LEBANON LIBRARY BOARD OF TRUSTEES
MARCH 25, 2025 - 7:00 PM
KILTON LIBRARY CONFERENCE ROOM OR REMOTE VIA VIRTUAL PLATFORM
LEBANONNH.GOV/LIVE

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1. **Call to Order**

   To participate in this meeting, please join live via Microsoft Teams or call 929-229-5356 (access code: 269 448 771#). If you have trouble accessing this meeting, please call Sean Fleming at 603-359-3604.

2. **Open to the Public**

   Any member of the public who desires to speak on any agenda item may do so during this public comment period, and will be allowed to speak for not more than three minutes. Speakers shall identify themselves clearly for the record, stating their full names and their town/city of residence. The public comment period will not exceed thirty minutes.

3. **Acceptance of gifts**
   - A. Approve acceptance of a $2,000 gift for programming and a $1,000 gift for necessities for people in need
4. **Approval of Minutes**
   - A. Approve the February 25, 2025 minutes
5. **New Business**
   - A. Approve the Treasurer's Report
   - B. Officer election
6. **Committee Reports**
7. **Other Business**
   - A. Library Director's Report
   - B. Deputy Library Director's Report
   - C. Diversity audit update
   - D. Casino funds discussion
   - E. Asset management policy
   - F. Professional Development Policy approval
8. **Future Agenda Items**
9. **Non-public session**
   - A. Non-Public Session in accordance with the provisions of RSA 91-A:3,II(a) "The dismissal, promotion, or compensation of any public employee..."

10. Adjournment

Meetings are open for in-person and remote attendance. Members of the public that wish to attend remotely may do so by going to LebanonNH.gov/Live where you will find instructions on how to enter the meeting. Members of the public will be able to participate and ask questions through the City's virtual platform or by phone. Please note: Should technical difficulties occur during the meeting that disrupts virtual or phone connection(s), the meeting will continue without remote access capabilities.

DRAFT

LIBRARY BOARD OF TRUSTEES
REGULAR MEETING MINUTES
Kilton Library Conference Room OR
Remote Via Virtual Platform
LebanonNH.gov/Live
February 25, 2025
7:00 PM

MEMBERS PRESENT: **Francis Oscadal (Chair); Renee Dunn; Jeff Damren; Morgan Swan; Leonee Derr (alternate); Kim Rheinlander**
MEMBERS ABSENT: **Ellen Hubbell (alternate); Ann Sharfstein; Emma Wunsch**
STAFF PRESENT: **Sean Fleming (Library Director); Amy Lappin (Deputy Director)**

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1. CALL TO ORDER – Chair Oscadal called the meeting to order at 7:00 PM

Chair Oscadal opened the meeting at 7:00PM.

Ms. Derr sat as a voting member.

2. Public Hearing

A. Public hearing to accept a $30,000 gift from the Lebanon Public Libraries Foundation for books and other circulating materials

Mr. Swan MOVED to accept $30,000 **from the Lebanon Public Libraries Foundation.**
Seconded by Mr. Damren.
****Vote on the MOTION passed (6-0-0).***

3. Open to the Public

None at this time.

4. Approval of Minutes

A. Approve the January 28, 2025, minutes

Ms. Rheinlander MOVED to accept the meeting minutes of January 28, 2025, as amended.
Seconded by Ms. Dunn.

Amendments:
Page 2, Line 72: Change to "None at this time."

****Vote on the MOTION passed (6-0-0).***

5. New Business

A. Approve the Treasurer's Report

Ms. Dunn reviewed the Treasurer's Report. The balance sheet reflects the $50,000 which was received related to the AV projects. The high yield savings account is earning approximately $100 per month.

Director Fleming noted that the City Manager has agreed to allow the Library to retain an additional $5,000 of the surplus budget above the $15,000.

Mr. Damren MOVED to accept the Treasurer's Report. Seconded by Mr. Swan.
****Vote on the MOTION passed (6-0-0).***

B. Update the Library Appendix to the City Handbook

Director Fleming explained that the proposed amendment deals with if the Library closes early or for the day, that all employees should be paid for the time scheduled. This is in alignment with HR's recommendation.

Mr. Damren MOVED to approve the updated Library Appendix to the City Handbook. Seconded by Ms. Rheinlander.
****Vote on the MOTION passed (6-0-0).***

6. Committee Reports

None at this time.

7. Other Business

A. Library Director's Report

Director Fleming noted that there is an election on March 11th and a Trustee officer election that will occur afterwards. Staff created a Sustainability Committee, and the group created a list that can be prioritized. He explained that he has been working on asset management for the Library. The City recently updated its Asset Management Policy which the Library is likely governed by. Chair Oscadal stated that he would like the Board to review the Asset Management Policy before considering this further.

B. Deputy Library Director's Report

Deputy Director Lappin stated that a new clerk is being hired. The Library will be closed for a half day on March 10th for a staff training. She suggested people counters for a performance indicator. The quote received for these was approximately $6,000. She stated that the information provided from the counters could be used to support the budget. This will also help tell staff if everyone who has entered the building subsequently exited. The ongoing hosting cost is approximately $1,000/year. She noted that she is looking into additional information on a future potential diversity audit.

C. 2025 staff development and travel budget update

There was discussion regarding the Library's travel budget and how estimates are made regarding travel budgeting for the year. Chair Oscadal asked if there is a hierarchy of reasons as to why someone can travel for conferences and how this is approved. Deputy Director Lappin stated that there luckily have not been any issues with this thus far, but it would be a good idea to put limits on national conferences. There was discussion regarding creating incentives and guidelines as to who preference will be given to.

Deputy Director Lappin stated that the originally requested budget for travel and dues was approximately $36,000. This budget has recently been reduced to approximately $16,000.

D. Casino funding

Chair Oscadal explained that the Trustees could consider receiving charitable donations from the casino. The Foundation would then have to decide to move forward with it. During a previous proposal on this topic, the Foundation decided it was not in favor of this proposal, as it may negatively impact other fundraising opportunities and may not meet the mission of the Library. The Board agreed to have additional discussion on this topic at a future meeting.

8. Future Agenda Items

As discussed during the meeting, including casino funding, travel budget, performance, collection audit, and incident reports.

9. Non-Public Session

The Board agreed to table the Non-Public Session to a future meeting.

10. Adjournment:

Mr. Swan MOVED to adjourn the meeting. Seconded by Ms. Derr.
****Vote on the MOTION passed (6-0-0).***

The meeting was adjourned at 7:58 PM.

Respectfully submitted,
Kristan Patenaude
Recording Secretary

CY - MTD AND YTD REVENUE/EXPENSE FOR CITY OF LEBANON

Balance As Of 02/28/2025

GL Number	Description	BUDGET	BUDGET ADJUSTMENTS	NET BUDGET	YTD EXP	ENCUMBERED	Available Balance 02/28/2025	% Bdgt Used
Fund: 1100 GENERAL FUND								
Account Category: Expenditures								
Department: 4550-0000 LIBRARY								
1100-4550-0000-1100-0000	FULL TIME WAGES	740,180.00	0.00	740,180.00	112,115.64	0.00	628,064.36	15.15
1100-4550-0000-1120-0000	PART TIME WAGES 20-24	33,960.00	0.00	33,960.00	5,247.12	0.00	28,712.88	15.45
1100-4550-0000-1125-0000	PART TIME WAGES 25-29	131,220.00	0.00	131,220.00	20,258.41	0.00	110,961.59	15.44
1100-4550-0000-1200-0000	TEMPORARY PT WAGES	127,200.00	0.00	127,200.00	19,623.75	0.00	107,576.25	15.43
1100-4550-0000-1300-0000	OVERTIME WAGES	500.00	0.00	500.00	319.02	0.00	180.98	63.80
1100-4550-0000-2150-0000	LIFE & DISABILITY INSURANCE	9,350.00	0.00	9,350.00	693.18	0.00	8,656.82	7.41
1100-4550-0000-2200-0000	FICA & MEDICARE TAXES	79,050.00	0.00	79,050.00	11,752.31	0.00	67,297.69	14.87
1100-4550-0000-2301-0000	RETIREMENT: MUNICIPAL	96,970.00	0.00	96,970.00	15,212.39	0.00	81,757.61	15.69
1100-4550-0000-2450-0000	TRAINING/LICENSES/DUES	9,650.00	0.00	9,650.00	1,639.41	0.00	8,010.59	16.99
1100-4550-0000-2600-0000	WORKERS' COMPENSATION	5,070.00	0.00	5,070.00	828.92	0.00	4,241.08	16.35
1100-4550-0000-3000-0000	LEGAL SERVICES	2,000.00	0.00	2,000.00	0.00	0.00	2,000.00	0.00
1100-4550-0000-3410-0000	SOFTWARE: SUPPORT/SERVICE/SUBSCRIPTI	12,940.00	0.00	12,940.00	6,832.68	0.00	6,107.32	52.80
1100-4550-0000-4110-0000	WATER	2,500.00	0.00	2,500.00	562.87	0.00	1,937.13	22.51
1100-4550-0000-4120-0000	SEWER	2,300.00	0.00	2,300.00	540.45	0.00	1,759.55	23.50
1100-4550-0000-4225-0000	LAWN CARE/SNOW PLOWING	26,000.00	0.00	26,000.00	420.00	0.00	25,580.00	1.62
1100-4550-0000-4300-0000	REPAIR/MAINTENANCE SERVICES	88,420.00	0.00	88,420.00	124,806.10	0.00	(36,386.10)	141.15
2024						122,836.00		
1100-4550-0000-4420-0000	RENTAL OF EQUIPMENT & VEHICLES	7,270.00	0.00	7,270.00	989.09	0.00	6,280.91	13.61
1100-4550-0000-5000-0000	OTHER PURCHASED SERVICES	24,600.00	0.00	24,600.00	889.66	0.00	23,710.34	3.62
1100-4550-0000-5300-0000	COMMUNICATIONS	2,780.00	0.00	2,780.00	224.63	0.00	2,555.37	8.08
1100-4550-0000-5335-0000	INFORMATION ACCESS	6,300.00	0.00	6,300.00	275.00	0.00	6,025.00	4.37
1100-4550-0000-5400-0000	ADVERTISING	2,500.00	0.00	2,500.00	50.40	0.00	2,449.60	2.02
1100-4550-0000-5800-0000	TRAVEL	17,730.00	0.00	17,730.00	3.00	0.00	17,727.00	0.02
1100-4550-0000-5875-0000	MILEAGE	1,500.00	0.00	1,500.00	116.20	0.00	1,383.80	7.75
1100-4550-0000-6000-0000	OFFICE SUPPLIES	3,000.00	0.00	3,000.00	533.00	0.00	2,467.00	17.77
1100-4550-0000-6100-0000	GENERAL SUPPLIES	28,500.00	0.00	28,500.00	3,215.40	0.00	25,284.60	11.28
1100-4550-0000-6220-0000	ELECTRICITY	83,770.00	0.00	83,770.00	20,723.87	0.00	63,046.13	24.74
1100-4550-0000-6230-0000	BOTTLED GAS	1,620.00	0.00	1,620.00	2,902.55	0.00	(1,282.55)	179.17
1100-4550-0000-6240-0000	FUEL OIL	1,890.00	0.00	1,890.00	267.82	0.00	1,622.18	14.17
1100-4550-0000-6400-0010	BOOKS/PERIODICALS/AUDIO/VISUAL SUPPL	60,000.00	0.00	60,000.00	12,628.28	0.00	47,371.72	21.05
1100-4550-0000-7500-0000	FURNISHINGS, SMALL TOOLS & EQUIPMENT	33,560.00	0.00	33,560.00	1,924.58	0.00	31,635.42	5.73
Total Dept 4550-0000 - LIBRARY		1,642,330.00	0.00	1,642,330.00	365,595.73	122,836.00	1,276,734.27	14.78
Expenditures		1,642,330.00	0.00	1,642,330.00	365,595.73	122,836.00	1,276,734.27	14.78
Fund 1100 - GENERAL FUND:								
TOTAL REVENUES		0.00	0.00			0.00	0.00	0.00
TOTAL EXPENDITURES		1,642,330.00	0.00			122,836.00	1,276,734.27	14.78
NET OF REVENUES & EXPENDITURES:		(1,642,330.00	0.00			(122,836.00)	(1,276,734.27	
Current Year Exp.						0.00		
Prior Year Exp.						122,836.00		

Balance Sheet

Lebanon Public Libraries Trustee Accounts

As of February 28, 2025

DISTRIBUTION ACCOUNT	TOTAL
Assets	
Current Assets	
Bank Accounts	
Citizens Bank - Carter Trust	
Citizens Bank - Charter Trust	
Ckbk MSB #926522757	
Main MSB Checking Acct 773	$29,918.87
Petty Cash - Lebanon	$75.00
Petty Cash - West Lebanon	$75.00
Salomon Smith Barney (deleted)	0
CD-Budget Carryovr 6.5% 2/23/01	
CD Lane Dwinell 6.5% 2/23/01	
SSB Money Funds Cash Port A	
Total for Salomon Smith Barney (deleted)	**0**
Total for Bank Accounts	**$30,068.87**
Accounts Receivable	
Other Current Assets	
Amount Due Leb Libraries Found	
Total for Other Current Assets	**0**
Total for Current Assets	**$30,068.87**
Fixed Assets	
Other Assets	
Long Term Assets- Other	0
MSB IntraFi Savings acct 114	$167,355.39
Savings Account MSB 5568114	$100.01
Total for Long Term Assets- Other	**$167,455.40**
Total for Other Assets	**$167,455.40**
Total for Assets	**$197,524.27**
Liabilities and Equity	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	
Total for Accounts Payable	**0**
Credit Cards	
Other Current Liabilities	
Total for Current Liabilities	**0**
Long-term Liabilities	
Total for Liabilities	**0**

Balance Sheet

Lebanon Public Libraries Trustee Accounts

As of February 28, 2025

DISTRIBUTION ACCOUNT	TOTAL
Equity	
Retained Earnings	$110,556.28
Net Income	$86,967.99
Opening Bal Equity	
Unrealized Gain / Loss	
Total for Equity	**$197,524.27**
Total for Liabilities and Equity	**$197,524.27**

Profit and Loss

Lebanon Public Libraries Trustee Accounts

January 1-February 28, 2025

DISTRIBUTION ACCOUNT	TOTAL
Income	
Contributions Income	$80,000.00
Interest Income -	$10,931.26
Other Income	$4,487.89
Total for Income	**$95,419.15**
Cost of Goods Sold	
Gross Profit	**$95,419.15**
Expenses	
Art/Framing	$559.52
Books/Subscr/CD/DVD/Tapes	$634.86
Capital Improvements -	$1,482.14
Community Relations	$95.00
Entertainment	$170.03
Miscellaneous Exp	$692.28
Office/Operating Supplies	$2,119.83
Postage/Delivery	$43.23
Programs	$64.27
Repairs/Maintenance	$2,576.00
Web Hosting/Domain Fees	$14.00
Total for Expenses	**$8,451.16**
Net Operating Income	**$86,967.99**
Other Income	
Other Expenses	
Net Other Income	**0**
Net Income	**$86,967.99**

Building and grounds issues 2025.03.18		
Issue Type	Summary	Status
Epic	One community garden bed needs to get fixed	To Do
Task	clamp and reinforce corners	To Do
Epic	Fix interior woodwork at Kilton	To Do
Task	panel is popping off of woodwork by bus stop	To Do
Task	ugly end of self-check desk needs to be fixed at Kilton	To Do
Epic	Window is leaking by the sidewalk out front at Kilton	To Do
Task	figure out where the water is coming through and mark the spots	To Do
Epic	Plaster at bottom of stairwell is showing water damage	To Do
Task	Prevent more water infiltration	To Do
Task	Contact the state to find out if the paint has lead in it	To Do
Task	Find painter who can preserve the historic look of the paint job	To Do
Task	Find contractor to repair the plaster	To Do
Epic	Plumbing issues	To Do
Task	Replace the toilet tanks at Leb	Done
Task	Fix the sink in the Kilton patron restroom	Done
Task	Pipes under sink at Leb leaking	Done
Task	Make adjustments to the kiddie toilet in the Kilton CR	To Do
Task	Repair faucet that was torn apart in Leb basement bathroom	Done
Task	sensor in the Leb children's bathroom is not working properly	Done
Epic	Fix the compost situation at Kilton	To Do
Task	Make new bins	In Progress
Epic	Knoxbox issues	To Do
Task	Get one for Leb Library	To Do
Task	Contact FD to put new exterior door key in knoxbox at Kilton	To Do
Epic	Growth on the membrane roof at Kilton	To Do

Task	Contact Rodd Roofing about a maintenance program	To Do
Epic	Kilton parking lot work needs to be done	To Do
Task	Restripe	To Do
Task	Determine if we need to seal the cracks	To Do
Epic	Kilton geothermal pumps are reaching the end of their expected lives	To Do
Task	Update the quote for 2025 budget year	Done
Task	Work with a consultant on an RFP	Done
Task	Schedule the work	To Do
Epic	Problems with lighting at Kilton	In Progress
Task	Eliminate the delay that occurs between flipping the switch on all overhead lights in patron areas and when they finally come on.	In Progress
Task	The lights sometimes will not come on/stay on in the patron areas	In Progress
Task	determine cost for upgrading lighting to LED, improving the entire lighting controls system	Done
Task	Work with KT&T on an estimate	Done
Task	Find a co. to replace the high bays, eliminate the blinking light phenomenon in the Teen Room	To Do
Epic	Vermont Life Safety found issues to address	To Do
Task	Contact Mammoth to add soft key to disable doors during VLS testing, so doors don't drop	To Do
Task	Kilton FACP LCD readout screen is glitching	To Do
Task	Kilton Could not activate duct smokes #9 & #10 via remote magnet test.	To Do
Task	Kilton System due for 5yr internal inspection	To Do
Epic		To Do
Task	No filter in the unit in the ceiling above the CR desk	In Progress
Task	Order filters for the air handling unit in the boiler room, replace every three months	To Do
Task	Amy's office not showing data	Done
Task	Need a buffer between heating/cooling lockout	Done

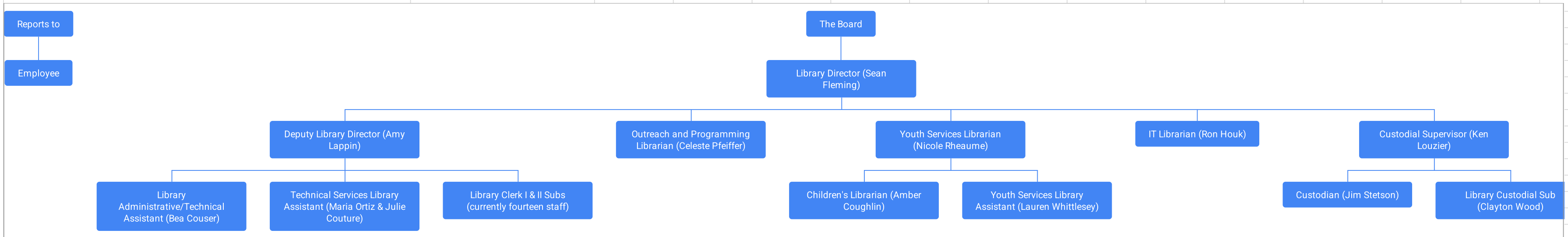
Task	Boiler sometimes runs when all thermostats are set to cool	Done
Task	Activate auto mode on thermostats	Done
Task	Heat in Damren room not keeping up with set point	Done
Task	Condensate drains sometimes plug up and leak	In Progress
Task	Install a damper on the pipe in the boiler room	To Do
Task	Seal the front of the boiler to prevent further corrosion	To Do
Epic	HVAC issues at Kilton	To Do
Task	Check to make sure the propane boiler is ready to run next winter	Done
Task	Heat pump #2 reversing valve needs to be replaced	Done
Task	Rebates available for the heat pump hot water heater?	Done
Task	Replace mini split system in the Kilton lan room	To Do
Task	Reduce the amount of outside air coming into the building once the new controls are working	To Do
Task	Get a thermostat for the ERU in the supply closet off the staff room - is this necessary?	To Do
Epic	Replace the main runner on the 1st floor Lebanon Library	To Do
Epic	Door issues	To Do
Task	Replace the community room doors	In Progress
Task	One of the swinging door by the front foyer at Leb is sticking open	Done
Task	Replace the coffee bar door	In Progress
Task	Put a door back on the right hand side restroom at Kilton which can lock	Done
Task	Emergency exit door by bump out at Kilton is rusting	To Do
Epic	Electrical issues	To Do
Task	Put lights outside of the Leb CR entrance on a daylight sensor	Done
Task	Foyer lights at Leb tripping breaker	Done
Task	Remove electrical from the coffee bar dor	Done

Task	Redo wiring for the lights on the front steps at Lebanon Library	To Do
Task	Lights under the dome at Leb Library won't stay on	Done
Task	Install a four plug outlet by the Leb front desk where there are currently only two	To Do
Task	Fix the outlet issue by the screen in the YA room at Kilton	To Do
Task	Install new floor outlet hardware in the Community Room	To Do
Epic	Kilton carpet needs to be cleaned	To Do
Task	Ken will find a co. and contact	To Do
Epic	Find out if the fixtures in Amy's office are adjustable in the color of the light	To Do
Epic	Issues with the fire doors at Leb	To Do
Task	Cap the sharp ends of wires on the key releases above the ceiling panels	To Do
Task	Can we replace the system that is so hard to reset? Why can't these doors go back up like the others?	To Do
Task	Make sure the fire shutters are unobstructed	To Do
Task	Check with Jeff Libbey to see if we need these fire doors	To Do
Epic	Replace the gas powered blower at Kilton	To Do
Epic	Fix issues with the membrane roofs both libraries	To Do
Epic	Roof work needs to be done at both libraries	To Do
Task	Patch membrane roof at Kilton	To Do
Task	Patch membrane roof on addition at Leb if possible	To Do
Task	Replace membrane roof on original part of building at Leb	To Do
Task	Replace membrane roof on addition at Leb	To Do
Task	Repair slate on original part of building at Leb	To Do
Epic	HVAC controls issues	To Do
Task	Alarms not being received	To Do
Task	Kilton controls did not meet the metrics we contracted for	To Do

Epic	Access panel in Leb downstairs bathroom needs to be fixed	To Do
Epic	Check on storm windows at Leb	To Do
Epic	Replace chicken wire in conference room with plexiglass	To Do
Epic	Bat proof Leb Library	To Do
Epic	Drywall on south end of Kilton in CR is splitting apart	To Do

Library Org Chart

Employee	Reports to
Library Director (Sean Fleming)	The Board
Deputy Library Director (Amy Lappin)	Library Director (Sean Fleming)
Outreach and Programming Librarian (Celeste Pfeiffer)	Library Director (Sean Fleming)
Youth Services Librarian (Nicole Rheaume)	Library Director (Sean Fleming)
IT Librarian (Ron Houk)	Library Director (Sean Fleming)
Custodial Supervisor (Ken Louzier)	Library Director (Sean Fleming)
Library Administrative/Technical Assistant (Bea Couser)	Deputy Library Director (Amy Lappin)
Technical Services Library Assistant (Maria Ortiz & Julie Couture)	Deputy Library Director (Amy Lappin)
Library Clerk I & II Subs (currently fourteen staff)	Deputy Library Director (Amy Lappin)
Children's Librarian (Amber Coughlin)	Youth Services Librarian (Nicole Rheaume)
Youth Services Library Assistant (Lauren Whittlesey)	Youth Services Librarian (Nicole Rheaume)
Custodian (Jim Stetson)	Custodial Supervisor (Ken Louzier)
Library Custodial Sub (Clayton Wood)	Custodial Supervisor (Ken Louzier)



City of Lebanon
New Hampshire

ADMINISTRATIVE POLICIES & PROCEDURES **Asset Management**			
Policy Number	*Effective Date*	*Last Revision*	*Page No.*
ADM-145	**7/15/2023**		Page **1** of **15**
Approved by:	Shaun Mulholland		

SECTION 1.0: PURPOSE

This policy provides direction for the management and control of property owned by or in the custody of the City. The policy provides procedures to meet the responsibilities of federal and state grant requirements relative to property purchased through grants or surplus distribution to the City. The policy details the procedures to determine if City property other than land and buildings is surplus to the needs of the City. Surplus property may be disposed of in accordance with the procedures detailed in this policy.

SECTION 2.0: SCOPE

This policy applies to all departments of the City.

SECTION 3.0: DEFINITIONS

Assets- Property that is owned by the City that has been acquired during the course of business, which includes but is not limited to vehicles, equipment, machinery, supplies, materials, office equipment, furniture, computer equipment, etc…

Capital Assets- The term capital assets includes land, improvements to land, easements, buildings, building improvements, infrastructure, vehicles, machinery, equipment, works of art and historical treasures, infrastructure, and all other tangible or intangible assets that are used in operations and that have the initial useful lives extending beyond one year and valued at $10,000 or more. [1]

Infrastructure- Roadway systems, bridges, tunnels, sidewalks, water treatment and distribution system, sewer treatment and collection system, stormwater systems, fire alarm and fiberoptic systems, runways, taxiways and related aircraft parking ramps, greenways, athletic fields and related facilities.

Small Assets- are items that are non-capitalized items that are part are particularly at risk or vulnerable to loss, theft or misuse. These assets last longer than a year, are mobile and might be easily replaced through a procurement system without raising suspicion. Departments have discretion in defining small assets in many instances;

[1] Governmental Account Standards Board (GASB), 2021-2022 *Codification of Governmental Accounting and Financial Reporting Standards (Cod.),* Section (Sec.) 1400, "Reporting Capital Assets," paragraph.103.

however, departments must include, at a minimum, the following assets with unit costs of
$500 or more as *small:*

- Handheld radios and other electronics
- Optical Devices, Binoculars, Telescopes, Infrared Viewers, and Range finders
- Cameras and Photographic Projection Equipment
- Computers, Laptops, Tablets and Cellphones (tagged and inventoried by Cyber Services)
- Other data processing Accessory Equipment and Components (Scanners, Data Displays, Video Cameras, tape recorders, DVD players, television sets, phones, etc.)
- Office Equipment
- Shop tools, Public Works power equipment
- Firearms, tasers, and related accessories

Surplus Property- Assets belonging to the City of Lebanon other than land or permeant buildings that are no longer needed by the City. This includes vehicles, equipment, machinery, supplies, office equipment, furniture, computer equipment, etc…

SECTION 4.0: POLICY DETAIL

4.1 Asset Management- The City has adopted an asset management system to serve several purposes.

1. Create an inventory of the City's capital assets.
2. Maintain a history of activities related to a particular asset.
3. Create a work and inspection schedule for capital assets.
4. Develop metrics for labor and cost relative to maintenance and inspection of capital assets.

4.2 Surplus City Property-Assets determined to be surplus to the needs of the City may be disposed of as detailed in the procedures below. The goal is to extend the value of the surplus assets. If particular assets have a trade in value they may be disposed of by trade into to reduce the cost of purchasing new assets. Assets may also be sold by various means to recover monetary value for the asset to produce revenue for the City.

SECTION 5.0: PROCEDURES

5.1 Department Responsibilities

Departments are responsible for protecting and controlling the use of City assets assigned to their department. The department head must designate one or more Department Inventory Officers to be responsible for maintaining and safeguarding the department's capital assets and small and attractive assets. Any time a capital asset is purchased, surplused, sold, or transferred to another department, the Department Inventory Officer will complete a Asset Management form which will be submitted to the Asset Manager (DPW) with the related documentation. The DPW will maintain a complete list of all capital assets in the asset management software system. Each department has discretion in determining what is operationally appropriate for designation as a small and attractive asset. They will identify small and attractive assets based on a risk assessment. The small and attractive assets deemed vulnerable to loss will be recorded on the Small Assets Record form (Attachment B) and tracked by the individual departments or they may be entered into the asset management software. Each department is responsible to maintain their small and attractive assets list, and to conduct annual inventory or spot checks of their small and attractive assets. The Police Department will conduct a semi-annual inventory of all duty weapons.

5.2 Depreciation/Appreciation of Capital Assets

The Finance Department will determine the depreciated/appreciated value of capital assets on an annual basis in accordance with GFOA standards (see Appendix ***). This includes the determination of initial value, salvage value, depreciation schedule and useful life of an asset for the purposes of determining the monetary value of the asset.

5.2.1 Improvements and Repairs to Capital Assets

Routine repair and maintenance costs should be expensed as they are incurred and not factored into depreciation/appreciation calculations. Major repairs should be capitalized if they result in betterments/improvements. To the extent that the project is betterment/improvement, outlays should be capitalized. When the cost of improvement is substantial or where there is a change in the estimated useful life of an asset, depreciation/appreciation calculations for future periods will be revised based on the new book value and the new estimated remaining useful life. No adjustment will be made to prior periods.

5.3 Capital Asset Inventory

5.3.1 Additions

The City acquires property via purchase, construction, grant, donation, or lease. When a capital asset is purchased, the department will send a copy of the invoice to the Asset Manager. The Asset Manager will identify those assets that meet the capitalization requirements. The Asset Manager will assign a unique inventory control number to the asset. In those circumstances in which a department has chosen to use the asset management system as its depository for small or non-capitalized items the Asset Manager will assign an inventory ID tag number, if applicable, and enter the asset in the asset management system. When the ID tag is received by the department, the department designee will immediately affix the ID tag to the asset.

Departments are encouraged to use City issued inventory tags whenever feasible. Each piece of property may be affixed with an inventory ID tag identifying the asset as the property of the City of Lebanon, and including the city identification number.

Departments may determine where to place the tag on the capital asset. However, the identification and control number should be located on the principal body of the asset, rather than a removable part. Such tag will be removed or obliterated only when the item is sold, scrapped, or otherwise disposed of. Should the inventory ID tag be removed or defaced, the item shall be assigned a new inventory ID tag, and the new number recorded in the asset management database.

Occasionally, it will be impractical or impossible to mark some inventorial capital assets according to these standards. For example, do not tag if the asset:

• Is stationary in nature and not susceptible to theft (such as land, infrastructure, buildings, improvements other than buildings, and leasehold improvements);
• Has a unique permanent serial number that can be used for identification, security and inventory control (such as vehicles);
• Would lose significant historical or resale value by being tagged; or
• Would have its warranty negatively impacted by being permanently marked;

In these cases, the identification tag is not required, and the department is to apply alternative procedures to inventory and identify such assets.

5.3.2 Deletions

Asset deletion may be required due to the sale of the asset, scrapping, lost or stolen items, or destruction (fire, flood, etc.). See procedures for disposal of surplus assets in section **5.5** below.

5.3.2.1 Lost or Stolen Property

When suspected or known losses of assets occur, departments should conduct a search for the missing property. The search should include transfers to other divisions or departments, storage, scrapping, conversion to another asset, etc.

If the missing property is not found:
• Notify the inventory control officer and department head.
• Lost or stolen capital assets must be reported to the Police Department as soon as it is discovered. A police report must be filed.
• The custodial department will notify the Asset Manager, submit a copy of the police report, and complete and sign an Asset Disposition form when it is determined that the asset has been lost or stolen and unsuccessfully recovered.
• The Asset Manager will remove the lost or stolen property from the inventory and asset management database.

5.3.2.2 Transfers

Transfers of property between departments, individuals within a department or funds may occur. The original controlling department is accountable for all assets in its inventory and for initiating a notice of transfer. The department transferring the asset must complete an Asset Disposition form and submit the form to the Asset Manager. The Asset Manager will reassign the asset in the asset management system if the item is in the asset management system. If the item is not required to be inventoried in the asset management system, the department transferring the item and the department receiving the item are responsible for ensuring a copy of the form is placed in the asset folder.

5.3.3 Valuation of Capital Assets

Capital assets shall be valued at cost - including any ancillary charges necessary to place the asset in its intended location and condition for use. However. expenses which do not add to the utility of an asset shall not be capitalized. For example, an expenditure to repair a piece of equipment that was damaged during shipment should not be included in the value calculation of the asset. Values will be determined as follows:

Purchased Assets
Historical costs and all appropriate ancillary costs less any discounts or rebates. If the historical cost is not practicably determinable, estimated cost may be used.

Land
The capitalized value of land includes the purchase price plus costs such as legal fees, environmental assessments. If land is acquired by gift, the capitalized value will reflect its appraised or fair market value at the time of acquisition. Included in this category are right-of-ways and easements that provide access to City-owned land. Excluded are "temporary easements" acquired to facilitate maintenance of public infrastructures or used for road right-of-way.

Equipment
Furniture, fixtures, or other equipment should be classified as equipment. Since they are not an integral part of a building, they are not considered capital improvements. The cost for this asset type should reflect the actual or estimated cost of the asset, including the cost of an extended maintenance/warranty contract if the contract is purchased at the same time (or soon thereafter) as the capital asset.

Infrastructure
In accordance with the Governmental Accounting Standards Board Statement Number 34, acquisitions of capital assets defined as *infrastructure* which meet the City's capitalization policy are to be capitalized.

Self-Constructed Assets
All direct costs associated with construction and management costs associated with a construction project will be capitalized.

Construction in Progress
Construction in Progress will be closed out and the costs capitalized when a project is substantially complete, accepted, and placed into service. Depreciation will not be applied to construction in progress.

Donated Assets
Donated assets will be recorded at the fair market value at the time of acquisition plus all appropriate ancillary costs. If the fair market value is not determinable due to lack of sufficient records, estimated cost will be used. If the donation is cash to be used in conjunction with the construction of a specific asset, the donation is reported as revenue; however, if a capital asset is donated it should be recognized as a capital contribution.

Improvement. Repair and/or Maintenance Expenditures
Routine repair and maintenance costs should be expensed as they are incurred. Major repairs should be capitalized if they result in betterments/improvements. A difficulty arises in the case of capital outlays that are partly replacements and partly betterments/improvements. To the extent that the project replaces the old part of a capital asset, outlays should not be capitalized; and to the extent that the project is betterment/improvement, outlays should be capitalized.

When the distinction between replacement and betterment/improvement is not easily determinable, the City should expense the entire cost of the project.
When the cost of the improvement is substantial or where there is a change in the estimated useful life of an asset, depreciation charges for future periods should be revised based on new book value and the new estimated useful life of the asset. No adjustment should be made to prior periods.

Replacements
For building, improvements other than buildings and equipment the cost of outlays that replace a part of another capital asset will be capitalized when the cost of the replacement is *$5,000* or more **and** at least 10 percent of the total replacement value of the asset, or $100,000, whichever is less.

Example:
A $9,000 replacement of a heating boiler in a building having a replacement value of $120,000 would not be capitalized. In this case $9,000 is not at least 10 percent of the building's replacement value. Had the building's replacement value been less than $90,000, the $9,000 boiler replacement would have been capitalized.

1. Improvement cost exceeds $5,000
2. Building cost is greater than $100,000
3. Improvement is < 10% of replacement

Exceptions

• Replacement roof coverings are not capitalized unless the replacement extends the useful life of the building.
• Replacement floor coverings and window coverings are not capitalized.
• Costs to remodel (convert) a building to a different use, where the remodeling does not extend the useful life of the structure itself, are not capitalized.

After replacing a part of another asset, the capitalized value and the associated accumulated depreciation of the replaced item will be removed from the accounting records, and the costs of the replacement will be capitalized.

In the case of capital outlays that are partly replacements and partly betterments/improvements, to the extent that the project replaces the "old" part of a capital asset, outlays will not be capitalized; and to the extent that the project is betterment/improvement, outlays will be capitalized. When the distinction between replacement and betterment/improvement is not easily determinable, the City will expense the entire cost of the project. When the cost of improvement is substantial or where there is a change in the estimated useful life of an asset, depreciation charges for future periods will be revised based on the new book value and the new estimated remaining useful life.

Ancillary Costs
Normally, ancillary costs will be included in the cost of a capital asset. However, minor ancillary costs not measurable at the time a capital asset is recorded are not required to be capitalized.

Ancillary costs for *Land* include:
• Legal and title fees;
• Professional fees of engineers, attorneys, appraisers, financial advisors, etc.;
• Surveying fees;
• Appraisal and negotiation fees;
• Damage payments;
• Site preparation costs; and
• Costs related to demolition of unwanted structures.

Ancillary costs for *Infrastructure* include:
• Professional fees of engineers, attorneys, appraisers, financial advisors, etc.;
• Survey fees:
• Appraisal and negotiation fees;
• Damage payments;
• Site preparation costs; and

• Costs related to demolition of unwanted structures.

Ancillary costs for *Buildings* and *Building Improvements* include:
• Professional fees of architects, engineers, attorneys, appraisers, etc.;
• Damage payments;
• Costs of fixtures permanently attached to a building or structure;
• Insurance premiums, interest, and related costs incurred during construction; and
• Any other costs necessary to place a building or structure into its intended location and condition for use.

For *furnishings,* equipment, or other capital assets:
• Transportation charges,
• Installation costs; and
• Extended maintenance/warranty contracts or any other normal or necessary costs required to place the asset in its intended location and condition for use.

Depreciation of Capital Assets
The following shall be considered when recording depreciation:
1) Except for land, right of way, construction in progress, and artwork, all capital assets will be depreciated.
2) Scrap value will be ignored in establishing the amount to depreciate.
3) Depreciation will be based on a reasonable estimate of expected useful life; that is, the number of years, miles, service hours, etc., that the City expects to use that asset in operations. An asset that is surplus or that is held for possible future use is an investment and will not be depreciated.
4) Depreciation will be calculated using the straight-line method. In straight-line depreciation, the cost of the asset is pro-rated over the estimated useful life of the asset.
5) Depreciation will be based on the entire cost of the asset, including any amounts contributed or donated.
6) Depreciation charges will be made for each full calendar month that an asset is in service.
7) If it is determined that there is a need to revise the expected useful life of an asset, any such change will be applied prospectively; that is, the rate will be recalculated based on the remaining useful life at the time of the revision, and the new rate will be applied in the present and future accounting periods.
8) No changes will be made to financial records of previous years for revised estimates.

9) Depreciation will generally begin when an asset is purchased or completed. However, if it is not placed into service immediately, depreciation should begin when the asset is placed into service or otherwise begins to lose value.
10) Pursuant to generally accepted accounting principles (GAAP), depreciation is recognized as an expense for financial reporting purposes in individual enterprise funds. The City's enterprise funds consist of the Water Fund, the Sewer Fund, the Solid Waste Fund and the Airport Fund. Depreciation expense is not recognized as an expense for financial reporting purposes in the City's other funds.
11) Furthermore, pursuant to GAAP, the City's government-wide financial statements consisting of the Statement of Net Position and the Statement of Activities do record depreciation expense and accumulated depreciation for the City as a whole subject to the Modified Approach discussed next.
12) The City will utilize the Modified Approach to Infrastructure Reporting GAAP permit a government to forego reporting depreciation in connection with certain infrastructure that the
government has made a commitment to maintain in a certain condition. The City will use the modified approach for the following infrastructure;

1. Roadways and related roadway systems to include stormwater systems.
2. The sewer collection system.
3. The water distribution system.
4. The fiberoptic cable system.

The City utilizes a Pavement Management Program to monitor pavement condition and has elected not to depreciate streets. The City will not depreciate items 2 through 4 as well. In order to comply with the modified approach the following will need to occur;

1. The inventory of these assets must be kept current including repairs, upgrades and replacement.
2. A condition assessment must occur at least once every three years and,
3. Documentation in the asset management system that the respective assets are operational at a designated condition level established by the City. In the case of roadway surfaces we will use the PCI or Pavement Condition Index.

Useful Life Schedule for Capital Assets
Assets will be depreciated over their estimated useful life as specified in the Useful Life Schedule provided in Attachment A.

5.4 Maintenance, Work and Inspection Program

The asset management database shall be used to develop work and maintenance schedules as well as inspection schedules for City assets. Staff conducting maintenance or inspection on an asset shall update the asset management database detailing the work that was completed.

5.5 Procedures to Dispose of Surplus Assets

When a department determines that it no longer has a need for a City asset it may initiate the process to deem the asset surplus and dispose of that asset. The process is as follows;

1. Department Head determines the asset is no longer needed by their respective department.
2. Can the asset be traded in to purchase a new asset.
3. Does the asset have any value in terms of monetary and utilitarian value to another department.
4. The department owning the asset shall notify all other departments if the asset has value and is transferrable. If so, the owning department must allow 15 days for other departments so notified to respond to the notice of intent to surplus. If so, see **5.3.2.2 Transfers** and follow those procedures**.**
5. Assets that are to be sold may follow one of several procedures. For land see **CC-102 Real Property Transactions Policy.** For other assets they may be auctioned off or bids may be solicited. Additional methodologies may be approved by the City Manager.
6. The City Manager must approve all requests to deem City assets as surplus using the Asset Management form. Departments must submit the completed Asset Management form to the City Manager for approval.
7. Construction and residual materials are considered assets of the City. Roadway and other infrastructure projects or maintenance activities that result in materials derived by the work must be reused when possible. This would include but is not limited to gravel, loam, aggregate, reclaimed asphalt and related materials. These materials should be reused on other projects or stored securely for use in future City projects. Contracts should include language relative to the protection and delivery to the appropriate location of these assets by the contractor on any given project.

SECTION 6.0: REFERENCES (Charter/Code/State Statues)

1. *Accounting for Capital Assets,* 2nd Edition*,* GFOA, 2023

2. *Asset Management Handbook & Toolkit,* NH DES, November 2021

SECTION 7.0: POLICY & PROCEDURE REVISION HISTORY

	Section	Revisions	Date
Original Adoption			7/15/2023
Amendment			
Amendment			
Amendment			

Attachment A

This schedule is intended as a guideline for use under normal circumstances. If there are circumstances that justify assigning a useful life other than those listed here, the department shall contact the Finance Department for assistance.

Land (Including shorelands, tidelands, harbor areas) Not Calculated
Construction In Progress Not Calculated
Art Collections, Museum and Historical Collections Not Calculated

Infrastructure
Streets **30 Years**
Overlays **30 Years**
Chip Seals **7 Years**
Sidewalks **30 Years**
Bridges **50 Years**
Street Lights **40 Years**
Storm Drainage **30 Years**
Detention Ponds **50 Years**
Crossing Signals **10 Years**

Buildings/Components 50 Years

Motor Vehicles, Trailers, and Cycles
Passenger Automobiles **10 Years**
Trucks **10 Years**
Trailers, Cargo and Utility **15 Years**
Police Cruiser **3 Years**
Police Motorcycle **3 Years**
Pumper **20 years**
Ladder Truck **20 years**
Ambulance **15 Years**
Dump Truck **15 Years**

Mower **15 Years**
Sweeper **15 Years**
Tractors **10 Years**

Engines, Turbines, and Components 5 Years
Mechanically Powered Transmission Equipment 5 Years
Torque Converters
Gears, Pulleys, and Sprockets
Power Transmission Equipment
Hydraulic System Components
Tools and Attachments for Woodworking Machinery

Metalworking Machinery and Welding Equipment 10 Years

Construction, Mining, and Highway Maintenance Equipment 6 Years
Earth Moving and Excavating Equipment
Cranes and Crane Shovels, Equipment
Mining, Quarrying, and Rock Drilling Equipment
Rock Crushing Equipment
Road Clearing and Cleaning Equipment
Traffic Safety Devices
Pavement Marking Equipment and Accessories
Weed Burners and Brush Control Equipment

Pumps and Compressors 5 Years
Compressors, Mounted and Unmounted
Power and Hand Pumps
Centrifugals, Separators, and Pressure and
Vacuum Filters

Furnaces, Steam Plants, Driers, and Air Purification Equipment 13 Years
Industrial Boilers
Heat Exchangers and Steam Condensers
Industrial Furnaces, Kilns, Lehrs, and Ovens
Driers, Dehydrators, and Anhydrators
Air Purification Equipment

Plumbing, Heating, and Sanitation Equipment 5 Years
Plumbing Fixtures and Accessories
Dispensers, All Types
Space Heaters
Water Heaters
Fuel Burning Units and Accessories

Water Purification and Sewage Treatment Equipment 5 Years
Water Purification Equipment
Water Distillation Equipment
Sewage Treatment Equipment

Specialized Maintenance and Repair Shop Equipment 5 Years
Motor Vehicle Maintenance and Repair Shop Equipment
Aircraft Maintenance and Repair Shop Equipment
Marine Maintenance and Repair Shop Specialized Equip.
Lubrication Equipment and Accessories
Fuel Dispensing Equipment and Accessories
Miscellaneous Maintenance and Repair Shop Equipment
Tool and Hardware Boxes

Measuring Tools and Gauges 5 Years
Measuring Tools, Craftsmen’s
Inspection Gauges and Precision Layout Tools
Fiber Optics Materials, Components, Assemblies, and Accessories 5 Years

Electric Wire, Power, and Distribution Equipment, Batteries, and Generators 5 Years
Motors, Electrical
Electrical Control Equipment Switchgear, Servomechanisms, etc.
Generators and Generator Sets, Electrical
Solar, Thermal, and Power Equipment
Transformers, Distribution and Power Station
Converters, Electrical, Rotating
Converters, Electrical, Nonrotating
Batteries

Alarm and Signal Systems 10 Years
Traffic and Transit Signal Systems
Alarm and Signal Systems

Information Technology (IT) Equipment and Software 4 Years
Main Frame Computer Systems
Minicomputer Systems and Servers
Microcomputer Systems, Laptop and Notebook Computers
Front End Communications Processors
Data Processing Terminals
Data Communications Equipment (Multiplexors, Modems, Routers, Hubs, and Switches)
Input/Output and Storage Devices
Software
Plotters
Scanners
Data Displays
Monitors
Printers
Punched Card Equipment
Test and Monitor Equipment

Furniture, Fixtures, and Accessories 10 Years
Office Furniture, Desk, Chairs, etc.
Mail Room Furniture and Equipment
Furniture, Critical Environment (Prisons, etc.)
Furniture Fabrication and Repair Supplies
Cabinets, Lockers, Bins, and Shelving
Auditorium and Theater Furniture

Household and Commercial Furnishings and Appliances 7 Years
Awnings
Containers, Utility
Miscellaneous Household and Commercial Furnishings and Appliances (Fireplace Sets, Hair Dryers, Washers Dryers, Compactors, Sewing Machines, Irons, etc.)

Food Preparation and Serving Equipment 5 Years
Food Cooking, Baking, and Warming Equipment
Kitchen Equipment and Appliances
Kitchen Utensils
Vacuum Containers and Chests

Recreational and Athletic Equipment and Toys 5 Years
Athletic and Sporting Equipment
Playground Equipment

Signs 5 Years
Advertising Signs and Identification Plates
Highway Signs
Sign Making Machines and Accessories

Professional Development Policy DRAFT 3.2025

The Lebanon Public Libraries value professional development that involves obtaining skills, knowledge, qualifications and/or experience that allow staff to refresh, grow, and succeed in their careers and in their service to the community.

- All permanent, full-time or part-time library employees are encouraged to attend webinars, workshops, seminars, conferences, or exhibits. The library supports employee participation in these activities and allocates funds to be used for approved travel and registration expenses. Staff may also request funds for classes and coursework related to Library Science. Approval of a request is subject to the availability of funds. Employees with temporary or short-term status may attend trainings at the discretion of the Library Director.

Professional development requests should be submitted during the budget development process as determined by the Library Director with a best estimate of the cost of the opportunity including conference fees, travel to and from the event, hotel and food costs. The Library Director will establish the professional development cap for the year and share that information with staff prior to seeking requests.

Recognizing that not all professional opportunities are known over a year in advance, staff may request money to be set aside for next year's professional development. Once a professional development opportunity is approved, a staff member may request swapping an opportunity for another during the year. For example, if someone had requested to go to the New Hampshire Library Association conference, but then asked to go to the New England Library Conference instead, the Library Director could consider this request providing there was no or little negative budgetary impact.

In deciding which professional development opportunities are approved, the Library Director will consider the following:

- The relevance of the professional development opportunity to the vision, mission, and strategic direction of the library
- Whether or not the requester is on a committee or is a presenter at the event
- The relevance of the event to the staff members job including goals set by the employee and their supervisor in their annual evaluation
- The cost of travel, food, and hotel accommodations
- Staff members who have not taken advantage of professional development opportunities in the past will be given priority
- Scheduling and operational requirements of the library

Prior to approving a professional development request, the director may ask for a letter from the staff member describing professional and institutional benefits of the professional development activity, including practical application of skills and knowledge to be gained. Staff would also be encouraged to include future and current career goals in their request letter.