



Approved BUDGET 2025

PARKLAND REGIONAL LIBRARY SYSTEM

Approved 2025 Budget

Salaries with staff added to new grid

		Present Budget	Proposed Budget
		2024	2025
Income			
1.1	Provincial Operating Grant	1,045,242	1,045,242
1.2	On Reserve, On Settlement Grant	156,647	156,647
1.3	Membership Fees	2,123,362	2,178,075
1.4	Alberta Rural Library Services Grant	452,928	452,928
1.5	Interest Income	50,000	67,500
TOTAL Income		3,828,179	3,900,392
Support Materials & Services Direct to Libraries			
2.1	Alberta Rural Library Services Grant	452,928	452,928
2.2	Allotment Funds Issued to Libraries	262,277	251,794
2.3	Computer Maint.Agree. Software licenses	231,308	236,627
2.4	Cooperative Collection Fund	30,000	30,000
2.5	eContent Platform fees, Subscriptions	66,050	66,850
2.6	On Reserve, On Settlement Grant expenses	84,756	84,756
2.7	Freight	1,200	1,200
2.8	Internet Connection Fees	8,820	11,025
2.9	Library Services Tools	6,530	6,700
2.10	Marketing/Advocacy	20,000	20,000
2.11	Member Library Computers Allotment	69,391	66,608
2.12	Outlets - Contribution to Operating	800	800
2.13	Periodicals	1,000	1,000
2.14	ILL Postage for libraries	2,300	2,300
2.15	Supplies purchased Cataloguing/Mylar	19,000	19,000
2.16	Vehicle expense	56,000	58,000
2.17	Workshop/Training expense	14,000	14,000
PRL Circulating Collections			
2.18	Audio Book	5,000	5,000
2.19	eContent	67,500	75,000
2.20	Large Print	12,000	12,000
2.21	Programming Kits	5,000	5,000
2.22	Reference	2,600	2,600
TOTAL Support Materials & Services Direct to Libraries		1,418,460	1,423,188
Cost of Services			
3.1	Audit	21,000	25,000
3.2	Bank expenses	1,700	1,500
3.3	Bank Investment Fees	4,700	4,700
3.4	Building-Repairs/Maintenance	23,500	27,250
3.5	Dues/Fees/Memberships	13,000	13,000
3.6	Insurance	25,000	26,500
3.7	Janitorial/Snow removal/Outdoor maintenance expense	36,500	37,600
3.8	Photocopy	4,000	4,000
3.9	Salaries	1,777,903	1,828,510
3.10	Salaries - Employee Benefits	376,916	387,644
3.11	Staff Development	20,000	20,000
3.12	Supplies/Stationery/Building	29,000	29,000
3.13	Telephone	8,500	9,000
3.14	Travel	8,000	3,500
3.15	Trustee expense	26,000	26,000
3.16	Utilities	34,000	34,000
TOTAL Cost of Services		2,409,719	2,477,204
TOTAL Expenses (library materials & cost of service)		3,828,179	3,900,392
Surplus/Deficit		0	0
AMOUNT PER CAPITA REQUISITION		9.18	9.81

Notes for the Parkland Regional Library System Budget 2025

Parkland's budget is developed according to Board policy and the constraints imposed by the Parkland Regional Library System Agreement. According to clause eight of the agreement – Library System Budget:

- 8.1 The PRLS Board shall prior to November 1 of each year submit a budget to the Parties to this Agreement and an estimate of the money required during the ensuing fiscal year to operate the library system. [Reg. s.25 (1)(f)]*
- 8.2 The budget and estimate of money required referred to in clause 8.1 above, shall be effective upon receipt by the PRLS Board of written notification of approval from two-thirds of the Parties to this Agreement which must represent at least two-thirds of the member population; and thereupon, each Party to this Agreement shall pay to the PRLS Board an amount which is the product of the per capita requisition set out in Schedule "B" and the population of the Parties to the agreement. Payments shall be made on or before the dates set out therein.*
- 8.3 The population of a municipality that is a Party to this Agreement shall be deemed to be the most recent population figure for the municipality as published by Alberta Municipal Affairs.*
- 8.4 Municipalities which join the library system after January 1, 1998 shall pay a signing fee as determined by the PRLS Board.*
- 8.5 The PRLS Board shall apply to the Government of Alberta for all library grants for which it is eligible, in accordance with the Department of Community Development Grants Regulation 57/98.*
- 8.6 Notwithstanding Clause 17.1.c., any increase in the requisition requires written notification of approval from two-thirds of the parties to this agreement which must represent at least two-thirds of the member population.*

Generally speaking, PRLS budgets are prepared with conservative estimates. Revenue is estimated at its minimum level and expenditures are estimated at their maximum level. For 2025, there is a sixty-three-cent increase to the municipal per capita requisition to \$9.81. Despite the increase in the per capita requisition, the actual increase to municipalities above what they paid in 2024 will be negligible. Eighteen municipalities will actually see decreases. For calculating the municipal levy for 2025, Parkland will be using the newly revived Alberta Municipal Affairs most recent Official Population list. This means that while municipalities will be paying more per capita, many will see a drop in the population they are being invoiced on.

The budget was built around the assumption that the government of Alberta operating grant will remain at the new 2023 rate \$4.75 per capita and based on 2019 population

statistics. Likewise, staff assume the rural library services grant will remain at the new \$5.60 per capita rate and based on 2019 population statistics.

Points within the budget to note include:

- Overall, expenditures are anticipated to increase by 1.9% in 2025.
- For 2025, twenty-one expense lines are projected to remain unchanged from 2024, thirteen will see increases, and four will decrease.
- Now that they are being updated, switching back to Municipal Affairs Population Lists instead of the Treasury Board Estimates for invoicing municipalities resulted in a drop of 9,277 population which Parkland will no longer invoice on. Other systems are also facing a drop in the populations they are invoicing on for the same reason.
- Reduced population figures mean the *Allotment Funds Issued to Libraries* and *Member Library Computer Allotment* lines (lines 2.2 and 2.11 respectively) have also been reduced.
- To balance the budget, it will be necessary to increase the municipal requisition/levy by sixty-three cents. Had it been appropriate for Parkland to continue using the population figures supplied by the Treasury Board, the 2025 requisition would have been between forty and forty-one cents per capita lower.
- A new board approved salary grid will be implemented by putting staff on the grid at the nearest point to where they are currently located. No COLA was added, nor were step increases. The increase to the salary line equals approximately 2.8%.
- Internet connection fees have been increased slightly due to demands from member libraries (line 2.8)
- eContent (eBooks, eAudiobooks, etc.) has been increased slightly due to demand (line 2.19)
- Audit fees have increased because Parkland's current three-year agreement for audit services with MNP will expire and it will be necessary to review Parkland's audit service provider. For 2025, audit fees are estimated (line 3.1).
- Building Maintenance fees are up primarily due to the cost of maintaining the elevator in Parkland's headquarters (line 3.4).
- The travel line (line 3.14) has continued to drop over the years. Since Parkland started running two staff vehicles, mileage reimbursement has dropped considerably. Also, a number of food items which had been charged against the budget line are now being expended against the Workshop/Training expense line (line 2.17) when food is purchased for events for member libraries or member library staff.

Provincial grants amount to approximately 42.4% of PRLS' total income (line 1.1, 1.2, 1.4).

At the end of the budget documents, you will find the Budget Supplement. The largest planned purchase is for computer hardware from the Technology Reserve with expenditures estimated to be valued at \$250,400. This includes a Fortigate hardware upgrade project for libraries which is necessary to maintain stable SuperNet connections.

By approving the budget, the board is approving these transfers to and from Parkland's reserve fund accounts.

Included is a "Return on Municipal Levy" document based on the projected budget comparing the amount of requisition/municipal levy to items of direct financial benefit to member libraries. Based on budget amounts, an equivalent of 92% of the 2025 levy is returned in tangible form. This return is before considering services provided by Parkland or taking into account the costs of running the Parkland system headquarters.

Also included is a document comparing the change in requestion paid by each municipality in 2024 and 2025.

Parkland Regional Library System



Return on Municipal Levy

Based on 2025 Budgeted Amounts **2025**

Materials Allotment for Libraries	(Books, DVD's, Audiobooks, etc.)	\$251,794
Rural Library Services Grant		\$452,928
Cooperative Collection Fund		\$30,000
Technology	(Hardware— budget plus reserves)	\$272,608
Postage	(Reimbursement for Interlibrary Loan)	\$2,300
Software	(For computers, ILS, etc.)	\$236,627
Rotating Collections	(Large Print, Audiobooks, Programming Kits, etc.)	\$22,000
Internet	(Connectivity provided to member libraries)	\$11,025
eContent	(Platforms & Purchases of eBooks, eAudiobooks, etc.)	\$141,850
Vehicle Expense	(Ongoing budgeted expenses only—no new vans)	\$58,000
Marketing/Advocacy		\$20,000
Workshop/Training		\$14,000
Cataloguing Supplies		\$25,700
Contribution to Outlet Libraries*		\$800
Materials Discount	(41% in 2023)	\$115,536
SuperNet	(Fiber Optic connection provided by GOA to system members)	\$370,022
Sub-Total		\$2,025,190
Requisition		\$2,178,075
Difference Between Levy & Direct Return		92%
		\$152,885

*\$200 each for Brownfield, Nordegg, Spruce View, and Water Valley Libraries

Parkland Regional Library System

Requisition Comparison for 2024 to 2025

Municipality	2024			2025		Requisition increase or decrease 2024 to 2025
	Treasury Board Population Estimates 2022			Municipal Affairs Population Lists 2023		
	Billing population	per Capita rate \$9.18		Billing population	per Capita rate \$9.81	
1 Village of Alix	835	7,665.30		774	7,592.94	(72.36)
2 Village of Alliance	150	1,377.00		166	1,628.46	251.46
3 Village of Amisk	198	1,817.64		219	2,148.39	330.75
4 Town of Bashaw	778	7,142.04		848	8,318.88	1,176.84
5 Village of Bawlf	425	3,901.50		412	4,041.72	140.22
6 Town of Bentley	1,037	9,519.66		1,042	10,222.02	702.36
7 Village of Big Valley	341	3,130.38		331	3,247.11	116.73
8 SV of Birchcliff	145	1,331.10		211	2,069.91	738.81
9 Village of Bittern Lake	234	2,148.12		216	2,118.96	(29.16)
10 Town of Blackfalds	11,962	109,811.16		10,470	102,710.70	(7,100.46)
11 Town of Bowden	1,271	11,667.78		1,280	12,556.80	889.02
12 City of Camrose	19,847	182,195.46		18,772	184,153.32	1,957.86
13 Camrose County	9,208	84,529.44		8,504	83,424.24	(1,105.20)
14 Village of Caroline	464	4,259.52		470	4,610.70	351.18
15 Town of Carstairs	4,988	45,789.84		4,898	48,049.38	2,259.54
16 Town of Castor	881	8,087.58		803	7,877.43	(210.15)
17 Clearwater County	12,099	111,068.82		11,865	116,395.65	5,326.83
18 Village of Clive	823	7,555.14		775	7,602.75	47.61
19 Town of Coronation	905	8,307.90		868	8,515.08	207.18
20 Village of Cremona	452	4,149.36		437	4,286.97	137.61
21 Village of Czar	230	2,111.40		248	2,432.88	321.48
22 Town of Daysland	810	7,435.80		789	7,740.09	304.29
23 Village of Delburne	889	8,161.02		919	9,015.39	854.37
24 Town of Didsbury	5,092	46,744.56		5,070	49,736.70	2,992.14
25 Village of Donalda	207	1,900.26		226	2,217.06	316.80
26 Town of Eckville	1,158	10,630.44		1,014	9,947.34	(683.10)
27 Village of Edberg	152	1,395.36		126	1,236.06	(159.30)
28 Village of Elnora	291	2,671.38		288	2,825.28	153.90
29 Flagstaff County	3,614	33,176.52		3,694	36,238.14	3,061.62
30 Village of Forestburg	928	8,519.04		807	7,916.67	(602.37)
31 SV of Gull Lake	202	1,854.36		226	2,217.06	362.70
32 SV of Half Moon Bay	35	321.30		65	637.65	316.35
33 Town of Hardisty	465	4,268.70		548	5,375.88	1,107.18
34 Village of Hay Lakes	525	4,819.50		456	4,473.36	(346.14)
35 Village of Heisler	157	1,441.26		135	1,324.35	(116.91)
36 Village of Hughenden	230	2,111.40		213	2,089.53	(21.87)
37 Town of Innisfail	7,672	70,428.96		7,985	78,332.85	7,903.89
38 SV of Jarvis Bay	219	2,010.42		213	2,089.53	79.11
39 Town of Killam	844	7,747.92		918	9,005.58	1,257.66
40 City of Lacombe	14,229	130,622.22		14,258	139,870.98	9,248.76
41 Lacombe County	10,807	99,208.26		10,283	100,876.23	1,667.97
42 Village of Lougheed	281	2,579.58		225	2,207.25	(372.33)
43 Mountain View County	13,877	127,390.86		12,981	127,343.61	(47.25)
44 SV of Norglenwold	275	2,524.50		306	3,001.86	477.36
45 Town of Olds	9,567	87,825.06		9,209	90,340.29	2,515.23
46 Paintearth County	2,138	19,626.84		1,990	19,521.90	(104.94)
47 SV of Parkland Beach	154	1,413.72		168	1,648.08	234.36
48 Town of Penhold	3,928	36,059.04		3,484	34,178.04	(1,881.00)
49 Town of Ponoka	7,518	69,015.24		7,331	71,917.11	2,901.87
50 Ponoka County	10,372	95,214.96		9,998	98,080.38	2,865.42
51 Town of Provost	1,870	17,166.60		1,900	18,639.00	1,472.40
52 MD Provost	2,183	20,039.94		2,071	20,316.51	276.57
53 Red Deer County	21,930	201,317.40		19,933	195,542.73	(5,774.67)
54 Town of Rimbey	2,625	24,097.50		2,470	24,230.70	133.20
55 SV of Rochon Sands	79	725.22		97	951.57	226.35
56 Town of Rocky Mtn. House	6,603	60,615.54		6,765	66,364.65	5,749.11
57 Village of Rosalind	184	1,689.12		162	1,589.22	(99.90)
58 Village of Sedgewick	816	7,490.88		761	7,465.41	(25.47)
59 Town of Stetter	5,752	52,803.36		5,695	55,867.95	3,064.59
60 Stettler County	5,777	53,032.86		5,666	55,583.46	2,550.60
61 SV of Sunbreaker Cove	94	862.92		131	1,285.11	422.19
62 Town of Sundre	2,544	23,353.92		2,672	26,212.32	2,858.40
63 Town of Sylvan Lake	16,802	154,242.36		15,995	156,910.95	2,668.59
64 SV of White Sands	135	1,239.30		174	1,706.94	467.64
	231,303	2,123,361.54		222,026	2,178,075.06	54,713.52 TOTAL

Brief Notes – September 2025

INCOME

- 1.1 The Provincial Operating grant is an estimate, based on statements from the Public Library Services Branch (PLSB) calculated at \$4.75 per capita.
- 1.2 The On Reserve, On Settlement grant for reserve residents is calculated at \$10.35 per capita
- 1.3 Estimated requisition to municipalities to balance budget increase to \$9.81
- 1.4 Based on statements from PLSB and calculated at \$5.60 per capita
- 1.5 Increase reflects the changes in interest rates and estimated returns on investments

SUPPORT MATERIALS & SERVICES DIRECT TO LIBRARIES

- 2.1 Estimate, based on statement from PLSB - see 1.4 above
- 2.2 Reflects materials allotment rate of \$1.13 per capita and reduced population
- 2.3 Line increased slightly due to increase costs for maintenance agreements with Sitecore (websites), Polaris (the Integrated Library system), and a few others that renewed at higher rates. This line also includes purchases of non-capital hardware and misc. IT items such as adapters, cables, and supplies. For software, subscriptions, maintenance agreements, ongoing website development, the Microsoft Office suite of software for PRLS and member library computers, and PRLS' management of wireless networks
- 2.4 Cooperative Collection Fund – funds to allow Parkland staff to purchase physical materials (e.g., books and DVDs) for placement in member libraries with the intent of reducing interlibrary loans and improving the system-wide collection
- 2.5 This line increased slightly due to license agreement renewals
- 2.6 This line is for the expenses of the On Reserve, On Settlement grant provided through a provincial government grant program calculated at \$5.60 for library service to the indigenous residents of Parkland's six First Nations Reserves
- 2.7 Held at 2024 level - for vendor freight costs for library materials, in-house collections, IT equipment and shipment of computers for repairs and/or replacement parts
- 2.8 Increased to account for demands from member libraries
- 2.9 Increased slightly to \$6,700 – Tools to assist with cataloguing library materials
- 2.10 Held at 2024 level - used to provide tools for marketing, advocacy and other initiatives for member libraries and PRLS
- 2.11 Reduced as this is based on current population at \$0.30 per capita
- 2.12 Held at \$800 - operating funding provided to PRLS' four outlet libraries
- 2.13 Held at \$1,000 - based on actual expenditures
- 2.14 Held at 2024 level - includes both Inter Library Loan postage reimbursement to libraries and Inter Library Loans sent from HQ for libraries
- 2.15 Held at 2024 level - used for purchasing library material processing items such as laminated book covers, cataloguing records, and multimedia cases

- 2.16 Increased slightly - for the operations of three cargo vans and two staff vehicles - anticipated maintenance costs for five vehicles and fuel, using an estimate of actual costs and considering variances for fuel costs
- 2.17 Held at \$14,000 - includes costs for all workshops, conferences, projects, and training activities for library managers, staff, and boards

PRLS Circulating Collections

- 2.18 Held at 2024 level \$5,000
- 2.19 Increased due to demands by libraries and renewal of license agreements includes allotment for eBooks, eAudiobooks and other eContent agreements
- 2.20 Held at 2024 level \$12,000
- 2.21 Held at 2024 level \$5,000
- 2.22 Held at 2024 level \$2,600

COST OF SERVICES

- 3.1 Increased - the 2025 audit fees are estimated because Parkland's current three-year agreement for audit services with MNP will expire and it will be necessary to review Parkland's audit service provider
- 3.2 Reduced slightly to \$1,500 - covers the cost of enhanced electronic banking services and cheques
- 3.3 Held at 2024 level of \$4,700 based on review of actual over a three-year period
- 3.4 Increased to \$27,250 - actual costs reviewed plus an estimated increase in the maintenance agreement renewal for the elevator
- 3.5 Held at 2024 level \$13,000 - to cover PRLS' cost to belong to membership organizations (e.g., The Alberta Library (TAL), Alberta Library Trustee Association (ALTA), etc.)
- 3.6 Increased slightly to \$26,500 based on actual and anticipated increases - covers five vehicles, cyber insurance, and new building
- 3.7 Increased slightly to \$37,600 - for janitorial building maintenance including carpet and window cleaning - also includes outside building maintenance and snow removal
- 3.8 Held at 2024 level - reflects fees for photocopiers and based on estimated usage
- 3.9 Reflects current staff levels - includes new salary grid and compensation policy implementation
- 3.10 Reflects predicted costs for staff benefits based on current staff levels
- 3.11 Held at the 2024 amount
- 3.12 Held at 2024 level \$29,000 - based on a five-year review
- 3.13 Increase slightly to \$9,000 - includes line charges, toll free number, mobile telephones, and long-distance costs
- 3.14 Reduced to \$3,500 - since Parkland started running two staff vehicles, mileage reimbursement has dropped in addition to reallocation of food expenditures when doing offsite training or workshops - based on 5-year review of actual expenses

- 3.15 Held at 2024 level of \$26,000 – includes Executive and Advocacy committee meetings, external meetings for trustees, and to support trustee activities using virtual and in person meetings as established
- 3.16 Held at 2024 of \$34,000 - based on review of actual costs in the new building and then estimated

Complete Notes to the 2025 Budget

PARKLAND REGIONAL LIBRARY SYSTEM

Proposed 2025 Budget

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	2024	2025
Income		
1.1 Provincial Operating Grant	1,045,242	1,045,242
1.2 On Reserve, On Settlement Grant	156,647	156,647
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TOTAL Income	3,828,179	3,900,392

Income – line details

1.1 Provincial Operating Grant:

for budgeting purposes, the provincial operating grant rate is based on information from the Public Library Services Branch (PLSB) - for regional systems it will be calculated using 2019 population statistics at \$4.75 per capita - this rate is subject to change annually.

1.2 On Reserve, On Settlement Grant:

The On Reserve, On Settlement grant from the PLSB is calculated at \$10.35 per capita based on First Nations reserve populations found within Parkland's service area. The grant is to enable library services to FN reserve residents. This is composed of two grants; the \$4.75 system operating grant and the \$5.60 per capita operating grant. The \$4.75 is used to fund operations of the regional system, the \$5.60 per capita is to fund various First Nations service initiatives. See line 2.6.

1.3 Membership Fees:

\$9.81 per capita – requisition to municipalities to balance the budget, a sixty-three cent increase per capita.

*1.4 Alberta Rural Library
Services Grant:*

grant received from Alberta Municipal Affairs for service to rural residents. Based on the PRLS membership agreement for those municipalities and municipal districts who do not appoint a library board, the grant is dispersed entirely to libraries as directed by these municipalities and municipal districts. Based on information from the PLSB, the grant will be calculated using 2019 population statistics at \$5.60 per capita – see line 2.1 under Support Materials & Services Direct to Libraries.

1.5 Interest Income:

estimate based on the returns from the RBC Dominion investment program, any short-term investments, and current bank account – the budgeted amount is reflective of the anticipated return on investments with an increase.

Support Materials & Services Direct to Libraries		2024	2025
2.1	Alberta Rural Library Services Grant	452,928	452,928
2.2	Allotment Funds Issued to Libraries	262,277	251,794
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2.13	Periodicals	1,000	1,000
2.14	ILL Postage for libraries	2,300	2,300
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2.17	Workshop/Training expense	14,000	14,000
PRL Circulating Collections			
2.18	Audio Book	5,000	5,000
2.19	eContent	67,500	75,000
2.20	Large Print	12,000	12,000
2.21	Programming Kits	5,000	5,000
2.22	Reference	2,600	2,600
TOTAL Support Materials & Services Direct to Libraries		1,418,460	1,423,188

Support Materials & Services Direct to Libraries - line details

2.1 Alberta Rural Library

Services Grant:

provincial grant received by PRLS for municipalities and municipal districts that do not have library boards but are members of the system – per membership agreement, the grant is passed back to the libraries as mandated by the municipalities – see line 1.4 under income.

2.2 Allotment Funds Issued

to Libraries:

reflects materials allotment rate of \$1.13 per capita – total amount reduced due to the switch back to the Municipal Affairs Population Lists with the subsequent loss of 9,277 population.

*2.3 Computer Maint. Agree.
Software Licences:*

line increased slightly due to increase costs for maintenance agreements with Sitecore (websites), Polaris (the Integrated Library system), and a few others that renewed at higher rates – this line covers, but is not limited to, the Microsoft suite of software for member library computers, website software, PRLS' management of wireless networks, licensed services for the Polaris integrated library system, and small non-capital IT items such as monitors and bar code scanners.

2.4 Cooperative Collection:

designed to give Parkland staff a budget line for the purchase of physical materials (e.g., books, DVDs) for placement in member libraries with the intent of reducing interlibrary loans and augmenting the collections of member libraries. By using interlibrary loan and collection assessment data, Parkland can target spending so member library collections better reflect patron needs and improve the system-wide collection.

*2.5 eContent Platform fees
and Subscription fees:*

increased slightly – to pay for platform fees for CloudLibrary and Overdrive, and subscriptions for the TAL core of eResources (Ancestry Library Edition and Consumer Reports) along with CloudLinking, Niche Academy, Cypress Resume, Grant Connect, and eMagazines.

*2.6 On Reserve, On
Settlement Grant Exp:*

funding provided through a provincial government grant program calculated at \$5.60 per capita for library service to the indigenous residents of Parkland's six First Nations reserves.

2.7 Freight:

vendor freight costs for library materials, in-house collections, computers, IT equipment and shipment of computers for repairs and/or replacement parts – held at 2024 level.

2.8 Internet Connection

Fees:

estimated as five-year contract will need to be renewed and because of performance demands by libraries - for internet service provision to member libraries and HQ.

2.9 Library Services Tools:

slight increase, based on actual costs then estimated— includes tools for Parkland's cataloguing staff (RDA tool kit, Web Dewey, BookWhere) as well as Audio Cine, Survey Monkey, Loomly, and LibraryData.

2.10 Marketing/Advocacy:

amount held at the same level as 2024 – used to provide tools for marketing, advocacy and other initiatives for member libraries and PRLS.

2.11 Member Library

Computers:

reduced due to lower system population - income collected for transfer to the Technology Reserve for the purchase of computers and peripherals for member libraries in the year the funds are collected. Calculated at thirty cents per capita.

2.12 Outlet - Contribution to Operating:

held at \$800 - funds for Parkland's four outlet libraries, amounts set by board policy, up to \$200 annually, if a local library outlet's sponsoring society provides matching funds.

2.13 Periodicals:

held at 2024 level – based on actual, includes professional development publications and library journals.

2.14 ILL Postage Reimbursement for Libraries:

held at 2024 level - based on actual and estimations – reimbursement for items interlibrary loaned (ILL) by member libraries and ILL's sent for libraries from Parkland.

2.15 Supplies purchased Cataloguing/Mylar:

held at 2024 level – based on review of 3-year actual, line for purchasing library materials processing, laminated book covers, cataloguing records, and multimedia cases.

2.16 Vehicle Expense:

increased slightly – estimates for fluctuation in fuel prices, also includes anticipated maintenance and repair costs for the operation of five vehicles (3 cargo and 2 staff vehicles) includes tire replacements.

2.17 Workshop/Training: includes costs for all workshops, conferences, projects, and training activities hosted or planned by PRLS staff for member libraries regardless of whether they are held at PRLS or other locations – also includes the reallocation of food expenditures from the line 3.14 - held at 2024 amount.

PRLS Circulating Collections

2.18. Audiobook Materials: held at 2024 level – used to support the physical audiobook collection.

2.19 eContent: increased due to demands by libraries and renewal of licence agreements - includes allotment eBooks and eAudiobooks through CloudLibrary and Overdrive, and potentially other eContent.

2.20 Large Print Books: held at 2024 level to help refresh the collection.

2.21 Programming Kits: held at 2024 level - to build new programming kits and replace consumables in current kits for programming in member libraries.

2.22 Reference Materials: held at 2024 – to purchase limited amounts of reference material for use by member libraries and PRLS staff; eResources for reference and professional development purposes can also be purchased using this budget line.

Cost of Services		2024	2025
3.1	Audit	21,000	25,000
3.2	Bank expenses	1,700	1,500
3.3	Bank Investment Fees	4,700	4,700
3.4	Building-Repairs/Maintenance	23,500	27,250
3.5	Dues/Fees/Memberships	13,000	13,000
3.6	Insurance	25,000	26,500
3.7	Janitorial/Snow removal/Outdoor maintenance expense	36,500	37,600
3.8	Photocopy	4,000	4,000
3.9	Salaries	1,777,903	1,828,510
3.10	Salaries - Employee Benefits	376,916	387,644
3.11	Staff Development	20,000	20,000
3.12	Supplies/Stationery/Building	29,000	29,000
3.13	Telephone	8,500	9,000
3.14	Travel	8,000	3,500
3.15	Trustee expense	26,000	26,000
3.16	Utilities	34,000	34,000
TOTAL Cost of Services		2,409,719	2,477,204

Cost of Services – line details

- 3.1 Audit:* increased - the 2025 audit fees are estimated because Parkland's current three-year agreement for audit services with MNP will expire and it will be necessary to review Parkland's audit service provider - includes costs for an annual letter from PRLS' lawyers required for the audit process.
- 3.2 Bank Expenses:* based on actual - to cover the cost of enhanced electronic banking services and cheques – reduced slightly from 2024 level.
- 3.3 Bank Investment Fees:* fee for management of the RBC Dominion investment program – based on review of actual charges – held at 2024 level.
- 3.4 Building-Repair/Maintenance:* increased - actual costs reviewed plus an estimated increase in the maintenance agreement renewal for the elevator.

*3.5 Dues/Fees/
Memberships:*

held at 2024 level - for Parkland's membership in professional organizations; may include, but not necessarily be limited to: The Alberta Library (TAL), Alberta Library Trustee Association (ALTA), Alberta Association of Library Technicians (AALT), Public Library Associations (PLA), Rural Municipalities of Alberta (RMA), and American Library Association (ALA)

3.6 Insurance:

this line has a slight increase - includes the building, HQ's contents, PRLS' outlet libraries contents, five vehicles, general liability, cyber, bond and crime, employee drivers abstracts, and personal vehicles insurance reimbursement for personal vehicle use - based on a review of actual 3-year costs.

*3.7 Janitorial/Outdoor
Maint. Expense:*

increased slightly to \$37,600 - for janitorial building maintenance including carpet and window cleaning, outside building maintenance, and snow removal.

3.8 Photocopy:

reflects fees for photocopiers and estimated usage, based on 3-year average costs.

3.9 Salaries:

to reflect the current staffing levels – includes new salary grid and compensation policy implementation.

*3.10 Salaries-Employee
Benefits:*

to reflect predicted costs for staff benefits based on current staff levels and being provided full benefits including, but not limited to, LAPP, Blue Cross.

3.11 Staff Development:

funds PRLS staff to attend and travel to continuing education activities such as seminars, conferences, technology/training courses, first aid training, along with staff performance and support items, activities, and food– held at \$20,000.

*3.12 Supplies/Stationery/
Building:*

based on five-year review and held at 2024 level - includes, but not limited to, book processing-related supplies such as barcodes, barcode label protectors, new plastic patron membership cards supplied to public libraries, regional systems swag, and building and stationery supplies.

- 3.13 Telephone:* based on actual and increased slightly - includes line charges, toll free number, mobile telephones, and long-distance costs.
- 3.14 Travel:* reduced - since Parkland started running two staff vehicles, mileage reimbursement has dropped – also a reallocation of food expenditures when doing offsite training or workshops to line 2.17 - based on 5-year review of consulting travel to public libraries, administrative travel, annual IT visits, and staff travel to workshops and conferences (includes reimbursement at \$0.550 per km to staff when they are unable to use the PRLS staff vehicles)
- 3.15 Trustee Expense:* accounts for a 10-member Executive Committee and a 10-member Advocacy Committee meeting 7 times a year, costs for other ad hoc or working group meetings, includes \$100 half day/\$200 full day honorarium and mileage for mixed committee meetings where members can meet digitally and/or in person (includes meetings the board members attend on PRLS' behalf) – held at 2024 level.
- 3.16 Utilities:* held at 2024 level - based on multi-year review of actual expenses in the new building.

PARKLAND REGIONAL LIBRARY SYSTEM

Proposed 2025 Budget

	Present Budget 2024	Proposed Budget 2025
TOTAL Income	3,828,179	3,900,392
TOTAL Support Materials & Services Direct to Libraries	1,418,460	1,423,188
TOTAL Cost of Services	2,409,719	2,477,204
TOTAL Expenses (library materials & cost of service)	3,828,179	3,900,392
Surplus/Deficit	0	0
AMOUNT PER CAPITA REQUISITION	9.18	9.81

Budget Supplement

Explanation points to the 2025 Budget dealing with Capital Assets, Amortization and Reserves.

Staff make all applicable computer and vehicle purchases directly from reserves.

For IT purchases, PRLS has a very detailed Technology Replacement Schedule as it relates to maintaining our current IT infrastructure and the purchase of computers for member libraries. Based on PRLS' Technology Replacement Schedule, items being identified as needing to be replaced or newly acquired will have their costs estimated with the funds required for purchase included in the notes section of the Budget Supplement document. This amount will be shown as coming from the Technology Reserve. The amortization expense for IT purchases will be allocated and the residual value set aside in the Amortization Reserve.

Parkland will be purchasing no vehicles in 2025. The amortization expense for vehicle purchases will be allocated and the residual value set aside in the Amortization Reserve when applicable.

In passing the budget, Board members are approving the movement of funds between reserves and operating as defined on the following pages and based on policy.

Parkland Regional Library System

Budget Supplement - Movement of Funds - 2025

Explanation points to the 2025 Budget dealing with Capital Assets, Amortization and Reserves.
 In passing the budget you agree to the movement of funds between reserves and operating
 as defined below and based on policy.
 Capital assets will be purchased from reserves.

1 MOVEMENT OF FUNDS FROM RESERVES TO OPERATING INCOME	2025	
Amortization Reserve		
Anticipated funds required to cover yearly portion of amortization expense from reserve w/o building	\$64,913	A
<i>(actual amount will be affected by asset disposals during the year)</i>		
Vehicle Reserve		
Anticipated funds required to purchase new vehicles	\$0	B
<i>(actual amount will be based on exact purchase price in the year)</i>		
Technology Reserve		
Anticipated funds required for Technology purchases	\$250,400	
<i>(may include member library computers, wireless equipment, SuperNet CED units, PRLS assets)</i>		
<i>(Estimated capital PRLS assets - 2025, \$44,400 -B)</i>		
	\$315,313	
2 INCOME FROM THE SALE OF CAPITAL ASSETS		
Vehicle selling price	\$0	C
<i>(actual amounts will be based on exact selling price in the year)</i>		
	\$0	
3 MOVEMENT OF FUNDS FROM OPERATING EXPENSE TO RESERVES		
Amortization Reserve		
Residual Amortization anticipated - PRLS assets	\$19,980	B
Current Year Amortization estimated - PRLS Assets	\$24,420	B
<i>(actual amounts will be based on exact purchase amounts in the year)</i>		

Vehicle Reserve

Proceeds from the sale of vehicles	\$0	C
<i>(actual amounts will be based on exact selling price in the year)</i>		

Technology Reserve

Budgeted for member library computers	\$66,608
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\$111,008

4 CAPITAL ASSET EXPENSE ALLOCATION

Amortization expense anticipated w/o building	\$64,913	A
<i>(actual amount will be affected by asset disposals during the year)</i>		

Amortization expense anticipated for building	\$78,939
<i>(actual amount will be affected by asset disposals during the year)</i>	

\$143,852