

**MINUTES OF THE BOARD OF TRUSTEES OF THE CINCINNATI AND
HAMILTON COUNTY PUBLIC LIBRARY**

Date: July 18, 2023

Meeting: Special

Place: Walnut Hills Branch

SPECIAL MEETING

CALL TO ORDER

ROLL CALL

Trustees Present: Ms. Allen, Ms. Louis, Mr. Harding, Mr. Hendon, Mr. Olson, Ms. Redden, Ms. Reynolds

Trustees Absent: None

Present: Paula Brehm-Heeger, Molly DeFosse, Kathy Bach, Staci Dennison, Kyla Hardin, Tara Kressler and Holbrook Sample

Ms. Redden reported that:

On July 6, 2023, the Library hosted a community listening session at the Walnut Hills Branch to review Library funding and hear public comments on the matter.

The Facilities and Finance and Audit Committee met on July 10, 2023 at the Westwood Branch. Committee chair Robert G. Hendon and committee members Diane Cunningham Redden and Gregory W. Olson along with trustee Colleen Reynolds were in attendance. Staff members Paula Brehm-Heeger and Molly DeFosse were also in attendance.

STATE BUDGET AND FUNDING NEEDS

As reported at the June 13, 2023, Board meeting, the table below summarizes the responses and includes an estimated cost per month on a \$100,000 property value as calculated by the Library.

**Certificate of Estimated Property Tax Revenue
Comparison of Different Millage
Amount is the same regardless of term**

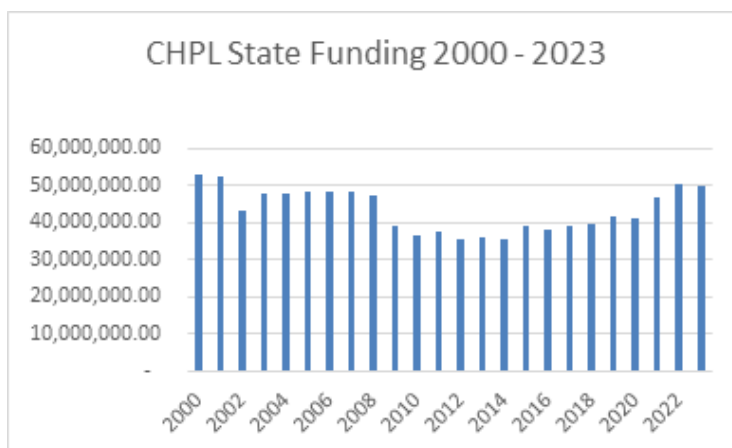
	1 Mill	1.5 Mill	1.85 Mill
Estimated Revenue	19,604,000	30,878,000	38,771,000
Annual cost on \$100,000 market value	\$ 25.00	\$ 43.00	\$ 55.00
Calculated monthly cost on \$100,000 property	\$ 2.08	\$ 3.58	\$ 4.58

At the Special Board of Trustees meeting on July 18, 2023, the Board will pass a resolution as to the amount (1 mill, 1.5 mills or 1.85 mills) and the term (10 year or continuing) for the levy renewal.

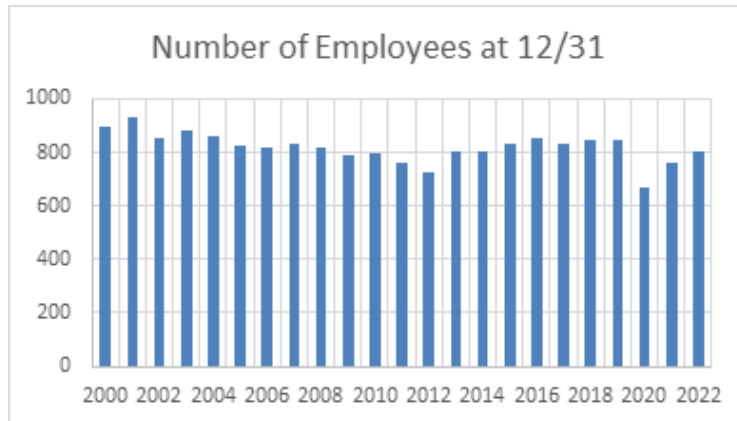
The Governor signed the final state budget on July 3, 2023. The implications for libraries are still being evaluated.

Context for the current funding situation is essential. Below is key historical funding information important for our Library.

The graph below shows the state funding history since 2000. The amounts range from a high in 2000 of \$53,116,813 and a low in 2012 of \$35,515,843. Between 2017-2019 – the 3 years before the pandemic – the average annual amount was \$40,179,601. During and post pandemic, the receipts have been higher, likely the result of higher consumer spending



Between 2002 and 2009, the Library made many operational cuts to maintain service to the public with minimal impact. Many of these reductions were made in staffing. The following chart details the number of employees at year end (or current) for the years 2000 – 2023.

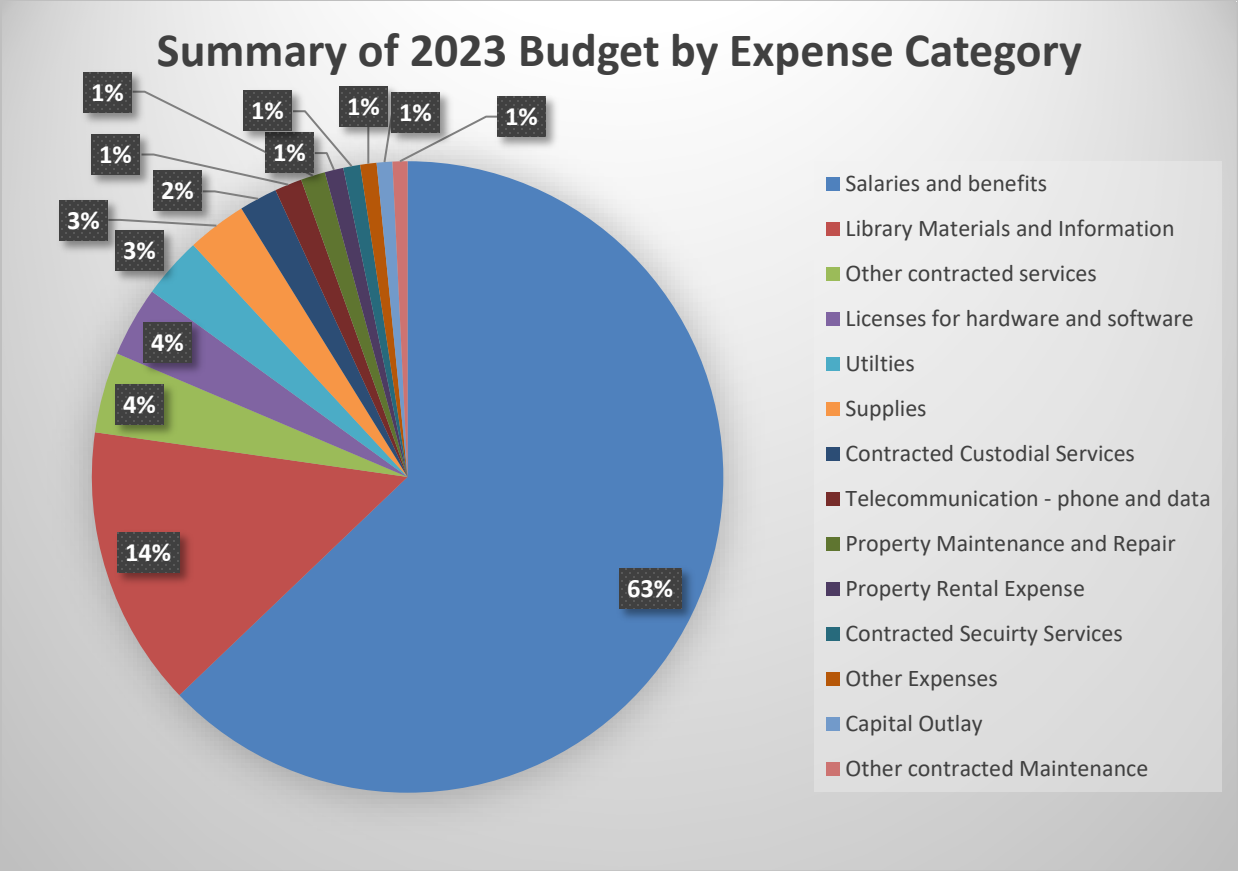


During the “lean” years, we eliminated our in-house custodial staff and outsourced the operation at a minimal level. We also reduced staffing in many of the support service areas. In recent years, as needs were identified and funding permitted, we have added a few positions. During this time, we also eliminated our contracted security. We have strategically increased our security spending, but it is still under resourced. Keeping the branches clean, maintaining the meeting spaces for multiple events in a day, and managing the operational relationship with the vendors all take significant internal resources.

The Library hasn’t acquired debt to complete any capital projects. During the 1990’s, state funding exceeded operational needs. As a result of this funding, the Library expanded service by building six of the larger suburban branches and constructing the Main Library North Building. This expansion also increased the annual operating costs of the system, but a long-term plan to fund the maintenance and lifecycle replacements of the components of all of our facilities has never been established. During the period of declining state funding, the annual transfers from the General Fund to the Building and Repair Fund, which is how these improvements are paid for, were minimal. Once the levy was renewed in 2013, the capital focus was on completing the 3 projects – Clifton, Reading, and St. Bernard – which had been in the works for many years. We also did minimal improvements to both Pleasant Ridge and Avondale to make the entries of these buildings accessible. Once these were completed, we began the process of catching up on years of deferred maintenance. We are currently caught up on most roofs and all but 6 HVAC systems and substantial work that needs to be done at Main on the cooling towers.

Although we are making excellent progress on the FMP, which provides a much needed 10-year road map for our county wide approach to our facilities’ needs, we still have at least 16 branches with carpet between 16 and 25 years old as well as outdated and customer-unfriendly furniture. For many years, we would “hand down” furniture when branches were remodeled to other branches. As a result, we have locations that may not have ever received new furniture.

For context on operations, below is a chart that shows the 2023 budget by category from the General Fund excluding Transfers to the Building and Repair Fund.



We spend close to 80% of our resources in staff and materials. The fluctuation in the state PLF estimates this year was:

Estimated Calendar Year 2023 PLF

June 2022 estimate	\$52,314,578.00
December 2022 estimate	\$49,583,636.00
June 2023 estimate	\$50,115,301.00

The overall \$2.1million reduction could be substantial without our current healthy fund balance. This is about 20% of the materials budget and almost 2 pay periods of gross salary expense. These variances in our primary source of funding can result in dramatic impacts in our ability to provide service.

A key point to emphasize is that the state budget process occurs every two years and many variables beyond our influence impact the process and the decisions.

The Facilities and Finance and Audit Committee also met on July 17, 2023 at the Price Hill Branch. Committee chair Robert G. Hendon and committee member Diane Cunningham Redden along with trustees Christopher Harding and Colleen Reynolds were in attendance. Staff members Paula Brehm-Heeger and Molly DeFosse were also in attendance.

ACTION ITEMS

After careful consideration and review of all of the facts, the Committee recommends the following resolution for adoption:

RESOLUTION REQUESTING LEVY TO BE ON THE BALLOT

RENEWAL WITH AN INCREASE FOR A TOTAL OF 1.5 MILL TEN YEAR

RESOLUTION DECLARING THAT THE AMOUNT OF TAXES WHICH MAY BE RAISED WITHIN THE TEN-MILL LIMITATION BY LEVIES ON THE CURRENT TAX DUPLICATE WILL BE INSUFFICIENT TO PROVIDE AN ADEQUATE AMOUNT FOR THE NECESSARY OPERATING EXPENSES AND NECESSARY CAPITAL IMPROVEMENTS OF THE CINCINNATI AND HAMILTON COUNTY PUBLIC LIBRARY AND THAT IS NECESSARY TO LEVY A TAX IN EXCESS OF THE TEN-MILL LIMITATION AT RATE NOT TO EXCEED ONE MIL WITH AN INCREASE OF ONE HALF MILL TALLING ONE AND ONE HALF MILLS FOR A PERIOD OF TEN YEARS BEGINNING IN JANUARY 2024, FIRST DUE IN 2025, BEING THE RENEWAL WITH AN INCREASE OF AN EXISTING LEVY

BY THE BOARD:

WHEREAS, the Board of Library Trustees of the Cincinnati and Hamilton County Public Library has determined in accordance with R.C. 5705.19 that the amount of taxes which may be raised within the ten-mill limitation by levies on the current tax duplicate will be insufficient to provide an adequate amount for the operating expenses and necessary capital improvements of Cincinnati and Hamilton County Public Library; and

WHEREAS, the Board of Library Trustees of the Cincinnati and Hamilton County Public Library, has determined that it is necessary that additional taxes be levied for operating expenses and necessary capital improvements for a period of ten years beginning in January 2024 first due in calendar year 2025, being the renewal with an increase of an existing levy;

NOW, THEREFORE, BE IT RESOLVED by the Board of Library Trustees of the Cincinnati and Hamilton County Public Library, that it is necessary to levy a renewal tax in excess of the ten-mill limitation for the purpose of providing an adequate amount operating expenses and necessary capital improvements of the Cincinnati and Hamilton County Public Library for a period of ten years beginning in January 2024 first due in calendar year 2025, at a rate not exceeding one and one half mills for each one dollar (\$1.00) of valuation, being a renewal of one mills and an increase of one half mills, to be levied on the 2024, 2025, 2026, 2027, 2028, 2029, 2030, 2031, 2032, and 2033 tax duplicates for operating expenses and capital improvements of the Library, and that the question of levying a tax be submitted to the electorate of Hamilton County, Ohio, at the General Election to be held on November 7, 2023, as provided for in R.C. 5705.23.

BE IT FURTHER RESOLVED that the form of ballot cast at such election shall be:

PROPOSED TAX LEVY (RENEWAL)
HAMILTON COUNTY

A Majority Affirmative Vote is Necessary for Passage

A renewal of one (1) mill and an increase of one half mills constituting a tax for the benefit of the Cincinnati and Hamilton County Public Library for the purpose of PROVIDING FUNDS FOR OPERATING EXPENSES AND CAPITAL IMPROVEMENTS, that the county auditor estimates will collect \$30,878,000 annually, at a rate not exceeding one and one half mills for each one dollar of valuation, which amounts to \$43.00 for each \$100,000 of the county auditor's appraised value, for (10) years commencing in January of 2024.

	FOR THE TAX LEVY
	AGAINST THE TAX LEVY

and

BE IT FURTHER RESOLVED that the Clerk of this Board be and is hereby directed to transmit a certified copy of this resolution, together with the certification of the County Auditor as required by R.C. 5703, to the Board of County Commissioners, Hamilton County, Ohio, the taxing authority to whose jurisdiction this Board subject, directing it to transmit a copy of this resolution together with the certification of the County Auditor to the Board of Elections, Hamilton County, Ohio. The Board of Elections shall submit the proposal to the electors of Hamilton County at the General Election to be held on November 7, 2023. The Board of Elections shall make the necessary arrangements for the submission of the proposed tax levy to the electors in accordance with the Revised Code, and such election shall be held on the date specified in this resolution, and the clerk of the Board of Elections shall cause notice of said election to be published once a week for two (2) consecutive weeks in a newspaper of general circulation in Hamilton County and on the website of the Board of Elections for a period of thirty (30) days, stating the purposed of said levy, the rate of said levy expressed in dollars and cents for each for each \$100,000 of the county auditor's appraised value, as well as in mills for each one dollar of valuation, and the number of years during which said tax rate shall be in effect as heretofore specified, and the time and place of holding the election, and

BE IT FURTHER RESOLVED that the Clerk of said Board of Elections is hereby directed to certify the results of said election immediately after the canvass by said Board of Elections to the taxing authority of Hamilton County in order to permit the extensions of such levy, if approved by the electorate, upon the 2024, 2025, 2026, 2027, 2028, 2029, 2030, 2031, 2032, and 2033 tax lists and duplicates.

BE IT FURTHER RESOLVED that the Clerk of the Library Board of Trustees of the Cincinnati and Hamilton County Public Library be and is hereby authorized and directed to certify copies of this resolution to: Jeff Aluotto, County Administrator; Paula Brehm-Heeger, The Eva Jane Romaine Coombe Director, the Cincinnati and Hamilton County Public Library; and Brigid Kelly, County Auditor.

The Library first passed a five-year local levy in November 2009. That levy was renewed in November 2013 for 10 years and provides local funding through 2024. In order to place the levy on the ballot this coming November, we need certification of the current tax valuation from the Hamilton County Auditor. The following resolution is required to receive this certification at the current rate. We are also requesting the approval of two additional certification rates so that we can evaluate the options, particularly once the state budget process is complete, which is anticipated to happen this summer. In addition, we are considering moving from a 10-year term to a continuing levy. We are also requesting three additional resolutions of these amounts with the continuing term. Once the amount is determined later in the summer, a resolution will be presented to the Board to request the levy be on the ballot and submitted to the County Commissioners.

Ms. Redden moved that the board approve the resolution.

Mr. Hendon seconded.

Voting for the motion: Ms. Allen, Mr. Harding, Mr. Hendon, Ms. Louis, Mr. Olson, Ms. Redden, Ms. Reynolds...7 ayes. The motion carried. **(14-2023)**.

The Special Meeting was then adjourned.

President

Attest: Secretary