

**MINUTES OF THE AUDIT, BUDGET, & EXPENDITURE COMMITTEE MEETING
SCIOTO COUNTY PUBLIC LIBRARY BOARD OF TRUSTEES
May 15, 2025**

The Audit, Budget, & Expenditure Committee of the Scioto County Public Library met in an official committee meeting on this date at 12:01 p.m. to discuss the 2026 Estimated Revenues & Appropriations REV #1 – Initial, Increasing Branch Starting Cash by \$50 from \$100 to \$150 and the 2023-2024 Audit Update (Informational). The following committee members were present: Mrs. Kara Tieman and Dr. Charles Kemp. The following committee members were absent: Mrs. Jennifer Schackart. Mrs. Kara Tieman called the meeting to order. Mr. Ryan Salmons – President of the Board, Ms. Joan Roberts – Vice President of the Board, and Mrs. Tamela Morton – Board Member, were also present. Representing the library were Paige Williams – Director, Linda Berry – Deputy Director, Travis McNeilan – Fiscal Officer, Keely Woloschek – HR Manager, and Katie Williams – Marketing Manager. The following visitors were present: Joseph Horsley.

- 1) The committee reviewed and recommends to the full board the following 2026 Estimated Revenues & Appropriations REV #1 – Initial:

**Scioto County Public Library
2026 Estimated Revenues & Appropriations
REV#1 May 2025 Board Meeting**

ALL FUNDS

Estimated Revenue

101-00-4-1100	Public Library Fund (PLF)	3,294,606
101-00-4-1200s	General Property Tax	1,100,000
101-00-4-3000s	Patron Fines & Fees	18,300
101-00-4-4000s	Interest	200,000
101-00-4-6000s	Contributions	10,000
101-00-4-8000s	Sale of Surplus, Rental & Reimbursements	113,300
201-00-4-4101	Interest - Zella H. Besco Bequest	-
401-00-4-9900	Transfers - IN - Capital Outlay Fund	292,500
GRAND TOTAL ALL FUNDS Estimated Receipts		\$ 5,028,706

Appropriations

General Fund (101)

101-00-5-1000s	Payroll & Benefits	\$ 3,662,500
101-00-5-2000s	General Operating Supplies	134,500
101-00-5-3000s	Utilities & Maintenance	603,000
101-00-5-4000s	Library Materials Expenses	298,500
101-00-5-5000s	Landing, Building, & Equipment Expenses	305,000
101-00-5-7000s	Entity Dues & Memberships	13,000
101-00-5-9000s	Transfers	257,500

TOTAL FUND 101 Appropriations **\$ 5,274,000**

Capital Projects Fund (401)

401-00-5-5000s	Land & Building Improvements	292,500
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GRAND TOTAL FUND 401 Appropriations **\$ 292,500**

GRAND TOTAL ALL FUNDS Appropriations **\$ 5,566,500**

2026 Estimated Revenues & Appropriations

Detailed Report REV#1 May 2025 Board Meeting

<u>All Funds</u>		Difference since last budget	
<u>Estimated Revenues</u>			
Account			
101-00-4-1100	Public Library Fund (PLF)	3,294,606	-
101-00-4-1210	Property and Other Local Taxes	990,000	-
101-00-4-1211	Intergovernmental (Homestead and MFH Rollback)	110,000	-
101-00-4-1212	Payment in Lieu of Taxes	-	-
101-00-4-3110	Patron Fines & Fees	3,000	(2,000.00)
101-00-4-3130	Patron Charges for Professional Services	300	-
101-00-4-3140	Copies, Prints, or Fax	15,000	(3,000.00)
101-00-4-4101	Interest	200,000	(60,000.00)
101-00-4-6001	Contributions	10,000	(5,000.00)
101-00-4-8100	Sale of Surplus Property	3,000	(2,000.00)
101-00-4-8700	Refunds and Reimbursement	-	-
101-00-4-8750	Employee Medical Reimbursement from Payroll Account	110,000	-
101-00-4-8900	Miscellaneous Revenue	300	-
201-00-4-4101	Interest - Zella H. Besco Bequest	-	(300.00)
401-00-4-9900	Transfers - IN - Capital Outlay	292,500	-
TOTAL		5,028,706	(72,300)
<u>Appropriations</u>			
Account			
SALARIES & BENEFITS			
101-00-5-1110	Salaries Collection Development and Processing	106,222	-
101-00-5-1120	Salaries Business Administration	567,804	-
101-00-5-1140	Salaries Public Services and Programs	1,664,077	-
101-00-5-1160	Salaries Maintenance	211,897	-
101-00-5-1400	Retirement Benefits	355,000	-
101-00-5-1600	Employer's Share	725,000	-
101-00-5-1650	Worker's Compensation	5,000	-
101-00-5-1910	Employee Membership Dues	3,500	-
101-00-5-1920	Tuition Reimbursement	20,000	-
101-00-5-1999	Other Employee Benefits	4,000	-
Subtotal		3,662,500	-
SUPPLIES			
101-00-5-2100	General Administrative Supplies	20,000	-
101-00-5-2200	Property Maintenance Supplies	5,000	-
101-00-5-2210	Janitorial Supplies	18,000	-
101-00-5-2300	Motor Vehicle Fuel, Supplies & Parts	7,000	-
101-00-5-2900	Other Supplies	22,000	-
101-00-5-2910	Supplies - Programs	40,000	-
101-00-5-2911	Supplies - Programs (Summer Reading)	10,000	-
101-00-5-2920	Supplies - Catalog	12,500	-
Subtotal		134,500	-
PURCHASED & CONTRACTED SERVICES			
101-00-5-3100	Travel & Meeting Expenses	10,000	-
101-00-5-3200	Advertising & Postage	12,000	-
101-00-5-3210	Telephone & Internet	70,000	-
101-00-5-3300	Property Maintenance Repairs	80,000	-
101-00-5-3320	Equipment/Furniture Maintenance	25,000	-
101-00-5-3325	Electronic Services Maintenance	43,000	-
101-00-5-3330	Motor Vehicle Repairs	10,000	-
101-00-5-3340	Groundskeeping & Snow Removal	17,000	-
101-00-5-3350	Cleaning & Janitorial Service	-	-
101-00-5-3360	Trash Hauling & Dumping	6,000	-
101-00-5-3370	Security & Monitoring Service	57,000	-

2026 Estimated Revenues & Appropriations Detailed Report REV#1 May 2025 Board Meeting

101-00-5-3400	Insurance	33,000	-
101-00-5-3510	Rents/Leases – Land & Building	-	-
101-00-5-3560	Rents/Leases – Equipment	-	-
101-00-5-3599	Rents/Leases – All Other	11,000	-
101-00-5-3610	Electricity	120,000	-
101-00-5-3620	Natural Gas	24,000	-
101-00-5-3630	Water & Sewer	10,000	-
101-00-5-3700	Professional Services	25,000	-
101-00-5-3760	Tax Collection Fees	25,000	-
101-00-5-3770	Election Board Fees	-	-
101-00-5-3800	Processing	5,000	-
101-00-5-3900	Other Contracts & Services	20,000	-
Subtotal		603,000	-
LIBRARY MATERIALS & INFORMATION			
101-00-5-4100	Books – Main Adult	70,000	-
101-00-5-4102	Books – Youth Services	55,000	-
101-00-5-4104	Books – Young Adult	12,000	-
101-00-5-4105	Books – Local History	3,000	-
101-00-5-4200	Periodicals	11,000	-
101-00-5-4300	Audio Visual Materials	120,000	-
101-00-5-4500	Computer Services & Information	22,000	-
101-00-5-4600	Inter-Library Loan	3,500	-
101-00-5-4900	Library Materials – All Other	2,000	-
Subtotal		298,500	-
CAPITAL OUTLAY			
101-00-5-5100	Land - Purchased	-	-
101-00-5-5200	Land Improvements	20,000	-
101-00-5-5300	Buildings/New	-	-
101-00-5-5400	Building Improvements	50,000	-
101-00-5-5402	Roof Repairs	50,000	-
101-00-5-5510	Furniture & Equipment	15,000	-
101-00-5-5520	Technology	130,000	-
101-00-5-5550	Replacement Furniture & Equipment	-	-
101-00-5-5710	Motor Vehicle – Purchased	40,000	-
Subtotal		305,000	-
OTHER			
101-00-5-7100	Dues & Membership	13,000	-
101-00-5-7210	Property Tax Expenses	-	-
101-00-5-7900	Miscellaneous Expenses	-	-
Subtotal		13,000	-
INTERFUND TRANSFERS			
101-00-5-9900	Transfers	257,500	-
Subtotal		257,500	-
GRAND TOTAL FUND 101		5,274,000	-
CAPITAL PROJECTS			
Appropriations			
401-00-5-5200	Land Improvements	57,500	-
401-00-5-5400	Building Improvements	200,000	-
401-00-5-5511	Furniture & Equipment	35,000	-
Subtotal		292,500	-
GRAND TOTAL FUND 401		292,500	-
GRAND TOTAL ALL FUNDS		5,566,500	-

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- 2) The committee reviewed and recommends to the full board increasing the branch starting cash drawer amounts by \$50.00, so the daily starting amount will go from \$100.00 to \$150.00.
- 3) 2023-2024 Audit Update (*Informational*) – There are no major changes from last month's update. The auditors just had some IT system and control questions that our IT Coordinator, Becky Schultz, handled. The Audit Manager completed her review and is passing it up the chain for final reviews and approvals. A final report will be issued by the next board meeting.

There being no further business, on motion duly made and seconded, adjournment was taken at 12:05 p.m.

Approved this 17th day of July, 2025.

A handwritten signature in cursive script, reading "Kara Tieman". The signature is written in black ink and is positioned above a horizontal line.

Mrs. Kara Tieman, Committee Chair

**MINUTES OF THE PERSONNEL COMMITTEE MEETING
SCIOTO COUNTY PUBLIC LIBRARY BOARD OF TRUSTEES
May 15, 2025**

The Personnel Committee of the Scioto County Public Library met in an official committee meeting on this date at 12:12 p.m. to discuss Ratifying the Hiring of Summer Summers and the Dental Insurance Renewal. The following committee members were present: Mrs. Tamela Morton – Chair, Dr. Charles Kemp – Member, Mrs. Kara Tieman – Member, and Ms. Joan Roberts – Member. There were no committee members were absent. Mrs. Tamela Morton called the meeting to order. Mr. Ryan Salmons – President of the Board, was also present. Representing the library were Paige Williams – Director, Linda Berry – Deputy Director, Travis McNeilan – Fiscal Officer, Keely Woloschek – HR Manger, and Katie Williams – Marketing Manager. The following visitors were present: Joseph Horsley.

- 1) The committee reviewed and recommends to the full board ratifying the hiring of Summer Summers, Full-time New Boston Branch Assistant, effective 5/19/25 @ \$15.05/hr – replaces Danielle Everman.
- 2) The committee reviewed and recommends to the full board the following contract for the dental insurance renewal:



Prepared For
SCIOTO COUNTY PUBLIC LIBRARY

Effective Date: 7/1/2025
End Date: 6/30/2027
County: Scioto
State: Ohio

Quote ID: 0134468-01

Thursday, March 13, 2025
7:26 AM



Group Name: SCIOTO COUNTY PUBLIC LIBRARY
Effective: July 1, 2025 - June 30, 2027

Plan 603

Dental Benefit Highlights	In-Network	Non-Network
Benefit Period Maximum	\$1,500	\$1,500
Benefit Period Deductible Single	\$0	\$0
Benefit Period Deductible Family	\$0	\$0
Employer Coinsurance % - Preventive	100%	100%
Employer Coinsurance % - Basic	80%	80%
Employer Coinsurance % - Major	50%	50%
Reimbursement Schedule	Fee Schedule	MAC
Orthodontics Coverage Included?	Child and Adult	
Ortho Employer Coinsurance %	50%	50%
Ortho Lifetime Maximum	\$1,000	
	Category	Frequency
Periodontics	Major	1 in two years
Endodontics	Basic	1 in three years
Sealants	Major	1 per lifetime
Space Maintainers	Basic	1 per lifetime
Implants	Not Covered	1 per lifetime
Oral Surgery	Basic	Not Applicable
Prosthodontics (Dentures/Crowns)	Major	1 in eight years
Other Benefit Descriptions		

Contract Types	Enrolled	Current Rates	Renewal Rates
Single	31	\$25.59	\$26.87
Employee + Spouse	4	\$56.39	\$59.21
Employee + Child	1	\$60.24	\$63.25
Employee + Children	3	\$60.24	\$63.25
Family	9	\$90.99	\$95.54
Annual Premium	48	\$24,944.64	\$26,192.04
Contract Premium		\$49,889.28	\$52,384.08

Group Official Plan/Rate Selections

Initial Here _____

National Network With More Than Half a Million Dental Network Access Points Across the United States

Value-added Benefits Included With All Plans: [Free Second Opinions](#) • [Discount on Cosmetic/Non-covered Dental Services](#) • [EyeMed Vision Care Plan](#) • [RX Discount](#)
No Waiting Periods • **No Balance Billing or Claim Forms** (In Network) • **No Missing Tooth Exclusion**

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Quote ID: 0134468-01



SCIOTO COUNTY PUBLIC LIBRARY

DISCLAIMERS AND NOTES

Effective July 1, 2025, through June 30, 2027

- 1 - Rates include broker commission.
- 2 - All rates are subject to the terms and conditions specified in the Group Contract.
- 3 - Change in total enrollment or in any one plan of more than 10% or the elimination of a plan may require rates to be adjusted.
- 4 - In accordance with respective state laws, coverage for dependents beyond the federal limiting age of 26 may necessitate additional premium on insured plans.
- 5 - The limiting age for dependent children is 26, except in the case of physical or intellectual disability.
- 6 - Your rates may be adjusted to account for coverage mandated by federal or state law.

Rate Acceptance	
Group Official initial: _____	<i>Please initial next to the benefits that have been selected by the group.</i>
Group Official Signature: _____	
Title: _____	
Date: _____	

There being no further business, on motion duly made and seconded, adjournment was taken at 12:15 p.m.

Approved this 17th day of July, 2025.

Tamela Moore Morton
 Mrs. Tamela Morton, Committee Chair