

Strathcona County Library 2021 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 (Strategic Plan)

The final year of the current five-year strategic plan is 2020. We have begun the groundwork for the community engagement to inform our next plan of service, which will be a two-year plan for 2021 and 2022. We've adapted our community engagement to a COVID-19 environment: we're focusing less on in-person engagement and choosing a shorter strategic timeframe. We will leverage some of the great work already completed on community needs, and we will fill in the gaps by interviewing some stakeholders. We are working cooperatively with our partners around the Social Framework Leadership table, and with the COVID-19 Citizen and Community Support Task Force to identify emerging community needs.

2021 Focus*

Many of the needs we are responding to in late 2020 will likely be priorities in 2021 as well.

- Providing Digital Literacy Support: to help anyone who needs help to participate in the many parts of life that have moved online
- Providing School Support: for parents and teachers who are homeschooling or supplementing formal learning. Providing study space and help with learning resources for students.
- Providing Career Support: for job seekers, for new hires who need access to computers to complete job-related training, and for residents wanting to change careers or upgrade their skills and education.
- Reading, Viewing and Listening Choices: to help residents find resources to help them learn, to find information to help them make decisions, or to find materials to use for fun and entertainment – because diversion from COVID-19 realities are so important.



Strathcona County Library 2021 Budget

2021 Operating Budget

	2021 Budget	2020 Budget	Variance \$	Variance %
Revenues				
Property Taxes	\$ (9,946,445)	\$ (9,882,552)	\$ (63,893)	1 %
Government Grants	(550,563)	(555,563)	5,000	(1) %
User Fees & Charges	(23,823)	(57,740)	33,917	(59) %
Penalties & Fines	(12,000)	(160,000)	148,000	(93) %
Investment Income	(113,234)	(170,062)	56,828	(33) %
Other Revenues	(152,238)	(156,157)	3,919	(3) %
	<u>(10,798,303)</u>	<u>(10,982,074)</u>	<u>183,771</u>	<u>(2) %</u>
Expenses				
Salaries & Wages	5,458,452	5,512,903	(54,451)	(1) %
Employee Benefits	1,269,324	1,264,563	4,761	0 %
Training & Development	36,352	111,898	(75,546)	(68) %
Business Expenses	15,281	14,176	1,105	8 %
Advertising & Printing	35,375	86,970	(51,595)	(59) %
Professional Services	24,640	34,640	(10,000)	(29) %
Rentals & Leases	10,400	12,175	(1,775)	(15) %
Contracted Services	96,155	100,627	(4,472)	(4) %
Supplies & Materials	676,619	586,414	90,205	15 %
Repairs & Maintenance	37,852	43,549	(5,697)	(13) %
Equipment Purchases	47,150	26,100	21,050	81 %
Telecommunications	13,754	9,802	3,952	40 %
Interest On Debt	772,489	811,654	(39,165)	(5) %
Other Expenses	4,600	5,824	(1,224)	(21) %
Interprogram	794,352	719,124	75,228	10 %
Amortization Expense	1,221,114	1,345,492	(124,378)	(9) %
	<u>10,513,909</u>	<u>10,685,911</u>	<u>(172,002)</u>	<u>(2) %</u>
Net Revenues (Expenses)	<u>(284,394)</u>	<u>(296,163)</u>	<u>11,769</u>	<u>(4) %</u>
Non-Operating Items				
From Reserve	(9,547)	-	(9,547)	
To Capital	538,089	592,879	(54,790)	(9) %
To Reserve	82,526	193,183	(110,657)	(57) %
Long Term Debt Repaid	894,440	855,593	38,847	5 %
	<u>1,505,508</u>	<u>1,641,655</u>	<u>(136,147)</u>	<u>(8) %</u>
Non-Cash Adjustment	<u>(1,221,114)</u>	<u>(1,345,492)</u>	<u>124,378</u>	<u>(9) %</u>
Total Operating Budget	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	

* Revenue is shown as a credit (in brackets)



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Budget Changes 2020 to 2021	
Revenues	
Property Taxes	Library taxes increased due to assessment growth, less shortfall due to accommodating a 0% tax increase in April 2020; No increase in the library tax rate is proposed.
User Fees & Charges	Reduced photocopying, exam proctoring, sale of discarded books and DVDs due to fewer in person visits due to COVID-19.
Penalties & Fines	Fines on overdue materials removed, only fines on lost/damaged items remain.
Investment Income	Decreased interest earned as per projections provided by County Finance.
Expenses	
Salaries & Wages	Savings due to two vacant permanent positions and 4 part-time Page positions not filled until 2022, partially offset by grid movement for employees not at top of the pay scale.
Employee Benefits	Savings on above is offset by increased Canada Pension Plan and Employment Insurance contributions.
Training & Development	Remove all in person training/conferences due to COVID-19.
Advertising & Printing	Reduced program guide printing and remove program guide distribution with the Sherwood Park News.
Supplies & Materials	Increase digital collection (see To Capital below for offset), add annual maintenance for two new software programs.
Interest on Debt	Decrease is due to reduced interest portions on repayments of aging debt.
Interprogram	Increase in facility maintenance chargeback, due to extra janitorial and cleaning supplies due to COVID-19 pandemic. Increase in County Human Resources chargeback due to higher cost of services.
Amortization	Decrease resulting from changes in capital asset balances, wholly offset by non-cash adjustments.
Non-Operating Items	
To Capital	Reduce physical collection (see Supplies & Materials above for offset)
To Reserve	Remove all budgeted transfers to reserve; only interest earned on reserves remains in this line.
Long-Term Debt Repaid	Increase is due to increased principal portions on repayments of aging debt.

Strathcona County Library 2021 Budget

	2022 Forecast	2021 Budget	Variance \$	Variance %
Revenues				
Property Taxes	\$ (10,091,345)	\$ (9,946,445)	\$ (144,900)	1 %
Government Grants	(550,563)	(550,563)	-	0 %
User Fees & Charges	(28,380)	(23,823)	(4,557)	19 %
Penalties & Fines	(12,000)	(12,000)	-	0 %
Investment Income	(123,649)	(113,234)	(10,415)	9 %
Other Revenues	(152,238)	(152,238)	-	0 %
	<u>(10,958,175)</u>	<u>(10,798,303)</u>	<u>(159,872)</u>	1 %
Expenses				
Salaries & Wages	5,590,406	5,458,452	131,954	2 %
Employee Benefits	1,321,496	1,269,324	52,172	4 %
Training & Development	66,388	36,352	30,036	83 %
Business Expenses	18,081	15,281	2,800	18 %
Advertising & Printing	38,725	35,375	3,350	9 %
Professional Services	14,891	24,640	(9,749)	(40) %
Rentals & Leases	10,400	10,400	-	0 %
Contracted Services	103,340	96,155	7,185	7 %
Supplies & Materials	665,864	676,619	(10,755)	(2) %
Repairs & Maintenance	43,910	37,852	6,058	16 %
Equipment Purchases	30,320	47,150	(16,830)	(36) %
Telecommunications	13,754	13,754	-	0 %
Interest On Debt	731,545	772,489	(40,944)	(5) %
Other Expenses	4,600	4,600	-	0 %
Interprogram	740,195	794,352	(54,157)	(7) %
Amortization Expense	1,226,488	1,221,114	5,374	0 %
	<u>10,620,403</u>	<u>10,513,909</u>	<u>106,494</u>	1 %
Net Revenues (Expenses)	<u>(337,772)</u>	<u>(284,394)</u>	<u>(53,378)</u>	19 %
Non-Operating Items				
From Reserve	(6,000)	(9,547)	3,547	(37) %
To Capital	545,089	538,089	7,000	1 %
To Reserve	90,116	82,526	7,590	9 %
Long Term Debt Repaid	935,055	894,440	40,615	5 %
	<u>1,564,260</u>	<u>1,505,508</u>	<u>58,752</u>	4 %
Non-Cash Adjustment	<u>(1,226,488)</u>	<u>(1,221,114)</u>	<u>(5,374)</u>	0 %
Total Operating Budget	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	

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Strathcona County Library 2021 Budget

Budget Changes 2021 to 2022	
Revenues	
Property Taxes	Library taxes increased due to assessment growth; no increase in the library tax rate is projected.
Expenses	
Salaries & Wages	Increase is due to grid movement, add back positions left vacant since 2020, and a salary adjustment.
Employee Benefits	As above. Increased Canada Pension Plan contributions.
Training & Development	Add back 50% of in person training/conferences.
Interest on Debt	Decrease is due to reduced interest portions on repayments of aging debt.
Interprogram	Reverse increase in facility maintenance chargeback for extra janitorial and cleaning supplies due to COVID-19. (one-time item)
Non-Operating Items	
Long-Term Debt Repaid	Increase is due to increased principal portions on repayments of aging debt.

Strathcona County Library 2021 Budget

	2023 Forecast	2022 Forecast	Variance \$	Variance %
Revenues				
Property Taxes	\$ (11,068,799)	\$ (10,091,345)	\$ (977,454)	10 %
Government Grants	(550,563)	(550,563)	-	0 %
User Fees & Charges	(28,437)	(28,380)	(57)	0 %
Penalties & Fines	(12,000)	(12,000)	-	0 %
Investment Income	(125,394)	(123,649)	(1,745)	1 %
Other Revenues	(158,238)	(152,238)	(6,000)	4 %
	<u>(11,943,431)</u>	<u>(10,958,175)</u>	<u>(985,256)</u>	9 %
Expenses				
Salaries & Wages	5,711,744	5,590,406	121,338	2 %
Employee Benefits	1,352,355	1,321,496	30,859	2 %
Training & Development	99,939	66,388	33,551	51 %
Business Expenses	17,081	18,081	(1,000)	(6) %
Advertising & Printing	38,725	38,725	-	0 %
Professional Services	15,147	14,891	256	2 %
Rentals & Leases	10,400	10,400	-	0 %
Contracted Services	103,757	103,340	417	0 %
Supplies & Materials	659,994	665,864	(5,870)	(1) %
Repairs & Maintenance	45,000	43,910	1,090	2 %
Equipment Purchases	32,750	30,320	2,430	8 %
Telecommunications	13,754	13,754	-	0 %
Interest On Debt	688,739	731,545	(42,806)	(6) %
Other Expenses	4,600	4,600	-	0 %
Interprogram	740,967	740,195	772	0 %
Amortization Expense	1,253,637	1,226,488	27,149	2 %
	<u>10,788,589</u>	<u>10,620,403</u>	<u>168,186</u>	2 %
Net Revenues (Expenses)	<u>(1,154,842)</u>	<u>(337,772)</u>	<u>(817,070)</u>	242 %
Non-Operating Items				
From Reserve	-	(6,000)	6,000	(100) %
To Capital	545,089	545,089	-	0 %
To Reserve	885,873	90,116	795,757	883 %
Long Term Debt Repaid	977,517	935,055	42,462	5 %
	<u>2,408,479</u>	<u>1,564,260</u>	<u>844,219</u>	54 %
Non-Cash Adjustment	<u>(1,253,637)</u>	<u>(1,226,488)</u>	<u>(27,149)</u>	2 %
Total Operating Budget	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	

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Strathcona County Library 2021 Budget

Budget Changes 2022 to 2023	
Revenues	
Property Taxes	Library taxes increased due to assessment growth; no increase in the library tax rate is projected.
Expenses	
Salaries & Wages	Increase is due to grid movement and a salary adjustment.
Employee Benefits	As above. Increased Canada Pension Plan contributions.
Training & Development	Return to pre-COVID spending on in-person training/conferences.
Interest on Debt	Decrease is due to reduced interest portions on repayments of aging debt.
Amortization	Increase due to changes in capital asset balances, wholly offset by non-cash adjustments.
Non-Operating Items	
To Reserve	Increased transfer to reserve for future capital projects.
Long-Term Debt Repaid	Increase is due to increased principal portions on repayments of aging debt.



Strathcona County Library 2021 Budget

	2024 Forecast	2023 Forecast	Variance \$	Variance %
Revenues				
Property Taxes	\$ (11,280,277)	\$ (11,068,799)	\$ (211,478)	2 %
Government Grants	(550,563)	(550,563)	-	0 %
User Fees & Charges	(28,437)	(28,437)	-	0 %
Penalties & Fines	(12,000)	(12,000)	-	0 %
Investment Income	(126,131)	(125,394)	(737)	1 %
Other Revenues	(158,238)	(158,238)	-	0 %
	<u>(12,155,646)</u>	<u>(11,943,431)</u>	<u>(212,215)</u>	2 %
Expenses				
Salaries & Wages	5,779,194	5,711,744	67,450	1 %
Employee Benefits	1,381,335	1,352,355	28,980	2 %
Training & Development	99,939	99,939	-	0 %
Business Expenses	17,081	17,081	-	0 %
Advertising & Printing	38,725	38,725	-	0 %
Professional Services	15,408	15,147	261	2 %
Rentals & Leases	10,400	10,400	-	0 %
Contracted Services	104,181	103,757	424	0 %
Supplies & Materials	659,094	659,994	(900)	(0) %
Repairs & Maintenance	46,122	45,000	1,122	2 %
Equipment Purchases	33,900	32,750	1,150	4 %
Telecommunications	13,754	13,754	-	0 %
Interest On Debt	643,983	688,739	(44,756)	(6) %
Other Expenses	4,600	4,600	-	0 %
Interprogram	741,759	740,967	792	0 %
Amortization Expense	1,283,386	1,253,637	29,749	2 %
	<u>10,872,861</u>	<u>10,788,589</u>	<u>84,272</u>	1 %
Net Revenues (Expenses)	<u>(1,282,785)</u>	<u>(1,154,842)</u>	<u>(127,943)</u>	11 %
Non-Operating Items				
To Capital	545,089	545,089	-	0 %
To Reserve	999,169	885,873	113,296	13 %
Long Term Debt Repaid	1,021,913	977,517	44,396	5 %
	<u>2,566,171</u>	<u>2,408,479</u>	<u>157,692</u>	7 %
Non-Cash Adjustment	<u>(1,283,386)</u>	<u>(1,253,637)</u>	<u>(29,749)</u>	2 %
Total Operating Budget	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	

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Budget Changes 2023 to 2024	
Revenues	
Property Taxes	Library taxes increased due to assessment growth; no increase in the library tax rate is projected.
Expenses	
Salaries & Wages	Increase is due to grid movement and a salary adjustment.
Employee Benefits	As above. Increased Canada Pension Plan contributions.
Interest on Debt	Decrease is due to reduced interest portions on repayments of aging debt.
Amortization	Increase due to changes in capital asset balances, wholly offset by non-cash adjustments.
Non-Operating Items	
To Reserve	Increased transfer to reserve for future capital projects.
Long-Term Debt Repaid	Increase is due to increased principal portions on repayments of aging debt.



Strathcona County Library 2021 Budget

2021 Capital Budget & 2022 – 2025 Capital Plan

Project	2021 Budget	2022 Planned	2023 Planned	2024 Planned	2025 Planned
Library Collection Replacement	550,578	545,089	545,089	545,089	545,089
Library IT Infrastructure Replacement	51,914	68,347	66,867	82,728	54,653
Replace website software	41,200	-	-	-	-
Replace Radio Frequency Identification (RFID) Equipment	-	185,658	48,397	-	-
Replace Furniture on Public Floor	-	218,642	231,957	343,197	246,083
Replace Book Return Bin	-	11,139	-	-	-
Replace Automation Software	-	-	-	-	179,108
Total	643,692	1,028,875	892,310	971,014	1,024,933

Annual Program

Rehab/Replacement



Strathcona County Library 2021 Budget

2021 Fee Schedule Changes

	<u>2021 FEE before GST</u>	<u>2020 FEE before GST</u>	<u>Date of Implementation</u>	<u>GST Exempt</u>
<u>Overdue Rates Per day</u>				
Main Library Bestseller Express Books	No charge	\$1.00	Jul.20	Yes
Main Library Adult or Teen Book, Magazine	No charge	\$0.50	Jul.20	Yes
Bookmobile Adult or Teen Book, Magazine	No charge	\$0.10	Jul.20	Yes
Main Library Children's Book, Magazine	No charge	\$0.20	Jul.20	Yes
Bookmobile Children's Book or Magazine	No charge	\$0.05	Jul.20	Yes
Main Library Children's Kits	No charge	\$0.50	Jul.20	Yes
Bookmobile Children's Kits	No charge	\$0.10	Jul.20	Yes
Multimedia Kit, Book Club Kits, Reference Book, E-Readers, Power Usage Meters	No charge	\$1.00	Jul.20	Yes
Bookmobile Multimedia Kit, E-Readers	No charge	\$0.25	Jul.20	Yes
Main Library Audio Books, Playaways, and CDs	No charge	\$0.50	Jul.20	Yes
Bookmobile Audio Books, Playaways, and CDs	No charge	\$0.10	Jul.20	Yes
Main Library DVDs & Blu-rays	No charge	\$1.00	Jul.20	Yes
Bookmobile DVDs & Blu-rays	No charge	\$0.25	Jul.20	Yes
Storytime Kits	No charge	\$1.00	Jul.20	Yes
 <u>Other</u>				
Coffee Tumbler - Each	\$7.62	\$9.52	Jan.21	No
Stuffed Hedgehog - Each	\$6.67	\$9.52	Jan.21	No