPTION OF FINANCIAL CONTROL POLICIES AND PROCEDURES

Mrs. Elsas moved to approve Financial Control Policies and Procedures, (see attached), seconded by Mrs. Glennon and unanimously carried.

XVI. ADOPTION OF SUSTAINABLE COMMUNITY RESILIENCY POLICY

Mrs. Glennon moved to approve Sustainable Community Resiliency Policy, (see attached), seconded by Mrs. Hartough and unanimously carried.

XVII. OTHER BUSINESS

The Board's Personnel Committee will contact Staff Association regarding upcoming contract.

XVIII. FUTURE MEETINGS

Thursday, October 24, 2024	10:00am	Regular Board Meeting
Thursday November 21, 2024	10:00am	Regular Board Meeting

XIX. ADJOURNMENT

Mrs. Elsas moved to adjourn meeting at 11.43am, seconded by Mrs. Glennon and unanimously carried.

Respectfully Submitted



Michelle Glennon
Secretary



Northport-East Northport Public Library

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Dear Board Member:

The regular meeting of the Board of Trustees of the Northport-East Northport Public Library will be held on **Thursday, September 19, 2024, 10:00 AM** in the Board Conference Room.

AGENDA

- I. Call to Order
- II. Pledge of Allegiance
- III. Adoption of Agenda (Motion required)
- IV. Period for Public Expression
- V. Minutes of previous meeting (Motion required)
- VI. Financial Secretary & Treasurer's Report
 - A. Approval of warrants (Motion required)
 - B. Acceptance of payroll registers (Motion required)
 - C. Review of monthly expenditures
 - D. Review of statistical summary
- VII. Communications
- VIII. Director's Report
- IX. Personnel Report (Motion required)
- X. Revision of Computer Use Policy (Motion required)
- XI. Revision of Nursing Employees' Accommodation Policy (Motion required)
- XII. Revision of Policy on Confidentiality of Library Records (Motion required)
- XIII. Revision of Sustainability Policy (Motion required)
- XIV. Adoption of Capital Asset Accounting Policy (Motion required)
- XV. Adoption of Financial Control Policies and Procedures (Motion required)
- XVI. Adoption of Sustainable Community Resiliency Policy (Motion required)
- XVII. Other Business

**LIBRARY BOARD MEETING
SEPTEMBER 19, 2024**

ACCOUNTS PAYABLE

4378 8/14/24	\$331,715.64	Three Hundred & Thirty One Thousand Seven Hundred and Fifteen Dollars & Sixty Four Cents
4379 8/28/24	\$240,789.63	Two Hundred & Forty Thousand Seven Hundred & Eighty Nine Dollars & Sixty Three Cents
4380 9/11/24	\$320,961.05	Three Hundred & Twenty Thousand Nine Hundred and Sixty One Dollars & Five Cents
4381 9/19/24	\$147,088.24	One Hundred & Forty Seven Thousand Eighty Eight Dollars & Twenty Four Cents

PAYROLL REGISTER

2390 8/16/24	\$218,054.98	Two Hundred & Eighteen Thousand Fifty Four Dollars & Ninety Eight Cents
2391 8/27/24	\$209,800.86	Two Hundred and Nine Thousand Eight Hundred Dollars & Eighty Six Cents
2392 08/27/24	\$28,487.03	Twenty Eight Thousand Four Hundred and Eighty Seven Dollars & Three Cents
2393 9/13/24	\$212,754.89	Two Hundred and Twelve Thousand Seven Hundred and Fifty Four Dollars & Eighty Nine Cents

PERSONNEL REPORT

Approval of the Following Personnel Matters
September 19, 2024

A. Salary Increase

<u>Name</u>	<u>Position & Grade/Step</u>	<u>Department</u>	<u>Effective Date</u>
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B. New Employees

<u>Name</u>	<u>Position & Grade/Step</u>	<u>Department</u>	<u>Effective Date</u>
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C. Resignations

<u>Name</u>	<u>Position & Grade/Step</u>	<u>Department</u>	<u>Effective Date</u>
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D. Retirement

<u>Name</u>	<u>Position & Grade/Step</u>	<u>Department</u>	<u>Effective Date</u>
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E. Other

<u>Name</u>	<u>Position & Grade/Step</u>	<u>Department</u>	<u>Effective Date</u>
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Promotion

Robert McGrory	Librarian I/Step 1	Children & Family Svcs	09/23/24
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Request for Leave of Absence

Report approved by Board of Trustees



Secretary

PERSONNEL REPORT ADDENDUM

Approval of the Following Personnel Matters
September 19, 2024

A. Salary Increase
Name Position & Grade/Step Department Effective Date

B. New Employees
Name Position & Grade/Step Department Effective Date
Ruth Hill PT Library Clerk/Step 1 Customer Svc & Mtrls 09/23/24

C. Resignations
Name Position & Grade/Step Department Effective Date

D. Retirement
Name Position & Grade/Step Department Effective Date

E. Other
Name Position & Grade/Step Department Effective Date
Promotion
Eufemio N.Velasquez Custodial Worker I/Step 1 Buildings & Grounds 09/30/24

Request for Leave of Absence

Report approved by Board of Trustees



Secretary



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COMPUTER USE POLICY

The Board of Trustees of the Northport-East Northport Public Library recognizes that computers are essential research and educational tools in carrying out the library's mission to facilitate and encourage the unrestrained pursuit and exchange of knowledge, experience and opinion. The Internet offers access to many valuable local, national and international sources of information. However, it is a fluid environment with the content and format of information constantly changing. Some information on the Internet may be inaccurate, incomplete, dated or offensive to some individuals.

A knowledgeable information consumer must evaluate the validity and appropriateness of information found. Every library user benefits from expanded access to information beyond the walls of a library.

CHOOSING AND EVALUATING SOURCES

The library user is responsible at all times for the appropriate use of library computers and the Internet. Library computers and the Internet are an extension of the reference and research function of the Northport-East Northport Public Library. The professional role of librarians is in selecting resources in accordance with community standards. The Internet is a series of communication linkages leading to a highly diverse array of information content. The library user is cautioned to use the Internet at their own risk. Beyond this, the Northport-East Northport Public Library is not responsible for the content of the Internet, changes in content of the sources to which the home pages link or for the content of the sources accessed through secondary links. As with any reference source, the library user must ultimately determine the accuracy and appropriate use of the information obtained.

ACCESS BY MINORS

Parents or legal guardians, not the Library or its staff, are responsible for library computer use and the information selected and/or accessed by their child. Library users under eighteen years of age require a parent's or legal guardian's signature on the Library Card Application for general Internet access on library computers and library devices. Parents or legal guardians may select Access Level 3 for general Internet Access, Access Level 2 for restricted Internet access, or Access Level 1 for restricted Internet access with adult supervision. Guest library users who are minors are limited to restricted Internet access. Computers for use by children are located in the Children's Room. Computers for use by patrons having completed fifth grade and who are not yet eighteen are available in the Teen Area. Despite these filters, the Library is still not responsible for the webpages accessed by any patrons, minors or otherwise.

Parents and legal guardians are strongly encouraged to discuss safe online behavior with their children and set safety guidelines. Minors should be made aware of the various safety concerns including the dangers of interacting with strangers on the Internet, disclosing personal information online, conduct that is inappropriate or illegal, and the types of content the parent or legal guardian feels is inappropriate.

RULES GOVERNING USE

- Use of the library's Internet access, both wired and wireless, indicates agreement with the Northport-East Northport Public Library's Computer Use Policy.
- The New York State Legislature, in enacting New York's obscenity laws and numerous courts when interpreting such laws, recognizes the existence of community standards when defining what material is obscene or of a sexually-offensive nature. The Library Board of Trustees seeks to place reasonable restraints on the public display or distribution of certain materials, which, in their opinion, lack literary, artistic, political, or scientific value.
- The Northport-East Northport Public Library has no control over the information accessed through the Internet and cannot be held responsible for its content. Not all sources provide accurate, complete, or current information. Library users may find some material controversial or inappropriate.
- Library users may not display, print, transmit or distribute threatening material; expressions of bigotry, racism, or hate; obscene or sexually explicit material; or material protected by trade secret.
- The Northport-East Northport Public Library is guided by the following American Library Association and their Intellectual Freedom Committee's statements on access to information: *The Library Bill of Rights, The Freedom to Read, Interpretations of the Library Bill of Rights.*
- Library users may not attempt to modify or gain access to files, passwords or private data belonging to the Library or others.
- Library users must respect the privacy of other patrons using public access workstations and not interfere with their use.
- Refer to the Library's Policy on *Confidentiality of Library Records* for additional points on each user's right to privacy with respect to information sought or received and materials consulted, borrowed, or acquired.
- Library users must safeguard their own passwords at all times, and Patrons should log off to a point that requires a new logon or, when available, lock their desktop before leaving a computer unattended. Passwords should not be shared with anyone.
- The Library's wireless network provides general Internet access. The parent or legal guardian of a minor, not the Library or its staff, is responsible for the sites and resources the minor can access using the Library's wireless network.
- The Library assumes no responsibility for the safety of equipment or for wireless device configurations, security, or data loss resulting from connection to the library's network.
- The library's wireless network is not secure. Information sent from or to your wireless device can be captured by anyone else with a wireless device and the appropriate software.
- The Library does not guarantee that library users will be able access the Internet through the Library's wireless network using their own device. Library staff may provide basic assistance, based on staff availability.
- Any use of the Library's computers and network resources for unlawful purposes is prohibited.
- Library users shall not copy or illegally download copyrighted materials including, but not limited to, music, movies, tv shows, and software and must agree to abide by copyright law.

- Creation or installation of any virus or destructive program is prohibited.
- Library users are not permitted to change, add, or remove hardware or software from Library computers. Tampering or altering library equipment or software is prohibited. Attempting to circumvent security or gain unauthorized access to any host, network, or computer located in the library or elsewhere is prohibited. Patrons shall not interfere with normal service of any host, network, or computer by intentionally crashing, disrupting, or overloading its operation.
- Library staff may provide basic computer instruction to individual patrons, based on staff availability. The Library does not assume any responsibility for any damage to a library user's hardware, software, or data.
- Library computers are intended to be used by one person at a time. If necessary, two people may sit together and work on the same computer as long as they do not disturb others.

The Board of Trustees of the Northport-East Northport Public Library reserves the right to change this policy at any time and you are advised to check with the library periodically for any changes. Your continued use of the library's computers and network resources will constitute your acceptance of such changes. The Library also reserves the right to terminate a patron's use if that individual is in violation of this policy.



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NURSING EMPLOYEES' ACCOMMODATION POLICY

I. Scope

In conformity with New York Labor Law 206-c, the Northport-East Northport Public Library provides a supportive environment where employees may express breast milk during work hours.

II. Requests for Accommodations

Employees who wish to express breast milk at work, must notify their supervisor in advance — generally before returning to work, if on leave. This allows the Library time to find an appropriate location and adjust schedules if needed.

Employees should submit a written request to their direct supervisor, with a copy to the Library Director. The Library will make every effort to respond to this request within five (5) days.

III. Accommodations

The Library will provide up to 30 minutes of paid break time, and permit employees to use existing paid break time or unpaid mealtime for time in excess of 30 minutes, to allow an employee to express breast milk for an employee's nursing child, each time the employee has a reasonable need to do so.

Employees may work additional hours, before or after their normal shift, to make up for unpaid breaks taken during the workday, as long as this time falls within the Library's normal work hours. Employees are not required to make up their unpaid break time if they choose.

IV. Lactation Room Requirements

The Library will designate a private room or other location for employees to express breast milk, which is:

- a. In close proximity to the work area;
- b. Well lit;
- c. Shielded from view by others;
- d. Near a clean water supply;
- e. Lockable;
- f. Containing a chair, small table/flat surface and an electrical outlet;
- g. Not a restroom or toilet stall.

If the lactation room is not the sole purpose of the room, then, when the room is being used for the other purpose(s), another room will be made available that meets these requirements.

If providing a room that meets the above-referenced requirements present an undue hardship (either temporarily or permanently), the Library will still provide a room or other location — other than a restroom or stall — that meets as many of these requirements as possible.

If the Library has a refrigerator, employees may use it to store expressed breast milk. However, the Library is not responsible for ensuring the safekeeping of expressed milk stored in the refrigerator.

V. Non-Discrimination & Retaliation

Employees who choose to express breast milk in the workplace pursuant to this Policy will not be discriminated or retaliated against in any way.



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POLICY ON CONFIDENTIALITY OF LIBRARY RECORDS

Whereas the Northport-East Northport Public Library endorses the Code of Ethics of the American Library Association which states that, "We protect each library user's right to privacy and confidentiality with respect to information sought or received, and resources consulted, borrowed, acquired, or transmitted" the Northport-East Northport Public Library adheres to the following Policy on Confidentiality of Library Records.

- The Northport-East Northport Public Library recognizes its circulation records and other records identifying library users are confidential in nature and not subject to disclosure under the Freedom of Information Law.
- Such records shall not be made available to any persons, entity, agency of state, federal, or local government except pursuant to such process, order, or subpoena as may be authorized under the authority of, and pursuant to, federal, state, or local law relating to civil, criminal, or administrative discovery procedures or legislative investigative power.
- The Library will resist the issuance or enforcement of any such process, order, or subpoena until such time as a proper showing of good cause has been made in a court of competent jurisdiction.
- Upon receipt of such process, order, or subpoena, the Library Director will consult with the library's legal counsel to determine if such process, order, or subpoena is in proper form and if there is a showing of good cause for its issuance: if the process, order, or subpoena is not in proper form or if good cause has not been shown, such defects must be cured before any records are released.

Procedures:

- The library staff member receiving the request to examine or obtain information relating to circulation or other records identifying library users, will immediately refer the person making the request to the Library Director (or designee) who shall explain the Library's policy on Confidentiality of Library Records.
- The Director, upon receipt of such process, order, or subpoena, shall consult with the library's legal counsel to determine if such process, order, or subpoena is in good form and if there is a showing of good cause for its issuance.
- Any threats or unauthorized demands (i.e. those not supported by a process, order, or subpoena) concerning circulation and other records identifying library users shall be reported to the library's legal counsel.
- Any problems relating to the privacy of circulation and other records identifying library users which are not provided for above shall be referred to the Library Director.



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SUSTAINABILITY POLICY

The Library acknowledges and values the important role it plays as a model and a leader in the community both today and for the future. The Library Board of Trustees, Administration, and staff are committed to reducing the Library's environmental footprint and promoting environmental stewardship at all levels of the organization. Our goal is to minimize the organization's environmental impact and maximize future generations' ability to live, work, and play in our shared natural environment, with equal access to clean air, clean water, and natural resources.

The Library supports sustainable principles that ensure a resilient, sustainable community and Library for all residents. We strive to maximize economic efficiency, conserve energy and water, support renewable energy resources, minimize pollution and waste, protect habitat, buy environmentally-friendly products, and encourage environmentally-preferable transportation. These efforts are also extended to our contractor and supplier relationships.

Environmentally-friendly purchasing adds considerations to the price and performance criteria that organizations use to make purchasing decisions. Environmentally-friendly purchasing considers supply chain management and is also known as environmentally preferred purchasing (EPP), green procurement, affirmative procurement, eco-procurement, and environmentally responsible purchasing. Environmentally-friendly purchasing attempts to identify and reduce environmental impact and to maximize resource efficiency. Within the confines of the State General Municipal Law and Education Law, the Library acknowledges the following:

Guiding Purchasing Principles

- Consider environmental factors in addition to price and performance.
- Emphasize pollution prevention early in the purchasing process. Consider packaging and whether the product contains or produces toxins.
- Examine multiple environmental attributes throughout a product's or service's life cycle. Look at the whole life of the product, from manufacture through use and disposal.
- Compare relative environmental impacts when selecting products and services.
- Collect and consider purchasing decisions on accurate and meaningful information about environmental performance.

Employee understanding and involvement are essential to the successful implementation of this policy. Library staff are encouraged to be proactive and apply sustainable thinking in the areas of their facilities, operations, procedures, technology, programming, and partnerships. The Library strives toward the "triple bottom line" definition of sustainability: using practices that are *environmentally sound, economically feasible, and socially equitable*. For additional information on the Northport-East Northport Public Library's commitment to sustainability refer to the Library's *Sustainable Community Resiliency Policy*.

Approved 08/18/22
Revised 9/19/24



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CAPITAL ASSET ACCOUNTING POLICY

Capital assets are defined by the Library as assets with an initial cost of \$500 or more and an estimated useful life of more than two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation. Costs incurred for repair and maintenance are expensed as incurred.

Capital assets also include all contracts meeting the requirements of the Governmental Accounting Standards Board (GASB) Statement 87 (Leases) with an annual lease payment of \$2,500 or more. The intangible right-of-use lease assets are recorded at the present value of future lease payments, plus any prepayments and initial direct cost, at the commencement of the lease.

In addition, the Library implemented GASB Statement 96 (Subscription-Based Information Technology Arrangements) and established a capitalization threshold of \$10,000 or more in annual subscription payments. Similar to the lease assets, at the commencement of a subscription term, the subscription asset is initially measured at the present value of payments expected to be made during the subscription term, adjusted for payments made at or before the subscription term, plus capitalizable implementation costs, less any incentives received at or before the commencement of the subscription term.

All capital assets, except land and work-in-progress, are depreciated using the straight-line method over the following estimated useful lives:

- Buildings, including fixtures and improvements 20-40 years
- Site improvements 15-30 years
- Machinery and equipment 5-15 years

The intangible right-to-use lease assets are amortized using the straight-line method over the shorter of the lease term or the useful life of the underlying assets.

The intangible right-to-use subscription-based IT assets are amortized using the straight-line method over the subscription term.

Library books as well as audio/visual holdings have been capitalized although they may have an initial cost less than \$500. They are depreciated using the straight-line method over a 10-year life.

Works of art, historical treasures, and similar assets in display throughout the Library are not capitalized. The Library has a policy that requires the proceeds from sales of collection items to be used to acquire and conserve other items for collections.



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FINANCIAL CONTROL POLICIES AND PROCEDURES

The Northport-East Northport Public Library follows these policies and procedures to ensure control and an effective accounting system:

- The financial statements are prepared on an accrual basis in accordance with Generally Accepted Accounting Principles (GAAP) outlined by the Governmental Accounting Standards Board (GASB). All applicable new or updated GASB statements should be adopted as of their effective dates.
- Duties are segregated. As much as is practical, no single individual should be able to perform these three duties:
 - authorize a transaction
 - record the transaction in the accounting system
 - take custody of the assets resulting from the transaction
- Accounting records and documentation are designed and maintained properly.
- Access to assets and records is controlled.
- Accounting data is reviewed periodically and compared to underlying records by persons independent of the custodians of accounting records and persons who approve transactions.
- All financial records are retained and secured in accordance with the Library's Records and Retention Schedule which has adopted the Retention and Disposition Schedule for New York Local Government Records (LGS-1).
- Records no longer required to be retained are destroyed securely.
- Payroll records and processing are reviewed periodically.
- Physical assets are reviewed periodically and an inventory is maintained.
- The library director shall submit the prior month's financial report to the Library Board at their regular monthly meeting.
- Financial computer systems shall be maintained in a secure environment, accessed only by documented/authorized personnel, and regularly maintained to prevent data loss.
- Annual audits shall be performed in compliance with Generally Accepted Accounting Principles (GAAP) for governmental entities.
- The library director and any other staff significantly involved in financial procedures shall be required to spend a minimum of five consecutive business days per year away from their duties and with no access to the accounting system.



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SUSTAINABLE COMMUNITY RESILIENCY POLICY

The Northport-East Northport Public Library recognizes its vital role in creating a resilient, sustainable community by fostering a more environmentally sound, socially equitable, and economically feasible community. We understand that building a sustainable community requires collaboration and partnerships. Our aim is to provide resources, support, and educational opportunities that empower individuals and groups to navigate challenges effectively, build strong networks, and thrive in the face of adversity. The following details how we accomplish these goals.

- **Partnerships** – The Northport-East Northport Public Library believes in the power of collaboration, which benefits the community at large. We actively collaborate with local governmental agencies, non-profit organizations, educational institutions, and community groups that share a commitment to community resiliency. These partnerships facilitate the development and delivery of comprehensive, interdisciplinary programs that address the multifaceted nature of community resilience.
- **Resource Development** – We curate and provide a comprehensive collection of materials which focuses on diverse aspects of community resiliency, including disaster preparedness, mental health, sustainable living, personal finance, and more. These resources are accessible in various formats, such as books, e-books, online articles, videos, and interactive tools.
- **Programs and Workshops** – The Library regularly hosts programs centered on building skills related to community resiliency. These may include programs on disaster preparedness training, mental health awareness, sustainable living, financial literacy, and more. These programs are open to all community members, fostering a sense of collective empowerment.
- **Digital Literacy and Access** – Recognizing the digital divide's impact on community resiliency, the Library offers digital literacy programs that teach essential technology skills. Additionally, we provide access to computers and the internet, ensuring that everyone can access vital information and resources online.
- **Crisis Response and Support** – Particularly in time times of need, the Library serves as a hub for accurate and timely dissemination of information. The Library provides a safe space for community members to access resources and connect with relevant support services. Our staff provide compassionate assistance and direct patrons to appropriate resources.
- **Inclusive Approach** – We are dedicated to inclusivity and ensuring that our programs and resources include diverse backgrounds, abilities, and needs. We actively engage with diverse and underserved communities to understand their unique challenges and tailor our offerings to meet their needs.
- **Continuous Assessment and Improvement** – We regularly evaluate the impact of our initiatives on community resiliency to help guide our efforts to continually refine and enhance our programs, resources, and partnerships.

This policy reflects Northport-East Northport Public Library's unwavering commitment to supporting community resiliency. By providing resources, fostering education, and collaborating with various stakeholders, we aim to empower our community to overcome challenges and emerge stronger, more connected, and better prepared for the future. For additional information on the Northport-East Northport Public Library's commitment to sustainability refer to the Library's *Sustainability Policy*.