



Kingsville Public Library
Board Resolution
#2026-004
May 18, 2026

A RESOLUTION ADOPTING THE 2027 TAX BUDGET

M. Michael Krnac moved to adopt Resolution No. 2026-004 adopting the 2027 Tax Budget for the Kingsville Public Library. M. Renee Howell seconded the motion.

The Fiscal Officer Patricia A Fisher has prepared the Kingsville Public Library 2027 Tax Budget and presented it to the Kingsville Public Library Board of Trustees.

The Board of Trustees authorizes the Fiscal Officer to submit the tax budget to the Buckeye Local School District Board of Education for adoption in accordance with R.C. 5705.28.

Michael Krnac moved the resolution, seconded by Renee Howell. Motion was passed by a roll call vote by the following members:

Renee Howell yes

Rachel Mason absent

Kady Infield yes

Michael Krnac yes

Mary Ann Kline yes

Pam Pierce Ruthland absent

Motion Passes

Motion Fails



Resolution was approved at the May 18, 2026 Regular meeting of the Kingsville Public Library Board of Trustees

Mary Anne Kline

Mary Anne Kline, President

Patricia A Fisher

Patricia A Fisher, Fiscal Officer

Financial Worksheet - Budget

Tax Budget 2027

Year 2026

Fund Classification: 1000 General

Fund Name: General

Description	2024	2025	Current 2026	2027
Fund Balance 1/1	\$326,973.79	\$349,877.39	\$466,235.79	\$306,364.93
Fund Balance Adjustments	\$180.13	\$0.00	\$0.00	\$0.00
Revenues				
Property and Other Local Taxes				
Real Estate Tax	\$289,239.76	\$297,658.84	\$303,494.60	\$304,000.00
Personal Property Tax	\$0.00	\$0.00	\$0.00	\$0.00
Other - Local Taxes	\$0.00	\$0.00	\$0.00	\$0.00
Intergovernmental				
Grants - In - Aid	\$53,926.84	\$29,613.00	\$28,220.00	\$35,413.00
Public Library Fund - State	\$288,194.62	\$294,248.21	\$294,070.40	\$294,000.00
Property Tax Allocation	\$20,081.30	\$20,860.88	\$20,407.07	\$20,417.27
Patron Fines and Fees	\$5,206.09	\$7,274.14	\$10,782.45	\$10,627.87
Services Provided to Other Entities	\$0.00	\$0.00	\$0.00	\$0.00
Contributions, Gifts and Donations	\$25,822.65	\$143,993.81	\$32,500.00	\$24,350.00
Earnings on Investments	\$172.17	\$473.90	\$150.00	\$150.00
Miscellaneous	\$789.38	\$2,437.76	\$10,000.00	\$2,000.00
Total Revenue	\$683,432.81	\$796,560.54	\$699,624.52	\$690,958.14
Expenditures				
Library Service - Salaries	\$0.00	\$0.00	\$0.00	\$0.00
Library Service - Other	\$0.00	\$0.00	\$0.00	\$0.00
Public Service and Programs - Salaries	\$166,043.51	\$176,666.64	\$189,135.82	\$194,769.95
Public Service and Programs - Other	\$112,074.28	\$94,880.53	\$103,082.25	\$102,018.24
Collection Development and Processing - C	\$26,771.44	\$21,633.04	\$21,171.10	\$21,811.67
Collection Development and Processing - C	\$71,910.72	\$68,403.05	\$80,620.17	\$82,190.55
Facilities Operation and Maintenance - Oth	\$37,823.24	\$50,972.33	\$65,065.99	\$69,339.31
Information Services - Other	\$30,864.95	\$39,700.25	\$47,341.50	\$49,133.58
Business Administration - Salaries	\$117,712.62	\$130,537.28	\$128,832.78	\$132,697.77
Business Administration - Other	\$91,894.58	\$91,642.02	\$94,245.77	\$97,114.10
Capital Outlay - Other	\$0.00	\$0.00	\$130,000.00	\$0.00
Total Expenditures	\$655,095.34	\$674,435.14	\$859,495.38	\$749,075.17
Other Financing Sources & Uses				
Sources				
Sale of Bonds	\$0.00	\$0.00	\$0.00	\$0.00
Sale of Notes	\$0.00	\$0.00	\$0.00	\$0.00
Other Debt Proceeds	\$0.00	\$0.00	\$0.00	\$0.00
Sale of Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00
Transfers - In	\$0.00	\$0.00	\$0.00	\$0.00
Advances - In	\$0.00	\$0.00	\$0.00	\$0.00
Special Items	\$0.00	\$0.00	\$0.00	\$0.00
Extraordinary Items	\$0.00	\$0.00	\$0.00	\$0.00
Other - Other Financing Sources	\$0.00	\$0.00	\$0.00	\$0.00

Financial Worksheet - Budget

Tax Budget 2027

Year 2026

Fund Classification: 1000 General

Fund Name: General

Description	2024	2025	Current 2026	2027
Uses				
Transfers - Out	-\$5,614.00	-\$5,767.00	\$0.00	\$0.00
Advances - Out	\$0.00	\$0.00	\$0.00	\$0.00
Contingencies	\$0.00	\$0.00	\$0.00	\$0.00
Other - Other Financing Uses	\$0.00	\$0.00	\$0.00	\$0.00
Total Other Financing Sources & Uses	-\$5,614.00	-\$5,767.00	\$0.00	\$0.00
Fund Balance 12/31	\$349,877.39	\$466,235.79	\$306,364.93	\$248,247.90
Less: Encumbrances 12/31	\$5,244.14	\$58,581.13	\$0.00	\$0.00
Less: Reserve Balance 12/31	\$0.00	\$0.00	\$0.00	\$0.00
Unencumbered Undesignated 12/31	\$344,633.25	\$407,654.66	\$306,364.93	\$248,247.90

Each Fund Balance 1/1 reflects the prior year's Fund Balance 12/31, not its Unencumbered Undesignated 12/31. Encumbrances 12/31 and Reserve Balance 12/31 should become expenditures in subsequent years.

Financial Worksheet - Budget

Tax Budget 2027

Year 2026

Fund Classification: 4001 Capital Projects

Fund Name: Building - Permanent Improvement Fund

Description	2024	2025	Current 2026	2027
Fund Balance 1/1	\$389,909.86	\$399,580.53	\$405,519.77	\$385,519.77
Fund Balance Adjustments	\$0.00	\$0.00	\$0.00	\$0.00
Revenues				
Property and Other Local Taxes				
Real Estate Tax	\$0.00	\$0.00	\$0.00	\$0.00
Personal Property Tax	\$0.00	\$0.00	\$0.00	\$0.00
Other - Local Taxes	\$0.00	\$0.00	\$0.00	\$0.00
Intergovernmental				
Grants - In - Aid	\$0.00	\$0.00	\$0.00	\$0.00
Public Library Fund - State	\$0.00	\$0.00	\$0.00	\$0.00
Property Tax Allocation	\$0.00	\$0.00	\$0.00	\$0.00
Patron Fines and Fees	\$0.00	\$0.00	\$0.00	\$0.00
Services Provided to Other Entities	\$0.00	\$0.00	\$0.00	\$0.00
Contributions, Gifts and Donations	\$0.00	\$0.00	\$0.00	\$0.00
Earnings on Investments	\$4,056.67	\$27,450.97	\$0.00	\$15,000.00
Miscellaneous	\$0.00	\$0.00	\$0.00	\$0.00
Total Revenue	\$4,056.67	\$27,450.97	\$0.00	\$15,000.00
Expenditures				
Capital Outlay - Other	\$0.00	\$27,278.73	\$20,000.00	\$20,000.00
Total Expenditures	\$0.00	\$27,278.73	\$20,000.00	\$20,000.00
Other Financing Sources & Uses				
Sources				
Sale of Bonds	\$0.00	\$0.00	\$0.00	\$0.00
Sale of Notes	\$0.00	\$0.00	\$0.00	\$0.00
Other Debt Proceeds	\$0.00	\$0.00	\$0.00	\$0.00
Sale of Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00
Transfers - In	\$5,614.00	\$5,767.00	\$0.00	\$0.00
Advances - In	\$0.00	\$0.00	\$0.00	\$0.00
Special Items	\$0.00	\$0.00	\$0.00	\$0.00
Extraordinary Items	\$0.00	\$0.00	\$0.00	\$0.00
Other - Other Financing Sources	\$0.00	\$0.00	\$0.00	\$0.00
Uses				
Transfers - Out	\$0.00	\$0.00	\$0.00	\$0.00
Advances - Out	\$0.00	\$0.00	\$0.00	\$0.00
Contingencies	\$0.00	\$0.00	\$0.00	\$0.00
Other - Other Financing Uses	\$0.00	\$0.00	\$0.00	\$0.00
Total Other Financing Sources & Uses	\$5,614.00	\$5,767.00	\$0.00	\$0.00
Fund Balance 12/31	\$399,580.53	\$405,519.77	\$385,519.77	\$380,519.77
Less: Encumbrances 12/31	\$0.00	\$0.00	\$0.00	\$0.00
Less: Reserve Balance 12/31	\$0.00	\$0.00	\$0.00	\$0.00
Unencumbered Undesignated 12/31	\$399,580.53	\$405,519.77	\$385,519.77	\$380,519.77

Financial Worksheet - Budget

Tax Budget 2027

Year 2026

Fund Classification: 4001 Capital Projects

Fund Name: Building - Permanent Improvement Fund

Description	2024	2025	Current 2026	2027
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Each Fund Balance 1/1 reflects the prior year's Fund Balance 12/31, not its Unencumbered Undesignated 12/31.
Encumbrances 12/31 and Reserve Balance 12/31 should become expenditures in subsequent years.

Financial Worksheet - Budget

Tax Budget 2027

Year 2026

Fund Classification: 4002 Capital Projects

Fund Name: Welcome Center Repair & Improvement Fund

Description	2024	2025	Current 2026	2027
Fund Balance 1/1	\$25,682.13	\$25,689.50	\$25,705.16	\$15,705.16
Fund Balance Adjustments	\$0.00	\$0.00	\$0.00	\$0.00
Revenues				
Property and Other Local Taxes				
Real Estate Tax	\$0.00	\$0.00	\$0.00	\$0.00
Personal Property Tax	\$0.00	\$0.00	\$0.00	\$0.00
Other - Local Taxes	\$0.00	\$0.00	\$0.00	\$0.00
Intergovernmental				
Grants - In - Aid	\$0.00	\$0.00	\$0.00	\$0.00
Public Library Fund - State	\$0.00	\$0.00	\$0.00	\$0.00
Property Tax Allocation	\$0.00	\$0.00	\$0.00	\$0.00
Patron Fines and Fees	\$0.00	\$0.00	\$0.00	\$0.00
Services Provided to Other Entities	\$0.00	\$0.00	\$0.00	\$0.00
Contributions, Gifts and Donations	\$0.00	\$0.00	\$0.00	\$0.00
Earnings on Investments	\$7.37	\$15.66	\$0.00	\$10.00
Miscellaneous	\$0.00	\$0.00	\$0.00	\$0.00
Total Revenue	\$7.37	\$15.66	\$0.00	\$10.00
Expenditures				
Capital Outlay - Other	\$0.00	\$0.00	\$10,000.00	\$10,000.00
Total Expenditures	\$0.00	\$0.00	\$10,000.00	\$10,000.00
Other Financing Sources & Uses				
Sources				
Sale of Bonds	\$0.00	\$0.00	\$0.00	\$0.00
Sale of Notes	\$0.00	\$0.00	\$0.00	\$0.00
Other Debt Proceeds	\$0.00	\$0.00	\$0.00	\$0.00
Sale of Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00
Transfers - In	\$0.00	\$0.00	\$0.00	\$0.00
Advances - In	\$0.00	\$0.00	\$0.00	\$0.00
Special Items	\$0.00	\$0.00	\$0.00	\$0.00
Extraordinary Items	\$0.00	\$0.00	\$0.00	\$0.00
Other - Other Financing Sources	\$0.00	\$0.00	\$0.00	\$0.00
Uses				
Transfers - Out	\$0.00	\$0.00	\$0.00	\$0.00
Advances - Out	\$0.00	\$0.00	\$0.00	\$0.00
Contingencies	\$0.00	\$0.00	\$0.00	\$0.00
Other - Other Financing Uses	\$0.00	\$0.00	\$0.00	\$0.00
Total Other Financing Sources & Uses	\$0.00	\$0.00	\$0.00	\$0.00
Fund Balance 12/31	\$25,689.50	\$25,705.16	\$15,705.16	\$5,715.16
Less: Encumbrances 12/31	\$0.00	\$0.00	\$0.00	\$0.00
Less: Reserve Balance 12/31	\$0.00	\$0.00	\$0.00	\$0.00

Financial Worksheet - Budget

Tax Budget 2027

Year 2026

Fund Classification: 4002 Capital Projects

Fund Name: Welcome Center Repair & Improvement Fund

Description	2024	2025	Current 2026	2027
Unencumbered Undesignated 12/31	\$25,689.50	\$25,705.16	\$15,705.16	\$5,715.16

Each Fund Balance 1/1 reflects the prior year's Fund Balance 12/31, not its Unencumbered Undesignated 12/31. Encumbrances 12/31 and Reserve Balance 12/31 should become expenditures in subsequent years.

Financial Worksheet - Budget

Tax Budget 2027

Year 2026

Fund Classification: 4501 Permanent

Fund Name: Endowment Fund - Permanent

Description	2024	2025	Current 2026	2027
Fund Balance 1/1	\$946.41	\$952.97	\$953.88	\$953.88
Fund Balance Adjustments	\$0.00	\$0.00	\$0.00	\$0.00
Revenues				
Property and Other Local Taxes				
Real Estate Tax	\$0.00	\$0.00	\$0.00	\$0.00
Personal Property Tax	\$0.00	\$0.00	\$0.00	\$0.00
Other - Local Taxes	\$0.00	\$0.00	\$0.00	\$0.00
Intergovernmental				
Grants - In - Aid	\$0.00	\$0.00	\$0.00	\$0.00
Public Library Fund - State	\$0.00	\$0.00	\$0.00	\$0.00
Property Tax Allocation	\$0.00	\$0.00	\$0.00	\$0.00
Patron Fines and Fees	\$0.00	\$0.00	\$0.00	\$0.00
Services Provided to Other Entities	\$0.00	\$0.00	\$0.00	\$0.00
Contributions, Gifts and Donations	\$0.00	\$0.00	\$0.00	\$0.00
Earnings on Investments	\$6.56	\$0.91	\$0.00	\$25.00
Miscellaneous	\$0.00	\$0.00	\$0.00	\$0.00
Total Revenue	\$6.56	\$0.91	\$0.00	\$25.00
Expenditures				
Library Service - Other	\$0.00	\$0.00	\$0.00	\$0.00
Total Expenditures	\$0.00	\$0.00	\$0.00	\$0.00
Other Financing Sources & Uses				
Sources				
Sale of Bonds	\$0.00	\$0.00	\$0.00	\$0.00
Sale of Notes	\$0.00	\$0.00	\$0.00	\$0.00
Other Debt Proceeds	\$0.00	\$0.00	\$0.00	\$0.00
Sale of Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00
Transfers - In	\$0.00	\$0.00	\$0.00	\$0.00
Advances - In	\$0.00	\$0.00	\$0.00	\$0.00
Special Items	\$0.00	\$0.00	\$0.00	\$0.00
Extraordinary Items	\$0.00	\$0.00	\$0.00	\$0.00
Other - Other Financing Sources	\$0.00	\$0.00	\$0.00	\$0.00
Uses				
Transfers - Out	\$0.00	\$0.00	\$0.00	\$0.00
Advances - Out	\$0.00	\$0.00	\$0.00	\$0.00
Contingencies	\$0.00	\$0.00	\$0.00	\$0.00
Other - Other Financing Uses	\$0.00	\$0.00	\$0.00	\$0.00
Total Other Financing Sources & Uses	\$0.00	\$0.00	\$0.00	\$0.00
Fund Balance 12/31	\$952.97	\$953.88	\$953.88	\$978.88
Less: Encumbrances 12/31	\$0.00	\$0.00	\$0.00	\$0.00
Less: Reserve Balance 12/31	\$0.00	\$0.00	\$0.00	\$0.00
Unencumbered Undesignated 12/31	\$952.97	\$953.88	\$953.88	\$978.88

Financial Worksheet - Budget

Tax Budget 2027

Year 2026

Fund Classification: 4501 Permanent

Fund Name: Endowment Fund - Permanent

<u>Description</u>	<u>2024</u>	<u>2025</u>	<u>Current 2026</u>	<u>2027</u>
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Each Fund Balance 1/1 reflects the prior year's Fund Balance 12/31, not its Unencumbered Undesignated 12/31.
Encumbrances 12/31 and Reserve Balance 12/31 should become expenditures in subsequent years.