



meridian
library
district

**2020-2021
Annual Budget**

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1. LOCATIONS

Main branch – 1326 W. Cherry Lane, Meridian, ID 83642



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



Silverstone branch – 3531 E. Overland Road, Meridian, ID 83642



unBound – 722 NE 2nd St., Meridian, ID 83642, opening 2021



Orchard Park branch – corner of Linder Road and Chinden Boulevard – opening fall 2021



2. LETTER FROM THE DIRECTOR

Dear Citizens of Meridian,

As the Library Director of Meridian Library District, I present to you the 2020-2021 Annual Budget. This budget was prepared with the assistance of Finance Manager Jeanie Gerwig and the library leadership team, and with 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 a Plant Facility Levy in May 2019. The levy will provide the District with the necessary funds to renovate, expand, and modernize four library facilities. This budget reflects the first year of those funds being collected. 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 this information 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,

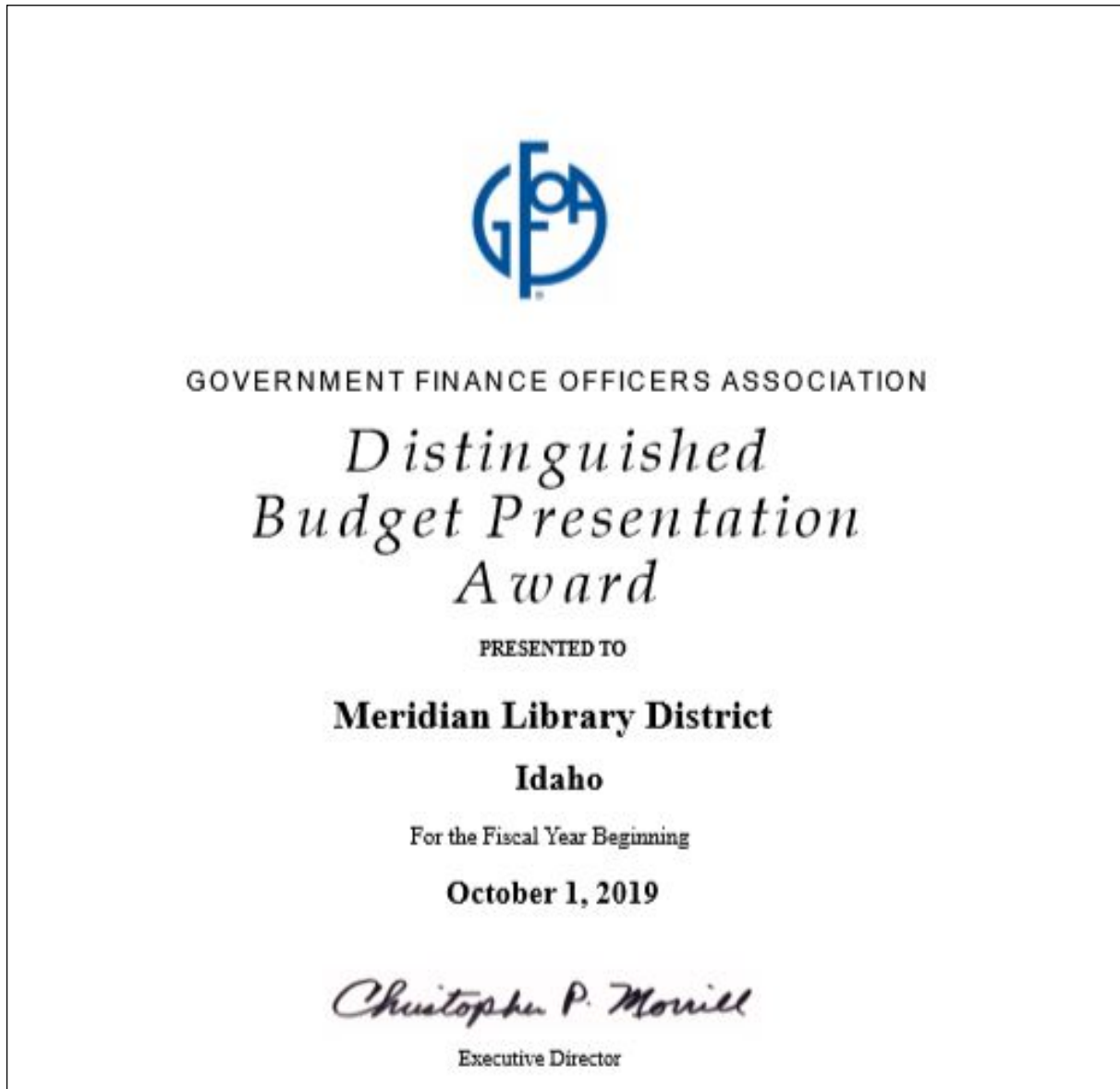
A handwritten signature in black ink that reads "Gretchen Caserotti". The signature is written in a cursive, flowing style.

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, 2019. 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.



4. LEADERSHIP

Board of Trustees



Megan Larsen, Board Chair

Jeff Kohler, Vice Chair

Christina Hirsch, Treasurer

Howard Little, Trustee

Dustin Barrett, Trustee

Gretchen Caserotti, Library Director and Secretary

Meridian Library District Leadership

Gretchen Caserotti, Library Director

John Thill, Assistant Director

Megan Egbert, Programs Manager

Jeanie Gerwig, Finance Manager

Audra Green, Outreach Manager

Nick Grove, unBound Manager

Kristi Haman, Cherry Lane Manager

Allison Maier, Communications and Marketing Specialist

Cheri Rendler, Materials Manager

Jason Su, Technology Services Manager

Lindsay Tydings, Senior HR Generalist

Dusty Waltner, Silverstone Manager

5. ABOUT MERIDIAN LIBRARY DISTRICT

The Meridian Library District serves the community of Meridian and its surrounding area. Meridian is located in Ada County about 10 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. As of July 1, 2019, the U.S. Census Bureau estimated Meridian's population at 114,161. The median age is 36 and median income is \$87,653. Ninety-five percent of the population over age 25 has a high school diploma or higher, and 35.2% has a bachelor's degree or higher. Unemployment is at 3.1%. Median property value is \$242,000, and median gross rent is \$1,045.

Meridian Library District History

The Occident Club established the Meridian Library in 1924 and sponsored it until 1974, when they decided it had grown too big for them to manage. The people of Meridian voted to form a library district on August 27, 1974. At that time, the Occident Club gave a 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 Meridian Library locations – soon to be five – and 82 employees. We see over 471,000 visits each year to one of our locations or the bookmobile, and we host more than 3,900 programs annually.

On November 7, 1995, Meridian voters approved a bond to build a new library building. Though the farm at 1326 W. Cherry Lane initially wasn't for sale, the owner, Anna Koskella, was willing to sell because it would become the library. The library opened on May 27, 1997, with a collection of 35,000 books and cassettes and, for the first time, public Internet access. On March 2, 2009, the Meridian Library District opened a full-service storefront branch library in the Silverstone office complex at 3531 E. Overland Road to reach citizens who live south of Interstate 84. The library also has a bookmobile and delivery vehicle that travel throughout the District seven days a week.

In 2015, the library worked with the Meridian Development Corporation to open unBound, a first-of-its-kind technology library in downtown Meridian. unBound offers a collection of unique programs and services focused on technology and supporting the business community. Though the original unBound location at 713 N. Main Street closed in February 2019, MLD purchased a new building at 722 NE 2nd Street in spring 2019. Renovations are underway, and unBound is scheduled to reopen in its permanent home in early 2021. In the interim, unBound Lite has operated out of the Cherry Lane branch with a smaller footprint and a smaller selection of technology equipment.

The Tiny Library at The Hill 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-mile service area
- 3 current locations (Cherry Lane branch, Silverstone branch, Tiny Library at The Hill), with 2 additional locations opening in 2021 (unBound and Orchard Park branch), and a 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 a member of LYNX libraries consortium*

2019 Statistics

Service population of **118,240** residents

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

191,069 items in the collection

Collection turnover rate of **8.08** (compared to national average of **3.04**)

Turnover rate measures overall circulation activity of a library.

471,760 visits to MLD locations

51,468 reference questions answered

100,676 internet sessions on public computers

3,993 library programs offered

Total program attendance of **98,472**

Children 57,248

Teen 6,716

Adults 9,573

Family Programs 24,935

Total circulation of **1,580,424**

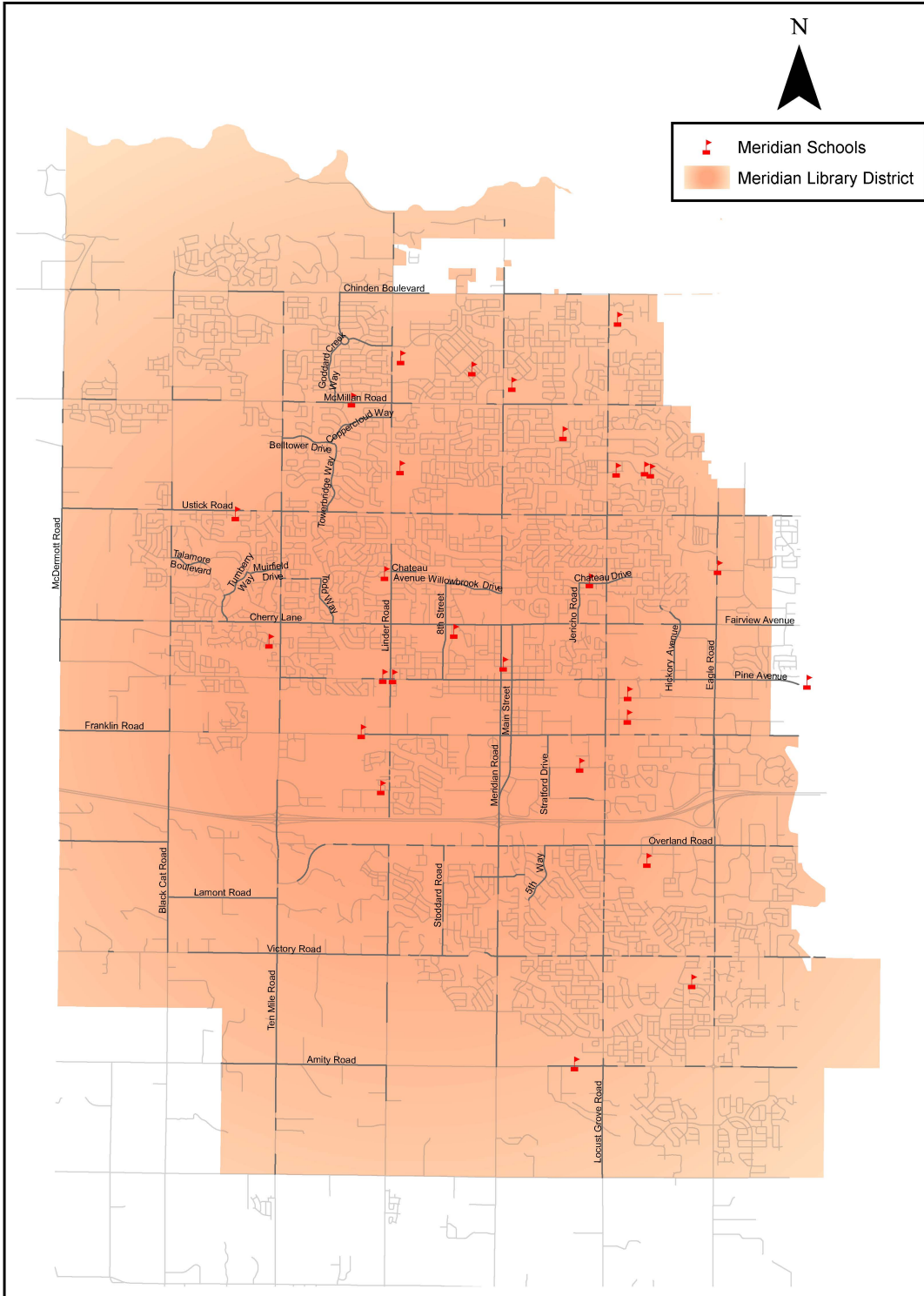
Children and Teen 786,933

Adult 588,193

Electronic 205,298

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

Boundary Map



ADA COUNTY ASSESSOR
 Land Records Division
 Geographic Information Systems
 190 E Front Street
 Suite 107
 Boise ID 83702
 (208) 267-7262

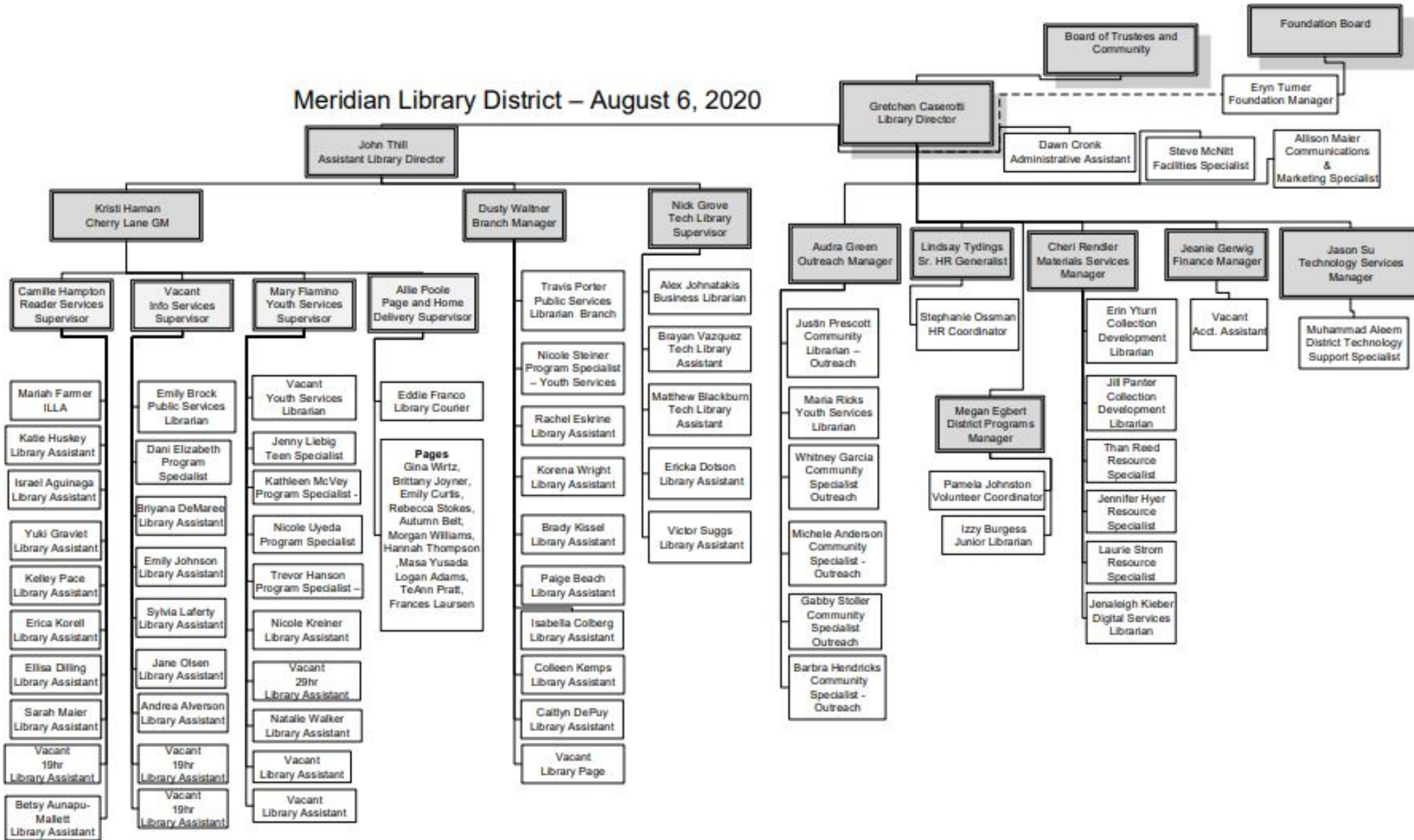
Meridian Library District

The Ada County Assessor's Office compiles property data from official records to maintain and publish the most current and accurate information possible. However, there are no warranties, expressed or implied, for the data and its use or its interpretation. If you require more detailed information, please refer to the recorded documents concerning the property or properties in question by calling our office.

4/22/2020

7. ORGANIZATION CHART

Meridian Library District – August 6, 2020



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

2020 Progress: *Collection Maintenance group reviewed ALA Underserved Populations related to collections and identified seniors, pre-K, refugees, and health compromised. Reviewed needs assessments for related community agencies, Meridian demographics, and definitions of vulnerable and underserved populations. Materials Services Manager and Collection Development Librarian are members of the MLD Vulnerable Populations Working Group to identify who we already serve, who other community partners serve, and what our focus should be based on budget, the draft strategic plan survey and focus group feedback, and pandemic realities. Collection Development Librarian attends monthly Justice Alliance for Vulnerable Adults meetings with Outreach staff to gain insight and feedback from community partners on the needs of seniors.*

Created a deposit collection of honor books and magazines related to health for the South Meridian YMCA and added books, DVDs, health kits, digital audiobooks and ebooks to the collection as part of the Meridian Moves grant.

Continued expansion of early literacy kits and added baby board book kits at Cherry and Silverstone locations. Added kindergarten readiness kits at Silverstone and Tiny Library locations. Ordered Spanish board book kits, which will be available for checkout in the future.

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

2020 Progress: *Featured staff-curated reading lists on a range of themes, with particular emphasis on our digital collection. Promoted read-alikes for popular titles along with a form for personalized book recommendations. Launched Book Talk videos as part of online programming. Placed emphasis on curating and promoting antiracism resources. Launched chat services in May 2020, allowing users easier access to reader's advisory services. Addressed limited access to the library due to the pandemic by assembling book packets for users based on their interest and offering home delivery in addition to library pick-up.*

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

2020 Progress: *Added juvenile bilingual Arabic, Chinese and French books. Added more books in Russian and Spanish. Switched to “world languages” designation for both children’s print, adult print, and media in the online library catalog for overall ease of discovery.*

Added sixteen Memory Care kits for seniors and assisted living facilities, five Meridian Moves health kits with more on the way, and ten Kindergarten Readiness Kits at Silverstone and Tiny locations. A \$500 Welcoming Libraries grant allowed us to conduct a diversity audit of our picture books and carry out ordering in our children’s collections based on diversity and own voices.

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 homeschool families

2020 Progress: *Focused on relabeling the Cherry Lane children’s nonfiction collection with vertical spine labels for ease in browsing and enhanced findability.*

Expanded the print parent/teacher collection and digital parent/teacher resources, targeting both educators and homeschool families. Created promotion shelves in our Overdrive service and featured them on our website and social media. Offered the online children’s and teen audiobook service Tumblebooks for free to patrons from April-August, as well as children’s and teen fiction and nonfiction ebooks for free through EBSCO and the Idaho Commission for Libraries May-August. Created a homeschool resource section on our website, which we will continue to expand in 2021.

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 five early literacy practices with caregivers
 - g. Expand resources and support for community book clubs

2020 Progress: *Utilized a programs and outreach rubric to design and implement programs in the community. Converted apartment bookmobile sites to a youth collection and homework support for*

students and families for the 2020-21 school year. Worked with partners to get books to kids, created programs in a box for partner sites, and developed ways for partners to run summer reading. Featured five early literacy skills in Tiny Library programs, collections, and hands-on activities. Surveyed school librarians to evaluate best ways to offer support, provided organization cards to supplement classrooms, and created a Winter Reading Program at alternative middle and high schools. Launched home delivery to get library items to patrons even with traditional services limited due to COVID-19.

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

2020 Progress: *Greatly expanded our card mailing program in response to the pandemic, allowing new users to apply for a library card online and then receive a physical card within a few days. Repurposed the west entrance shelving at Cherry Lane to feature materials of interest to new residents.*

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

2020 Progress: *Increased volunteer engagement with additional recognition initiatives and events, improving retention and building a more connected community. Utilized volunteer resources to increase involvement in and awareness of the Friends of MLD and MLD Foundation.*

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

2020 Progress: *Outreach Manager became a statewide trainer on Strengthening Families and Hope Conquers ACEs (adverse childhood experiences) framework through the Idaho Children's Trust Fund (a state agency). Expanded summer mailing program and mailed 1,431 books. Offered early literacy training to partner sites, including two new sites: Southwest Women's Correctional Facility and Ada County Jails. Established partnerships with new child care centers, homeschool co-ops, and new senior facilities. Established Kindergarten All-Stars in three summer school sites. Staff represented MLD at Kiwanis, JAVA (Justice Alliance for Vulnerable Adults), MSAB (Mayor's Senior Advisory Board), Association of Bookmobile and Outreach Services, Treasure Valley Youth Services Network, and United Way HUB. Partner and cross promote with local elementary schools, Boys & Girls Club, Head Start, and YMCA.*

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

2020 Progress: *Eliminated all late fines. Offered library brochures in English and Spanish. Self-audited signs and promotional materials in current library locations to create plans for increased accessibility.*

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

2020 Progress: *unBound branch renovations began. Design work began on Orchard Park branch location using Plant Facilities Levy funds. Cherry Lane branch ADA bathroom renovation finished October 2019. Silverstone floor repaired. Launched an Equity, Diversity, and Inclusion Taskforce to analyze all services and spaces through the lens of equitable access, including access for all abilities.*

Created a middle school afterschool space in the Cherry Lane large conference room to accommodate large groups of teens and tweens visiting the library during the 2019-20 school year.

Drastically altered floor plans and service patterns throughout the pandemic to offer safe and convenient services, including outdoor browsing, critical computer services, and no-contact displays.

Rolled out use of customer service auditing in all public facing departments to better evaluate staff's interactions with the public. Introduced the use of restorative justice practices in dealing with behavior problems at the library, allowing us to improve patron behaviors in our spaces while also substantially reducing the number of library services suspensions we issued last year. During the pandemic we radically changed the use of our conference rooms. With in-person events on hold during the pandemic, we use our spaces to quarantine materials, stage book mailing for summer reading, and run our home delivery program.

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

2020 Progress: *Made short-term disability benefits and Family Saving Accounts available to benefit-eligible staff in response to benefit survey responses. Prepared new performance evaluation materials. Evaluated and updated tuition assistance program.*

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

2020 Progress: *Placed public computers on a 36-month leasing replacement cycle to facilitate consistent replacement and minimize fiscal impact. Completed print management software. Continued working toward a consistent look and feel across the District as technology ages out. Centrally managed early literacy iPads*

through Technology Services. Plan to bring a new self-check kiosk into Orchard Park branch and begin transitioning other branches over to this system as well.

Refreshed patron lab three years ago with a second refresh on hold until library services are fully restored. Focusing investments on better WiFi technologies and faster internet speeds as more patrons rely on personal devices, especially smartphones. Refreshed all staff computers over the last three years. Computer refresh cycle plans for 2020-2021 are on hold pending a review of fiscal stability in the face of decreased tax revenue due to the pandemic.

Created one-page start guides for Adobe software through unBound. Exploring partnership with Idaho Department of Labor to create job training programs within unBound.

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

2020 Progress: *Received Distinguished Budget Presentation Award for the 2019-20 fiscal year. Increased self-generated revenue. Partnered with Friends of the Meridian Library District and Meridian Library Foundation to successfully apply for additional grants. Utilized Balancing Act simulation to demonstrate use of Plant Facilities Levy fund and simulate the Capital Project budget. Launched levy project progress section of website.*

In 2020, Meridian Library District hired consultants to develop a strategic plan for the next 3-5 years. The focus of the plan is on medium- to longer-term strategies. This is a time of change marked by expansion of library facilities coupled with the need for possible future space and service needs, even as financial and human resources are stretched. The plan is a working document, designed to help focus activities, address challenges, and produce results. The new strategic plan will be effective January 1, 2021. Performance measures and an implementation plan are currently in development.

9. DEPARTMENT GOALS AND HIGHLIGHTS

| Department | Department Function | 2021 Goals | Goal | Budget Line | Page | Personnel | Page | Highlights 2020 |
|---|--|---|-------|--------------------------------------|------|--------------------------|------|---|
| Cherry Lane Branch – Youth Services | Youth Services staff 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. | Complete a reorganization of the YS department, including hiring a librarian position and additional library assistant positions. 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 and 3, but will not take on new initiatives until the assessments have been completed. | 4 | Operating Expenses – Program Expense | 46 | Patron Services | 44 | Introduced the use of restorative practices in working with youth. Created a new afterschool space dedicated to serving middle school students, which led to a substantial improvement in the atmosphere of the Cherry Lane branch. |
| Cherry Lane Branch – Reader Services | Readers Services staff provide services at the help desks, resolve account questions, and recommend new books. | Complete a department reorganization and install a new supervision model under the Cherry Lane Manager position. Continue to train and evaluate staff on the use of restorative practices, especially as it pertains to working with middle school students. Continue to train staff on reader's advisory services. | 4,2,1 | Operating Expenses – Program Expense | 46 | Patron Services | 44 | Rolled out new procedures for dealing with patron behavior issues. Overhauled library display procedures. |
| Cherry Lane Branch – Information Services | Information Services staff provide services at the help desks, offer computer assistance, and are available to answer reference questions. | Complete a department reorganization and hire a new Information Services Supervisor. Install a new supervision model under the new Cherry Lane Manager position. Continue to train and evaluate staff on the use of restorative practices, especially as it pertains to working with middle school students. | 4,2,1 | Operating Expenses | 46 | Patron Services | 44 | Hired Cherry Lane General Manager position to replace the vacant Public Services Manager position. Trained all staff on the use of restorative practices and rolled out new procedures for dealing with patron behavior issues. Worked with the University of Idaho to develop a financial education escape room. Began a partnership with the Meridian Senior Center to offer computer classes, smartphone help, and information literacy instruction. Offered fitness programs as part of the Meridian Moves grant. |
| Silverstone Branch | The Silverstone location serves as a fully functioning branch, offering a community-focused space with a | Develop programming related to LABrary makerspace. Strategically reevaluate outreach efforts, including a reduction in frequency of site visits to child cares in order | 1 | Operating Expenses | 46 | Patron Services – Branch | 44 | Completed LABrary makerspace with support from Power Engineers. Trained staff on the use of restorative practices for |

| | | | | | | | | |
|-----------------------|---|---|------|---|-------|---------------------------|----|---|
| | diversity of services and collections and providing a welcoming environment for residents of south Meridian. | to add new sites. Maintain a daily storytime connected to early literacy priorities (i.e. covering ages from babies through toddlers, plus a bilingual storytime), and host a variety of one-off programs, including multicultural programs. Help staff Tiny Library and its related programming. Maintain a high-level of customer service for south Meridian patrons. | | | | | | dealing with patron behavior issues. Moved YMCA storytime into a larger space to accommodate its growing popularity. |
| unBound | unBound is a technology library and educational facility where anyone can experiment with emerging technology and attend classes, meetings, and 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. | Oversee planning and construction of the new unBound building with an anticipated grand opening in winter 2021. Refresh unBound's mission statement to focus on job development, STEM education and outreach, and continued small business focus. Plan and measure outcomes for unBound's major service areas. | 1,4 | Operating Expenses; Capital – Building | 46,48 | Patron Services – unBound | 44 | Operated at the Cherry Lane branch as unBound Lite. Assisted in design of the new location. |
| 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 unBound building renovation and open to the public in early 2021. Complete Orchard Park branch design and tenant improvements, and open to the public in late 2021. Solicit private and corporate gifts to increase the capital project budgets. Complete the organizational restructure to more efficiently utilize staff resources. | 3, 6 | All | All | Support Services | 44 | Completed design for unBound renovation. Despite numerous setbacks including the COVID-19 pandemic, renovation construction commenced June 2020. Finalized lease terms and agreement for the Orchard Park branch. Coordinated with developer and architects to complete concept designs in August 2020. Fundraising plan started for Orchard Park, having attended development webinars and performed research on capital fundraising. Wrote grant applications for both projects. Completed Phase 1 of reorganization, with Phase 2 in progress as of 9/30/20. |

| | | | | | | | | |
|---|---|--|---------|---|-----|-----------------|----|--|
| Communications and Marketing Specialist | The Communications and 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. | Utilize social media, MLD website, press events, and community engagement opportunities to increase public awareness and excitement about new unBound and Orchard Park branches. Continue strategically increasing MLD's digital presence. Increase focus on telling stories of library impact on all channels. Develop comprehensive marketing plan. | 1, 2, 3 | Marketing | 46 | Administration | 43 | Increased Facebook, Twitter, Instagram, and Nextdoor engagement. Utilized digital platforms to keep the community informed as library services and programs shifted due to COVID-19. Helped launch virtual programs and collaborated on new website resources. |
| 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 developmental age groups (Early Learning, School Age, Teens, and Adults/Seniors) and will establish priorities, learning outcomes, and evaluation measures for each age group. | 2 | Operating Expenses – Program Expense | 46 | Patron Services | 44 | Introduced a program series for nonprofits, with 100% of participants increasing their understanding of electronic resources that provide support for nonprofits. Introduced both asynchronous and synchronous virtual programs for all age groups. Over 800 participants attended Meridian Moves fitness classes (part of our NNLM grant), with over 90% reporting that they moved more as a result of attending the class. |
| Facilities – Maintenance Specialist | The Maintenance Specialist provides the community with maintained buildings and library spaces. The Maintenance Specialist provides ongoing building maintenance and annual inspections of equipment. | Maintain current facilities in anticipation of a major renovation at the Cherry Lane branch. | 3 | Operating Expenses – Facility Expense, Leasehold Improvements | 46 | Administration | 43 | Oversaw completion of the ADA bathroom project at the Cherry Lane branch. Reconfigured building space, installed protective plastic shields, and facilitated additional cleaning and sanitation of building in response to COVID-19. |
| 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, integrity and clarity. | Initiate community engagement to communicate the annual budget and seek feedback. Clean audit report for 2020. Continue to improve budget narrative. Receive the GFOA Distinguished Budget Presentation Award for the 2020-2021 Budget Narrative. Continue to adapt long-term financial plans and provide financial information to assist Director and Board of Trustees in planning capital projects. | 6 | All | All | Administration | 43 | Received the GFOA Distinguished Budget Presentation Award for the 2019-2020 Budget Narrative. Received clean audit report for fiscal year 2019. Implemented a paperless payables system that integrates with accounting software. Transitioned to a new credit card platform providing real-time budget tracking for managers as |

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| | | | | | | | | well as a paperless credit card receipt depository. |
| 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. | Complete a strategic plan. Raise public profile of Foundation by increasing social media engagement, continuing to host events, and recruiting community influencers for the Board of Directors. Create and maintain donor database. Establish fund for future capital endowment. Write grants for District and Foundation to continue building capacity. Increase revenue by 10%. | 6 | n/a | n/a | Administration | 43 | Successfully raised more than \$9,000 in first year through a variety of fundraising tactics. Created donor database. Recruited community members for Board of Directors and provided training. Built social media presence that continues to grow. |
| 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 staff with the same concern and care that MLD provides to patrons. | Assist with organizational restructure. Organize and establish a training program for the District that includes Diversity, Equity, and Inclusion. Provide tools and resources to ensure employees 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. | 4,3 | Personnel | 43-45 | Administration | 43 | Made short-term disability benefits and Family Saving Accounts available to benefit-eligible staff in response to benefit survey responses. Prepared new performance evaluation materials, with roll-out pushed back to FY21. Provided support, resources, communication, and guidance to managers and all employee during COVID-19 pandemic. |
| 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. Conduct analysis of technical services workflow and make recommendations to prepare for District location expansion and increased collection size. Begin work on in-depth collection analysis and conduct diversity audits of identified collections. Continue to refine digital services and offer new online resources that fulfill strategic goals, such as ReadyRosie and Online | 1 | Collections | 49-50 | Support Services – Collection Development Librarian, Digital Services Librarian, Materials Services Manager, Resource Coordinator, Resource Specialist | 44 | Added 18,759 physical items and 6,586 digital items (Overdrive). Overall physical materials circulation was 1,093,198. Digital circulation was up 30% with 267,801 checkouts. Staff processed 767,134 returns. |

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| | | Foundation Directory, and provide a Spanish translation of the library website. | | | | | | |
| Outreach | Outreach Services staff respond 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 child care 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 | 46 | Patron Services – Community Specialist, Outreach Manager | 44 | Expanded summer mailing program and mailed 1,431 books. Offered early literacy training to partner sites, including two new sites: Southwest Women’s Correctional Facility and Ada County Jails. Established partnerships with new child care centers, homeschool co-ops, and new senior facilities. Established Kindergarten All-Stars in three summer school sites. Mid-year we started tracking Outreach events that do not count as programs: From December-March, 22 events reached 2496 people. |
| Technology Services | The role of Technology Services is to maintain network infrastructure, telecommunications, and library technology equipment. Technology Services also 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 increase the security of our network. We also plan to execute 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 | 46,48 | Support Services – Technology Services Manager, District Technology Support Specialist | 44 | Transitioned to a new internet and phone provider that 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. |
| 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, | Plan for the addition of new locations and resulting impacts on the volunteer program. Prioritize the quality of volunteer work over quantity. Create a structure of support for staff to successfully work with volunteers in their own departments/branches. | 4 | Operating Expenses – Program Expense | 46 | Support Services | 44 | Unique volunteers: 528, Hours: 3,753.63, Service value: \$81,941.77. Volunteers greeted 5,707 patrons. Library greeters ensure every patron is welcomed and directed to the services they need during busy times. Volunteers wrote 245 reading recommendation |

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| | recruitment, placement, tracking, training and recognition of volunteers primarily at the Cherry Lane branch but also across the District. | | | | | | | notes to put inside our new book collection. |
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10. PICTURES



Left: A game of Go with Edgar Dragon Poe at Silverstone. December 2019.

Bottom left: Exploring new Baby Board Book Kits. February 2020.

Bottom right: Dog Man Party at Silverstone. January 2020.



Top left: Extreme Book Nerd prizes. February 2020.

Top right: Caldecott Tea Party event. January 2020.

Bottom left: Interactive Learning Fair. January 2020.

Bottom right: Extreme Book Nerd Launch Party. January 2020.





Top: Preparing materials for home delivery. Summer 2020.

Bottom left: Outdoor book displays at Cherry Lane. August 2020.

Bottom right: Browsing at Silverstone. September 2020.





Virtual programs, spring-summer 2020.

Top left: Preschool Storytime

Middle left: Wondertime

Middle right: Baby Time

Bottom left: Tween Create

Bottom right: Tween Book Talks



11. SIGNIFICANT ACCOMPLISHMENTS

Grants Awarded

- Collection Development Librarian Erin Yturri received a \$500 Welcoming Libraries grant from the Idaho Commission for Libraries to conduct a diversity audit of MLD's juvenile picture books.
- Materials Services Manager Cheri Rendler received a \$900 First Time Conference Grant through the Idaho Commission for Libraries to attend the Internet Librarian Conference in Monterey, California, in October 2019.
- MLD received a \$2,000 grant from the Idaho STEM Action Center and a \$1,000 donation from TDS Fiber to make 3D-printed and laser-cut PPE face shields.
- MLD received a \$78,000 Community Development Block Grant, which was used to remodel the lobby bathrooms at the Cherry Lane location to make them ADA compliant.
- Public Services Librarian Emily Brock successfully wrote a \$46,200 National Network of Libraries of Medicine grant to launch the Meridian Moves program.
- MLD partnered with the University of Idaho Extension and the Garden City Public Library on a \$5,000 grant to develop a financial literacy escape room.
- MLD received funds to provide healthy snacks to teens through St. Luke's Health System.
- Outreach received a \$500 Summer STEM grant through the Idaho Commission for Libraries, which was adapted to programs in a box for partners in response to the pandemic.
- District Programs Manager Megan Egbert was awarded \$1,395 for the Treasure Valley Children's Book Festival by the Idaho Humanities Council.
- MLD received a \$1,000 Idaho Commission for Libraries Cares Act grant to assist with COVID-19 sanitation supplies.



Awards

- Library Director Gretchen Caserotti was named a Woman of the Year by the Idaho Business Review.
- District Programs Manager Megan Egbert was named Accomplished Under 40 by the Idaho Business Review.
- MLD's volunteer program, along with two of our volunteers, were nominated for an [Idaho Brightest Star Award](#).
- Volunteer Coordinator Pamela Johnston was awarded the Outstanding New Volunteer Administrator Award by Southwest Idaho Directors of Volunteer Services.
- MLD received a Distinguished Budget Presentation Award from the Government Finance Officers Association.
- District Programs Manager Megan Egbert and Digital Services Librarian Jenaleigh Kiebert received MLD's Innovation Award.
- Outreach Manager Audra Green and Library Assistant Jenny Galbraith received MLD's Service Excellence Award.

- Youth Services Program Specialist Nicole Steiner and Finance Manager Jeanie Gerwig received MLD's Spirit Award.
- Teen Specialist Jenny Liebig and Community Specialist Gabby Stoller received MLD's Team Player Award.

Leadership Roles

- Library Director Gretchen Caserotti was elected Treasurer of the Idaho Library Association and serves on the University of Idaho James A. & Louise McClure Center for Public Policy Research Advisory Board.
- Assistant Director John Thill served as Legislative Chair for the Idaho Library Association.
- Materials Services Manager Cheri Rendler was a member of the Idaho Library Association's Idaho Book Award Committee and the Meridian Lions Club.
- Page Supervisor Allie Poole was a member of the Idaho Library Association's Annual Conference Program Committee and assisted at the conference in October 2019.
- Youth Services Librarian Maria Ricks was asked by the Idaho Commission for Libraries to lead a statewide facilitation training called "Transforming Teen Services: A Train the Trainer Approach" in partnership with YALSA and the Chief Officers of State Library Agencies (COSLA). This is part of a national effort, and Maria is the Idaho trainer.
- Technology Services Manager Jason Su served as chair of the LYNX LIT technology committee and completed the 2019-2020 session of Leadership Meridian through the Meridian Chamber of Commerce.
- unBound Branch Manager Nick Grove served as Past-President for Meridian Downtown Business Association.
- District Programs Manager Megan Egbert co-chaired the Association for Library Services to Children Professional Recognition and Scholarship Committee.
- Outreach Manager Audra Green became a statewide trainer on Strengthening Families and the Hope Conquers ACEs (Adverse Childhood Experiences) framework through the Idaho Children's Trust Fund.
- Readers Services Supervisor Camille Hampton is a LYNX Circulation Managers Group facilitator.

Conference Presentations

- Assistant Director John Thill presented on embedded news literacy programs at the Idaho Library Association Conference and worked to set up the conference's annual legislative panel.
- Public Services Program Specialist Dani Elizabeth presented on financial escape rooms at the Pacific Northwest Library Association Conference in Spokane.
- Outreach Manager Audra Green co-presented on Embedded Librarianship in Service Agencies at the Idaho Library Association Annual Conference. Audra also co-presented at the statewide Strengthening Families Training Institute hosted by the Idaho Children's Trust Fund.
- Youth Services Librarian Maria Ricks presented on the Tiny Library, focusing on the Tiny Toolkit and early literacy, at the Idaho Library Association Annual Conference.
- Community Specialist Michele Anderson, alongside home delivery volunteer Richard, presented on Services for Seniors and Vulnerable Adults at the Idaho Library Association Annual Conference.

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.

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 which 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 reports will be presented to the Board that include individual payments made from library accounts. Quarterly 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 Projects 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 bills for the prior month to the Board at each regular Library Board meeting. The Board Treasurer selects bills from the bill 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 bill listing. 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 quarterly to the Library Board on the year-to-date status of revenues and expenditures as compared to the budget. The Library Director and Finance Manager also presents quarterly the balance in each fund of the Library.

CASH RECEIPTS POLICY

Each day, the monies from the registers are dual counted and reconciled to cash register receipts. The money is stored in a secure place. Credit card receipts are included with the register receipts. Monies are deposited 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 and stored in a secure place. Cash payments received through self-pay machines and APM/Copy machines are deposited periodically during the month.

All other cash and checks (grants, donation, etc.) are logged through a *Checks Received and Miscellaneous* form by a designated staff member. The checks are stored in a secure location A designated staff member will prepare the deposits and completes a *Deposits to Bank* form. The deposits are deposited daily or periodically depending on the amounts received. Donations are acknowledged with a thank you letter that serves as a donation receipt. Currently, the Administrative Assistant is preparing the acknowledgement letter. Funds received that are restricted in use by a grant agreement or donation stipulation are restricted for that purpose. Use of those funds are tracked by the Finance Manager who assigns a code for the funds and staff assign the code to the purchases as they are made.

Designated library staff are tasked with receiving cash and checks, counting cash and reconciling cash register drawers to ensure separation of duties. All cash and credit card receipts are recorded by the Finance Manager through online reports generated by the cash register software. The Finance Manager will record the other cash and checks from the *Checks Received and Miscellaneous Receipts* forms. The Finance Manager does not complete any steps in the receipt of cash and checks, counting cash or reconciling cash register drawers.

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.

Property tax and sales tax payments are electronically deposited into the Library checking account. Notification is sent by Ada County as the tax funds are remitted. The electronic property tax and sales tax deposits are reconciled to the remittances sent from the County as part of the bank statement review.

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, property tax deposits, sales tax deposits, 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. The staff member assigned a card will attend required training and sign an Agreement Regarding Obligations of Holders of Meridian Library District Credit Card.

The Library Director's credit card statement is received through the mail. All other staff members are issued a credit card that utilizes an online platform to capture receipt images and transaction information. Budget amounts, funds, and transaction detail is monitored by the budget managers.

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

These are uncertain times. In planning for the 2020-2021 budget, we faced challenges in knowing what the income streams would be and anticipating the new reality of service delivery. In the midst of this uncertainty, we have started two major capital projects. This budget reflects our commitment to staying the course and completing what we have promised to the community. It incorporates changes in service delivery to meet community needs and protect the health and welfare of our staff and patrons. In response to the COVID-19 pandemic, the library has changed service delivery to the community by providing online programs, a virtual chat service, computer access, holds pick up, and home delivery services.

The Meridian community voted to form an independent library district on August 27, 1974. The general objectives are to provide citizens of the 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 place budgetary procedures that postpone expenditures or accrue future years' revenues to balance the current year budget.

Several key factors played a role in our development of the 2020-2021 budget, and the COVID-19 pandemic has added a layer of challenges. Idaho continues to experience growth due to the influx of people moving

here from other states. For the current year, new construction rolls continue to grow, as do sales tax. New construction represents \$384,421 of the \$550,978 increase in Tax Levy for this fiscal year. Sales tax budgeted was the same as the last year. We anticipate the growth in Idaho will defray a drop in sales tax income that may be realized if we experience an economic downturn. Interest revenue began to drop in spring 2020, and the budget reflects a drop in interest revenue for the fiscal year. Reflected in the budget revenue is a Transfer In from the Capital Replacement and Repair Fund savings to renovate the newly purchased unBound building. Revenue and expenditures in the Capital Project fund reflect the Plant Facilities Levy funds received and expenditures for the Orchard Park branch location.

The largest major driver of our expenses is our people. Our Strategic Plan Goal 4 focuses on supporting and developing our staff in order to best serve our community. The Personnel budget includes a 3.0% increase for staff salaries. We use a merit-based system, and our current year trends indicate this is a good base estimate. The budget includes the funds to brace for a 13% increase in health benefit costs, as well as funding for dental and vision benefits, an HRA for out-of-pocket medical expenses, a Flexible Spending Account, Short-term Disability Insurance, and a 457b State of Idaho Deferred Compensation Plan. This budget includes Total FTE for the District increased by 12 from 2020 to 2021. The increase is largely due to staffing the two new locations opening in 2021.

The collections budget is increased by 6%. We continue to see increased demand for digital content, and that increase is reflected in the budget. This year's budget reflects reductions in media and non-circulating devices. It also reflects a reduction in adult print books because publishing cycles have reduced available titles. Two new databases have been added this year, Udemy and Tutor.com. The budget reflects those additions. About \$33,000 is budgeted for Orchard Park collections to come from the General Fund. The majority of the opening day collections will be paid with Plant Facilities Levy funds and are reflected in the Capital Project Fund.

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, and 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 have moved 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, rent for a portion of the year for Orchard Park, insurance, snow removal, HVAC, and security monitoring for all of our locations. The operating expenses also include program costs, professional development, supplies, postage, marketing, and collection materials processing. This year we increased our facilities supply budget line as we continue to sanitize our facilities regularly to protect staff and patrons. Programs are included in the operating expenses. This year we have made internal changes in how programs are developed and facilitated. Programs will be developed at the District level. In addition, the program budget lines reflect age categories. The operating expenses include the expenses of the unBound and Orchard Park locations.

The 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 early 2021. Technology capital purchases include new location cabling, hardware, and hardware upgrades. It also includes self-check

upgrades at both Silverstone and Cherry Lane. A website refresh had been budgeted to add content for the new locations.

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

2020-2021 Budget Development Calendar

The budget fiscal year is from October 1 to September 30. Detailed below is the timeline to develop the 2020-2021 budget and 2019-2020 amended budget, and to monitor and track the current year budget.

February 2020

- Staffing model templates sent to department managers

March 2020

- Managers prepared staffing models and discussed with the Library Director

April 2020

- Beginning of April – Sent FY21 budget worksheets to managers to complete. Worksheets includes technology, professional development, and facility requests.
- April 15 – Board approved budget hearing date and time for August 19, 2020, at 6:45 pm
- Library Director submitted hearing information to Ada County Clerk
- Department managers met with Library Director to review staffing models and identify any staff changes
- Staffing models and staffing change requests finalized
- End of April – Q2 actual expenses to FY20 budget distributed
- April 30 – Deadline to notify Ada County Clerk of budget hearing date and time

May 2020

- Department managers submitted budget requests
- Finance Manager viewed recorded budget/levy training provided by county
- May 20 – Set August Special Board meeting to approve FY20 Amended and FY21 Budget drafts for publication August 4, 2020, at 4 pm
- Finance Manager met with Technology Service Manager and Maintenance Specialist to discuss department technology and facility requests

June 2020

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

July 2020

- July 7 – 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
- July 15 – Proposed budget presented to Board – no approval or action taken

August 2020

- L2 final property tax revenue for next fiscal year budget calculated; final property values and new construction roll received from Ada County
- August 4 – Special meeting with Board to review budget draft 2020-21 and proposed amended 2019-20, and approve for publication
- Public hearing notice published in Idaho Press one week prior to public budget hearing meeting and published in Meridian Press August 14
- Budget made available to view through Balancing Act, promoted through website and social media with an invitation to the community to comment
- 3Q 2020 budget to actual reports sent to budget managers
- Communicated with budget managers to complete purchases for FY20 budget year end
- August 19 – Board approved FY 2020-2021 Budget and Amended 2019-2020 Budget during regular meeting
- L2 filed

September 2020

- Communicated to managers the approved 2020-21 budget

October 2020

- Fiscal budget year begins
- L2 finalized by State

January 2021

- 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, including administration and operation expenditures.

Meridian Library District Fiscal Year 2020-2021 Budget – General Fund

| | 2019-2020 Approved Budget | 2019-2020 Approved Amended Budget | 2020-2021 Approved Budget |
|------------------------|---------------------------|-----------------------------------|---------------------------|
| General Fund | | | |
| Revenue | | | |
| Property & Sales Tax | \$ 5,884,015 | \$ 5,884,015 | \$ 6,439,196 |
| Non-Tax Revenue | \$ 220,580 | \$ 233,500 | \$ 176,800 |
| Carry Over Transfer In | \$ 619,029 | \$ 200,000 | \$ 446,117 |
| Total Revenue | \$ 6,723,624 | \$ 6,317,515 | \$ 7,062,113 |
| Expenses | | | |
| Personnel | \$ 3,933,894 | \$ 3,744,500 | \$ 4,401,844 |
| Operating | \$ 1,152,845 | \$ 1,080,550 | \$ 1,197,339 |
| Collections | \$ 637,585 | \$ 651,985 | \$ 673,162 |
| Capital | \$ 999,300 | \$ 840,480 | \$ 789,768 |
| Total Expenses | \$ 6,723,624 | \$ 6,317,515 | \$ 7,062,113 |

3-Year Budget Schedule – General Fund

| | FY19 Actual | FY 2020 Budget | FY 2020 Amended Budget | FY 2020 Estimate | FY 2021 Budget | 2020 to 2021 Approved Budget % Change |
|---|--------------------|--------------------|------------------------|--------------------|--------------------|---------------------------------------|
| Revenue | | | | | | |
| Property & Sales Tax | \$5,515,996 | \$5,884,015 | \$5,884,015 | \$6,058,741 | \$6,439,196 | 9% |
| Non-Tax Revenue | \$369,497 | \$220,580 | \$233,500 | \$222,810 | \$176,800 | -20% |
| Transfer In-Capital Replacement and Repair Fund | | \$619,029 | \$200,000 | \$0 | \$446,117 | |
| Total Revenue | \$5,885,493 | \$6,723,624 | \$6,317,515 | \$6,281,551 | \$7,062,113 | 5% |
| Expenses | | | | | | |
| Personnel | \$3,477,687 | \$3,933,894 | \$3,744,500 | \$3,617,200 | \$4,401,844 | 12% |
| Operating Expenses | \$1,030,146 | \$1,152,845 | \$1,080,550 | \$974,800 | \$1,197,339 | 4% |
| Capital Expenses | \$542,490 | \$637,585 | \$651,985 | \$840,500 | \$789,768 | 24% |
| Collections | \$543,385 | \$999,300 | \$840,480 | \$652,000 | \$673,162 | -33% |
| Total Expenses | \$5,593,708 | \$6,723,624 | \$6,317,515 | \$6,084,500 | \$7,062,113 | 5% |
| Beginning Fund Balance | \$5,766,925 | | | \$6,058,708 | \$6,255,759 | |
| Excess of Revenues over Expenses | \$291,785 | | | \$197,051 | | |
| Transfer Out - Capital Replacement and Repair Fund | | | | | (\$446,117) | |
| Ending Fund Balance | | | | | | |
| General Fund (Reserves) | \$1,799,630 | | | \$1,826,682 | \$1,826,682 | |
| Restricted | \$30,001 | | | | | |
| Capital Replacement and Repair Fund | \$4,229,077 | | | \$4,429,077 | \$3,982,960 | |
| Ending General Fund Balance | \$6,058,708 | | | \$6,255,759 | \$5,809,642 | |

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 carryover funds in the General Fund (reserves) or transfer carryover 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 2020-2021 budget year, \$446,117 of the Capital Replacement and Repair Fund will be used to renovate the unBound building.

Restricted Funds

Restricted funds include fund balance amounts that are constrained for specific purposes that 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 when special revenues are used. The Plant Facilities Levy is considered special revenue and the use of those funds are reflected in the Capital Projects Fund.

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 2021. The Capital Projects Fund is anticipated to have revenue from the annual Plant Facilities Levy, earn interest, and fund capital projects to be completed over the course of 5 years. The Capital Project Fund is to be expended to complete leasehold improvements at the Orchard Park branch in 2021, Cherry Lane renovations anticipated in 2024, and a South Meridian Branch capital project anticipated in 2025.

| Capital Project Fund | FY 2020 Budget | FY 2020 Amended Budget | FY 2020 Estimate | FY 2021 Budget |
|---|-----------------------|-------------------------------|-------------------------|-----------------------|
| Revenue | | | | |
| Plant Facilities Levy | \$ 1,400,000 | \$ 1,400,000 | \$ 1,400,000 | \$ 1,400,000 |
| Interest | \$ 16,400 | \$ 8,300 | \$ 8,300 | \$ 14,000 |
| Total Revenue | \$ 1,416,400 | \$ 1,408,300 | \$ 1,408,300 | \$ 1,414,000 |
| Expenditures | | | | |
| Capital Outlay – Orchard Park Branch Improvement, Furniture & Fixtures, Collection Material | | \$ 162,000 | \$ 162,000 | \$ 2,660,300 |
| Total Expenditures | \$ - | \$ 162,000 | \$ 162,000 | \$ 2,660,300 |
| Capital Project Fund Balance | \$ - | \$ 1,238,000 | \$ 1,246,300 | \$ - |

15. REVENUE

The revenues included in the 2021 Budget total \$7,062,113. This amount is based on available information and may change.

| REVENUE | 2020-2021 |
|---------------------------------------|--------------------|
| Tax levy | \$6,172,547 |
| Ag. Replacement | 1,940 |
| Personal Property Tax Replacement | 29,979 |
| Recovered Homeowner's Exemption | 843 |
| Tort Tax Levy | 41,887 |
| Sales Tax Income | 192,000 |
| Fines and Fees | 10,000 |
| Meeting Room | 1,000 |
| Donations & Memorials | 9,000 |
| Grants and Sponsorships | 52,700 |
| Interest | 31,200 |
| Capital Replacement & Repair Interest | 58,000 |
| Copy/Print | 14,900 |
| Carryforward Transfer In | 446,117 |
| Total Revenue | \$7,062,113 |

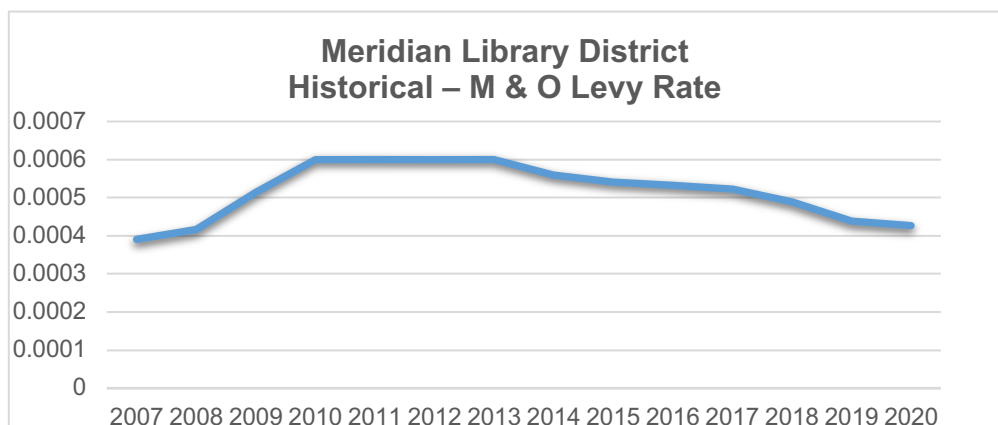
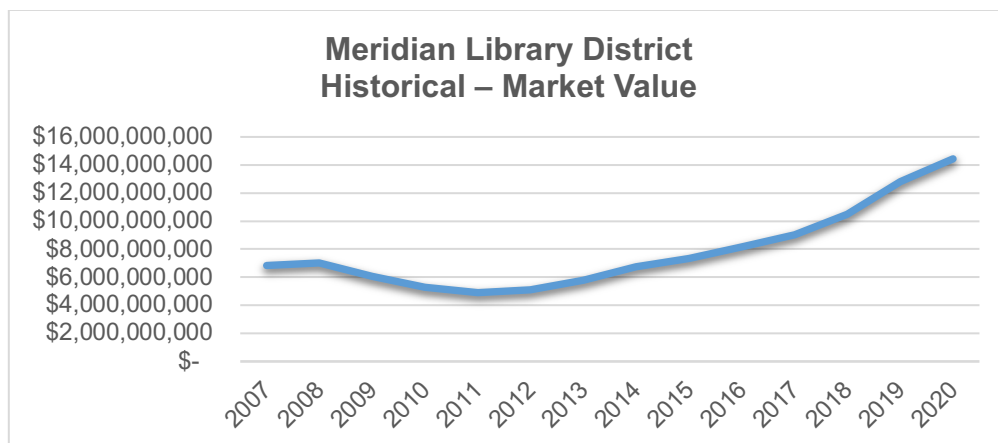
The majority of the revenues that support the public library are collected through taxes. The tort is allocated from the general levy and used for comprehensive liability insurance for the District. Due to rising values of

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 2020 was \$170,760, and the new construction allowable increase was \$384,421. The tax impact to the individual taxpayer of the 3% increase is \$1.18 per year per \$100,000 home value. Increasing budget capacity to support the additional branches and districtwide expansion balanced with the impact to our taxpayers were the factors in our decision to request the 3%. In short, we can't expand operations and support new branches without taking the 3%. There are growing concerns over the stability of the current economy. As of August 2020, Idaho has the third lowest unemployment in the country and is leading the nation in population growth. Idaho home values are high as well – the Idaho Zillow Home Value Index is \$307,135 versus the U.S. Home Value index of \$253,527. In the current year we have not seen a drop in property values or sales tax income. We have experienced a drop in interest revenue.

The budget reflects transferring \$446,117 from the capital replacement and repair fund to renovate the building at 722 NE 2nd Street, the new location for unBound. The total cost of the renovation is shown as a capital expense in the budget.

Total 2020-2021 Levy Rate .0004304282

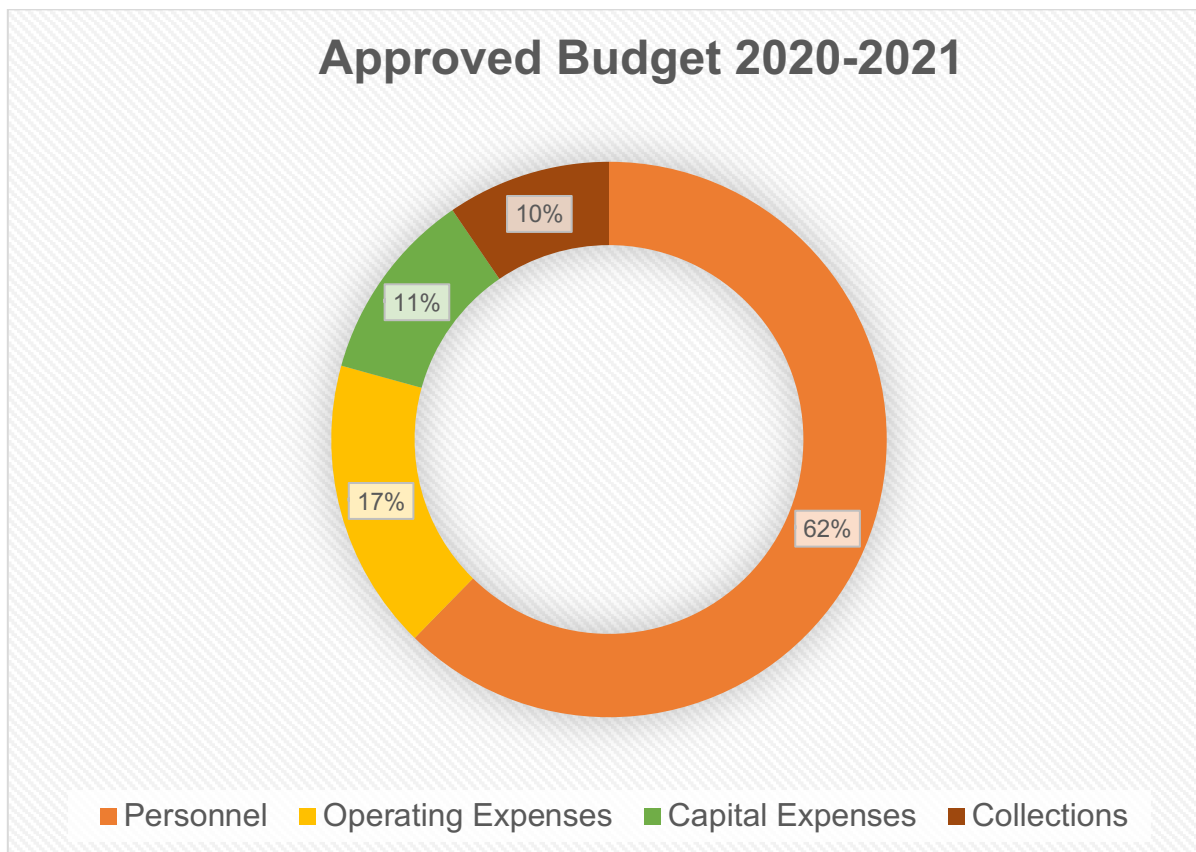
- M&O .000427527
- Tort .0000029012



16. EXPENSES

The expenses included in the FY21 budget total \$7,062,113. This budget includes the operational costs for 5 locations and full-service bookmobile services. The budget for unBound reflects an anticipated opening day of February 1, 2021, and the budget for Orchard Park reflects an anticipated opening day of September 1, 2021.

| EXPENSES | Approved Budget 2020-2021 |
|-----------------------|--------------------------------------|
| Personnel | \$4,401,844 |
| Operating Expenses | \$1,197,339 |
| Capital Expenses | \$789,768 |
| Collections | \$673,162 |
| Total Expenses | \$7,062,113 |



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. In anticipation of revenue decreases, this budget includes an average 3.0% – down .5% from last year – merit-based increase for eligible staff. FTE increased from 70.22 to 82.66 FTE. The increase reflects additional staff for the new unBound and Orchard Park locations. It also includes an increase in the staffing at the Cherry Lane location for a Library Courier and Information Services Supervisor. 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 service hours, number of programs, and other factors. As we are uncertain when in-person programming will resume, the budget reflects programming costs at levels of prior years.

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. This budget shows the majority of our personnel costs are in direct public-facing positions and demonstrates our commitment to attracting and retaining the best service staff possible.

Personnel Budget

| | Annex | Cherry Lane | District | Orchard Park | Silverstone | unBound | Total |
|---------------------------------|------------------|--------------------|-----------------|------------------|------------------|------------------|--------------------|
| Salaries | \$549,192 | \$1,975,356 | | \$121,192 | \$317,043 | \$224,761 | \$3,187,544 |
| Termination salaries | | | \$16,000 | | | | \$16,000 |
| Payroll benefits/Payroll tax | \$222,164 | \$712,906 | \$1,224 | \$48,374 | \$140,016 | \$73,616 | \$1,198,300 |
| Total Personnel Expenses | \$771,356 | \$2,688,262 | \$17,224 | \$169,566 | \$457,059 | \$298,377 | \$4,401,844 |

3-Year Staff FTE Comparison

| | 2018-2019 FTE | 2019-2020 FTE | 2020-2021 FTE |
|---|------------------|------------------|------------------|
| Administration | | | |
| Accounting Assistant | 0.250 | 0.25 | 0.000 |
| 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 | 0.475 |
| HR Coordinator | 0.625 | 0.625 | 0.625 |
| Maintenance Specialist | 0.750 | 0.750 | 0.750 |
| Senior HR Generalist | 0.875 | 0.875 | 1.000 |
| Administration Total | 5.975 | 5.975 | 5.850 |

Patron Services

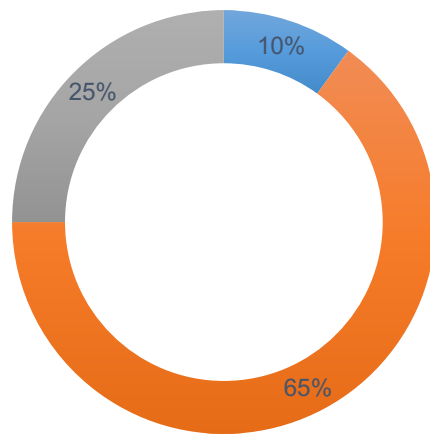
| | | | |
|--|---------------|---------------|---------------|
| Branch Manager | 1.000 | 1.000 | 3.000 |
| Business Liaison Librarian | | | 1.000 |
| Community Librarian | 1.000 | 1.000 | 1.000 |
| Community Specialist | 4.000 | 4.000 | 4.000 |
| District Programs Manager | 1.000 | 1.000 | 1.000 |
| Information Services Supervisor | | | 1.000 |
| Interlibrary Loan Assistant | 0.725 | 1.000 | 1.000 |
| Junior Librarian | 1.425 | 0.594 | 1.900 |
| Librarian | | | 2.000 |
| Library Assistant | 16.075 | 16.685 | 24.875 |
| Library Substitute | 0.712 | 0.091 | 0.000 |
| Outreach Manager | 1.000 | 1.000 | 1.000 |
| Program Specialist | 6.950 | 6.950 | 6.475 |
| Public Services Assistant Manager | 1.000 | 1.000 | 1.000 |
| Public Services Librarian | 1.000 | 1.000 | 1.000 |
| Public Services Librarian | 1.000 | 1.000 | 1.000 |
| Public Services Manager | 1.000 | 1.000 | 0.000 |
| Technology Library Assistant | 3.150 | 3.040 | 2.150 |
| Technology Library Manager | 1.000 | 1.000 | 1.000 |
| Teen Specialist | 1.000 | 1.000 | 1.000 |
| Youth Services Supervisor | 1.000 | 1.000 | 1.000 |
| Youth Services Librarian | 2.000 | 2.000 | 1.000 |
| Patron Services Total | 46.037 | 45.360 | 57.400 |
| Support | | | |
| Assistant Library Director | | 1.000 | 1.000 |
| Collection Development Librarian | 1.600 | 1.600 | 1.625 |
| Digital Services Librarian | 1.000 | 1.000 | 0.900 |
| District Technology Support Specialist | 1.000 | 1.000 | 1.000 |
| Library Courier | | | 1.000 |
| Library Director | 1.000 | 1.000 | 1.000 |
| Library Page | 5.588 | 6.288 | 5.85 |
| Materials Services Manager | 1.000 | 1.000 | 1.000 |
| Page Supervisor | 1.000 | 1.000 | 1.000 |
| Resource Coordinator | 1.000 | 1.000 | 1.000 |
| Resource Specialist | 2.000 | 2.000 | 2.000 |
| Volunteer Coordinator | 1.000 | 1.000 | 1.000 |
| Technology Services Manager | 1.000 | 1.000 | 1.000 |
| Support Total | 15.188 | 16.888 | 19.375 |
| Total | 67.200 | 68.223 | 82.625 |

Note 1 FTE= 40 Hours per Week

| Types of Positions | FTE | % of Total |
|---------------------------|---------------|-------------------|
| Administration | 5.850 | 7% |
| Direct Patron Services | 57.400 | 70% |
| Support Services | 19.375 | 23% |
| Total | 82.625 | 100% |

| Types of Positions | Salaries | % of Total |
|---------------------------|--------------------|-------------------|
| Administration | \$292,746 | 10% |
| Direct Patron Services | \$2,037,235 | 65% |
| Support Services | \$857,563 | 25% |
| Total | \$3,187,544 | 100% |

2020-2021 Salaries



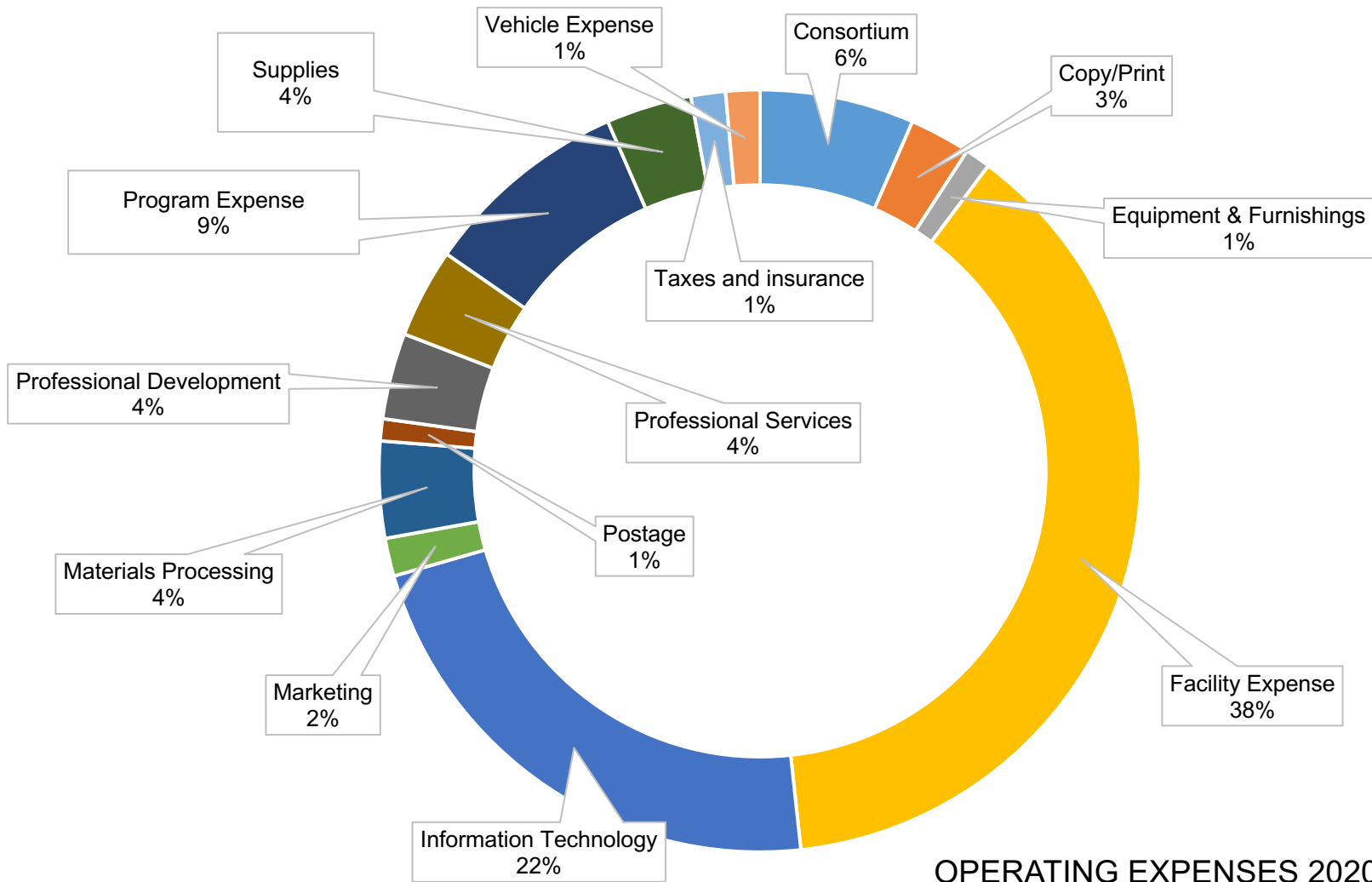
■ Administration ■ Direct Patron Services ■ Support Services

18. OPERATING

This budget includes the funds to maintain our existing facilities and vehicles and to support library programs. It reflects an increase of about 4% from the prior year. Consortium costs are associated with the courier service and library software system shared by Southwest Idaho libraries. Information technology continues to be a large portion of the overall budget as we strive to keep up with changing technology and maintain improvements in that area. Professional development of our staff also remains a focus. The Operating budget includes funds for professional services, including legal services and an annual audit. Facilities costs include the maintenance costs of Cherry Lane, lease payments for Silverstone and Orchard Park, insurance, snow removal, HVAC maintenance, grounds maintenance, security monitoring, and building utilities. Operating Expenses also include supplies, postage, marketing, and materials processing costs. The Supplies budget line has been increased this year for additional sanitation supplies and personal protective equipment for staff and patrons.

OPERATING EXPENSES 2020-2021

| | Annex | Cherry Lane | District | Orchard Park | Silverstone | Tiny Library | unBound | Total |
|---------------------------------|------------------|-------------------|-------------------|------------------|-------------------|-----------------|------------------|---------------------|
| Banking fees | | | 6,800 | | | | | 6,800 |
| Consortium | | | 77,179 | | | | | 77,179 |
| Copy/Print | | 15,200 | | 2,200 | 2,200 | | 11,000 | 30,600 |
| Equipment & Furnishings | | 1,700 | | | 1,000 | | 10,000 | 12,700 |
| Facility Expense | 16,260 | 166,942 | 41,887 | 74,715 | 122,988 | 4,360 | 21,308 | 448,460 |
| Information Technology | 500 | 53,798 | 137,486 | 5,508 | 19,980 | 2,468 | 42,524 | 262,264 |
| Marketing | | | 19,000 | | | | | 19,000 |
| Materials Processing | | | 48,250 | | | | | 48,250 |
| Miscellaneous | 200 | 600 | 1,000 | | | | 400 | 2,200 |
| Phone Service | | | 4,500 | | | | | 4,500 |
| Postage | | | 11,000 | | | | | 11,000 |
| Professional Development | | 350 | 42,434 | | 250 | | | 43,034 |
| Professional Services | | | 44,650 | | | | | 44,650 |
| Program Expense | | | 99,680 | | 1,300 | | 3,000 | 103,980 |
| Recruiting | | | 5,650 | | | | | 5,650 |
| Supplies | | 25,900 | 6,000 | 4,000 | 2,400 | 500 | 4,000 | 42,800 |
| Taxes and insurance | | | 17,222 | | | | | 17,222 |
| Vehicle Expense | | 3,700 | 11,700 | | 1,650 | | | 17,050 |
| Total Operating Expenses | \$ 16,960 | \$ 268,190 | \$ 574,438 | \$ 86,423 | \$ 151,768 | \$ 7,328 | \$ 92,232 | \$ 1,197,339 |



OPERATING EXPENSES 2020-2021

19. CAPITAL

Capital expenditures budgeted for the 2020-2021 year include renovating and furnishing the new unBound location at 722 NE 2nd Street to open in February 2021. 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 a new location for the unBound branch.

IT infrastructure hardware includes new switches partially funded by Erate. Additional technology equipment is budgeted to upgrade staff and patron copiers at the Silverstone branch and self-check equipment. Equipment for the new unBound location is also included. There will not be an impact to future budgets outside scheduled asset repairs and replacement.

| Capital 2020-2021 | Cherry Lane | District | Silverstone | unBound | Total |
|-----------------------------------|--------------------|------------------|--------------------|-------------------|-------------------|
| Building | | | | 563,972 | 563,972 |
| Equipment and Furnishings | | | | 43,000 | 43,000 |
| IT Infrastructure - Hardware | 17,370 | 3,000 | 1,326 | | 21,696 |
| IT PCs Printers & Hardware | 50,200 | 20,000 | 20,000 | 60,900 | 151,100 |
| Leasehold Improvements | | | 10,000 | | 10,000 |
| Total Capital Expenditures | \$ 67,570 | \$ 23,000 | \$ 31,326 | \$ 667,872 | \$ 789,768 |

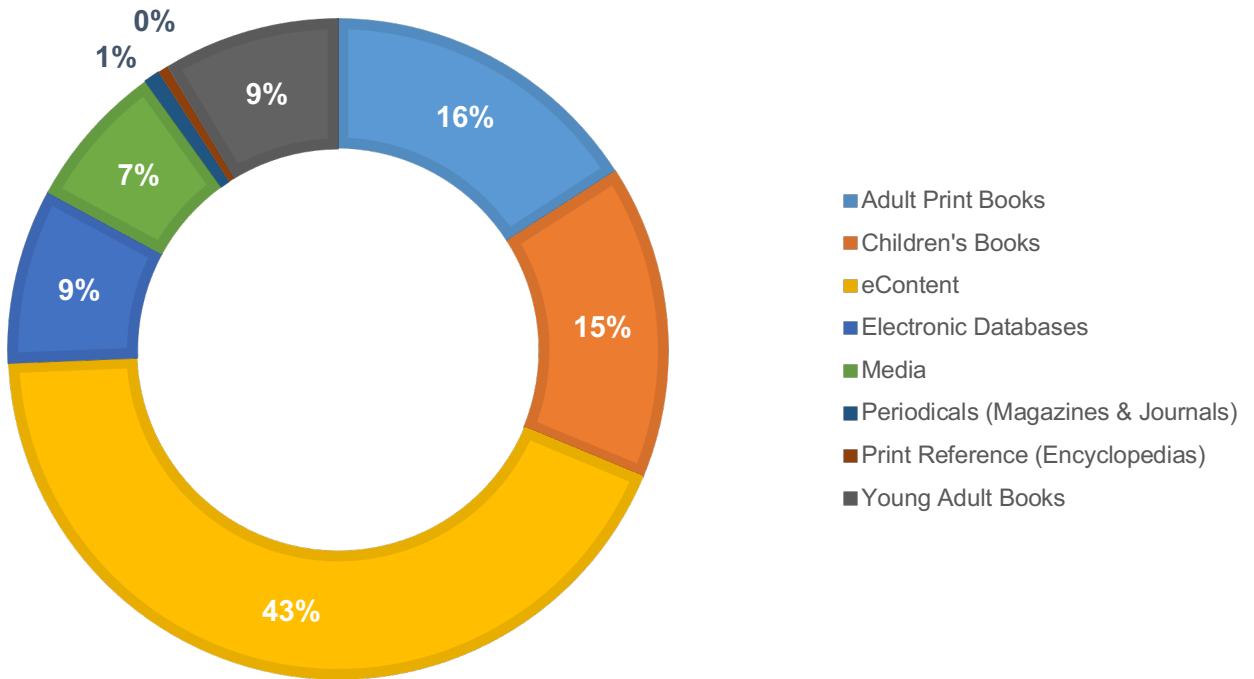
20. COLLECTIONS

Although the COVID-19 pandemic has impacted in-person library services, demand for our collections and materials remains high. We launched a home delivery service to bring materials directly to patrons. Our Collections budget reflects a 3% increase from last year. There is an increased demand for adult print books. We are decreasing funding for music CDs as we begin to phase them out and see a decline in use. We are still seeing a high demand for video games, audiobooks, and DVDs. The budget includes a \$40,000 increase for streaming and downloadable content as well as databases for research. It also includes the addition of the Udemy database. A reduction of circulating devices is included in the Collections budget.

| Collections 2020-2021 | Cherry Lane | District | * Orchard Park | Silverstone | Tiny Library | unBound | Total |
|------------------------------------|--------------------|-------------------|-----------------------|--------------------|---------------------|-----------------|-------------------|
| Adult Print Books | \$ 88,000 | | | \$ 16,000 | | \$ 3,000 | \$ 107,000 |
| Children's Books | 82,000 | 3,000 | | 16,000 | 2,500 | | \$ 103,500 |
| Circulating Devices & Kits | | | | | | | \$ - |
| eContent | | 290,000 | | | | | \$ 290,000 |
| Electronic Databases | | 57,700 | | | | | \$ 57,700 |
| Media | 40,000 | | | 8,000 | | | \$ 48,000 |
| Periodicals (Magazines & Journals) | 3,400 | | | 1,200 | | 800 | \$ 5,400 |
| Print Reference (Encyclopedias) | 3,450 | | | | | | \$ 3,450 |
| Young Adult Books | 17,000 | | 33,112 | 8,000 | | | \$ 58,112 |
| Total Collections Expenses | \$ 233,850 | \$ 350,700 | \$ 33,112 | \$ 49,200 | \$ 2,500 | \$ 3,800 | \$ 673,162 |

*Plant Facilities Levy funds will be used to purchase the majority of the Orchard Park opening day collection. See the Capital Project Fund.

COLLECTIONS 2020-2021



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 new building construction is to pass a bond or plant facilities levy. Meridian voters passed a \$14 million plant levy on May 21, 2019. Prior to that levy measure, the library had not passed an additional funding measure that raised taxes since 1996. Bond measures ran unsuccessfully in 2015 and 2016. The majority of residents voted in favor of the bond measure both years, 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 facilities 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:

Capital projects are to be funded with Plant Facilities Levy as well as other funding sources. See the 5-year plan for the detail of Capital Projects inflows and outflows.

- **unBound Technology Branch – 2020 project cost estimate: \$1.4 million**
Renovation of a 3,800-square-foot standalone building in downtown Meridian
- **North Branch – 2021 project cost estimate: \$3 million**
15,000-square-foot branch library as a part of the Orchard Park commercial development project
- **Cherry Lane – 2024 project cost estimate: \$8 million**
Renovation of the 27,600-square-foot main library and 1,840-square-foot annex building, and a parking lot redesign
- **South Branch – 2025 project cost estimate: \$8.5 million**
Build a new 10-15,000-square-foot branch in South Meridian

Find the latest news on plant facilities levy projects at www.mld.org/levy-projects.

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

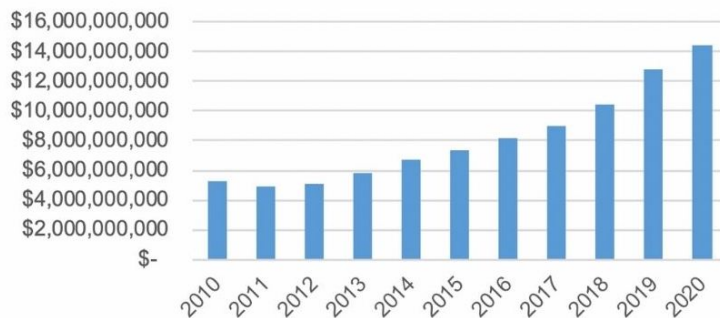
The property tax revenue request and levy rate calculation submitted to the County and approved by the State each year is calculated by taking the highest of the last three budget years, increasing by 3%, and adding new construction roll budget increase. The levy cap for the library district is .0006 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. As the population increases, the levy rate per household reduces.

The long-term revenue and expense projections are presented for fiscal years. The tax year is the year the request for taxes is filed with the county for the following fiscal year. For example, the 2020 tax year is for the timeframe 10/1/20-09/30/21. The fiscal year is 2021.

Historical Market Value and Growth Rate

| Tax Year | Market Value | Growth Rate |
|----------|-------------------|-------------|
| 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% |
| 2020 | \$ 14,437,779,181 | 13% |

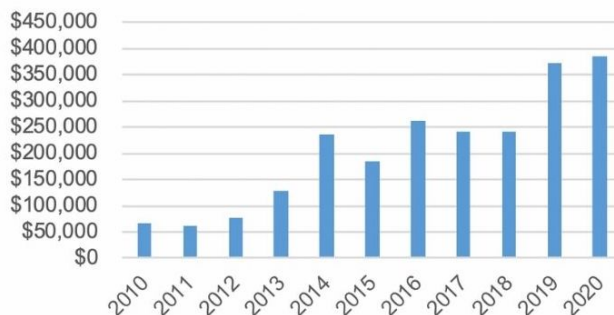
Historical – Market Value



Historical New Construction Roll Allowable Budget Increase

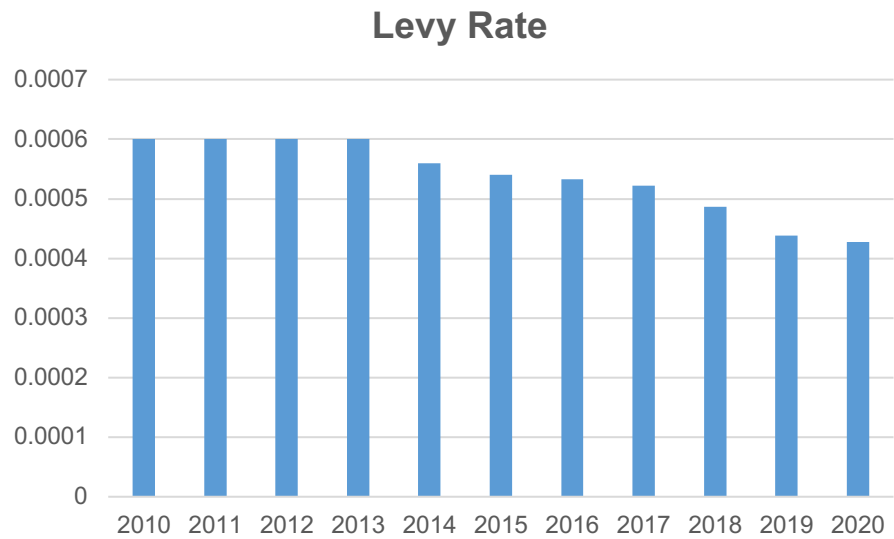
| Tax Year | New Construction Roll |
|----------|-----------------------|
| 2010 | \$ 65,900 |
| 2011 | \$ 61,637 |
| 2012 | \$ 77,522 |
| 2013 | \$ 128,772 |
| 2014 | \$ 236,163 |
| 2015 | \$ 185,107 |
| 2016 | \$ 261,887 |
| 2017 | \$ 240,425 |
| 2018 | \$ 240,651 |
| 2019 | \$ 371,177 |
| 2020 | \$ 384,421 |

New Construction Roll



Historical Levy Rate

| Tax Year | Levy Rate |
|----------|-----------|
| 2010 | 0.0006 |
| 2011 | 0.0006 |
| 2012 | 0.0006 |
| 2013 | 0.0006 |
| 2014 | 0.000559 |
| 2015 | 0.000540 |
| 2016 | 0.000532 |
| 2017 | 0.000522 |
| 2018 | 0.000486 |
| 2019 | 0.000438 |
| 2020 | 0.000428 |



Financial Assumptions Made in Developing Revenue and Expense Projections:

- Market values would increase at a rate of 3% a year
- New construction roll would increase at a rate of 3% a year
- Costs would rise 2% each year for existing branch operations
- Costs for new branch operations would increase 3% a year

Meridian Library District 5-Year Plan

Fiscal Year

CAPITAL PROJECTS FUND

| | 2021 | 2022 | 2023 | 2024 | 2025 | Total |
|--|--------------------|------------------|--------------------|--------------------|--------------------|---------------------|
| Beginning Balance | 1,246,300 | | | | | \$ 1,246,300 |
| Plant Levy Collections | 1,400,000 | 1,400,000 | 1,400,000 | 1,400,000 | 1,400,000 | 7,000,000 |
| Interest earned | 14,000 | 8,000 | 16,000 | 44,622 | 8,200 | 90,822 |
| Loan Proceeds - South Branch | | | | | 5,000,000 | 5,000,000 |
| Capital Replacement & Repair Funds | | | 3,500,000 | | | 3,500,000 |
| General Funds - Operations | | 514,745 | 426,468 | 1,504,075 | 1,389,590 | 3,834,878 |
| Total Inflows | 2,660,300 | 1,922,745 | 5,342,468 | 2,948,697 | 7,797,790 | 20,672,000 |
| Capital Project Cost Estimates - Outflows | | | | | | |
| North Branch | (2,660,300) | | | | | (2,660,300) |
| Cherry Lane Renovation | | | (7,265,213) | (846,487) | | (8,111,700) |
| Loan Repayments - South Branch | | | | | (1,400,000) | (1,400,000) |
| South Branch | | | | (2,102,210) | (6,397,790) | (8,500,000) |
| Total Capital Project Costs - Outflows | (2,660,300) | - | (7,265,213) | (2,948,697) | (7,797,790) | (20,672,000) |
| Capital Projects Fund Balance | \$ - | \$ 1,922,745 | \$ - | \$ - | \$ - | \$ - |

CAPITAL REPLACEMENT AND MAINTENANCE SCHEDULE

Fiscal Year

| | 2021 | 2022 | 2023 | 2024 | 2025 | Total |
|---|-------------------|------------------|-------------------|------------------|-------------------|---------------------|
| Parking Lot Maintenance | \$ - | \$ - | \$ 52,000 | \$ 22,000 | \$ - | \$ 74,000 |
| Library Equipment Replacement | 25,000 | | 530,500 | 10,000 | 67,500 | 633,000 |
| Facility Improvement and Maintenance | 27,000 | 15,000 | 142,000 | | 5,000 | 189,000 |
| Furniture Replacement | | | 350,000 | | 78,750 | 428,750 |
| Mechanical System Maintenance | 42,000 | | 216,500 | | | 258,500 |
| Technology Replacement | 94,500 | 59,500 | 166,500 | 59,500 | 139,625 | 519,625 |
| Vehicle Replacement | | 25,000 | 25,000 | | 175,000 | 225,000 |
| Capital Replacement and Maint included in Project Costs * | | | (818,000) | | (126,250) | (944,250) |
| Total Asset Replacement and Maintenance | \$ 188,500 | \$ 99,500 | \$ 664,500 | \$ 91,500 | \$ 339,625 | \$ 1,383,625 |

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

Meridian Library District 5-Year Plan

OPERATING REVENUE AND EXPENSE PROJECTION GENERAL FUND

| | Fiscal Year | | | | | Total |
|---|---------------------|---------------------|---------------------|---------------------|---------------------|----------------------|
| | 2021 | 2022 | 2023 | 2024 | 2025 | |
| OPERATING REVENUE PROJECTION | | | | | | |
| Tax levy | 6,172,547 | 6,753,677 | 7,364,119 | 8,005,109 | 8,677,931 | 36,973,383 |
| Ag Replacement | 1,940 | 1,940 | 1,940 | 1,940 | 1,940 | 9,700 |
| Personal Property Replacement | 29,979 | 29,979 | 29,979 | 29,979 | 29,979 | 149,895 |
| Homeowner's Exemption | 843 | | | | | 843 |
| Tort Tax Levy | 41,887 | 42,725 | 43,579 | 44,451 | 45,340 | 217,982 |
| Sales tax income | 192,000 | 197,760 | 203,693 | 209,804 | 216,098 | 1,019,354 |
| Fines and fees | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 50,000 |
| Meeting Room income | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 5,000 |
| Donations & Memorials | 9,000 | 9,000 | 9,000 | 9,000 | 9,000 | 45,000 |
| Interest income | 31,200 | 18,720 | 17,784 | 16,895 | 16,050 | 100,649 |
| Capital Replacement and Repair Interest | 58,000 | 34,800 | 33,060 | 31,407 | 29,837 | 187,104 |
| Copy/Print income | 14,900 | 15,000 | 15,000 | 15,000 | 15,000 | 74,900 |
| Grants (Erate)/Sponsorships | 52,700 | 54,281 | 55,909 | 57,587 | 59,314 | 279,791 |
| Carry Forward Transfer | 446,117 | | | | | 446,117 |
| REVENUE PROJECTION | \$ 7,062,113 | \$ 7,168,881 | \$ 7,785,063 | \$ 8,432,171 | \$ 9,111,489 | \$ 39,559,717 |

| | Fiscal Year | | | | | Total |
|---|---------------------|---------------------|---------------------|---------------------|---------------------|----------------------|
| | 2021 | 2022 | 2023 | 2024 | 2025 | |
| OPERATING EXPENSE PROJECTION | | | | | | |
| Districtwide | 1,753,678 | 1,788,752 | 1,824,527 | 1,861,017 | 1,861,017 | 9,088,990 |
| Main Library - Cherry Lane | 3,257,872 | 2,757,544 | 2,812,695 | 2,868,949 | 3,268,949 | 14,966,009 |
| Silverstone Branch | 689,353 | 703,140 | 717,203 | 731,547 | | 2,841,244 |
| unBound Technology Branch | 1,062,281 | 458,475 | 467,645 | 476,998 | 476,998 | 2,942,396 |
| Tiny Library at The Hill | 9,828 | 10,025 | 10,225 | 10,430 | | 40,507 |
| South Branch | - | | | | 887,655 | 887,655 |
| New Branch NW Meridian | 289,101 | 836,700 | 861,801 | 887,655 | 887,655 | 3,762,912 |
| Operating Funds assigned to project costs | - | 514,745 | 426,468 | 1,504,075 | 1,389,590 | 3,834,878 |
| Asset-Maintenance and Replacement | - | 99,500 | 664,500 | 91,500 | 339,625 | 1,195,125 |
| OPERATING EXPENSE PROJECTION | \$ 7,062,113 | \$ 7,168,881 | \$ 7,785,064 | \$ 8,432,171 | \$ 9,111,489 | \$ 39,559,717 |
| Net Income | \$ (0) | \$ 0 | \$ (0) | \$ 0 | \$ (0) | \$ 0 |

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 to address the capacity challenges faced in the existing facilities. To avoid long-term debt, a \$14 million plant facilities levy was put before the citizens of Meridian for a vote May 21, 2019. The plant levy passed with 67% approval, and we are grateful to our citizens for their support and trust in the District. Plant levy funds will be saved and expanded over a 10-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 making improvements to our owned facility on Cherry Lane, compensating staff appropriately, and continuing to grow our programs and services for the citizens of Meridian. The library has a road map to contend with the challenges of limited capacity in serving a growing community. We are 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

AFFIDAVIT OF PUBLICATION STATE OF IDAHO

County of Ada

SHARON JESSEN

of the State of Idaho, being of first duly sworn, deposes and says:

1. That I am a citizen of the United States, and at all times hereinafter mentioned was over the age of eighteen years, and not a party to the above entitled action.
2. That I am the Principle Clerk of the Meridian Press, a weekly newspaper published in the State of Idaho; that the said newspaper is in general circulation in the said county of Ada, and in the vicinity of Meridian, Idaho and has been uninterruptedly published in said County during a period of seventy-eight consecutive weeks prior to the first publication of this notice, a copy of which is hereto attached.
3. That the notice, of which the annexed is a printed copy, was published in said newspaper 1 time(s) in the regular and entire issue of said paper, and was printed in the newspaper proper, and not in a supplement

That said notice was published the following: 08/14/2020

Sharon Jessen

SHARON JESSEN
STATE OF IDAHO
County of Canyon and Ada

On this 19th day of August, in the year of 2020 before me a Notary Public, personally appeared SHARON JESSEN, known or identified to me to be the person whose name is subscribed to the within instrument, and being by me first duly sworn, declared that the statements therein are true, and acknowledge to me that he/she executed the same.

Candice Nelson

Notary Public of Idaho
My commission expires 4/28/23



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, 2019 and ending September 30, 2020 and for the approval of the annual operating budget for the fiscal year beginning October 1, 2020 and ending September 30, 2021 for the MERIDIAN LIBRARY DISTRICT will be held **Wednesday, August 19, 2020 at 6:45 PM**. You are invited to attend in person at our main branch, 1326 W. Cherry Lane or virtually on Zoom. Please see <https://www.mld.org/finance-reports> for information on how to attend the Zoom meeting and provide public comment.

| | 2019-2020 Approved Budget | 2019-2020 Proposed Amended Budget | 2020-2021 Proposed Annual Operating Budget |
|---|---------------------------|-----------------------------------|--|
| GENERAL FUND | | | |
| Revenue | | | |
| Property & Sales Tax | \$ 5,884,015 | \$ 5,884,015 | \$ 6,439,196 |
| Non-Tax Revenue | \$ 220,580 | \$ 233,500 | \$ 176,800 |
| Carry Over Transfer In | \$ 619,029 | \$ 200,000 | \$ 446,117 |
| Total Revenue | \$ 6,723,624 | \$ 6,317,515 | \$ 7,062,113 |
| Expenditures | | | |
| Personnel | \$ 3,933,894 | \$ 3,744,500 | \$ 4,401,844 |
| Operating | \$ 1,152,845 | \$ 1,080,550 | \$ 1,197,339 |
| Collections | \$ 637,585 | \$ 651,985 | \$ 673,162 |
| Capital | \$ 999,300 | \$ 840,480 | \$ 789,768 |
| Total Expenditures | \$ 6,723,624 | \$ 6,317,515 | \$ 7,062,113 |
| General Fund - Six Month Reserve | \$ 2,500,000 | \$ 2,500,000 | \$ 3,100,000 |
| Capital Assets Repair & Replacement Fund | \$3,610,048 | \$4,229,077 | \$ 3,782,960 |
| General Fund Balance | \$ 6,110,048 | \$ 6,729,077 | \$ 6,882,960 |
| CAPITAL PROJECT FUND | | | |
| Beginning Balance | | | \$ 1,246,300 |
| Revenue | | | |
| Plant Facilities Levy | \$ 1,400,000 | \$ 1,400,000 | \$ 1,400,000 |
| Interest | \$ 16,400 | \$ 8,300 | \$ 14,000 |
| Total Revenue | \$1,416,400 | \$1,408,300 | \$1,414,000 |
| Expenditures | | | |
| Capital Outlay - Linder Village Branch Improvement, Furniture & Fixtures, Collection Material | - | 162,000 | \$ 2,660,300 |
| Total Expenditures | - | 162,000 | \$ 2,660,300 |
| Capital Project Fund Balance | \$ 1,416,400 | \$ 1,246,300 | - |
| Total Fund Balances | \$ 7,526,448 | \$ 7,975,377 | \$ 6,882,960 |

Capital Assets Repair and Replacement Fund to be expended for the unBound Branch renovation located at 722 NE 2nd Street to be finished December 2020 and the Cherry Lane Renovation to be finished 2024. Capital Project Fund to be expended to complete leasehold improvements at a NE Branch Summer 2021, Cherry Lane Renovations in 2024 and a SE Branch capital project in 2025. Meridian Library District currently has two full service locations open 7 days a week and one portable library open 20 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.

Gretchen Caserotti, Clerk of the District

August 12, 2020

22892

25. GLOSSARY

Capitalize – To record a cost or expense on the balance sheet for the purposes of delaying full recognition of the expense. Capital assets are recorded as assets in the government-wide financial statements. Capital assets are not current financial resources. Accordingly, they are not recorded in the governmental funds. When a governmental fund purchases or constructs a capital asset, it is recorded as expenditure rather than as asset.

Circulation – The function of lending library materials, such as books, audiobooks, movies, CDs, and electronic devices.

Consortium – A group of Southwest Idaho libraries that work together to pool resources and provide greater opportunities to patrons.

Erate – The Universal Service Administrative Company assists eligible schools and libraries to obtain affordable internet access and telecommunications services. The **E-rate Program** supports connectivity, which is the conduit or pipeline for communications using telecommunications services or the internet.

Levy – Impose a tax.

Plant Facilities Levy – Provides another tool for capital repair and replacement. Levy certified each year. Maximum length 10 years.

Tort Levy – A mechanism established by state law (Idaho Code 6-927) that allows a public entity to request the funds needed to pay for comprehensive insurance through property tax revenue.

Udemy – An American massive open online course (MOOC) provider aimed at professional adults and students. As of January 2020, the platform has more than 35 million students and 57,000 instructors teaching courses in over 65 languages.

Service population – A statistical basis for a **population** in terms of those accessing **services** in a given area at a given time. A **service population** can include residents and visitors including commuters, tourists and seasonal workers.