



**CM Libraries**

Read. Learn. Connect.

# CM Libraries

2025 2nd Budget Presentation

Read. Learn. Connect.

Presented by: Karla Buckborough, CEO & Chief Librarian



[cavanmonaghanlibraries.ca](http://cavanmonaghanlibraries.ca)

## 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
- Reorganized the Millbrook Branch - turned the Harry Williams Room into a dedicated children's space.

# Connect.



“ —  
This project saved my  
life.

Anonymous  
Seniors Community Grant  
June 2024

— ”



## By December 21st:

NEW PATRONS

**376**

BORROWED  
ITEMS

**53K**

6.6% more  
circulation  
than in 2023

PROGRAM  
PARTICIPANTS

**5938**

41% more  
participants  
than in 2023



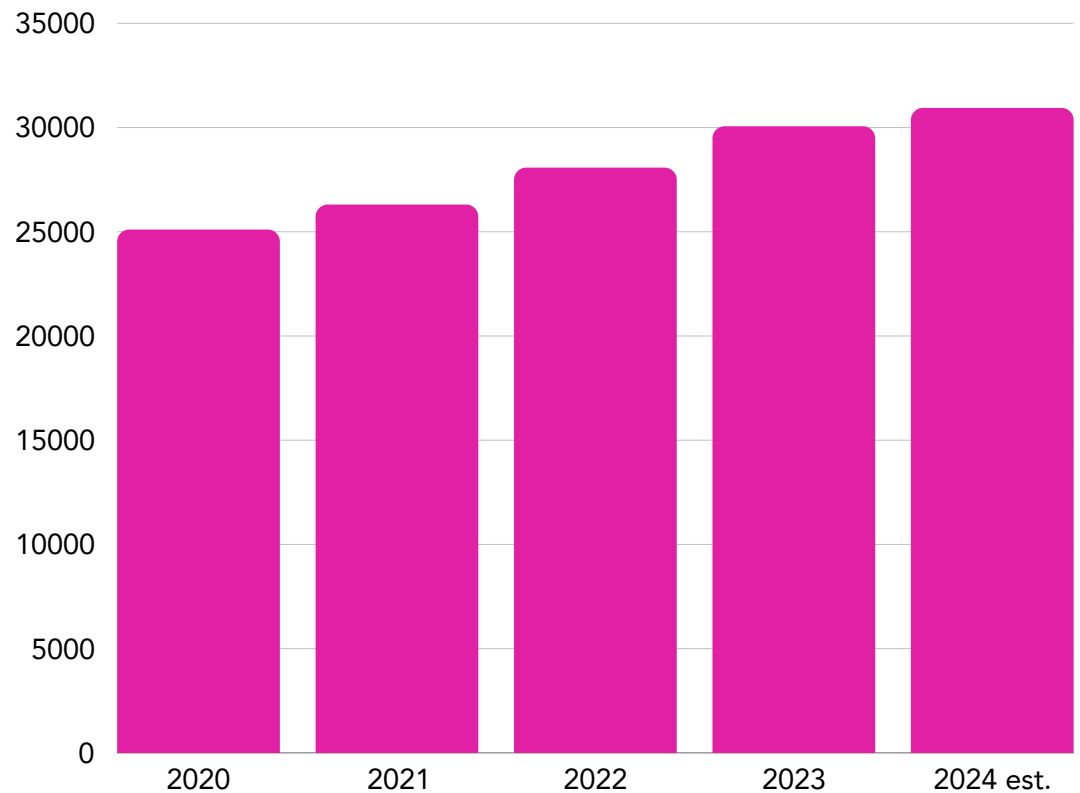
## Some statistics from 2024



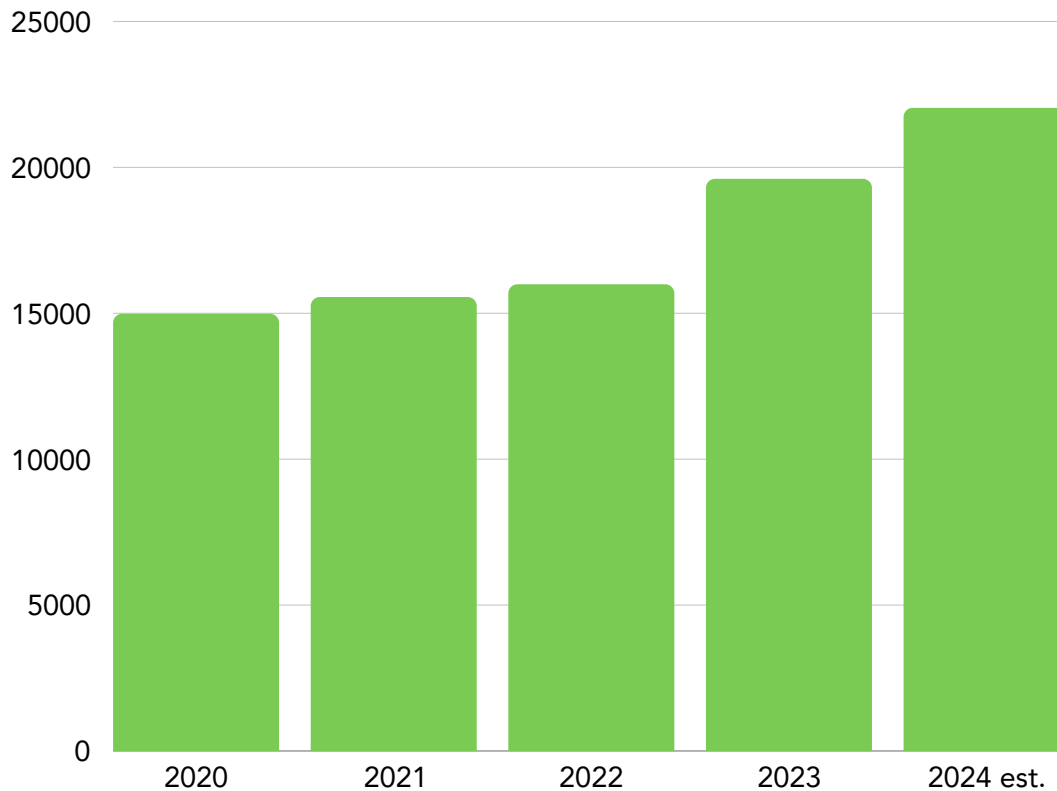
**We have seen growth in overall circulation of physical material.**

We are on target to be over 31,000 items circulated in 2024.

## Physical Materials Circulated 2020 Actual - 2024 Estimated



## Virtual Branch Circulation 2020 Actual - 2024 Estimated

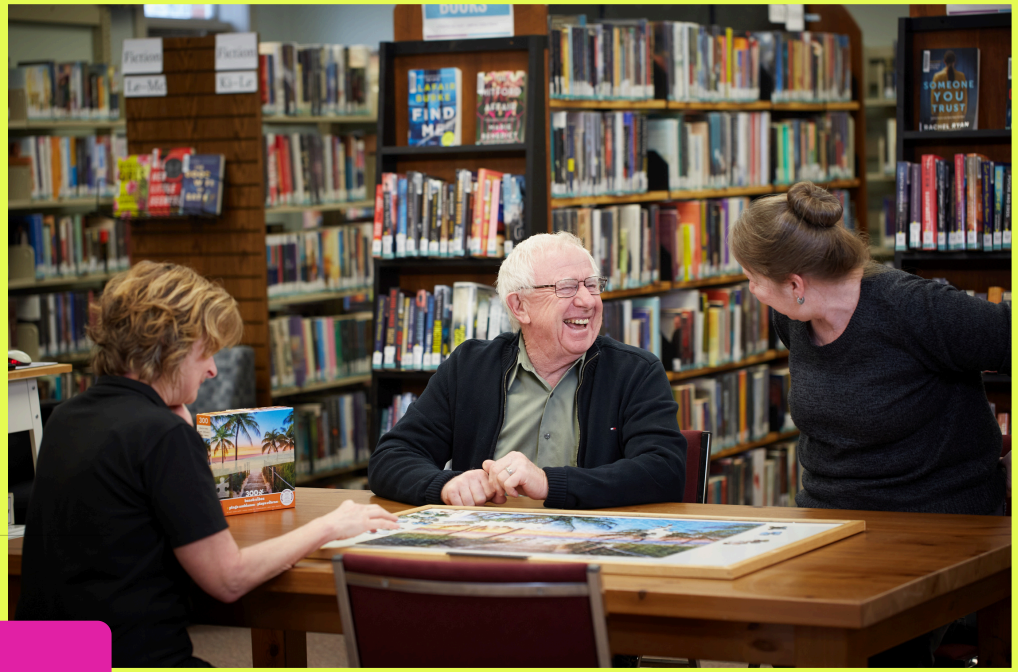
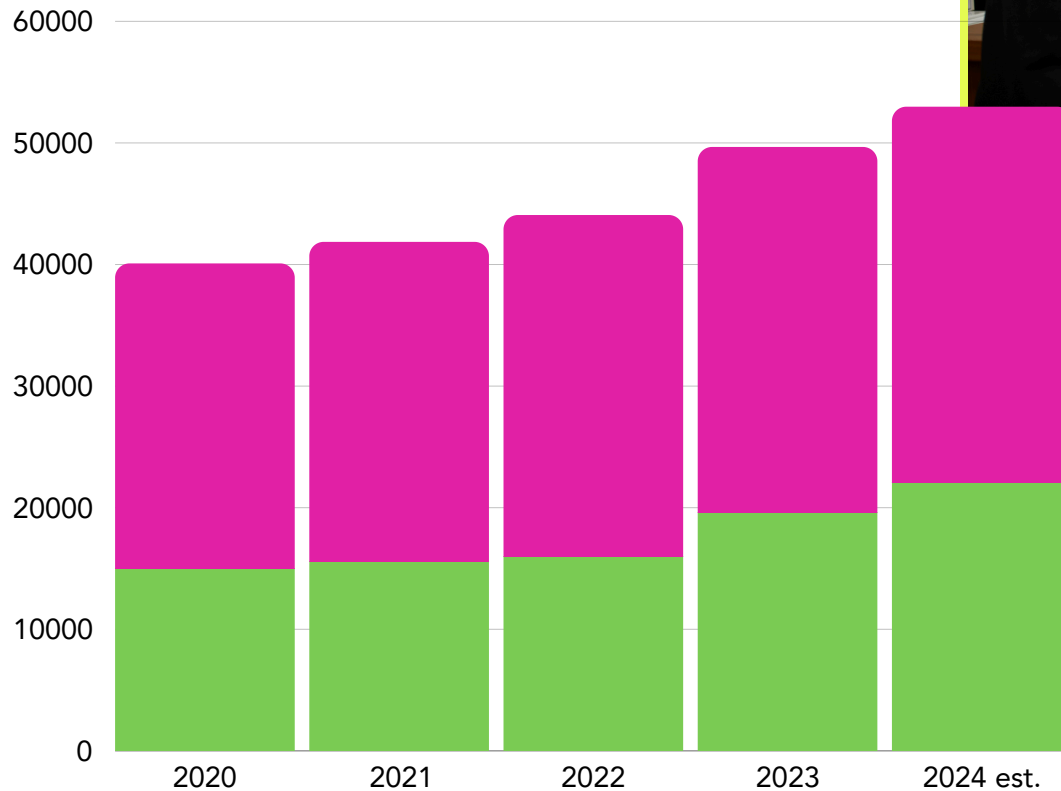


**There has been a steady increase in Virtual Branch use year-over-year.**

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

Circulation was 22,038 on Dec 21st.

## Overall Materials Circulated 2020 Actual - 2024 Estimated



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

We are on target to be over 53,000 items circulated 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 \$366,674 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 4.09% over the 2024 Operating levy amount of \$320,396.

Operating budget changes 2025 over 2024:

Amount	GL	Description
\$9,522	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
\$568	01-4205-9088	Difference between the \$2068 surplus offered for the 2024 budget and \$1500 from donation reserve to be used in 2025 budget
\$13,090		Increase to Operating Levy

## Salaries and Benefits

The increase to “Salaries and Benefits” for the Library is \$9,522 – 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 but the Board is committing \$1500 from the Donation Reserve to cover part of the \$3000 increase in the Virtual Branch

## 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	Difference
02-4255-xxxx	Circulating Materials (ebooks, Books and DVDs)	\$28,500	\$30,000	\$1,500
02-4270-9176	Capital Levy	\$22,000	\$22,000	\$0
02-4205-9178	Development Charges for Circulating Materials	\$6,500	\$8,000	\$1,500

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.



## Special Council Meeting

<b>To:</b>	<b>Mayor and Council</b>
<b>Date:</b>	<b>January 9, 2025</b>
<b>From:</b>	<b>Library Finance Committee, Represented by Karla Buckborough</b>
<b>Subject</b>	<b>2025 Library Budget</b>

### Recommendation

That Council receives the Cavan Monaghan Library Presentation and 2nd Draft Budget.

### Overview

See attachment #1 - CMLibraries - Presentation to Council for 2025 01 09

### Operating Budget

The Library Operating Budget has had a \$1500 increase from our 1<sup>st</sup> submission. The Board has chosen to not increase the levy request but will cover the difference from the Donation Reserve.

The 2025 Operating Budget for the Library is \$366,674 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 4.09% over the 2024 Operating levy amount of \$320,396.

Itemizing the operating budget changes 2025 over 2024:

Amount	GL Department	Description
\$9,522	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
\$568	01-4205-9088	Difference between the \$2068 surplus offered for the 2024 budget and \$1500 from donation reserve to be used in the 2025 budget.
<b>\$13,090</b>		<b>Increase to Operating Levy</b>

### Salaries and Benefits

As with most public libraries in Ontario, remuneration represents the largest portion of the Library budget (86.76% 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 \$9,522 – 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). The wage budget increase also incorporates a recalculation of the CPP contribution which had been undercalculated due to a formula error in 2024 and in the 1<sup>st</sup> draft of the 2025 budget.

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

GL	2024	2025	Difference	
01-4245-xxxx Salaries	\$260,498	\$266,642	\$6,144	2.35%
01-4245-xxxx Mandatory costs and OMERS	\$48,122	\$51,500	\$1,878	7.01%
	<b>\$308,620</b>	<b>\$318,142</b>	<b>\$9,522</b>	<b>3.08%</b>

## Other Operating Expenses

Operating expenses other than salaries and benefits make up the remaining 13.24% 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

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## 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

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

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\*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 17<sup>th</sup>, 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.

	Withdrawals	Adjusting Entries	2022-12-31	Withdrawals	Estimated Additions	2023-12-31	Withdrawals	Additions	2024-12-31
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	-\$2,735	\$0	\$7,411
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-Circulat	-\$491	\$0	\$0	\$0	\$3,372	\$3,372	-\$3,372	\$0	\$0
ICIP Reserve, used for PE Liabili	-\$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
<b>Total Reserves</b>	<b>-\$30,301</b>	<b>\$5,090</b>	<b>\$13,806</b>	<b>-\$5,928</b>	<b>\$14,719</b>	<b>\$22,597</b>	<b>-\$15,175</b>	<b>\$10</b>	<b>\$7,433</b>

### Attachments

1. 2025 CMLibraries - Presentation to Council for 2025 01 09
2. Dec 20 4200 Operating Summary
3. Dec 20 4200 Operating
4. Dec 20 4200 Capital
5. Dec 20 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	-334,986.00	
01-4210	Province of Ontario	-15,984.00	-13,690.00	-15,984.00	
01-4225	Donations, Fundraising, Book Sales	-4,000.00	-6,790.01	-4,000.00	
01-4235	User charges (Fines, Copies, Burn Permits...)	-1,340.00	-1,814.92	-1,340.00	
01-4245	Salaries and Benefits	298,556.00	290,182.26	308,078.00	
01-4250	Professional Development/Memberships	2,515.00	1,722.46	2,515.00	
01-4255	Periodicals	1,400.00	1,122.82	1,400.00	
01-4265	Telephone & Internet	6,420.00	6,391.45	6,420.00	
01-4270	IT (Software, Support& Maintenance)	7,100.00	6,381.09	7,900.00	
01-4275	General Administration	10,900.00	8,219.64	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	3,198.09	3,257.00	
01-4286	Virtual Branch (E-Resources)	12,000.00	12,603.33	14,200.00	
Total Revenues:		-354,152.00	-355,762.88	-366,674.00	
Total Expenses:		354,152.00	344,228.24	366,674.00	
Report Net:		0.00	-11,534.64		

# THANKYOU

For your ongoing support.

