



Authority to Spend

Purpose

The Nippersink Public Library District (“Library”) is committed to responsible and transparent financial management. This policy defines spending authority levels to ensure that all expenditures are properly approved, documented, and consistent with Illinois law and the Library’s Purchasing Policy.

Authorized Spending Levels

1. The Library Director is authorized to make purchases and approve payments for goods and services up to \$5,000 per transaction without prior Board approval, provided the expenditure is within the approved budget.
2. Expenditures greater than \$5,000 but less than \$25,000 must receive prior approval from the Board of Trustees.
3. Purchases or contracts exceeding \$25,000 shall comply with the formal bidding requirements of the Illinois Public Library District Act (75 ILCS 16/40-45) and the Library’s Purchasing Policy.

Emergency Expenditures

In the event of an extreme emergency—such as an immediate threat to health, safety, or essential Library operations—the Library Director may exceed their spending authority with the approval of any two Trustees, including the Board President if available.

- Emergency expenditures must not exceed the statutory bid threshold of \$25,000.
- The Director shall notify the full Board as soon as possible and document the nature of the emergency, items purchased, and amounts spent.

Transparency and Accountability

- All expenditures, regardless of amount, shall be documented and reported in the Library’s monthly financial statements.
- The Library Director will maintain purchasing records in accordance with the Local Records Act and the Library’s Purchasing Policy.
- The Library will continue to seek competitive pricing and fiscal efficiency while supporting equitable and sustainable purchasing practices.

Periodic Review

Spending authority limits will be reviewed periodically by the Board of Trustees to ensure they remain appropriate given inflation, operational needs, and budget capacity.