

Board Packet

8.17.23 Board Meeting

AMENDED
Community Library Network
SPECIAL Board of Trustees Meeting Minutes
FRIDAY 14 July 2023
Post Falls Chamber of Commerce
201 E 4th Ave, Post Falls, ID
2:00 – 4:00 pm

We Empower Discovery

Agenda

2pm Call to Order The meeting was called to order at 2:00 pm

Roll Call Trustees: Katie Blank, Tom Hanley, Rachele Ottosen, Tim Plass, Vanessa Robinson
 Staff: Alexa Eccles, Michelle Fansler
 Guest(s): Colton Boyles, Mike Gridley

Community Library Network Financial Management Policy Discussion. To amend or at minimum to clarify/revoke delegation of contracting, previously adopted on 04/21/2022.

Financial Management Policy: Action Item

- The Board discussed who has the authority to hire an attorney. The attorney, Gridley, contracted by the Director gave feedback. The Board discussed amending the Financial Management Policy which would impact the Director's ability to enter contracts below \$50,000. Eccles gave examples of multiple contracts that must be signed on a weekly basis for routine operations and did not recommend the Board remove her authority to enter contracts below \$50,000. Blank and Robinson asked for a written draft of the amended policy along with a list of contracts from the Director and for the public to be able to comment on the recommended change before bringing it to a vote. Plass moved to replace the word "delegates" with "may delegate" in the Financial Management Policy as proposed by the Chair. The Chair called for a vote. Hanley, Ottosen, and Plass said "aye." Blank asked for discussion. Ottosen said we just had discussion on that motion and the ayes have it and the motion is carried. Eccles pointed out that if there is anything procedurally inappropriate that it could nullify the motion and the action.

M, C – Plass (Blank and Robinson did not vote)

2:50 pm Executive Session (Idaho Code 74-206(1)(a)): To consider hiring a public officer, employee, staff member or individual agent, wherein the respective qualities of individuals are to be evaluated in order to fill a particular vacancy or need: Individual Agent or firm (legal)

- Hanley moved to go into executive session per Idaho Code 74-206(1)(a) at 2:51 pm
Blank – Nay
Hanley – Aye
Ottosen – Aye
Plass – Aye
Robinson – Nay
Eccles, Gridley, and Blank stated the Board needs a 2/3 majority to go into executive session and referred to Idaho Code Open Meeting Law 74-206.

M, F - Hanley

Engaging an Individual Agent or firm (legal): Action Item

- Blank and Eccles expressed ethical concerns over hiring Boyle’s Law firm. Boyles shared some of his background and expertise. Blank asked Boyles for references. Boyles referred the Board to the public sphere. Robinson asked for clarity on whether Boyles bills for transportation. Boyles said he normally does not bill for transportation. If his firm were to incur transportation costs, he would have a conversation with the client and negotiate. Plass asked Boyles to explain cases with the vaccine mandate he may have been involved in and the outcomes. Boyles noted he is in favor of informed consent. Boyles gave several examples of cases at the state and federal level. Boyles compared these constitutional issues to what a library District would have to deal with. Ottosen asked both Gridley and Boyles to address whether the Board needs to ask for Gridley’s resignation before hiring Boyles’ firm. After both lawyers made comments Ottosen asked Gridley to resign. Gridley said, “Given what I’ve heard here today I would be amenable to just terminating that contract.” Hanley moved that the Community Library Network hire Boyle’s Law. Blank was not in favor of hiring Boyles Law. Ottosen called for a vote for CLN to hire Boyle’s Law. Blank asked for a roll-call vote.
Plass aye
Blank nay
Robinson abstain
Hanley aye
Ottosen aye

M, C – Hanley

Set Special and Regular Meeting Date(s): Action Item

- Blank requested thirty minutes of public comment time during special meetings because regular business is being discussed at special meetings. Ottosen and Plass said the public comment can be during the regular meeting, but the special meetings have been for hiring a lawyer and discussing the budget. Ottosen did not agree to public comment being added to the agenda at special meetings. Robinson felt if there is a policy change on the agenda the public should have the opportunity to comment. Ottosen asked Robinson to bring that up at the end of the next meeting.

Adjournment: Action Item

Robinson moved to adjourn at 3:45 pm.

M, C – Robinson

Calendar of events:

17 July 2023	Special Meeting Budget Discussion	2:00-4:00	Post Falls
18 July 2023	Special Meeting Budget Discussion	2:00-4:00	Post Falls
20 July 2023	Regular Meeting	1:00-4:00	Post Falls
25 July 2023	Special Meeting Budget Discussion	2:00-4:00	Post Falls
10 Aug 2023	Budget Hearing	5:30	Post Falls
17 Aug 2023	Regular Meeting	2:00 – 5:00	Hayden
21 Sep 2023	Regular Meeting	9:00 – 12:30	Pinehurst

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DRAFT

Community Library Network
SPECIAL Board of Trustees Meeting Minutes
MONDAY 17 July 2023
POST FALLS LIBRARY

2:00 – 4:00 pm

We Empower Discovery

Agenda

Call to Order The meeting was called to order at 2:00 pm

Roll Call Trustees: Katie Blank, Tom Hanley, Rachelle Ottosen, Tim Plass, Vanessa Robinson
Treasurer: Julie Saad arrived at 2:13 pm
Staff: Alexa Eccles, Michelle Fansler
Guest(s): Boyles arrived at 2:05 pm

Budget Discussion (*115 minutes*)

- Blank reminded everyone, “parliamentary procedure specifies that we use Roberts Rules of Order for small boards. This whole book applies to us. There are five or six rules that are relaxed for us. One we use all the time is we don’t have a second. We are allowed to start discussion on the agenda before a motion is made. All other rules apply to us. At the last meeting we had two motions where discussion wasn’t allowed. Those parliamentary procedures apply to us. When a motion is made and stated by the board chair, the previous discussion before the motion does not apply. Those motions did not have discussion. I’m concerned it may be nullified by that. I would like to ensure from now on that discussion will be allowed after a motion is stated. The other one is everybody getting to speak once before others speak again.”
- Ottosen said, “Everyone gets an opportunity to speak. I personally did not like it when we went around because I felt it was a time waster if someone didn’t have something to say.”
- Budget discussion started at 2:06 pm
- Eccles referred to the packet given to the board. The main difference between a 0% tax increase and a 1% tax increase was the collection budget would be \$300k at 0% and \$350k at 1%. The worksheets with items in yellow were the changes. Recommended salaries were attached. The general ledger that was requested of several items was included. The current working budget shows:
 - \$13k reduction in adult programs (AP)
 - \$23k reduction in youth programs (YS)
 - Move collection down to \$300k
 - \$2k reduction in Library of Things
 - \$2k reduction in Emerging Technology
 - \$40k reduction in equipment
 - \$2k reduction in dues
 - Reducing conference and training budget
- Robinson asked about using some of the money in carry forward.

- Carry Forward and E-rate discussion.
 - Eccles passed out a hand-out for using the carry forward and included the E-rate reduction and said, "We haven't done that before as it is slightly more risk." Eccles explained that by using carry forward and budgeting with the expectation of receiving the e-rate reduction that allowed her to add \$200k back into the budget. \$100k in Carry Forward and \$97k in E-rate. Blank, Hanley, and Robinson are in favor of budgeting with the E-rate reduction and making a Note: If the E-rate reduction is not received list what we will take it out of. Plass is opposed to budgeting with the E-rate reduction, but if we get E-rate Plass wants it to go to the collection. Blank would want the E-rate reduction to go toward salaries.
- Tax Increase discussion.
 - 0% or 1%. Blank and Robinson in favor of a 1% increase from taxpayers. Hanley, Ottosen, and Plass are opposed to a tax increase.
- Freegal discussion.
 - Saad said it would save \$17k if we got rid of Freegal (a music streaming service). Ottosen and Robinson are in favor of discontinuing Freegal. Ottosen asked if we can get a refund from Freegal by discontinuing it. Eccles will look into that.
- Library of Things discussion.
 - Reduce to 0. Robinson said, "I don't have a problem with Library of Things being reduced. I don't think we need to add more items this year."
- Carry Forward discussion revisited.
 - Blank wanted four months of operating expenses in Carry Forward to get the District through the first four months of the fiscal year from October through January when the next big check comes in. Plass wanted two months of operating expenses in carry forward and wanted to see a saw-tooth chart showing the money received in July and January with the cost of operating expenses and the balance decreasing until the week before the checks come in, so he knows historically what the balance is at its lowest amount. He also wanted to refund taxpayers for any extra in carry forward above the two months' worth of operating expenses. Hanley wanted six months of operating expenses in carry forward.
- Salary discussion.
 - Eccles said, "I respected Hanley's comment to have less staff and paying them well. I did include one staff change" referring to not filling the 24-hour, PERSI qualified Facilities Specialist position. Blank wanted to go back to scenario A worksheet 7/6/23 to increase wages so "we would just be 1 ½ years behind." Plass wanted to increase staff wages by 10 1/2% and maybe next year do better than a 3% COLA. Ottosen and Robinson are in favor of moving staff from the beige column to the blue column and not doing a cost-of-living adjustment (COLA). Hanley was in favor of going to the blue column and giving COLA later in the year, about one to two months before the fiscal year ends. Hanley would like to see the pay "scale kept reasonably current." Eccles could save some money in staffing by outsourcing preparing books to be shelf-ready and reducing library open hours.
- Equipment discussion.
 - Eccles explained the equipment line is more than computers and it is already very tight. The industry standard for computers is a five-year life cycle. The library has a seven-year life cycle. If the equipment line item is reduced by \$40k it would mean computers would end up on a nine-year life cycle and many would break down and we would not be able to replace them.

Eccles said, "We have 101 staff computers and 141 patron computers. On average we replace 30-40 computers per year." Plass wanted a list of things from the IT department of what things are in "dire straits." Eccles said, "I would not recommend more than \$5-10k reduction in the equipment line item. There's just not a lot of meat on those bones." Eccles mentioned that 80% of this year's budget has already been expended on software. Plass wanted to know more about the laptop loaner program. Eccles said she thinks it's only ten chrome laptops that are only loaned inside the library, but she will bring more information about that.

- Collection discussion.
 - Eccles commented, "collection, programs, and equipment is pretty low." Topic was changed to programming by Blank.
- Program discussion.
 - Hanley, Ottosen, and Plass wanted programs outside of the library like star gazing at Farragut State Park cut out and get rid of music concerts and cooking programs because they "do not align with literacy" and are more like a community center. Blank said, "I'm appalled by the amount that is being taken away from taxpayers who walk in the door." Consensus reached on keeping the summer reading program. Consensus reached on discussing "What is the role of CLN?" in the future. "Are we a community center?" Hanley, Ottosen, and Plass want the library to rely on volunteers to do programs.
- Communications and Marketing.
 - Plass wanted to cut communications and marketing down by \$20k. "If we do less programs, we don't need to do as much marketing."
- Storage rental discussion.
 - Plass wanted to know what we are storing and why. Blank said, "We've always had some sort of storage rental for the 7 years of records required."
- Plan for tomorrow's discussion. Eccles said, "I will bring statements from June and December. Look at the blue column for staffing with no COLAs, keep the cuts in adult and children's programming, put \$0 for Library of Things this year. Would like to put a little more back into equipment." Ottosen and Robinson were ok with only cutting \$5-10k in equipment.

Set Special and Regular Meeting Date(s): Action Item(s) (5 minutes)

Adjournment: Action Item

Calendar of events:

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20 July 2023	Regular Meeting	1:00-4:00	Post Falls
25 July 2023	Special Meeting Budget Discussion	2:00-4:00	Post Falls
10 Aug 2023	Budget Hearing	5:30	Post Falls
17 Aug 2023	Regular Meeting	2:00 – 5:00	Hayden
21 Sep 2023	Regular Meeting	9:00 – 12:30	Pinehurst

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DRAFT

**Community Library Network
SPECIAL Board of Trustees Meeting Minutes
TUESDAY 18 July 2023
POST FALLS LIBRARY**

2:00 – 4:00 pm

We Empower Discovery

Agenda

Call to Order The meeting was called to order at 2:00 pm

Roll Call Trustees: Katie Blank, Tom Hanley, Rachele Ottosen, Tim Plass, Vanessa Robinson
Treasurer: Julie Saad
Staff: Alexa Eccles, Michelle Fansler
Guest(s): Colton Boyles

Budget Discussion (*115 minutes*)

- Eccles shared board correspondence. July 13th 21 emails from community: 17 positive for tax increase, 3 negative for tax increase, 1 neutral.
- Eccles read portions of the letter from the auditor regarding the average daily expenses and the cash balance at the end of the fiscal year. Discussion was held regarding the calculations and the bank balance prior to the semi-annual property tax income. Eccles explained that the monthly expense is fairly dependent on payroll and is roughly half a million a month.
- Eccles referred to a budget worksheet she provided with adjustments from the Board’s prior feedback. The Board discussed possible cuts in line items and the pros and cons of which option to choose for wages. Blank wanted the budget to reflect the strategic plan which was based on an “extensive survey.” Discussion shifted to the target population for the survey. Eccles said she could provide a copy of the survey to the Board. Discussion then shifted back to what line items to cut. Suggestions were made on how to supplement the cuts with grants, a book drive, or buying gently used books. Eccles explained some of the process in book collection. Blank and Ottosen were in favor of raising staff wages to get closer to market value. Branch hours and staffing adjustments were discussed. Discussion on whether to use the carry forward commenced. Plass was opposed to making significant cuts in the collection and asked for future reports to have a second line between property taxes and bond levee titled Property Tax Growth. Ottosen suggested it be labeled line item 1b. Eccles concluded that she would bring back more information on Freegal, staffing, and open hours.

Set Special and Regular Meeting Date(s): Action Item(s) (*5 minutes*)

Blank moved to adjourn at 3:27 pm
M, C - Blank

Calendar of events:

20 July 2023	Regular Meeting	1:00-4:00	Post Falls
25 July 2023	Special Meeting Budget Discussion	2:00-4:00	Post Falls
10 Aug 2023	Budget Hearing	5:30	Post Falls

17 Aug 2023

Regular Meeting

2:00 – 5:00

Hayden

21 Sep 2023

Regular Meeting

9:00 – 12:30

Pinehurst

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DRAFT

**Community Library Network
Board of Trustees Regular Meeting Minutes
Thursday 20 July 2023
Post Falls Library**

1:00 pm – 4:00 pm

We Empower Discovery

Agenda

Call to order The meeting was called to order at 1:00 pm

Roll call Trustees: Katie Blank, Tom Hanley, Rachele Ottosen, Tim Plass, Vanessa Robinson
Treasurer: Julie Saad
Staff: Alexa Eccles, Michelle Fansler
Guest(s): Colton Boyles (online)

Pledge of Allegiance

Public Comment (*30 minutes*)

Speakers must state name and community and speak for no more than 3 minutes. Persons addressing the Board are expected to observe a level of civility and decorum appropriate for a public meeting. No personal attacks or disruptions from audience members will be tolerated.

- Heather Greenman, Post Falls – read some of the experiences and clubs that are offered in the summer reading program and questioned whether taxpayers should be paying for programs that do not have to do with reading. She is in favor of cutting down the budget and opposed to raising taxes.
- Jacob Tarnowski, Spirit Lake – pointed out that books are consumable as they get worn out or lost. He is in favor of all viewpoints being represented in the library collection to foster lifelong learning.
- Josiah Mannion, Hayden – wants all people to be accepted in the Community Library Network no matter what one's circumstances, religious and non-religious beliefs, or how they identify.
- Megan Dardis-Kunz, Coeur d'Alene – stated statistics regarding people experiencing poverty and survival budgets in Kootenai County. Is opposed to library budget cuts because "those impacted by library cuts the most are those that often have the least."
- Tamara Kermelis, Hayden - is opposed to cuts in books, music, and programs. Kermelis is opposed to the new lawyer hired by the Board and does not want the Board to select materials. Is in favor of paying the staff a living wage and for trained library staff to choose the materials.
- River Kermelis, Hayden – wants funding to continue for an extensive and diverse collection and programs.
- Emily Christopherson, Post Falls – gave examples of programs her children are motivated to go to the library to attend, which "opens the door to reading." Feels the role of the library is free programs which is different than the KROC center or Parks and Rec. In favor of the library taking the 3% tax increase, which would only cost her \$2.43 individually.

- Meghan Alcala, Spirit Lake – by cutting programs it will lessen the relationships with library staff and the public. Shared that outreach like star gazing brings in new library card holders after the events. Referred to Goals 3 & 4 of the Strategic Plan, “Remove barriers to service and improve the customer experience” and “Increase awareness of and engagement with Community Library Network programs and services.” Opposed to using volunteers to run programs because they are “not reliable enough.” Opposed to closing the Harrison library.
- Suzanne Kearney, Post Falls – feels the library has lost its way. Instead of preserving culture she believes the library is manipulating culture and indoctrinating the public with WOKE publishers’ material. She wants the library to have quality, great works. Is opposed to a tax increase. Is in favor of fiscal responsibility which could include budget cuts, fundraising, and using volunteers.
- Rebecca Priano, Post Falls – is in favor of raising taxes and raising staff wages. She mentioned libraries do fill a community center role in outlying areas like Spirit Lake and Harrison. She asked the Board not to cut programs.
- Michelle Lippert, Post Falls – quoted prior Post Falls Mayor Clay Larken, “Healthy boards hire the right people, give them the tools they need, establish trust, and then get out of the way and let them do their job.” Asked the trustees not to “step out of their lanes and sow distrust.”

Harrison Annual Report – staff presentation (*15 minutes*)

- Cassie Robertson, Communications Director, gave Ani Matosian’s PowerPoint report for the Harrison Library. It included statistics from a population of 250 to the library’s history since 1912. Programs like book clubs and writer’s groups were highlighted. It was pointed out that the Harrison library is the unofficial community center and provides free 24-hour wi-fi internet access, tech help and a place for displaying community flyers.

Consent agenda: action item (*10 minutes*)

Minutes of the annual meeting of 15 June
 Minutes of the special meeting of 20 June
 Minutes of the special meeting of 22 June
 Minutes of the special meeting of 6 July
 Minutes of the special meeting of 7 July
 Minutes of the special meeting of 14 July – not provided
 Minutes of the CIN meeting of June 2023
 May CIN Financial Statements

- Hanley noted two corrections to the June 22nd minutes. Ottosen noted one correction for the CIN minutes. Plass wanted to know why the Board must approve the CIN minutes and Hanley wanted to move the CIN minutes under reports. Eccles expressed CLN has a fiscal responsibility for CIN as the fiscal agent. Blank asked the Director to investigate whether it is appropriate to keep or remove CIN. Robinson wanted to know if the CIN minutes are approved by the CIN board. Eccles explained the minutes are draft minutes. Plass asked if the CLN board has any influence on CIN. Blank shared CLN is its own entity. Hanley said line item 66 on the proposed budget addresses CIN. Blank moved to accept the consent agenda with corrections. Ottosen asked for clarification on the Freegal budget for CIN vs CLN. Eccles said CIN voted not to continue with Freegal, but CLN continued with Freegal.

M, C - Blank

Community Library Network June 2023 financial statements: action item (10 minutes)

- Eccles said we are at 75% of time elapsed. Blank shared the far-right column shows what % of the budget has been used so far. Some of the ones that are over are because they are paid once a year, such as the audit. Plass asked why line 21 Health benefits is at 98% and if it is done being paid for the year. Eccles said Janelle could answer that. Hanley observed we are slightly under budget. Plass noted line 72 for postage is at 101%. Blank mentioned there is no consequence if we go over budget in certain line items. Ottosen pointed out the narrative provided states the postage is over budget because of multiple postage increases. Blank moved to accept the June 2023 financial statements for nine months ending June 30th. Plass asked why line 40 for equipment is below budget. Eccles read the narrative explanation and explained it is based on the replacement cycle and there are still upcoming expenditures. Plass wants to know if we can move it into next year's budget. Eccles can bring more information next time.

M, C - Blank

Circulation Statistics June 2023 (10 minutes)

- Blank noticed there was an increase of 71,000 items in June 2023 compared to last year and asked for a reminder of what total circulation includes. Eccles explained total circulation includes Overdrive, e-books, audio books, and physical books. Blank said she is pleased to see the increase of usage in all our facilities since COVID. Eccles spoke with the Hayden and Post Falls managers and was told the libraries are busier now than they were pre-COVID. Hanley prefers seeing statistics in graphs and agreed that the graphs in the annual review will be sufficient. Plass wanted to know how we determine internet usage and number of people who come in the door. Eccles said public usage is tracked by wi-fi logins and computer logins and we have a door tracking device.

Director's report (25 minutes)

Community Library Network June 2023 monthly report

- Eccles pointed out the table packet includes the Library Managers report, adult programming report, youth services report, and media coverage. Ottosen brought up Total video use is zero on page 4. Eccles said she can take that out as the circulation report covers that. Plass wanted to know more about the cost of programs and pointed out specific programs pictured in the report. Hanley wanted programs to align with library functions and not luxuries. Eccles shared it is a combination of volunteers as well as paid performers and adult programming staff's time. Specifically, Sandy Weiss, line dancing instructor, was a volunteer and Hermann, a musician, was paid. Robinson looked at the general ledger and asked about \$1600 and \$1700 for musicians. Eccles said the performers are paid one time for multiple performances. Ottosen noted that the minor cards are keeping questionable materials out of the hands of minors. Plass asked about the statistics on the new minor cards. Eccles said she could bring those statistics in August. Plass asked about the ALA conference and mentioned his intention not to fund staff's attendance at future ALA conferences. Eccles said there is a conference for outreach in rural service coming up in October, but no more ALA. Ottosen asked what PNLA stands for. Eccles said it stands for Pacific Northwest Library Association and is in Moscow this year and there is no ALA affiliation. Ottosen asked if Eccles will write a one-page report like previous directors. Eccles said her style is more of a PowerPoint presentation.

Facilities updates

- Eccles said she is working with the facility manager and Architect/Engineer for Harrison library for the ramp, sidewalk, and water issue.

Bid award for Hayden roof: action item (20 minutes)

- Eccles said no bids received. Recommendation from the architect is to reevaluate it in early spring. October is not recommended due to the weather. Eccles will talk to our counsel as we may not need to go through the entire bidding process since there were no bids. We may be able to just hire a roofer. There is some water intrusion into the facility. Not much we can do. We were flexible with the terms. It is about a ten-day job. The architect's feedback was roofers have all the work they need for this year. Hanley asked if we could get a commitment before spring to get on their schedule. Eccles will bring back more information in early winter.

Break (15 minutes)

FY24 Budget Discussion (30 minutes)

- Eccles reported since the July 18th meeting there were forty-eight emails from library Patron comments, thirty-two support 3% tax increase sixteen against tax increase. Eight emails asked to keep Harrison library open. Reminder on July 18th responses were twenty-one emails with seventeen in favor of a tax increase, three not in favor, one neutral.
- Database cuts - Eccles started the budget discussion on the Freegal contract. She reached out to our representative and asked for a discount. Our subscription for streaming runs from May 2023 to May 2024. The staff recommends the Board cut LinkedIn Learning for a savings of \$15,000 instead of Freegal based on usage. Freegal has a trend of growing use. Eccles mentioned there are a lot more options in Freegal to cut out obscene lyrics and would like to look at this again in October. Eccles can do a presentation on all our database options in the future. Ottosen asked why line 32 OCLC/databases went up from last year. Eccles deferred to Janelle when she gets back. Eccles encouraged the Board to explore the databases at home.
- Sunday Hours – Eccles went over Sunday open hour statistics for Posts Falls and Hayden libraries. Sundays are the slowest days. If we eliminated Sunday hours, we could reduce a part-time position per location that is currently budgeted at less than 20 hours per week. \$27,800 could be captured for the budget. Eccles recommended if desired, implementing closing Post Falls and Hayden on Sundays starting in September. Plass asked if other libraries in the District are open on Sundays. Eccles said, "No." The staff that are currently working on Sundays would be redistributed from Monday through Saturday. Blank would like to know the door count for the other days of the week. Eccles mentioned we typically gather the data monthly. There is 162,000 annual door count and that we are busy. Blank recognized in order to look at raising employee salaries it still would upset the 103 people who come on Sundays. Eccles said we provide a lot of services on Sundays, and she is not sure eliminating \$28k is worth it. Robinson does not think it is a good idea to close down on Sundays all year long just to save \$30k. Eccles said she thinks we have an efficient model by having it open half day and only three staff so it's pretty lean right now. Plass is not inclined to shut the libraries down on Sundays. He mentioned Sunday is a big homework day. Hanley is not in favor of further pursuing closing on Sundays. Ottosen is in favor of closing on Sundays. Blank is not in favor of closing on Sundays. Eccles stated we could look at the efficiency of our staffing next year for a long-term feasibility model.
- Latest Budget Worksheet - The handout Eccles provided compared option A debated at the last budget discussion and a column with numbers if we closed on Sundays. Since closing on Sundays is not going to be pursued, Option A was discussed. Janelle will put in the property tax numbers and real numbers for Tuesday's special meeting scheduled for 7/25. A consensus was reached to move \$15k out of databases and move it into the collection. Eccles said we can talk later about which database to cut out. Consensus was not reached on Plass' suggestion to move \$5k from communication. Eccles recommended only moving \$15k from databases and not cutting communications. Robinson and Blank agreed to add \$500 to emerging technologies on line 31. Blank pointed out emerging technology is teaching digital literacy. Ottosen was open to the idea but not ready to commit. Hanley abstained. Plass wanted to know more about Nick's programs. Plass wanted to know what time of year we pay

ICRMP's annual insurance payment and how much it is. Eccles said it is very modest and will bring that in the future.

Trustee continuing education (5 minutes)

- Eccles mentioned Boyles was only able to partially attend online today. Eccles will review other training topics with Boyles. Eccles reviewed the Board of Trustees Job Description. With two hours of prep time per meeting and the meeting time themselves from June 15th to today we have had a total of 60 hours spent by our Trustees. Eccles reviewed the purpose of the Trustee positions and that the Trustees and Director have complimentary roles.

Discussion of future agenda requests (The board will decide via consensus whether these items will be moved to a future agenda) (5 minutes)

- Robinson wanted to know how the Board decides when and why Boyles is going to be present in the future. Blank calculated at \$275 per hour Boyles would already be up to \$1100 so far and she would like more clarification on when he is being invited. Eccles asked if we want to add the topic of when to ask for a lawyer to attend meetings to a future agenda. Hanley asked what we have done in the past. Blank shared we never had an attorney present at every meeting. It was just for specific problems and the whole board knew why the attorney was coming. Robinson said an attorney was present to help with policy reviews. Blank asked for clarification to the attorney's contract be added to the end of Tuesday's agenda and wants to see the contract to discuss. Plass agreed that the status of all three lawyers' contracts needs to be discussed. Ottosen agreed as long as we are finished with the budget. Personnel Policy manual (request from Ottosen) – to be scheduled.

Set Special and regular meeting dates: action item (5 minutes)

- Eccles requested to go to Harrison library for a tour and will give some dates in the future. Blank proposed to meet at Post Falls on September 21 from 2-5 pm instead of Pinehurst and do a separate tour at Harrison and Pinehurst on a different day. Ottosen mentioned if we do not go to Pinehurst then there would not be an opportunity for public comment in Pinehurst. Blank said there was no public comment in Pinehurst last year. Robinson agreed with Ottosen to keep the September 21 meeting in Pinehurst. Ottosen clarified that the Board will keep the plan to go to Pinehurst. Robinson moved to adjourn.

Adjournment: action item

Last moved to adjourn at 4:00 pm
M, C - Robinson

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16 Nov 2023	Regular Meeting	2:00 – 5:00	Post Falls
21 Dec 2023	Regular Meeting	2:00 – 5:00	Post Falls

Please let us know if you need auxiliary aids or services to enjoy our libraries. This includes providing a sign language interpreter, assistive listening devices, or print materials in a digital format. We can also modify programs, services, or activities, within reasonable limits. Please request these services through Randy Zepeda, ADA Coordinator, preferably 15 days in advance, but no later than 72 hours before the event.

Phone: 208-773-1506 ext. 329

Email: ADAcoordinator@communitylibrary.net

The Community Library Network does not discriminate on the basis of disability in its programs, services, activities or employment practices. The Library Network has a policy on ADA compliance and the complete policy is available for review upon request. In addition, a grievance procedure is available to resolve complaints. If you need this notice in large print or Braille, let us know.

DRAFT

REVENUE

Income – Benewah County – Benewah County District Library has paid their portion of dues and courier costs for the year.

Income – Clarkia – Clarkia District Library has paid their portion of dues for the year.

Income – Coeur d’Alene – Coeur d’Alene Public Library has paid their portion of dues and courier costs for the year.

Income – Community Library Network – The District has paid their portion of dues and courier costs for the year.

Income – Kellogg – Kellogg Public Library has paid their portion of dues for the year.

Income – Liberty Lake – Liberty Lake Municipal Library has paid their portion of dues and courier costs for the year.

Income – Mullan Public – Mullan Public Library has paid their portion of dues for the year.

Income – Osburn – Osburn Public Library has paid their portion of dues for the year.

Income – Pend Oreille – Pend Oreille County Library District has paid their portion of dues and courier costs for the year.

Income – Plummer – Plummer Public Library has paid their portion of dues for the year.

Income – Priest Lake – Priest Lake Public Library has paid their portion of dues for the year.

Income – Silver Hills – Silver Hills Elementary School has paid their portion of dues for the year.

Income – St Maries – St Maries Public Library has paid their portion of dues and courier costs for the year.

Income – Wallace High – Wallace High School has paid their portion of dues for the year.

Income – Wallace Public – Wallace Public Library has paid their portion of dues for the year.

Income – West Bonner – West Bonner Library District has paid their portion of dues and courier costs for the year.

Income – E-books Membership – E-book Membership Income was received from the Coeur d’Alene Library in July.

Income – E-books Contributions – Contributions this month are from the Coeur d’Alene Library and the Community Library Network.

Income – Donation for E-books – No donations this month.

Income – Freegal – CIN voted not to renew Freegal. There will be no income this year.

Income – Interest – Interest rates are increasing, and this line is above budget.

EXPENSES

E-books & Materials – Purchases this month are the result of the contributions from the Community Library Network.

E-book Membership – This line is complete for the year.

Freegal Music – CIN voted not to renew Freegal. This line will not be expended this year.

Language Learning Database – CIN voted to not renew Mango. This line will not be expended this year.

ByWater / Koha Maintenance – Expenses this month are for Twilio.

EBSCO Open Athens/Novelist – There is no expense this month.

Envisionware / Maint. – Envisionware ceased supporting the PC Reservation system. The increased cost reflects migrating to the new platform. Affected libraries were billed additional Dues to cover the cost. Expense this month is for additional services for the Coeur d'Alene Library and is covered by their Dues. This line is complete for the year.

Marcive Maintenance – Due to an unexpected rate increase, this line ends the year above budget.

OPAC Maint – Syndetics – This line is complete for the year.

Accounting Svcs – This amount will be billed and paid in September of 2023.

Audit – This line is complete for the year.

Supplies – The negative amount reflects a member library reimbursing CIN for supplies.

Local Courier – This is the monthly amount paid to the CIN courier.

ORBIS Courier – This is paid out in quarterly installments at the end of each quarter.

BALANCE SHEET

Current Assets/Accounts rec – The checking account reflects the current balance at month-end.

Money Market Acct – These are funds currently in the money market account.

Prepaid Expenses – These are funds placed with Overdrive as part of our CIN contract to acquire eBooks and pay for their service. Audit adjustments for FY 22 have been completed.

Current Liabilities – None at this time.

Long-Term Liabilities – This line is adjusted at the end of our audit. There were no Long-Term Liabilities for FY 22. Audit adjustments for FY 22 have been completed.

Capital – Auditor adjustments are made annually to all Capital Assets and Income.

Janelle Sells
Business Manager
CLN & CIN

Cooperative Information Network
Income Statement - 83.33% Time Elapsed
For the Ten Months Ending July 31, 2023

Unaudited	Current Month	YTD Actual	Annual Budget	YTD %
Revenues				
1 INCOME - BENEWAH COUNTY	478.67	3,602.17	3,602.16	100.00
2 INCOME - CLARKIA	0.00	1,130.70	1,130.70	100.00
3 INCOME - COEUR D'ALENE	2,393.34	24,646.32	26,786.90	92.01
4 INCOME - COMMUNITY LIBRARY NET	22,710.81	78,778.72	84,318.86	93.43
5 INCOME - KELLOGG	0.00	1,394.41	1,394.41	100.00
6 INCOME - LIBERTY LAKE	478.67	6,997.54	6,967.38	100.43
7 INCOME - MULLAN PUBLIC	0.00	1,351.56	1,351.56	100.00
8 INCOME - OSBURN	0.00	1,067.70	1,067.70	100.00
9 INCOME - PEND OREILLE	478.67	6,103.66	5,549.58	109.98
10 INCOME - PLUMMER	0.00	1,641.36	1,641.36	100.00
11 INCOME - PRIEST LAKE	0.00	1,540.75	1,540.75	100.00
12 INCOME - SILVER HILLS	0.00	1,170.50	1,170.50	100.00
13 INCOME - ST. MARIES	478.67	3,610.48	3,610.47	100.00
14 INCOME - WALLACE HIGH	0.00	1,029.81	1,029.81	100.00
15 INCOME - WALLACE PUBLIC	0.00	1,514.15	1,514.15	100.00
16 INCOME - WEST BONNER	957.34	6,736.91	6,207.51	108.53
17 INCOME - EBOOKS MEMBERSHIP	5,000.00	10,000.00	10,000.00	100.00
18 INCOME - EBOOKS CONTRIBUTIONS	15,000.00	115,808.06	10,000.00	1,158.08
19 INCOME - E-BOOKS DONATIONS	0.00	6,000.00	3,000.00	200.00
20 INCOME - FREEGAL MUSIC	0.00	0.00	24,150.00	0.00
21 INCOME - INTEREST	5.82	53.11	40.00	132.78
22 CASH ON HAND	0.00	5,000.00	5,000.00	100.00
23 Total Revenues	47,981.99	279,177.91	201,073.80	138.84
Expenses				
24 EBOOKS & MATERIALS	10,000.00	138,808.06	30,000.00	462.69
25 EBOOK MEMBERSHIP	0.00	10,000.00	10,000.00	100.00
26 FREEGAL MUSIC	0.00	0.00	24,150.00	0.00
27 LANGUAGE LEARNING DATABASE	0.00	0.00	8,900.00	0.00
28 ByWATER / KOHA MAINTENANCE	400.11	31,283.26	32,050.00	97.61
29 EBSCO OPEN ATHENS/NOVELIST	0.00	0.00	8,800.00	0.00
30 ENVISIONWARE / MAINT	0.00	7,015.50	4,090.00	171.53
31 MARCIVE MAINTENANCE	0.00	1,733.00	1,650.00	105.03
32 OPAC MAINT-SYNETICS	0.00	3,638.64	3,650.00	99.69
33 ACCOUNTING SERVICES	0.00	0.00	1,850.00	0.00
34 AUDIT	0.00	3,751.92	3,950.00	94.99
35 LEGAL & PROFESSIONAL SERVICES	0.00	69.00	0.00	0.00
36 SUPPLIES	(822.56)	1,689.66	0.00	0.00
37 LOCAL COURIER	5,681.65	56,816.50	68,179.80	83.33
38 ORBIS COURIER	0.00	2,765.64	3,765.00	73.46
39 Total Expenses	15,259.20	257,571.18	201,034.80	128.12
40 Net Income	\$ 32,722.79	\$ 21,606.73	\$ 39.00	55,401.87

Cooperative Information Network
Balance Sheet - 83.33% Time Elapsed
July 31, 2023

Unaudited

ASSETS

Current Assets

MTN WEST - CK BK	\$	3,325.61
ACCOUNTS REC		39.23
		<hr/>

Total Current Assets		3,364.84
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Property and Equipment

Total Property and Equipment		0.00
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Other Assets

MONEY MKT ACCT 2090005920		47,631.44
PREPAID EXPENSES		20,506.09
		<hr/>

Total Other Assets		68,137.53
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Total Assets	\$	71,502.37
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LIABILITIES AND CAPITAL

Current Liabilities

Total Current Liabilities		0.00
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Long-Term Liabilities

Total Long-Term Liabilities		0.00
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Total Liabilities		0.00
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Capital

NET ASSETS	\$	54,895.64
Net Income		16,606.73
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Total Capital		71,502.37
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Total Liabilities & Capital	\$	71,502.37
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Community Library Network Financial Statement Analysis
July 2023 – 83.33% of Time Elapsed

Note: Budget amendments approved at the January 19, 2023, meeting are reflected in the financial statements.

Revenue

Income – Taxes – Property tax income is at expectations for July.

Income – Bond Levy – The law requires that all property tax money go to the Bond until this income line has reached 100%. We have received enough property tax income to satisfy our bond levy.

Income – Sales Tax & Aq Equip – Sales Tax Income is received quarterly. The next quarterly payment will be in August. This line is exceeding budget expectations.

Income – Coop Electric Agreement – This annual payment normally arrives in July but has been delayed until potentially August. The negative amount reflects a refund due to an entity following a court order to the Idaho State Tax Commission in its capacity of the State Board of Equalization.

Income – Personal Property Replacement – The second semi-annual payment has arrived. This line ends the year above budget.

Income – Property Tax Relief – The second semi-annual payment has arrived. This line ends the year below budget.

Income – URD Close – A minimal amount of income may continue to trickle in from Urban Renewal District closures.

Income – Copiers/Printers – Copier/Printer income is above budget for July and will end the year above budget.

Income – Donations – Minimal donation income was received in July. This line is above budget for the year.

Income – Fees – Fee income is below budget for July.

Income – Lost & Paid – Lost and paid income is above budget for July and will end the year above budget.

Income – Grants – No income this month.

Income – CLN Friends Grants – Grant income this month will support the ASL Family Camp.

Income – Post Falls Friends Grants – Grant income this month will support community First Aid / CPR education classes.

Income – Interest – Interest income is well above budget for the year due to Mountain West Bank re-evaluating our banking relationship and has increased the interest rate for our ICS account.

Expenditures

Salary Components – The Salary Components, in total for July, are at 82.05% of their budgeted amount. VEBA Health Benefits this month are for an existing staff member being promoted to a vacated full-time position and a new staff member meeting the benefit-eligibility requirement.

Adult Programs – Adult programming is below budget for the month. This line varies quite a bit as programs are planned and presented.

Children's Programs – Children's programming expense is below budget for the month. Expenses this month support Summer Reading.

Collections – Collections spending is just below budget for the month.

Collections – Library of Things – Purchases for Library of Things are picking up but are still under budget.

Communications/Marketing – Expenses this month include the development and purchasing of marketing materials to support community library awareness and flyers sent out to new residents.

Emerging Tech. Programs – Expenses this month supported Emerging Tech programs.

OCLC/Databases – Expenses this month are for the renewal of OCLC and Ancestry Library.

Software – The expense this month includes the monthly hosting services for Office 365 and the renewal for Adobe Creative software.

Internet Access – Fatbeam is our vendor that brings the internet into our central hub at Post Falls. July is the beginning of the new E-rate year, and since the discount application has not been approved yet, invoices must be paid in full.

Telecom – Fatbeam connects all our facilities to the central hub for internet access. T-Mobile is our hot spot provider. Verizon provides wireless access for the bookmobile and several devices used by facilities staff. July is the beginning of the new E-rate year, and since the discount application has not been approved yet, invoices must be paid in full.

Tech Proc/Office – Tech processing and supplies are above budget for July.

Grants – Expenses this month supported summer STEM activities, supplies for Teen Wellness and Hygiene Hamper programs, and Launch into Learning.

Grants – CLN Friends – Expenses this month supported summer reading programs for adults and youth services, ASL Family Camp, Homeschool Mini Conference, and teen crafts/book bags.

Grants – Post Falls Friends – Expenses this month supported summer reading programs for youth services, teen crafts/book bags, and the Homeschool Mini Conference.

Janitorial – Janitorial expenses this month include regular monthly cleaning at all locations and annual carpet and window cleaning.

Library Equip (under \$2500) – Expenses this month include purchasing monitor risers, signage and sign holders, a desk organizer, bulletin board, and white board.

Mileage & Vehicle Maint. – Expenses this month include fuel for District vehicles and quarterly mileage reimbursement for some staff.

Outreach Vehicles – Expenses this month include fuel for Outreach vehicles and replacing the shock absorbers on the bookmobile.

Repairs & Maint. (as a group) – As a group, repairs and maintenance are at 52.10% for July. Expenses this month include water mitigation work at Harrison and an installment payment for the Pinehurst exterior painting.

Snow Removal – Snow removal expenses have been more than anticipated this year.

Telephones – Telephone expenses are just below budget for July.

Utilities (as a group) – As a group, utilities are at 83.36% for July. This month includes regular expenses for electricity, gas, water, sewer, and garbage. Athol utilities are above budget for the year and adjustments for the next fiscal year will be necessary.

Audit – This line is complete for the year.

Bank Svc Chg. – Bank service charge expense is above budget for the year.

Bond Principal Payment – Our bond principal has now been paid.

Bond Interest – The last bond interest payment has now been paid.

CIN – We pay our dues to CIN quarterly. This line is now complete for the year.

Courier – We pay our courier payments to CIN quarterly. This line is now complete for the year.

Cont. Education (Tuition) – No expense this month.

Copiers – Copier expenses are paid quarterly and are above budget for the year.

Dues – Expense this month is for some staff to enroll in the Pacific Northwest Library Association. Membership reduces the cost of conference attendance.

Insurance – The second half has been paid. Liability insurance premiums were reduced when ICRMP discontinued their agreement with Payne West to represent the district. This line is complete for the year.

Legal & Professional – This line is above budget for July. Expenses this month include fees for the electronic time-keeping payroll system, legal and e-rate consulting, and architectural fees for the Hayden roof project.

Petty Cash Expense – Petty cash expense is above budget for July.

Postage – Postage is above budget for July. This line will end above budget for the year due to multiple postage rate increases.

Sales Tax Expense – This is paid quarterly based on the amount of income we receive from copier and printer use. This line is above budget for the quarter – just as the income line is that it is derived from.

Storage Rental – Storage rental is above budget for July. A new storage facility company was retained due to a 25% rate increase with the current company. In order to have time to move to the new facility, rent was paid to both companies for the month of February. This line will end the year above budget by approximately 7.5% instead of over by 13.5% if we stayed with the current company.

Training/Conf. Travel – Expenses this month include travel and accommodations at the American Library Association and Pacific Northwest Library Association conferences. The Idaho Commission for Libraries has approved reimbursement grants for attendance at the American Library Association conference.

BALANCE SHEET

Current Assets – Includes month end checking account balances as well as Property Tax Receivable. Property Tax Receivable is examined and adjusted annually by the auditor. Adjustments for FY'22 have been completed.

Property and Equipment

All capital property and equipment balances reflect the current value of the assets. These are examined and adjusted annually by the auditor. Adjustments for FY'22 have been completed.

Land – No change this month

Land improvements – No change this month

Buildings – No change this month

Vehicles – No change this month

Equipment & Furniture – No change this month

Collections – No change this month

Other Assets

Mtn West MMK – Henderson Fund – This account is a fund dedicated to Youth Services purchases in the District.

ICS – This stands for “Insured Cash Sweep” and is the account where we receive the most stable interest on funds we anticipate holding for longer periods of time. The ICS holds the majority of our cash on hand and keeps our funds within the guidelines of FDIC insurance.

CARRF – Our Capital Asset Repair and Replacement available funds appear here. The budgeted FY'23 transfer will be made in September.

CARRF-CDARS – CARRF funds in excess of FDIC insurance limits are held in this group of short-term CD's.

Mtn West MMK – Pinehurst Bequest – This account is a fund dedicated to the Pinehurst library.

Amount to provide for long-term debt – These assets would be used in the event we needed to pay someone their accrued vacation time if they left the District. (See “Accrued Annual Leave” below.)

Current Liabilities

All current liabilities are examined and adjusted annually by the auditor. Adjustments for FY'22 have been completed.

Accrued Payroll Liabilities – a portion of the October payroll included some days in September.

SUTA Payable – Unemployment taxes are accrued monthly and paid quarterly.

Accrued Annual Leave – This is close to the same amount (\$0.16 difference is due to rounding during the audit process) listed as an asset above and represents our current liability to pay those with accrued vacation time.

Bond Interest Payable – This amount is established annually at the close of the fiscal year through audit adjustments.

Long-Term Liabilities

Bonds Payable – This is the amount currently owed on our bond.

Premium on Bonds Payable – This amount is established annually at the close of the fiscal year through audit adjustments.

Deferred Property Tax Revenue – This is the portion not paid within 60 days of the end of our fiscal year. The amount is established annually at the close of the fiscal year through audit adjustments.

Net Assets

Net Invest in Fixed Assets – This is the value of all the District's fixed assets minus our bond debt. The amount is established annually at the close of the fiscal year through audit adjustments.

Net Assets – Unrestricted – These are liquid assets. The amount is established annually at the close of the fiscal year through audit adjustments.

Restricted Net Assets – This reflects end-of-year entries through audit adjustments and includes assets for the following restricted funds: Smithsonian and all other unexpended grant monies and dedicated donations.

Janelle Sells
Business Manager

Community Library Network
Income Statement - 83.33% of Time Elapsed
For the Ten Months Ending July 31, 2023

Unaudited	Current Month	YTD Actual	Approved YTD % Amended Annual Budget	Budget
Revenues				
1 INCOME - PROPERTY TAXES	1,607,976.65	4,855,276.51	4,966,876.00	97.75
2 INCOME - BOND LEVY	0.00	273,960.00	273,960.00	100.00
3 INCOME - SALES TAX & AG EQUIP	0.00	215,226.25	225,000.00	95.66
4 INCOME - COOP ELECT AGRMENT	(1.99)	(1.99)	32,750.00	(0.01)
5 INCOME - PERSONAL PROP RPLCMNT	15,477.47	31,507.49	27,983.00	112.60
6 INCOME - PROPERTY TAX RELIEF	32,225.36	64,377.58	67,700.00	95.09
7 INCOME - URD CLOSE	21.95	967.82	0.00	0.00
8 INCOME - COPIERS/PRINTERS	2,707.24	28,016.82	27,000.00	103.77
9 INCOME - DONATIONS	42.90	11,565.53	5,000.00	231.31
10 INCOME - FEES, ETC.	77.75	782.61	1,200.00	65.22
11 INCOME - LOST & PAID BOOKS	575.63	6,410.01	6,000.00	106.83
12 INCOME - GRANTS	0.00	10,174.00	20,000.00	50.87
13 INCOME - CLN FRIENDS	500.00	15,650.00	15,000.00	104.33
14 INCOME - POST FALLS FRIENDS	550.00	11,855.56	10,000.00	118.56
15 INCOME - INTEREST	7,737.38	40,107.86	1,100.00	3,646.17
16 Total Current Revenues	1,667,890.34	5,565,876.05	5,679,569.00	98.00
Expenditures				
17 SALARIES	229,491.17	2,286,278.68	2,767,825.00	82.60
18 PERSI RETIREMENT BENEFITS	23,098.96	225,991.25	284,636.00	79.40
19 MEDICAL/DENTAL BENEFITS	26,111.21	254,161.66	336,385.00	75.56
20 EMPLOYEE ASSISTANCE PROGRAM	184.83	1,848.30	2,353.00	78.55
21 VEBA HEALTH BENEFITS	1,704.20	64,247.17	63,305.00	101.49
22 EMPLOYMENT TAXES	19,526.47	187,593.88	226,318.00	82.89
23 Total Salaries and Benefits	300,116.84	3,020,120.94	3,680,822.00	82.05
24 ADULT PROGRAMS	679.89	15,645.47	23,000.00	68.02
25 CHILDREN'S PROGRAMS	6,469.16	34,417.41	43,000.00	80.04
26 COLLECT(Bks & Materials)	45,661.30	386,257.61	468,591.00	82.43
27 COLLECT(Library of Things)	560.80	3,628.72	5,000.00	72.57
28 COMMUNICATIONS / MARKETING	5,529.96	20,336.20	25,000.00	81.34
29 EMERGING TECH. PROGRAMS	142.03	1,738.57	4,000.00	43.46
30 OCLC/DATABASES	10,850.78	39,100.78	35,470.00	110.24
31 SOFTWARE	2,548.37	61,263.40	96,240.00	63.66
32 INTERNET ACCESS	1,990.00	199.00	11,343.00	1.75
33 TELECOM	11,875.03	24,197.14	88,730.00	27.27
34 TECH/PROC/OFFICE	4,691.46	55,098.12	62,300.00	88.44
35 GRANT	3,288.28	17,988.90	20,000.00	89.94
36 GRANTS - CLN FRIENDS	3,240.05	14,508.72	15,000.00	96.72
37 GRANTS - POST FALLS FRIENDS	1,937.06	10,540.12	10,000.00	105.40
38 Total Programs, Materials and Services	99,464.17	684,920.16	907,674.00	75.46
39 JANITORIAL	24,363.58	120,922.97	151,000.00	80.08
40 LIBRARY EQUIP (UNDER \$2500)	249.06	38,223.45	105,000.00	36.40
41 MILEAGE & VEHICLE MAINT.	1,143.58	16,174.08	22,500.00	71.88
42 OUTREACH VEHICLES - R & M	1,180.99	19,061.97	38,300.00	49.77
43 REPAIRS&MAINT/AT	28.75	7,250.50	17,800.00	40.73

Community Library Network
Income Statement - 83.33% of Time Elapsed
For the Ten Months Ending July 31, 2023

Unaudited	Current Month	YTD Actual	Approved YTD % Amended Budget	Annual Budget
44 REPAIRS&MAINT/HR	572.38	2,977.79	28,750.00	10.36
45 REPAIRS&MAINT/HL	244.47	18,442.70	33,350.00	55.30
46 REPAIRS&MAINT/PK	9,000.00	18,049.50	24,550.00	73.52
47 REPAIRS & MAINT/PF	822.52	33,092.55	57,425.00	57.63
48 REPAIRS&MAINT/RA	62.87	14,969.80	19,600.00	76.38
49 REPAIRS&MAINT/SL	0.00	5,805.12	11,600.00	50.04
50 SNOW REMOVAL	0.00	49,307.37	45,000.00	109.57
51 TELEPHONE	1,497.07	14,486.51	17,850.00	81.16
52 UTILITIES/AT	472.27	6,285.00	6,200.00	101.37
53 UTILITIES/HR	210.75	4,052.05	6,180.00	65.57
54 UTILITIES/HL	2,151.05	27,253.68	32,000.00	85.17
55 UTILITIES/PK	236.39	4,582.00	5,750.00	79.69
56 UTILITIES/PF	2,648.14	38,661.86	46,200.00	83.68
57 UTILITIES/RA	537.00	7,751.31	9,750.00	79.50
58 UTILITIES/SL	415.82	5,257.37	6,500.00	80.88
59 Total Facilities Maintenance	45,836.69	452,607.58	685,305.00	66.04
60 AUDIT	0.00	12,348.08	13,000.00	94.99
61 BANK SVC CHGS	48.33	250.43	250.00	100.17
62 BOND PRINCIPAL PAYMENT	240,000.00	240,000.00	240,000.00	100.00
63 BOND INTEREST	16,980.00	33,960.00	33,960.00	100.00
64 CIN	14,451.26	33,574.96	39,115.00	85.84
65 COURIER	11,300.94	45,203.76	45,204.00	100.00
66 CONT. EDUCATION - (Tuition)	0.00	3,082.58	5,200.00	59.28
67 COPIERS	2,599.83	8,974.50	8,000.00	112.18
68 DUES	270.00	2,904.00	2,750.00	105.60
69 INSURANCE	0.00	44,603.00	48,482.00	92.00
70 LEGAL & PROFESSIONAL	10,422.43	97,971.62	103,575.00	94.59
71 PETTY CASH EXP	70.00	810.00	850.00	95.29
72 POSTAGE	511.29	9,092.59	8,500.00	106.97
73 SALES TAX EXP	0.00	1,518.58	1,620.00	93.74
74 STORAGE RENTAL	350.00	3,782.00	4,140.00	91.35
75 TRAINING/CONF. TRAVEL	5,797.38	15,976.34	35,000.00	45.65
76 Total District General Operations	302,801.46	554,052.44	589,646.00	93.96
77 Capital Expenditure from Current Revenues	0.00	49,229.95	51,420.00	95.74
78 CARRF Fund Transfer from Current Revenues	0.00	0.00	373,859.00	0.00
79 Total Capital Investment	0.00	49,229.95	425,279.00	11.58
80 Total Current Expenditures	748,219.16	4,760,931.07	6,288,726.00	75.71
81 Total Current Revenues	1,667,890.34	5,565,876.05	5,679,569.00	98.00
82 Total Current Expenditures	748,219.16	4,760,931.07	6,288,726.00	75.71
83 Net: Current Revenues less Current Expenditures	919,671.18	804,944.98	(609,157.00)	

Additional expenditures to be paid from acceptance of additional carryforward funds at January 19, 2023 Board Meeting

Community Library Network
Balance Sheet - 83.33% of Time Elapsed
July 31, 2023

Unaudited

ASSETS

Current Assets

MTN WEST-CK BK	\$	7,497.83
ACCTS REC		86,425.90
PROPERTY TAX RECEIVABLE		<u>486,528.00</u>

Total Current Assets **580,451.73**

Property and Equipment

LAND		268,512.00
LAND IMPROVEMENTS		53,045.23
ART		8,785.00
BUILDINGS		9,163,053.62
VEHICLES		478,300.94
EQUIP & FURNITURE		336,578.17
COLLECTIONS		5,127,103.77
ACCUM DEPREC		<u>(8,917,774.79)</u>

Total Property and Equipment **6,517,603.94**

Other Assets

MNT WEST MMK - HENDERSON FUND		5,473.74
ICS		3,492,044.59
CARRF		221,633.21
CARRF - CDARS		234,701.06
MNT WEST MMK-PINEHURST BEQUEST		134,634.43
AMT TO PROV FR LONG TERM DEBT		<u>106,076.74</u>

Total Other Assets **4,194,563.77**

Total Assets **\$ 11,292,619.44**

LIABILITIES AND NET ASSETS

Current Liabilities

Accrued Payroll	\$	48,146.00
SUTA PAYABLE		2,257.36
ACCRD ANNL LV		106,076.90
BOND INT PAYABLE		<u>5,659.48</u>

Total Current Liabilities **162,139.74**

Long-Term Liabilities

BONDS PAYABLE		760,000.00
PREM ON BNDS PAY		735.31
DEFERRED PROPERTY TAX REVENUE		<u>468,102.00</u>

Total Long-Term Liabilities **1,228,837.31**

Total Liabilities **1,390,977.05**

Community Library Network
Balance Sheet - 83.33% of Time Elapsed
July 31, 2023

Unaudited

NET ASSETS

NET INVEST IN FIXED ASSETS	5,701,982.51
NET ASSETS-UNRESTRICTED	2,990,050.04
RESTR NET ASSETS	339,578.91
CARRF	15,856.00
NET INCOME	<u>854,174.93</u>

Total Net Assets 9,901,642.39

Total Liabilities & Net Assets \$ 11,292,619.44

FINANCIAL MANAGEMENT POLICY

Board Draft: 8-17-2023

1. General Purpose

The purpose of this Financial Management Policy is to establish guidelines for the Board of Trustees and the District's Administrative Team regarding standards, responsibilities, administration and implementation of the District's funds. This policy will allow for effective management and sound decision making to properly safeguard assets and provide accurate financial reports.

2. Financial Statements

The District is a government entity and is required to account for and present basic financial statements according to Generally Accepted Accounting Principles (GAAP) and standards set by the Governmental Accounting Standards Boards (GASB). Financial operations will be audited annually by an independent Certified Public Accountant (CPA), in accordance with Government Auditing Standards. The audit may be conducted on or off premises as soon as practical following the close of the fiscal year and will include policy compliance and transaction detail.

The Business Manager will provide monthly, unaudited Income Statements and Balance Sheets along with an analysis of the statements for Board approval at regular public meetings. The appointed Board Treasurer will review in detail the unaudited financial statements and supporting documentation monthly.

3. Financial Responsibilities

The Board of Trustees oversees the general financial administration of the District and relies on the Administrative Team for the day-to-day operations and financial decisions. The Board has primary authority and final responsibility for the financial conduct of the District. The members of the Administrative Team are: Director, Assistant Director and Business Manager. Together, the Administrative Team oversees the following:

- Budget Administration
- Risk Management
- Contracting
- Annual Audit
- Accounting Operations
 - Financial Statement processing
 - Revenue and Expenditure Recognition and Assignment
 - Payroll
 - Accounts Payable and Accounts Receivable
 - Cash Collection and Disbursements
 - Bank Reconciliations
 - Fixed Assets

The District is the Fiscal Agent for the consortium, Cooperative Information Network (CIN). The Directors of CIN member libraries oversees the general financial administration and financial decisions of the consortium and relies on the District Business Manager for the day-to-day operations and financial reporting. CIN will be audited as a component unit of the District.

4. Accounting and Record Keeping

General Ledger and Chart of Accounts

The general ledger is defined as a group of accounts that supports the information shown in the financial statements. It is used to accumulate all financial transactions and is the foundation for data that produce financial reports.

The chart of accounts is the framework for the general ledger system and the basis for the District's accounting system. General ledger accounts will have titles and be assigned a 3-digit number. The Business Manager is responsible for all account maintenance, including additions and deletions of individual accounts and division of account sections. Any changes to the chart of accounts will be reviewed by the District's auditor prior to implementation.

Format for District chart of accounts:

1XX	Assets
2XX	Liabilities
3XX	Net Assets
4XX	Revenue
5XX	Salaries and Benefit
6XX	Programs, Materials and Services
7XX	Facilities Maintenance
8XX	General Operations

Format for CIN chart of accounts:

1XX	Assets
2XX	Liabilities
3XX	Net Assets
4XX	Revenue
5XX	Digital Services
6XX	General Operations

All documents related to the business operations of the District and CIN will be retained. Record retention periods vary depending on the document. Records will be retained in accordance with all legal requirements and recommendations from the auditor. Access to records will be limited to authorized personnel and stored in a secure manner throughout the retention period.

Budget Administration

The Administrative Team is responsible for preparing a draft budget and presenting it to the District Board for review. Revenues and expenditures will be conservatively projected based on past history current trends, facility/equipment/programming needs and Board approved long-term plans and objectives. The fiscal year for the annual budget will begin October 1 and end September 30.

The Board of Trustees is responsible for approving the annual budget. The budget is required to be published and a public hearing held. The approved budget must be certified with the appropriate county auditors' offices the Thursday prior to the second Monday of September, per Idaho Code 63-803(s).

Risk Management

Fiscal integrity and transparency using public funds is a priority for the District. Internal control procedures will include, but not be limited to, separation of duties, cash collection, cash disbursement, payroll disbursement, credit card control, banking services, restricted access, document control and records retention. The Board Treasurer, Clerk of the Board, Director, Assistant Director and Business Manager will be bonded through ICRMP, the District's insurance carrier.

Contracting

The District has the authority to enter into contracts that provide goods or services. The Board of Trustees **may** delegates to the Library Director the authority to contract on behalf of the Library for the purchase of goods or services when the annual aggregate amount of the contract is \$50,000 or lesser value and said purchases are pursuant to a budget previously approved by the Board **except for legal services. The Board of Trustees is solely responsible for contracting legal services to represent the District.** New contracts committing the Library to amounts in excess of \$50,000 annually shall be approved by specific action of the Board in formal session. No contract or order imposing any financial obligation on the Library shall be binding upon the Library unless it is in writing, signed by the Chair of the Board of Trustees, or by the Library Director, or Director's specifically authorized designee, or other agent of the Library specifically authorized to sign on behalf of the District. Ongoing annual contracts such as health insurance are exempt from the \$50,000 requirement. A contract shall conform to State and Federal law and follow applicable bidding requirements. They shall otherwise contain such provisions as are reasonably necessary to protect the interests of the library.

Annual Audit

An independent, Certified Public Accountant (CPA), will be contracted annually to conduct a financial audit. The Business Manager will provide all documentation and coordinate with the CPA the time and location for the audit. Audit findings will be reported to the Board by the CPA.

Accounting Operations

- Financial Statement processing

The Business Manager is responsible for preparing monthly financial statements (income statement and balance sheet) for the Board to review and approve. The Board Treasurer is responsible for reviewing the financial statements and back up documentation. Back up documentation include the following reports: general ledger, general journal, trial balance and all bank statements with reconciliations. The District and CIN will maintain separate accounting operations and financial reporting.

- Revenue and Expenditure Recognition and Assignment

Revenue and expenditures will be recognized in the accounting period in which they are earned or incurred. They will be assigned to the appropriate general ledger account in accordance with GAAP and GASB standards and legal requirements. For the District, the major revenue categories are

public tax dollars, grants, donation and library fees. Expenditure categories are salaries and benefits, programs, materials and services, facilities maintenance and general operations. For CIN, all revenue is from consortium members. Expenditure categories are digital services including software maintenance and general operations.

- Payroll

Payroll processing is performed in-house by the Business Office staff and verified by the Director or Assistant Director. Pay periods are monthly ending 5 business days prior to the end of the month. Paychecks are issued the last business day of the month. Employees are required to use the online timekeeping software to submit timesheets. Managers/supervisors are required to approve their staff's timesheets prior to processing payroll. The Director cannot approve their own timesheet. The Assistant Director or Business Manager will approve the Directors timesheet. Approved rates of pay and authorized withholdings and deductions will be applied.

- Accounts Payable and Accounts Receivable

The District's and CIN's accounting records and related financial reports are recorded and reported on the accrual basis of accounting. Revenues and expenditures are recognized when earned and incurred, respectively.

- Cash Collection and Disbursements

All cash/cash equivalent for revenue will be submitted to the Business Office for processing in a timely manner. Expenditures for approved products and services received will be paid by check. Checks may only be signed by the Director or Assistant Director. Amounts over \$5000.00 must be co-signed by the Board Chair or Treasurer. Members of the Board may not be the only signers on a check unless expressly directed to do so by a majority vote of the Board. This policy is based on the principle of separations of duties. Exceptions to this policy will be payments that are required to paid electronically. These payments will be prepared by the Business Manager and executed by the Director or Assistant Director.

- Bank Reconciliations

All bank accounts will be reconciled monthly by the Business Manager and submitted to the Board Treasurer for review. The Board Treasurer is responsible for reviewing all cancelled checks.

- Fixed Assets

Libraries will inventory all equipment and furniture valued at \$500 or more annually. Per Board resolution, any equipment, vehicle, furniture, or facility improvement over \$2500 will be capitalized.

Separation of duties

The definition of separation of duties is no single person shall have the authority to authorize a transaction, execute a transaction, record a transaction and have custody of any resulting assets. This protects the District and CIN from any potential fraud or misappropriation of funds.

Cash collection

District

Public tax dollars are dispensed to the District from the county auditor's office. The Business Manager records the revenue into the appropriate revenue account as indicated on the revenue remittance and following legal requirements.

Grants and donations are submitted to the Business Manager with supporting documentation. Any revenues with restrictions will be tracked and reconciled separately.

Libraries receive revenue in the form of fees from library members. Each transaction is recorded and reconciled to actual monies received. The library manager forwards the money and transaction reconciliation to the Business Office. The Business Office staff verifies monies received and records the revenue into the appropriate revenue account as indicated on the transaction reconciliation.

Checks received are transmitted to the bank electronically. Cash received is verified by two people before being delivered to the bank for deposit. When funds are received electronically, a receipt confirmation will be printed. All transaction receipts are maintained with the deposit documentation.

CIN

Invoices are issued to member libraries and checks are received in response. Checks received by the Business Manager are transmitted to the bank electronically. A receipt confirmation will be printed. The receipt and copies of the invoice will be maintained with the deposit documentation.

Cash disbursement

District and CIN

Only authorized personnel are allowed to approve purchases for products or services. Invoices for products or services received are to be submitted to the Business Office with any applicable backup documentation. The Business Office staff will assign the appropriate expenditure account, record the transaction in the accounting system and writes the check for payment. Checks, with backup documentation, are forwarded to the Director or Assistant Director for signing and final approval. The Director or Assistant Director may not sign the check or make final approval for their own employee reimbursement. Checks over \$5000.00 will be co-signed by the Board Chair or Treasurer.

Any payments that require electronic transmission will be created in the banking system by the Business Manager. Final initiation will be authorized by the Director or Assistant Director. The District's bank provides a system for dual control. One authorized individual can create transactions but not initiate the distribution. The second authorized individual can initiate the distribution but cannot change the transaction in any way. Staff with online banking authorization include the Director, Assistant Director, Business Manager and Administrative Assistant. A staff member from the Business Office must be one of the two individuals involved in all electronic distributions.

Payroll processing and disbursement

Employees are required to utilize the online timekeeping software for time worked. Employees eligible for vacation, sick and/or personal time off will request the time off using the software. All employees will submit their timesheet for approval. Managers/supervisors will approve their staffs' time off requests and submitted timesheets. There will be occasions when a staff member does not submit their timesheet. Managers/supervisors can still approve the timesheet for payroll processing. This practice is to be used only when the staff member cannot submit their timesheet by the payroll processing deadline. Employees that routinely do not submit their timesheet may receive disciplinary action.

The Director, Assistant Director, Business Manager and Business Office staff will be granted administrative access to the online timekeeping software. They are required to submit their monthly timesheet but may not approve their own timesheet.

Submitted and approved timesheets will be printed and reviewed by the Business Office staff. Final timesheets will be electronically transferred into the Payroll module of the accounting software. Hours and salary will be verified following the transfer. Paychecks will be issued on the last business day of the month. Direct deposit paychecks will be printed on plain paper. All others will be printed on District checks.

The Payroll Journal summary and detail reports will be printed. The summary is used to verify tax withholdings for payroll tax payments. The Business Office staff will prepare the tax payments and the Director or Assistant Director will execute the payments.

The Payroll Register will be used to create the electronic direct deposit and PERSI transactions. The Business Office staff will prepare the transactions. Using the timesheets and paystubs, the Director or Assistant Director will verify the accuracy of each paycheck, including employee, wage and hours to be paid. They will execute the direct deposit transaction. After the Director or Assistant Director has approved payroll, the Business Office staff will complete the PERSI transaction. All reports will be printed verifying transmission to the appropriate personnel.

Employees eligible for vacation, sick and/or personal time off will receive a monthly report showing beginning hours available, hours earned and/or used and ending hours accrued.

Credit card control

Staff in the following positions will be the only authorized employees assigned a credit card for purchases on behalf of the District:

- Director
- Assistant Director
- Adult Programming Coordinator
- Collection Development Librarian
- Communications Coordinator
- Facilities Manager
- IT Coordinator
- Youth Services Coordinator

Staff are required to reconcile their credit card statement monthly and provide documentation for every charge. Reconciled statements will be submitted to the Business Manager for review and payment processing. As detailed in the Cash Disbursement section, the Director or Assistant Director

will make the final approval. The Director or Assistant Director may not make the final approval for their own credit card statement.

The staff member issued a credit card is responsible for its protection and custody, and shall immediately notify the issuing bank and library Administration if the credit card is lost, stolen, or used by unauthorized person. All credit cards issued to staff shall be returned immediately upon request or termination of employment to the library.

Banking services

The District will hold the bulk of their funds in conservative, interest-bearing bank accounts. A "sweep" account is to be utilized to ensure the District does not exceed the maximum insured amount of \$250,000 established by the FDIC. A "sweep" account is a program that more than 4000 banking institutions participate in that allow for larger account balances to be diversified among multiple banks and remain under the FDIC maximum. The Business Manager is responsible for ensuring funds are transferred from the "sweep" account to the checking account for expenditures.

The Director, Assistant Director, Business Manager and Administrative Assistant will be the only staff allowed online access to bank accounts. In cooperation with the District's banking institution, access will only be granted on business days between 8:00 am and 5:00 pm and further restricted to the IP address of the District headquarters. A 2-factor authentication system will be required to sign in online.

Direct deposit paychecks and wire transfers will be handled as an ACH transaction with the District's bank. As detailed in the Cash Disbursement section, no one individual can create and authorize an ACH transaction.

It is the District's position that no outside vendor be allowed to draft a bank account for payment. All payments to vendors must be initiated by the District.

Grant requirements

Grant purchases may be subject to different contracting requirements. Funds received that are restricted in use by a grant agreement or donation stipulation are restricted for that purpose. Use of those funds are tracked by the Business Manager and applicable staff.

Restricted access and document control

Only authorized staff will be allowed access to District document files. These include but are not limited to employee files, deposit records and vendor payments. Documents will be locked in file cabinets and inside a locking closet/room. Access is limited to the Director, Assistant Director, Business Manager and Business Office staff. Appropriate provisions will be made for allowable and lawful public records requests. The Business Office staff will be responsible for maintaining documents in an organized manner and made available to authorized individuals for review.

Records retention

All Districts records will be retained for various periods of time. Document type dictates the retention period. The District follows all legal requirements and the auditors recommendation of retentions periods.

FY'24 Worksheet

Salary Option A

	3% Allowed by law = \$149,916 2% Allowed by law = \$99,944 1% Allowed by law = \$49,972 ESTIMATED Growth Amount = \$90,000 Please note: the E-rate Discount is now approved			FY'24 - 0% Growth Only Annual Budget WITH E-rate Discount	% of Revenue
		FY'23 Approved Amended Budget	% of Revenue		% of Revenue
	CURRENT REVENUES				
1a	INCOME - PROPERTY TAXES	4,966,876	87.45%	4,966,876	84.27%
1b	INCOME - PROPERTY TAXES - GROWTH ESTIMATE			90,000	1.53%
1c	INCOME - PROPERTY TAXES - EXPIRING URD GROWTH				
2	INCOME - BOND LEVY	273,960	4.82%	278,400	4.72%
3	INCOME - SALES TAX & AG EQUIP	225,000	3.96%	300,000	5.09%
4	INCOME - COOP ELECT AGRMNT	32,750	0.58%	35,100	0.60%
5	INCOME - PERSONAL PROP RPLCMNT	27,983	0.49%	27,983	0.47%
6	INCOME - PROPERTY TAX RELIEF	67,700	1.19%	64,300	1.09%
7	INCOME - URD CLOSE	-	0.00%	-	0.00%
8	INCOME - COPIERS/PRINTERS	27,000	0.48%	34,000	0.58%
9	INCOME - DONATIONS	5,000	0.09%	10,000	0.17%
10	INCOME - FEES, ETC.	1,200	0.02%	1,100	0.02%
11	INCOME - LOST & PAID BOOKS	6,000	0.11%	7,400	0.13%
12	INCOME - GRANTS	20,000	0.35%	20,000	0.34%
13	INCOME - CLN FRIENDS	15,000	0.26%	15,000	0.25%
14	INCOME - POST FALLS FRIENDS	10,000	0.18%	10,000	0.17%
15	INCOME - INTEREST	1,100	0.02%	34,000	0.58%
16	INCOME - LEVY EDUCATION	-	0.00%	-	0.00%
17	INCOME - MISC	-	0.00%	-	0.00%
18	TOTAL CURRENT REVENUES	5,679,569		5,894,159	
	CURRENT EXPENDITURES				
19	SALARIES	2,767,825	48.73%	2,993,456	50.79%
20	PERSI RETIREMENT BENEFITS	284,636	5.01%	288,626	4.90%
21	MEDICAL/DENTAL BENEFITS	336,385	5.92%	374,736	6.36%
22	EMPLOYEE ASSISTANCE PROGRAM	2,353	0.04%	2,350	0.04%
23	VEBA HEALTH BENEFITS	63,305	1.11%	65,440	1.11%
24	EMPLOYMENT TAXES	226,318	3.98%	252,895	4.29%
25	TOTAL SALARIES & BENEFITS	3,680,822	64.81%	3,977,502	67.48%
26	ADULT PROGRAMS	23,000	0.40%	17,000	0.29%
27	CHILDREN'S PROGRAMS	43,000	0.76%	30,000	0.51%
28	COLLECTIONS - Physical & E- Materials	468,591	8.25%	332,079	5.63%
29	COLLECTIONS - Library of Things	5,000	0.09%	-	0.00%
30	COMMUNICATIONS/MARKETING	25,000	0.44%	22,500	0.38%
31	EMERGING TECHNOLOGY PROGRAMS	4,000	0.07%	2,500	0.04%
32	OCLC/DATABASES	35,470	0.62%	37,000	0.63%
33	SOFTWARE	96,240	1.69%	108,000	1.83%
34	INTERNET ACCESS	11,343	0.20%	7,164	0.12%
35	TELECOM	88,730	1.56%	66,202	1.12%
36	TECH PROC / OFFICE SUPPLIES	62,300	1.10%	57,628	0.98%
37	GRANT	20,000	0.35%	20,000	0.34%
38	GRANTS - CLN FRIENDS	15,000	0.26%	15,000	0.25%
39	GRANTS - POST FALLS FRIENDS	10,000	0.18%	10,000	0.17%
40	TOTAL PRGMS, MATERIALS & SERVICES	907,674	15.98%	725,073	12.30%
41	JANITORIAL	151,000	2.66%	160,000	2.71%
42	LIBRARY EQUIP (UNDER \$2500)	105,000	1.85%	95,000	1.61%
43	MILEAGE & VEHICLE MAINT.	22,500	0.40%	24,000	0.41%
44	OUTREACH VEHICLES - R & M	38,300	0.67%	38,300	0.65%
45	REPAIRS&MAINT/AT	17,800	0.31%	14,225	0.24%
46	REPAIRS&MAINT/HR	28,750	0.51%	7,600	0.13%
47	REPAIRS&MAINT/HL	33,350	0.59%	23,800	0.40%

Community Library Network
 FY'24 Worksheet
 Salary Option A

8-17-2023 Board Draft Worksheet

3% Allowed by law = \$149,916 2% Allowed by law = \$99,944 1% Allowed by law = \$49,972 ESTIMATED Growth Amount = \$90,000 Please note: the E-rate Discount is now approved		FY'23 Approved Amended Budget	% of Revenue	FY'24 - 0% Growth Only Annual Budget WITH E-rate Discount	% of Revenue
48	REPAIRS&MAINT/PK	24,550	0.43%	18,900	0.32%
49	REPAIRS & MAINT/PF	57,425	1.01%	35,200	0.60%
50	REPAIRS&MAINT/RA	19,600	0.35%	18,800	0.32%
51	REPAIRS&MAINT/SL	11,600	0.20%	12,750	0.22%
52	SNOW REMOVAL	45,000	0.79%	35,000	0.59%
53	TELEPHONE	17,850	0.31%	18,250	0.31%
54	UTILITIES/AT	6,200	0.11%	9,050	0.15%
55	UTILITIES/HR	6,180	0.11%	6,000	0.10%
56	UTILITIES/HL	32,000	0.56%	37,700	0.64%
57	UTILITIES/PK	5,750	0.10%	6,700	0.11%
58	UTILITIES/PF	46,200	0.81%	55,200	0.94%
59	UTILITIES/RA	9,750	0.17%	11,750	0.20%
60	UTILITIES/SL	6,500	0.11%	7,600	0.13%
61	TOTAL FACILITIES MAINTENANCE	685,305	12.07%	635,825	10.79%
62	AUDIT	13,000	0.23%	14,500	0.25%
63	BANK SVC CHGS	250	0.00%	350	0.01%
64	BOND PRINCIPAL PAYMENT	240,000	4.23%	255,000	4.33%
65	BOND INTEREST	33,960	0.60%	23,400	0.40%
66	CIN	39,115	0.69%	34,972	0.59%
67	COURIER	45,204	0.80%	45,204	0.77%
68	CONT EDUCATION -(Tuition)	5,200	0.09%	-	0.00%
69	COPIERS	8,000	0.14%	9,500	0.16%
70	DUES	2,750	0.05%	2,000	0.03%
71	INSURANCE (ICRMP)	48,482	0.85%	51,293	0.87%
72	LEGAL & PROFESSIONAL	103,575	1.82%	82,000	1.39%
73	LEVY EDUCATION EXPENSE	-	0.00%	-	0.00%
74	PETTY CASH EXP	850	0.01%	1,000	0.02%
75	POSTAGE	8,500	0.15%	10,000	0.17%
76	SALES TAX EXP	1,620	0.03%	2,040	0.03%
77	STORAGE RENTAL	4,140	0.07%	4,500	0.08%
78	TRAINING / CONF TRAVEL	35,000	0.62%	20,000	0.34%
79	TOTAL DISTRICT GENERAL OPERATIONS	589,646	10.38%	555,759	9.43%
80	CAPITAL EXPENDITURE FROM CURRENT REVENUE	51,420	0.91%	-	0.00%
81	ANNUAL TRANSFER TO CARRF FUND	373,859	6.58%	-	0.00%
82	TOTAL CAPITAL INVESTMENT	425,279	7.49%	-	0.00%
83	TOTAL CURRENT EXPEDITURES	6,288,726		5,894,159	
84	Total Current Revenues	5,679,569		5,894,159	
85	Total Current Expenditures	6,288,726		5,894,159	
86	Net: Current Revenues less Current Expenditures	(609,157)		0	
	For FY'23: Additional expenditures to be paid from				
	acceptance of additional carryforward funds at				
	January 19, 2023 Board Meeting				

Community Library Network
 FY'24 Worksheet
 Salary Option A

8-17-2023 Board Draft Worksheet

3% Allowed by law = \$149,916 2% Allowed by law = \$99,944 1% Allowed by law = \$49,972 ESTIMATED Growth Amount = \$90,000 Please note: the E-rate Discount is now approved	FY'23 Approved Amended Budget	% of Revenue	FY'24 - 0% Growth Only Annual Budget WITH E-rate Discount	% of Revenue
Balance Sheet Line Items				
Carryforward assigned to Capital Projects			56,000	
CARRF assigned to Capital Project(s)			102,500	
Total Non-Current Revenue Funds Assigned for Capital Projects			158,500	
Capital Projects From CARRF Account				
Lighting retrofit at Hayden			75,000	
HVAC Controls			10,500	
CCTV Camera upgrade at Spirit Lake			17,000	
			102,500	
Capital Projects from Non-Current Revenue Funds				
Sidewalk Ramp at Harrison			16,000	
Storage / HVAC at Harrison			40,000	
			56,000	
Total Capital Expenditures			158,500	
Funds Available for Expenditures				
Current Year Revenues			5,894,159	
Estimated Carryforward			2,357,000	
CARRF Assigned to Capital Projects			102,500	
Carryforward Assigned to Capital Project			56,000	
Total Funds Budgeted for Expenditures			8,409,659	
Planned Expenditures				
Current Year Budgeted Expenditures less Capital Project			5,894,159	
Capital Project from Current Revenues			-	
Capital Projects from Non-Current Revenues			158,500	
Estimated Carryforward Reserved for Next Fiscal Year			2,357,000	
Total Proposed Expenditures			8,409,659	
Total Funds Available less Total Planned Expenditures			0	



MATERIALS SELECTION POLICY

Board Draft: 8-17-2023

Objective

This policy defines the Community Library Network's responsibility to establish and maintain a balanced and diverse collection of materials that meet the informational, educational, and recreational needs of our residents.

Responsibility

The responsibility for the selection of library materials rests ultimately with the Library **Director Board**. The elected board of trustees guides the selection process through this policy. Under the Director's guidance, selection is delegated to professional collection development library staff who are qualified by education, training and experience. All staff members and the general public are encouraged to recommend materials for consideration. Suggestions are evaluated by the staff based on the Library's criteria for selection.

Intellectual Freedom

The choice of library materials is an individual matter **for adults**. ~~and, while anyone is free to reject for his or herself materials of which they do not approve, he/she cannot exercise censorship to restrict the freedom of use and access to others. The responsibility for use of library materials by minors rests with their parents or legal guardians.~~

~~The Community Library Network seeks to provide a balanced collection representing a wide range of viewpoints, including controversial issues that may be objectionable to some individuals. The purchase of controversial items does not constitute endorsement of the views expressed.~~

~~The freedom to read, along with the freedom to hear and to view, is protected by the First Amendment to the Constitution of the United States. The District subscribes to the **Freedom to Read Statement** and the **Library Bill of Rights** adopted by the American Library Association. These documents are an integral part of this policy and are attached.~~

Selection Process

The Community Library Network seeks to purchase a wide range of materials in a variety of acceptable formats. The selection of materials is generally made by library staff based on our mission statement and accepted goals and priorities, published reviews, recommendations from

library users, availability of materials at other libraries, item's relation to existing collection, use analysis, space, price, and staff judgment and expertise.

The Community Library Network uses several criteria to determine the addition of an item whether purchased, requested, or donated.

- Authority and competency of presentation, author, or publisher
- Favorable reviews and inclusion in reputable resources such as professional or trade journals
- Relation to existing collection
- Adequate standards of quality and durability in content, format, and physical appearance
- Current usefulness or lasting value
- Popularity and user demand, including hold demand counts on materials selected by other libraries in our consortium (CIN)
- Availability of materials through other libraries (Interlibrary Loan) or electronic resources
- Space requirements
- Appropriateness of subject and style for intended library users
- Representation of trends, subjects, or genres of local or national interest
- Price
- Format

Forms of expression that are unprotected by the First Amendment will not knowingly be included in the collection. Unprotected materials are those that have been declared obscene by a U.S. Court of Law. Materials for minors under the age of eighteen (18) that violate Idaho Codes 18-1513, 18-1514, and 18-1515 will be excluded from the juvenile and young adult collections.

Withdrawal of Materials (Weeding)

The Community Library Network attempts to keep its entire collection in a condition that is attractive and inviting to the user. The Collection Development Librarian and other staff use the CREW (Continuous Review and Evaluation for Weeding) method to keep the collection weeded. Criteria for selecting materials for withdrawal include:

- Damage and poor condition
- Copies in excess of demand
- Obsolete information or format
- Lack of use or space
- Availability from other sources
- Community relevance

Gifts

The Community Library Network welcomes donated books and other materials that are in good condition. Donated items may be used or disposed of in any way deemed appropriate and no conditions by donors can be made on materials donated. Donations are evaluated using same

criteria as purchased items. A receipt may be given to donors if requested with a number of items donated but no assessment of value will be made by library staff.

Reconsideration of Material

If a library patron concludes that a specific item does not meet the guidelines set forth in this policy, they may fill out a Citizen's Request for Reconsideration of Material form. The completed form will be given to the District Director who will review the form for evaluation and recommendations. The Community Library Network is a member of the Cooperative Information Network (CIN) consortium, sharing and receiving materials from the other member libraries. Requests for reconsideration are only accepted from Community Library Network residents for Community Library Network owned materials. A review team of library staff will be selected to review the item fully using the material selection policy as a guide and evaluating the work as a whole. A decision will be submitted to the library user. If the patron is not satisfied with the decision, they may appeal the decision to the board of trustees in writing within 10 business days. The board will evaluate whether staff appropriately used the selection policy as a guide during the review process. The patron will be notified of the outcome. The board's decision is final. The item in question will not be removed from the shelf during the reconsideration process. An item will be evaluated for reconsideration only once in a 3 year period unless sufficient new compelling evidence is introduced.

Review of Policy

This policy will be reviewed and revised every three years or updated as necessary. Approved by the Community Library Network Board of Trustees, November 4, 2022.