

Program Budgeting Definitions

- **Baseline Budget** – This will be your 2016 Budget adjusted for one time allocation of funding resources or expenditures. The outcome will be your baseline budget for 2017 which represents the costs on a continuation of the existing level
- **Pressure Categories** – These are circumstances which dictate increases or decreases to your adjusted baseline budget. The recommended pressure
 1. **Maintain Services** – additional funding requirements to continue delivering programs and services at current Council approved levels. Increases in compensation resulting from collective agreement settlements are typically the
 2. **Provincial Legislated**–additional funding requirements resulting from
 - *Result in the implementation of a new program, or
 - *Enhance the service level of an existing program or service
 3. **Growth/Cost of Growth** – additional resources required to provide existing services to address growth in the population of the county each year and to service
 4. **Council Priorities**–additional resource requirements to accommodate Council directed initiatives typically identified in the strategic plan. An example would be
 5. **Service Initiatives/Savings** – additional resources required to provide new services with a program or provide a higher level of service for existing programs. Savings or costs associated with management initiatives to enhance organizational

Expenditures by Type

- **Salaries, Wages and Benefits** – Expenditures relating to the costs of employing individuals. This includes wages, employer mandatory costs such as
- **Staff Related Costs** – Expenditures with a direct link to employees. This includes travel, conventions, training, mileage, meals, uniforms and boot
- **Contract Services** – Expenditures which requires the corporation to go outside our own resources for services. Examples of this would be purchase of legal
- **Materials** – Expenditures for materials purchased by the corporation for its own use, and/or disposal or resale. This grouping is really a catch all so anything which is not defined in any other grouping falls in this grouping. Examples are office
- **Transfers/Grants/Financial Charges** –Expenditures where we cash flow to charitable organizations, cultural or recreation organizations, hospitals, conservation authorities or unconsolidated local boards. Expenditures paid to
- **Transfer to Reserves** – This line identifies the funds we set aside to spend in the future. Typically they are for the cost of replacing current capital assets or future assets. There are also times we set aside funds for operating reserves.
- **Capital** – Total cost of Capital Expenditures.
- **Fleet Cost**–Expenditures related to the costs associated to vehicles used within a department. Examples would be vehicle maintenance and fuel costs.
- **Program Facility Costs**–Expenditures related to the facility the program is operating from. They include costs such as rent, building maintenance cost for

Revenues by Type

purposes.

- **Provincial** – Revenue received through a provincial stream for operational purposes. Social services subsidies and museum operating grant would be
- **Municipal** – Revenue received through another municipality this does not include a programs share of the levy. An example of municipal revenue is monies line includes reserve transfers for Capital.
- **Fees and Services** - Revenue generated from the program in the form of user fees. This includes revenues such as admissions, workshop, cable charges, and capital donations.
- **Fines** – Revenues generated by fines imposed by the corporation and collected by the corporation. An example of this would be the library book fines for late
- **Other** – Operating revenue not reported as user fees, service charges or grants. Includes amounts from sale of other products or merchandise such as gift



Library

Program Budgeting Dashboard

Budget Year	2019
Budget Version	Proposed

Balancing Checks				
Programs Mapped	Input	Notes - Total	Analysis	Notes - Explanations
Library Administration	0	0	0	0
Ongoing Ventures	0	0	0	0
Library Special Projects	0	0	0	0
Library	0	0	0	0

Analysis Sheet balanced to Notes by Program

	Adj to Base	Maintain Serv	Prov	Growth	Council	Initiatives	Green cells suggest that all budget adjustments have been mapped and explained. Red cell suggest an issue with the related page.
Library Administration	0	0	0	0	0	0	
Ongoing Ventures	0	0	0	0	0	0	
Library Special Projects	0	0	0	0	0	0	
Library	0	0	0	0	0	0	

FTE balanced to Notes by Program

	Adj to Base	Maintain Serv	Prov	Growth	Council	Initiatives	Green cells suggest that all budget adjustments have been mapped and explained. Red cell suggest an issue with the related page.
Library Administration	0	0	0	0	0	0	
Ongoing Ventures	0	0	0	0	0	0	
Library Special Projects	0	0	0	0	0	0	
Library	0	0	0	0	0	0	

Annual Reserves Budget		Reserve Sheet Balanced	
Transfers to Reserves	0	Transfers to Reserves	0
Transfers from Reserves	31,997	Transfers from Reserves	0

Budget Targets (Percentage)	Capital vs Operating Split			
Less than 3%		Revenues	Expenditures	Net
3%-5%	Operating	262,852	3,746,496	-3,483,644
Above 5%	Capital	0	0	0
	Total	262,852	3,746,496	-3,483,644

Budget Increase (Percentage)	Total	Salaries	
Library Administration	3.0%	2.4%	
Ongoing Ventures	-100.0%	0.0%	
Library Special Projects	0.0%	0.0%	
Library	3.1%	2.4%	

Budget Increase by Pressure Category (Percentage)						
	Adj to Base	Maintain Serv	Prov	Growth	Council	Initiatives
Library Administration	-0.3%	3.0%	0.0%	0.0%	0.2%	0.0%
Ongoing Ventures	0.0%	-100.0%	0.0%	0.0%	0.0%	0.0%
Library Special Projects	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Library	-0.3%	3.2%	0.0%	0.0%	0.2%	0.0%

Budget Increase (Dollars)	2018	2019	Variance	%
Library Administration	3,381,742	3,483,644	101,902	3.0%
Ongoing Ventures	(4,000)	-	4,000	-100.0%
Library Special Projects	-	-	-	0.0%
Library	3,377,742	3,483,644	105,902	3.1%

Salaries and Benefits

2,613,206

County of Bruce
Director of Library Services

Library Department Sheet Summary

	2017		2018	2019	\$ Change over 2018 Budget
	Budget	Actual	Budget	Proposed	
Expenditures by Program					
Library Administration	3,110,960	3,064,141	3,641,729	3,736,499	94,770
Ongoing Ventures	0	1,738	13,525	6,997	-6,528
Library Special Projects	15,000	57,813	15,000	3,000	-12,000
Gross Expenditure	3,125,960	3,123,692	3,670,254	3,746,496	76,242
	0	0	0	0	0
Revenue	300,325	349,821	292,512	262,852	-29,660
Net Requirement	2,825,635	2,773,871	3,377,742	3,483,644	105,902
Expenditures by Type					
Salaries, Wages & Benefits	2,415,492	2,411,013	2,551,881	2,613,206	61,325
Staff Related Costs	48,000	37,902	38,500	45,200	6,700
Contract Services	50,100	35,143	49,500	42,500	-7,000
Material & Services	212,822	215,198	240,527	224,609	-15,918
Transfers/Grants/Financial Charges	332,046	332,044	338,687	338,042	-645
Trfr to Reserves	0	18,738	0	0	0
Capital	0	0	0	0	0
Fleet Costs	9,000	15,153	14,000	19,809	5,809
Facility Costs	58,500	58,500	39,537	36,951	-2,586
Other Internal Costs	0	0	397,622	426,179	28,557
Gross Expenditures	3,125,960	3,123,692	3,670,254	3,746,496	76,242
	0	0	0	0	0
Net Expenditure	3,125,960	3,123,692	3,670,254	3,746,496	76,242
Revenues By Type					
Federal	0	0	0	0	0
Provincial	188,487	226,477	188,487	188,487	0
Municipal	0	0	0	0	0
Own Funds (TFR frm Reserves)	65,904	51,445	57,525	31,997	-25,528
Fees and Services	13,800	20,355	15,100	14,868	-233
Donations	5,634	24,355	4,000	4,000	0
Fines	18,000	17,737	18,000	17,000	-1,000
Other	8,500	9,452	9,400	6,500	-2,900
Total Revenue	300,325	349,821	292,512	262,852	-29,660
Net Requirement	2,825,635	2,773,871	3,377,742	3,483,644	105,902
Full Time Equivalents	36.11	0.00	36.27	36.27	0.00

County of Bruce
Director of Library Services

Library Administration

	2017		2018	2019	\$ Change over 2018 Budget
	Budget	Actual	Budget	Proposed	
Expenditures by Program					
Library Administration	3,110,960	3,064,141	3,641,729	3,736,499	94,770
Gross Expenditure	3,110,960	3,064,141	3,641,729	3,736,499	94,770
	0	0	0	0	0
Revenue	285,325	290,767	259,987	252,855	-7,133
Net Requirement	2,825,635	2,773,374	3,381,742	3,483,644	101,902
Expenditures by Type					
Salaries, Wages & Benefits	2,415,492	2,411,013	2,551,881	2,613,206	61,325
Staff Related Costs	48,000	35,725	38,500	45,200	6,700
Contract Services	50,100	35,143	49,500	42,500	-7,000
Material & Services	197,822	163,895	212,002	214,612	2,610
Transfers/Grants/Financial Charges	332,046	332,044	338,687	338,042	-645
Trfr to Reserves	0	12,668	0	0	0
Capital	0	0	0	0	0
Fleet Costs	9,000	15,153	14,000	19,809	5,809
Facility Costs	58,500	58,500	39,537	36,951	-2,586
Other Internal Costs	0	0	397,622	426,179	28,557
Gross Expenditures	3,110,960	3,064,141	3,641,729	3,736,499	94,770
				0	0
Net Expenditure	3,110,960	3,064,141	3,641,729	3,736,499	94,770
Revenues By Type					
Federal				0	0
Provincial	188,487	188,487	188,487	188,487	0
Municipal				0	0
Own Funds (Transfers from reserves)	50,904	36,451	29,000	26,000	-3,000
Fees and Services	13,800	20,355	15,100	14,868	-233
Donations	5,634	18,285	0	0	0
Fines	18,000	17,737	18,000	17,000	-1,000
Other	8,500	9,452	9,400	6,500	-2,900
Total Revenue	285,325	290,767	259,987	252,855	-7,133
Net Requirement	2,825,635	2,773,374	3,381,742	3,483,644	101,902
Full Time Equivalents	36.11	0.00	36.27	36.27	0.00

County of Bruce
Director of Library Services

Ongoing Ventures

	2017		2018	2019
	Budget	Actual	Budget	Proposed
Expenditures by Program				
Ongoing Ventures	0	1,738	13,525	6,997
Gross Expenditure	0	1,738	13,525	6,997
	0	0	0	0
Revenue	0	1,738	17,525	6,997
Net Requirement	0	0	-4,000	0
Expenditures by Type				
Salaries, Wages & Benefits	0	0	0	0
Staff Related Costs				0
Contract Services				0
Material & Services	0	1,738	13,525	6,997
Transfers/Grants/Financial Charges				0
Trfr to Reserves	0	0	0	0
Capital	0	0	0	0
Fleet Costs				0
Facility Costs				0
Other Internal Costs				0
Gross Expenditures	0	1,738	13,525	6,997
				0
Net Expenditure	0	1,738	13,525	6,997
Revenues By Type				
Federal				0
Provincial	0	1,738	0	0
Municipal				0
Own Funds (Transfers from reserves)	0	0	13,525	2,997
Fees and Services				0
Donations	0	0	4,000	4,000
Fines				0
Other				0
Total Revenue	0	1,738	17,525	6,997
Net Requirement	0	0	-4,000	0
Full Time Equivalents	0.00	0.00	0.00	0.00

\$ Change over 2018 Budget
-6,528
-6,528
0
-10,528
4,000
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-6,528
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-6,528
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-10,528
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0
0
-10,528
4,000
0.00

County of Bruce
Director of Library Services

Library Special Projects

	2017		2018	2019
	Budget	Actual	Budget	Proposed
Expenditures by Program				
Library Special Projects	15,000	57,813	15,000	3,000
Gross Expenditure	15,000	57,813	15,000	3,000
	0	0	0	0
Revenue	15,000	57,316	15,000	3,000
Net Requirement	0	497	0	0
Expenditures by Type				
Salaries, Wages & Benefits				0
Staff Related Costs	0	2,178	0	0
Contract Services	0	0	0	0
Material & Services	15,000	49,565	15,000	3,000
Transfers/Grants/Financial Charges				0
Trfr to Reserves	0	6,070	0	0
Capital	0	0	0	0
Fleet Costs				0
Facility Costs				0
Other Internal Costs				0
Gross Expenditures	15,000	57,813	15,000	3,000
				0
Net Expenditure	15,000	57,813	15,000	3,000
Revenues By Type				
Federal				0
Provincial	0	36,252	0	0
Municipal				0
Own Funds (Transfers from reserves)	15,000	14,995	15,000	3,000
Fees and Services				0
Donations	0	6,070	0	0
Fines				0
Other				0
Total Revenue	15,000	57,316	15,000	3,000
Net Requirement	0	497	0	0
Full Time Equivalents	0.00	0.00	0.00	0.00

\$ Change over 2018 Budget	
	-12,000
	-12,000
	0
	-12,000
	0
	0
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	0
	-12,000
	0
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	0
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	-12,000
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	-12,000
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	0
	-12,000
	0
	0
	0
	0
	0
	-12,000
	0
	0.00

Library Department Sheet Summary

	2017	2018 Baseline		2019 Adjustments Pressure Category					2019	\$ Change over 2018 Budget
	Actual	Budget	Adj. to Base Budget	Maintain Services	Provincial Legislated	Growth	Council Priorities	Service Initiatives / Savings	Proposed	
Expenditures by Program										
Library Administration	3,064,141	3,641,729	-9,773	96,843	0	0	7,700	0	3,736,499	94,770
Ongoing Ventures	1,738	13,525	-10,528	4,000	0	0	0	0	6,997	-6,528
Library Special Projects	57,813	15,000	0	-12,000	0	0	0	0	3,000	-12,000
Gross Expenditure	3,123,692	3,670,254	-20,301	88,843	0	0	7,700	0	3,746,496	76,242
	0	0	0	0	0	0	0	0	0	0
Revenue	349,821	292,512	-11,528	-18,133	0	0	0	0	262,852	-29,660
Net Requirement	2,773,871	3,377,742	-8,773	106,975	0	0	7,700	0	3,483,644	105,902
Expenditures by Type										
Salaries, Wages & Benefits	2,411,013	2,551,881	0	61,325	0	0	0	0	2,613,206	61,325
Staff Related Costs	37,902	38,500	-1,000	0	0	0	7,700	0	45,200	6,700
Contract Services	35,143	49,500	0	-7,000	0	0	0	0	42,500	-7,000
Material	215,198	240,527	-12,028	-3,890	0	0	0	0	224,609	-15,918
Trfr/Grants/Fin Charges (Tiered Respo	332,044	338,687	-7,273	6,628	0	0	0	0	338,042	-645
Trfr to Reserves	18,738	0	0	0	0	0	0	0	0	0
Capital	0	0	0	0	0	0	0	0	0	0
Fleet Costs	15,153	14,000	0	5,809	0	0	0	0	19,809	5,809
Facility Costs	58,500	39,537	0	-2,586	0	0	0	0	36,951	-2,586
Other Internal Costs	0	397,622	0	28,557	0	0	0	0	426,179	28,557
Gross Expenditures	3,123,692	3,670,254	-20,301	88,843	0	0	7,700	0	3,746,496	76,242
	0	0	0	0	0	0	0	0	0	0
Net Expenditure	3,123,692	3,670,254	-20,301	88,843	0	0	7,700	0	3,746,496	76,242
Percent of Net Expenditure Budget			-0.6%	2.4%	0.0%	0.0%	0.2%	0.0%	2.1%	
Revenues By Type										
Federal	0	0	0	0	0	0	0	0	0	0
Provincial	226,477	188,487	0	0	0	0	0	0	188,487	0
Municipal	0	0	0	0	0	0	0	0	0	0
Own Funds	51,445	57,525	-10,528	-15,000	0	0	0	0	31,997	-25,528
Fees and Services	20,355	15,100	0	-233	0	0	0	0	14,868	-233
Donations	24,355	4,000	0	0	0	0	0	0	4,000	0
Fines	17,737	18,000	-1,000	0	0	0	0	0	17,000	-1,000
Other	9,452	9,400	0	-2,900	0	0	0	0	6,500	-2,900
Total Revenue	349,821	292,512	-11,528	-18,133	0	0	0	0	262,852	-29,660
Net Requirement	2,773,871	3,377,742	-8,773	106,975	0	0	7,700	0	3,483,644	105,902
Percent of Prior Year Net Requirement Budget			-0.3%	3.2%	0.0%	0.0%	0.2%	0.0%	3.1%	
Full Time Equivalents (FTE's)	0.00	36.27	0.00	0.00	0.00	0.00	0.00	0.00	36.27	0.00
Percent of Prior Year FTE's			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	

Library Administration

[illegible]

County of Bruce
 Director of Library Services
 Library Administration

2018 Baseline Adjustment / Explanation	Increase / (Decrease)			
	Expense	Revenue	Net Changes	FTE Impact
Advertising for Recruitment (moving to interdept charge)	-1,500		-1,500.00	0.00
Service Awards (moving to interdept charge)	-1,000		-1,000.00	0.00
Decrease in Fine Revenue		-1,000	1,000.00	0.00
Decrease in Rent to Tara Branch	-7,273		-7,273.00	0.00
			0.00	0.00
			0.00	0.00
			0.00	0.00
			0.00	0.00
			0.00	0.00
			0.00	0.00
Other	0	0	0.00	0.00
Total Adjustments to Base Budget	-9,773	-1,000	-8,773.00	0.00

2019 Pressure Category / Explanation	Increase / (Decrease)			
	Expense	Revenue	Net Changes	FTE Impact
Maintain Services			0	0.00
Salary & Wages	33,245		33,245	0.00
Benefits	28,080		28,080	0.00
Cell phone plan costs for upgrade of 2 van driver phones	500		500	0.00
Increase to database costs (USD) and Grant Connect cost	4,000		4,000	0.00
Replacement Membership Cards - Based on YTD revenue		968	-968	0.00
Limited Sale of Merchandise		-1,900	1,900	0.00
Warton Library Annual Alarm Fee	400		400	0.00
Lease moving to Corporate Services Budget	-2,660		-2,660	0.00
Vehicle Maintenance -Based on YTD expenses	3,031		3,031	0.00
Vehicle Fuel Cost - Based on YTD expenses	5,438		5,438	0.00
One-time branch cell phones purchased in 2018; Replacement phones for 2 van drivers (\$1,000)	-3,500		-3,500	0.00
Used Book Sale - may not be able to hold 2019 HQ book sale		-1,000	1,000	0.00
Misc Revenue - Decreasing year over year		-1,200	1,200	0.00
\$12,000 for public internet; \$14,000 for database costs		-3,000	3,000	0.00
Variance for Interdepartmental Facility Transfer	-2,986		-2,986	0.00
5% Increase to Insurance Premiums	610		610	0.00
OverDrive, Access Copyright, Collection HQ, OLC Annual Support - decrease in costs	-7,000		-7,000	0.00
2% Annual Branch Rental Increases	6,628		6,628	0.00
Increase Admin Allocation	28,557		28,557	0.00
Recabling branches, fax card install	2,500		2,500	0.00
Other	0	0	0	0.00
Total Maintain Services	96,843	-6,133	102,975	0.00
Provincial Legislated			0	0.00
			0	0.00
			0	0.00
Other	0	0	0	0.00
Total Provincial Legislated	0	0	0	0.00

2019 Pressure Category / Explanation	Increase / (Decrease)			
	Expense	Revenue	Net Changes	FTE Impact
Growth			0	0.00
			0	0.00
Other	0	0	0	0.00
Total Growth	0	0	0	0.00
Council Priorities			0	0.00
Lean training, Mental Health First Aid, Loyalist	7,700		7,700	0.00
	0	0	0	0.00
Total Council Priorities	7,700	0	7,700	0.00
Service Initiatives/Savings				
			0	0.00
			0	0.00
De-escalation Training	0		0	0.00
			0	0.00
			0	0.00
Other	0	0	0	0.00
Total Service Initiatives/Savings	0	0	0	0.00
Total Budget Changes due to Pressure Categories	104,543	-6,133	110,675	0.00
Total Budget Changes	94,770	-7,133	101,902	0.00

Ongoing Ventures

[illegible]

County of Bruce
Director of Library Services

Ongoing Ventures

Increase / (Decrease)				
2018 Baseline Adjustment / Explanation	Expense	Revenue	Net Changes	FTE Impact
Most funds spent in 2018 for memorial projects. ~\$3000 transfer for branch specific spending.	-10,528		-10,527.79	0.00
Used for purchase of memorial pieces for various branches. Transfer ~\$3000 to spend on specific branches.		-10,528	10,527.79	0.00
			0.00	0.00
Other	0	0	0.00	0.00
Total Adjustments to Base Budget	-10,528	-10,528	0.00	0.00
Increase / (Decrease)				
2019 Pressure Category / Explanation	Expense	Revenue	Net Changes	FTE Impact
Maintain Services			0	0.00
Spending of library donations on general supplies	4,000		4,000	0.00
			0	0.00
			0	0.00
			0	0.00
			0	0.00
			0	0.00
Other	0	0	0	0.00
Total Maintain Services	4,000	0	4,000	0.00
Provincial Legislated			0	
			0	0.00
			0	0.00
			0	0.00
			0	0.00
Other	0	0	0	0.00
Total Provincial Legislated	0	0	0	0.00

County of Bruce
Director of Library Services

Ongoing Ventures

2019 Pressure Category / Explanation	Increase / (Decrease)			
	Expense	Revenue	Net Changes	FTE Impact
Growth			0	0.00
			0	0.00
Other	0	0	0	0.00
Total Growth	0	0	0	0.00
Council Priorities			0	0.00
			0	0.00
			0	0.00
			0	0.00
Other	0	0	0	0.00
Total Council Priorities	0	0	0	0.00
Service Initiatives/Savings			0	0.00
			0	0.00
			0	0.00
Other	0	0	0	0.00
Total Service Initiatives/Savings	0	0	0	0.00
Total Budget Changes due to Pressure Categories	4,000	0	4,000	0.00
Total Budget Changes	-6,528	-10,528	4,000	0.00

Library Special Projects

[illegible]

County of Bruce
Director of Library Services

Library Special Projects

Increase / (Decrease)				
2018 Baseline Adjustment / Explanation	Expense	Revenue	Net Changes	FTE Impact
			0.00	0.00
			0.00	0.00
			0.00	0.00
			0.00	0.00
			0.00	0.00
			0.00	0.00
Other	0	0	0.00	0.00
Total Adjustments to Base Budget	0	0	0.00	0.00
Increase / (Decrease)				
2019 Pressure Category / Explanation	Expense	Revenue	Net Changes	FTE Impact
Maintain Services				
			0	0.00
Funding for literacy incentives in online component (\$3,000)		-12,000	12,000	0.00
\$3,000 to fund incentives for online component of literacy program.	-12,000		-12,000	0.00
			0	0.00
			0	0.00
Other	0	0	0	0.00
Total Maintain Services	-12,000	-12,000	0	0.00
Provincial Legislated			0	
			0	0.00
			0	0.00
			0	0.00
			0	0.00
			0	0.00
Other	0	0	0	0.00
Total Provincial Legislated	0	0	0	0.00

County of Bruce
Director of Library Services

Library Special Projects

2019 Pressure Category / Explanation	Increase / (Decrease)			
	Expense	Revenue	Net Changes	FTE Impact
Growth			0	0.00
			0	0.00
Other	0	0	0	0.00
Total Growth	0	0	0	0.00
Council Priorities			0	0.00
			0	0.00
			0	0.00
			0	0.00
Other	0	0	0	0.00
Total Council Priorities	0	0	0	0.00
Service Initiatives/Savings				
			0	0.00
			0	0.00
Other	0	0	0	0.00
Total Service Initiatives/Savings	0	0	0	0.00
Total Budget Changes due to Pressure Categories	-12,000	-12,000	0	0.00
Total Budget Changes	-12,000	-12,000	0	0.00

County of Bruce
Statement of Revenue and Expenditures

Admin
Ongoing Ventures
Special Projects

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Account Number	2017 Previous YTD Budget	2017 Previous YTD Actual	2018 Annual Budget	Adj to Base	Maintain Services	Provincial Legislation	Growth	Council Priorities	Service Initiatives Savings	2019 Proposed	Change over 2018 Budget
Library											
Admin/Operations Library											
RC-Library Revenues											
Revenues											
4-72-721-7295-0219 Donations	4,000.00	14,058.90	0							-	-
4-72-721-7295-0220 Donations for Equip Purchases non TCA	0.00	1,887.38	0							-	-
4-72-721-7295-0224 Donations - Other	1,634.00	2,339.02	0							-	-
4-72-721-7295-0322 Provincial Subsidy Conditional Operating	188,487.00	188,487.00	188487							188,487.00	-
4-72-721-7295-0600 Program Revenues	0.00	800.00	0							-	-
4-72-721-7295-0605 Books - Lost or damaged	1,500.00	2,534.16	1500							1,500.00	-
4-72-721-7295-0606 Sale of Merchandise	100.00	10.00	2000		-1,900.00					100.00	(1,900.00)
4-72-721-7295-0607 Used Book Sales	6,000.00	5,902.79	5000		-1,000.00					4,000.00	(1,000.00)
4-72-721-7295-0621 Memberships	0.00	0.00	0							-	-
4-72-721-7295-0623 Miscellaneous Revenue	1,700.00	273.75	1400		-1,200.00					200.00	(1,200.00)
4-72-721-7295-0625 Film Revenue Criterion	0.00	0.00	0							-	-
4-72-721-7295-0626 Replacement Membership Cards	0.00	1,055.75	0		967.50					967.50	967.50
4-72-721-7295-0634 Exam Proctoring	0.00	620.00	400							400.00	-
4-72-721-7295-0635 Printing Charges	3,000.00	3,332.00	3000							3,000.00	-
4-72-721-7295-0636 Internet Charges	4,400.00	8,430.85	5000							5,000.00	-
4-72-721-7295-0637 Fax Charges	1,600.00	2,626.25	2400							2,400.00	-
4-72-721-7295-0638 Photocopy Revenue	2,600.00	2,826.15	2600							2,600.00	-
4-72-721-7295-0653 AV Charges Equipment	500.00	390.00	300							300.00	-
4-72-721-7295-0740 Rental Income	900.00	1,005.00	900							900.00	-
4-72-721-7295-0770 Fines	18,000.00	17,737.45	18000	-1,000.00						17,000.00	(1,000.00)
4-72-721-7295-0880 Sale of Equipment	0.00	0.00	0							-	-
8-72-721-7295-0917 Trsf fr Reserves -OP -Library Tax Stabilization	0.00	0.00	0							-	-
8-72-721-7295-0920 Trsf fr Reserves - for Operating	50,904.00	36,450.54	29000		-3,000.00					26,000.00	(3,000.00)
Total Revenues	285,325.00	290,766.99	259,987.00	-1,000.00	-6,132.50	0.00	0.00	0.00	0.00	252,854.50	(7,132.50)
Total RC-Library Revenues	285,325.00	290,766.99	259,987.00	-1,000.00	-6,132.50	0.00	0.00	0.00	0.00	252,854.50	(7,132.50)
RC- Program -Library											
Revenues											
8-72-721-7300-0920 Transfer from Reserves - for Operating	0.00	0.00	0							-	-
Total Revenues	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	-
Expenditures											
4-72-721-7300-1110 Salaries and Wages	2,005,142.00	1,971,738.24	2103707		33,245.00					2,136,952.00	33,245.00
4-72-721-7300-1117 Sick Pay	0	31,414.19	0							-	-
4-72-721-7300-1126 Overtime	0	1,210.48	365							365.00	-
4-72-721-7300-1200 Employment Benefits	403,715.00	293,680.64	324489		2,143.00					326,632.00	2,143.00
4-72-721-7300-1220 Non Mandatory Benefits	0	106,299.08	116362		25,352.00					141,714.00	25,352.00
4-72-721-7300-1230 Workers Compensation - Contributions	6,635.00	6,670.60	6958		585.00					7,543.00	585.00
4-72-721-7300-3147 Vehicle Lease	0.00	951.12	2660		-2,660.00					-	(2,660.00)

Admin
Ongoing Ventures
Special Projects

[illegible]

Admin
Ongoing Ventures
Special Projects

		2017	2017	2018						Service		
Account Number		Previous YTD Budget	Previous YTD Actual	Annual Budget	Adj to Base	Maintain Services	Provincial Legislation	Growth	Council Priorities	Initiatives Savings	2019 Proposed	Change over 2018 Budget
6-72-721-7302-9583	Technology - Server Hardware										-	-
6-72-721-7302-9600	Vehicles -Licenced											
6-72-721-7302-9701	Furniture & Fixtures - Office Furniture										-	-
6-72-721-7302-9730	Library Books - Purchases										-	-
6-72-721-7302-9731	Library Books - Purchase by Donations										-	-
6-72-721-7302-9732	Library Talking Books										-	-
6-72-721-7302-9734	Library Books Cataloguing and										-	-
6-72-721-7302-9735	Library E Book Purchases										-	-
6-72-721-7302-9738	Library Audio Visual Collection										-	-
8-72-721-7302-9100	Transfer to Capital Reserves										-	-
8-72-721-7302-9102	Transfer to Capital Reserves IT										-	-
8-72-721-7302-9104	Tfrf to Reserves Unfinished IT Capital										-	-
Total Expenditures		0.00	2,869.22	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	-
Total RC-Library Capital		0.00	-2,869.22	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	-
Total Admin/Operations Library		-2,825,635.00	-2,773,373.85	-3,381,742.00	8,773.00	-102,975.03	0.00	0.00	-7,700.00	0.00	(3,483,644.03)	(101,902.03)
OnGoing Ventures Library												
RC-Cap Program Library												
Revenues												
4-72-725-7305-0321	Provincial Subsidy										-	-
Total Revenues		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	-
Expenditures												
4-72-725-7305-1110	Salaries and Wages										-	-
4-72-725-7305-1200	Employment Benefits										-	-
4-72-725-7305-1230	Workers Compensation - Contributions										-	-
Total Expenditures		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	-
Total RC-Cap Program Library		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	-
RC-Service Ontario Initiatives												
Revenues												
4-72-725-7310-0321	Provincial Subsidy	0.00	1,738.29	0							-	-
4-72-725-7310-0360	Provincial Capital Revenues										-	-
Total Revenues		0.00	1,738.29	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	-
Expenditures												
4-72-725-7310-3301	Equipment Repairs and Maintenance	0.00	291.84	0							-	-
4-72-725-7310-3711	Advertising	0.00	0.00	0							-	-
4-72-725-7310-3804	Supplies - General	0.00	1,446.45	0							-	-
4-72-725-7310-3933	Miscellaneous	0.00	0.00	0							-	-
6-72-725-7310-9575	Technology - Computer Pool										-	-
6-72-725-7310-9701	Furniture & Fixtures - Office Furniture										-	-
6-72-725-7310-9730	Library Books - Purchases										-	-
Total Expenditures		0.00	1,738.29	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	-
Total RC-Service Ontario Initiatives		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	-
RC-Library Donations												
Revenues												
4-72-725-7315-0219	Donations			4,000.00							4,000.00	-
4-72-725-7315-0220	Donations for Equip Purchases non TCA			0.00							-	-
4-72-725-7315-0224	Donations - Other			0.00							-	-
Total Revenues												
Expenditures											-	-
8-72-725-7315-0920	Transfer from Reserves - for Operating			13,525.00	-10,527.79						2,997.21	(10,527.79)
Total Revenues		0.00	0.00	17,525.00	-10,527.79	0.00	0.00	0.00	0.00	0.00	6,997.21	(10,527.79)
Expenditures											-	-

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		2017	2017	2018	2018					Service		
Account Number		Previous YTD Budget	Previous YTD Actual	Annual Budget	Adj to Base	Maintain Services	Provincial Legislation	Growth	Council Priorities	Initiatives Savings	2019 Proposed	Change over 2018 Budget
4-72-725-7315-3350	Equipment Purchases-Non TCA			13,525.00	-10,527.79						2,997.21	(10,527.79)
4-72-725-7315-3422	Programs			0.00							-	-
4-72-725-7315-3804	Supplies - General			0.00		4,000.00					4,000.00	4,000.00
8-72-725-7315-9110	Transfer to Operating Reserves			0.00							-	-
Total Expenditures		0.00	0.00	13,525.00	-10,527.79	4,000.00	0.00	0.00	0.00	0.00	6,997.21	(6,527.79)
Total RC-Library Donations		0.00	0.00	4,000.00	0.00	-4,000.00	0.00	0.00	0.00	0.00	-	(4,000.00)
Total OnGoing Ventures Library		0.00	0.00	4,000.00	0.00	-4,000.00	0.00	0.00	0.00	0.00	-	(4,000.00)
Library Special Projects												
RC-Seniors Program Revenues												
4-72-728-7320-0320	Provincial Subsidy	0.00	0.00	0							-	-
Total Revenues		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	-
Expenditures												
4-72-728-7320-4525	Website Internet Contract Service	0.00	0.00	0							-	-
Total Expenditures		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	-
Total RC-Seniors Program		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	-
RC-Special Funding Revenues												
4-72-728-7350-0321	Provincial Subsidy	0.00	11,401.51	0							-	-
4-72-728-7350-0326	Provincial Subsidy -Prior Yrs			0							-	-
8-72-728-7350-0920	Transfer from Reserves - for Operating	0.00	0	0							-	-
Total Revenues		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	-
Expenditures												
4-72-728-7350-3350	Equipment Purchases-Non TCA	0.00	9,392.49	0							-	-
4-72-728-7350-3425	Outreach Activities	0.00	2,009.02	0							-	-
4-72-728-7350-3709	Periodicals and Subscriptions			0							-	-
4-72-728-7350-3804	Supplies - General	0.00	0	0							-	-
4-72-728-7350-3915	Conventions			0							-	-
4-72-728-7350-3933	Miscellaneous	0.00	0	0							-	-
Total Expenditures		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	-
Total RC-Special Funding		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	-
RC-Strategic Plan Revenues												
8-72-728-7360-0920	Transfer from Reserves - for Operating	0.00	0	0							-	-
Total Revenues		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	-
Expenditures												
4-72-728-7360-4520	Consultant Services	0.00	0	0							-	-
Total Expenditures		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	-
Total RC-Strategic Plan		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	-
RC-Literacy Program Revenues												
4-72-728-7370-0219	Donations	0.00	6,070.00	0							-	-
8-72-728-7370-0920	Transfer from Reserves - for Operating	15,000.00	14,994.65	15000		-12,000.00					3,000.00	(12,000.00)
Total Revenues		15,000.00	21,064.65	15,000.00	0.00	-12,000.00	0.00	0.00	0.00	0.00	3,000.00	(12,000.00)
Expenditures												

County of Bruce
Statement of Revenue and Expenditures

Admin
Ongoing Ventures
Special Projects

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Account Number	2017 Previous YTD Budget	2017 Previous YTD Actual	2018 Annual Budget	Adj to Base	Maintain Services	Provincial Legislation	Growth	Council Priorities	Service Initiatives Savings	2019 Proposed	Change over 2018 Budget
4-72-728-7370-3401 Books	6,000.00	9,266.21	6000		-6,000.00					-	(6,000.00)
4-72-728-7370-3411 Video Collection	6,000.00	0.00	3000		-3,000.00					-	(3,000.00)
4-72-728-7370-3804 Supplies - General	0.00	1,973.87	3000							3,000.00	-
4-72-728-7370-3933 Miscellaneous	3,000.00	3,754.57	3000		-3,000.00					-	(3,000.00)
8-72-728-7370-9110 Transfer to Operating Reserves	0.00	6,070.00	0							-	-
Total Expenditures	15,000.00	21,064.65	15,000.00	0.00	-12,000.00	0.00	0.00	0.00	0.00	3,000.00	(12,000.00)
Total RC-Literacy Program	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	-
RC-Capacity Grant Prgram											
Revenues											
4-72-728-7380-0321 Provincial Subsidy	0.00	24,850.00	0							-	-
4-72-728-7380-0360 Provincial Capital Revenues										-	-
Total Revenues	0.00	24,850.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	-
Expenditures											
4-72-728-7380-3350 Equipment Purchases-Non TCA	0	0.00	0							-	-
4-72-728-7380-3709 Periodicals and Subscriptions	0.00	23,169.06	0							-	-
4-72-728-7380-3804 Supplies - General	0	0.00	0							-	-
4-72-728-7380-3914 Staff Training	0	2,177.66	0							-	-
6-72-728-7380-9575 Technology - Computer Pool										-	-
6-72-728-7380-9576 Technology - Projector Pool										-	-
6-72-728-7380-9577 Technology - Desktop Software Pool										-	-
6-72-728-7380-9579 Technology - Printers										-	-
6-72-728-7380-9582 Technology -Other										-	-
6-72-728-7380-9730 Library Books - Purchases										-	-
Total Expenditures	0.00	25,346.72	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	-
Total RC-Capacity Grant Prgram	0.00	-496.72	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	-
RC-Library Fundraising Activities											
Revenues											
4-72-728-7390-0219 Donations			0							-	-
8-72-728-7390-0920 Transfer from Reserves - for Operating			0							-	-
8-72-728-7390-0922 Transfer from Reserves - For Capital			0							-	-
Total Revenues	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	-
Expenditures											
4-72-728-7390-3148 Vehicle Maintenance			0							-	-
4-72-728-7390-3151 Vehicle Fuel Cost			0							-	-
4-72-728-7390-3804 Supplies - General			0							-	-
6-72-728-7390-9600 Vehicles -Licenced			0							-	-
8-72-728-7390-9100 Transfer to Capital Reserves			0							-	-
8-72-728-7390-9110 Transfer to Operating Reserves			0							-	-
Total Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	-
Total RC-Library Fundraising Activities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	-
Total Library Special Projects	0.00	-496.72	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	-
Total Library	-2,825,635.00	-2,773,870.57	-3,377,742.00	8,773.00	-106,975.03	0.00	0.00	-7,700.00	0.00	(3,483,644.03)	(105,902.03)

Full Time Equivalents

Library Admin	36.11		36.27							36.27	-
Ongoing Ventures										-	-
Special Projects										-	-
Total	36.11	0	36.27	0.00	0.00	0.00	0.00	0.00	0.00	36.27	-

County of Bruce

Statement of Revenue and Expendi

Revised Budget

		2017	2017	2018
Account Number		Previous YTD Budget	Previous YTD Actual	Annual Budget
Library				
Admin/Operations Library				
RC- Program -Library				
Expenditures				
4-72-721-7300-1110	Salaries and Wages	2,005,142.00	1,971,738.24	2,103,707.00
4-72-721-7300-1117	Sick Pay	0.00	31,414.19	0.00
4-72-721-7300-1126	Overtime	0.00	1,210.48	365.00
4-72-721-7300-1200	Employment Benefits	403,715.00	293,680.64	324,489.00
4-72-721-7300-1220	Non Mandatory Benefits	0.00	106,299.08	116,362.00
4-72-721-7300-1230	Workers Compensation - Contributions	6,635.00	6,670.60	6,958.00
Total Expenditures		2,415,492.00	2,411,013.23	2,551,881.00
Total RC- Program -Library		-2,415,492.00	-2,411,013.23	-2,551,881.00
Total Admin/Operations Library		-2,415,492.00	-2,411,013.23	-2,551,881.00
OnGoing Ventures Library				
RC-Cap Program Library				
Expenditures				
4-72-725-7305-1110	Salaries and Wages	0.00	0.00	0.00
4-72-725-7305-1200	Employment Benefits	0.00	0.00	0.00
4-72-725-7305-1230	Workers Compensation - Contributions	0.00	0.00	0.00
Total Expenditures		0.00	0.00	0.00
Total RC-Cap Program Library		0.00	0.00	0.00
Total OnGoing Ventures Library		0.00	0.00	0.00
Total Library		-2,415,492.00	-2,411,013.23	-2,551,881.00

Adj to Base	Maintain Services	Provincial Legislation	Growth	Council Priorities	Service Initiatives Savings	2019 Adopted
0.00	33,245.00	0.00	0.00	0.00	0.00	2,136,952.00
0.00	0.00	0.00	0.00	0.00	0.00	-
0.00	0.00	0.00	0.00	0.00	0.00	365.00
0.00	2,143.00	0.00	0.00	0.00	0.00	326,632.00
0.00	25,352.00	0.00	0.00	0.00	0.00	141,714.00
0.00	585.00	0.00	0.00	0.00	0.00	7,543.00
0.00	61,325.00	0.00	0.00	0.00	0.00	2,613,206.00
0.00	-61,325.00	0.00	0.00	0.00	0.00	(2,613,206.00)
0.00	-61,325.00	0.00	0.00	0.00	0.00	(2,613,206.00)
						-
						-
						-
0.00	0.00	0.00	0.00	0.00	0.00	-
0.00	0.00	0.00	0.00	0.00	0.00	-
0.00	0.00	0.00	0.00	0.00	0.00	-
0.00	0.00	0.00	0.00	0.00	0.00	-
0.00	0.00	0.00	0.00	0.00	0.00	-
0.00	0.00	0.00	0.00	0.00	0.00	-
0.00	-61,325.00	0.00	0.00	0.00	0.00	(2,613,206.00)

Change over 2018 Budget	Comments
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[illegible]

Reserves Details Library

Transfers to Reserves

[illegible]

Transfers From Reserves

Reserve	Project/Description	\$ Amount	Related Expense/Capital Account
Community Access Project	Public Internet	\$ 12,000.00	4-72-721-7300-3757
Special One Time Funding	Database Funding	\$ 14,000.00	4-72-721-7300-3709
Literacy Program	Incentives for online literacy program	\$ 3,000.00	4-72-728-7370-3804
General Branch Specific Donations	Cargill Donation Reserve	\$ 122.80	4-72-725-7315-7330
General Branch Specific Donations	Chesley Donation Reserve	\$ 247.63	4-72-725-7315-7330
General Branch Specific Donations	Lion's Head Donation Reserve	\$ 528.87	4-72-725-7315-7330
General Branch Specific Donations	Tiverton Donation Reserve	\$ 124.02	4-72-725-7315-7330
General Branch Specific Donations	Wightman Reserve	\$ 1,973.89	4-72-725-7315-7330
Total Entered in Input Sheet		\$ 31,997.21	
	Check	\$ -	