

Amherst Public Library Purchasing Policy

Overview of Policy

All purchases made by the Amherst Public Library are to be made pursuant to a proper government purchase. The library administration shall have the authority to make all necessary purchases for the library, without first obtaining Board approval, if the money has been appropriated and the purchase is authorized within this policy.

Guidelines for Purchasing

Budgeting

Purchases may be made when the library Board has appropriated funds for a specific purpose or when a general budget has been allocated for library operations. The purchasing process begins with the preparation of either the temporary and/or permanent budget.

Bids and Quotes

Bidding is covered by Ohio Revised Code Section 3375.41. A formal bidding process is required for purchases above the amount dictated by state law at the time of the intended purchase, within the parameters described. Section 3375.41 applies to permanent improvements and usually does not apply to items such as computers, motor vehicles, furnishings, and equipment unless these items are a part of a total building project that exceeds the threshold established by state law. Rules laid out in ORC 153.65-153.71 may apply to the purchase of professional design services. When products or services not subject to bidding requirements are available from multiple vendors, the library will obtain quotes and select the vendor that offers the best quality and value for the library.

Contracts

The Library Administrator or Fiscal Officer are authorized to negotiate contracts or agreements for the purchase or lease of goods or services for the library.

Emergency Spending

In cases of emergency or where the security and protection of library property, patrons, or staff is threatened the library's administration may enter into contracts for professional services that exceed the bid threshold or cause an overage in the budgeted line item. The Library Administrator shall, at the next meeting of the Board, render a full report of the circumstances and subsequent action(s) taken in the case of the emergency.

Library Materials and Services

Library materials are purchased by the Technical Services Department following

established procedures and adhering to the collection development policy. Prior approval by the Library Administrator, Library Administrator's designee or a department head is required before ordering or purchasing other goods and services.

Purchase Orders and Blanket Certificates

All expenditures of library funds generally require an encumbrance via a purchase order or blanket certificate. An encumbrance via a purchase order or blanket certificate represents the library's agreement to pay funds for goods or services. Blanket certificates may be used for items or services that are regularly purchased. Purchase orders and blanket certificates are signed by the Fiscal Officer, who certifies that the expense is legal, that funds have been previously appropriated by the Board of Trustees, and that monies are either available or in the process of being collected prior to signing. No purchases shall be initiated without first ensuring that a purchase order or blanket certificate that covers the entire amount of the purchase exists.

Sales Tax

As a public entity in the state of Ohio, Ohio Revised Code 5739.02(B)(1) provides that Amherst Public Library is exempt from Ohio sales tax. Prior to placing an order with a vendor for a good or service, the requesting employee is to verify that the vendor has established that Amherst Public Library is tax exempt. If the vendor needs to establish that Amherst Public Library is tax exempt, the employee will work with the Fiscal Officer to provide the vendor with the appropriate forms to establish tax exemption. Members of the Amherst Public Library's management team are the only employees authorized access to the library's tax exemption certificate. If a member of the management team is going to a vendor site to make a purchase using a library issued credit card, the employee must present the vendor with a tax exemption card or certificate. The employee is responsible for ensuring sales tax is not added to the purchase when paying by library credit card. If an employee uses his or her own personal credit card or checking account to make purchases on behalf of the public entity, that employee cannot use the public entity's tax-exempt certificate and must pay sales tax as the employee is considered the purchaser not the library in accordance with the Ohio Department of Taxation, Tax Commissioner's Opinion No. 05-0008.

Purchases

When possible, purchases should be paid for directly by Amherst Public Library through the use of a library check, on-line bill payment, or library issued credit card. Direct purchases made on an Amherst Public Library account need to include an invoice or bill of sale clearly indicating the sale was to Amherst Public Library. All vendors providing services to the Amherst Public Library need to submit a W-9 before payment can be rendered. In order to prevent paying unnecessary sales tax, with the exception of travel related expenditures, \$500.00 is the maximum purchase an employee may make using their own personal credit card or checking account. If the purchase price combined with sales tax exceeds \$500.00, the purchase must be paid for using an Amherst Public Library issued credit card or account and sales tax exemption. Payments made by an employee using their own personal credit card or checking account are limited to goods and travel related expenditures. Employees may not use their own personal credit card

or checking account to pay for services provided to the library.

Reimbursements

Employees should submit a reimbursement request form for library purchases made using their own personal credit card or checking account. All reimbursement requests need to include itemized receipts and be approved by the Library Administrator. Employees will be reimbursed for the purchase price, including sales tax.

Improper Purchasing

The Board may disclaim responsibility and liability for any expenditure or contractual agreement made in its name by an unauthorized person or any person acting outside this policy. The expense of any such disclamation will become the personal liability of the individual who acted improperly.

Adopted by the Amherst Public Library Board of Trustees 11/10/25

Resolution # R-25-11-3