

**Minerva Public Library  
Special Board Meeting  
Thursday, November 12, 6:30 pm  
Via Zoom**

**Call to Order**

**2021 Budget:** the Board will review and discuss the draft 2021 appropriation in preparation for approval at the November or December regular Board meetings.

**Adjourn**

## 2021 Library Budget—Notes and Explanations

### Revenue

**Current Situation:** surprisingly, the library is on track to receive something close to the appropriated revenue for 2020. PLF receipts are better than one would have expected the last few months, and the library also received \$25,000 in CARES act money. Unspent money from that grant will be returned. Because expenses are running well below the 2020 appropriation we should end the year with a current operating surplus. The carryover is likely to be at least \$400,000 which is more than the carryover at the end of 2019.

**Next Year:** the most recent certified estimate of PLF receipts from the Ohio Dept. of Taxation shows 2021 PLF for Minerva of \$614,620 which is \$73,859 less than the 2020 certified estimate of \$688,479. However, it is difficult to predict whether receipts will come below, above, or close to the estimate. The 2021 Revenue worksheet shows actual receipts from 2017-2019, and the 2020 appropriation. With the expected carryover from 2020, the library's overall cash position will be good, although it is likely that we run a current operating deficit next year. As you can see from table below, the 2021 PLF estimate of \$614,620 and the total revenue estimate of \$630,155 are well below any actual revenue received since 2005. The Dept. of Taxation will issue another estimate in December. It is anticipated that there will be reduced tax revenue next year which will in turn reduce the PLF, and we may need to reduce spending during 2021.

Year	PLF/LLGSF	Fines/Fees	Donations	Other	Total
2005	\$787,213	\$22,820	\$1,460	\$7,935	<b>\$819,428</b>
2006	\$823,985	\$23,002	\$5,201	\$8,027	<b>\$860,215</b>
2007	\$831,945	\$23,886	\$7,764	\$7,744	<b>\$871,339</b>
2008	\$830,420	\$24,079	\$6,350	\$8,725	<b>\$869,574</b>
2009	\$685,639	\$23,607	\$6,330	\$2,311	<b>\$717,887</b>
2010	\$647,238	\$21,821	\$7,993	\$2,699	<b>\$679,751</b>
2011	\$681,814	\$19,951	\$4,555	\$3,541	<b>\$709,861</b>
2012	\$646,039	\$19,644	\$4,456	\$8,609	<b>\$678,748</b>
2013	\$660,261	\$20,325	\$5,747	\$38,072	<b>\$724,405</b>
2014	\$638,449	\$19,240	\$7,789	\$15,896	<b>\$681,374</b>
2015	\$701,446	\$19,546	\$5,334	\$4,185	<b>\$730,511</b>
2016	\$688,031	\$16,983	\$8,680	\$4,066	<b>\$717,760</b>
2017	\$683,165	\$11,242	\$5,755	\$6,558	<b>\$706,720</b>
2018	\$663,798	\$8,808	\$6,752	\$4,169	<b>\$683,527</b>
2019	\$687,047	\$9,130	\$5,022	\$14,937	<b>\$716,136</b>

## General Operating Expenses

### Staffing

**Current Situation:** all staff have worked reduced hours beginning June 1, 2020, and have worked at 20% reduction since August 24; they will continue to do so through the end of this year. The library now has six part-time and six full-time employees; there are three open part-time positions that will not be filled this year. The reduction in hours of work and the three open positions have saved the library a considerable in staffing costs since June. Since so many fewer patrons are visiting the library, the reduction in staffing has had no effect on service. All staff received a cost of living raise at the beginning of this year pay year, and the wage scales for the job classifications were also raised. While the library continued to pay staff on emergency time while the building was closed to public in March, April, and May, the subsequent reduction in hours worked has effectively cut pay substantially for all staff. Of the staff eligible to receive the health insurance benefit, three are taking the cash-in-lieu payment, and four staff are taking the insurance—three single coverage and one family.

**Next Year:** I have budgeted a 4% raise for all staff. Inflation continues to run below 2%, so the raise provides both cost-of-living and an actual increase in pay. I have also proposed a service award for all hourly staff equivalent to 1% of what would have been their regular 2020 pay. The budget provides for all staff working full hours for the entire pay year beginning December 28. However, the 20% reduction will continue until January 11, the start of the second pay period. Likewise, the budget includes a full year's wages for two of the three open part-time positions, although we will not hire those positions right away in 2021. The third open part-time position will likely never be filled. The health insurance subsidy cost assumes four single coverage and one family for the entire year, with one premium holiday between July and December.

Each of the unfilled part-time positions costs about \$10,700 for a full year, so it makes sense not hire anyone new until we're sure that we need the additional staffing and can afford it. If there is a noticeable reduction in PLF revenue, reducing staffing hours of work is the most direct way to reduce expenses. At the current staffing levels, and with the proposed raises, a 20% reduction in hours of work for eight weeks would save over \$27,000. While I intend now to bring the current staff back up to full hours in January, if the next revenue estimates are worrisome we can continue with the current reduced hours.

**Programming Expenses:** Although we have offered many in-building programs this, Youth Services has done several make and take projects for patrons to take home, and is certainly working hard on virtual programming. I've left the speaker and program supplies budgets the same in 2021 anticipating that we will do in-person programs some next year.

**Library Materials:** We have spent much less on library materials this year than usual. As of October 31 we spent only 45% of the \$92,500 appropriated for materials. I anticipate spending more in 2021, however, I have reduced most of budget lines for print materials and increased the downloadable content budget. Downloadable content use has increased and we have just added the Kanopy service.

**Telephones:** I have budgeted based on the current contract with First Communications, but I hope to talk some other companies and see if we can't get a better deal.

**Maintenance and Repair:** the library has spent within the budget this year, and had only one service call for the front doors, and no electrical repairs. The 2021 amount will remain pretty much the same as 2020.

**Maintenance and Repair Services:** again, expenses have been within budget and I don't anticipate a need for an increase in 2021.

**Utilities:** we are well under budget on electricity this year, presumably because of the LED project and the library being closed for two months. Natural gas is running maybe a little ahead, but the new HVAC controls should make the boilers run more efficiently.

**Rents and Leases:** costs have stayed the same

**Contract Services:** no need for an audit in 2021. The library received a credit on the statewide delivery contract this year because of the deliver shut-down this spring. The contract runs July to June and will be back to full price in 2021.

**Institutional Dues:** SEO and NEO membership have stayed about the price, and the OLC membership is based on operating revenue.

**Capital Projects:** all library computers are due for replacement in 2021. I'd like to have additional landscape improvements; those will be paid for from the McConnell Fund.

**2021 Budget Revenue  
MINERVA PUBLIC LIBRARY**

Revenue		(updated)					
Account Code	Account Name	2017 Actual	2018 Actual	2019 Actual	2020 Appropriation	2021 Appropriation	
1000-190-0000	Other - Local Taxes	\$13.06	\$24.00	\$21.60	\$35.00	\$35.00	
1000-212-0000	Restricted Federal Grants-In-Aid	\$0.00	\$0.00	\$0.00	\$25,000.00	\$0.00	
1000-222-0000	Restricted State Grants-In-Aid	\$0.00	\$0.00	\$4,999.00	\$0.00	\$0.00	
1000-240-0011	Public Library Fund - State(STARK CO.)	\$494,666.76	\$512,735.00	\$529,641.82	\$529,377.00	\$473,640.00	
1000-240-0012	Public Library Fund - State(CARROLL CO.)	\$172,939.26	\$134,914.00	\$142,074.81	\$142,070.00	\$125,880.00	
1000-240-0013	Public Library Fund - State(COLUMBIANA CO.)	\$15,559.37	\$16,149.00	\$15,329.61	\$17,032.00	\$15,400.00	
1000-310-0311	Patron Fines and Lost Item Income(FINES & FEES)	\$5,201.45	\$2,714.00	\$3,069.92	\$0.00	\$0.00	
1000-310-0312	Patron Fines and Lost Item Income(LOST ITEM)	\$165.63	\$286.00	\$303.37	\$250.00	\$250.00	
1000-310-0314	Patron Fines and Lost Item Income(LOST CARD FEE)	\$143.70	\$62.00	\$40.00	\$75.00	\$50.00	
1000-340-0000	Patron Copier Income	\$2,117.20	\$3,041.00	\$4,411.16	\$4,000.00	\$2,500.00	
1000-360-0000	Patron Class and Seminar Fees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
1000-399-0000	Other - Patron Fines and Fees	\$237.00	\$164.00	\$16.60	\$50.00	\$0.00	
1000-399-0397	Other - Patron Fines and Fees(patron printing)	\$2,476.42	\$1,811.00	\$579.99	\$500.00	\$2,500.00	
1000-399-0398	Other - Patron Fines and Fees(FAX FEE)	\$900.85	\$730.00	\$711.35	\$700.00	\$700.00	
1000-611-0000	Restricted Contributions - Individuals	\$500.00	\$600.00	\$1,000.00	\$750.00	\$500.00	
1000-612-0000	Restricted Contributions - Businesses	\$1,375.00	\$2,200.00	\$100.00	\$0.00	\$0.00	
1000-612-2018	Restricted Contributions - Businesses(YOUTH SUMMER READING)	\$0.00	\$0.00	\$1,250.00	\$1,250.00	\$1,000.00	
1000-613-0000	Restricted Contributions - Foundations	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
1000-651-0000	Unrestricted Contributions - Individuals	\$3,879.66	\$3,952.00	\$2,671.55	\$3,500.00	\$2,000.00	
1000-652-0000	Unrestricted Contributions - Businesses	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
1000-701-0000	Interest or Dividends on Investments	\$1,681.00	\$2,989.00	\$6,092.46	\$5,000.00	\$5,000.00	
1000-820-0000	Sale of Supplies for Resale	\$213.19	\$243.00	\$305.42	\$250.00	\$250.00	
1000-831-2017	Rental of Meeting Rooms(RESTRI DOLLY PARTON LIBRARY)	\$0.00	\$0.00	\$1,875.00	\$1,300.00	\$600.00	
1000-871-0000	Refunds for Overpayment	\$857.25	\$58.00	\$52.69	\$75.00	\$50.00	
1000-892-0000	Insurance Reimbursements	\$3,776.59	\$657.00	\$794.32	\$100.00	\$100.00	
1000-892-0000	Other - Miscellaneous Non-Operating	\$0.00	\$196.00	\$797.14	\$0.00	\$0.00	
4001-651-0000	Unrestricted Contributions - Individuals Capital Projects	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
4001-872-0000	Insurance Reimbursements Capital	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
4001-931-0000	Transfers - In from Capital Projects	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
<b>Total Current Year Operating Revenue</b>		<b>\$706,703.39</b>	<b>\$683,525.00</b>	<b>\$716,137.81</b>	<b>\$731,314.00</b>	<b>\$630,155.00</b>	
<b>General Revenue Fund Carryover January 1</b>		<b>\$330,153.00</b>	<b>\$344,405.00</b>	<b>\$339,914.00</b>	<b>\$367,152.00</b>	<b>\$400,000.00</b>	
Enurance for prior year		-\$8,531.00	-\$1,849.00	\$0.00	\$0.00	\$0.00	
<b>Capital Projects Fund January 1</b>		<b>\$174,723.00</b>	<b>\$172,850.00</b>	<b>\$131,192.00</b>	<b>\$133,848.00</b>	<b>\$169,258.00</b>	
<b>Total Cash on Hand January 1 (General Revenue + Capital)</b>		<b>\$496,345.00</b>	<b>\$515,406.00</b>	<b>\$471,106.00</b>	<b>\$501,000.00</b>	<b>\$569,258.00</b>	
<b>Total Revenue (Annual Revenue + Carryover + Capital)</b>		<b>\$1,211,579.39</b>	<b>\$1,200,780.00</b>	<b>\$1,189,118.81</b>	<b>\$1,233,614.00</b>	<b>\$1,200,013.00</b>	

## 2021 Budget Appropriation--Expenses

(updated)

Account Code	Account Name	2019 Actual	2020 Appropriation	2021 Appropriation
	<b>Total Wage and Leave</b>	<b>\$328,108.07</b>	<b>\$349,100.00</b>	<b>\$346,626.00</b>
1000-110-110-0001	Salaries{ADMINISTRATIVE SALARIES}	\$72,954.73	\$85,515.00	\$88,756.00
	service award	\$0.00	\$1,000.00	\$210.00
1000-110-110-0002	Salaries{MANAGERS}	\$37,243.93	\$39,795.00	\$41,553.00
	service award			\$400.00
1000-110-110-0003	Salaries{NON-PROFESSIONALS}	\$195,495.59	\$190,000.00	\$189,438.00
	part-time staff as subs			\$2,500.00
	retirement max payout sick leave + max payout vacation	\$0.00	\$8,750.00	\$0.00
	Cash-in-lieu of insurance (2 x 3000); service award	\$0.00	\$6,750.00	\$8,377.00
1000-110-110-0004	Salaries{SUBSTITUTES}	\$3,781.14	\$5,000.00	\$2,500.00
1000-110-110-0005	Salaries{SERVICE WORKERS}	\$18,632.68	\$12,290.00	\$12,771.00
	service award			\$121.00
	<b>Total Benefit</b>	<b>\$93,085.09</b>	<b>\$91,025.95</b>	<b>\$88,405.60</b>
1000-110-211-0000	Ohio Public Employees Retirement System (14% gross wages)	\$45,399.56	\$47,789.00	\$47,252.52
1000-110-213-0000	Medicare (1.45% gross wages)	\$4,539.74	\$5,061.95	\$5,026.08
1000-110-221-0000	Medical / Hospitalization Insurance	\$42,002.18	\$36,410.00	\$34,372.00
1000-110-222-0000	Life Insurance	\$362.61	\$385.00	\$385.00
1000-110-223-0000	Dental Insurance	\$0.00	\$0.00	\$0.00
1000-110-224-0000	Vision Insurance	\$0.00	\$0.00	\$0.00
1000-110-225-0000	Workers' Compensation	\$781.00	\$1,370.00	\$1,370.00
1000-110-291-0000	Unemployment Benefits	\$0.00	\$10.00	\$0.00
1000-110-300-2017	Purchased and Contracted Services{RESTRI DOLLY PARTON LIBRA}	\$110.00	\$1,875.00	\$2,775.00
1000-110-300-2019	Purchased and Contracted Services{Mental Health FA grant pr}	\$5,000.00	\$0.00	\$0.00
1000-110-380-0000	Library Material Control Services	\$1,345.82	\$0.00	\$0.00
1000-110-390-0000	Other - Purchased and Contracted Services (speakers, presenters)	\$2,535.80	\$3,000.00	\$3,000.00
1000-110-450-0015	Supplies{PROGRAMMING SUPPLIES}	\$3,147.40	\$3,500.00	\$3,500.00
1000-110-451-0007	General Administrative Supplies{OFFICE SUPPLIES}	\$0.00	\$0.00	\$0.00
<b>Account Code</b>	<b>Account Name</b>	<b>2019 Actual</b>	<b>2020 Appropriation</b>	<b>2021 Appropriation</b>
	<b>Library Materials</b>	<b>\$73,984.20</b>	<b>\$92,500.00</b>	<b>\$88,000.00</b>
1000-120-411-1000	Books and Pamphlets{ADULT DEPT. BOOKS}	\$20,749.15	\$23,000.00	\$20,000.00
1000-120-411-2000	Books and Pamphlets{YOUTH DEPT. BOOKS}	\$19,262.25	\$22,000.00	\$19,000.00
1000-120-412-0000	Periodicals	\$6,994.01	\$7,500.00	\$7,500.00
1000-120-413-1006	Audiovisual Materials{Audiovisual Materials ADULT}	\$7,051.52	\$12,000.00	\$9,000.00
1000-120-413-1007	Audiovisual Materials{DOWNLOADABLE CONTENT}	\$13,574.51	\$21,000.00	\$26,000.00
1000-120-413-2004	Audiovisual Materials{YOUTH CDs}	\$0.00	\$0.00	\$0.00

1000-120-413-2006	Audiovisual Materials{Audiovisual Materials YOUTH}	\$5,377.24	\$6,000.00	\$5,000.00
1000-120-414-0000	Computer Services and Information	\$0.00	\$0.00	\$0.00
1000-120-415-0000	Interlibrary Loan Fees / Charges	\$0.00	\$0.00	\$0.00
1000-120-416-0000	Library Material Repair and Restoration (microfilming)	\$799.10	\$500.00	\$1,000.00
1000-120-419-0000	Other - Library Materials and Information	\$176.42	\$500.00	\$500.00
1000-120-459-0008	Other - Supplies{CATALOGING & PROCESSING SUPPL.}	\$3,065.54	\$4,500.00	\$4,000.00
1000-210-321-0000	Telephone	\$7,751.49	\$7,750.00	\$8,000.00
1000-210-332-0000	<b>Maintenance and Repair on Equipment</b>	<b>\$19,726.27</b>	<b>\$28,910.00</b>	<b>\$29,280.00</b>
	Elevator Maintenance and Repair (190 x 12 + 1000)		\$3,210.00	\$3,280.00
	Fire Alarm and Suppression (Johnson Controls)		\$5,200.00	\$5,500.00
	HVAC (1625 x 4) + 3000 (Standard Plumbing & Heating)		\$9,500.00	\$9,500.00
	General Plumbing work		\$1,000.00	\$1,000.00
	General electrical work		\$1,000.00	\$1,000.00
	Front Door Maintenance Trinity Door		\$3,000.00	\$2,000.00
	miscellaneous maintenance and repair		\$6,000.00	\$7,000.00
1000-210-334-0000	Trash Removal	\$1,248.00	\$1,250.00	\$1,344.00

Account Code	Account Name	2019 Actual	2020 Appropriation	2021 Appropriation
1000-210-339-0000	Other - Property Maint. Repair & Security Svc	\$7,494.88	\$25,855.00	\$25,420.00
	Snow Removal		\$2,500.00	\$2,500.00
	Mowing and Landscape Maintenance		\$4,500.00	\$4,000.00
	Pest Control (4 x 120)		\$480.00	\$480.00
	Cleaning Service (1235 X 12)		\$14,820.00	\$14,820.00
	Walk-Off Rug Service		\$535.00	\$600.00
	Window Washing		\$1,020.00	\$1,020.00
	Carpet Cleaning		\$2,000.00	\$0.00
	Miscellaneous maintenance services			\$2,000.00
1000-210-361-0000	Electricity	\$22,995.46	\$27,500.00	\$22,000.00
1000-210-362-0000	Water and Sewage	\$665.83	\$700.00	\$700.00
1000-210-363-0000	Natural Gas	\$8,547.70	\$8,100.00	\$8,500.00
1000-210-390-0000	Other - Purchased and Contracted Services	\$6,565.00	\$0.00	\$0.00
1000-210-452-0000	Property Maintenance/Repair Supplies & Parts	\$4,089.76	\$5,000.00	\$5,000.00
1000-230-299-0000	Other - Other Employee Fringe Benefits professional memberships)	\$447.00	\$500.00	\$500.00
1000-230-311-0000	Dues and Fees (chamber of commerce)	\$125.00	\$0.00	\$0.00
1000-230-312-0000	Travel and Meeting Expense	\$965.63	\$1,500.00	\$500.00
1000-230-322-0000	Postage	\$150.76	\$225.00	\$225.00
1000-230-324-0000	Printing	\$0.00	\$0.00	\$0.00
1000-230-325-0009	Advertising{LEGAL ADS & PUBLICATIONS}	\$0.00	\$50.00	\$50.00
1000-230-325-0010	Advertising{EMPLOYEE VACANCY ADS}	\$0.00	\$100.00	\$200.00
1000-230-329-0000	Other - Communications,Printing and Publicity (Roxy+promotions)	\$0.00	\$500.00	\$500.00
1000-230-341-0000	Property Insurance Premiums	\$8,274.00	\$9,000.00	\$9,500.00
1000-230-343-0000	Fidelity Bond Premiums	\$242.00	\$250.00	\$0.00



Account Code	Account Name	2019 Actual	2020 Appropriation	2021 Appropriation
1000-230-351-0000	Rents and Leases	\$2,318.00	\$5,200.00	\$5,200.00
	Copier Lease and Maintenance (409.95 x 12)		\$4,920.00	\$4,920.00
	Safe Deposit Box		\$180.00	\$180.00
	Microfilm Storage		\$100.00	\$100.00
1000-230-371-0000	Auditing Services	\$0.00	\$5,000.00	\$0.00
1000-230-372-0000	Uniform Accounting Network Fees	\$3,048.00	\$3,100.00	\$3,048.00
1000-230-390-0000	<b>Other - Purchased and Contracted Services</b>	\$10,548.04	<b>\$13,000.00</b>	<b>\$12,750.00</b>
	Payroll Services (paychex)		\$3,500.00	\$3,500.00
	Statewide Delivery Contract		\$8,500.00	\$8,500.00
	Debt Collection Services (Unique Management)		\$1,000.00	\$750.00
1000-230-390-0014	Other - Purchased and Contracted Services{COMPUTER SVCS & I}	\$1,164.34	\$0.00	\$0.00
1000-230-451-0007	General Administrative Supplies{OFFICE SUPPLIES}	\$3,652.56	\$3,500.00	\$3,000.00
1000-230-454-0000	Supplies Purchased for Resale	\$370.02	\$400.00	\$400.00
1000-230-510-0000	<b>Institutional Dues and Memberships</b>	\$16,946.00	<b>\$18,936.00</b>	<b>\$18,957.00</b>
	SEO Consortium membership + cataloging + notice service		\$15,445.00	\$15,450.00
	NEO-Regional Library System membership		\$1,507.00	\$1,507.00
	OLC Institutional membership		\$1,859.00	\$1,875.00
	Chamber of Commerce		\$125.00	\$125.00
1000-230-520-0000	Taxes and Assessments	\$72.42	\$95.00	\$130.00
1000-230-550-0000	Refunds and Reimbursements	\$209.99	\$250.00	\$200.00
1000-230-590-0511	Information Technology (new account for miscellaneous IT expense)	\$0.00	\$3,000.00	\$3,000.00
1000-760-750-0000	Furniture and Equipment	\$900.00	\$2,000.00	\$2,000.00
1000-910-910-0000	Transfers - Out to Capital Projects	\$50,000.00	\$100,000.00	\$100,000.00
	<b>Operating Expenses Total</b>	<b>\$688,900.07</b>	<b>\$817,171.95</b>	<b>\$796,710.60</b>
	Current Year Operating Revenue	\$716,137.81	\$706,314.00	\$630,155.00
	Difference Current Year Revenue v. Expenses	\$27,237.74	-\$110,857.95	-\$162,601.00
	<b>Capital Projects</b>			
4001-760-331-0000	Maintenance and Repair on Facilities	\$37,688.87	\$72,000.00	\$15,000
4001-760-720-0000	Land Improvement	\$9,017.00	\$20,000.00	\$15,000
4001-760-750-0000	Furniture and Equipment	\$658.00	\$10,000.00	\$25,000
	Capital Projects Total	<b>\$47,363.87</b>	<b>\$102,000.00</b>	<b>\$55,000.00</b>
	<b>Total Expenditure/Appropriation</b>	<b>\$736,263.94</b>	<b>\$919,171.95</b>	<b>\$851,710.60</b>