

The meeting was called to order at 5:01 p.m.

IN ATTENDANCE

BOARD MEMBERS: Kevin Fix, Stephen Flynn, Peter W. Hahn, Kate Hare, Susan Ralph, William J. Shkurti, and John M. Yesso.

ALSO PRESENT: Beth Hatch, Director; Kate Porter, Assistant Director; Greg Ramage, Director of Support Services; Lori Piergallini, Fiscal Officer; Julie Whitt, Human Resources Manager; Christine Minx, Marketing and Communications Manager, and Dessa Hebert, Executive Assistant.

CONSENT AGENDA

The consent agenda included the Minutes from the September Board of Trustees meeting, the Financial Report for September and the August and September Donations Resolution. The Financial Report is included as an exhibit to these Minutes. The Donations Resolution is included here.

RESOLUTION 35-23
AUGUST AND SEPTEMBER DONATIONS

BE IT RESOLVED, That the Board of Trustees of the Upper Arlington Public Library acknowledges and accepts into the fund listed below the following donations with sincere thanks:

Amount	Fund	Donor Name	Campaign
\$ 100.00	130	Anne & Lawrence Peterson	
\$ 17.00	130	Anonymous	
\$ 26.00	130	Anonymous	
\$ 100.00	130	Jane Donnelly	In Memory of Jane Fischer
\$ 25.00	130	Jeanine Hummer	
\$ 25.00	130	Jeanine Hummer	
\$ 25.00	130	Kenneth & Nancy McConnell	In memory of Ellen Nickles for Lane Rd Library
\$ 50.00	130	Patricia Stump	In Memory of Ellen Nickles for Lane Rd Library

\$ 10.00	130	Sarah Manley	\$10 for 10 years at Miller Park!
\$ 1.00	130	sefe wgf	
\$ 100.00	130	William & Patricia Toth	For the purchase of stuffed dogs to be passed out at Miller Park's Reading to Rover program
\$ 479.00	Total		

SIGNATURE SHEET

Resolution No. 35-23

10/17/2023

Upon the motion of John Yesso, seconded by Susan Ralph:

Voting:

Peter W. Hahn, President	Aye
Kevin Fix, Vice President	Aye
Stephen Flynn, Secretary	Aye
Kate Hare	Aye
Susan Ralph	Aye
William J. Shkurti	Aye
John M. Yesso	Aye

Upper Arlington Public Library Board of Trustees
Upper Arlington, Ohio

CERTIFICATION

IT IS HEREBY CERTIFIED that the foregoing is a true and correct transcript of a resolution acted upon by the Upper Arlington Public Library Board of Trustees, Upper Arlington, Ohio on the above-noted date.



Lori Piergallini
12/22/2023 13:03 EST

Lori M. Piergallini, Fiscal Officer
Upper Arlington Public Library
Upper Arlington, Ohio

ASSISTANT DIRECTOR'S REPORT

A train table was donated to the Library and is located in the Youth Department at the Tremont location.

The Library recently held a Murder Mystery event which had a full registration within 12 hours. This will become an annual program.

The Media department is weeding the DVD collection and donating the discards to the Friends of the Library, which has in turn sold 965 DVDs as of September 2023.

DIRECTOR'S REPORT

The library closed on October 9 for staff development day. Staff toured the branches, work anniversaries and You Make a Difference Awards were acknowledged, and staff listened to guest lecturers.

Digital circulation surpassed movie circulation by 10,000 checkouts in October. The Library had 5,530 program attendees in September which is 42% higher in programming attendance than this time in 2019. The program attendance goal is 50,000 for 2023 and about 43,500 people have attended programs as of September.

The Human Resources Manager presented the Quarterly Staffing Report and discussed recruitment challenges the Library has experienced the past couple of years and how the Library is responding.

FINANCE COMMITTEE

The Notes from the Finance Committee meeting are included here.



Finance Committee Minutes

Upper Arlington Public Library

Oct 16, 2023 at 5:00 PM EDT

@ 2800 Tremont Road - Meeting Room A

Attendance

Present:

Members: Kevin Fix, Stephen Flynn, Beth Hatch, Dessa Hebert, Lori Piergallini, Kate Porter, William Shkurti

I. Call to Order

The meeting was called to order at 4:59 p.m.


II. Director's Update

Director shared information regarding upcoming Community Engagement Sessions. Director spoke about recent sold out Murder Mystery program event.

III. Review Month Financials

The Library's 2023 YTD Expenditures are 33% higher than they were in September 2022. The Library's 2023 YTD Revenue is 62% higher compared to this time last year; the increase is attributed to Levy proceeds. The Unencumbered ending balance for all Library accounts is currently 35% higher compared to September 2022. The Fiscal Officer expects to end the year under budget. The Public Library Funding

totaled \$290,427.05 for September, 3% higher than anticipated for the month. Star Ohio interest totals \$38,926.54, passport fee revenue was \$3,458.75 and passport photos revenue was \$1,590.00 for September.

 [Statement of Cash Position Report.pdf](#)

 [General Fund Report.pdf](#)

IV. Review Month Checks

The September checks were presented to the Committee for review and approval. Fiscal Officer offered explanations for significant expenditures.

 [Check Report - September 2023.pdf](#)

V. Review Bank Reconciliations

Committee members reviewed all bank account reconciliations. All accounts are balanced as of September 30, 2023.

 [HNB Bank Statement Register.pdf](#)

 [STAR OHIO BANK REGISTER - SEPT. 2023.pdf](#)

 [STAR OHIO RESTRICT BANK REGISTER - SEPT. 2023.pdf](#)

 [FMB BANK REGISTER -SEPT. 2023.pdf](#)

VI. Third Quarter Investment Report

Fiscal Officer submitted the Quarterly Investment Report to the Committee. The YTD September 2023 Interest Received is 83% higher than last year due to investing of levy proceeds and the higher rates.

 [3rd Quarter Investment Report - 2023.docx](#)

VII. Appropriation Increases

Committee agreed to recommend to the Board to approve the appropriation increases to the Building Improvement and Friends of the Library Funds.

 [Cover Sheet - Appropriation Increases.docx](#)

 [XX-23 Appropriation Amendment.docx](#)

VIII. Part-Time Employee Compensation

Committee agreed to recommend to the Board to approve the resolution authorizing the compensation of part-time staff who are normally scheduled to work on December 23rd and December 31st.

 [Cover Sheet - Compensation of Part Time Employees for Addtional Days Closed.docx](#)

 [XX-23 Resolution To Approve Paying Part time Staff for Addtional Days Closed.docx](#)

IX. Changes to Purchase Order Policy

The Committee recommends the Board approve the proposed change to the Purchase Order Approval requirements specified in the Finance Manual.

 [Cover Sheet - Changes to Purchase Order Approval Policy.docx](#)

 [Revised Purchase Order Policy.pdf](#)

X. Donation to Columbus Foundation

A substantial donation of \$10,000 to the Columbus Foundation on Behalf of the Library was presented for information purposes.

 [Cover Sheet - Donation to Columbus Foundation.docx](#)

XI. Breakdown of 2024 Budgeted Other Expenses

A Breakdown of 2024 Budgeted Other Expenses, as an aid in determining yearly increases in respective categories, was discussed by the Committee.

 [Cover Sheet- Breakdown of 2024 Other Expenses.docx](#)

 [Breakdown of 2024 Other Expenses Budget.pdf](#)

XII. Forecasting

The Committee discussed and agreed the Library should budget for Library materials based at 3% and Other Expenses at 2%.

 [Cover Sheet - 10 Year Forecast- Library Materials.docx](#)

 [updated 9-20-2023 10 Year Forecast - Stagnant other Income - 3% Materials - 3% Other Expenses.xlsx](#)

 [updated 9-20-2023 10 Year Forecast - Stagnant other Income - 3% Materials- 2% Other Expenses.xlsx](#)

XIII. Strategic Topic: Collections

Director presented information regarding the Library's Collection Strategy.

 [UAPL Collections Strategy.pdf](#)

XIV. Adjournment

The meeting adjourned at 6:11 p.m.

RESOLUTION FOR APPROPRIATION INCREASES

RESOLUTION 36-23

2023 APPROPRIATION AMENDMENT

BE IT RESOLVED, That the Board of Trustees of the Upper Arlington Public Library acknowledges and approves the following amendment to the appropriations for the Building Improvement and Friends of the Library Funds:

Fund 402- Building Improvement Fund

Current Appropriations	\$770,457.38
Increase Needed	<u>\$ 75,000.00</u>
Total Appropriations	\$845,457.38

Friends of the Library Fund 201

Current Appropriations	\$ 84,401.30
Increase Needed	<u>\$ 5,000.00</u>
Total Fund Appropriations	\$ 89,401.30

SIGNATURE SHEET

Resolution No. 36-23

10/17/2023

Upon the motion of Trustee Stephen Flynn, seconded by Trustee Kate Hare, the Board approved the RESOLUTION with a roll call vote.

Roll Call Vote:

Kevin Fix, Vice President	Aye
Stephen Flynn, Secretary	Aye
Peter W. Hahn, President	Aye
Kate Hare	Aye
Susan Ralph	Aye
William J. Shkurti	Aye
John M. Yesso	Aye

Upper Arlington Public Library Board of Trustees
Upper Arlington, Ohio

CERTIFICATION

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Lori Piergallini
12/22/2023 13:03 EST

Lori M. Piergallini, Fiscal Officer
Upper Arlington Public Library
Upper Arlington, Ohio

RESOLUTION FOR PART-TIME EMPLOYEE COMPENSATION

RESOLUTION 37-23

To Compensate Part Time Staff for Additional Days Closed

WHEREAS, The Board of Trustees of the Upper Arlington Public Library approve the closing of the Library on Saturday Dec. 23, 2023, and Sunday Dec. 31, 2023, in addition to the regularly scheduled holidays of Christmas Eve, Christmas Day, and New Year's Day.

BE IT RESOLVED, That the Board of Trustees of the Upper Arlington Public Library acknowledges and approves compensation to part-time employees who are normally scheduled to work on December 23, 2023 and December 31, 2023.

SIGNATURE SHEET

Resolution No. 37-23

10/17/2023

Upon the motion of Trustee William Shkurti, seconded by Trustee John Yesso, the Board approved the RESOLUTION with a roll call vote.

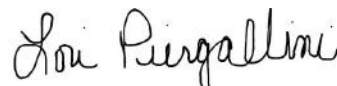
Roll Call Vote:

Kevin Fix, Vice President	Aye
Stephen Flynn, Secretary	Aye
Peter W. Hahn, President	Aye
Kate Hare	Aye
Susan Ralph	Aye
William J. Shkurti	Aye
John M. Yesso	Aye

Upper Arlington Public Library Board of Trustees
Upper Arlington, Ohio

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Lori Piergallini
12/22/2023 13:03 EST

Lori M. Piergallini, Fiscal Officer
Upper Arlington Public Library

Upper Arlington, Ohio

RESOLUTION FOR CHANGES TO PURCHASE ORDER POLICY

RESOLUTION 38-23

To Update the Finance Policy- Purchase Order Approval

BE IT RESOLVED, That the Board of Trustees of the Upper Arlington Public Library hereby accepts and adopts the revisions to the Finance Manual as presented in the exhibit to this Resolution and recommended by the Administration of the Upper Arlington Public Library effective October 17, 2023.

SIGNATURE SHEET

Resolution No. 38-23

10/17/2023

Upon the motion of Kate Hare, seconded by Susan Ralph:

Voting:

Peter W. Hahn, President	Aye
Kevin Fix, Vice President	Aye
Stephen Flynn, Secretary	Aye
Kate Hare	Aye
Susan Ralph	Aye
William J. Shkurti	Aye
John M. Yesso	Aye

Upper Arlington Public Library Board of Trustees
Upper Arlington, Ohio

CERTIFICATION

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Lori Piergallini
12/22/2023 13:03 EST

Lori M. Piergallini, Fiscal Officer
Upper Arlington Public Library
Upper Arlington, Ohio

FP – 6.4: PURCHASE ORDERS – REVISED 9.17.17

Requisitions are initial requests for a purchase order/encumbrance to be established. A listing of Budget Managers of Library personnel authorized to develop requisitions will be maintained annually by Library administration and published for staff review. Requisitions will be approved with either a physical or electronic approval from the Library Director or designee and then forwarded to the fiscal office for processing. Requisitions also must be approved by a budget manager if another budget manager initiates a purchase from a particular budget manager's expense account.

Prior to any requisition being processed, the Fiscal Office will review each requisition to ensure that all of the required information is included, including physical or electronic approvals. The Fiscal Office will notify the affected budget manager of the cancellation. The Fiscal Office is not authorized to make any corrections to a requisition without the approval of the Director or designee.

Individual purchase orders in excess of the bidding requirement specified in ORC Section 9.17, require secondary approval by the Finance Committee before the purchase order is printed.

Deleted: Individual purchase orders with encumbrances between \$25,000 and \$49,999 require a written or electronic notification to the Finance Committee before the purchase order is printed.†

Deleted: \$50,000

Completed purchase orders will be signed by the Library Director or designee along with the Fiscal Officer or Deputy Fiscal Officer.

Open purchase orders may remain open in following fiscal years at the guidance of the Director and/or fiscal staff.

Library personnel should not establish an order for a good or service prior to obtaining a fully processed purchase order document for distribution to a vendor.

Purchase orders associated with contracts will be processed once the corresponding agreement has been fully executed.

FP – 6.5: LIBRARY COMPETITIVE SELECTION (ORC §3375.41)

The competitive process, to the greatest extent possible, requires that budget managers are working with Library administration to ensure that the purchasing integrity of the Library is not compromised. This will assure the Library Board of Trustees that the requirements of the ORC and this policy are followed.

For all levels of purchases, the Library will seek competition to the maximum extent possible. Without competition, there is no certainty that the price and service obtained are the best available. Purchases exceeding bidding requirements specified in ORC Section 9.17 may be obtained through competitive bidding, with exceptions noted as follows:

Deleted:

Deleted: In excess of \$50,000 may be competitively bid,

- A. Obtaining the services of an accountant, architect, attorney at law, physician, professional engineer, construction project manager, consultant, surveyor, or appraiser. However, the Library requires that to the greatest extent possible, all

OPERATIONS COMMITTEE

The notes from the Operations Committee meeting are included here.



Operations Committee Minutes

Upper Arlington Public Library

Oct 3, 2023 at 5:00 PM EDT

@ 2800 Tremont Road Meeting Room A

Attendance

Present:

Members: Kate Hare, Susan Ralph, John Yesso

Guests: Beth Hatch, Dessa Hebert, Kate Porter, Julie Whitt

XV. Call to Order

The meeting was called to order at 5:02 p.m.

XVI. Strategic Topic: Fundraising

Presenter: Susan Ralph

The goal is to develop and implement a comprehensive fundraising plan for the Library. Susan met with Brad Britton, Vice President for the Columbus Foundation, to discuss the role of the Columbus Foundation in the Library's fundraising. It was shared the Library's fund is there to accept any gifts including general gifts from donors who wish to give through the Columbus Foundation. Discussion took place regarding the importance of telling the Library's story to donors and sharing needs. The next meeting with the Columbus Foundation is scheduled for October 16 at the Tremont Library and the Director will advise who should attend the meeting.

XVII. Change to Personnel Policy Manual - Unpaid Vacation

Director discussed the revision to the Vacation Leave Policy in the Personnel Policy Manual. It is to include the same language in the Sick Leave Policy that employees are not permitted to take unpaid vacation to "bank" their vacation leave for later use.

 [Cover Sheet - Changes to Personnel Policy Manual - Unpaid Vacation.docx](#)

 [Revision to Personnel Policy Handbook - Unpaid Vacation.docx](#)

 [XX-23 Resolution to Accept Changes to the Personnel Policy - Unpaid Vacation.docx](#)

XVIII. Donation to the Columbus Foundation on Behalf of Library

The Library was recently notified of a \$10,000 donation to the Columbus Foundation on behalf of the Library.

 [Cover Sheet - Donation to Columbus Foundation.docx](#)

XIX. Adjournment

The meeting was adjourned at 5:17 p.m.

RESOLUTION TO ACCEPT CHANGES TO THE PERSONNEL POLICY

RESOLUTION 39-23
To Update the Personnel Policy for Vacation Leave

BE IT RESOLVED, That the Board of Trustees of the Upper Arlington Public Library hereby accepts and adopts the revisions to the Personnel Manual as presented in the exhibits to this Resolution and recommended by the Administration of the Upper Arlington Public Library effective October 17, 2023.

SIGNATURE SHEET

Resolution No. 39-23

10/17/2023

Upon the motion of Kevin Fix, seconded by Kate Hare:

Voting:

Peter W. Hahn, President	Aye
Kevin Fix, Vice President	Aye
Stephen Flynn, Secretary	Aye
Kate Hare	Aye
Susan Ralph	Aye
William J. Shkurti	Aye
John M. Yesso	Aye

Upper Arlington Public Library Board of Trustees
Upper Arlington, Ohio

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Lori Piergallini
12/22/2023 13:03 EST

Lori M. Piergallini, Fiscal Officer
Upper Arlington Public Library
Upper Arlington, Ohio

VACATION LEAVE – Revised 6/11/2023

Vacation Leave Eligibility

Full-Time Employees

Full-time employees are entitled to full vacation benefits based upon years of service or pay range (see chart below).

For full-time employees, previous service at another Ohio public agency will be credited to service time for the purpose of computing the rate of vacation accrual if proof of service is provided in writing by the transferring agency. The employee is responsible for obtaining proof of previous service from the transferring agency. Once the prior service has been verified, the employee will be placed in the new accrual rate at the next available pay period. No retroactive leave time will be credited.

Years of Service	Vacation accrued per year	Maximum Accrual
0-4 years of service	14 working days per year	105 hrs (37 ½ hr workweek) 112 hrs (40 hr workweek)
5-14 years of service	19 working days per year	142.5 hrs (37 ½ hr workweek) 152 hrs (40 hr workweek)
15 years +	24 working days per year	180 hrs (37 ½ hr workweek) 192 hrs (40 hr workweek)
Pay Ranges 8 - 15 (Any years of service)	26 working days per year	195 hrs (37 ½ hr workweek) 208 hrs (40 hr workweek)

Part-Time Employees

Part-time employees are eligible to accrue vacation leave benefits immediately upon becoming employed with accrual based upon the number of budgeted hours of the position (see chart below).

<u>Budgeted Hours Per Pay</u>	<u>Accrual per Year</u>	<u>Maximum Accrual</u>
1-17 per pay	10 hours	10 hours
18-29 per pay	20 hours	20 hours
30-37 per pay	30 hours	30 hours
38-42 per pay	40 hours	40 hours
43-50 per pay	50 hours	50 hours
51-74 per pay	60 hours	60 hours

Eligibility and Accruals

Vacation time will accrue on a bi-weekly basis and the cumulative total credited time will appear on the employee's pay stub. An employee's accrued vacation time cannot exceed one year's total. Temporary employees are not entitled to vacation.

Employees may not utilize accrued vacation time until the employee has completed three months of continuous employment.

Staff members continue to accrue vacation leave while on a paid leave of absence, including leaves where sick or vacation leave is used.

Transferring Employees

On occasion, employees voluntarily transfer from a position that accrues vacation to a position that accrues at a lesser rate. In order to assist the employee in using accrued/unused vacation hours, they will be given a one year period from their date of transfer to use any vacation hours that exceed the vacation maximum of their new position. Since vacation time cannot be used in increments of less than one quarter of an hour, a remaining balance of less than one quarter of an hour will be paid out upon termination of employment.

Termination of Employment

Upon termination of employment, if the employee has completed at least six months of employment, any earned but unused vacation will be paid to the employee at the employee's rate of pay at termination date. If an employee leaves employment of the Library, for any reason whatsoever, before six months of continuous service, the accumulated vacation time is lost, and no compensation for same is rendered.

Other Conditions Relating to Vacation Benefits

Employees must request vacation time and direct the request to their immediate supervisor. Employees are requested to schedule vacations of five or more consecutive days at least one month in advance of the request and vacations of multiple consecutive days less than five at least two weeks in advance. Single and partial days of vacation are granted at the discretion of the employee's supervisor. Employees are guaranteed their earned vacation time but may not always get to choose the vacation period; the needs of the Library must be the first consideration. Employees may only request vacation leave hours based only upon their regular budgeted schedule. Employees should refer to the Extended Leave of Absence policy for additional information about requesting time off exceeding 14 calendar days.

Generally, employees are not permitted to take unpaid vacation in order to "bank" their vacation leave for a later use. For any staff taking unpaid time off for vacation with an insufficient vacation leave balance, it is granted at the discretion of the employee's supervisor based on the needs of the Library.

R&R LEAVE

As part of the Rewards and Recognition program established by the Library, managers may request an employee receive R&R hours to recognize excellent performance. Managers may request these hours based upon program guidelines and will make this request by completing the Request for R&R Hours form. All R&R requests are reviewed by the Human Resources Manager. Employees receiving R&R hours will be notified and

may utilize accrued R&R hours by submitting a leave request through the electronic timekeeping system. In the event an employee leaves the Library, any unused R&R hours are forfeited and are not eligible for pay out.

ADJOURNMENT

William Shkurti made a motion to adjourn the meeting. Kevin Fix seconded the motion.

Voting:

Peter Hahn, President	Aye
Kevin Fix, Vice President	Aye
Stephen Flynn, Secretary	Aye
Peter Hahn	Aye
Kate Hare	Aye
Susan Ralph	
William J. Shkurti	Aye
John M. Yesso	Aye

The meeting was adjourned at 5:35 p.m.



Peter Hahn
12/22/2023 17:24 EST



Peter W. Hahn, President

Stephen Flynn
12/21/2023 17:33 EST

Stephen Flynn, Secretary

Upper Arlington Public Library
All Funds
Statement of Cash Position
As of September 30, 2023

Fund No.	Fund Description	01/01/2023 Balance (a)	2023 YTD Revenue (b)	2023 YTD Expended (c)	0/00/2023 Balance (a + b - c)	Outstanding Encumbrance (d)	Unencumbered Balance ((a+b)-(c+d))
1X0	General Fund-Combined	\$ 4,395,494.90	\$ 8,427,602.56	\$ 6,282,208.52	\$6,540,888.94	\$ 523,837.64	\$6,017,051.30
2XX	Special Revenue Fund-Combined	\$203,157.56	\$ 52,238.27	\$ 42,624.32	\$212,771.51	\$ 17,891.15	\$194,880.36
402	Building Improvement	\$1,479,292.44	\$ 1,200,000.00	\$ 135,445.36	\$2,543,847.08	\$ 370,854.04	\$2,172,993.04
GRAND TOTAL		\$6,077,944.90	\$9,679,840.83	\$6,460,278.20	\$9,297,507.53	\$912,582.83	\$8,384,924.70

Fund 1X0 We do not encumber funds for payroll. Outstanding encumbrances represent blanket purchase orders encumbering funds for library materials and other operating expenses.

Fund 2XX Special Revenue Fund is used to track donations to the Library by the Friends and other private sources as well as the corresponding expenditures. Like the General Fund, this information provided summarizes the data into one Special Revenue Fund and is noted as such.

Fund 402 the Building Improvement Fund is used for building and technology improvements.

Upper Arlington Public Library
All Funds
Statement of Cash Position
As of September 30, 2022

Fund No.	Fund Description	01/01/2022 Balance (a)	2022 YTD Revenue (b)	2022 YTD Expended (c)	0/00/2022 Balance (a + b - c)	Outstanding Encumbrance (d)	Unencumbered Balance ((a+b)-(c+d))
1X0	General Fund-Combined	\$ 4,340,251.46	\$ 5,884,184.37	\$ 4,476,921.32	\$5,747,514.51	\$ 448,197.95	\$5,299,316.56
2XX	Special Revenue Fund-Combined	\$245,841.48	\$ 85,574.32	\$ 108,236.07	\$223,179.73	\$ 35,911.11	\$187,268.62
402	Building Improvement	\$1,123,430.74	\$ -	\$ 283,536.57	\$839,894.17	\$ 93,406.42	\$746,487.75
GRAND TOTAL		\$5,709,523.68	\$5,969,758.69	\$4,868,693.96	\$6,810,588.41	\$577,515.48	\$6,233,072.93

Fund 1X0 We do not encumber funds for payroll. Outstanding encumbrances represent blanket purchase orders encumbering funds for library

Fund 2XX Special Revenue Fund is used to track donations to the Library by the Friends and other private sources as well as the corresponding

Fund 402 the Building Improvement Fund is used for building and technology improvements.

Upper Arlington Public Library
General Fund
Monthly Statement Includes Year-end Projections and Projected Year-end Cash Balance
As of Sept. 30, 2023

Beginning Cash Balance as of January 1, 2023 \$ 4,395,494.90

General Fund Operating Revenue	Budget	YTD Revenue	Projected Year End Revenue	Over / (Under) Budget
General Property Taxes	\$ 5,646,668.88	\$ 5,626,432.02	\$ 5,626,432.02	\$ (20,236.86)
Public Library Fund	\$ 3,238,880.54	\$ 2,423,882.36	\$ 3,209,527.52	\$ (29,353.02)
Other Income	\$ 205,660.00	\$ 377,288.18	\$ 479,417.88	\$ 273,757.88
Total Revenue	\$ 9,091,209.42	\$ 8,427,602.56	\$ 9,315,377.42	\$ 224,168.00

General Fund Operating Expenditures	Budget	YTD Expenditures	Projected Year End Expenditures	(Over) / Under Budget
Salaries & Benefits	\$ 5,070,761.94	\$ 3,545,584.39	\$ 4,935,568.27	\$ 135,193.67
Library Materials	\$ 950,000.00	\$ 687,723.74	\$ 897,723.74	\$ 52,276.26
Other Expenditures	\$1,569,367.00	\$ 848,900.39	\$ 1,218,900.00	\$ 350,467.00
Total Expenditures	\$ 7,590,128.94	\$ 5,082,208.52	\$ 7,052,192.01	\$ 537,936.93

Net Budget (Revenue less Expenditures before Cash Transfers Out)	\$ 1,501,080.48	\$ 3,345,394.04	\$ 2,263,185.41	\$ 762,104.93
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Non-Operating Expenditures

Cash Transfers Out to Fund 402 - Building Improvement Fund	\$ 1,200,000.00	\$ 1,200,000.00	\$ 1,200,000.00	\$ -
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Net Budget after Cash Transfers	\$ 301,080.48	\$ 2,145,394.04	\$ 1,063,185.41	\$ 762,104.93
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General Fund Cash Balance at December 31, 2023 \$ 5,458,680.31
Months of Operating Expenditures Supported by Cash Reserves 9.50

Budget as approved by the Board of Trustees in December 2022.

General Property Tax - Revenue from the existing 2.0 mil levy is received in March and August of every fiscal year.

Public Library Fund - PLF is set at 1.7% of GRF revenue effective July 1, 2023. The PLF totaled \$290,427.05 for September, 3% higher than anticipated for the month.

Other Income - consists of revenue from passport services and passport photo sales, fines, fees, unrestricted donations, interest earnings. Passport Fees collected totaled \$3,458.75 and Passport photos revenue was \$1,590.00 for the month. Star Ohio interest was \$38,926.54 for September.

Salaries & Benefits - The 2023 budget included a vacancy credit of 2.5% of the full cost of salaries and related taxes.

Library Materials - For 2023 Materials were capped at \$950,000. Budgeted expenditures include 2022 outstanding encumbrances of \$27,951.44.

Other Expenditures - Includes all non-library materials and non-payroll related expenditures. Budgeted amount includes 2022 outstanding encumbrances of \$23,466.00.

Cash Transfers Out to Fund 402 - Building Improvement Fund is the line that allows the Library to fund the capital plans by moving money from the General Fund to the Building Improvement Fund. The State considers transfers an expenditure and must be part of the approved budget. Current Financials reflect a proposed \$1,000,000 transfer in 2023.

Net Budget After Cash Transfers Out - A positive number indicates that we will be increasing the cash balance.