



Approved BUDGET 2026

PARKLAND REGIONAL LIBRARY SYSTEM

Approved 2026 Budget

		Present Budget	Proposed Budget
		2025	2026
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	2,178,075	2,234,174
1.4	Alberta Rural Library Services Grant	452,928	452,928
1.5	Interest Income	67,500	50,000
TOTAL Income		3,900,392	3,938,991
Support Materials & Services Direct to Libraries			
2.1	Alberta Rural Library Services Grant	452,928	452,928
2.2	Allotment Funds Issued to Libraries	251,794	253,392
2.3	Computer Maint. Agree. Software licenses	236,627	242,398
2.4	Cooperative Collection Fund	30,000	25,000
2.5	eContent Platform fees, Subscriptions	66,850	73,000
2.6	On Reserve, On Settlement Grant expenses	84,756	84,756
2.7	Freight	1,200	1,200
2.8	Internet Connection Fees	11,025	9,600
2.9	Library Services Tools	6,700	8,000
2.10	Marketing/Advocacy	20,000	20,000
2.11	Member Library Computers Allotment	66,608	67,092
2.12	Outlets - Contribution to Operating	800	600
2.13	Periodicals	1,000	0
2.14	ILL Postage for libraries	2,300	2,300
2.15	Supplies purchased Cataloguing/Mylar	19,000	26,600
2.16	Vehicle expense	58,000	58,000
2.17	Workshop/Training expense	14,000	16,000
PRLS Circulating Collections			
2.18	Audio Book	5,000	5,000
2.19	eContent	75,000	85,000
2.20	Large Print	12,000	12,000
2.21	Programming Kits	5,000	5,000
2.22	Professional Development Materials (formerly reference)	2,600	3,600
TOTAL Support Materials & Services Direct to Libraries		1,423,188	1,451,466
Cost of Services			
3.1	Audit	25,000	23,500
3.2	Bank expenses	1,500	1,200
3.3	Bank Investment Fees	4,700	4,700
3.4	Building-Repairs/Maintenance	27,250	27,250
3.5	Dues/Fees/Memberships	13,000	13,000
3.6	Insurance	26,500	26,500
3.7	Janitorial/Snow removal/Outdoor maintenance expense	37,600	38,000
3.8	Photocopy	4,000	4,000
3.9	Salaries	1,828,510	1,844,451
3.10	Salaries - Employee Benefits	387,644	391,024
3.11	Staff Development	20,000	18,000
3.12	Supplies/Stationery/Building	29,000	21,400
3.13	Telephone	9,000	11,000
3.14	Travel	3,500	3,500
3.15	Trustee expense	26,000	26,000
3.16	Utilities	34,000	34,000
TOTAL Cost of Services		2,477,204	2,487,525
TOTAL Expenses (library materials & cost of service)		3,900,392	3,938,991
Surplus/Deficit		0	0
AMOUNT PER CAPITA REQUISITION		9.81	9.99

Notes for the Parkland Regional Library System Budget 2026

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 2026, there is an eighteen-cent cent increase to the municipal per capita requisition to \$9.99. This amounts to a \$0.18 or 1.84% increase in the requisition.

The budget was built around the assumption that the Government of Alberta system operating grant will remain at the 2024 rate of \$4.75 per capita and the rural library services grant will remain at \$5.60 per capita, with both being issued based on the 2019 Municipal Affairs Population List.

Points within the budget to note include:

- Overall, expenditures are anticipated to increase by 0.99% in 2026.
- For 2026, seventeen expense lines are projected to remain unchanged from 2025, thirteen will see increases, and eight will decrease.
- The budget for 2026 is based on a new population figure of 223,641.
- Interest income is down because of a sharp decline in interest paid on Parkland's current bank account (line 1.5).
- The Cooperative Collection has been reduced by \$5,000 to pay for additional eContent (line 2.4).
- eContent platform fees have been increased by \$6,150 to cover cost increase for existing products (line 2.5).
- Internet connection fees are also down. Parkland's network infrastructure department had set aside funds for an increase in bandwidth it does not judge as necessary (line 2.8).
- Library Services tools have increased slightly due to an increase in the cost of one of Parkland's frequently used survey tools (line 2.9).
- Outlet contributions have dropped slightly since by 2026. The library in Nordegg will no longer be a Parkland service point (line 2.12).
- Line 2.13 has been eliminated with the funds added to line 2.22.
- The Workshop and Training lines have been increased slightly to cover the increased costs for Parkland's in-person conference which was reinstated in 2024 (line 2.17).
- eContent has been increased by \$10,000 due to requests made by a few libraries for more eContent. (line 2.19).
- Audit fees are down slightly because 2024 had a Local Authorities Pension Plan audit in addition to Parkland's regular audit – LAPP audits only occur every third year (line 3.1).
- The salaries line (3.9) has increased to accommodate eligible employees moving up a step on the salary grid.
- The Supplies/Stationery/Building line (line 3.12) has been reduced by \$7,600 and Supplies Purchased (line 2.15) increased by the same amount to reflect the inventory items purchased for member libraries.
- The Telephone line (line 3.13) has increased due to the number of staff who now require multi-factor authentication as part of their job with Parkland. Staff receive a \$50 per month subsidy towards their phone plan.
- Provincial grants amount to approximately 41% of PRLS' total income (lines 1.1, 1.2, 1.4).

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At the end of the budget, is the Budget Supplement. In this section the board pre-approves purchases from reserves for the upcoming year and known transfers between reserves. In 2026, Parkland will be purchasing at least one new vehicle (estimated at \$65,000). 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 91% of the 2026 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.

Parkland Regional Library System



Return on Municipal Levy

Based on 2026 Budgeted Amounts

2026

Materials Allotment for Libraries	(Books, DVD's, audiobooks, etc.)	\$ 253,392
Cooperative Collection Fund		\$ 25,000
Technology	(Hardware – budget plus reserves)	\$ 161,092
Postage	(Reimbursement for Interlibrary Loan)	\$ 2,300
Software	(For computers, ILS, etc.)	\$ 242,398
Rotating Collections	(Large Print, Audiobooks, Programming Kits, etc.)	\$ 25,600
Internet	(Connectivity provided to member libraries)	\$ 9,600
eContent	(Platforms & Purchases of eBooks, eAudiobooks, etc.)	\$ 158,000
Vehicle Expense		\$ 58,000
Marketing/Advocacy		\$ 20,000
Workshop/Training		\$ 16,000
Cataloguing Supplies		\$ 34,600
Contribution to Outlet Libraries*	(\$200 each for Brownfield, Spruce View and Water Valley)	\$ 600
Materials Discount	(34% in 2024)	\$ 224,997
Additional Services/Funding Available to Parkland Libraries:		
Rural Libraries Services Grant	(Given to PRLS and distributed directly to libraries)	\$ 452,928
SuperNet	(Fiber Optic connection provided by GOA)	\$ 370,022
Sub-Total		\$ 2,054,529
Requisition		\$ 2,234,174
		91%
Difference Between Levy & Direct Return		\$ 179,645

Parkland Regional Library System
Requisition Comparison for 2026 TO PREVIOUS 2025 YEAR

	2026		2025		Requisition change based on 9.99 2025 to 2026
	billing population	per capita 9.99	billing population	per capita rate \$9.81	
ALIX	783	7,822.17	774	7,592.94	229.23
ALLIANCE	166	1,658.34	166	1,628.46	29.88
AMISK	219	2,187.81	219	2,148.39	39.42
BASHAW	848	8,471.52	848	8,318.88	152.64
BAWLF	412	4,115.88	412	4,041.72	74.16
BENTLEY	1,042	10,409.58	1,042	10,222.02	187.56
BIG VALLEY	331	3,306.69	331	3,247.11	59.58
BIRCHCLIFF SV	211	2,107.89	211	2,069.91	37.98
BITTERN LAKE	216	2,157.84	216	2,118.96	38.88
BLACKFALDS	11,415	114,035.85	10,470	102,710.70	11,325.15
BOWDEN	1,280	12,787.20	1,280	12,556.80	230.40
CAMROSE	18,772	187,532.28	18,772	184,153.32	3,378.96
CAMROSE COUNTY	8,504	84,954.96	8,504	83,424.24	1,530.72
CARSTAIRS	5,313	53,076.87	4,898	48,049.38	5,027.49
CASTOR	803	8,021.97	803	7,877.43	144.54
CLEARWATER M D*	12,335	123,226.65	11,865	116,395.65	6,831.00
*Plus population of Caroline					
CLIVE	775	7,742.25	775	7,602.75	139.50
CORONATION	868	8,671.32	868	8,515.08	156.24
CREMONA	437	4,365.63	437	4,286.97	78.66
CZAR	248	2,477.52	248	2,432.88	44.64
DAYSLAND	789	7,882.11	789	7,740.09	142.02
DELBURNE	919	9,180.81	919	9,015.39	165.42
DIDSBURY	5,070	50,649.30	5,070	49,736.70	912.60
DONALDA	226	2,257.74	226	2,217.06	40.68
ECKVILLE	1,014	10,129.86	1,014	9,947.34	182.52
EDBERG	126	1,258.74	126	1,236.06	22.68
ELNORA	288	2,877.12	288	2,825.28	51.84
FLAGSTAFF COUNTY	3,660	36,563.40	3,694	36,238.14	325.26
FORESTBURG	807	8,061.93	807	7,916.67	145.26
GULL LAKE	226	2,257.74	226	2,217.06	40.68
HALF MOON BAY SV	65	649.35	65	637.65	11.70
HARDISTY	548	5,474.52	548	5,375.88	98.64
HAY LAKES	456	4,555.44	456	4,473.36	82.08
HEISLER	135	1,348.65	135	1,324.35	24.30
HUGHENDEN	213	2,127.87	213	2,089.53	38.34
INNISFAIL	7,985	79,770.15	7,985	78,332.85	1,437.30
JARVIS BAY SV	213	2,127.87	213	2,089.53	38.34
KILLAM	918	9,170.82	918	9,005.58	165.24
LACOMBE	14,258	142,437.42	14,258	139,870.98	2,566.44
LACOMBE COUNTY	10,283	102,727.17	10,283	100,876.23	1,850.94
LOUGHEED	225	2,247.75	225	2,207.25	40.50
MOUNTAIN VIEW COUNT	12,981	129,680.19	12,981	127,343.61	2,336.58
NORGLNWOLD SV	306	3,056.94	306	3,001.86	55.08
OLDS	9,209	91,997.91	9,209	90,340.29	1,657.62
PAINTEARTH COUNTY	1,990	19,880.10	1,990	19,521.90	358.20
PARKLAND BEACH SV	168	1,678.32	168	1,648.08	30.24
PENHOLD	3,484	34,805.16	3,484	34,178.04	627.12
PONOKA	7,331	73,236.69	7,331	71,917.11	1,319.58
PONOKA COUNTY	9,998	99,880.02	9,998	98,080.38	1,799.64
PROVOST	1,900	18,981.00	1,900	18,639.00	342.00
PROVOST MD	2,071	20,689.29	2,071	20,316.51	372.78
RED DEER COUNTY	19,933	199,130.67	19,933	195,542.73	3,587.94
RIMBEY	2,470	24,675.30	2,470	24,230.70	444.60
ROCHON SANDS SV	97	969.03	97	951.57	17.46
ROCKY	6,765	67,582.35	6,765	66,364.65	1,217.70
ROSALIND	162	1,618.38	162	1,589.22	29.16
SEDGEWICK	761	7,602.39	761	7,465.41	136.98
STETTLER	5,695	56,893.05	5,695	55,867.95	1,025.10
STETTLER COUNTY	5,666	56,603.34	5,666	55,583.46	1,019.88
SUNBREAKER COVE SV	131	1,308.69	131	1,285.11	23.58
SUNDRE	2,672	26,693.28	2,672	26,212.32	480.96
SYLVAN LAKE	16,275	162,587.25	15,995	156,910.95	5,676.30
WHITE SANDS	174	1,738.26	174	1,706.94	31.32
	223,641	2,234,173.59	222,026	2,178,075.06	56,098.53

Brief Notes – September 2026

INCOME

- 1.1 The Provincial Operating grant remains the same, as per notification from 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 \$9.99 population is based on 2024 Alberta Municipal Official Population List
- 1.4 Based on notifications from PLSB and calculated at \$5.60 per capita
- 1.5 Decreased - 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
- 2.3 Line increased due to higher costs for software maintenance agreements and subscriptions for Polaris (the Integrated Library System), Microsoft, Sitecore (website platform), and a few others that renewed at higher rates. This line covers, but is not limited to, cybersecurity software, wireless management software, server software, backup software, and small non-capital peripheral items such as monitors and barcode scanners
- 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. Reduced by \$5,000 to pay for additional eContent (line 2.19)
- 2.5 This line increased by \$6,150 to cover cost increase for existing products
- 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 2025 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 Line reduced as bandwidth increase is deemed unnecessary
- 2.9 Increased slightly to \$8,000 – Tools to assist with cataloguing library materials
- 2.10 Held at 2025 level - used to provide tools for marketing, advocacy and other initiatives for member libraries and PRLS
- 2.11 Increased slightly as this is based on current population at \$0.30 per capita
- 2.12 Decreased to \$600 - operating funding provided to PRLS' three outlet libraries (Nordegg no longer a Parkland service point)
- 2.13 Line eliminated with funds added to line 2.22
- 2.14 Held at 2025 level - includes both Inter Library Loan postage reimbursement to libraries and Inter Library Loans sent from HQ for libraries
- 2.15 Increased by \$7,600 with funds from line 3.12 to reflect support materials from inventory previously charged to cost of services - used for purchasing library material

processing items such as laminated book covers, cataloguing records, library cards and multimedia cases

- 2.16 Held at 2025 level - for the operation 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 Increased by \$2,000 with funds taken from line 3.11 to cover increased cost for Parkland's in-person conference - includes costs for all workshops, conferences, projects, and training activities for library managers, staff, and boards

PRLS CIRCULATING COLLECTIONS

- 2.18 Held at 2025 level \$5,000
- 2.19 Increased \$10,000 due to demands by libraries and renewal of license agreements. Some funds coming from line 2.4 -includes allotment for eBooks, eAudiobooks and other eContent agreements
- 2.20 Held at 2025 level \$12,000
- 2.21 Held at 2025 level \$5,000
- 2.22 Increased to \$3,600 from funds from eliminated line 2.13

COST OF SERVICES

- 3.1 Decreased as no LAPP audit required in 2026
- 3.2 Reduced slightly to \$1,200 - covers the cost of enhanced electronic banking services and cheques
- 3.3 Held at 2025 level of \$4,700 based on review of actual over a three-year period
- 3.4 Held at \$27,250 - actual costs reviewed plus an estimated increase in the building requiring more service calls
- 3.5 Held at 2025 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 Held at \$26,500 based on actual and anticipated increases - covers five vehicles, cyber insurance, and new building
- 3.7 Increased slightly to \$38,000 - for janitorial building maintenance including carpet and window cleaning – also includes outside building maintenance and snow removal
- 3.8 Held at 2025 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 Decrease \$2,000 based on actual expenses
- 3.12 Decreased \$7,600 going to line 2.15 to reflect inventory items that were for library support - based on a five-year review
- 3.13 Increase to \$11,000 based on review - includes line charges, toll free number, mobile telephones, long-distance costs, staff phone reimbursement

- 3.14 Held at 2025 level – 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 2025 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 2025 of \$34,000 - based on review of actual costs and estimated increases

At the end of the budget documents, you will find the Budget Supplement which indicates planned purchases from reserves. The largest planned purchase is for computer hardware from the Technology Reserve, most of which is for member libraries. Expenditures are projected to be valued at \$169,250. Parkland will also need to replace at least one vehicle in 2026 which is reflected by a planned expenditure of \$65,000 from the Vehicle Reserve. By approving the budget, the board is approving these transfers to and from Parkland's reserve fund accounts.

Also included is a "Return on Municipal Levy" document. It is based on comparing the amount of the municipal levy to items of direct financial benefit to member libraries. For 2026, it is projected an equivalent of 91% of the levy is returned in tangible form. This return is before considering the services provided by Parkland or taking into account the cost of running Parkland's system headquarters.

Another document has been included comparing the change in requestion paid by each municipality in 2025 and 2026.

Complete Notes to the 2026 Budget

PARKLAND REGIONAL LIBRARY SYSTEM

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	2025	2026
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	2,178,075	2,234,174
1.4 Alberta Rural Library Services Grant	452,928	452,928
1.5 Interest Income	67,500	50,000
TOTAL Income	3,900,392	3,938,991

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 potentially 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	\$9.99 per capita requisition to municipalities to balance the budget, an eighteen-cent increase per capita using the 2024 Municipal Affairs Population List
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	reduced in 2026 - 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

Support Materials & Services Direct to Libraries

		2025	2026
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2.12	Outlets - Contribution to Operating	800	600
2.13	Periodicals	1,000	0
2.14	ILL Postage for libraries	2,300	2,300
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	PRL Circulating Collections		
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2.19	eContent	75,000	85,000
2.20	Large Print	12,000	12,000
2.21	Programming Kits	5,000	5,000
2.22	Reference	2,600	3,600
TOTAL		1,423,188	1,451,466

Support Materials & Services Direct to Libraries - Line Details

2.1 Alberta Rural Library

Services Grant

a \$5.60 per capita 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 – using 2024 Municipal Affairs Population

2.3 Computer Maint. Agree.

Software Licenses

Line increased due to higher costs for software maintenance agreements and subscriptions for Polaris (the Integrated Library System), Microsoft, Sitecore (website platform), and a few others that renewed at higher rates. This line covers, but is not limited to, cybersecurity software, wireless management software, server software, backup software, and small non-capital peripheral items such as monitors and barcode scanners

2.4 Cooperative Collection

decreased by \$5000 - 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 by \$6150 – to pay for platform fees for CloudLibrary and Overdrive, and subscriptions for Ancestry Library Edition 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 2025 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	increased, based on increase in actual costs – 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 2025 – used to provide tools for marketing, advocacy and other initiatives for member libraries and PRLS
2.11 Member Library Computers	slight increase based on 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	decrease to \$600 - funds for Parkland’s three 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	line eliminated; funds added to line 2.22
2.14 ILL Postage Reimbursement for Libraries	held at 2025 level - based on actual and estimates – reimbursement for items interlibrary loaned (ILL) by member libraries and ILLs sent for libraries from Parkland
2.15 Supplies purchased Cataloguing/Mylar	increased by \$7,600 with funds from line 3.12 to reflect support materials from inventory previously charged to cost of services funds for direct support items being included here – based on review of 3-year actual, line for purchasing library materials processing, laminated book covers, cataloguing records, and multimedia cases, barcodes, barcode label protectors, new plastic patron membership cards supplied to public libraries
2.16 Vehicle Expense	held at 2025 level – 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). Also includes tire replacements

2.17 Workshop/Training increased by \$2000 with funds coming from the Staff Development line (3.11) - 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

PRLS Circulating Collections

2.18. Audiobook Materials held at 2025 level – used to support the physical audiobook collection

2.19 eContent increased 10,000 due to demands for additional content by libraries and renewal of license agreements - includes allotment eBooks and eAudiobooks through CloudLibrary and Overdrive, and potentially other eContent

2.20 Large Print Books held at 2025 level to help refresh the collection

2.21 Programming Kits held at 2025 level - to build new programming kits and replace consumables in current kits for programming in member libraries

2.22 Reference Materials increased by \$1000 due to line 2.13 being eliminated – to purchase limited amounts of reference material for use by member libraries and PRLS staff, and periodicals. eResources for reference and professional development purposes can also be purchased using this budget line

Cost of Services

		2025	2026
3.1	Audit	25,000	23,500
3.2	Bank expenses	1,500	1,200
3.3	Bank Investment Fees	4,700	4,700
3.4	Building-Repairs/Maintenance	27,250	27,250
3.5	Dues/Fees/Memberships	13,000	13,000
3.6	Insurance	26,500	26,500
3.7	Janitorial/Snow removal/Outdoor maintenance	37,600	38,000
3.8	Photocopy	4,000	4,000
3.9	Salaries	1,828,510	1,844,451
3.10	Salaries - Employee Benefits	387,644	391,024
3.11	Staff Development	20,000	18,000
3.12	Supplies/Stationery/Building	29,000	21,400
3.13	Telephone	9,000	11,000
3.14	Travel	3,500	3,500
3.15	Trustee expense	26,000	26,000
3.16	Utilities	34,000	34,000
TOTAL		2,477,204	2,487,525

Cost of Services – Line Details

3.1 Audit	decreased - three-year quote for audit services with MNP - no LAPP audit required this year, includes costs for an annual letter from PRLS' lawyers required for the audit process
3.2 Bank Expenses	decreased based on actual - to cover the cost of enhanced electronic banking services and cheques
3.3 Bank Investment Fees	fee for management of the RBC Dominion investment program – based on review of actual charges – held at 2025 level.
3.4 Building-Repair/Maintenance	held at 2025 level – based on actual costs as reviewed

3.5 Dues/Fees/ Memberships	held at 2025 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	held at 2025 level - 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 \$38,000 - 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	reflects current staffing levels and includes a step up the grid for qualifying staff
3.10 Salaries-Employee Benefits	reflects predicted costs for employer contributions and staff benefits based on current staff levels and being provided full benefits including, but not limited to, LAPP, Blue Cross, WCB
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 and activities- reduced to \$18,000
3.12 Supplies/Stationery/ Building	reduced - direct library supplies costs moved to line 2.15- includes, but not limited to, book processing-related supplies, building and stationery supplies
3.13 Telephone	increased slightly - includes line charges, toll free number, mobile telephones, long-distance costs, and mobile phone reimbursement for staff. Based on actual costs.

3.14 Travel	held at 2025 level - 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 \$0.57 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 6-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 2025 level
3.16 Utilities	held at 2025 level - based on multi-year review of actual expenses

PARKLAND REGIONAL LIBRARY SYSTEM

Approved 2026 Budget

	Present Budget	Approved Budget
	2025	2026
TOTAL Income	3,900,392	3,938,991
TOTAL Support Materials & Services Direct to Libraries	1,423,188	1,451,466
TOTAL Cost of Services	2,477,204	2,487,525
TOTAL Expenses (library materials & cost of service)	3,900,392	3,938,991
Surplus/Deficit	0	0
AMOUNT PER CAPITA REQUISITION	9.81	9.99

Budget Supplement

Explanation points to the 2026 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 at least one new vehicle in 2026 (estimated at \$65,000). The amortization expense for vehicle purchases will be allocated and the residual value set aside in the Amortization Reserve.

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 - 2026

Explanation points to the 2026 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		2026
Amortization Reserve		
Anticipated funds required to cover yearly portion of amortization expense from reserve w/o building	\$89,810	A
<i>(actual amount will be affected by asset disposals during the year)</i>		
Vehicle Reserve		
Anticipated funds required to purchase new vehicles	\$65,000	B
<i>(actual amount will be based on exact purchase price in the year)</i>		
Technology Reserve		
Anticipated funds required for Technology purchases	\$169,250	
<i>(may include member library computers, wireless equipment, SuperNet CED units, PRLS assets)</i>		
<i>(Estimated capital PRLS assets - 2025, \$132,250 -B)</i>		
	\$324,060	
2 INCOME FROM THE SALE OF CAPITAL ASSETS		
Vehicle selling price	\$10,000	C
<i>(actual amounts will be based on exact selling price in the year)</i>		
	\$10,000	
3 MOVEMENT OF FUNDS FROM OPERATING EXPENSE TO RESERVES		
Amortization Reserve		
Residual Amortization anticipated - PRLS assets	\$75,763	B
Current Year Amortization estimated - PRLS Assets	\$56,487	B
<i>(actual amounts will be based on exact purchase amounts in the year)</i>		

Vehicle Reserve

Proceeds from the sale of vehicles	\$10,000	C
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(actual amounts will be based on exact selling price in the year)

Technology Reserve

Budgeted for member library computers	\$67,092	
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\$209,342

4 CAPITAL ASSET EXPENSE ALLOCATION

Amortization expense anticipated w/o building	\$89,810	A
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(actual amount will be affected by asset disposals during the year)

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

\$168,749