

2019-2020 Annual Budget



**Harry Potter event at Cherry Lane 2018*

RENOVATE. EXPAND. MODERNIZE.



   @MeridianLibrary #myMLD



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1. LOCATIONS

Cherry Lane Library -1326 W Cherry Ln, Meridian, ID 83642



Tiny Library at The Hill -5159 S Hillsdale Ave., Meridian, ID 83642



Silverstone Branch Library – 3531 E. Overland, Meridian, ID 83642



unBound –722 NE 2nd St., Meridian, ID 83642, opening 2020



2. LETTER FROM THE DIRECTOR

Dear Citizens of Meridian,

As the Library Director of Meridian Library District, I present to you the 2019-2020 Annual Budget. This annual budget was prepared with the assistance of Jeanie Gerwig, Finance Manager, and the Leadership Team, and with guidance and input from the Board of Trustees. The budget is prepared with our mission, Strategic Plan, and information gleaned from the planning process in mind.

We wish to thank the citizens of Meridian for their faith and trust in the library having passed the Plant Facility Levy in May of 2019, which will provide the District with the necessary funds to renovate, expand, and modernize four library facilities. This budget reflects the beginning of those funds being collected starting in January of 2020. The entire capital plan was created using conservative operating projections over the 10-year period of the approved levy. Meridian Library staff is fully committed to providing exceptional service to the citizens of Meridian so they may have access to the resources they need, every opportunity to educate themselves as they desire, and the chance to discover something new.

It is a continuous task of the Meridian Library Board of Trustees, the administrative and leadership teams, and each employee of the District to ensure that the resources in the budget are applied in the most appropriate and efficient manner. We hope you will find the information provided regarding the financial structure of the library and the sources and uses of library funds to be meaningful and informative.

We are always striving to serve you better. If you have any questions, comments or suggestions about this document, please contact us at

208-888-4451 or via email at director@mld.org



Sincerely,

A handwritten signature in black ink that reads "Gretchen Caserotti". The signature is written in a cursive style.

Gretchen Caserotti, Library Director

3. DISTINGUISHED BUDGET PRESENTATION AWARD

Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to Meridian Library District, Idaho, for its Annual Budget for the fiscal year beginning October 1, 2018. In order to receive this award, a government unit must publish a budget document that meets program criteria as a policy document, as a financial plan, as an operations guide, and as a communications device.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Meridian Library District
Idaho**

For the Fiscal Year Beginning

October 1, 2018

Christopher P. Merrill

Executive Director

4. LEADERSHIP

Board of Trustees



Megan Larsen -Board Chair, Dustin Barret- Vice-Chair, Christina Hirsch – Treasurer, Howard Little- Trustee, Jeff Kohler- Trustee, Gretchen Caserotti, Library Director and Secretary

Meridian Library Leadership Team

Gretchen Caserotti, Library Director
John Thill, Assistant Director
Megan Egbert, Programs Manager
Jeanie Gerwig, Finance Manager
Audra Green, Outreach Manager
Nate Pedersen, Branch Manager
Cheri Rendler, Materials Manager
Cheryl Richards, HR Manager
Macey Snelson, Marketing Specialist
Jason Su, Technology Services Manager

5. ABOUT MERIDIAN LIBRARY DISTRICT

The Meridian Library District serves the community of Meridian and its surrounding area. Meridian is a city located in Ada County about ten miles west of Boise, the state capital. The City of Meridian was established in 1893 and incorporated as a village in 1903 with a population of approximately 200.

Meridian has been the fastest growing city in Idaho since 1994, with the population tripling between 1990 and 2000 and more than doubling between 2000 and 2007. In 2010, the population of Meridian was 75,092. Population estimates according to the most recent US Census were 106,804, making Meridian the second largest city in Idaho. The median age is 35.7 and median income is \$64,375. Population over 25 with a high school diploma or higher is 95.3% and with a Bachelor's degree or higher is 33.4%. Unemployment is at 2.6%. Median property value is \$221,300. Median gross rent is \$1,016. 2015 Employment by NAICS Codes for Meridian, ID report 25.1% employment is in the Health Care & Social Assistance Area and Retail Sales accounts for 12.5% of employment.

MERIDIAN LIBRARY DISTRICT HISTORY

Started by the Occident Club in 1924, Meridian Library is now 95 years old. The Occident Club sponsored the library until 1974 when they decided that it had grown too big for them. The people of the Meridian community voted to form a library district on August 27, 1974. At that time, the Occident Club gave their building at Meridian Road and East Idaho Avenue to the newly formed Meridian Library District. That building served the people of Meridian as a library until it was closed on April 30, 2008. Today there are three locations, 90 employees, more than 3,900 programs a year, and over 471,000 visits each year to one of our locations or the bookmobile.

On November 7, 1995, the people of the Meridian community voted 'yes' on a bond that would build a new library building. The farm at 1326 W. Cherry Lane wasn't for sale, but the owner, Anna Koskella, was willing to sell because it would become the library. When the library opened on May 27, 1997, there were 35,000 books and cassettes in the collection and for the first time, the library offered Internet access. For the convenience of citizens who live south of Interstate 84, Meridian Library District opened a full-service storefront branch library in the Silverstone office complex at 3531 E. Overland Road on March 2, 2009. The library also has a bookmobile and delivery vehicle that travel seven days a week to various locations within the District boundaries. An opportunity presented itself in 2015 and the library worked with the Meridian Development Corporation to open unBound, a first-of-its-kind technology library in downtown Meridian at 713 N. Main Street. unBound has a collection of unique programs and services focused on technology and supporting the business community. UnBound closed the 713 N Main location February 2019. A new building was purchased at 722 NE 2nd St spring of 2019 to serve as the permanent home for unBound, scheduled to open in 2020. In the interim, unBound Lite relocated to the Cherry Lane branch with a smaller footprint and a smaller selection of technology equipment. The Tiny Library at The Hill, the newest location, opened October 1, 2018. The 300 square foot container library focuses on Early Literacy and Kindergarten readiness.

We live in an Information Age with millions of stories and infinite resources available at the tap of a finger. Libraries are perfectly positioned to cultivate a community of readers by teaching and supporting digital literacy skills in addition to our traditional literacy building efforts. Today, you can borrow a beautifully illustrated picture book in person or on your mobile device. As Meridian grows and changes, so too, does the library.

6. CURRENT INFORMATION AND STATISTICS

- 52.624 square miles Service Area
- 3 locations (Cherry Lane, Silverstone Branch, Tiny Library at The Hill (opened 10/1/18) and our bookmobile with 7-day service
- Total square footage 34,447 - .29/sq ft per capita
- 24/7 access through a virtual branch at mld.org
- Access to more than a million items as member of LYNX libraries consortium*

2019 Statistics:

Service population 2019 **118,240** residents

59,901 library card holders (51% of total population holds a library card)

Total Items in Collection **191,069**

Collection turnover rate **8.08**; National Average **3.04**

Turnover rate measures overall circulation activity of a library.

471,760 visits to MLD libraries

51,468 reference questions answered

100,676 internet sessions on public computers

Total Program Attendance **98,472**

Children 57,248

Teen 6,716

Adults 9,573

Family Programs 24,935

Total Number of library Programs Offered **3,993**

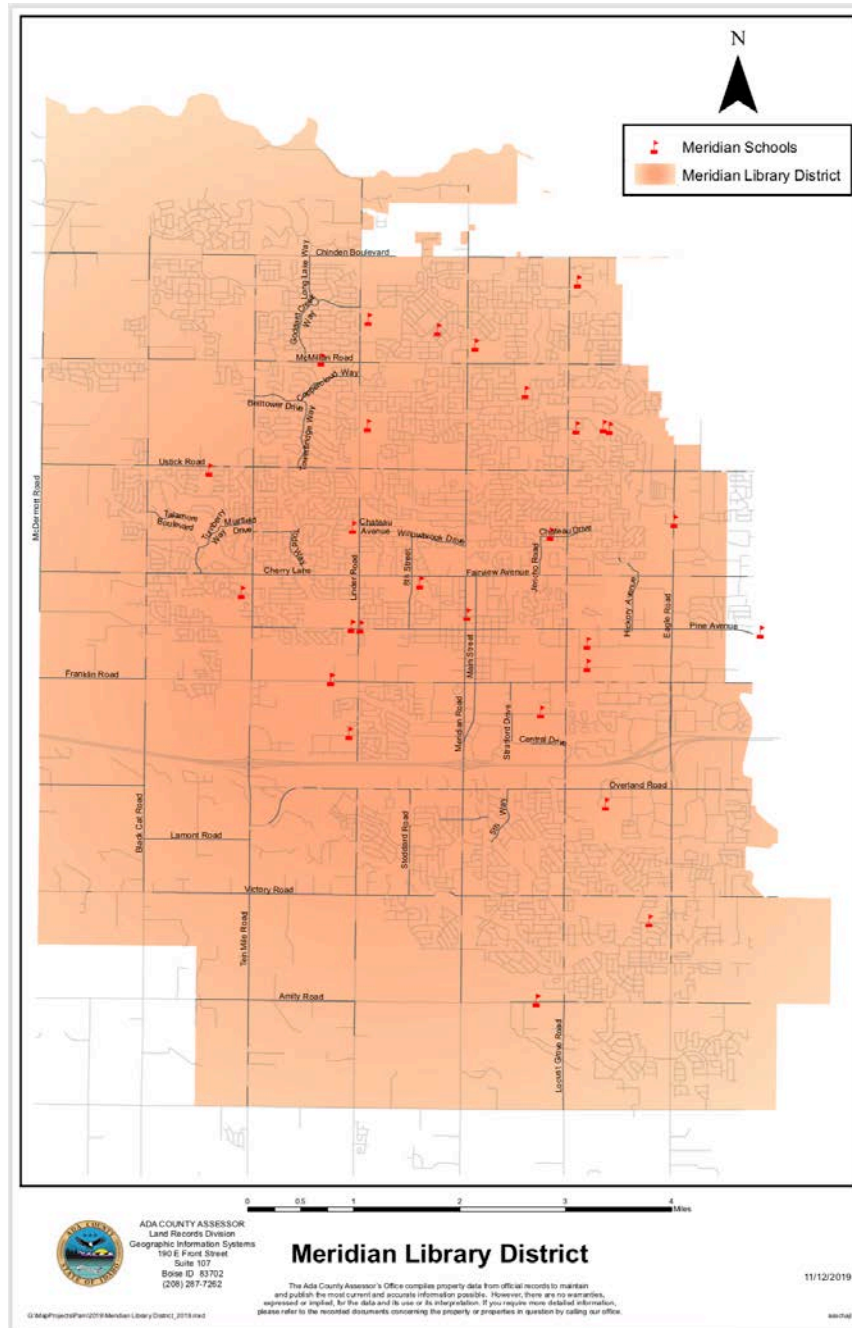
Total Circulation **1,582,454**

Children & Teen 862,036

Adult 513,027

Electronic 205,298

*Information about the LYNX consortium is available at <http://lynx.lili.org/>



8. MERIDIAN LIBRARY DISTRICT STRATEGIC PLAN 2017-2022

Goal 1:

Maintain vibrant collections and resources built around the educational, recreational, and cultural needs of library district patrons

1. Establish methods to regularly evaluate library collections
 - a. Perform a data assessment of current collections to determine use
 - b. Conduct an assessment of the collection needs of underserved populations
 - c. Design a strategy for the evaluation and expansion of non-traditional collections such as Culture Kits and Digital Devices

2019 Progress: *Performed a data assessment of current collections to determine use. Presented to the Board of Trustees December 2018.*

2. Promote our collections and technology
 - a. Employ marketing strategies to connect collections to patrons
 - b. Frame the collection as part of the sharing economy
 - c. Position ourselves as reading recommendation experts
 - d. Communicate that library collections are instrumental in inspiring and supporting a community of learners

2019 Progress: *Extreme Book Nerd Facebook group had considerable impact. Summer reading program promotion via social media resulted in increased engagement. Public Services and Materials Services working on Readers' Advisory initiatives including staff training, round tables and curated booklists. First six months of 2019, we saw Reader's Advisory reference questions rise 84.4%. Especially those associated with Extreme Book Nerd.*

3. Develop collections that reflect our diverse community
 - a. Increase and promote bilingual materials
 - b. Expand special collections geared toward underserved populations

2019 Progress: *Website is being translated into Spanish. Spanish language library brochures were completed. Purchased additional Spanish language adult fiction. Purchased children's bilingual books in multiple languages. New world languages collection. Added Spanish language collection to Silverstone location.*

4. Develop collections that support the educational needs of the community
 - a. Increase and promote collections geared toward traditional educators
 - b. Increase and promote collections geared toward home school families

2019 Progress: *Started an educators e-newsletter promoting our resources and outside resources. Added new Early Literacy kits for Tiny branch. Homeschool families participated in Kindergarten Readiness. Added STEM kits focused on serving teachers and homeschooling families.*

Goal 2:

Create connections in the community with a focus on decreasing barriers to access and increasing inclusion through our services and programs

1. Design and deliver services that support lifelong learning, an informed public and encourage a love of reading
 - a. Design, implement and evaluate programs for all ages, abilities, and language needs to be delivered both at the library and in the community
 - b. Create district-wide initiatives to meet community literacy needs, including support for early literacy, adult literacy, and English Language Learners
 - c. Increase access to resources and materials outside the library buildings
 - d. Develop plan to focus programming and collections based on specific developmental stages of life/learning
 - e. Create methods to support educators and students through school visits or other collaborations
 - f. Implement a campaign to share the 5 early literacy practices with caregivers
 - g. Expand resources and support for community book clubs

2019 Progress: *Programs Manager created evaluation and program feedback tools. Created outcomes for all of 2020 special programs. Kindergarten All-Stars program taken to a district level with six sessions being offered. Information Literacy programs and classes conducted at all local high schools. Added Memory Kits for facilities use and for patrons. Increased Book Swap sites. Increased engagement with developmental preschools. Silverstone developed and implemented a plan to focus storytime programming on specific developmental stages.*

2. Provide ways for residents to connect to each other in order to create a strong community
 - a. Adjusting youth programs to facilitate caregiver interaction
 - b. Identify and create programs that welcome and support new Meridian residents

2019 Progress: *In September, Library Card Sign Up Drive complete with goal of connecting residents to each other as well as the library. Focus was on low-income neighborhoods and apartment complexes.*

3. Design, implement, and evaluate a comprehensive and vibrant volunteer program that engages citizens with the library and with each other
 - a. Offer skilled volunteer opportunities in order to attract and retain high impact volunteers of all ages
 - b. Connect volunteers to each other and the library with possible community-wide projects- e.g.: JustServe listing for Book a Bike
 - c. Develop a committee of volunteer ambassadors in the community who advocate for MLD in person and online

2019 Progress: *Increased home delivery volunteers and Early Literacy volunteers. Our Get Involved Fair highlighted all kinds of volunteer opportunities.*

4. Initiate and maintain opportunities for community partnerships to deliver high quality programs and services
 - a. Staff seek out opportunities for organizational memberships or community presenters that further promote library programs and services
 - b. Provide mechanism for outside organizations to cross-promote their events and services

- c. Provide opportunities for community partners to present and/or provide information/activities dedicated to building fiscal resilience and financial literacy

2019 Progress: *Successfully tested the Financial Escape Room with the University of Idaho in Meridian. Working toward systematizing the room to travel statewide. Silverstone orchestrated Free Night at the Children's Museum and did partnership programming with the Birds of Prey Center, the Meridian Police and Fire Departments, and Idaho Fish and Game.*

5. Improve library access for citizens by reducing barriers
 - a. Identify opportunities to decrease or eliminate fines for patrons
 - b. Identify opportunities to increase hours of operation and decrease holiday closures
 - c. Offer library printed materials in multiple languages
6. Identify opportunities to increase inclusion in programs and services
 - a. Create programs that recognize and celebrate Meridian's diverse community
 - b. Identify and create programs to support ELL community members

2019 Progress: *Juvenile late fines eliminated November 2018 and adult late fines eliminated January 2019. Silverstone orchestrated two significant cultural events: Dia de los Muertos and Dia de los Ninos.*

Goal 3:

Offer physical spaces that are welcoming, set the tone for excellence, and meet the diverse needs of Meridian

1. Examine physical spaces to ensure they are accessible and meets the diverse needs of users
 - a. Annually review ways to improve ADA accessibility
 - b. Review library spaces and increase comfortable spaces
 - c. Train staff in methods to greet and connect patrons to the physical spaces
 - d. Conduct an assessment of large and small conference rooms
 - e. Update the library's long-range facilities plan
 - f. Develop a renovation plan for Cherry Lane
2. Make the library more convenient
 - a. Create holds-pickup parking spots at Cherry Lane
 - b. Explore financial means to increase service points
 - c. Pursue opportunities for new locations
 - d. Create consistent branding experience across locations and across all media

2019 Progress: *RFQ complete for architect and construction manager. Plant Levy passed May 2019. Opened Tiny Library branch September 2019. Cherry Lane branch ADA bathroom renovation finished October 2019. Silverstone floor repaired.*

Goal 4:

Employ staff that exemplify the values of MLD, create partnerships and embed themselves within the community. Cultivate an environment of excellence, professionalism, and growth

1. Recruit, support, and retain a diverse workforce
 - a. Identify barriers for diverse applicants in the recruiting and hiring process and make changes to eliminate those barriers
 - b. Build cultural competencies and train staff on cultural awareness and competencies
 - c. Identify staff, volunteers, and community partners who can network with diverse individuals and communities
2. Create new positions to deepen our workforce pipeline

- a. Create associate librarian positions to deepen career opportunities for paraprofessionals
 - b. Continue to develop librarian positions to improve MLD's ability to execute strategic initiatives
 - c. Continue to refine the Junior Librarian program
 - d. Create a professional internship program
3. Retain and support a talented workforce
- a. Foster opportunities for professional development for career growth
 - b. Evaluate and update the tuition assistance program
 - c. Administration will conduct a listening tour to better understand staff challenges

2019 Progress: *Reconfigured the applicant user experience to a more intuitive user experience. Received Public Library Association Inclusive grant for additional Junior Librarian position. Completed a listening tour to better understand staff challenges. A Working Group was created to engage staff in finding solutions for communication gaps. Changes being applied to performance review process.*

Goal 5:

Provide technology that supports the needs and interests of staff and patrons

1. Improve MLD's technology procedures and processes
 - a. Define equipment replacement procedures and timelines
 - b. Research and implement computer and print management software options
 - c. Create cross-location consistency in technology access and experience for patrons and staff
 - d. Develop a structured staff training program to improve day-to-day technology skills
 - e. Improve documentation of processes and procedures
 - f. Create documentation of technology service and software contracts
2. Conduct an assessment and evaluation of the library's current and future technology needs
 - a. Evaluate current status and future needs of public use and public-facing hardware and software
 - b. Evaluate current status and future needs of staff hardware and software
 - c. Develop a strategy for the research and implementation of new and emerging technologies
3. Implement programs and services around technology
 - a. Create technology instruction opportunities for patrons of all ages and skill levels
 - b. Increase technology-focused job skill programs for patrons
 - c. Develop emerging tech training for staff

2019 Progress: *Public computers now on a 36-month leasing replacement cycle to facilitate consistent replacement and minimize fiscal impact. While we still want to continue observing the latest tech trends, the goal perspective has changed from what is the latest technology we can implement to what is the latest technology that our patrons can use. Currently, rotating Public Services staff through technology training rotations. Initiated partnerships with AARP and the Meridian Senior Center providing a variety of technology centered classes. Silverstone successfully obtained a Power Engineer and ICFL grant to transition their teen space into the LABrary, a technology-centered area allowing patrons to experiment with STEM activities and various technology including 3D printers.*

Goal 6:

Strive to be responsible stewards of our financial resources

1. Identify opportunities to increase revenue streams outside of property taxes
 - a. Create a library foundation and launch a capital campaign to fund new library construction
 - b. Conduct an analysis of non-tax income, such as grants, sponsorships etc.

- c. Expand alternative revenue streams, such as offering birthday party packages and special events
- d. Continue to support the Friends of Meridian Library
- 2. Continue to improve and communicate strategies for fiscal accountability and responsibility
 - a. Create a communication plan that shares efficiency of tax dollar spending and focuses on transparency
 - b. Seek input from stakeholders on budget allocation

2019 Progress: *Foundation Manager hired, foundation formed and official 501c3 status received. Awarded the Distinguished Budget Presentation for the first time. Attended Meridian Town Hall meeting to engage community in the budget presented on the Balancing Act platform. Increased self-generated revenue by 3% in overall total revenue from the prior year.*

9. DEPARTMENT GOALS AND HIGHLIGHTS

Department	Department Function	2020 Goals	Goal	Budget Line	Page	Personnel	Page	Highlights 2019
Youth Services	Youth Services staff provides a safe, inclusive and welcoming environment for youth, caregivers, and staff that encourages and supports life-long learning and personal growth. To encourage and empower all youth and their caregivers by inspiring a love of reading; sparking curiosity; cultivating life skills, and providing access to enriching programs, materials, and technology within a supportive learning and working environment	YS will focus inward a bit this year to establish clear service priorities, organize the work of staff, conduct assessments of performance and work on training where needed. Staff will continue to provide programs and services under Strategic Plan Goals 2 & 3, but not take on new initiatives at this time until the assessments have been completed.	4	Operating Expenses - Program Expense	41	Patron Services	39	Number of Programs and attendance statistics 1,589 programs, 37,316 in attendance created Early Learning Framework
Public Services	Public Services staff provides services at the help desks, check out points and are available to answer reference questions. Public Services also provides Adult Programming for Meridian Library at Cherry Lane.	Complete staff reorganization to maximize skills toward the department's public facing priorities. Encourage greater use of metrics in the department for functions like programming customer service and technology help.	4,2	Operating Expenses - Program Expense	41	Patron Services	39	Saw an increase of 227% of reading recommendation requests in the last six months of FY19. Interlibrary loan requests increased 21% over last year. Requests for notary services were up 36%.
Outreach	Outreach Services staff responds to community needs by taking resources, including materials, technology, and programming, outside the walls of the library, to meet people where they are.	Develop and expand training for childcare facility staff and caregivers, develop and expand Kindergarten readiness initiatives, expand Home Delivery outreach to new facilities; build and adapt rubric to help determine community needs.	1,2	Operating Expenses - Program Expense	41	Patron Services- Community Specialist, Outreach Manager	39	Expanded Summer mailing program, developed Early Literacy training, strengthened partnerships. Program attendance=31,232- Children 13,790. Teen 653,Adult 475 and Family 16,314. 740 Programs - 600 Children programs, Teen 653, Adult 31 and Family 71
Silverstone Branch	The Silverstone location of Meridian Library District works to serve as a fully functioning branch of the library system, offering a community-focused space with a diversity of services and collections, and a welcoming environment for residents of south Meridian.	Silverstone will focus this year on developing programming related to its new LABrary makerspace, strategically re-evaluating outreach efforts, including a reduction in frequency of site visits to daycares in order to add new sites, maintaining a daily storytime during the week connected to early literacy priorities, (i.e. covering ages from babies through toddlers, plus a bilingual storytime), hosting a variety of one-off programs, including multicultural programs, helping staff Tiny Library and its related programming, and	1	Operating Expenses	41	Patron Services- Branch	38,39	Won several grants, including a large grant from Power Foundation and the ICFL to convert the teen space into a LABrary makerspace and completed major floor repairs. Total of 109,705 visitors this FY. Average monthly door count this FY was 9142. We hosted 633 programs that saw a total attendance of 20,733. Average month saw 53 programs and 1,728 in attendance.

		maintaining a high-level of customer service for south Meridian patrons.						
unBound Branch	unBound is a technology library and educational facility to experiment with emerging technology, attend classes, meetings, and other events. unBound provides access to the equipment and instruction to Make, Learn, and design on your own, with special focus on supporting entrepreneurs, small business owners, and Millennials.	Overseeing planning and construction of the new unBound building with an anticipated grand opening in Fall 2020. Refreshing unBound's mission statement to focus on job development, STEM education and outreach, and continued small business focus.	1,4	Operating Expenses; Capital - Building	43	Patron Services- Tech Assistant and Tech Supervisor	39	Relocated unBound from 713 N. Main St to Cherry Lane as unBound Lite. Identified and supported the purchase of a new building and currently working on design of the new location.
Material Services	The Material Services department manages the collections of the Meridian Library and oversees the collection space within the Library to keep the shelves organized and accessible.	Materials Services will focus on fulfillment of grant-related collections, such as fitness kits, health resources and Baby Board book kits. Analysis of technical services workflow will be conducted and recommendations made to prepare for District location expansion and increased collection size. Will begin work on in depth collection analysis and conduct diversity audits of identified collections. Will continue to refine digital services and offer new online resources that fulfill strategic goals such as ReadyRosie and Online Foundation Directory, and provide a Spanish translation of the library website.	1	Collections	44,45	Support Services- Collection Development Librarian, Digital Services Librarian, Library Page, Materials Services Manager, Page Supervisor. Resource Coordinator, Resource Specialist	39	Added 20,684 physical items and 4489 digital items (Overdrive). 239 kits circulated 2362 times. Print circulation up 6% and overall physical materials circulation was 1,377,374. Digital circulation up 29% with 205,298 checkouts. Staff processed 1,059,753 returns.
Technology Services	The role of Technology Services is to maintain network infrastructure, telecommunications and library technology equipment. In addition, Technology Services introduces new technologies into the community and Library.	As part of our continuing effort to reduce operational cost, Technology Services plans to move MLD's server infrastructure to a Cloud-based (offsite) provider. The migration of the District's Windows Servers and backup drives will virtually eliminate the need to invest in on-premise hardware going forward and will also increase the security of our network. We also plan on executing lease agreements for a patron lab refresh at Silverstone as well as a refresh of our self-check system.	5	Operating Expenses - Information Technology; Capital - IT Infrastructure -Hardware, IT PCs Printers & Hardware	41,43	Support Services – Technology Services Manager, District Technology Support Specialist	39	Transitioned to a new internet and phone provider which offered significantly higher bandwidth speeds and better phone service using existing hardware. Added full-network content filtering. Made substantial network infrastructure upgrades with cabling and switch enhancements.

Administration								
Library Director	Under policy guidance and direction from the Library Board of Trustees, the Library Director performs professional and administrative duties in planning, developing, implementing and directing library services for Meridian Library District. Along with the Trustees, the Library Director assumes responsibility for ethical and conservative use of taxpayer funds. Serves as the Risk Manager for the District.	Complete design and construction on unBound building renovation on time and on budget. Begin design on Linder Village branch. Solicit private and corporate gifts to increase the project budgets for the capital projects. Oversee an organizational restructure to more efficiently utilize staff resources.	3, 6	All	All	Support Services	39	Work with board and staff to put a Plant Levy measure before the citizens of Meridian. Purchase of unBound building. Completed RFP for architects and construction managers that will complete the design and work on upcoming capital projects.
Communications and Marketing Specialist	The Communications & Marketing Specialist is primarily responsible for providing support to library public relations and growth activities including developing overarching marketing and communication strategies, public relations, material development, community outreach and digital campaigns.	Increase digital presence and awareness. Decrease use of printed program promotional materials. Initiate use of digital signs for content promotion. Design and launch early literacy information campaign.	1, 2	Marketing	41	Administration	38	Increased Facebook, Twitter and Instagram activity. Highly successful informational campaign regarding the Plant Facility Levy.
District Programs Manager	The District Program Manager oversees library programs for all ages by directly participating in or working with others to plan, promote, execute and evaluate programs at all library locations. This position heavily coordinates with staff at all locations and departments to ensure programs are planned, promoted, and executed to the highest quality and are relevant to the needs of the Meridian Community.	Districtwide programs will focus on outcome-based programming and the evaluation of those programs, helping to define who conducts programs across the district, and facilitating training for staff who do facilitate programs.	2	Program Expense	41	Patron Services	39	Summer reading increase participants 13%, increase books given out 91%, increase sponsorships 144%. Grant for \$20,800 from Blue Cross Foundation Employee Fund to create Memory Lane: a story trail for seniors. Aligned our Library Card Sign Up Month initiative to match a strategic goal.
Facilities - Maintenance Specialist	The Maintenance Specialist provides the community with maintained buildings and library spaces. The Maintenance Specialist provides on-going building maintenance and annual inspections of equipment.	Goals for 2020 are to maintain current facilities in anticipation of a major renovation at the Cherry Lane branch	3	Operating Expenses - Facility Expense, Capital - Major Improvements	41	Administration	38	Oversaw flooring repairs at Silverstone and ADA bathroom project at Cherry. Assisted in setting up and installing fixtures for LABrary
Finance Manager	Responsible for managing the finances of the library and providing financial reporting that is accurate and clear. Maintains the financial infrastructure of the library to ensure the library is a good steward of the taxpayer funds entrusted to the library. Emphasis of financial function is accuracy,	Provide real-time budget tracking tools to managers. Initiate community engagement to communicate the annual budget and seek feedback. Implement a paperless accounting system. Clean audit report for 2019. Continue to improve budget narrative. Receive the GFOA	2a, 2b	All	All	Administration	38	Received, for the first time, the GFOA Distinguished Budget Presentation Award for the 2018-2019 Budget Narrative. Received clean audit report for fiscal year 2018.

	integrity and clarity.	Distinguished Budget Presentation Award for the 2019-2020 Budget Narrative.						
Foundation Manager	The Foundation Manager is responsible for the overall management and operations of fundraising and development for the Meridian Library Foundation, created to support the capital needs of the District. This position provides strategic direction and active leadership by working with Meridian Library administration to set priorities and fundraising efforts.	Raising public profile of Foundation by increasing social media engagement, continue to host events, recruit influencers in community for Board of Directors. Create and maintain donor database. Establish fund for future capital endowment. Write grants for District and Foundation to continue to build capacity. Increase revenue by 10%.	6-1a	n/a	n/a	Administration	38	Established Foundation. 501c3 filing complete. Foundation board developed. Website designed.
Human Resources	Create a passionately engaged workforce dedicated to serving our community in exceptional ways. Attract and retain an adaptable and service-driven workforce representative of our community, preserve MLD's commitment to a strong and united team by making work meaningful to every individual and provide our staff with the same concern and care that MLD provides to patrons.	Assist in developing staff training to improve day-to-day technology skills. Providing tools and resources to ensure employees know and can perform successfully and continue to learn and grow in their positions. Provide an engaging performance feedback process that encourages open and continuous feedback/recognition and includes competencies. Enhance benefit offerings available to staff.	4,3c	Personnel	38-40	Administration	38	Numerous staff technology training delivered throughout the spring/summer utilizing unBound staff as trainers; created structured new hire training/checklists for all new hires and revamped new hire orientation; 95% complete on developing a revised performance review process/document including position competencies; conducted a benefits survey and from that survey implemented a 457b retirement plan offering for all employees; budgeted for an employer-sponsored short-term disability benefit expected to start in January 2020.
Volunteer Coordinator	The Volunteer Coordinator position is responsible for planning, organizing and directing the volunteer program associated with the Meridian Library District. This position focuses on the development of the volunteer program, including the cultivation, recruitment, placement, tracking, training and recognition of volunteers primarily at the Cherry Lane Library but also coordinating these same efforts for continuity with locations across the District.	The volunteer coordinator will plan for the addition of new locations and the impacts it will have on the volunteer program and prioritize the quality of volunteer work over quantity. The volunteer committee will look at volunteer retention: how to track it and how to improve it.	2	Miscellaneous - Volunteer Appreciation	41	Support Services	39	757 unique volunteers gave their time in service to the library from Oct 2018-Sept 2019, compared to 584 volunteers last year. (47 % increase). Volunteers served a total of 7, 923 hours this year and 7,133 hours last year. (11% increase) Volunteers served a value of over \$168,245.04.

10. PICTURES



Announcement – Won National Medal for Library Services by the Institute of Museum and Library Sciences



Families reading together inside the new Tiny Library



Sing Along Storytime Youth Services



Elected Officials read with kids at Summer Reading Kick Off



Free books distributed at Summer Reading Kick-off



Door to Door Library Card Sign Up Drive



Bookmobile decorate for Winter Lights Parade



Silverstone Staff & mascot Edgar the Bearded Dragon Halloween 2019



Kindergarten All-Stars Graduates 2019



Boise Hawks baseball players Storytime on the Field

11. SIGNIFICANT ACCOMPLISHMENTS



Meridian Library District staff

Staff Accomplishments

Grants:

- Received a grant from the National Network of Medical Libraries of Medicine for \$42,600 to create Meridian Moves, a community health and wellness program
- Awarded \$20,000 Blue Cross Employee Foundation grant for the Story Trail memory lane project, a collaborative project with the Meridian Parks department and the Meridian Senior Center
- Meridian Rotary awarded grant funds to purchase and assemble early Literacy Kits for the Tiny Library
- Silverstone library received \$5,000 grant from Power Engineers, complemented by a 50% match grant of \$2,500 from the STEM Action Center to create and furnish a makerspace at Silverstone called the LABrary
- Selected by Meridian City Council to receive a \$79,000 Community Development Block Grant to be used to remodel the library bathrooms at our Cherry Lane facility to bring them in line with ADA accessibility requirements

Awards:

- Awarded the National Medal for Library Services by the Institute of Museum and Library Sciences (IMLS) - the prize included a \$10,000 cash award that will be used to create a new Children's Book Festival in 2020
- Skye Corey was named a Mover & Shaker by Library Journal magazine, the 2nd MLD librarian to be named out of only 8 in the state of Idaho
- Megan Egbert, District Programs Manager, served on the prestigious 2019 Caldecott Committee selecting the most distinguished illustrated children's book of the year
- Received the GFOA Distinguished Budget Presentation Award for the 2019 Fiscal Budget –First year receiving
- Received Library of Congress Best Practices Award -\$5,000

Leadership Roles:

- Nate Pedersen graduated from the Meridian Chamber of Commerce Leadership Meridian program - Jason Su accepted into the next year cohort
- Emily Brock and Allie Poole are serving on the 2019 ILA Conference Planning Committee
- John Thill serves as the Idaho Library Association's Legislative Chair
- Cheri Rendler, Materials Services Manager, serves on the Idaho Library Association Idaho Book Award Committee
- Jenaleigh Kiebert and Alex Johnatakis completed an online "Tiny Toolkit" as a resource for libraries looking to open non-traditional small spaces like the MLD Tiny Library - funded by the Fellowship for the Future of Libraries award
- Justin Prescott serves as Chair of the Data Subcommittee for the Association of Bookmobile and Outreach Services and they are currently building a "Bookmobile and Outreach Information Repository"
- Gretchen Caserotti is serving as the Chair of the ALSC Budget Committee and was elected to the University of Idaho McClure Center for Public Policy Advisory Board

Conference Presentations:

- Pamela Johnston presented at the ILA Conference on volunteer programs in libraries
- Jenny Liebig was asked to present "Privilege and Service: Respecting Identities in Your Library Community" at the ILA Conference
- Audra Green and Laura Abbott presented "The Value of Embedded Librarianship and the Power of Creative Placemaking" at inaugural ICFL Futures Camp, summer 2019
- Nick Grove presented "We've Got THAT! Moving Beyond Books: Lending Nontraditional Items at Your Library" at the ICFL Futures Camp
- Gretchen Caserotti and John Thill presented on workplace diversity at the Idaho Nonprofits Conference
- Dani Elizabeth presented at the 2019 Pacific Northwest Library Association Library Conference on the library's financial education escape room
- Audra Green presented (in partnership with Phyllis Vermilyea from Nampa Schools) "Increase Access and Decrease Barriers through Partnerships with the 5 Protective Factors" at the Idaho Children's Trust Fund Annual Strengthening Families Institute

The staff members at Meridian Library are highly respected in the field, both in the state of Idaho and nationally, and they have a growing reputation. Their passion for their work shows in both the impact they make with the individuals in the community as well as on the profession.

12. MERIDIAN LIBRARY DISTRICT FINANCIAL POLICY

The Meridian Library District adheres to the Financial Policy and is in compliance with the Financial Policy.

FINANCIAL POLICY:

PURPOSE

Sound financial reporting is an essential element of public-sector accountability to the citizens it serves. This policy defines basic accounting and cash control policies. It is designed to protect and enhance the security of Meridian Library District's financial functions, promote the maintenance of accurate records of financial activities, and facilitate compliance with governmental and private funding source reporting requirements. The Library Board of Trustees formulates policies and supervises the Library Director, who is responsible for the daily operations and activities of the library.

FISCAL AUTHORITY

LIBRARY BOARD OF TRUSTEES: The financial resources of Meridian Library District (Library) are the responsibility of the Meridian Library District Board of Trustees (Board). The Board are elected officials and serve without compensation. The Board is responsible to:

- Provide guidelines for management and allocation of financial resources which seek to produce optimum benefit for those we serve.
- Monitor and evaluate the financial plans of the Library and to maintain the financial integrity of the Library.

LIBRARY DIRECTOR: An annual operating budget will be prepared by the Director and presented to the Board for approval pursuant to Idaho Code Section 33-2725 and the corresponding requirements of public notice and public hearing. The budget will reflect the estimated cost of carrying out the programs and services of the Library for the next fiscal year and the anticipated revenues of the Library. The Library Director is the primary purchasing agent for the library and is responsible for all library contracts, orders, and purchases. The Director shall select products, services and vendors that best meet the needs and goals of the library. In making decisions regarding selection of products and services for the library, the Director will comply with Idaho Code and should consider relevant factors with include, but are not limited to: Suitability, Availability, Quality, Workmanship, Price, and Delivery. The Director may delegate the responsibility for ordering selected products and services to other employees as the Director deems appropriate or necessary to accomplish the goals of the library. Please see the Meridian Library Purchasing Guidelines and Procedures for information regarding library purchasing procedures. To help reduce the risk of financial loss to the library, the Director will implement procedures to:

- Prevent embezzlement
- Ensure against liability losses (to Board members, the Library or to Library funds)
- Properly maintain facilities and equipment, Limit exposure of the Library, the Board and the staff to claims of liability
- Ensure funds are disbursed only in compliance with Board authorization and applicable state laws

LIBRARY FINANCE MANAGER: The Finance Manager records library transactions to accurately reflect library operations. Monthly financial statements will be presented to the Board that include individual

payments made from library accounts. Monthly reviews (or more frequently as may be requested) of all accounts will be provided by the library Finance Manager to the Director and the Board. The Finance Manager coordinates the annual audit with an independent auditor.

LIBRARY STAFF: Managers prepare budgetary requests annually during the development process. All library staff will be familiar with this policy and the Purchasing Guidelines and Procedures and as public servants will exercise fiscal responsibility in regards to their use of library funds. Employees are to follow the District's Purchasing Guidelines and Procedures when making purchases on behalf of the District. Employees who make unauthorized purchases will be subject to disciplinary action including possible dismissal.

BASIS OF ACCOUNTING

The accounts of the Library are maintained on the modified accrual basis of accounting. All Library monies are considered part of the General Fund, Capital Replacement and Repair Fund, or Restricted Funds. Restricted Funds include fund balance amounts that are constrained for specific purposes which are externally imposed. Restricted Funds include revenue connected with gifts and memorials donated to the Library and/or otherwise restricted funds. The Library's fiscal year is October 1 through September 30. The financial statements of the Library shall be independently audited annually in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards and applicable law. The District is accounted for as a special-purpose government engaged in a single governmental program. Annual audits are submitted to the online central registry and reporting portal on the legislative services office website.

BUDGET PROCESS

The Director is responsible for preparing an annual detailed budget estimate for submission to the Board of Trustees in compliance with Idaho Code Section 33-2725. The budget is prepared on the modified accrual basis of accounting consistent with the basis used for financial reporting. The Library Board is responsible for revising and adopting the budget estimate for publication, holding the necessary public hearings, and for adopting the appropriate budget resolutions. After the action of the Library Board, the budget is submitted to Ada County Clerk's Office which submits it for approval to the Idaho State Tax Commission and is made available on the library's website. The budget development process typically begins in February; the Ada County clerk is notified of the public hearing date by April 30. The preliminary budget is presented to the Board for review in July and is put forward for formal consideration at a public hearing in August (per Idaho Code Section 33-2725). The L-2 is submitted to the county by the first week in September. In January of each year, the most recent adopted budget and a comparison of the budget to actual revenues and expenditures for the most recently completed fiscal year are submitted to the online central registry and reporting portal on the legislative services office website. After the library budget has been duly approved and funds have been appropriated, the Director is authorized to expend funds within the confines of the budget's categories. The Director will also be responsible for notifying the Board of anticipated insufficiencies in any fund category that may require a budget amendment and/or the future transfer of funds between accounts. To amend the budget a public hearing is held. Legal notice of the proposed amended budget and the time of the public hearing is published. The proposed amended budget is presented at a special public meeting where comments from the public are heard. The amended budget is to be approved by the Board of Trustees before adopted.

APPROVAL OF LIBRARY EXPENDITURES

The Director will submit for approval a list of checks issued for the prior month to the Board at each regular Library Board meeting. The Board Treasurer selects checks from the check listing and reviews supporting documentation each month. The Director is authorized to make payment for budgeted expenses in advance of such approval in order to take advantage of discounts or to meet due dates. Such payments are ratified by the Board after review of the monthly list of bills. No draft on a checking account of the Meridian Library is valid without the signature of the Library Director or a member of the Library Board. All payments are reviewed and approved by the Library Director. The Library Director and Finance Manager report monthly to the Library Board on the year-to-date status of revenues and expenditures in the Library's General Fund as compared to the budget. The Library Director and Finance Manager also presents monthly the balance in each fund of the Library.

CASH RECEIPTS POLICY

Deposits for fines and fees are recorded daily. Before the start of the day, monies from the registers are dual counted and reconciled to cash register receipts and the *Daily Reconciliation Form* is completed. The money is placed in a bag and locked in a secure place. Payments made by credit card are recorded as part of the daily cash reconciliation process. An Assistant Manager deposits the monies to the bank either daily or periodically dependent on the amount of cash received.

Self-pay machines and APM/Copy machines are emptied and filled periodically during the month. The money is recorded on a *Checks Received Through the Mail and Miscellaneous Receipts* form. The money is dual counted, put into a bag and locked in a secure place. Cash payments received through self-pay machines and APM/Copy machines are deposited by an Assistant Manager periodically during the month. Self-pay credit card payments are downloaded and recorded by the Finance Manager.

Property tax payments are electronically deposited to the Library checking account. Notification is sent by Ada County as the tax funds are remitted.

All other cash and checks (grants, donation, etc.) are logged through a *Checks Received and Miscellaneous* form by the Administrative Assistant. The checks are stored in a locked secure location. An Assistant Manager will prepare the deposits and completes a *Deposits to Bank* form. The deposits are taken to the bank by an Assistant Manager.

Monthly, the Finance Manager verifies that the daily cash register receipts, the self-pay receipts, APM/Copy Machine receipts and the checks received through the mail were deposited to the bank.

BANK STATEMENTS AND RECONCILIATION REPORTS

Bank statements are downloaded directly from the bank website by the Library Director, reviewed by the Library Director, and forwarded to the Finance Manager. As part of the bank statement review, the Library Director confirms payroll transfers, payroll tax transfers and PERSI transfers as well as confirming transfers to and from Library bank accounts. The Library bank accounts are reconciled monthly by the Finance Manager.

INVESTMENTS

Idaho Code provides authorization for the investment of funds as well as specific direction regarding allowable investments. The District's policy is consistent with this direction. The District currently invests in interest bearing bank accounts and the State of Idaho local government investment pool.

FINANCIAL RESERVE AND CARRY OVER POLICY

Annually, after the annual audit, the fund balances will be reviewed. Reserve balances will be reviewed to ensure adequate reserves in the General Fund sufficient to maintain district operations. A proposed transfer may be presented for board approval to transfer carry over funds from the General Fund to the Capital Replacement and Repair Fund. The District follows Idaho Code Section 33-2724 (3) and 33-2724 (4) that pertains to carry over balances and capital asset replacement and repair funds.

CREDIT CARDS

Staff members who frequently make purchases for library events, have frequent travel expenditures, or who order library supplies have been issued a credit card with a credit limit established by the Library Director. Each staff member assigned a card will attend required training and sign an Agreement Regarding Obligations of Holders of Meridian Library District Credit Card.

Each month credit cards statements are downloaded by the Finance Manager and forwarded to the staff member responsible for the credit card and charge receipts. The Library Director's credit card statement is received through the mail.

Staff members responsible for credit cards are to reconcile receipts to the credit card statement and submit the receipts and statements to their supervisor. Supervisors review and approve the credit card statement, receipts, budget codes and support codes if applicable. Both the receipts and statements are forwarded to the Finance Manager for payment.

Charges on library-issued credit cards are reviewed monthly by the Library Director.

The Library Director's credit card statement is reviewed monthly by the Treasurer of the Board or Board Chair.

FIXED ASSET CAPITALIZATION POLICY

Fixed assets are property, plant, furniture, and equipment costing \$1,000 or more with a useful life of three years or more. An inventory of fixed assets will be maintained.

All fixed assets are valued at historical cost or estimated historical cost if actual is unavailable, except for donated fixed assets which are recorded at their estimated fair value at the date of donation.

Depreciation is provided over the assets' estimated useful lives using the straight-line method of depreciation.

Fixed assets do not include ordinary repairs that do not increase the value or extend the life of the asset.

A retirement record will be maintained as items are withdrawn or retired.

The fixed asset inventory should be reviewed on an annual basis.

CONFLICT OF INTEREST

A conflict of interest occurs when a person has a private pecuniary interest in any library decision or action. It is also important to avoid the appearance of a conflict of interest where a person's private interests compete with his or her professional obligations to the Board-governed entity to such a degree that an independent observer might reasonably question whether the person's professional actions or decisions are materially affected by personal considerations, including but not limited to, personal gain, financial or other benefit. Public officials and employees are prohibited from having a direct or indirect interest in transactions with the units of government that they serve without appropriate disclosure. Library legal counsel will be consulted when a conflict of interest may exist and/or the legality of a transaction is in question. Library Trustees and Library Staff will be familiar with and comply with Idaho Statutes Title 74, Chapter 4 Ethics in Government as well as Meridian Library District's Conflict of Interest Policy.

OTHER POLICIES

If an employee or volunteer has a reasonable belief that an employee, volunteer or Trustee of Meridian Library District has engaged in any action that violates any applicable law, or regulation, including those concerning accounting and auditing, or constitutes a fraudulent practice, or a conflict-of-interest, the employee is expected to immediately report such information to the Library Director. If the employee does not feel comfortable reporting the information to the Director, he or she is expected to report the information to Human Resources. See the Meridian Library District *Whistleblower Policy* for additional information. Other policies governing travel, expenses, mileage, supplies, equipment and telephone use are contained in the *Library Employee Handbook*.

13. BUDGET MESSAGE

The Meridian community voted to form an independent library district on August 27, 1974. The general objectives are to provide citizens of the library district with library services for their education and recreation. Operations are governed by Idaho Code Statutes, primarily Title 33, Chapter 27. An elected Library Board and Library Director are responsible for efficiently delivering library services in a fiscally responsible manner. The Meridian Library District will do its utmost to pay for all current operating expenditures with current operating revenues. The Meridian Library District will not put in to place budgetary procedures that postpone expenditures or accrue future years' revenues to balance the current year budget.

In developing the 2019-2020 budget, several key factors played a role in the budget development and were incorporated into the budget. New construction rolls continue to grow as do sales tax. Reflected in the budget revenue is a Transfer In from the Capital Replacement and Repair Fund savings to renovate the newly purchased unBound building.

The largest major driver of our expenses is our people. Our Strategic Plan Goal 4 is focused on supporting and developing our staff in order to best serve our community. The Personnel budget includes a 3.5% increase for staff salaries. We use a merit-based system and based on current year trends this is a good base estimate. The budget includes the funds to brace for a 12-15% increase in health benefit costs as well as funding for dental and vision benefits and continuing our current benefit of providing an HRA for out-of-pocket medical expenses. Benefits added this year include a Flexible Spending Account, Short-term Disability Insurance and a 457b State of Idaho Deferred Compensation Plan. This budget includes the addition of an Assistant Director. Total FTE for the District increased by 1.02 from 2019 to 2020.

The collections budget is increased by 13%. There is an increase demand for adult print books and children's books. Both budget lines were increased due to rising costs associated with the China tariff changes. We are decreasing funding for music and CDs as we begin to phase out music CDs because we are seeing a decline in CD use. We are still seeing high demand for video games and DVDs. We continue to see increase demand for eContent and an increase for eContent is reflected in the budget.

The operating budget includes funds for professional services including legal services and our annual audit fees. Major drivers of this expense line are information technology, and facilities. Information technology includes hardware and software, ongoing maintenance as well as continued repairs and improvements to our network and systems. We've moved to a leasing model for computers, which allows us a steady expense while being able to upgrade equipment on a more consistent cycle. We are moving to cloud storage to reduce costs in server upgrades. We outsource our systems administration and website design and hosting. Facilities costs include the maintenance costs of Cherry Lane, rent for Silverstone, insurance, snow removal, HVAC, security monitoring, etc, for all of our locations. The operating expenses also include program costs, professional development, supplies, postage, marketing, and collection materials processing.

Capital budget includes purchases that are valued at or over \$1,000 and have a useful life of three or more years. This year the majority of the capital budget line includes building renovations, equipment and furnishing for the new unBound location, which is scheduled to open in 2020. The budget includes information technology infrastructure upgrades including cabling and infrastructure work. It also includes updates to our AV equipment. It is expected there will be problems starting next year with Wi-Fi due to changes coming to the wireless spectrum and we expect in the next six months we will have major interference with our AV system. We want to get ahead of the problem so we don't experience disruption to

our meetings and programs. Also included are upgrades for staff computers. The capital budget line also includes seal coating the Cherry Lane parking lot.

The library's budget is made available for public comment using an interactive online platform called Balancing Act. In striving toward transparency, encouraging citizen participation and education, we felt this was a terrific way to help our citizens see how we manage our funds and provided an opportunity to share their thoughts in a more convenient manner. Once the board approves the publication of the budget, we share it widely through our social media channels.

2019-2020 Budget Development Calendar

February 2019

- Staffing model templates sent to Department Managers

March 2019

- Managers prepared staffing models and met with the Library Director to discuss staffing
- Board approved 8/21/19 6:45 pm budget hearing date and time
- Library Director submitted hearing information to Ada County Clerk

April 2019

- Ada County Clerk's office notified of public hearing date for next fiscal year budget
- Department Managers met with Library Director to review staffing models and identify any staff changes
- Staffing models and staffing change requests finalized
- Fiscal year budget worksheets sent to managers to complete expense estimates (includes technology, professional development and facility requests)

May 2019

- Budget requests received from Department Managers
- Finance Manager attended Budget/Levy Training provided by county
- Finance Manager met with Technology Service Manager and Maintenance Specialist to discuss department technology and facility requests

June 2019

- Library Director and Finance Manager met to discuss budget requests
- Proposed fiscal year budget draft completed
- Proposed current year amended budget draft completed

July 2019

- Proposed budget presented to Board Treasurer and Chair
 - Overview of changes in budget from prior year
 - Detail provided for budget lines that comprise majority of annual budget
- Proposed budget presented to Board – no approval or action taken
- Budget made available to view through Balancing Act, communicated through social media with an invitation to the community to comment
- Attended Meridian Town Hall meeting with Balancing Act on iPads for citizen feedback

August 2019

- L2 estimate of property tax revenue made for next fiscal year budget

- Special meeting with board to review budget draft 2019-20, proposed amended 2018-19 and approved for publication
- Public hearing notice published in Idaho Statesman one week prior to public budget hearing meeting
- Special Meeting - Public budget hearing held 08/21/19 prior to regular board meeting – presentation of Fiscal Year 2019-2020 budget and Amended Fiscal Year 2018-2019 budget. The 2018-2019 budget was amended to accept additional funds to purchase the new unBound location at 722 NE 2nd St
- Approval of FY 2019-2020 Budget and Amended 2018-2019 Budget – Regular board meeting 08/21/19
- L2 filed
- Communicated to managers the approved 2019-20 budget

October 2019

- Fiscal budget year begins
- L2 finalized by State

January 2020

- Budget submitted to the Idaho State Governing Entities Central Registry on the Legislative Services Office website

Budget Basis

Budgets are adopted on a basis consistent with generally accepted accounting principles (GAAP). Budgets are reported using the current financial resource measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. The District considers all revenues reported in the governmental funds available if the revenues are collected within sixty days after year-end. Expenditures are recorded when the related fund liability is incurred, regardless of when the related cash flow takes place. The budget basis is the accounting basis used in the audited financial statements.

14. BUDGET SUMMARY

General Fund

The Meridian Library District is a special-purpose government agency engaged in a single governmental program. Therefore, it accounts for all of its financial resources under the general fund, except those required to be accounted for in a separate fund. The operating budget consists of ongoing expenditures to deliver programs and services and includes administration and operation expenditures.

Meridian Library District Fiscal Year 2019-2020 Budget – General Fund

	Approved Budget 2018-2019		Amended Budget – Approved 2018-2019		Approved Budget 2019-2020
General Fund - Operating Revenue					
Property & Sales Tax	\$ 5,333,862	\$	5,365,862	\$	5,884,015
Non-Tax Revenue	\$ 278,395	\$	364,900	\$	220,580
Transfer In-Capital Replacement and Repair Fund				\$	619,029
Total Revenue	<u>\$ 5,612,257</u>	\$	<u>5,730,762</u>	\$	<u>6,723,624</u>
Expenses					
Personnel	\$ 3,734,436	\$	3,534,511	\$	3,933,896
Operating	\$ 1,103,081	\$	1,065,151	\$	1,152,843
Collections	\$ 562,540	\$	560,100	\$	637,585
Capital	\$ 212,200	\$	571,000	\$	999,300
Total Expenses	<u>\$ 5,612,257</u>	\$	<u>5,730,762</u>	\$	<u>6,723,624</u>

3-Year Budget Schedule –General Fund

	FY 2018 Actual	FY 2019 Budget	FY 2019 Amended Budget	FY 2019 Estimate	FY 2020 Budget	2019 to 2020 Approved Budget % Change
Revenue						
Property & Sales Tax	\$ 5,042,155	\$5,333,862	\$5,365,862	\$5,446,782	\$5,884,015	10%
Non-Tax Revenue	358,502	278,395	364,900	364,724	220,580	-21%
Transfer In-Capital Replacement and Repair Fund					619,029	
Total Revenue	\$ 5,400,657	\$5,612,257	\$5,730,762	\$5,811,506	\$6,723,624	20%
Expenses						
Personnel	\$ 3,256,970	\$3,734,436	\$3,534,511	\$3,506,990	\$3,933,896	5%
Operating Expenses	921,567	1,103,081	1,065,151	1,116,812	1,152,843	5%
Capital Expenses	254,982	212,200	571,000	568,803	999,300	371%
Collections	477,193	562,540	560,100	563,276	637,585	13%
Total Expenses	\$ 4,910,712	\$5,612,257	\$5,730,762	\$5,755,881	\$6,723,624	20%
Beginning Fund Balance	5,276,980			\$ 5,766,925	\$ 5,822,550	
Excess of Revenues over Expenses	489,945			55,625		
Transfer Out - Capital Replacement and Repair Fund					(619,029)	
Ending Fund Balance						
General Fund (Reserves)	1,514,376			1,593,473	1,593,473	
Restricted Fund	23,472					
Capital Replacement and Repair Fund	4,229,077			4,229,077	3,610,048	
Ending General Fund Balance	\$ 5,766,925			\$ 5,822,550	\$ 5,203,521	

General Fund (Reserve)

Idaho Statute 33-2724 (3) states that a library district may accumulate fund balances at the end of a fiscal year and carry over these fund balances into the ensuing fiscal year, sufficient to achieve or maintain library district operations on a cash basis.

The Meridian Library District holds in reserve an amount equal to approximately six months of operational expenses. By law, the Meridian Library District is not able to save for contingencies.

The general fund (reserves) is held in interest bearing bank accounts in the State of Idaho local government investment pool.

Capital Replacement and Repair Fund – Assigned Funds

Idaho Statute 33-2724 (4) states that the board of trustees of a library district may establish a capital assets replacement and repair fund within the library district budget for which district moneys may be budgeted and carried over from year to year.

Disbursements from the fund may be made as the board may determine to maintain, repair, or replace the capital assets of the district to remodel or repair any existing library building; to furnish and equip any existing library building; and to purchase or replace major appliances and vehicles necessary to maintain and operate the services of the district. ***Moneys from the capital assets replacement and repair fund may not be used for the purchase of land or to build new library facilities or to build additions to current library facilities.***

The Board of Trustees of the Meridian Library District have established such a fund. The Board of Trustees has authority to assign fund balances. The Board has approved to assign amounts in a Capital Replacement and Repair Fund.

At the conclusion of each fiscal year and after the annual audit, a proposal will be brought before the board to retain any carry over funds in the General Fund (reserves) or transfer carry over funds to the Capital Replacement and Repair Fund.

Funds in the Capital Replacement and Repair Fund are to be expended for renovations to the existing building over future years.

Interest earned from the Capital Replacement and Repair Fund are transferred quarterly to the General Fund. Section 67-1210 of Idaho Code states that interest received on these investments shall be paid into the general fund. The budget for the interest earned from this fund is included in the interest revenue for the general fund (operating).

During the 2019-2020 budget year, \$619,029 of Capital Replacement and Repair Fund are to be used to renovate the unBound building. As the renovation is anticipated to be complete prior to the end of the fiscal year, the budget reflects the cost of the building renovation in the capital expense portion of the budget.

Restricted Funds

Restricted funds include fund balance amounts that are constrained for specific purposes which are externally imposed. Restricted Funds include revenue connected with gifts and memorials donated to the Library and/or otherwise restricted funds. No restricted fund expenses were budgeted for the 2019-20 fiscal year as the revenue from gifts, grants, memorials and sponsorships are typically one-time revenue receipts that are not known at the time the budget is developed. Restricted Funds may have a balance that carries over to the next fiscal year if the restrictions on the funds have not been met.

Capital Projects Fund

A Capital Projects Fund is used to track the financial resources used to acquire and/or construct a major capital asset.

On May 21, 2019, voters approved a Plant Facilities Levy for a total of \$14,000,000 that is anticipated to be levied over the next ten years. \$1,400,000 is anticipated to be received in 2020. Those funds will be held until 2021. It is anticipated that the Capital Projects Fund will have revenue from the annual Plant Facilities Levy, earn interest and will fund capital projects to be completed over the course of 5 years. It is anticipated that the Capital Project Fund is to be expended to complete leasehold improvements at the NE Branch Fall 2021, Cherry Lane renovations anticipated 2024, and a South Meridian Branch capital project anticipated 2025.

Capital Project Fund -2019

-2020 Budget

Plant Facilities Levy Collections	1,400,000
Interest	16,400
Total Capital Project Fund	\$ 1,416,400

15. REVENUE

The revenues included in the 2020 Budget total \$6,723,624. This amount is based on available information and is subject to change as additional information becomes known.

	Approved Budget 2019-2020
REVENUE	
Tax levy	\$5,621,569
Ag. Replacement	1,940
Personal Property Tax Replacement	29,979
Recovered Homeowner's Exemption	99
Tort Tax Levy	38,428
Sales Tax Income	192,000
Fines and Fees	12,000
Meeting Room	1,500
Donations & Memorials	10,000
Grants and Sponsorships	49,080
Interest	39,000
Capital Replacement & Repair Interest	94,000
Copy/Print	15,000
Carryforward Transfer In	619,029
Total Revenue	<u><u>\$6,723,624</u></u>

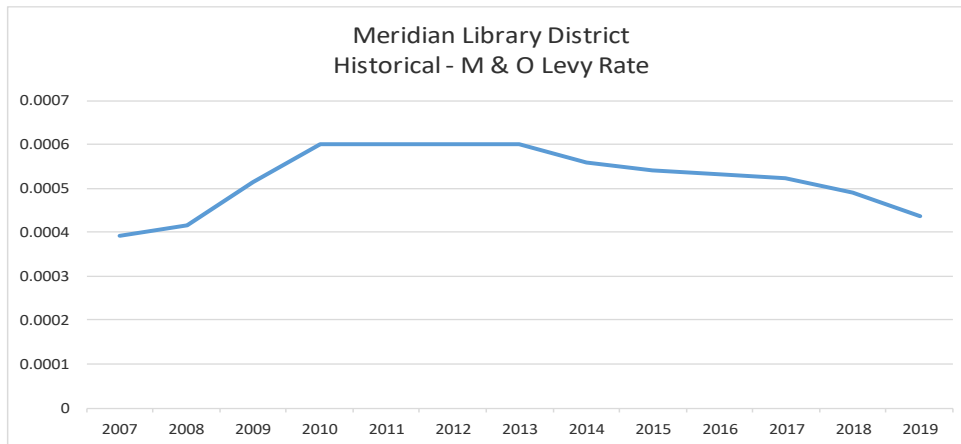
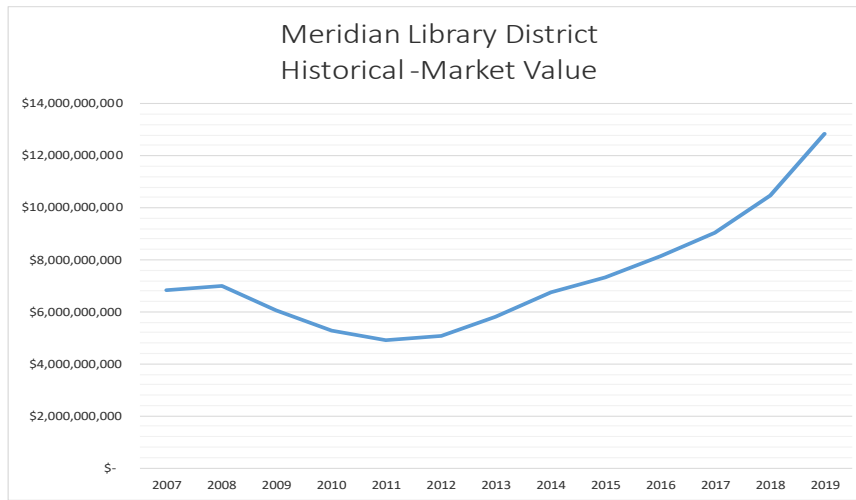
The majority of the revenues that support the public library are collected through taxes. The tort is allocated from the general levy and used for comprehensive liability insurance for the District. Due to rising values of property and new construction in the District over the last year, we are grateful to be in a stable funding situation. The maximum the District can request must be the lesser of the maximum .0006% of the total market value for the District, or 3% increase of the highest budget over the last three years. Both last year and this year, the maximum of total market value is substantially higher and we have requested a 3% increase. New construction continues to increase and add to overall budget capacity. The allowable 3% budget increase for 2019 was \$154,976 and the new construction allowable increase was \$371,177. With the growing economy, we expect to see an increase in the sales tax portion of our income.

The budget reflects transferring \$619,029 from the capital replacement and repair fund to renovate the building at 722 NE 2nd St, the new location for the unBound Branch. The total cost of the renovation is shown as a capital expense in the budget.

The market performed better again this year and the economy continues to grow, so we have budgeted for strong interest performance.

Total 2019-2020 Levy Rate .0004411921

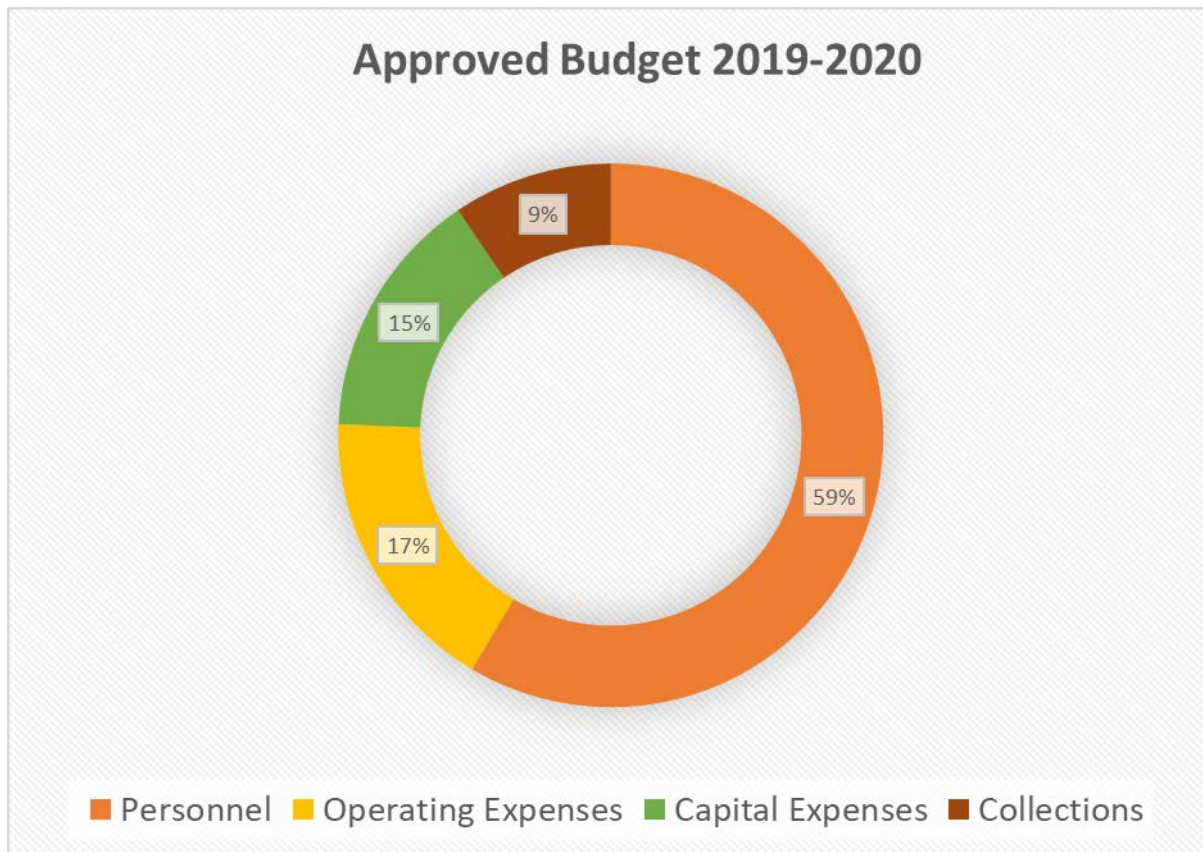
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- Tort .0000029954



16. EXPENSES

The expenses included in the FY20 budget total \$6,723,624. This budget includes the operational costs for 4 locations and full-service bookmobile services.

EXPENSES	Approved Budget 2019-2020	
Personnel	\$3,933,894	59%
Operating Expenses	1,152,845	17%
Capital Expenses	999,300	15%
Collections	637,585	9%
Total Expenses	\$6,723,624	100%



17. PERSONNEL

A library without staff is just a building full of books. Our staff is the heart of the library and they build the community relationships that make Meridian Library so successful. Our personnel budget reflects our commitment to compensating them respectfully for their hard work and includes a slight increase in the FTE for the district. This budget includes an average 3.5% merit-based increase for eligible staff and the addition of one full-time Assistant Director. Shifts in overall personnel FTE resulted in only an additional 1.02 FTE added for the 2019-2020 budget year. Considerations in establishing the proposed merit increase include market analysis of projected salary increases. Equity adjustments have been budgeted to remain competitive. We have completed robust and thorough staffing models for departments to demonstrate their needs for FTE based on the service hours, number of programs and other factors. We offer competitive benefit packages for our staff and are anticipating an increase in those costs with the rising costs of insurance, but we are monitoring the situation closely. Included in the budget are additions to the benefit package we offer. Flexible Spending Accounts and Short-Term Disability Insurance have been added for eligible employees. This budget shows the majority of our personnel costs are in direct public-facing positions and demonstrates our commitment to being competitive in a tight market, and to attracting and retaining the best customer service staff possible.

Personnel Budget

	<u>District</u>	<u>Annex</u>	<u>Cherry Lane</u>	<u>Silverstone</u>	<u>unBound</u>	<u>Total</u>
Salaries		\$ 538,227	\$ 1,902,400	\$ 310,872	\$ 161,001	\$ 2,912,500
Termination salaries	16,000					\$ 16,000
Payroll benefits/Payroll tax	1,224	197,809	645,948	109,883	50,530	\$ 1,005,394
Total Personnel Expenses	\$ 17,224	\$ 736,036	\$ 2,548,348	\$ 420,755	\$ 211,531	\$ 3,933,894

3-Year Staff FTE Comparison

	2017-2018 FTE	2018- 2019 FTE	2019- 2020 FTE
Administration			
Accounting Assistant		0.250	0.25
Administrative Assistant	1.000	1.000	1.000
Communications and Marketing Specialist	1.000	1.000	1.000
Finance Manager	1.000	1.000	1.000
Foundation Manager		0.475	0.475
HR Coordinator	0.475	0.625	0.625
HR Manager	1.000	0.875	0.875
Maintenance Specialist	0.825	0.750	0.750
Administration Total	5.300	5.975	5.975
Patron Services			
Assistant Branch Manager	1.000		
Branch Manager	1.000	1.000	1.000
Community Librarian	2.000	1.000	1.000

Community Specialist	2.725	4.000	4.000
District Programs Manager	1.000	1.000	1.000
Interlibrary Loan Assistant	0.725	0.725	1.000
Junior Librarian	0.950	1.425	0.594
Library Assistant - Branch	4.625	4.625	4.875
Library Assistant - Public Services	11.425	10.725	11.085
Library Assistant - Youth Services	0.950	0.725	0.725
Library Substitute - Branch	0.096	0.096	0.024
Library Substitute - Public Services	0.469	0.481	0.048
Library Substitute - Youth Services	0.048	0.048	0.019
Library Substitute - unBound		0.087	
Outreach Manager	1.000	1.000	1.000
Program Specialist - Public Services	1.000	1.000	1.000
Program Specialist - Youth Services	4.950	4.950	4.950
Program Specialist - Youth Services -Branch	1.000	1.000	1.000
Public Services Assistant Manager	1.000	1.000	1.000
Public Services Librarian	1.000	1.000	1.000
Public Services Librarian -Branch		1.000	1.000
Public Services Manager	1.000	1.000	1.000
School Librarian	1.000		
Tech Center Assistant	2.900	3.150	3.040
Tech Library Supervisor	1.000	1.000	1.000
Teen Specialist	1.000	1.000	1.000
Youth Services Manager	1.000	1.000	1.000
Youth Services Librarian -Branch		1.000	1.000
Youth Services Librarian	1.000	1.000	1.000
Patron Services Total	45.863	46.037	45.360
Support			
Assistant Library Director			1.000
Collection Development Librarian	1.750	1.600	1.600
Digital Services Librarian	0.750	1.000	1.000
District Technology Support Specialist	1.000	1.000	1.000
Technology Services Manager	1.000	1.000	1.000
Library Director	1.000	1.000	1.000
Library Page	5.700	5.588	6.288
Materials Services Manager	1.000	1.000	1.000
Page Supervisor	1.000	1.000	1.000
Resource Coordinator		1.000	1.000
Resource Specialist	3.500	2.000	2.000
Volunteer Coordinator	1.000	1.000	1.000
Support Total	17.700	17.188	18.888
Total	68.863	69.200	70.223

Note 1 FTE= 40 Hours per Week

Types of Positions	FTE	% of Total
Administration	5.97	8%
Direct Patron Services	45.36	65%
Support Services	18.89	27%
Total	70.22	100%

Types of Positions	Salaries 2019-2020	% of Total
Administration	\$ 299,109	10%
Patron Services	1,771,261	61%
Support Services	842,130	29%
Total	\$ 2,912,500	100%

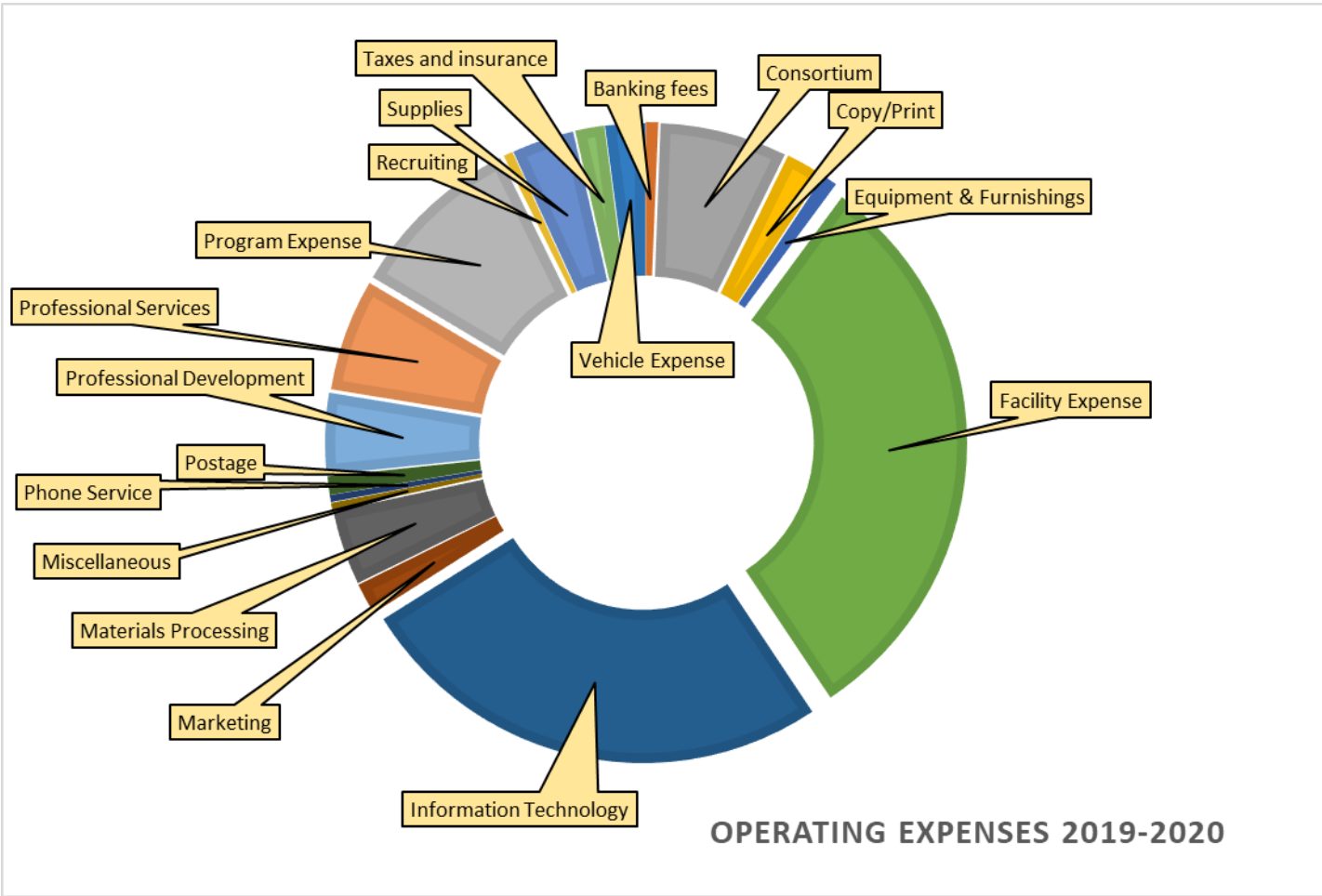


18. OPERATING

This budget includes the funds to maintain our existing facilities and vehicles and supports library programs. It reflects an increase of about 5% from the prior year and expenses balanced with increased revenue in many areas. Consortium costs are the costs associated with courier service and costs for the library software system shared by the Southwest Idaho libraries as members of the library consortium. The budget reflects an increase in those costs. Information technology continues to be a large portion of the overall budget as we strive to keep up with changing technology and maintain improvements added in that area. Professional development of our staff continues to be a focus. The 2019-2020 budget puts us on track to continue to develop our staff. Program expenses were increased to include additional children's programs focusing on early literacy.

OPERATING EXPENSES 2019-2020

	Annex	Cherry Lane	District	Silverstone	Tiny Library	unBound	Total
Banking fees			\$ 6,800				\$ 6,800
Consortium			77,179				77,179
Copy/Print		15,200		2,000		6,000	23,200
Equipment & Furnishings		7,050		1,940			8,990
Facility Expense	6,380	175,430	38,428	117,618	1,560	13,024	352,440
Information Technology	500	42,412	187,261	35,646	800	26,836	293,455
Marketing			19,000				19,000
Materials Processing			45,250				45,250
Miscellaneous	200	602	1,000	2,150		400	4,352
Phone Service			4,200				4,200
Postage			11,000				11,000
Professional Development			48,489				48,489
Professional Services			68,100				68,100
Program Expense		44,835	44,070	12,400	2,000	2,700	106,005
Recruiting			5,650				5,650
Supplies	1,000	25,900	6,000	2,250	500	2,000	37,650
Taxes and insurance			17,535				17,535
Vehicle Expense		1,700	18,700	1,650		1,500	23,550
Total Operating Expenses	\$ 8,080	\$ 313,129	\$ 598,662	\$ 175,654	\$ 4,860	\$ 52,460	\$ 1,152,845



19. CAPITAL

Capital expenditures budgeted for the 2019-2020 year include renovating the building and furnishing the new unBound location at 722 NE 2nd St. to open in 2020. The unBound building renovation is a nonrecurring capital expenditure. The impact on future budgets will be minimal as the branch operating expenditures have been included in the current year budget and in future operating projections. This is not a new branch, rather it is a new location for the unBound branch.

IT infrastructure hardware include server upgrades. Additional technology equipment is budgeted to upgrade staff computers and replace outdated audio-visual equipment is included in the budget for the Cherry Lane location. A disc resurfacing machine is included in the budget to extend the life on high-demand audiobooks, DVDs and video games. The budget for major improvements includes seal coating the parking lot at Cherry Lane. These capital expenditures are scheduled asset replacement and repairs. There will not be an impact to future budgets outside scheduled asset repairs and replacement.

Capital 2019-2020	Annex	District	Cherry Lane	Silverstone	unBound	Total
Equipment and Furnishings	15,000		7,000		87,100	109,100
IT Infrastructure -Hardware		23,000				23,000
IT PCs Printers & Hardware			30,000	4,000	2,000	36,000
Building					793,600	793,600
Major Improvements	1,500		26,100		10,000	37,600
Total Capital Expenditures	\$ 16,500	\$ 23,000	\$ 63,100	\$ 4,000	\$ 892,700	\$ 999,300

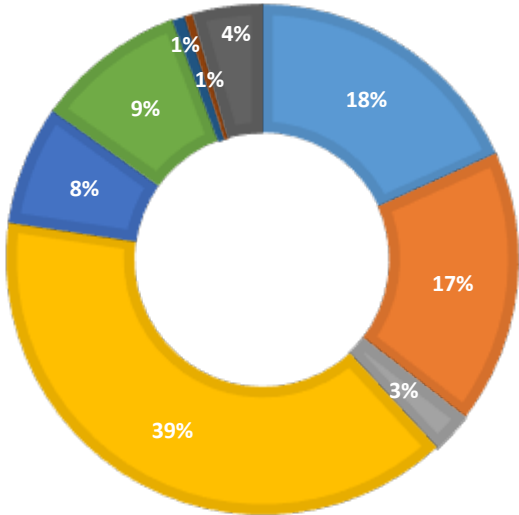
20. COLLECTIONS

The use of library collections continues to rise, with significant growth in digital content and steady growth in youth materials. With the addition of our non-traditional collections: American Girl Dolls and more, citizens are finding ways to explore new tools through the library. This budget reflects continued investment in making technology such as robots, programmable computers, and computational thinking games for young kids, more available to residents to use. The Silverstone branch's LABrary brings technology education to our homeschooling community. With no room to expand our physical material collections due to a limited footprint, but with growing use of the library, we have invested in alternative ways of expanding opportunities for our residents to learn and grow while the capital projects made possible by the Plant Facilities Levy are finished. Our collections budget increased by 13%. There is an increase demand for adult print books and children's books. Both budget lines were increased due to rising costs associated with the China tariffs. We are decreasing funding for music CDs as we begin to phase out our music CDs and we are seeing use decline. We are still seeing a high demand for video games, audiobooks and DVDs. The budget includes an increase for eContent for streamlining and downloadable content as well as databases for research.

Collections 2019-2020	District	Cherry Lane	Silverstone	Tiny Library	unBound	Total
Adult Print Books	\$ 4,600	\$ 92,000	\$ 17,250		\$ 2,530	\$ 116,380
Children's Books	2,875	86,250	17,250	3,450		109,825
Circulating Devices & Kits	17,000					17,000
eContent	250,000					250,000
Electronic Databases	47,930					47,930
Media		49,000	11,000			60,000
Periodicals (Magazines & Journals)		3,700	1,200		500	5,400
Print Reference (Encyclopedias)		3,450				3,450
Young Adult Books		18,975	8,625			27,600
Total Collections Expenses	\$ 322,405	\$ 253,375	\$ 55,325	\$ 3,450	\$ 3,030	\$ 637,585

COLLECTIONS 2019-2020

- Adult Print Books
- Children's Books
- Circulating Devices & Kits
- eContent
- Electronic Databases
- Media
- Periodicals (Magazines & Journals)
- Print Reference (Encyclopedias)
- Young Adult Books



21. LONG-TERM FINANCIAL PLAN

Our long-term plan is based on our vision of expansion and renovation, maintaining our current facilities and equipment, and supporting new locations operationally.

Expansion Challenges:

- The library cannot legally save money for the purchase or construction of buildings. The only savings the library can have is a capital asset replacement and repair fund. Idaho Law 33-2724 (4) states that “Disbursements from the fund may be made as the board may determine to maintain, repair, or replace the capital assets of the district to remodel or repair any existing library building; to furnish and equip any existing library building; and to purchase or replace major appliances and vehicles necessary to maintain and operate the services of the district. Moneys from the capital assets replacement and repair fund may not be used for the purchase of land or to build new library facilities or to build additions to current library facilities.”

<https://legislature.idaho.gov/statutesrules/idstat/title33/t33ch27/sect33-2724/>

- The only way to fund constructing new buildings is to pass a Bond or Plant Levy. A \$14 million Plant Levy was passed May 21, 2019. Prior to the Plant Levy measure, the library had not passed an additional funding measure that raised taxes since 1996. Bond measures ran unsuccessfully in 2015 and 2016. Both in 2015 and 2016 the majority of residents voted in favor of the Bond measure, just not the supermajority (66.7%) required to pass bonds. One impact of the 2016 Bond measure would have meant taking on public debt in order to fund new library locations. A Plant Levy will not incur long-term public debt through Bonds. Plant Levy funds will be spent as collected over a 10-year period. The tax impact to Meridian citizens is anticipated to be \$12.10 a year per \$100,000 net taxable value with anticipated market value growth of 10%.

Meridian Library Capital Projects:

- **unBound Downtown Technology Branch – 2020**
3,800 square foot standalone building in downtown Meridian
- **North Branch – January 2021**
15,000 Square foot branch library as a part of the Linder Village commercial development project
- **Cherry Lane – 2024**
Renovation of the 27,600 square foot main library, 1,840 square foot annex building and parking lot redesign
- **South Branch – 2025**
Build a new 10-15,000 square foot branch in South Meridian

Supporting New Locations – Operating Revenue and Expense Projections:

Factors in developing revenue projections

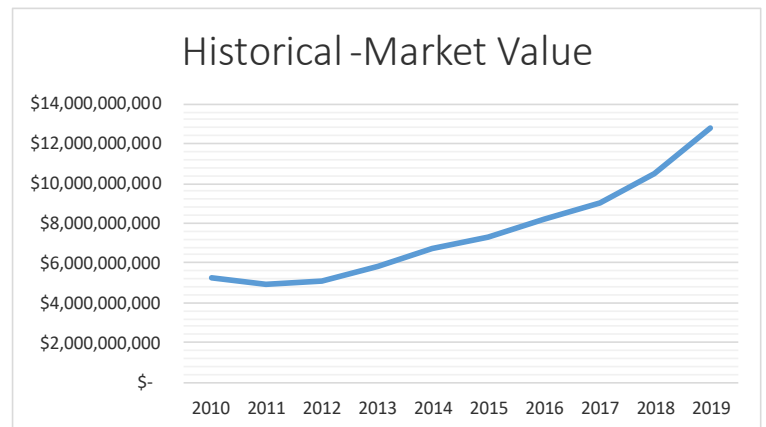
- Historical market value and growth rate
- Historical new construction roll allowable budget increase
- Historical levy rates

The property tax revenue request and levy rate calculation submitted to the County and approved by the State each year is calculated by taking the highest of the last three budget years, increasing by 3% and adding new construction roll budget increase. The levy cap for the library district is .0006 and the higher constraint prevails. Trend analysis has shown that in a good economy there were lower levy rates. In a poor economy, there were higher levy rates with limitations on the amount available to request as the levy cap was reached.

The long-term revenue and expense projections are presented for fiscal years. The tax year is the year that the request for taxes are filed with the county for the following fiscal year. For example, the 2019 tax year is for the time frame 10/1/19-09/30/20. The fiscal year is 2020.

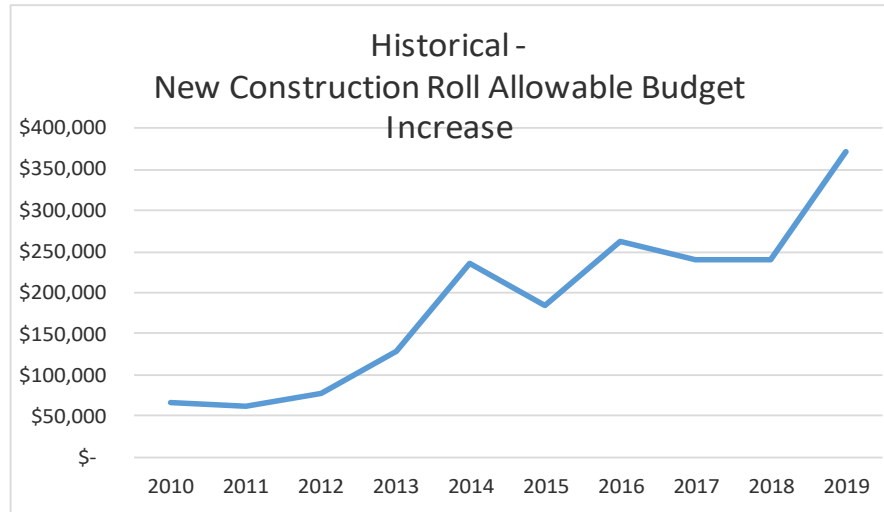
Historical Market Value and Growth Rate

Tax Year	Market Value	Increase
2010	\$ 5,265,472,034	
2011	\$ 4,901,793,541	-7%
2012	\$ 5,085,607,527	4%
2013	\$ 5,795,188,485	14%
2014	\$ 6,749,481,653	16%
2015	\$ 7,331,261,282	9%
2016	\$ 8,159,539,240	11%
2017	\$ 9,031,186,270	11%
2018	\$ 10,485,582,850	16%
2019	\$ 12,828,871,056	22%



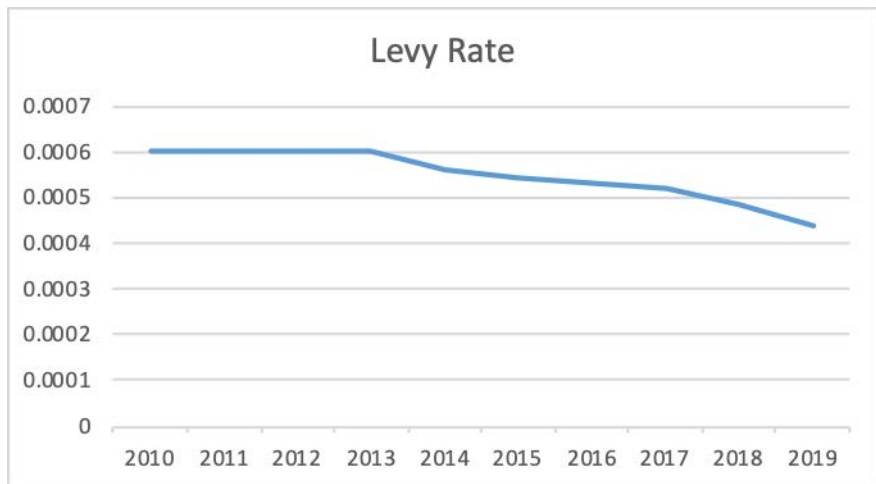
Historical New Construction Roll Allowable Budget Increase

Tax Year	New Construction Roll Allowable Budget Increase
2010	\$65,900
2011	\$61,637
2012	\$77,522
2013	\$128,772
2014	\$236,163
2015	\$185,107
2016	\$261,887
2017	\$240,425
2018	\$240,651
2019	\$371,177



Historical Levy Rate

Tax Year	Levy Rate
2010	0.0006
2011	0.0006
2012	0.0006
2013	0.0006
2014	0.000559958
2015	0.000540221
2016	0.000532319
2017	0.000522209
2018	0.000486194
2019	0.000438197



Financial Assumptions Made in Developing Revenue and Expense Projections:

- Market values would increase at a rate of 3% a year for tax years 2021-2022
- Economic downturn anticipated in late 2021, 50% impact of 2008
- Market values would decline during the 2023-2025 tax years
- New construction roll would continue to be at the 2018 amount for tax years 2020-2021
- New construction roll would decline during the 2022-2025 tax years
- The levy rate would reach the levy cap in tax years beginning 2023
- Costs would rise for existing branch operations 2% each year
- Costs for new branch operations would increase 3% a year to defray unforeseen costs

Meridian Library District
 Long-Term Financial Plan
 Capital Projects

Fiscal Year

CAPITAL PROJECTS FUND

	2020	2021	2022	2023	2024	2025	Total
Plant Levy Collections	1,400,000	1,400,000	1,400,000	1,400,000	1,400,000	1,400,000	8,400,000
Interest earned	16,400	52,380	8,200	26,190	44,623	8,200	155,993
Loan Proceeds – South Branch Loan Repayment -5 yrs beg 2026*						5,000,000	5,000,000
Capital Replacement & Repair Funds	673,665				3,388,233		4,061,898
General Funds -Operations	207,035	82,773	422,934	19,303	758,694	64,285	1,555,024
Total Inflows	2,297,100	1,535,153	1,831,134	1,445,493	5,591,550	6,472,485	19,172,915

Capital Project Cost Estimates -Outflows

North Branch		(2,951,553)	(422,934)				(3,374,487)
unBound- Technology Branch	(880,700)						(880,700)
Cherry Lane Renovation				(19,303)	(6,398,425)		(6,417,728)
South Branch					(2,027,515)	(6,472,485)	(8,500,000)
Total Capital Project Costs -Outflows	(880,700)	(2,951,553)	(422,934)	(19,303)	(8,425,940)	(6,472,485)	(19,172,915)

Capital Projects Fund Balance

\$ 1,416,400	\$ 0	\$ 1,408,200	\$ 2,834,390	\$ 0	\$ 0	\$ 0
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*Note: Loan to be paid with Plant Levy Collections.

Current Facilities and Equip Maintenance

**CAPITAL REPLACEMENT AND
 MAINTENANCE SCHEDULE**

Fiscal Year

	2020	2021	2022	2023	2024	2025
Parking Lot Maintenance	18,000			52,000	22,000	
Library Equipment Replacement	21,000	25,000		530,500	10,000	67,500
Facility Improvement and Maintenance		27,000	15,000	142,000		5,000
Furniture Replacement				350,000		78,750
Mechanical System Maintenance		42,000		216,500		
Technology Replacement	40,500	94,500	59,500	166,500	59,500	139,625
Vehicle Replacement			25,000	25,000		175,000
Scheduled Captl Replace and Maint included in Project Costs *				(818,000)		(126,250)
Total Asset Replacement and Maintenance	\$ 79,500	\$ 188,500	\$ 99,500	\$ 664,500	\$ 91,500	\$ 339,625

*Note: portion of project costs include asset replacement costs that would have been scheduled to be replaced.

Meridian Library District
 Long-Term Financial Plan
 Operating Revenue

	Fiscal Year					
	2020	2021	2022	2023	2024	2025
REVENUE PROJECTION						
Tax levy	5,621,569	5,895,698	6,312,569	6,633,946	6,930,702	6,445,553
Ag Replacement	1,940	1,940	1,940	1,940	1,940	1,940
Personal Property Replacement/Homeowner's Exempt	30,078	29,979	29,979	29,979	29,979	29,979
Tort Tax Levy	38,428	39,197	39,980	40,780	41,596	42,428
Sales tax income	192,000	145,000	145,000	145,000	145,000	145,000
Fines and fees	12,000	15,000	15,000	15,000	15,000	15,000
Meeting Room income	1,500	500	500	500	500	500
Donations & Memorials	10,000	10,300	10,609	10,927	11,255	11,593
Interest income	39,000	33,600	16,800	5,700	5,700	5,700
Capital Replacement and Repair Interest	94,000	48,000	24,000	2,700	2,700	2,700
Copy/Print income	15,000	15,000	15,000	15,000	15,000	15,000
Grants/Sponsorships	49,080	50,552	52,069	53,631	55,240	56,897
Carry Forward Transfer-Capital Asset & Repair Fund	619,029					
REVENUE PROJECTION	\$ 6,723,624	\$ 6,284,766	\$ 6,663,446	\$ 6,955,103	\$ 7,254,612	\$ 6,772,290

Meridian Library District
 Long-Term Financial Plan
 Operating Expenses By Location

EXPENSE PROJECTION	Fiscal Year					
	2020	2021	2022	2023	2024	2025
Districtwide	1,686,907	1,683,856	1,717,533	1,751,884	1,786,921	1,822,660
Main Library - Cherry Lane	3,137,452	2,690,772	2,744,587	2,799,479	2,855,468	2,912,578
Silverstone Branch	652,734	634,990	647,690	660,643	673,856	
unBound Technology Branch	266,021	269,899	275,297	280,803	286,419	292,148
Tiny Library at The Hill	8,310	8,976	9,155	9,338	9,527	
The Hill -Full Branch						525,000
New Branch NW Meridian		725,000	746,750	769,153	792,227	815,994
New Branch NE Meridian						
Operating Funds assigned to project costs	892,700**	82,773	422,934	19,303	758,694	64,285
Asset -Maintenance and Replacement	79,500	188,500	99,500	664,500	91,500	339,625
OPERATING EXPENSE PROJECTION	\$ 6,723,624	\$ 6,284,766	\$ 6,663,446	\$ 6,955,103	\$ 7,254,612	\$ 6,772,290
Net Income	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

**Note: unBound renovation costs. Portion of renovation costs will be paid with carryforward funds transferred in from Capital Repair and Replacement Fund.

22. DEBT

Article VIII Section 3 of The Idaho Constitution requires that local government entities receive a two-thirds endorsement from voters before taking on debt. The bond that built the Cherry Lane library was paid in full in 2015. The District's bond measure in 2016 did not pass at 59% approval. The District carries no debt at this time.

The Library Board of Trustees continued to explore capital funding options to expand the physical footprint and the needs of the library to address the capacity challenges faced in the existing facilities. To avoid long-term debt a \$14 million Plant Levy was put before the citizens of Meridian for a vote May 21, 2019. The Plant Levy passed with 67% approval. Many thanks to our citizens for their support and trust in the District. Plant Levy funds will be saved and expanded over a ten-year period to renovate the branch located on Cherry Lane, build a new library branch in south Meridian and furnish a new branch to be leased in north Meridian.

23. THANK YOU

We believe this budget will allow Meridian Library District to continue to make the improvements to our owned facility on Cherry Lane, compensate staff appropriately, and continue to grow our programs and services delivered to the citizens of Meridian. The library has a road map to contend with the challenges of limited capacity in serving a growing community. It is dedicated to leveraging partnerships and seizing opportunities to minimize tax burdens, while still meeting the need for expanded services.

I'd like to thank our elected trustees for their governance, our dedicated staff for their hard work crafting this balanced budget, and our community for your continued support of our award-winning excellence. Please feel free to contact me if you have any questions.

Sincerely,

Gretchen Caserotti, Meridian Library Director
(208) 888-4451 | director@mld.org

24. LEGAL NOTICE



LEGAL NOTICE

PURSUANT TO IDAHO CODE 33-2725, PUBLIC HEARING for the consideration of an adjustment of the annual budget for the fiscal year beginning October 1, 2018 and ending September 30, 2019 and for the approval of the annual operating budget for the fiscal year beginning October 1, 2019 and ending September 30, 2020 for the MERIDIAN LIBRARY DISTRICT will be held Wednesday, August 21, 2019 at 6:45 PM in the Large Conference Room of the Meridian Library located at 1326 W. Cherry Lane, Meridian, Idaho so that interested citizens may appear in regard to the following budget:

	2018-2019 Approved Budget	2018-2019 Proposed Amended Budget	2019-2020 Proposed Annual Operating Budget
General Fund - Operating Revenue			
Property & Sales Tax	\$ 5,333,862	\$ 5,365,862	\$ 5,884,015
Non-Tax Revenue	\$ 278,395	\$ 364,900	\$ 220,580
Transfer In-Capital Replacement and Repair Fund			\$ 619,029
Total Revenue	\$ 5,612,257	\$ 5,730,762	\$ 6,723,624
Expenses			
Personnel	\$ 3,734,436	\$ 3,534,511	\$ 3,933,896
Operating	\$ 1,103,081	\$ 1,065,151	\$ 1,152,843
Collections	\$ 562,540	\$ 560,100	\$ 637,585
Capital	\$ 212,200	\$ 671,000	\$ 989,300
Total Expenses	\$ 5,612,257	\$ 5,730,762	\$ 6,723,624
General Fund - Six Month Reserve			
Capital Assets Repair and Replacement Fund	\$ 2,500,000		\$ 2,500,000
Total General Fund	\$ 3,723,940		\$ 3,610,048
Capital Project Fund			
Plant Levy Collections			\$ 1,400,000
Interest			\$ 16,400
Total Capital Project Fund			\$ 1,416,400
Total Fund Balances	\$ 6,223,940		\$ 7,526,448

Capital Assets Repair and Replacement Fund to be expended for the unBound Branch renovation located at 722 NE 2nd Street anticipated to be finished Summer 2020 and the Cherry Lane Renovation anticipated to be finished 2024.

Capital Project Fund to be expended to complete leashold improvements at a NE Branch anticipated Fall 2021, Cherry Lane Renovations anticipated 2024 and a South Meridian Branch capital project anticipated 2025.

Meridian Library District currently has two full service locations open 7 days a week and one portable container library open 40 hours a week. Outreach services are provided with two bookmobiles.

Any person needing special accommodations to participate in the above noticed meeting should contact Meridian Library prior to the meeting at (208) 888-4451. Citizens may provide comment online at bit.ly/midbudget2020

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AFFIDAVIT OF PUBLICATION

Account #	Ad Number	Identification	ISO	Amount	Cols	Depth
264022	0004335209		Legal Notice	\$492.00	3	20.75 In

Attention: Jeanie Gerwig
 MERIDIAN LIBRARY DISTRICT
 1326 W CHERRY LN
 MERIDIAN, ID 836421516

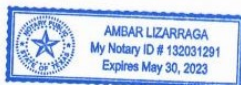
VICTORIA RODELA, being duly sworn, deposes and says: That she is the Principal Clerk of The Idaho Statesman, a daily newspaper printed and published at Boise, Ada County, State of Idaho, and having a general circulation therein, and which said newspaper has been continuously and uninterruptedly published in said County during a period of twelve consecutive months prior to the first publication of the notice, a copy of which is attached hereto: that said notice was published in The Idaho Statesman, in conformity with Section 60-108, Idaho Code, as amended, for:

1 Insertions
 Beginning issue of: 08/14/2019
 Ending issue of: 08/14/2019

V. Rodela
 (Legals Clerk)

On this 14th day of August in the year of 2019 before me, a Notary Public, personally appeared before me Victoria Rodela known or identified to me to be the person whose name subscribed to the within instrument, and being by first duly sworn, declared that the statements therein are true, and acknowledged to me that she executed the same.

Ambar Lizarraga
 Notary Public in and for the state of Texas, residing in Dallas County



Extra charge for lost or duplicate affidavits. Legal document please do not destroy!