



## 5.2 - ADDITIONAL MATERIALS

### Strathcona County Library 2019 Budget

#### Legislative Mandate

Alberta public libraries have their own legislation – the Alberta Libraries Act. Within that legislation, public library service is a municipal service, but it must be governed at arms-length from the municipality. The legislation sets out that each municipal council appoints the members of the library board from the community. The Library Board is recognized as being the legal authority that guides and directs the Library at a governance level, with reports coming to Council according to the legislation to ensure community accountability.

#### SCL Plan of Service 2016-2020 Priorities and Services

##### Participate and Connect: Community Engagement

Residents will have opportunities to connect with each other and with local resources so that they feel engaged in the community.

##### Create Young Readers: Early Literacy

Children from birth to age five will have programs and services designed to ensure they will enter school ready to learn and to read, write, and listen.

##### Satisfy Curiosity: Lifelong Learning

Residents have the resources they need to explore topics of personal interest and express their creativity so they can fuel their curiosity and continue to learn throughout their lives.

##### Understand How to Find, Evaluate, and Use Information: Information Fluency

Residents will have the resources to develop their information fluency skills to make informed and effective use of information and their digital literacy skills so they can participate with confidence in digital environments.

#### 2019 Focus\*

Within the five-year goals and objectives set in the 2016-2020 Plan of Service, the Library Board develops action plans for each coming year. In 2019 the focus will be on:

- Identifying and reviewing partnerships to ensure alignment with strategic priorities,
- Implementing new feedback forms and refining reporting process and tools,
- Continuing the focus on areas of need identified in County Early Development Instrument (EDI) results,
- Developing a library-wide strategy to support students of all ages in formal learning, including community engagement opportunities for youth,
- Addressing action items from the Library's Digital Literacy Strategy specific to elementary students, teens and post-secondary students, and
- Offering extra sessions of existing digital literacy programs and services at community halls and in conjunction with bookmobile stops.

*\* Subject to regular resumption of services in the Community Centre location which delay undertaking these plans for many months to come.*



## 5.2 - ADDITIONAL MATERIALS

### Strathcona County Library 2019 Budget

#### 2019 Operating Budget

	2019 Budget	2018 Budget	Variance \$	Variance %
<b>Revenues</b>				
Property Taxes	\$ (9,717,369)	\$ (9,461,866)	\$ (255,503)	3 %
Government Grants	(555,563)	(555,563)	-	0 %
User Fees & Charges	(56,062)	(58,316)	2,254	(4) %
Penalties & Fines	(163,320)	(165,697)	2,377	(1) %
Investment Income	(152,451)	(127,934)	(24,517)	19 %
Other Revenues	(148,274)	(148,583)	309	(0) %
	<u>(10,793,039)</u>	<u>(10,517,959)</u>	<u>(275,080)</u>	3 %
<b>Expenses</b>				
Salaries & Wages	5,434,613	5,268,822	165,791	3 %
Employee Benefits	1,202,891	1,278,521	(75,630)	(6) %
Training & Development	91,650	92,834	(1,184)	(1) %
Business Expenses	16,740	15,875	865	5 %
Advertising & Printing	83,235	83,685	(450)	(1) %
Professional Services	27,281	18,944	8,337	44 %
Rentals & Leases	16,984	19,434	(2,450)	(13) %
Contracted Services	95,515	91,931	3,584	4 %
Supplies & Materials	550,523	563,151	(12,628)	(2) %
Repairs & Maintenance	42,499	55,452	(12,953)	(23) %
Equipment Purchases	24,700	27,140	(2,440)	(9) %
Telecommunications	10,062	10,941	(879)	(8) %
Interest On Debt	849,110	884,972	(35,862)	(4) %
Other Expenses	5,824	6,160	(336)	(5) %
Interprogram	729,720	677,486	52,234	8 %
Amortization Expense	1,452,211	1,427,064	25,147	2 %
	<u>10,633,558</u>	<u>10,522,412</u>	<u>111,146</u>	1 %
<b>Net Revenues (Expenses)</b>	<u>(159,481)</u>	<u>4,453</u>	<u>(163,934)</u>	(3681) %
<b>Non-Operating Items</b>				
From Reserve	-	(16,900)	16,900	(100) %
To Capital	603,059	589,279	13,780	2 %
To Reserve	190,196	67,334	122,862	182 %
Long Term Debt Repaid	818,437	782,898	35,539	5 %
	<u>1,611,692</u>	<u>1,422,611</u>	<u>189,081</u>	13 %
<b>Non-Cash Adjustment</b>	<u>(1,452,211)</u>	<u>(1,427,064)</u>	<u>(25,147)</u>	2 %
<b>Total Operating Budget</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	

\* Revenue is shown as a credit (in brackets)





## 5.2 - ADDITIONAL MATERIALS

### Strathcona County Library 2019 Budget

Budget Changes 2018 to 2019	
<b>Revenues</b>	
Property Taxes	Library taxes increased due to assessment growth and projected inflation; a 0.5% increase in the library tax rate is proposed.
Investment Income	Increased interest earned on reserves, wholly offset under To Reserve.
<b>Expenses</b>	
Salaries & Wages	Economic adjustment allowance and grid movement.
Employee Benefits	As above, fully offset by savings due to future rate changes in a number of areas.
Repairs & Maintenance	Removal of the one-time interior update to the Bookmobile.
Interest on Debt	Decrease is due to reduced interest portions on repayments of aging debt.
Interprogram	The facility maintenance chargeback increased by ~15% due to higher building repair/maintenance and janitorial costs. Human Resources chargeback increased by ~13% due to higher staff costs. Partially offset by correction in Corporate Finance chargeback.
Amortization	Increase resulting from changes in capital asset balances, wholly offset by non-cash adjustments.
<b>Non-Operating Items</b>	
From Reserve	The Shell Canada sponsorship funds held in reserve are now fully spent.
To Capital	Increase to allow for purchase of additional children's and Bookmobile collection items.
To Reserve	Interest earned on reserves has increased by \$24K, offset under Investment Income. Transfers to the Equipment Replacement Reserve and New Library Branch Reserve have been added.
Long-Term Debt Repaid	Increase is due to increased principal portions on repayments of aging debt.



## 5.2 - ADDITIONAL MATERIALS

### Strathcona County Library 2019 Budget

	2020 Forecast	2019 Budget	Variance \$	Variance %
<b>Revenues</b>				
Property Taxes	\$ (9,907,583)	\$ (9,717,369)	\$ (190,214)	2 %
Government Grants	(555,563)	(555,563)	-	0 %
User Fees & Charges	(56,116)	(56,062)	(54)	0 %
Penalties & Fines	(163,320)	(163,320)	-	0 %
Investment Income	(158,706)	(152,451)	(6,255)	4 %
Other Revenues	(148,274)	(148,274)	-	0 %
	<u>(10,989,562)</u>	<u>(10,793,039)</u>	<u>(196,523)</u>	<u>2 %</u>
<b>Expenses</b>				
Salaries & Wages	5,590,461	5,434,613	155,848	3 %
Employee Benefits	1,252,691	1,202,891	49,800	4 %
Training & Development	91,649	91,650	(1)	(0) %
Business Expenses	16,740	16,740	-	0 %
Advertising & Printing	83,235	83,235	-	0 %
Professional Services	19,625	27,281	(7,656)	(28) %
Rentals & Leases	16,984	16,984	-	0 %
Contracted Services	95,841	95,515	326	0 %
Supplies & Materials	565,500	550,523	14,977	3 %
Repairs & Maintenance	42,499	42,499	-	0 %
Equipment Purchases	26,620	24,700	1,920	8 %
Telecommunications	10,062	10,062	-	0 %
Interest On Debt	811,652	849,110	(37,458)	(4) %
Other Expenses	5,824	5,824	-	0 %
Interprogram	730,376	729,720	656	0 %
Amortization Expense	1,452,211	1,452,211	-	0 %
	<u>10,811,970</u>	<u>10,633,558</u>	<u>178,412</u>	<u>2 %</u>
<b>Net Revenues (Expenses)</b>	<u>(177,592)</u>	<u>(159,481)</u>	<u>(18,111)</u>	<u>11 %</u>
<b>Non-Operating Items</b>				
To Capital	603,059	603,059	-	0 %
To Reserve	171,151	190,196	(19,045)	(10) %
Long Term Debt Repaid	855,593	818,437	37,156	5 %
	<u>1,629,803</u>	<u>1,611,692</u>	<u>18,111</u>	<u>1 %</u>
<b>Non-Cash Adjustment</b>	<u>(1,452,211)</u>	<u>(1,452,211)</u>	<u>-</u>	<u>0 %</u>
<b>Total Operating Budget</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	

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## 5.2 - ADDITIONAL MATERIALS

### Strathcona County Library 2019 Budget

Budget Changes 2019 to 2020	
<b>Revenues</b>	
Property Taxes	Library taxes increased due to assessment growth and projected inflation; a 0.75% increase in the library tax rate is projected.
Investment Income	Increased interest as per projections provided by County Finance.
<b>Expenses</b>	
Salaries & Wages	Economic adjustment allowance and grid movement.
Employee Benefits	As above.
Supplies & Materials	One time-purchase of Microsoft Office licenses.
Interest on Debt	Decrease is due to reduced interest portions on repayments of aging debt.
<b>Non-Operating Items</b>	
To Reserve	Interest earned on reserves has increased. Transfer to reserve for future capital projects reduced to balance budget.
Long-Term Debt Repaid	Increase is due to increased principal portions on repayments of aging debt.



## Strathcona County Library 2019 Budget

	2021 Forecast	2020 Forecast	Variance \$	Variance %
<b>Revenues</b>				
Property Taxes	\$ (10,205,902)	\$ (9,907,583)	\$ (298,319)	3 %
Government Grants	(555,563)	(555,563)	-	0 %
User Fees & Charges	(56,171)	(56,116)	(55)	0 %
Penalties & Fines	(163,320)	(163,320)	-	0 %
Investment Income	(164,994)	(158,706)	(6,288)	4 %
Other Revenues	(148,274)	(148,274)	-	0 %
	<u>(11,294,224)</u>	<u>(10,989,562)</u>	<u>(304,662)</u>	3 %
<b>Expenses</b>				
Salaries & Wages	5,721,277	5,590,461	130,816	2 %
Employee Benefits	1,287,966	1,252,691	35,275	3 %
Training & Development	91,649	91,649	-	0 %
Business Expenses	16,740	16,740	-	0 %
Advertising & Printing	83,235	83,235	-	0 %
Professional Services	19,974	19,625	349	2 %
Rentals & Leases	16,984	16,984	-	0 %
Contracted Services	96,174	95,841	333	0 %
Supplies & Materials	564,707	565,500	(793)	(0) %
Repairs & Maintenance	42,499	42,499	-	0 %
Equipment Purchases	44,750	26,620	18,130	68 %
Telecommunications	10,062	10,062	-	0 %
Interest On Debt	772,490	811,652	(39,162)	(5) %
Other Expenses	5,824	5,824	-	0 %
Interprogram	731,052	730,376	676	0 %
Amortization Expense	1,452,211	1,452,211	-	0 %
	<u>10,957,594</u>	<u>10,811,970</u>	<u>145,624</u>	1 %
<b>Net Revenues (Expenses)</b>	<u>(336,630)</u>	<u>(177,592)</u>	<u>(159,038)</u>	90 %
<b>Non-Operating Items</b>				
To Capital	603,059	603,059	-	0 %
To Reserve	291,343	171,151	120,192	70 %
Long Term Debt Repaid	894,439	855,593	38,846	5 %
	<u>1,788,841</u>	<u>1,629,803</u>	<u>159,038</u>	10 %
<b>Non-Cash Adjustment</b>	<u>(1,452,211)</u>	<u>(1,452,211)</u>	<u>-</u>	0 %
<b>Total Operating Budget</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	

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## 5.2 - ADDITIONAL MATERIALS

### Strathcona County Library 2019 Budget

Budget Changes 2020 to 2021	
<b>Revenues</b>	
Property Taxes	Library taxes increased due to assessment growth.
Investment Income	Increased interest as per projections provided by County Finance.
<b>Expenses</b>	
Salaries & Wages	Economic adjustment allowance and grid movement.
Employee Benefits	As above.
Equipment Purchases	One-time contribution to shared virtual server hosted by St Albert Public Library.
Interest on Debt	Decrease is due to reduced interest portions on repayments of aging debt.
<b>Non-Operating Items</b>	
To Reserve	Increased interest earned on reserves. Increased transfer to reserve for future capital projects.
Long-Term Debt Repaid	Increase is due to increased principal portions on repayments of aging debt.



## 5.2 - ADDITIONAL MATERIALS

### Strathcona County Library 2019 Budget

	2022 Forecast	2021 Forecast	Variance \$	Variance %
<b>Revenues</b>				
Property Taxes	\$ (10,912,969)	\$ (10,205,902)	\$ (707,067)	7 %
Government Grants	(555,563)	(555,563)	-	0 %
User Fees & Charges	(56,226)	(56,171)	(55)	0 %
Penalties & Fines	(163,320)	(163,320)	-	0 %
Investment Income	(173,074)	(164,994)	(8,080)	5 %
Other Revenues	(148,274)	(148,274)	-	0 %
	<u>(12,009,426)</u>	<u>(11,294,224)</u>	<u>(715,202)</u>	6 %
<b>Expenses</b>				
Salaries & Wages	5,836,242	5,721,277	114,965	2 %
Employee Benefits	1,322,747	1,287,966	34,781	3 %
Training & Development	91,649	91,649	-	0 %
Business Expenses	16,740	16,740	-	0 %
Advertising & Printing	83,235	83,235	-	0 %
Professional Services	20,332	19,974	358	2 %
Rentals & Leases	16,984	16,984	-	0 %
Contracted Services	96,514	96,174	340	0 %
Supplies & Materials	582,944	564,707	18,237	3 %
Repairs & Maintenance	42,499	42,499	-	0 %
Equipment Purchases	28,290	44,750	(16,460)	(37) %
Telecommunications	10,062	10,062	-	0 %
Interest On Debt	731,543	772,490	(40,947)	(5) %
Other Expenses	5,824	5,824	-	0 %
Interprogram	731,747	731,052	695	0 %
Amortization Expense	1,452,211	1,452,211	-	0 %
	<u>11,069,563</u>	<u>10,957,594</u>	<u>111,969</u>	1 %
<b>Net Revenues (Expenses)</b>	<u>(939,863)</u>	<u>(336,630)</u>	<u>(603,233)</u>	179 %
<b>Non-Operating Items</b>				
To Capital	603,059	603,059	-	0 %
To Reserve	853,961	291,343	562,618	193 %
Long Term Debt Repaid	935,054	894,439	40,615	5 %
	<u>2,392,074</u>	<u>1,788,841</u>	<u>603,233</u>	34 %
<b>Non-Cash Adjustment</b>	<u>(1,452,211)</u>	<u>(1,452,211)</u>	<u>-</u>	0 %
<b>Total Operating Budget</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	

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## 5.2 - ADDITIONAL MATERIALS

### Strathcona County Library 2019 Budget

Budget Changes 2021 to 2022	
<b>Revenues</b>	
Property Taxes	Library taxes increased due to assessment growth.
Investment Income	Increased interest as per projections provided by County Finance.
<b>Expenses</b>	
Salaries & Wages	Economic adjustment allowance and grid movement.
Employee Benefits	As above.
Supplies & Materials	One time-purchase of Microsoft Windows Clients and Server licenses.
Equipment Purchases	Remove one-time contribution to shared virtual server hosted by St Albert Public Library.
Interest on Debt	Decrease is due to reduced interest portions on repayments of aging debt.
<b>Non-Operating Items</b>	
To Reserve	Increased interest earned on reserves. Increased transfer to reserve for future capital projects.
Long-Term Debt Repaid	Increase is due to increased principal portions on repayments of aging debt.



## 5.2 - ADDITIONAL MATERIALS

### Strathcona County Library 2019 Budget

#### 2019 Capital Budget & 2020 – 2023 Capital Plan

Project	2019 Budget	2020 Planned	2021 Planned	2022 Planned	2023 Planned
Library Collection Replacement	603,059	603,059	603,059	603,059	603,059
Library IT Infrastructure Replacement	61,661	118,383	48,579	55,568	56,124
Replace Radio Frequency Identification (RFID) Equipment	66,300	209,121	-	30,914	18,300
Replace Furniture on Public Floor	-	214,417	223,080	227,541	333,395
Replace Book Return Bin	-	-	-	11,593	-
Purchase Program Van	45,000	-	-	-	-
<b>Total</b>	<b>776,020</b>	<b>1,144,980</b>	<b>874,718</b>	<b>928,675</b>	<b>1,010,878</b>

Annual Program

Rehab/Replacement

Growth

#### 2019 Fee Schedule Changes

<u>Other</u>	<u>2019 FEE before GST</u>	<u>2018 FEE before GST</u>	<u>Date of Implementation</u>	<u>GST Exempt</u>
Woven Backpack Bag - Each	\$1.90	\$3.81	Jan.19	No
Pens - Each	\$0.95	\$1.90	Jan.19	No
Coffee Tumbler - Each	\$9.52	N/A	Jan.19	No
Stainless Steel Water Bottle - Each	\$9.52	N/A	Jan.19	No
Stuffed Hedgehog - Each	\$9.52	N/A	Jan.19	No