



TOWNSHIP OF EDWARDSBURGH CARDINAL ACTION ITEM

Committee: Budget Meeting # 4
Date: February 20, 2020
Department: Treasury
Topic: 2020 Municipal Library Grant

Purpose: To obtain direction from committee as to the amount of the annual municipal library grant 2020.

Background: A copy of the 2020 library budget has been provided to committee that was approved by the Library Board.

The Township budget for libraries includes the municipal grant; custodian costs; building repairs; water testing and utilities. The 2020 draft budget (see attached printout) proposes a \$2,000.00 or 1.34% decrease due to a decrease in the building repairs line which includes repairs to the Cardinal library wheelchair ramp and installation of security cameras at the Cardinal Library.

The Township provides the library with administrative support through the processing of bi-weekly payroll, CRA remittances and maintenance of accounting transactions in the Township's computerized accounting software. The Township charges a nominal fee of \$30.00 per quarter for the administrative support. This amount does not cover the wages and benefits costs associated with administrative support.

The library bank account was included in the Township's banking agreement with RBC during 2018 which has saved the library bank charges and provided a total of \$895.71 in interest in 2019 as an additional source of revenue.

Policy Implications: As part of the annual budget process, Council approves the grant amount that is allocated to the Library Board.

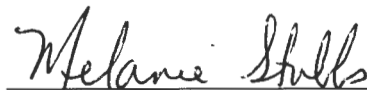
Financial Considerations: The library board budget is requesting the same amount of grant as was provided in 2019. The 2019 budget projected a surplus of \$2,130.00 and the pre-audit 2019 actuals indicates a surplus of \$19,202.28. This surplus is a result of additional donations of \$5,538.00 for computer replacements and SOLS grant of \$3,804.00 as well as a decrease in expenses within salaries and benefits of \$5,649.33

due to change in the CEO/Librarian position hours. The library has had surpluses every year from 2016-2018 totalling \$10,527.00. Combined with the 2019 surplus is a total of \$29,729.28 which results in the library's bank account sitting with a bank balance as of December 31, 2019 of \$56,954.20.


The draft 2020 budget is also showing a deficit of \$12,754.00 however if the amount unspent in 2019 was carried forward it would indicate a surplus of funds. In prior years the library board would include the prior year surplus as current year revenue but this practice stopped back in 2018. A decrease of \$15,500.00 would not impact the library financially in 2020.

There are two line items that indicate maintenance at the library and these costs are already included in the Township's budget. These amounts should not be included in the library budget.

Recommendation: That Committee recommends to Council that the 2020 municipal library board grant be \$90,000.00.



Treasurer



CAO

E/C Library 2020 budget

			as per Teri	
	2020	2019	2019	2018
	Budget	Budget	Actual	Actual
Revenue				
Grant Prov of Ontaio	\$ 14,447	\$ 14,447	\$14,447.00	\$14,447
Grant SOLS conductivity	\$ 1,200	\$ -	\$3,804.00	\$500
Grant Municipal	\$ 105,500	\$ 105,500	\$105,500.00	\$105,500
Fines		\$ 75	\$0.00	
Printing & photocopies	\$ 875	\$ 800	\$663.95	\$1,476
Membership & Book sales	\$ 40	\$ 40	\$15.00	\$5
Interest	\$ 600	\$ 600	\$895.71	\$609
Donations	\$ 1,000	\$ 1,000	\$5,538.00	\$1,540
Donations - Friends	\$ 1,000	\$ 1,000	\$83.61	\$951
	\$ 124,662	\$ 123,462	\$130,947.27	\$ 125,028

Township:
this grant is related to 2019 exoenses so should be recognized as 2019 revenue

Township:
with the current balance the interest earned each month is \$100 so this line should be \$1200

Expenditures

Salaries & benefits	\$78,000	\$83,000	\$77,350.67	\$83,801
Collections	\$30,000	\$20,000	\$17,366.47	\$19,064
Board remunerations	\$1,750	\$0	\$0.00	\$0
Audit	\$2,000	\$1,950	\$2,000.00	\$2,000
Insurance	\$3,260	\$3,260	\$3,311.42	\$3,261
Office supplies	\$1,000	\$1,000	\$1,380.47	\$758
Cleaning	\$50	\$50	\$58.78	\$18
Postage	\$300	\$300	\$264.24	\$427
Computer supplies & Mtee	\$2,500	\$4,000	\$4,897.84	\$2,127
Maintenance	\$500	\$500	\$70.56	\$291
Advertising	\$300	\$300	\$0.00	\$287
Bank charges	\$0	\$0	\$0.00	\$12
Phone (both libraries)	\$1,800	\$1,800	\$1,877.33	\$1,899
Internet (both Libraries)	\$1,500	\$1,700	\$1,543.51	\$1,171
Conventions & travel	\$850	\$500	\$743.99	\$686
Memberships	\$72	\$72	\$0.00	\$0
Licenses & copyright	\$2,307	\$1,300	\$487.57	\$1,277
Library programs	\$500	\$500	\$98.81	\$1,118
Computer purchases	\$2,627	\$0	\$0.00	\$0
Workstations, flooring & wiring	\$7,000	\$0	\$0.00	\$0
Staff training	\$1,100	\$1,100	\$293.33	\$792
	\$137,416	\$121,332	\$111,744.99	\$118,989

Township:
not sure what this is for as maintenance costs are the township's responsibility

Township:
why are you adding an additional line for computer purchases?

Township:
flooring & electrical costs are building related and included in the township's budget

Surplus/deficit (\$12,754) \$2,130.00 \$19,202.28 \$6,039

Township:
should be showing the surplus/deficit. In prior years the amount unspent is brought forward as revenue in the current year

Township:
this unspent amount should be carried forward to 2020 as revenue

Report Date
2/13/2020 11:36 AM

Township of Edwardsburgh Cardinal
DRAFT LIBRARY BUDGET
For the Year 2020

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	2019 Budget	2019 YTD Actual	Proposed 2020 Budget	Variance to 2019 Budget	Notes
OPERATIONS					
EXPENSES					
89-5201 - Library Utilities	12,000.00	10,334.69	12,000.00		
89-5203 - Library Building Repairs	24,000.00	19,270.52	22,000.00	(2,000.00)	includes cost to repair Cardinal ramp + \$3,000.00 for security cameras
89-5302 - Library Custodian Wages	7,200.00	5,375.00	7,200.00		
89-5335 - Library Water Testing	250.00	120.88	250.00		
89-5350 - Library Board Grant	105,500.00	105,500.00	105,500.00		
Total Expenses	148,950.00	140,601.09	146,950.00	(2,000.00)	
TOTAL LIBRARY OPERATIONS:	148,950.00	140,601.09	146,950.00	(2,000.00)	