



Cumulative Recovery:

Minerva Public Library

November 2006 through July 2019

Accounts Submitted:	1,415
Dollars Submitted:	\$113,165.03
Cash Recovery:	\$15,717.84
Material Recovery:	\$27,805.54
Waives:	\$10,333.31
Recovery Total:	\$53,856.69

Total Invoice Amount: \$12,655.30

Total ROI: 4:1
Asset ROI: 3:1

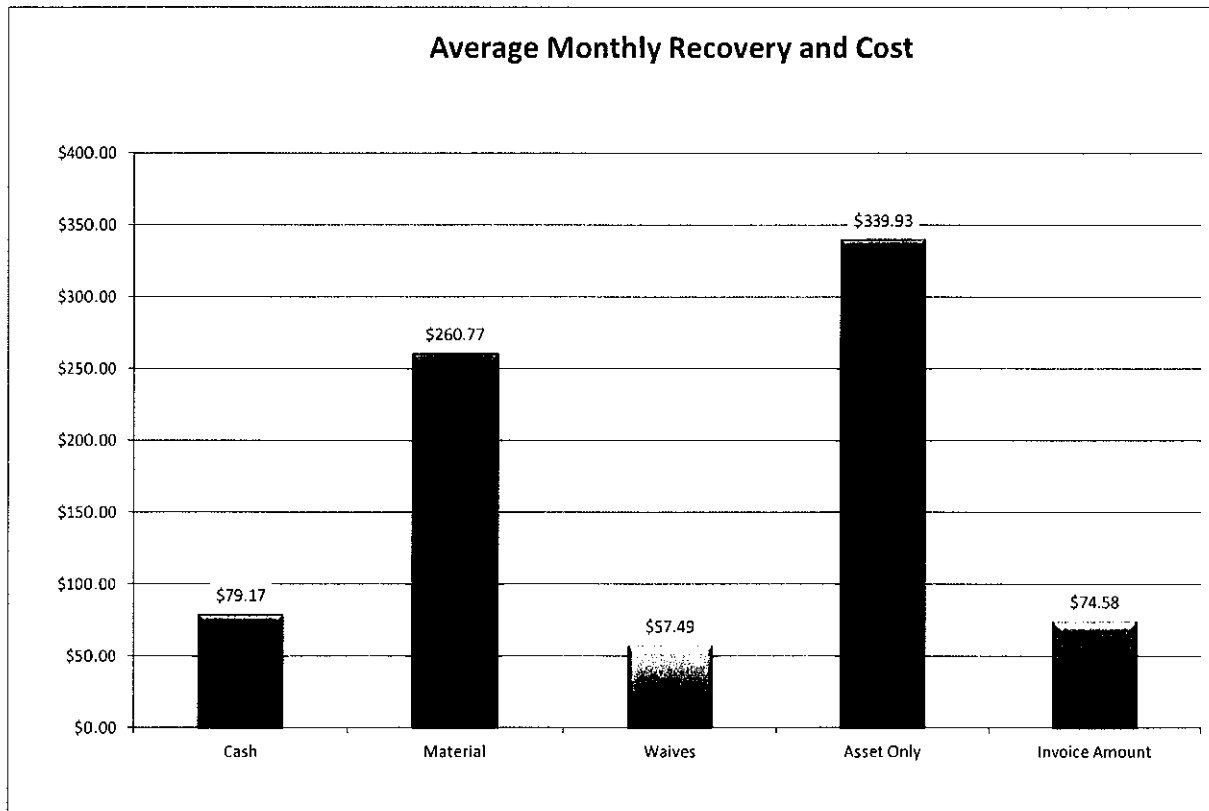
Please note, for the purposes of these reports, the term 'Asset' will refer to the recovery of Materials and Cash.



Monthly Recovery Statistics: Minerva Public Library

8/2018 Through 7/2019

Month	Cash	Material	Waives	Total	Assets Only	Invoice Amount
July-19	\$93.97	\$185.80	\$15.00	\$294.77	\$279.77	\$62.65
June-19	\$10.00	\$8.90	-\$2.00	\$16.90	\$18.90	\$62.65
May-19	\$20.00	\$191.69	\$26.00	\$237.69	\$211.69	\$44.75
April-19	\$60.00	\$250.86	\$35.00	\$345.86	\$310.86	\$62.65
March-19	\$144.79	\$464.99	\$124.40	\$734.18	\$609.78	\$71.60
February-19	\$50.00	\$81.78	\$30.10	\$161.88	\$131.78	\$116.35
January-19	\$246.18	\$185.74	\$43.00	\$474.92	\$431.92	\$98.45
December-18	\$4.10	\$349.79	\$116.30	\$470.19	\$353.89	\$8.95
November-18	\$93.98	\$120.86	\$23.00	\$237.84	\$214.84	\$107.40
October-18	\$105.97	\$355.56	\$94.05	\$555.58	\$461.53	\$80.55
September-18	\$93.70	\$426.60	\$102.00	\$622.30	\$520.30	\$53.70
August-18	\$27.30	\$506.64	\$83.00	\$616.94	\$533.94	\$125.30
Total	\$949.99	\$3,129.21	\$689.85	\$4,769.05	\$4,079.20	\$895.00
Average	\$79.17	\$260.77	\$57.49	\$397.42	\$339.93	\$74.58
Asset ROI: \$5:\$1						



ALTERNATIVE TAX BUDGET INFORMATION

Libraries Only

Library Name MINERVA PUBLIC LIBRARY

For the Fiscal Year Commencing January 1, 2020

Fiscal Officer Signature Christina L Davies, Fiscal Officer Minerva OH Date 08/19/2019

COUNTY OF STARK

Background

Substitute House Bill No. 129 (HB129) effective June 3, 2002, was enacted by the 124th General Assembly in part to allow a county budget commission to waive the requirement that a taxing authority adopt a tax budget for a political subdivision or other taxing unit, pursuant to Ohio Revised Code (ORC) Section 5705.281.

Under the law in effect prior to June 3, 2002, the budget commission could only waive the tax budget for a subdivision or other taxing unit that was receiving a share of the county undivided local government fund or the county undivided local government revenue assistance fund under an alternative method or formula pursuant to ORC Sections 5747.53 and 5747.63. Thus, tax budgets could be waived only for counties, municipalities, townships, and park districts. This restriction is now removed.

Ohio Revised Code Section 5705.281

Under the amended version of this section pursuant to HB 129, a county budget commission, by an affirmative vote of a majority of the commission, including an affirmative vote by the county auditor, may waive the tax budget for any subdivision or other taxing unit. However, the commission may require the taxing authority to provide any information needed by the commission to perform its duties, including the division of the tax rates as provided under ORC Section 5705.04.

County Budget Commission Duties

The county budget commission must still certify tax rates to each subdivision or other taxing unit, by March 1 for school districts and by September 1 for all other taxing authorities under ORC Section 5705.35, even when a tax budget is waived. Also, the commission is still required to issue an official certificate of estimated resources under ORC Section 5705.35 and amended official certificates of estimated resources under ORC Section 5705.36.

Therefore, when a budget commission is setting tax rates based on a taxing unit's need, for purposes of ORC Sections 5705.32, 5705.34, and 5705.341, its determination must be based on that other information the commission asked the taxing authority to provide under ORC Section 5705.281, when the tax budget was waived. Also, an official certificate must be based on that other information the commission asked the taxing authority to provide.

County Budget Commission Action

At the November 8, 2007 Stark County Budget Commission meeting, the commission, with an affirmative vote of all members waived the requirement for libraries to adopt a tax budget as provided under ORC Section 5705.281, but shall require the filing of this Alternative Tax Budget Information document

on an annual basis.

Alternative Tax Budget Information Filing Deadline

The fiscal officer must file one original signed copy of this alternate document with the Stark County Auditor on or before **AUGUST 20TH.**

STATEMENT OF FUND ACTIVITY

Always complete for General Fund. Also complete for any fund that will receive property tax.

SCHEDULE 2

FUND: General

Description	2017 Actual	2018 Actual	2019		2020 Estimated
			January thru June ACTUAL	July thru December ESTIMATED	
Cash Balance January 1st	0.00	0.00	471,107.00	494,146.47 as of 06.30.19	250,000.00
Revenues:					
Property Taxes (include homestead and rollbacks)	0.00	0.00	0.00	0.00	0.00
Personal Property \$10,000 Exemption Reimbursement	0.00	0.00	NA	NA	0.00
Personal Property Phase-Out/Elimination Reimbursement	0.00	0.00	0.00	0.00	0.00
Library Support Fund	0.00	0.00	337,626.94	333,728.24	694,140.56
Other Revenue	0.00	0.00	15,925.82	10,045.00	17,003.04
Total Revenues	0.00	0.00	353,552.76	343,773.24	961,140.56
Expenditures:					
Personal Services	0.00	0.00	322,049.09	359,509.10	734,677.00
Capital Outlay	0.00	0.00	0.00	93,773.24	86,192.32
Other Expenditures	0.00	0.00	0.00	0.00	0.00
Transfer to Reserve Fund(s)	0.00	0.00	0.00	0.00	
Total Expenditures	0.00	0.00	0.00	93,773.24	86,192.32
Cash Balance December 31st	0.00	0.00	824,659.76	#VALUE!	1,124,948.24
Less Encumbrances				0.00	0.00
Unencumbered Balance December 31st				#VALUE!	1,124,948.24
					1305.16%

If the estimated unencumbered balance December 31, 2019, divided by the total of 2020 estimated expenditures plus 2019 estimated encumbrances is greater than 25%, a written explanation must be included explaining the reason for the estimated large carry-over.

08.19.19

As of today we have major capital improvements that are being completed. LED Installation, Parking lot resurface, carpets etc. The library usually carries over 200,000.00 plus each year. The funding from Carroll County was lowered in 2019 costing us 55K. Until we know where we are for 2020 we budget with the lower amount.

Minerva Public Library—Carroll County Budget Commission, August 13, 2019

2017 Actual Budget Summary

Revenue PLF	\$683,185
Revenue Other	<u>\$ 23,539</u>
Total	\$706,704

Operating Expenses	<u>\$711,787</u>
Operating Deficit	\$ (5,083)

2018 Actual Budget Summary

Revenue PLF	\$663,798 (\$44, 981 reduced from Carroll County PLF)
Revenue Other	<u>\$ 19,727</u>
Total	\$683,525

Operating Expenses	<u>\$629,264</u>
Operating Surplus	\$ 54,261

Capital Expenses	\$ 41,659
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2019 Appropriation

Revenue PLF(July est.)	\$694,169 (\$47,357 reduced from Carroll County PLF)
Revenue other	\$ 18,435
Total	\$712,604

Operating Expenses	\$710,965
Operating Surplus	1,639

Capital Expenses	\$ 45,000
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- In 2018 the library reduced appropriated expenses by \$45,000 in order to compensate for the \$44,000 reduction in Minerva's share of the Carroll County PLF.
- These cuts produced a net zero budget.
- The operating surplus at the end of 2018 was entirely due to unforeseen savings on staff costs (resignations and unfilled positions) and the increased amount from the PLF due to larger General Revenue Fund collections.
- The 2018 operating surplus covered the cost the capital expenses and left \$12,602 as extra carryover.

Current Budget Status as of July 31, 2019

Current Revenue	\$418,325
Current Expenses	\$391,113
Net Position	\$ 27,212

Current Carryover Balance \$367,127

Monthly Average Operating Expenses 2019--\$55,873 (January-July)
Monthly average operating expenses 2018--\$52,439
Monthly average operating expenses 2017--\$59,316

The library is holding 6.5 months in operating expenses in cash.

Capital Funds \$130,534 (includes \$23,657 in restricted contributions)

Capital Expense 2019 Year-to-date \$658.00

Upcoming capital projects to be completed 2019

- Replacement of interior lighting with LEDs \$16,175 (after rebate)
- Replace one AC compressor \$ 7,000
- Seal and stripe parking lot \$ 2,987
- Sprinkler system repairs \$ 3,300
- Replace laptops \$ 3,500
- Replace fencing \$ 2,000
- Total \$34,962

Expected 2020-21 repairs to HVAC based on past two years' experience

- Replacement of 3 air conditioning compressors--\$20,000
- Replace variable frequency drive on air handler #1--\$6,000
- Replace Fire Eye Controller boiler #2—\$2,500

Expected roof replacement by 2028

- Basic shingle roof \$137,394-\$167,926 (November, 2018 estimate)



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June 20, 2019

Ms. Lynn Fairclough
Carroll County Auditor's Office
119 S. Lisbon St. #203
Carrollton OH 44615

Auditor Fairclough,

As I mentioned in my letter of April 30, 2019, I would like to share with you a comparison of some basic data for the three libraries which receive Public Library Fund money from Carroll County: Bowerston Public Library (BPL), Carroll County District Library (CCDL), and Minerva Public Library (MPL). The enclosed spreadsheet compares some data points taken from the past six years of the annual Ohio Public Library Statistics Report from the State Library of Ohio. The State Library website currently includes the annual reports for every year from 2000-2018. Each year, each public library reports its own statistics to the State Library using an online reporting tool which defines the data requested and explains how to report it. State Library staff is also available to answer questions and help explain how data should be entered.

The data compared here are just a few basic input and output measures of library activity. While it is simple information to gather and report, there can be some ambiguity or misinterpretation in how to do so, (for example CCDL's doorcount and internet use seems very large to me and BPL's seems too small). I have listed each library's annual reported number, totaled each data point, and then calculated the portion of the total accounted for by each library's activity.

Out of Ohio's 88 counties, 57 contain multiple independent libraries and thus require some method of portion the county PLF distribution. Some counties use a fixed percentage, as Carroll County does. Many more use some kind of formula based on multiple performance factors. Some weight those factors equally, some give certain factors more weight than others. Some use one year's worth of data, some average across several years to avoid big changes from one year to the next. Some use a formula for part of the distribution and have a fixed amount for the rest. These formulas usually come from negotiation

and consensus, perhaps reluctant, among the libraries involved. I not arguing for any particular method of distributing the Carroll County PLF. Minerva Public Library was satisfied with its 20% distribution for 30 years during both times of feast and famine and never requested an increase in its share. Nor am I suggesting that BPL's percentage should be reduced; its 10% share of the Carroll County's PLF makes up over 45% of BPL's operating revenue.

What we do require is some predictability in order to plan for the future. It is difficult enough to project what might happen with the Public Library Fund at the state level. This year's receipts are running ahead of the Department of Taxation estimate, which is a good thing for all the libraries. It appears that the next biennium budget may well set the PLF at 1.7% of the General Revenue Fund, but it is not yet clear whether some of the revenue going into the GRF might be diverted, or reduced by tax cuts. And in that case, would libraries be held harmless? Adding in the uncertainty of an annual Budget Commission hearing where it seems that some libraries' PLF distribution could be reduced based on the funding request of one other library makes planning very difficult.

State funding is the basis for local and state-wide library cooperation. All Ohio public libraries provide full services, including library cards, to all Ohioans regardless of the library user's place of residence. All three libraries, BPL, CCDL, and MPL, are members of the SEO library consortium, and our patrons can and do use their home library cards at any of our libraries; we share materials freely among 93 SEO member libraries and among all of our local patrons. Since any increase in one library's Carroll County PLF distribution decreases the share of one or both of the other libraries, it would be useful for the three libraries to have a frank and comprehensive discussion about funding and to come to an agreement about how to fairly portion the PLF.

We have been informed by CCDL Board President Carl Winters that CCDL has no interest in even discussing the distribution, let alone trying to agree upon any kind of formula for portioning the PLF. And the enclosed performance data perhaps suggests a reason why CCDL refuses to meet. This data points out that MPL's previous 20% share of the County's PLF was certainly justified by its performance and its needs. There was very good reason for that 70-20-10 split was in place for 30 years of LLGSF/PLF distribution, and likely was used before that during the intangibles tax distribution prior to 1986. . In fact, based on performance, it's quite reasonable for the Budget Commission to return Minerva Public Library's share of the PLF to 20%.

I realize the Budget Commission has many decisions to make, and I appreciate your time in the considering the libraries' needs. We look forward to seeing you at the hearing next month.

Sincerely,

Tom Dillie, Library Director

Some Comparative Library Statistics 2013-2017--Page 1

	2013	2014	2015	2016	2017	2018	Total	% Total
Cardholders								
Bowerston	1,612	1,334	1,311	1,184	1,151	1,095	7,687	5.86%
Carroll County	12,766	12,704	12,483	12,558	13,026	13,035	76,572	58.33%
Minerva	9,169	8,058	7,971	7,851	7,467	6,509	47,025	35.82%
Total							131,284	

Service Area Population	%Total	Population Recalculated with Census
Bowerston	3,450	8%
Carroll County	28,836	65%
Minerva	12,055	27%
	44,341	

Circulation								
Bowerston	73,261	61,871	28,219	23,395	23,397	23,573	233,716	8.17%
Carroll County	196,608	213,256	214,260	212,433	214,410	211,816	1,262,783	44.16%
Minerva	231,470	217,082	215,468	224,851	236,111	237,839	1,362,821	47.66%
Total							2,859,320	

FTE								
Bowerston	3.6	3.6	3.6	3.26	3.33	3.54	20.93	10%
Carroll County	16.45	17.63	21.13	27.5	14.5	15.13	112.34	55%
Minerva	11.8	11.8	11.8	11.8	11.8	11	70	34%
Total							203.27	

Hours Open								
Bowerston	2,184	2,184	2,184	2,184	2,184	2,184	13,104	17.86%
Carroll County	7,591	7,591	7,591	7,591	6,941	6,941	44,246	60.30%
Minerva	2,694	2,708	2,657	2,571	2,684	2,718	16,032	21.85%
Total							73,382	

Materials Budget								
Bowerston	\$ 22,560	\$ 20,337	\$ 20,586	\$ 25,450	\$ 29,373	\$ 29,921	\$ 148,227	14.98%
Carroll County	\$ 64,318	\$ 29,919	\$ 68,040	\$ 66,743	\$ 56,900	\$ 64,863	\$ 350,783	35.45%
Minerva	\$ 91,995	\$ 92,193	\$ 77,015	\$ 79,372	\$ 80,762	\$ 69,263	\$ 490,600	49.58%
Total							\$ 989,610	

Loans to other Libraries								
Bowerston	14,669	10,527	15,662	5,546	6,422	6,547	59,373	10.98%
Carroll County	20,119	32,570	33,037	36,432	26,056	25,145	173,359	32.06%
Minerva	59,079	27,729	56,617	55,452	56,700	52,358	307,935	56.95%
Total							540,667	

compiled by Tom Dillie 07-10-19

Some Comparative Library Statistics 2013-2017 Page 2

2013 2014 2015 2016 2017 2018 Total % Total

Internet Sessions per Computer

Bowerston	1,185	479	294	275	327	358	2,918	11.12%
Carroll County	2,761	2,848	2,943	3,349	3,062	2,871	17,834	67.99%
Minerva	1,046	1,049	900	1,010	772	703	5,480	20.89%
Total							26,232	

Programs Offered

Bowerston	59	76	55	80	93	106	469	3.17%
Carroll County	1,181	1,050	929	1,073	1,143	1,232	6,608	44.64%
Minerva	1,340	1,229	1,206	1,290	1,352	1,310	7,727	52.20%
Total							14,804	

Program Attendance

Bowerston	556	1,031	786	943	1,069	1,346	5,731	1.60%
Carroll County	28,849	31,916	32,120	33,488	33,861	38,145	198,379	55.36%
Minerva	28,478	23,697	22,252	24,808	27,741	27,226	154,202	43.04%
Total							358,312	

Attendance per Program

Bowerston	9.42	13.57	14.29	11.79	11.49	12.70	73.26	22.74%
Carroll County	24.43	30.40	34.57	31.21	29.62	30.96	150.23	46.62%
Minerva	21.25	19.28	18.45	19.23	20.52	20.78	98.73	30.64%
Total							322.23	

Director's Report—July, 2019

Building and Grounds—The LED conversion project is now in its sixth week. The installers have switched out all the main fixtures in the public and staff spaces, and we have plenty of light with only bulb in each fixture. We are waiting on the bulbs for the can lights and the 11 24" tube fixtures. This company might have planned for this in advance since they work proposal I signed listed all the different types of fixtures and bulbs that needed to be swapped out. However, we haven't paid them anything yet, and I have hopes that the work will be done by the end of the month. Standard Plumbing and Heating will schedule its first quarterly maintenance visit soon, and I look forward to having one their techs look over the HVAC system and give me all of the work that needs to be done. The guy who came out June 24 to restart the AC for us did a good job figuring out what was wrong and getting it running again even though he'd never seen the system before and didn't have access to the controls. Ken Kaplenk was out on July 17 to work on the guttering; it rained off and on that afternoon so he got to see it in action. He worked his way around the building and adjusted the slope of the gutters and checked all the downspouts. We have one clogged drain, but otherwise everything is draining correctly. Water leaked into the corner of J Biography and J Fiction three times between July 3-11 during very heavy cloudbursts. I had cleaned out the gutters on July 5 but found during the downpour on July 11, that the water was sheeting off the roof in the HVAC fence area. This problem started in 2016 and we've had water in that corner at least once each summer since. It will be interesting to see if the gutter work helps with this problem.

Technology—There was a power outage in Minerva on Sunday, July 14, and we came to work on Monday to find Kathy Heller's and my computers unable to boot. Jennifer had pulled the hard drives out of the machines and used a patch cord to access the drives and copy our files onto flashdrives. I've ordered two new PCs to replace the dead ones.

Meetings—I attended a Chamber of Commerce Board meeting on July1, and OLC Board meeting on July 19.

Director's Report—August, 2019

Building and Grounds—Standard Plumbing and Heating was out on August 1 for the first regular maintenance visit. The tech didn't seem baffled by anything and did get everything running. He discovered the disconnected, and we now know disabled, AC compressor; we'll have that replaced in the next month. He also said he would work on Boiler #2, which has been unusable for a couple of years now, when he comes back for the fall visit. Johnson Controls has been out for the annual sprinkler system and fire alarm inspections. The sprinkler system needed some repair work on the domestic water supply backflow preventer, which the tech came back to do at the end of July. Fire extinguishers have also been checked for the year. We still are waiting for the return of the LED installers to finish their job; the company hasn't billed us for anything other than the 10% deposit, so we can wait them out.

Programs: I've scheduled programs for Wednesday evenings in September and October beginning September 11. I've also scheduled our craft Thursdays for the first Thursday of the month in October, November, and December. The fall book sale runs from October 5-12.

Partnerships: The library will be hosting the GED classes formerly offered at the High School. Classes will meet Tuesday-Thursday from 9:00-11:30 in one half of the Community Meeting Room.

Meetings: I attended a meeting of area library directors in Dover on August 2, the Chamber Board meeting on August 8, and will attend an OLC meeting of directors of small libraries in Orville on August 29.

July 2019 Youth Services Report

Shark Week intrigued patrons and they came in to play with our remote-controlled Air Swimmer shark. Once they were in the building, we enticed them to stay and make a craft. Each day featured a different project and Friday was Sharkamageddon allowing patrons to make any craft they missed along with grabbing a chance to taste shark ice cream (no sharks were injured in this process.) Additionally, Sarah presented a special family story time with a shark theme. Elijah Kinsey was our lucky winner of the remote-controlled shark.

Teen Iron Chef went to the next level by introducing cooking. In the past, students used available items to create a meal without cooking, but we added a griddle, indoor grill, microwave, toaster, and air fryer and were pleased with the results. Guest judge, Matt Kishman, joined us as we tried many pancake variations, salads, stir fry, wraps, paninis, and desserts. Creative titles included Monster pancakes, Banana Stackers, Always look to the sunny side, American Dream, Sunkissed potato skins, and (my favorite) America in a Nutshell which was a cake roll dipped in chocolate and covered with sugared bacon pieces. A big thank you to Kishman's for providing the food *and* a judge.

Our first baskets winners drawn from students who completed eight activities on their Star charts were Caroline Repella and Aurora Hylton. The second winners were Maddison Hergenroder and Blayne Mueller. Two more students have a chance to win when they return their third Reading Rewards Star chart.

Statistics for June:

Side door count: 159

Reference Questions: 545

YMCA Preschool: 3 programs 52

Book Beginnings: 4 programs 102

Sensory SPOT: 50

Maker Mondays 2 programs 57

Tech Time Tuesday 2 programs 13

Summer Reading Programs: Uglydolls 4 programs 84, Labyrinth movie 13, Shark Week 4 programs 170, Unicorn Party 90, Escape Room 34, Cupcake Wars 24

Teacher Collections: 1 collection, 65 books

Donations added in June: 7 hard covers, 10 paperbacks

Study Rooms Use: 23

Other Questions: 78

YMCA DayCare: 3 programs 107

Story Time: 4 programs 68

ARF 4 programs 54

Pool Story Time 3 programs 40

Kathy Heller

Youth Services Manager

7/18/2019