

**Yellowhead Regional Library
2020 Operating Budget**

REVENUE

		PROJECTED 2019	2020	VARIANCE VARIANCE	
R1	Operating Grant	1,425,939	1,405,640	(20,299)	Operational funding from Municipal Affairs Public Library Services Branch; based on 2016 population figures; assumption grant remains at \$4.70 per capita; partial decrease due to dissolution of Grande Cache. Also includes Library Services Grant; paid out to member libraries (offset in Line E7: <i>Library Grant Disbursements</i>).
R2	Local Appropriations	1,265,881	1,288,605	22,724	Based on population figures as published by Alberta Municipal Affairs and reflects 2% increase in 2020 rate from \$4.30 to \$4.39 per capita; 2021 rate increase approved at 1.5% (\$4.46 per capita).
R3	School System Levy	150,967	154,139	3,172	Based on student population figures as published by Alberta Education and reflects recent trend of relatively stable student populations; reflects 2% increase in 2020 rate from \$13.95 to \$14.23 per full-time equivalent (FTE) student; 2021 rate increase approved at 1.5% (\$14.44 per FTE student).
R4	Contract Services	78,000	78,000	-	Received under the TRAC Central Site Agreement from Marigold Northern Lights and Peace Library Systems.
R5	Interest	37,500	55,000	17,500	Estimate based on projected cashflow for 2020; current low interest rates expected to remain.
R6	Additional Allotment	\$ 100,000	\$ 85,000	\$ (15,000)	Additional allotment purchased by member libraries (offset in Line E18: <i>Purchases - Allotment</i>); trend has been towards bill direct (Line R7: <i>Non-allotment Sales</i>).
R7	Non-allotment Sales	125,000	210,000	85,000	Prediction for the volume of non-allotment purchases (offset in Line E19: <i>Purchases - Non-allotment</i>); reflects trend of bill direct; replaces revenue from Line R6: <i>Additional Allotment</i> .
R8	Other Revenue	500	500	-	Wild Cards Advertising promotions and other incidental income.
R9	Additional Services	1,500	0	(1,500)	Received from PLS for services to the Town of Grande Cache which is in the Municipal District of Greenview and are a PLS member); revenue eliminated due to the town's dissolution.

TOTAL REVENUE	\$ 3,185,287	\$ 3,276,884	\$ 91,597
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**Yellowhead Regional Library
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EXPENSES

ADMINISTRATION		PROJECTED		VARIANCE	
		2019	2020		
E1	Bank Charges and Miscellaneous	\$ 1,700	\$ 1,700	\$ -	Credit card fees, provision for uncollectable debt, and other miscellaneous charges.
E2	Building Maintenance	44,000	40,000	(4,000)	Non-capital building maintenance including mechanical, cleaning and incidentals; reduction reflects new building systems purchased with infrastructure grant funds and reduced maintenance contract costs.
E3	Employee Benefits	263,221	269,159	5,938	Reflects anticipated increase to group benefit plan and known Canada Pension Plan increase.
E4	Employee Salaries	1,345,539	1,339,157	(6,382)	Reflects staff changes; includes 1.5% cost of living adjustment and some of the recommendations from the organizational review.
E5	GST Expenses	0	0	-	Eliminated after the Canada Revenue Agency determined YRL as a municipality for GST purposes in December 2014 (100% rebate).
E6	Insurance	10,750	10,700	(50)	Alberta Municipal Services Corporation provides all coverages (auto, building, liability) resulting in lower fees.
E7	Library Grant Disbursements	56,016	56,016	-	Income reflected in Line R1: <i>Operating Grant</i> ; YRL distributes these funds to designated libraries, as directed.
E8	Memberships	18,500	14,000	(4,500)	Based on actuals and elimination of Canadian Library Association fees (organization defunct); includes Alberta Library Trustees' Association (ALTA), Library Association of Alberta (LAA) and The Alberta Library (TAL; slight fee increase in 2020).
E9	Office Supplies and Equipment	36,950	31,900	(5,050)	General office supplies and internal hardware/software purchases (anticipate less hardware replacement in 2020).
E10	Printing and Promotion	9,000	5,000	(4,000)	Printing of annual report, plan of service and other communications (reducing print copies); promotional costs for YRL's share of regional library participation in trade shows (AUMA, RMA) and promotional materials (product and quantity reviewed yearly to address costs).
E11	Professional Services	92,500	105,000	12,500	Audit and human resources, legal and technical support; majority due to contracts with ASCI (IT) and Fishtank (web services).
E12	Staff Professional Development	26,000	26,750	750	Includes training, technical training and conference attendance.

**Yellowhead Regional Library
2020 Operating Budget**

ADMINISTRATION <i>(continued)</i>		PROJECTED			
	2019	2020	VARIANCE		
E13	Telephone and Utilities	104,250	106,500	2,250	Off-site data service fees, and cloud storage and data costs (anticipate utility cost decrease based on infrastructure work).
E14	Trustee Expenses	50,000	65,500	15,500	Board and Executive Committee meeting costs, advocacy activities, and Alberta Library Conference.
	SUB-TOTAL	\$ 2,058,426	\$ 2,071,382	\$ 12,956	

BIBLIOGRAPHIC SERVICES		PROJECTED			
	2019	2020	VARIANCE		
E15	Delivery	\$ 50,000	\$ 50,000	\$ -	Direct non-salary costs of the delivery system. New van purchase in 2020 which will decrease maintenance costs.
E16	Inter-library Loan Expenses	1,100	2,100	1,000	Moving from bags to bins which means reduced staff time and improved efficiency/ergonomics; includes provision for purchase of additional bins as needed. With increased internal delivery, postage reimbursement costs for member libraries is marginal; balance of costs reflected in Line E15: <i>Delivery</i> and staff.
E17	Library Supplies and Shipping	26,775	26,000	(775)	Based on actuals and anticipated future costs/increases; includes processing supplies (labels, barcodes) and incoming shipment charges.
E18	Purchases - Allotment	331,615	315,981	(15,634)	2020 allotment maintained at \$0.75 per capita for public libraries and \$1.00 per FTE student for school libraries; includes any additional allotment purchased by member libraries (offset in Line R6: <i>Additional Allotment</i>).
E19	Purchases - Non-allotment	125,000	210,000	85,000	Offsets revenue received in Line R7: <i>Non-allotment Sales</i> .
	SUB-TOTAL	\$ 534,490	\$ 604,081	\$ 69,591	

**Yellowhead Regional Library
2020 Operating Budget**

**CLIENT SERVICES -
LIBRARY DEVELOPMENT**

		PROJECTED			
		2019	2020	VARIANCE	
E20	Purchases - HQ Collections	\$ 220,000	\$ 220,000	\$ -	Online content, often in USD; some negotiated by TAL, on behalf of members; includes provision to update/replace print collections on specialized topics for members (2019 topics: human resources, leadership, supervision, technology, and programming support).
E21	Staff Expenses and Recruitment	7,250	15,000	7,750	Non-IT staff travel (fuel and meals/hotels, if necessary) and recruitment-related costs. New staff vehicle purchase in 2020. NOTE: Recommended increase to reflect plan of service focus on library development.
E22	Workshops	14,000	15,500	1,500	YRL conference and in-house workshops.
SUB-TOTAL		\$ 241,250	\$ 250,500	\$ 9,250	

**CLIENT SERVICES -
TECHNOLOGY**

		PROJECTED			
		2019	2020	VARIANCE	
E23	Client Support	\$ 2,500	\$ 2,250	\$ (250)	Hot swap inventory and IT staff travel to member libraries (fuel and meals/hotels, if necessary).
E24	Leases and Licenses	120,000	101,650	(18,350)	Based on actuals; includes licensing costs for software and equipment leasing and maintenance (often reactive); move to cloud-based data storage resulted in cost increases.
E25	TRAC Expenses	175,000	180,000	5,000	YRL's share of TRAC budget; reflects increased TRAC purchases of software licenses and online content.
SUB-TOTAL		\$ 297,500	\$ 283,900	\$ (13,600)	

TOTAL EXPENSES **\$ 3,131,666** **\$ 3,209,863** **\$ 78,197**

**GENERAL FUND Surplus (Deficiency)
Revenue Over Expenses** **\$ 53,621** **\$ 67,021** **\$ 13,400**

Recommend allocating part of surplus to increasing time for drivers.

Yellowhead Regional Library 2020 Funds Budget

		General			Capital Fund	Operational Contingency Fund	Special Projects Fund	Total
		2019	2020	2019 vs 2020				
R1	Operating Grant	\$ 1,425,939	\$ 1,405,640	(20,299)	-	-	-	1,405,640
R2	Deferred Gov't Contributions	-	-	-	157,000	-	-	157,000
R3	Local Appropriations	1,265,881	1,288,605	22,724	-	-	-	1,288,605
R4	School System Levy	150,967	154,139	3,172	-	-	-	154,139
R5	Contract Services	78,000	78,000	-	-	-	-	78,000
R6	Interest	37,500	55,000	17,500	-	-	-	55,000
R7	Additional Allotment	100,000	85,000	(15,000)	-	-	-	\$ 85,000
R8	Non-allotment Sales	125,000	210,000	85,000	-	-	-	210,000
R9	Other Revenue	500	500	-	-	-	-	500
R10	Additional Services	1,500	0	(1,500)	-	-	-	-
TOTAL REVENUE		\$ 3,185,287	\$ 3,276,884	\$ 91,597	\$ 157,000	\$ -	\$ -	\$ 3,433,884

EXPENSES

Administration

E1	Bank Charges and Miscellaneous	\$ 1,700	\$ 1,700	-	-	-	-	\$ 1,700
E2	Building Maintenance	44,000	40,000	(4,000)	-	-	-	40,000
E3	Employee Benefits	263,221	269,159	5,938	-	-	-	269,159
E4	Employee Salaries	1,345,539	1,339,157	(6,382)	-	-	-	1,339,157
E5	GST Expenses	0	0	-	-	-	-	-
E6	Insurance	10,750	10,700	(50)	-	-	-	10,700
E7	Library Grant Disbursements	56,016	56,016	-	-	-	-	56,016
E8	Memberships	18,500	14,000	(4,500)	-	-	-	14,000
E9	Office Supplies and Equipment	36,950	31,900	(5,050)	-	-	-	31,900
E10	Printing and Promotion	9,000	5,000	(4,000)	-	-	-	5,000
E11	Professional Services	92,500	105,000	12,500	-	-	-	105,000
E12	Staff Professional Development	26,000	26,750	750	-	-	-	26,750
E13	Telephone and Utilities	104,250	106,500	2,250	-	-	-	106,500
E14	Trustee Expenses	50,000	65,500	15,500	-	-	-	65,500
E15	Amortization of Capital Assets	-	-	-	236,000	-	-	236,000
SUB-TOTAL		\$ 2,058,426	\$ 2,071,382	\$ 12,956	\$ 236,000	\$ -	\$ -	\$ 2,307,382

Bibliographic Services

E16	Delivery	\$ 50,000	\$ 50,000	-	-	-	-	\$ 50,000
E17	Inter-library Loan Expenses	1,100	2,100	1,000	-	-	-	2,100
E18	Library Supplies and Shipping	26,775	26,000	(775)	-	-	-	26,000
E19	Purchases - Allotment	331,615	315,981	(15,634)	-	-	-	315,981
E20	Purchases - Non-allotment	125,000	210,000	85,000	-	-	-	210,000
NOTE 1 (\$60,000 for Delivery Van)		-	-	-	-	-	-	-
SUB-TOTAL		\$ 534,490	\$ 604,081	\$ 69,591	\$ -	\$ -	\$ -	\$ 604,081

Client Services-Library Development

E22	Purchases - HQ Collections	\$ 220,000	\$ 220,000	-	-	-	-	\$ 220,000
E23	Staff Expenses and Recruitment	7,250	15,000	7,750	-	-	-	15,000
E24	Workshops	14,000	15,500	1,500	-	-	-	15,500
NOTE 1 (\$40,000 for Staff Vehicle)		-	-	-	-	-	-	-
SUB-TOTAL		\$ 241,250	\$ 250,500	\$ 9,250	\$ -	\$ -	\$ -	\$ 250,500

Client Services-Technology

E26	Client Support	\$ 2,500	\$ 2,250	(250)	-	-	-	\$ 2,250
E27	Leases and Licenses	120,000	101,650	(18,350)	-	-	-	101,650
E28	TRAC Expenses	175,000	180,000	5,000	-	-	-	180,000
E29	Special Projects Fund	-	-	-	-	-	25,000	25,000
SUB-TOTAL		\$ 297,500	\$ 283,900	\$ (13,600)	\$ -	\$ -	\$ 25,000	\$ 308,900
TOTAL EXPENSES		\$ 3,131,666	\$ 3,209,863	\$ 78,197	\$ 236,000	\$ -	\$ 25,000	\$ 3,470,863

ALL FUNDS - Surplus (Deficiency)					\$ (79,000)	\$ -	\$ (25,000)	\$ (36,979)
Revenue Over Expenses								
GENERAL FUND - Surplus (Deficiency)		\$ 53,621	\$ 67,021	\$ 13,400				\$ 67,021
Revenue Over Expenses								

Staffing (Full-time equivalent)

18.72 19.12 0.40

NOTE 2

NOTE 1: Purchases - Capital Assets

100,000 - - 100,000

NOTE 2: Reserve Fund Transfer to Operational Contingency Fund

67,021 - - 67,021

Yellowhead Regional Library 2020 Funds Budget and 2021-2022 Projections

REVENUE		2019	2020	Projected 2021	Projected 2022
R1	Additional Allotment	\$ 100,000	\$ 85,000	\$ 85,000	\$ 85,000
R2	Additional Services	1,500	0	0	0
R3	Contract Services	78,000	78,000	78,000	78,000
R4	<i>Deferred Gov't Contributions</i>	40,427	157,000	157,000	157,000
R5	Interest	37,500	55,000	49,500	44,550
R6	Local Appropriations	1,265,881	1,288,605	1,314,378	1,334,093
R7	Non-allotment Sales	125,000	210,000	210,000	210,000
R8	Operating Grant	1,425,939	1,405,640	1,405,640	1,405,640
R9	Other Revenue	500	500	500	500
R10	School System Levy	150,967	154,139	153,369	152,602
TOTAL REVENUE		\$ 3,225,714	\$ 3,433,884	\$ 3,453,387	\$ 3,467,385

EXPENSES

Administration

E1	Bank Charges and Miscellaneous	1,700	1,700	1,717	1,734
E2	Building Maintenance	44,000	40,000	42,000	44,100
E3	Employee Benefits	263,221	269,159	274,540	280,031
E4	Employee Salaries	1,345,539	1,339,157	1,359,244	1,372,837
E5	GST Expenses	0	0	0	0
E6	Insurance	10,750	10,700	10,914	11,460
E7	Library Grant Disbursements	56,016	56,016	56,016	56,016
E8	Memberships	18,500	14,000	14,280	14,566
E9	Office Supplies and Equipment	36,950	31,900	32,538	33,189
E10	Printing and Promotion	9,000	5,000	5,100	5,202
E11	Professional Services	92,500	105,000	107,100	109,242
E12	Staff Professional Development	26,000	26,750	27,285	27,831
E13	Telephone and Utilities	104,250	106,500	108,630	110,803
E14	Trustee Expenses	50,000	65,500	66,810	68,146
E15	<i>Amortization of Capital Assets</i>	185,000	236,000	212,400	191,160
SUB-TOTAL		\$ 2,243,426	\$ 2,307,382	\$ 2,318,575	\$ 2,326,316

Bibliographic Services

E16	Delivery	50,000	50,000	52,500	55,125
E17	Inter-library Loan Expenses	1,100	2,100	2,100	2,100
E18	Library Supplies and Shipping	26,775	26,000	26,520	27,050
E19	Purchases - Allotment	331,615	315,981	317,561	319,149
E20	Purchases - Non-allotment	125,000	210,000	210,000	210,000
SUB-TOTAL		\$ 534,490	\$ 604,081	\$ 608,681	\$ 613,424

Client Services-Library Development

E21	Purchases - HQ Collections	220,000	220,000	224,400	228,888
E22	Staff Expenses and Recruitment	7,250	15,000	15,300	15,606
E23	Workshops	14,000	15,500	15,810	16,126
SUB-TOTAL		\$ 241,250	\$ 250,500	\$ 255,510	\$ 260,620

Client Services-Technology

E24	Client Support	2,500	2,250	2,273	2,295
E25	Leases and Licenses	120,000	101,650	103,683	105,757
E26	<i>Special Projects Fund</i>	73,000	25,000	25,000	25,000
E27	TRAC Expenses	175,000	180,000	183,600	187,272
SUB-TOTAL		\$ 370,500	\$ 308,900	\$ 314,556	\$ 320,324

TOTAL EXPENSES	\$ 3,389,666	\$ 3,470,863	\$ 3,497,322	\$ 3,520,684
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ALL FUNDS - Surplus (Deficiency)				
Revenue Over Expenses	\$ (36,977)	\$ (36,979)	\$ (43,935)	\$ (53,299)
GENERAL FUND - Surplus (Deficiency)				
Revenue Over Expenses	\$ 53,621	\$ 67,021	\$ 36,465	\$ 5,861

Staffing (Full-time equivalent)	19.12	18.72	19.12	19.12
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NOTE 1: Purchases - Capital Assets	100,000	85,000	60,000
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NOTE 2: Reserve Fund Transfer to Operational Contingency Fund	67,021	36,465	5,861
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Yellowhead Regional Library 2019 Fund Reserves

	General Fund	Equity in Capital Assets	Capital Fund	Operational Contingency Fund	Special Projects Fund	Total
Balance at December 31, 2018	\$ 203,784	\$ 188,521	\$ 1,392,019	\$ 1,378,655	\$ 188,591	\$ 3,351,570
Interfund Transfers	(203,784)			203,784		-
Balance at 2018 Year End	\$ -	\$ 188,521	\$ 1,392,019	\$ 1,582,439	\$ 188,591	\$ 3,351,570
Excess to July 31, 2019						
Revenue Over Expenses	\$ (326,780)					
Amortization to July 31, 2019		(67,389)				
Capital Asset Purchases		22,359	(22,359)			
Capital Asset Disposals		(54,562)				
Special Projects						
Deferred Contribution		23,481				
Conditional Capital Grant						
Indigenous Grant					(1,263)	
Balance at July 31, 2019	\$ (326,780)	\$ 112,410	\$ 1,369,660	\$ 1,582,439	\$ 187,328	\$ 2,925,057