

**Yellowhead Regional Library  
2021 General Fund Budget**

**REVENUE**

		PROPOSED			
		2020	2021	VARIANCE	
R1	<b>Additional Allotment</b>	\$ 85,000	\$ 95,000	\$ 10,000	Additional allotment purchased by member libraries; offset in Line E17: <i>Purchases - Allotment</i> .
R2	<b>Additional Services</b>	500	500	-	Wild Card Promotions and other incidentals.
R3	<b>Contract Services</b>	78,000	78,000	-	TRAC Central Site Agreement.
R4	<b>Interest</b>	55,000	33,000	(22,000)	Estimate based on projected cashflow for 2021; current low interest rates expected to remain.
R5	<b>Local Appropriations</b>	1,288,606	1,316,485	27,879	Based on \$4.46 per capita on Alberta Municipal Affairs population figures and known changes.
R6	<b>Non-allotment Sales</b>	210,000	175,000	(35,000)	Prediction for the volume of non-allotment purchases; offset in Line E19: <i>Purchases - Non-allotment</i> ; reflects trend experienced.
R7	<b>Operating Grant</b>	1,405,640	1,390,506	(15,134)	Public Library Services Branch (PLSB) operational funding; based on 2016 population figures; assumption grant remains at \$4.70 per capita. Includes Library Services Grant paid out to member libraries and offset in Line E10: <i>Library Grant Disbursements</i> .
R8	<b>Other Grants</b>	-	26,432	26,432	PLSB provides the On-reserve/On-settlement Grant; offset in Line E14: <i>On-reserve/On-settlement Grant</i> .
R9	<b>School System Levy</b>	154,139	156,392	2,253	Based on \$14.44 per full-time equivalent (FTE) student on Alberta Education population figures; reflects recent trend of relatively stable student populations.
R10	<b>Summer Reading Program</b>	-	5,400	5,400	Cost recovery revenue received from member libraries for the SRC promotional materials purchased on the libraries behalf; offset in Line E22: <i>Summer Reading Program</i> .
R11	<b>Workshop Revenue</b>	-	17,500	17,500	Received from our conference attendees to help with costs for the annual in-person conference; offset in E26: <i>Workshops</i> .
<b>TOTAL REVENUE</b>		<b>\$ 3,276,885</b>	<b>\$ 3,294,215</b>	<b>\$ 17,330</b>	

**Yellowhead Regional Library  
2021 General Fund Budget**

**EXPENSES**

		PROPOSED			
		2020	2021	VARIANCE	
E1	<b>Bank Charges and Miscellaneous</b>	\$ 1,700	\$ 1,700	\$ -	Credit card fees, provision for uncollectable debt, and other miscellaneous charges.
E2	<b>Building Maintenance</b>	40,000	42,500	2,500	Non-capital building maintenance including mechanical, cleaning and incidentals; increase due to COVID-19 cleaning supplies/safety protocols.
E3	<b>Membership Support</b>	2,250	2,500	250	Hot swap inventory and IT staff travel to member libraries (fuel and meals/hotels, if necessary).
E4	<b>Delivery</b>	50,000	42,500	(7,500)	Direct non-salary costs of delivery system; vans purchased in 2020 expected to reduce maintenance costs and offset the increased delivery travel due to limitations on Government Courier use.
E5	<b>Employee Benefits</b>	269,157	279,746	10,589	Reflects anticipated increase to group benefit plan and known Canada Pension Plan increase.
E6	<b>Employee Salaries</b>	1,339,157	1,404,699	65,542	Reflects known staff changes, estimate of seniority increases, and change of staff work week from 37.5 to 35 hours.
E7	<b>Insurance</b>	10,700	10,200	(500)	Alberta Municipal Services Corporation provides all coverages (auto, building, liability) resulting in lower fees.
E8	<b>Inter-library Loan Expenses</b>	2,100	5,000	2,900	Provision for additional delivery bins.
E9	<b>Leases and Licensing</b>	101,650	108,950	7,300	Licensing costs for software and equipment leasing and maintenance (often reactive); increase due to cloud-based data storage cost increases.
E10	<b>Library Grant Disbursements</b>	56,016	56,016	-	Funds distributed to designated libraries, as directed; income reflected in Line R7: <i>Operating Grant</i> .
E11	<b>Library Supplies</b>	26,000	30,950	4,950	Processing supplies (mylar, labels, barcodes) and incoming shipment charges.
E12	<b>Memberships</b>	14,000	20,200	6,200	Alberta Library Trustees' Association (ALTA), Library Association of Alberta (LAA) and The Alberta Library (TAL); increase due to new membership with Canadian Urban Libraries Council (CULC).
E13	<b>Office Supplies and Equipment</b>	31,900	28,900	(3,000)	General office supplies and internal hardware/software purchases.
E14	<b>On-reserve/On-settlement Grant</b>	0	26,426	26,426	Offset in Line R8: <i>Other Grants</i> .

**Yellowhead Regional Library  
2021 General Fund Budget**

**EXPENSES** (continued)

		PROPOSED			
		2020	2021	VARIANCE	
E15	<b>Printing and Promotion</b>	\$ 5,000	\$ 4,750	-\$ 250	Printing of annual report, plan of service and other communication material; promotional costs for YRL's share of regional library participation in trade shows (AUMA, LGAA, RMA) and promotional materials (product and quantity reviewed yearly to address costs).
E16	<b>Professional Services</b>	105,000	<b>128,000</b>	23,000	Annual audit fees, technical support and incidental legal expenses; majority due to ASCI (IT) and Fishtank (web services) contracts.
E17	<b>Purchases - Allotment</b>	315,981	<b>315,981</b>	-	2021 allotment maintained at \$0.75 per capita for public libraries and \$1.00 per FTE student for school libraries; includes additional allotment purchased by member libraries that is offset in Line R1: <i>Additional Allotment</i> .
E18	<b>Purchases - HQ Collections</b>	220,000	<b>240,000</b>	20,000	Online content; majority are negotiated by The Alberta Library (TAL) on behalf of members.
E19	<b>Purchases - Non-allotment</b>	210,000	<b>175,000</b>	(35,000)	Offset in Line R6: <i>Non-allotment Sales</i> .
E20	<b>Staff Travel Expenses/Recruitment</b>	15,000	<b>8,500</b>	(6,500)	Non-IT staff travel (fuel and meals/hotels, if necessary) and recruitment-related costs for securing qualified staff.
E21	<b>Staff Professional Development</b>	26,750	<b>17,000</b>	(9,750)	Includes training, technical training and conference attendance.
E22	<b>Summer Reading Program</b>	0	<b>6,000</b>	6,000	Offset in Line R10: <i>Summer Reading Program</i> .
E23	<b>Telephone and Utilities</b>	106,500	<b>96,200</b>	(10,300)	Off-site data service fees; decrease due to lower utility fees with new windows and boilers, and lower cloud storage fees.
E24	<b>TRAC Expenses</b>	180,000	<b>187,500</b>	7,500	YRL's share of TRAC budget; reflects increased TRAC purchases of software licenses and online content.
E25	<b>Trustee Expenses</b>	65,500	<b>27,500</b>	(38,000)	Board/Executive Committee meeting costs, advocacy and Alberta Library Conference; decrease due to less travel/in-person meetings.
E26	<b>Workshops</b>	15,500	<b>26,500</b>	11,000	YRL conference and in-house workshops.
<b>TOTAL EXPENSES</b>		<b>\$ 3,209,861</b>	<b>\$ 3,293,218</b>	<b>\$ 83,357</b>	

<b>GENERAL FUND Surplus (Deficiency) Revenue Over Expenses</b>	<b>\$ 67,024</b>	<b>\$ 997</b>	<b>\$ (66,027)</b>
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## Yellowhead Regional Library 2021 Funds Budget

### REVENUE

		2020	Proposed 2021	General Fund Variance 2020 vs 2021	Capital Fund	Operational Contingency Fund	Special Projects Fund	Total
R1	Additional Allotment	\$ 85,000	\$ 95,000	\$ 10,000	\$ -	\$ -	\$ -	\$ 95,000
R2	Additional Services	500	500	-	-	-	-	500
R3	Contract Services	78,000	78,000	-	-	-	-	78,000
R4	<i>Deferred Gov't Contributions</i>	-	-	-	177,000	-	-	177,000
R5	Interest	55,000	33,000	(22,000)	-	-	-	33,000
R6	Local Appropriations	1,288,605	1,316,485	27,880	-	-	-	1,316,485
R7	Non-allotment Sales	210,000	175,000	(35,000)	-	-	-	175,000
R8	Operating Grant	1,405,640	1,390,506	(15,134)	-	-	-	1,390,506
R9	Other Grants	0	26,432	26,432	-	-	-	26,432
R10	School System Levy	154,140	156,392	2,252	-	-	-	156,392
R11	Summer Reading Program	0	5,400	5,400	-	-	-	5,400
R12	Workshops	0	17,500	17,500	-	-	-	17,500
<b>TOTAL REVENUE</b>		<b>\$ 3,276,885</b>	<b>\$ 3,294,215</b>	<b>\$ 17,330</b>	<b>\$ 177,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,471,215</b>

### EXPENSES

E1	<i>Amortization of Capital Assets</i>	\$ -	\$ -	\$ -	\$ 277,050	\$ -	\$ -	\$ 277,050
E2	Bank Charges and Miscellaneous	1,700	1,700	-	-	-	-	1,700
E3	Building Maintenance	40,000	42,500	2,500	-	-	-	42,500
E4	Membership Support	2,250	2,500	250	-	-	-	2,500
E5	Delivery	50,000	42,500	(7,500)	-	-	-	42,500
E6	Employee Benefits	269,157	279,746	10,589	-	-	-	279,746
E7	Employee Salaries	1,339,157	1,404,699	65,542	-	-	-	1,404,699
E8	Insurance	10,700	10,200	(500)	-	-	-	10,200
E9	Inter-library Loan Expenses	2,100	5,000	2,900	-	-	-	5,000
E10	Leases and Licensing	101,650	108,950	7,300	-	-	-	108,950
E11	Library Grant Disbursements	56,016	56,016	-	-	-	-	56,016
E12	Library Supplies and Shipping	26,000	30,950	4,950	-	-	-	30,950
E13	Memberships	14,000	20,200	6,200	-	-	-	20,200
E14	Office Supplies and Equipment	31,900	28,900	(3,000)	-	-	-	28,900
E15	On-reserve/On-settlement Grant	-	26,426	26,426	-	-	-	26,426
E16	Printing and Promotion	5,000	4,750	(250)	-	-	-	4,750
E17	Professional Services	105,000	128,000	23,000	-	-	-	128,000
E18	Purchases - Allotment	315,981	315,981	-	-	-	-	315,981
E20	Purchases - HQ Collections	220,000	240,000	20,000	-	-	-	240,000
E19	Purchases - Non-allotment	210,000	175,000	(35,000)	-	-	-	175,000
E21	<i>Special Projects Fund</i>	-	-	-	-	-	77,000	77,000
E22	Staff Travel Expenses/Recruitment	15,000	8,500	(6,500)	-	-	-	8,500
E23	Staff Professional Development	26,750	17,000	(9,750)	-	-	-	17,000
E24	Summer Reading Program	-	6,000	6,000	-	-	-	6,000
E25	Telephone and Utilities	106,500	96,200	(10,300)	-	-	-	96,200
E26	TRAC Expenses	180,000	187,500	7,500	-	-	-	187,500
E27	Trustee Expenses	65,500	27,500	(38,000)	-	-	-	27,500
E28	Workshops	15,500	26,500	11,000	-	-	-	26,500
<b>TOTAL EXPENSES</b>		<b>\$ 3,209,861</b>	<b>\$ 3,293,218</b>	<b>\$ 83,357</b>	<b>\$ 277,050</b>	<b>\$ -</b>	<b>\$ 77,000</b>	<b>\$ 3,647,268</b>

<b>ALL FUNDS: Surplus (Deficiency)</b>					<b>\$ (100,050)</b>	<b>\$ -</b>	<b>\$ (77,000)</b>	<b>\$ (176,053)</b>
Revenue Over Expenses								
<b>GENERAL FUND: Surplus (Deficiency)</b>								
Revenue Over Expenses	<b>\$ 67,024</b>	<b>\$ 997</b>	<b>\$ (66,027)</b>					<b>\$ 997</b>

Staffing (Full-time equivalent)	18.72	19.50	0.78					
Reserve Fund Transfer to Operational Contingency Fund					997	-	-	997
Purchases - Capital Assets (new staff vehicle and Cozy Zone renovations for 50th anniversary)					90,000	-	-	90,000
Special Projects Fund (new visual identity and 50th anniversary celebration)					-	-	77,000	77,000

**Yellowhead Regional Library  
2021 Budget and 2022-2023 Projections**

<b>REVENUE</b>		<b>Proposed 2021</b>	<b>Projected 2022</b>	<b>Projected 2023</b>
R1	Additional Allotment	\$ 95,000	\$ 95,000	\$ 95,000
R2	Additional Services	500	500	500
R3	Contract Services	78,000	78,000	78,000
R4	<i>Deferred Gov't Contributions</i>	<b>177,000</b>	<b>177,000</b>	<b>177,000</b>
R5	Interest	33,000	29,700	26,730
R6	Local Appropriations	1,316,485	1,323,067	1,323,067
R7	Non-allotment Sales	175,000	175,000	175,000
R8	Operating Grant	1,390,506	1,390,506	1,390,506
R9	Other Grants	26,432	26,432	26,432
R10	School System Levy	156,392	155,610	154,832
R11	Summer Reading Program	5,400	5,400	5,400
R12	Workshops	17,500	17,500	17,500
<b>TOTAL REVENUE</b>		<b>\$ 3,471,215</b>	<b>\$ 3,473,715</b>	<b>\$ 3,469,967</b>

<b>EXPENSES</b>				
E1	<i>Amortization of Capital Assets</i>	\$ 277,050	\$ 249,345	\$ 224,411
E2	Bank Charges and Miscellaneous	1,700	1,717	1,734
E3	Building Maintenance	42,500	44,625	46,856
E4	Membership Support	2,500	2,525	2,550
E5	Delivery	42,500	44,625	46,856
E6	Employee Benefits	279,746	285,340	291,047
E7	Employee Salaries	1,404,699	1,425,769	1,440,027
E8	Insurance	10,200	10,710	11,246
E9	Inter-library Loan Expenses	5,000	4,500	4,050
E10	Leases and Licensing	108,950	111,129	113,352
E11	Library Grant Disbursements	56,016	56,016	56,016
E12	Library Supplies and Shipping	30,950	31,569	32,200
E13	Memberships	20,200	20,604	21,016
E14	Office Supplies and Equipment	28,900	29,478	30,068
E15	On-reserve/On-settlement Grant	26,426	26,426	26,426
E16	Printing and Promotion	4,750	4,845	4,942
E17	Professional Services	128,000	130,560	133,171
E18	Purchases - Allotment	315,981	317,561	319,149
E20	Purchases - HQ Collections	240,000	244,800	249,696
E19	Purchases - Non-allotment	175,000	175,000	175,000
E21	<i>Special Projects Fund</i>	<b>77,000</b>	<b>57,750</b>	<b>51,975</b>
E22	Staff Travel Expenses/Recruitment	8,500	8,670	8,843
E23	Staff Professional Development	17,000	17,340	17,687
E24	Summer Reading Program	6,000	6,000	6,000
E25	Telephone and Utilities	96,200	98,124	100,086
E26	TRAC Expenses	187,500	191,250	195,075
E27	Trustee Expenses	27,500	28,050	28,611
E28	Workshops	26,500	27,030	27,571
<b>TOTAL EXPENSES</b>		<b>\$ 3,647,268</b>	<b>\$ 3,651,358</b>	<b>\$ 3,665,661</b>

<b>ALL FUNDS: Surplus (Deficiency) Revenue Over Expenses</b>	<b>\$ (176,053)</b>	<b>\$ (177,643)</b>	<b>\$ (195,694)</b>
<b>GENERAL FUND: Surplus (Deficiency) Revenue Over Expenses</b>	<b>\$ 997</b>	<b>\$ (47,548)</b>	<b>\$ (96,308)</b>
Staffing (full-time equivalent)	19.50	19.50	19.50
Reserve Fund Transfer to (from) Operational Contingency Fund	\$ 997	\$ (47,548)	\$ (96,308)
Purchases - Capital Assets	\$ 90,000	\$ 50,000	\$ 50,000
Special Projects Fund	\$ 75,000	\$ 57,750	\$ 51,975

**Yellowhead Regional Library  
2020 Fund Reserves**

	General Fund	Equity in Capital Assets	Capital Fund	Operational Contingency Fund	Special Projects Fund	Total
Balance at December 31, 2019	\$ 44,958	\$ 96,146	\$ 1,239,887	\$ 1,786,223	\$ 186,429	\$ 3,353,643
Interfund Transfers	(44,958)				44,958	-
<b>Balance at 2019 Year End</b>	<b>\$ -</b>	<b>\$ 96,146</b>	<b>\$ 1,239,887</b>	<b>\$ 1,786,223</b>	<b>\$ 231,387</b>	<b>\$ 3,353,643</b>
<b>Excess to June 30, 2020 Revenue Over Expenses</b>	<b>\$ 7,306</b>					
Amortization to June 30, 2020		69,639				
Capital Asset Purchases		265,073	(265,073)			
Capital Asset Disposals		(87,868)				
Special Projects						
Deferred Contribution		20,103				
<b>Balance at June 30, 2020</b>	<b>\$ 7,306</b>	<b>\$ 363,093</b>	<b>\$ 974,814</b>	<b>\$ 1,786,223</b>	<b>\$ 231,387</b>	<b>\$ 3,362,823</b>