

CMLibraries

2025 1st Budget Presentation

Read. Learn. Connect.

Presented by: Karla Buckborough, CEO & Chief Librarian

Highlights from this year:



- Book launch for first Seniors Community Grant
- Applied for, and received, a second Seniors Community Grant
- Took part in Parks and Rec event, July 1st @ the CMCC, Zucchini Fest, BIA Fall Festival, Volunteer Fair
- Storytime connection with CMCC Summer Camp, Helping Hands and Compass Daycares
- Continued Adult Storytime in partnership with Karis Homes and Centennial Place
- Reorganizing the Millbrook Branch - turning the Harry Williams Room into a dedicated children's space.

Connect.



“ —
This project saved my
life.

Anonymous
Seniors Community Grant
June 2024

— ”

By October 31st:

NEW PATRONS

272

BORROWED
ITEMS

45K

7% more
circulation
than in 2023

PROGRAM
PARTICIPANTS

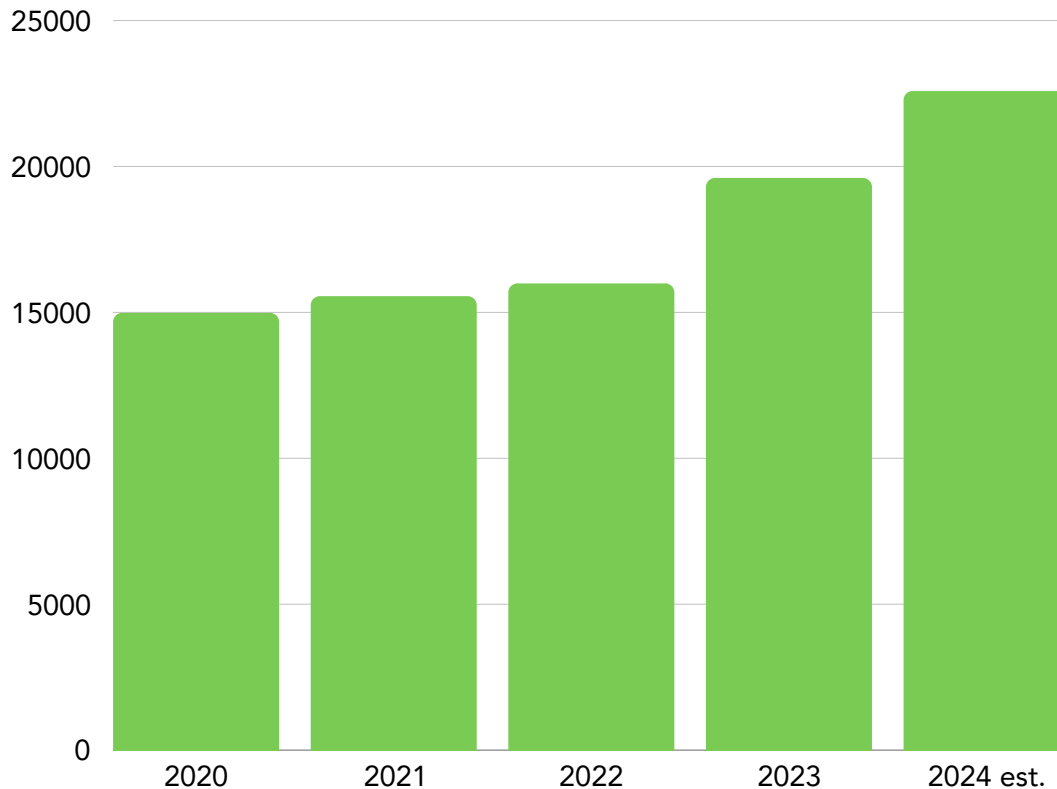
5355

34% more
participants
than in 2023



Some statistics from 2024

Virtual Branch Circulation, 2020 Actual - 2024 est.

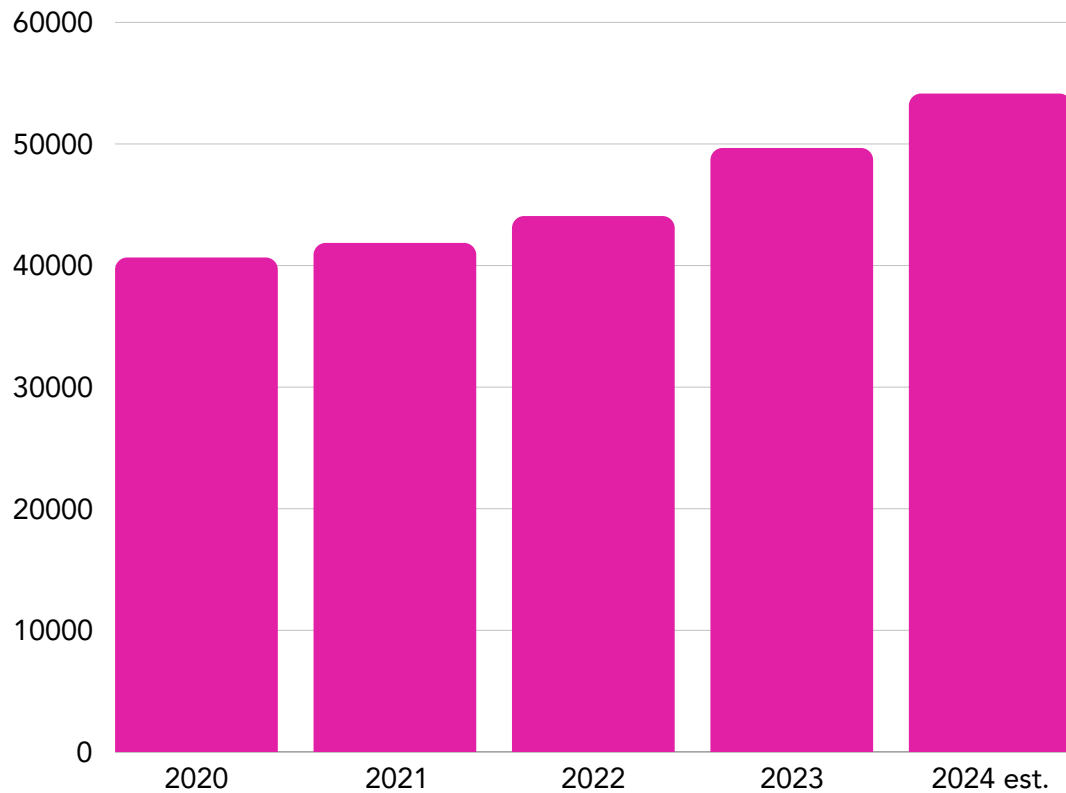


There has been a steady increase in Virtual Branch use year-over-year.

In addition to an increase in users, the cost of virtual branch streaming services and subscriptions is also increasing.

Currently at 18,821, projected to be over 22,000 at year end.

Overall Materials Circulated, 2020 Actual - 2024 est.



Each year, we see growth in overall circulation of physical and virtual material.

With the population growth and planned development over the next several years, we estimate that this trend in overall circulation will continue for the foreseeable future.

We are on target to be well over 50,000 items in 2024.

Grants

The CMLibraries will continue to search and apply for all applicable grants.

Supports Strategic Direction #3.
Goal 3 - Seek New Revenue Sources



Our Vision

Enriching the lives of the community through books and beyond.

Our Mission

Empowering the community to read, learn, and connect through quality resources, safe and welcoming spaces, innovative programs, and creative services.

Our guiding values

Learning: fostering life-long learning and literacy for residents

Accountability: ensuring our services have a measurable and positive impact on the social and economic success of residents

Collaboration: working together with our partners to meet the needs of residents

Quality: offering creative and innovative programs and services

Inclusion: creating safe and welcoming spaces for everyone



Strategic Direction #1

Optimizing Spaces

Goal 1: Create Engaging Spaces

- Utilize and diversify our current space to ensure optimal use.
- Enhance the indoor and outdoor experiences of visitors.

Goal 2: Increase Digital Presence

- Utilize social media, web, and technology to increase access to library resources and promote the use of digital branch resources.

Strategic Direction #2

Enhance Services

Goal 1: Modernize Resources

- Increase access to print and digital resources.
- Ensure visitors have continued access to new technology and equipment.

Goal 2: Provide Dynamic Programs and Services

- Continually assess the needs of the community and allocate resources accordingly.
- Explore new and innovative programs and services.

Strategic Direction #3

Strengthen Partnerships & Revenue Sources

Goal 1: Explore Alliances

- Develop and strengthen partnerships with community agencies, groups, schools, and the municipality.

Goal 2: Focus on Staff & Volunteers

- Support staff and volunteers in their development.

Goal 3: Seek New Revenue Sources

- Explore new funding sources and optimize solutions to address fiscal constraints.

Operating Budget

The 2025 Operating Budget for the Library is \$365,174 compared to the 2024 budget of \$354,152 (not including the Seniors Community Grant).

Operating Budget Levy request for 2025 is \$333,486. This is an increase of \$13,090 or 4% over the 2024 Operating levy amount of \$320,396.

Operating budget changes 2025 over 2024:

| Amount | GL | Description |
|----------|--------------|--|
| \$8,022 | 01-4245-XXXX | Salaries with 2% COLI, step progression on grid, MERC & partial funding for one summer student |
| \$3,000 | 01-42XX-XXXX | Increase in non-salary portion of expenses |
| \$2,068 | 01-4205-9088 | Removal of the Roll-over – amount not calculated yet for 2025 budget |
| \$13,090 | | Increase to Operating Levy |

Salaries and Benefits

The increase to “Salaries and Benefits” for the Library is \$8,022 – comprising a 2% cost of living increase, progression along the grid of a single step for some staff, increased mandatory employment costs, and a budget for summer students (dependent on grants).

- Supports Strategic Direction #3, Goal 2 - Focus on Staff and Volunteers.

Other Operating Expenses

Operating expenses other than salaries and benefits make up the remaining 13.5% of the operating costs of the Library. The total for 2024 is \$48,532 which is \$3,000 more than in the 2024 budget (\$45,532). Increases are requested in “Software License and Support – Internal” (01-4270-3205) and “Virtual Branch” (01-4286-XXXX) to accommodate increases in software licensing costs as well as growing usage of the e-resources.

- Supports Strategic Direction #2, Goal 1 - Modernize Resources

Operating Revenues including Surplus/Rollover

A roll over of \$2068 as was added to the 2024 budget, this is the remaining surplus identified in the 2022 audit. The 2023 audit did not identify a surplus. Therefore, no surplus/rollover is currently being budgeted for 2025.

Capital Budget

The Library Capital Budget requests funding for two areas: Circulating Materials (Books and DVDs) and IT Hardware.

- Supports Strategic Direction #2, Goal 1 - Modernize Resources.

Capital Budget Levy request for Circulating Materials:

| GL | Description | 2024 | 2025 | Description |
|--------------|--|----------|----------|-------------|
| 02-4255-xxxx | Circulating Materials (ebooks, Books and DVDs) | \$28,500 | \$30,000 | \$1,500 |
| 02-4270-9176 | Capital Levy | \$22,000 | \$23,500 | \$1,500 |
| 02-4205-9178 | Development Charges for Circulating Materials | \$6,500 | \$6,500 | \$0 |

The \$1,500 increase will allow the library to purchase more ebooks, to add capacity to the Libby collection (the “Virtual Branch”)

Capital Budget Levy request for IT Investment:

| GL | Description | 2024 | 2025 | Difference |
|--------------|---------------|----------|---------|------------|
| 02-4270-xxxx | IT Investment | \$7,000* | \$6,000 | -\$1,000 |
| 02-4270-9176 | Capital Levy | \$0 | \$6,000 | \$6,000 |

*The \$7,000 used as the 2024 IT Investment was rolled forward from 2023. The amount is currently being spent to rectify issues addressed in the report received from the County IT department on November 17th, 2023. Working with the County IT department we are ensuring that purchases made will be part of our ongoing technology plan.

To date we have installed a secure enclosure with managed cabling, contact has been made with vendors of record through OECM to acquire anti-virus software and hardware components.

The requested \$6,000 for 2025 will allow us to continue covering the deficits outlined in the County IT report.



CMLibraries

Read. Learn. Connect.

THANKYOU

For your ongoing support.

Special Council Meeting

| | |
|----------------|--|
| To: | Mayor and Council |
| Date: | November 21, 2024 |
| From: | Library Finance Committee, Represented by Karla Buckborough |
| Subject | 2025 Library Budget |

Recommendation

That Council receives the Cavan Monaghan Library Presentation and 1st Draft Budget.

Overview

See attachment #1 - CMLibraries - Presentation to Council for 2024 11 21

Operating Budget

The 2025 Operating Budget for the Library is \$365,174 compared to the 2024 budget of \$354,152. These amounts are not including inter-departmental transfers or the 2023-2024 and 2024-2025 Seniors Community Grants.

Operating Budget Levy request for 2024 is \$333,486. This is an increase of \$13,090 or 4% over the 2024 Operating levy amount of \$320,396.

Itemizing the operating budget changes 2025 over 2024:

| Amount | GL Department | Description |
|----------|---------------|--|
| \$8,022 | 01-4245-XXXX | Salaries with 2% COLI, MERC & partial funding for one summer student |
| \$3,000 | 01-42XX-XXXX | Increase in non-wage portion of expenses |
| \$2,068 | 01-4205-9088 | Removal of the Roll-over – amount not calculated yet for 2025 budget |
| \$13,090 | | Increase to Operating Levy |

Salaries and Benefits

As with most public libraries in Ontario, remuneration represents the largest portion of the Library budget (86.5% of this year's operating budget). After undergoing a pay equity review in 2022, this budget continues to ensure that we maintain pay equity. Part of that maintenance is utilizing the same cost of living increase as is incorporated in the Township budget which is 2%. The increase to "Salaries and Benefits" for the Library is \$8,022 – comprising a 2% cost of living increase, progression along the grid of a single step for some staff, increased mandatory employment costs, and a budget for summer students (dependent on grants).

- Supports Strategic Direction #3, Goal 2 - Focus on Staff and Volunteers

| GL | 2024 | 2024 | Difference | |
|--|-----------|-----------|------------|-------|
| 01-4245-xxxx Salaries | \$260,498 | \$266,642 | \$6,144 | 2.30% |
| 01-4245-xxxx Mandatory costs and OMERS | \$48,122 | \$50,000 | \$1,878 | 3.75% |
| | \$308,620 | \$316,642 | \$8,022 | 2.53% |

Other Operating Expenses

Operating expenses other than salaries and benefits make up the remaining 13.5% of the operating costs of the Library. The total for 2024 is \$48,532 which is \$3,000 more than in the 2024 budget (\$45,532). Increases are requested in "Software License and Support – Internal" (01-4270-3205) and "Virtual Branch" (01-4286-XXXX) to accommodate increases in software licensing costs as well as growing usage of the e-resources.

- Supports Strategic Direction #2, Goal 1 - Modernize Resources

Operating Revenues including Surplus/Rollover

A roll over of \$2068 as was added to the 2024 budget, this is the remaining surplus identified in the 2022 audit. The 2023 audit did not identify a surplus. Therefore, no surplus/rollover is currently being budgeted for 2025.

Special Projects

- Supports Strategic Direction #3, Goal 3 - Seek New Revenue Sources

GL 01-4104-xxxx

In March 2023, the Library applied for and received a large Seniors Community Grant which spans from July 2023-March 2024. Unspent revenue and applicable expenses will be moved forward to 2024. The grant items are captured in GL accounts beginning with 01-4104-xxxx at the top of the operating budget. The original grant was \$24,644.

Since the first Seniors Community Grant was so successful and meaningful, a second application was made in March 2024. The CMLibraries received \$13,940. While the majority of these funds will be spent in 2024, a small portion will rollover to 2025 but can only be used for the purposes outlined in the grant.

Capital Budget

The Library Capital Budget requests funding for two areas: Circulating Materials (Books and DVDs) and IT Hardware.

- Supports Strategic Direction #2, Goal 1 - Modernize Resources

Capital Budget Levy request for Circulating Materials:

| GL | | 2024 | 2025 | Difference |
|--------------|--|----------|----------|------------|
| 02-4255-XXXX | Circulating Materials (ebooks, Books and DVDs) | \$28,500 | \$30,000 | \$1,500 |
| 02-4270-9176 | Capital Levy | \$22,000 | \$23,500 | \$1,500 |
| 02-4205-9178 | Development Charges for Circulating Materials | \$6,500 | \$6,500 | \$0 |

Capital Budget Levy request for IT Investment:

| GL | | 2024 | 2025 | Difference |
|--------------|---------------|----------|---------|------------|
| 02-4270-XXXX | IT Investment | \$7,000* | \$6,000 | \$0 |
| 02-4270-9176 | Capital Levy | \$0 | \$6,000 | \$6,000 |

*The \$7,000 used as the 2024 IT Investment was rolled forward from 2023. The amount is currently being spent to rectify issues addressed in the report received from the County IT department on November 17th, 2023. Working with the County IT department we are ensuring that purchases made will be part of our ongoing technology plan.

To date we have installed a secure enclosure with managed cabling, contact has been made with vendors of record through OECM to acquire anti-virus software and hardware components.

The requested \$6,000 for 2025 will allow us to continue covering the deficits outlined in the County IT report.

Capital Worksheet

The Library had been maintaining a long-range Capital Worksheet from 2019-2033. This worksheet projects the costs for the circulating materials, IT asset replacement and furniture.

Reserves

The Reserves are primarily created from donations received from our patrons. Undesignated donations are pooled and used for larger purchases. In 2023, the donations were used to purchase new shelving for the children’s room at the Bruce Johnston Branch. This year, the donations are being used to purchase new shelving at the Millbrook Branch as well as a new projector to replace the one purchased in 2014.

| Reserves | 2022 Audit | | | 2023 Budget | | | 2024 Budget | | Estimated 2024-12-31 |
|---|------------------|----------------------|-----------------|-----------------|------------------------|-----------------|------------------|-------------|-------------------------|
| | Withdrawals | Adjusting Entries | 2022-12-31 | Withdrawals | Estimated Additions | 2023-12-31 | Withdrawals | Additions | |
| 01-0000-2710 General Surplus/Deficit | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 01-0000-2726 Working Fund - operating | -\$2,375 | \$3,068 | \$3,068 | -\$1,000 | \$0 | \$2,068 | -\$2,068 | \$0 | -\$0 |
| 01-0000-2728 Donation/Fundraising Reserve | \$0 | \$2,022 | \$10,726 | -\$4,928 | \$4,347 | \$10,145 | -\$7,600 | \$0 | \$2,545 |
| 02-0000-2728 IT Hardware Reserve | -\$2,500 | \$0 | \$0 | \$0 | \$7,000 | \$7,000 | -\$7,000 | \$0 | \$0 |
| 02-0000-2726 Future Capital Reserve-Circulating | -\$491 | \$0 | \$0 | \$0 | \$3,372 | \$3,372 | -\$3,372 | \$0 | \$0 |
| ICIP Reserve, used for PE Liability | -\$24,935 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 01-0001-2710 New Initiative Reserve | \$0 | \$0 | \$12 | \$0 | \$0 | \$12 | \$0 | \$10 | \$22 |
| Total Reserves | -\$30,301 | \$5,090 | \$13,806 | -\$5,928 | \$14,719 | \$22,597 | -\$20,040 | \$10 | \$2,567 |

•\$3300 (approximately) being offered from Circulating Materials towards sun shade at OMS
 •\$7000 Roll forward from IT Hardware Reserve for 2024 IT Costs

•\$6000 to be used for new shelving etc as need for rearrangement of Millbrook Branch
 •\$1600 for new projector to replace current one purchased in 2014

Attachments

1. 2025 CMLibraries - Presentation to Council for 2024 11 21
2. Nov 8 4200 Operating Summary
3. Nov 8 4200 Operating
4. Nov 8 4200 Capital
5. Nov 8 4100 – (Seniors Community Grant)

Respectfully Submitted by,
 Karla Buckborough
 CEO/Librarian

Reviewed by,
 Earl McLeod
 Board Trustee

General Ledger

Revenue and Expense Working Current Budget Report

Up To Period 1 Accounts: ?1-42??-???? by Type

| Account | Description | 2024 Total Budget | 2024 Actual | Proposed Budget | Final Budget |
|-----------------|---|-------------------|-------------|-----------------|--------------|
| 01-4205 | Township of CM Levy - Operating | -322,464.00 | -320,396.00 | -333,486.00 | |
| 01-4210 | Province of Ontario | -15,984.00 | 0.00 | -15,984.00 | |
| 01-4225 | Donations, Fundraising, Book Sales | -4,000.00 | -5,351.41 | -4,000.00 | |
| 01-4235 | User charges (Fines, Copies, Burn Permits...) | -1,340.00 | -1,526.32 | -1,340.00 | |
| 01-4245 | Salaries and Benefits | 298,556.00 | 262,530.77 | 306,578.00 | |
| 01-4250 | Professional Development/Memberships | 2,515.00 | 707.91 | 2,515.00 | |
| 01-4255 | Periodicals | 1,400.00 | 1,078.44 | 1,400.00 | |
| 01-4265 | Telephone & Internet | 6,420.00 | 5,327.53 | 6,420.00 | |
| 01-4270 | IT (Software, Support& Maintenance) | 7,100.00 | 5,881.40 | 7,900.00 | |
| 01-4275 | General Administration | 10,900.00 | 6,956.52 | 10,900.00 | |
| 01-4280 | Professional Fees & Honorarium | 1,640.00 | 1,335.15 | 1,640.00 | |
| 01-4285 | Program and service material | 3,257.00 | 2,591.04 | 3,257.00 | |
| 01-4286 | Virtual Branch (E-Resources) | 12,000.00 | 11,647.33 | 14,200.00 | |
| Total Revenues: | | -354,152.00 | -333,281.68 | -365,174.00 | |
| Total Expenses: | | 354,152.00 | 304,064.04 | 365,174.00 | |
| Report Net: | | 0.00 | -29,217.64 | | |

General Ledger

Revenue and Expense Working Current Budget Report Up To Period 1 Accounts: ?2-42??-???? by Department

| Account | Description | 2024 Total Budget | 2024 Actual | Proposed Budget | Final Budget |
|--|----------------------------------|-------------------|-------------|-----------------|--------------|
| Fund: 02 Capital Fund | | | | | |
| 4240 Transfer / roll over (capital) | | | | | |
| Revenue | | | | | |
| 02-4240-2411 | Roll-over - Books - from future | 0.00 | 0.00 | | |
| 02-4240-2413 | Roll-over IT Equipment | 0.00 | -7,000.00 | | |
| Total Revenue | | 0.00 | -7,000.00 | | |
| Total 4240 Transfer / roll over (capital) | | 0.00 | -7,000.00 | | |
| 4255 Circulating Materials | | | | | |
| Revenue | | | | | |
| 02-4255-9140 | Grants for Circulating Materials | 0.00 | 0.00 | | |
| 02-4255-9176 | Township Capital Levy Circulati | -22,000.00 | -22,000.00 | -23,500.00 | |
| 02-4255-9178 | Development Charges - Circula | -6,500.00 | -6,500.00 | -6,500.00 | |
| 02-4255-9183 | Donations for Circulating Materi | 0.00 | -96.00 | | |
| Total Revenue | | -28,500.00 | -28,596.00 | -30,000.00 | |
| Expense | | | | | |
| 02-4255-3306 | E-Books | 1,500.00 | 1,495.64 | 3,000.00 | |
| 02-4255-3440 | Book Collection | 22,000.00 | 18,365.02 | 22,000.00 | |
| 02-4255-3441 | DVDs | 5,000.00 | 3,989.42 | 5,000.00 | |
| Total Expense | | 28,500.00 | 23,850.08 | 30,000.00 | |
| Total 4255 Circulating Materials | | 0.00 | -4,745.92 | | |
| 4270 Infrastructure and Technology (IT) | | | | | |
| Revenue | | | | | |
| 02-4270-9176 | Township Capital Levy - IT | 0.00 | 0.00 | -6,000.00 | |
| 02-4270-9179 | Roll forward IT | -7,000.00 | 0.00 | | |
| Total Revenue | | -7,000.00 | 0.00 | -6,000.00 | |
| Expense | | | | | |
| 02-4270-3303 | IT Investment | 7,000.00 | 700.76 | 6,000.00 | |
| Total Expense | | 7,000.00 | 700.76 | 6,000.00 | |
| Total 4270 Infrastructure and Technology (IT) | | 0.00 | 700.76 | | |
| 4275 Office Equipment/Furniture | | | | | |
| Revenue | | | | | |
| 02-4275-9310 | Office Equipment/Furniture | 0.00 | 0.00 | | |
| Total Revenue | | 0.00 | 0.00 | | |
| Expense | | | | | |
| 02-4275-3310 | Office Equipment/Furniture | 0.00 | 587.15 | | |

General Ledger

Revenue and Expense Working Current Budget Report

Up To Period 1 Accounts: ??-42??-???? by Department

| Account | Description | 2024 Total Budget | 2024 Actual | Proposed Budget | Final Budget |
|---------|--|-------------------|-------------|-----------------|--------------|
| | Total Expense | 0.00 | 587.15 | | |
| | Total 4275 Office Equipment/Furniture | 0.00 | 587.15 | | |

General Ledger

Revenue and Expense Working Current Budget Report Up To Period 1 Accounts: ?2-42??-???? by Department

| Account | Description | 2024 Total Budget | 2024 Actual | Proposed Budget | Final Budget |
|-----------------|------------------------------------|-------------------|-------------|-----------------|--------------|
| 02-4240 | Transfer / roll over (capital) | 0.00 | -7,000.00 | | |
| 02-4255 | Circulating Materials | 0.00 | -4,745.92 | | |
| 02-4270 | Infrastructure and Technology (IT) | 0.00 | 700.76 | | |
| 02-4275 | Office Equipment/Furniture | 0.00 | 587.15 | | |
| Total Revenues: | | -35,500.00 | -35,596.00 | -36,000.00 | |
| Total Expenses: | | 35,500.00 | 25,137.99 | 36,000.00 | |
| Report Net: | | 0.00 | -10,458.01 | | |

General Ledger

Revenue and Expense Working Current Budget Report Up To Period 1 Accounts: ?1-41??-???? by Type

| Account | Description | 2024 Total Budget | 2024 Actual | Proposed Budget | Final Budget |
|---|---------------------------------|-------------------|-------------------|-----------------|--------------|
| Fund: 01 Library Board General | | | | | |
| Revenue | | | | | |
| 4104 Miscellaneous Grant-Funded Projects | | | | | |
| 01-4104-9088 | Roll forward from previous year | -6,094.19 | -6,094.19 | | |
| 01-4104-9175 | Provincial Grants | -18,869.00 | -16,081.00 | | |
| Total 4104 Miscellaneous Grant-Funded Projects | | -24,963.19 | -22,175.19 | | |
| Total Revenue | | -24,963.19 | -22,175.19 | | |
| Expense | | | | | |
| 4104 Miscellaneous Grant-Funded Projects | | | | | |
| 01-4104-1050 | Wages | 9,752.56 | 7,528.23 | | |
| 01-4104-3055 | Hospitality | 2,802.98 | 1,619.47 | | |
| 01-4104-3308 | Technology - Grant | 461.93 | 204.49 | | |
| 01-4104-3420 | Portable Assets | 5,645.72 | 2,526.38 | | |
| 01-4104-3421 | Program Expenses | 6,300.00 | 3,015.00 | | |
| Total 4104 Miscellaneous Grant-Funded Projects | | 24,963.19 | 14,893.57 | | |
| Total Expense | | 24,963.19 | 14,893.57 | | |

General Ledger

Revenue and Expense Working Current Budget Report

Up To Period 1 Accounts: ?1-41??-???? by Type

| Account | Description | 2024 Total Budget | 2024 Actual | Proposed Budget | Final Budget |
|-----------------|-------------------------------------|-------------------|-------------|-----------------|--------------|
| 01-4104 | Miscellaneous Grant-Funded Projects | 0.00 | -7,281.62 | | |
| Total Revenues: | | -24,963.19 | -22,175.19 | | |
| Total Expenses: | | 24,963.19 | 14,893.57 | | |
| Report Net: | | 0.00 | -7,281.62 | | |