# MINUTES OF REGULAR MEETING OF BROOKS PUBLIC LIBRARY BOARD
## September 21, 2006
## HELD IN BROOKS PUBLIC LIBRARY

PRESENT: Dino Champlone (Chair), Cathleen Patterson, Sheila Tiegs, Shannon Christoffersen (Head Librarian), Elsie Strach, Gloria Evans, Tilly Gamble-Altwasser, Karen Nelson

REGRETS: Martin Shields, Pat Walsh

GUEST: Joyce Aasen

### VISION STATEMENT

**Brooks Public Library: A vibrant and inspiring resource connecting our diverse community to the world.**

### MISSION STATEMENT

**Brooks Public Library provides lifelong learning and enrichment opportunities with equitable access to high quality service, collections and facilities.**

1. Dino called the meeting to order at 6:30 pm.
2. Dino welcomed Joyce Aasen, Board Member Elect, to the meeting.
3. Approval of Agenda: **Motion to approve the agenda: Karen/Sheila. Carried.**
4. Consent Agenda: **Motion to approve June 2006 Minutes, Finance Committee Report including receipts and expenditures for June, July, August and Librarian's Report: Karen/Elsie. Carried.**
5. Correspondence
   a) Julia's letter of resignation-circulated
   b) Kathy Ramer-Engineers' Residence. She is looking for a letter of support to turn the residence into a historical building. **Motion to table this item until we get information from Terry Welsh: Cathleen/Elsie. Carried.**
   c) Alberta Community Development: Province of Alberta funding. This funding notification was received in June. The funds have been received.
   d) Signage Suggestion: letter received.
   e) ALTA Honorary Life Membership Award: Information received. **Motion to nominate Henry Najda for this award. Carried.**
   f) Stars of Alberta Volunteer Award: not applicable as the date of nominating someone is past.
   g) SLS Board Meeting: Our board room has been booked by Shortgrass for their November 22, 2006 Board Meeting. All BPL Board Members are invited to attend; 12:30 pm for lunch and refreshments; meeting at 1:00. Advise Shannon if attending.
   h) Shortgrass Clippings: circulated. Julia Reinhart is now in charge of Shortgrass Clippings.
   i) Shortgrass Board Minutes: circulated.

6. Shortgrass Library System Report: None due to Martin's absence.

7. Business Arising from the June 2006 Board meeting minutes:
   a) 2006 Audit: Shannon sent out 6 Invitations to Tender. Submissions due September 29, so we can review them at our next meeting. Once we decide, the City makes the final decision.
   b) Training Coordinator hired: Tamara Van Horne has been hired until the end of December 2007. She has been active in promoting library events on a regular radio spot. Among other events, she offers computer courses that include special sessions for ESL students.
   c) Change in signing authority has been completed.
   d) Insurance Claim: regarding computers that need replacing due to water damage earlier in the year. Shannon cancelled our claim due to the $1000 deductible being more than the computer and monitor value.
   e) Brooks Public Library Foundation dissolution: an information package from the Alberta government on forming foundations has been filed.
8. New Business
   a) Board Application: Joyce Aasen: **Motion to move in-camera: Karen/Sheila. Carried. Motion to forward Joyce Aasen's application to City council for approval: Karen/Tilly. Carried.**
   b) ALTA Trustee Workshop: November 4, 2006, at Brooks Campus for all trustees and library managers - information and registration circulated. BPL will cover the fee which includes lunch. See Shannon regarding attending this workshop which is presented by Pat McNamee and Iris English from ALTA.
   c) Board Development Program: See the above item.
   d) 2007 Budget: Shannon reviewed the proposed budget and answered questions. **Motion to approve 2007 budget as it is: Sheila/Cathleen. Carried.** A letter is to be written to City council reminding them of their agreement to a funding increase of 5%.
   e) Plan of Service: At our next meetings we will be using 45 minutes to 1 hour to discuss our Plan of Service which has to be ready by December 2007. Shannon handed out a package of information relating to the topic. We are to have read the information prior to our October meeting.
   f) Insurance Coverage: Because the City can no longer cover our insurance directly through their policy, Shannon received insurance quotes (one from AMSC for $2582 and one from AAMDC for $5793, nearly double that of AMSC). **Motion to accept AMSC quote: Elsie/Karen. Carried.** Shannon will write to the City concerning the City covering this insurance cost as we do not have the funds to do so.
   g) Sharon Wilson resignation: Sharon has resigned after close to 5 years as a staff member. Shannon will decide upon an appropriate way to recognize Sharon's service.
   h) Sunday openings: We will take a look at whether or not to open on Sundays during the summer as there were very few patrons who used the library on Sundays from June to the end of August.
   i) Signage: A letter has been sent to the mayor and City council regarding permanent signage. An option is magnetic signboards which would cost $1100 outright or $50 to $100/month to rent.
9. Next Board Meeting October 26, 2006 at 6:30pm. **Motion to adjourn: Sheila/Cathleen. Carried.**

CHAIR

Head Librarian

Forwarded by: **"Shannon Christoffersen" <shannon@shortgrass-lib.ab.ca>**
Forwarded to: **shannon@shortgrass-lib.ab.ca**
Date forwarded: **Thu, 15 Jun 2006 11:50:16 -0600**
From: **julia@shortgrass-lib.ab.ca**
To: **"Shannon Christoffersen" <shannon@shortgrass-lib.ab.ca>**
Date sent: **Tue, 13 Jun 2006 08:14:45 -0600**
Subject: **Re: Finance Meeting**
Priority: **normal**
Keywords:

**Hi Shannon,**

I've spoken both with Harold and Pat McNamee on this particular issue and both think we should consider tendering the audit out to see if we can get someone on the less expensive side to do this work for us. Should be between $2000 and $4000. Both think the current year's charges of $8400 and the threat of an increase are unacceptable however before we proceed on this one Harold has suggested I speak with Kevin Stephenson at the City office to find out if perhaps we could piggyback with them or to even get some suggestions. He also though that if that does not work, I could talk with the person who oversees the audit here at Shortgrass (also MNP) to discuss what I was told by the office in Brooks.

Pat stated that we infact do not have to complete a full audit, we could ask to have a Notice to Reader (first level audit) done instead but the City of Brooks must approve of this as well as any changes we make to our choice of auditor.

Anyway, I will get hold of Kevin next week to schedule a meeting which hopefully be fruitful but if it isn't I will speak with Rob here at MNP and we will proceed from there.

If you would please let both Dino and Elsie know this at the meeting I would appreciate it.

Thanks,
Julia

On 12 Jun 2006 at 13:09, Shannon Christoffersen wrote:

Hi Julia,

I have a question about the Finance Meeting. The Audit and Insurance is way over budget due to the new accounting measures used by MNP. The Board already knows about this as we discussed it at the last board meeting. Should I talk to Dino and Elsie about the potential large increase for next year or wait until you are available to discuss it with them and the rest of the board? Also, do we have any idea why Shortgrass' audit was so much less than ours? It is a fairly similar organization.

Thanks,

Shannon

PS Have a great day!

| | |
|---|---|
| Forwarded by: | **"Shannon Christoffersen" <shannon@shortgrass-lib.ab.ca>** |
| Forwarded to: | **shannon@shortgrass-lib.ab.ca** |
| Date forwarded: | **Thu, 15 Jun 2006 11:33:13 -0600** |
| From: | **julia@shortgrass-lib.ab.ca** |
| To: | **patricia.mcnamee@gov.ab.ca, bonnie.gray@gov.ab.ca** |
| Date sent: | **Tue, 06 Jun 2006 15:08:40 -0600** |
| Subject: | **Information regarding 2005 audit** |
| Copies to: | **shannon@shortgrass-lib.ab.ca, director@shortgrass-lib.ab.ca** |
| Priority: | **normal** |

Hi Pat and Bonnie,

I just returned back from our local auditor for the Brooks Public Library where I was stunned to find out that the audit for 2006 could cost us somewhere between $15,000 and $20,000. This year we were given a bit of a break for a couple of reasons. One - the auditor had quoted an amount and stuck with it even though the amount of chargable time they spent added up to just over $14,000. Two - over the years we have received a donation of $4,000 from the auditor, which this year did not quite cover half of what we paid for the audit.

The reason it will be so much more next year has to do with the new controls accounting firms have put in place in their attempts to stop the Enrons of the world from doing illegal things.

I am not sure where that leaves small organizations who will likely, in Brooks' case for example, have to pay over a third of what they receive from the province to the auditor next year. Needless to say I am not at all impressed with these new expenses and am even less impressed with the behaviour that precipitated them, but I guess that is neither here nor there.

I think it is important that libraries be aware of this as it will be necessary for budget preparations in the future.

Wishing it wasn't so,
Julia

| | |
|---|---|
| Forwarded by: | **"Shannon Christoffersen" <shannon@shortgrass-lib.ab.ca>** |
| Forwarded to: | **shannon@shortgrass-lib.ab.ca** |
| Date forwarded: | **Thu, 15 Jun 2006 11:33:13 -0600** |
| From: | **julia@shortgrass-lib.ab.ca** |
| To: | **shannon@shortgrass-lib.ab.ca** |
| Date sent: | **Tue, 06 Jun 2006 15:36:02 -0600** |
| Subject: | **Next year's audit - important information** |
| Priority: | **normal** |
| Keywords: | |

**Hello Shannon,**
I sent out another email regarding the audit to Bonnie and Pat at ACD that you should also read. Looks like there could be a huge jump in the cost of the audit next year and you as well as the board should be prepared for this increase. From what Twyla has told me, it could be between $15,000 and $20,000 possibly... now that you have overcome the shock of this, it maybe possible that the amount will be reduced for us but there are some things to consider.

We have always received a donation from MNP but this has been from the local Brooks office, next year the local Brooks office will not be performing the audit. There is no one at the Brooks office with audit experience so Delayne in Medicine Hat, who we met on the phone, will be handling it. There is a good chance you are really going to have to work for the donation from the MH office. Saying we can not afford it is one route, but I would let them know what things will have to be cut out of the budget so we can pay the bill, things like new furnishings, programming, publicity and advertising and staffing.

Next January something should come from MNP but it would be best to call Delayne directly because from what Twyla has told me, Delayne will be giving you a preliminary quote outlining the costs and any possible donation. One other thing to keep in mind is you can always call Twyla or Carla at the Brooks office for any kind of assistance but make sure you find out how much it will cost first or if they can do it for free. Anything extra and they will charge - approx. $250 - $300 an hour.

Well talk to you soon.
Julia

**Brooks Library Board Budget**
**June 2006**

| Receipts | Annual Budget | Current Month | Total to Date |
|---|---|---|---|
| City of Brooks | 137,813.00 | 0.00 | 68,906.50 |
| HRDC – Summer Student | 1,446.00 | 0.00 | 0.00 |
| Province of Alberta | 49,781.00 | 49,781.00 | 69,624.00 |
| Industry Canada - CAP V Grant | 1,975.00 | 0.00 | 0.00 |
| County of Newell Library Board | 20,475.00 | 0.00 | 3,686.76 |
| Resident Cardholder Fees | 16,000.00 | 1,254.00 | 7,812.18 |
| Interest Income | 0.00 | 0.00 | 0.00 |
| Miscellaneous | 200.00 | 0.00 | 0.00 |
| Fines, books and services | 20,500.00 | 1,951.31 | 8,950.02 |
| Non-resident Cardholder Fees | 3,000.00 | 120.00 | 1020.00 |
| Donations | 14,000.00 | 4,000.00 | 16,392.12 |
| Fundraisers | 300.00 | 0.00 | 0.00 |
| Adopt-a-magazine | 2,200.00 | 0.00 | 0.00 |
| Medieval Faire | 0.00 | 0.00 | 1,650.00 |
| GST Recovery | 2,000.00 | 0.00 | 0.00 |
| | | | |
| **Total Revenue** | 269,690.00 | 57,106.31 | 178,041.58 |
| | | | |
| **Expenditures** | | | |
| SLS Expense (Materials Allot.) | 45,604.00 | 22,875.92 | 22,875.92 |
| Shortgrass – Non-resident Fees | 1,500.00 | 0.00 | 0.00 |
| Dynix and Telecom (SLS) | 3,500.00 | 0.00 | 0.00 |
| Books & Materials | 0.00 | 498.12 | 841.89 |
| Furnishings and Equipment | 12,000.00 | 0.00 | 13,709.22 |
| Payroll Expense | 800.00 | 0.00 | 320.00 |
| Library Supplies | 4,000.00 | 106.34 | 3,206.38 |
| Administration & Travel | 3,000.00 | 264.84 | 2,315.50 |
| Program Expense | 2,500.00 | 668.24 | 812.95 |
| Medieval Faire | 0.00 | 0.00 | 363.78 |
| Repair & Maintenance | 2,000.00 | 54.90 | 105.87 |
| Rebinding | 500.00 | 0.00 | 475.16 |
| Staff Training | 4,000.00 | 0.00 | 1,137.50 |
| Telephone & Fax Expense | 3,500.00 | 269.03 | 1,603.18 |
| Copier & Computer Costs | 2,000.00 | 806.34 | 912.87 |
| Security Monitoring | 600.00 | 125.00 | 250.00 |
| Computer Main. Contracts | 1,000.00 | 0.00 | 759.95 |
| GST Expense | 0.00 | 1.75 | 10.50 |
| Freight & Postage | 1,000.00 | 0.00 | 160.45 |
| Professional Memberships | 400.00 | 0.00 | 149.18 |
| Publicity and Advertising | 2,000.00 | 0.00 | 264.00 |

| | | | |
|---|---|---|---|
| Audit and Insurance | 6,500.00 | 0.00 | 8,190.00 |
| Bank Charges | 200.00 | 5.00 | 97.21 |
| Miscellaneous | 200.00 | 3.95 | 3.95 |
| Wages (includes temp. staff) | 149,286.00 | 16,484.08 | 79,057.21 |
| EI Expense | 4,000.00 | 431.55 | 2,103.92 |
| CPP Expense | 5,500.00 | 668.42 | 3,209.42 |
| WCB Expense | 600.00 | 0.00 | 47.88 |
| AUMA Expense | 4,000.00 | 0.00 | 926.84 |
| LAPP Expense | 8,500.00 | 812.51 | 4,251.77 |
| AB Health Expense | 1,000.00 | 30.80 | 554.40 |
| | | | |
| **Total Expenses** | 269,690.00 | 44,106.79 | 148,716.90 |

**Brooks Public Library**
**Balance Sheet As at 06/30/2006**

| | |
|---|---|
| **ASSETS** | |
| **CURRENT ASSETS** | |
| GIC Account | 0.00 |
| GST Recoverable | 2,968.59 |
| Building Fund | 27,706.79 |
| Furn. & Shelving Reserve | 0.00 |
| Cash On Hand/Float | 50.00 |
| Cash In Bank | 48,954.77 |
| Accounts Receivable | 236.59 |
| **TOTAL CURRENT ASSETS** | 79,916.74 |
| **TOTAL ASSETS** | 79,916.74 |
| **LIABILITIES** | |
| **CURRENT LIABILITIES** | |
| Accounts Payable | 1,722.88 |
| MNP Accrual | 1,500.00 |
| GST Charged on Sales | 0.00 |
| GST Paid on Purchases | -2,150.93 |
| GST Paid on Books | 0.00 |
| New Account | 0.00 |
| Accounts Payable | 0.00 |
| Vacation Payable | 0.00 |
| EI Payable | -0.01 |
| CPP Payable | 0.00 |
| Income Tax Payable | 0.00 |
| L.A.P.P. | 0.00 |
| AUMA Extended Health | 221.69 |
| AB Health Payable | 79.20 |
| W.C.B. Payable | 0.00 |
| Miscellaneous | 0.00 |
| **TOTAL CURRENT LIABILITIES** | 1,372.83 |
| **TOTAL LIABILITIES** | 1,372.83 |
| **EQUITY** | |
| **EARNINGS** | |
| Building Fund Reserves | 28,314.20 |
| Externally restricted | 200.00 |
| Retained Earnings | 20,705.03 |
| Current Earnings | 29,324.68 |
| **CURRENT EARNINGS** | 78,543.91 |
| **TOTAL EQUITY** | 78,543.91 |
| **LIABILITIES AND EQUITY** | 79,916.74 |

**Brooks Public Library**
**Income Statement 06/01/2006 to 06/30/2006**

**REVENUE**

| | |
|---|---|
| **REVENUE** | |
| Town of Brooks | 0.00 |
| HRDC - Summer Student | 0.00 |
| Province of Alberta | 49,781.00 |
| Industry Canada - CAP 3 | 0.00 |
| Industry Canada - CAP YI | 0.00 |
| County of Newell Library Board | 0.00 |
| Resident Cardholder Fees | 1,254.00 |
| Interest Income | 0.00 |
| Miscellaneous | 0.00 |
| Fines, Book Sales and Services | 1,951.31 |
| Non-resident Cardholder Fees | 120.00 |
| Charitable Receipt Donations | 4,000.00 |
| Fundraisers | 0.00 |
| Adopt-a-magazine | 0.00 |
| Medieval Faire | 0.00 |
| GST Recovery | 0.00 |
| **TOTAL REVENUE** | 57,106.31 |
| **TOTAL REVENUE** | 57,106.31 |

**EXPENSE**

| | |
|---|---|
| **EXPENSES** | |
| SLS Expense (Materials) | 22,875.92 |
| SLS - Non-resident fees | 0.00 |
| SLS - Dynix and Telecom | 0.00 |
| Books and Materials | 498.12 |
| New Library Furnishings | 0.00 |
| Library Equipment | 0.00 |
| Payroll Expense | 0.00 |
| Library Supplies | 106.34 |
| Administration & Travel | 264.84 |
| Recruitment Expense | 0.00 |
| Program Expense | 668.24 |
| Medieval Faire | 0.00 |
| Repair & Maintenance | 54.90 |
| Rebinding, Microfilming, Laminating | 0.00 |
| Staff Training | 0.00 |
| Telephone and Fax Expense | 269.03 |
| Copier & Computer Costs | 806.34 |
| Security Monitoring | 125.00 |
| Computer Main. Contracts | 0.00 |
| GST Expense | 1.75 |
| Freight and Postage | 0.00 |
| Professional Memberships | 0.00 |
| Publicity and Advertising | 0.00 |
| Audit and Insurance | 0.00 |
| Bank Charges | 5.00 |
| Miscellaneous | 3.95 |
| Wages | 16,484.08 |
| Wage Reimbursement | 0.00 |
| EI Expense | 431.55 |
| CPP Expense | 668.42 |
| WCB Expense | 0.00 |
| AUMA Extended Health | 0.00 |
| L.A.P.P. Expense | 812.51 |
| AB Health Expense | 30.80 |
| **TOTAL EXPENSES** | 44,106.79 |
| **TOTAL EXPENSE** | 44,106.79 |
| **NET INCOME** | 12,999.52 |

**Brooks Public Library**
**Income Statement 01/01/2006 to 06/30/2006**

**REVENUE**

| | |
|---|---|
| **REVENUE** | |
| Town of Brooks | 68,906.50 |
| HRDC - Summer Student | 0.00 |
| Province of Alberta | 69,624.00 |
| Industry Canada - CAP 3 | 0.00 |
| Industry Canada - CAP YI | 0.00 |
| County of Newell Library Board | 3,686.76 |
| Resident Cardholder Fees | 7,812.18 |
| Interest Income | 0.00 |
| Miscellaneous | 0.00 |
| Fines, Book Sales and Services | 8,950.02 |
| Non-resident Cardholder Fees | 1,020.00 |
| Charitable Receipt Donations | 16,392.12 |
| Fundraisers | 0.00 |
| Adopt-a-magazine | 0.00 |
| Medieval Faire | 1,650.00 |
| GST Recovery | 0.00 |
| **TOTAL REVENUE** | 178,041.58 |
| **TOTAL REVENUE** | 178,041.58 |

**EXPENSE**

| | |
|---|---|
| **EXPENSES** | |
| SLS Expense (Materials) | 22,875.92 |
| SLS - Non-resident fees | 0.00 |
| SLS - Dynix and Telecom | 0.00 |
| Books and Materials | 841.89 |
| New Library Furnishings | 13,709.22 |
| Library Equipment | 0.00 |
| Payroll Expense | 320.00 |
| Library Supplies | 3,206.38 |
| Administration & Travel | 2,315.50 |
| Recruitment Expense | 0.00 |
| Program Expense | 812.95 |
| Medieval Faire | 363.78 |
| Repair & Maintenance | 105.87 |
| Rebinding, Microfilming, Laminating | 475.16 |
| Staff Training | 1,137.50 |
| Telephone and Fax Expense | 1,603.18 |
| Copier & Computer Costs | 912.87 |
| Security Monitoring | 250.00 |
| Computer Main. Contracts | 759.95 |
| GST Expense | 10.50 |
| Freight and Postage | 160.45 |
| Professional Memberships | 149.18 |
| Publicity and Advertising | 264.00 |
| Audit and Insurance | 8,190.00 |
| Bank Charges | 97.21 |
| Miscellaneous | 3.95 |
| Wages | 79,057.21 |
| Wage Reimbursement | 0.00 |
| EI Expense | 2,103.92 |
| CPP Expense | 3,209.42 |
| WCB Expense | 47.88 |
| AUMA Extended Health | 926.84 |
| L.A.P.P. Expense | 4,251.77 |
| AB Health Expense | 554.40 |
| **TOTAL EXPENSES** | 148,716.90 |
| **TOTAL EXPENSE** | 148,716.90 |
| **NET INCOME** | 29,324.68 |

**Brooks Public Library**
**All Journal Entries 06/01/2006 to 06/30/2006**

| | | | Debits | Credits |
|---|---|---|---|---|
| 06/05/2006 | J268 | 2233, June06, Anne Slade | | |
| | | 5090 Program Expense | 175.00 | - |
| | | 1080 Cash In Bank | - | 175.00 |
| 06/05/2006 | J269 | 2234, Jun06, Doris Bircham | | |
| | | 5090 Program Expense | 100.00 | - |
| | | 1080 Cash In Bank | - | 100.00 |
| 06/05/2006 | J270 | 2235, June2006, Doris Bircham | | |
| | | 5030 Books and Materials | 50.00 | - |
| | | 1080 Cash In Bank | - | 50.00 |
| 06/02/2006 | J275 | Deposit, Fines | | |
| | | 4120 Fines, Book Sales and Services | - | 339.56 |
| | | 1080 Cash In Bank | 339.56 | - |
| 06/02/2006 | J276 | Deposit, Resident Cardholder | | |
| | | 4090 Resident Cardholder Fees | - | 210.00 |
| | | 1080 Cash In Bank | 210.00 | - |
| 06/02/2006 | J277 | Deposit, Shannon Christoffersen (Staff Order) | | |
| | | 5030 Books and Materials | - | 14.95 |
| | | 1080 Cash In Bank | 14.95 | - |
| 06/09/2006 | J281 | Deposit, Resident Cardholder | | |
| | | 4090 Resident Cardholder Fees | - | 276.00 |
| | | 1080 Cash In Bank | 276.00 | - |
| 06/09/2006 | J282 | Deposit, Fines | | |
| | | 4120 Fines, Book Sales and Services | - | 350.26 |
| | | 1080 Cash In Bank | 350.26 | - |
| 06/09/2006 | J283 | Deposit, Non-Resident Cardholder | | |
| | | 4140 Non-resident Cardholder Fees | - | 60.00 |
| | | 1080 Cash In Bank | 60.00 | - |
| 06/09/2006 | J284 | Deposit, Admin and Travel | | |
| | | 5080 Administration & Travel | - | 252.90 |
| | | 1080 Cash In Bank | 252.90 | - |
| 06/09/2006 | J285 | Deposit, Donation | | |
| | | 4170 Charitable Receipt Donations | - | 4,000.00 |
| | | 1080 Cash In Bank | 4,000.00 | - |
| 06/16/2006 | J286 | Deposit, Fines | | |
| | | 4120 Fines, Book Sales and Services | - | 285.75 |
| | | 1080 Cash In Bank | 285.75 | - |
| 06/16/2006 | J287 | Deposit, Resident Cardholder | | |
| | | 4090 Resident Cardholder Fees | - | 186.00 |
| | | 1080 Cash In Bank | 186.00 | - |
| 06/16/2006 | J288 | Deposit, Non-Resident Cardholder | | |
| | | 4140 Non-resident Cardholder Fees | - | 60.00 |
| | | 1080 Cash In Bank | 60.00 | - |
| 06/23/2006 | J289 | Deposit, Fines | | |
| | | 4120 Fines, Book Sales and Services | - | 458.44 |
| | | 1080 Cash In Bank | 458.44 | - |
| 06/23/2006 | J290 | Deposit, Resident Cardholder | | |
| | | 4090 Resident Cardholder Fees | - | 300.00 |
| | | 1080 Cash In Bank | 300.00 | - |
| 06/23/2006 | J291 | 2236, June 2006, Maxine Meldrum | | |
| | | 5080 Administration & Travel | 97.74 | - |
| | | 1080 Cash In Bank | - | 97.74 |

**Brooks Public Library**
**All Journal Entries 06/01/2006 to 06/30/2006**

| | | | Debits | Credits |
|---|---|---|---|---|
| 06/23/2006 | J292 | 2237, Jun 2006, Shortgrass Library System | | |
| | | 2100 GST Paid on Purchases | 28.38 | - |
| | | 5070 Library Supplies | 43.20 | - |
| | | 5080 Administration & Travel | 420.00 | - |
| | | 1080 Cash In Bank | - | 491.58 |
| 06/23/2006 | J293 | 2238, June 2006, All-Knight Security | | |
| | | 2100 GST Paid on Purchases | 7.00 | - |
| | | 5170 Security Monitoring | 100.00 | - |
| | | 1080 Cash In Bank | - | 107.00 |
| 06/23/2006 | J294 | 2239, June 2006, Telus Communications | | |
| | | 2100 GST Paid on Purchases | 18.70 | - |
| | | 5140 Telephone and Fax Expense | 269.03 | - |
| | | 1080 Cash In Bank | - | 287.73 |
| 06/23/2006 | J295 | 2240, June 2006, Smart Apple Media | | |
| | | 2100 GST Paid on Purchases | 5.17 | - |
| | | 5020 SLS Expense (Materials) | 73.92 | - |
| | | 1080 Cash In Bank | - | 79.09 |
| 06/23/2006 | J296 | 2241, June 2006, Royal Bank Visa | | |
| | | 2100 GST Paid on Purchases | 1.24 | - |
| | | 5090 Program Expense | 16.42 | - |
| | | 1080 Cash In Bank | - | 17.66 |
| 06/23/2006 | J297 | 2242, June 2006, Lesley Jensen | | |
| | | 2100 GST Paid on Purchases | 3.61 | - |
| | | 5090 Program Expense | 51.56 | - |
| | | 1080 Cash In Bank | - | 55.17 |
| 06/23/2006 | J298 | 2243, June 2006, Brooks Stationers | | |
| | | 2100 GST Paid on Purchases | 12.75 | - |
| | | 5070 Library Supplies | 63.14 | - |
| | | 5160 Copier & Computer Costs | 118.90 | - |
| | | 1080 Cash In Bank | - | 194.79 |
| 06/23/2006 | J299 | 2244, June 2006, Memory Lane Computers | | |
| | | 2100 GST Paid on Purchases | 48.13 | - |
| | | 5160 Copier & Computer Costs | 687.44 | - |
| | | 1080 Cash In Bank | - | 735.57 |
| 06/23/2006 | J300 | 2245, June 2006, Wetaskiwin Public Library | | |
| | | 5260 Miscellaneous | 3.95 | - |
| | | 1080 Cash In Bank | - | 3.95 |
| 06/23/2006 | J301 | 2246, June 2006, Shortgrass Library System | | |
| | | 5030 Books and Materials | 463.07 | - |
| | | 1080 Cash In Bank | - | 463.07 |
| 06/23/2006 | J302 | 2247, June 2006, Anne Slade | | |
| | | 5090 Program Expense | 25.00 | - |
| | | 1080 Cash In Bank | - | 25.00 |
| 06/23/2006 | J303 | 2248, JUNE 2006, Brodart | | |
| | | 2100 GST Paid on Purchases | 3.84 | - |
| | | 5100 Repair & Maintenance | 54.90 | - |
| | | 1080 Cash In Bank | - | 58.74 |
| 06/23/2006 | J304 | 2249, June 2006, Saskatchewan Abilities Counc | | |
| | | 2100 GST Paid on Purchases | 21.02 | - |
| | | 5090 Program Expense | 300.26 | - |
| | | 1080 Cash In Bank | - | 321.28 |
| 06/23/2006 | J305 | 2250, Jun06, Shortgrass Library System | | |
| | | 5020 SLS Expense (Materials) | 22,802.00 | - |
| | | 1080 Cash In Bank | - | 22,802.00 |

**Brooks Public Library**
**All Journal Entries 06/01/2006 to 06/30/2006**

| | | | | Debits | Credits |
|---|---|---|---|---|---|
| 06/30/2006 | J306 | 2251, June06, Julia Reinhart | | | |
| | | 5300 | Wages | 4,301.00 | - |
| | | 1080 | Cash In Bank | - | 2,822.68 |
| | | 2310 | EI Payable | - | 80.43 |
| | | 2320 | CPP Payable | - | 198.46 |
| | | 2330 | Income Tax Payable | - | 872.84 |
| | | 2400 | L.A.P.P. | - | 290.32 |
| | | 2420 | AUMA Extended Health | - | 23.07 |
| | | 2440 | AB Health Payable | - | 13.20 |
| 06/30/2006 | J307 | 2252, June 2006, Ronnie Adams | | | |
| | | 5300 | Wages | 1,730.55 | - |
| | | 1080 | Cash In Bank | - | 1,271.63 |
| | | 2310 | EI Payable | - | 32.36 |
| | | 2320 | CPP Payable | - | 71.22 |
| | | 2330 | Income Tax Payable | - | 170.43 |
| | | 2400 | L.A.P.P. | - | 116.81 |
| | | 2420 | AUMA Extended Health | - | 41.70 |
| | | 2440 | AB Health Payable | - | 26.40 |
| 06/30/2006 | J308 | 2253, June 2006, Shannon Christoffersen | | | |
| | | 5300 | Wages | 2,304.85 | - |
| | | 1080 | Cash In Bank | - | 1,857.89 |
| | | 2310 | EI Payable | - | 43.10 |
| | | 2320 | CPP Payable | - | 99.65 |
| | | 2330 | Income Tax Payable | - | 304.21 |
| 06/30/2006 | J309 | 2254, June 2006, Bessie Jacowishen | | | |
| | | 5300 | Wages | 2,226.15 | - |
| | | 1080 | Cash In Bank | - | 1,610.29 |
| | | 2310 | EI Payable | - | 41.63 |
| | | 2320 | CPP Payable | - | 95.76 |
| | | 2330 | Income Tax Payable | - | 285.88 |
| | | 2400 | L.A.P.P. | - | 150.27 |
| | | 2420 | AUMA Extended Health | - | 42.32 |
| 06/30/2006 | J310 | 2255, June 06, Lesley Jensen | | | |
| | | 5300 | Wages | 1,576.38 | - |
| | | 1080 | Cash In Bank | - | 1,483.31 |
| | | 2310 | EI Payable | - | 29.48 |
| | | 2320 | CPP Payable | - | 63.59 |
| 06/30/2006 | J311 | 2256, June 2006, Cathryn Krochak | | | |
| | | 5300 | Wages | 625.30 | - |
| | | 1080 | Cash In Bank | - | 597.10 |
| | | 2310 | EI Payable | - | 11.69 |
| | | 2320 | CPP Payable | - | 16.51 |
| 06/30/2006 | J312 | 2257, June 06, Maxine Meldrum | | | |
| | | 5300 | Wages | 2,226.15 | - |
| | | 1080 | Cash In Bank | - | 1,648.87 |
| | | 2310 | EI Payable | - | 41.63 |
| | | 2320 | CPP Payable | - | 95.76 |
| | | 2330 | Income Tax Payable | - | 285.88 |
| | | 2400 | L.A.P.P. | - | 150.27 |
| | | 2420 | AUMA Extended Health | - | 3.74 |
| 06/30/2006 | J313 | 2258, June 2006, Patricia Neufeld | | | |
| | | 5300 | Wages | 195.00 | - |
| | | 1080 | Cash In Bank | - | 191.35 |
| | | 2310 | EI Payable | - | 3.65 |
| 06/30/2006 | J314 | 2259, June 2006, Tamara Van Horne | | | |
| | | 5300 | Wages | 846.56 | - |
| | | 1080 | Cash In Bank | - | 795.76 |
| | | 2310 | EI Payable | - | 15.83 |
| | | 2320 | CPP Payable | - | 27.47 |
| | | 2330 | Income Tax Payable | - | 7.50 |

**Brooks Public Library**
**All Journal Entries 06/01/2006 to 06/30/2006**

| | | | Debits | Credits |
|---|---|---|---|---|
| 06/30/2006 | J315 | 2260, June 2006, Sharon Wilson | | |
| | | 5300 Wages | 452.14 | - |
| | | 1080 Cash In Bank | - | 443.68 |
| | | 2310 EI Payable | - | 8.46 |
| 06/30/2006 | J316 | 2261, June 2006, Canada Customs and Revenue A | | |
| | | 2310 EI Payable | 308.26 | - |
| | | 2320 CPP Payable | 668.42 | - |
| | | 2330 Income Tax Payable | 1,926.74 | - |
| | | 5310 EI Expense | 431.55 | - |
| | | 5320 CPP Expense | 668.42 | - |
| | | 1080 Cash In Bank | - | 4,003.39 |
| 06/30/2006 | J317 | 2262, June 2006, Local Authorities Pension Pl | | |
| | | 2400 L.A.P.P. | 707.67 | - |
| | | 5350 L.A.P.P. Expense | 812.51 | - |
| | | 1080 Cash In Bank | - | 1,520.18 |
| 06/30/2006 | J318 | Deposit, Fines | | |
| | | 4120 Fines, Book Sales and Services | - | 517.30 |
| | | 1080 Cash In Bank | 517.30 | - |
| 06/30/2006 | J319 | Deposit, Resident cardholders | | |
| | | 4090 Resident Cardholder Fees | - | 282.00 |
| | | 1080 Cash In Bank | 282.00 | - |
| 06/30/2006 | J333 | Debit, Securtek | | |
| | | 5170 Security Monitoring | 25.00 | - |
| | | 5180 GST Expense | 1.75 | - |
| | | 1080 Cash In Bank | - | 26.75 |
| 06/30/2006 | J334 | Debit, AB Health | | |
| | | 5360 AB Health Expense | 30.80 | - |
| | | 2440 AB Health Payable | 13.20 | - |
| | | 1080 Cash In Bank | - | 44.00 |
| 06/30/2006 | J335 | Debit, Destination Fee | | |
| | | 5250 Bank Charges | 5.00 | - |
| | | 1080 Cash In Bank | - | 5.00 |
| 06/22/2006 | J338 | Deposit, Alberta Government | | |
| | | 4040 Province of Alberta | - | 49,781.00 |
| | | 1080 Cash In Bank | 49,781.00 | - |
| | | | 105,522.93 | 105,522.93 |

**Brooks Public Library** June
**Income Statement 01/01/2006 to 06/23/2006**

**REVENUE**

| | |
|---|---|
| **REVENUE** | |
| ...m of Brooks | 68,906.50 |
| ...DC - Summer Student | 0.00 |
| Province of Alberta | 19,843.00 |
| Industry Canada - CAP 3 | 0.00 |
| Industry Canada - CAP YI | 0.00 |
| County of Newell Library Board | 3,686.76 |
| Resident Cardholder Fees | 7,530.18 |
| Interest Income | 0.00 |
| Miscellaneous | 0.00 |
| Fines, Book Sales and Services | 8,432.72 |
| Non-resident Cardholder Fees | 1,020.00 |
| Charitable Receipt Donations | 16,392.12 |
| Fundraisers | 0.00 |
| Adopt-a-magazine | 0.00 |
| Medieval Faire | 1,286.22 |
| GST Recovery | 0.00 |
| **TOTAL REVENUE** | 127,097.50 |

**TOTAL REVENUE** 127,097.50

**EXPENSE**

Total Budget is 289,533 + $8,600 = 293,133

| | |
|---|---|
| **EXPENSES** | |
| SLS Expense (Materials) | 22,875.92 |
| SLS - Non-resident fees | 0.00 |
| SLS - Dynix and Telecom | 0.00 |
| Books and Materials | 841.89 |
| New Library Furnishings | 13,709.22 |
| Library Equipment | 0.00 |
| Payroll Expense | 320.00 |
| Library Supplies | 3,206.38 |
| Administration & Travel | 2,315.50 |
| Recruitment Expense | 0.00 |
| ...gram Expense | 812.95 |
| ...epair & Maintenance | 105.87 |
| Rebinding, Microfilming, Laminating | 475.16 |
| Staff Training | 1,137.50 |
| Telephone and Fax Expense | 1,603.18 |
| Copier & Computer Costs | 912.87 |
| Security Monitoring | 225.00 |
| Computer Main. Contracts | 759.95 |
| GST Expense | 8.75 |
| Freight and Postage | 160.45 |
| Professional Memberships | 149.18 |
| Publicity and Advertising | 264.00 |
| Audit and Insurance | 8,190.00 |
| Bank Charges | 92.21 |
| Miscellaneous | 3.95 |
| Wages | 62,573.13 |
| Wage Reimbursement | 0.00 |
| EI Expense | 1,672.37 |
| CPP Expense | 2,541.00 |
| WCB Expense | 47.88 |
| AUMA Extended Health | 926.84 |
| L.A.P.P. Expense | 3,439.26 |
| AB Health Expense | 523.60 |
| **TOTAL EXPENSES** | 129,894.01 |

**TOTAL EXPENSE** 129,894.01

**NET INCOME** -2,796.51

city installments due Dec/Jan Mar/April Jul/Aug Oct/Nov.

receipts.

9000 will be in here

high here already 2K over est.

expenses

on track here.

Cheques from City for next 2 installments due July 1st and October 1st

$ from HRDC comes in Sept/Oct.

$ from province has arrived. $49,000.

$ from Co of N Lib. Board due to come in September.

$ from Rotary???

CAP V grant yet to come in

over on Books & materials as $800 was moved over from ~~Endowment~~ (now building) for books ← $ from Grethe Nielsen family & College for art

new furnishings are over due to purchase of data projector and laptop w/ extra funds from province

need to watch supply spending - not much room left here

have spent rebinding budget

over spent on audit

need to watch for bills from City re: AUMA.

Need to watch Balance Sheet
→ what is currently in bank - sometimes need to defer paying large bills until installment from City / Province arrives.

**Brooks Public Library**
**Income Statement 01/01/2006 to 06/30/2006**

**REVENUE**

| | |
|---|---|
| **REVENUE** | |
| n of Brooks | 68,906.50 |
| ...DC - Summer Student | 0.00 |
| Province of Alberta | 19,843.00 |
| Industry Canada - CAP 3 | 0.00 |
| Industry Canada - CAP YI | 0.00 |
| County of Newell Library Board | 3,686.76 |
| Resident Cardholder Fees | 7,812.18 |
| Interest Income | 0.00 |
| Miscellaneous | 0.00 |
| Fines, Book Sales and Services | 8,950.02 |
| Non-resident Cardholder Fees | 1,020.00 |
| Charitable Receipt Donations | 16,392.12 |
| Fundraisers | 0.00 |
| Adopt-a-magazine | 0.00 |
| Medieval Faire | 1,286.22 |
| GST Recovery | 0.00 |
| **TOTAL REVENUE** | 127,896.80 |
| **TOTAL REVENUE** | 127,896.80 |

**EXPENSE**

| | | |
|---|---|---|
| **EXPENSES** | | |
| SLS Expense (Materials) | 22,875.92 | |
| SLS - Non-resident fees | 0.00 | |
| SLS - Dynix and Telecom | 0.00 | |
| Books and Materials | 841.89 | → paid by donated funds → Grethe Nielsen, art books. |
| New Library Furnishings : Equipment | 13,709.22 | |
| ~~Library Equipment~~ → revenue line | 0.00 | |
| Payroll Expense | 320.00 | → Scannell, Anderson. ['Donated Funds'] |
| Library Supplies | 3,206.38 | |
| Administration & Travel | 2,315.50 | |
| Recruitment Expense | 0.00 | |
| ...gram Expense | 812.95 | → data projector, laptop → ~~donated~~ grant money fr. province |
| Repair & Maintenance | 105.87 | |
| Rebinding, Microfilming, Laminating | 475.16 | |
| Staff Training | 1,137.50 | |
| Telephone and Fax Expense | 1,603.18 | |
| Copier & Computer Costs | 912.87 | |
| Security Monitoring | 225.00 | |
| Computer Main. Contracts | 759.95 | |
| GST Expense | 8.75 | |
| Freight and Postage | 160.45 | |
| Professional Memberships | 149.18 | |
| Publicity and Advertising | 264.00 | → find sponsor for author talk. |
| Audit and Insurance | 8,190.00 | |
| Bank Charges | 92.21 | |
| Miscellaneous | 3.95 | |
| Wages | 79,057.21 | |
| Wage Reimbursement | 0.00 | |
| EI Expense | 2,103.92 | |
| CPP Expense | 3,209.42 | |
| WCB Expense | 47.88 | |
| AUMA Extended Health | 926.84 | |
| L.A.P.P. Expense | 4,251.77 | |
| AB Health Expense | 523.60 | |
| **TOTAL EXPENSES** | 148,290.57 | |
| **TOTAL EXPENSE** | 148,290.57 | |
| **NET INCOME** → add a line Medieval Faire → move Troubadour du Bois | -20,393.77 | |

# Brooks Public Library Three Year Budget Proposal 2006-2008

| Receipts | Current 2005 | Year 2006 | Year 2007 | Year 2008 |
|---|---|---|---|---|
| City of Brooks (per capita operating grant) | 86,250.00 | 90,512.00 | 106,470.00 | 111,800.00 |
| City of Brooks (SLS materials allotment) | 45,000.00 | 45,604.00 | 52,390.00 | 53,690.00 |
| Province of Alberta | 50,000.00 | 49,782.00 | 55,770.00 | 55,770.00 |
| Province of Alberta (via Cof Newell Library Board) | 8,495.00 | 8,495.00 | 9,850.00 | 9,850.00 |
| County of Newell Grants (per capita operating grant) | 7,495.00 | 16,817.00 | 20,475.00 | 21,500.00 |
| Federal Grants | 5,500.00 | 5,500.00 | 5,500.00 | 5,500.00 |
| Resident Card Fees | 17,000.00 | 17,000.00 | 17,000.00 | 17,000.00 |
| Non-resident Card Fees | 5,000.00 | 3,000.00 | 3,000.00 | 3,000.00 |
| Fines, Books & Services | 20,500.00 | 20,500.00 | 20,500.00 | 20,500.00 |
| Donations | 7,000.00 | 7,000.00 | 7,000.00 | 7,000.00 |
| Fundraisers/ Adopt-a-magazine | 2,500.00 | 2,500.00 | 2,500.00 | 2,500.00 |
| Interest Income | 0.00 | 0.00 | 0.00 | 0.00 |
| Miscellaneous | 258.00 | 200.00 | 200.00 | 200.00 |
| GST Recovery | 2,000.00 | 2,000.00 | 2,000.00 | 2,000.00 |
| **Total Revenue** | **256,998.00** | **268,910.00** | **302,655.00** | **310,310.00** |
| **Expenditures** | | | | |
| **Shortgrass Library System Expenses** | | | | |
| SLS Expense (Materials Allotment) | 45,000.00 | 45,604.00 | 52,390.00 | 53,690.00 |
| SLS – Non-resident Card Fees | 2,000.00 | 1,500.00 | 1,500.00 | 1,500.00 |
| Dynix and Telecom (SLS) | 5,000.00 | 3,500.00 | 3,500.00 | 3,500.00 |
| **Staffing** | | | | |
| Temporary Staff | 5,500.00 | 5,500.00 | 5,500.00 | 5,500.00 |
| Staff Training | 2,500.00 | 4,500.00 | 4,500.00 | 4,500.00 |
| Wages (inc. benefits) | 164,000.00 | 174,000.00 | 184,000.00 | 192,000.00 |
| **Materials** | | | | |
| Books, Periodicals, Newspapers | 2,000.00 | 2,000.00 | 2,000.00 | 2,000.00 |
| Library Supplies | 4,000.00 | 4,000.00 | 5,000.00 | 5,000.00 |
| Furnishings and Equipment | 1,898.00 | 2,206.00 | 8,965.00 | 8,320.00 |
| **Maintenance** | | | | |
| Computer Maintenance Contracts | 1,000.00 | 1,000.00 | 1,500.00 | 1,500.00 |
| Copier & Computer Expense | 2,500.00 | 2,500.00 | 4,000.00 | 4,000.00 |
| Rebinding & Microfilming | 1,000.00 | 1,000.00 | 1,500.00 | 1,500.00 |
| Repair & Maintenance | 2,000.00 | 2,000.00 | 3,000.00 | 3,000.00 |
| **Administration** | | | | |
| Conference & Travel | 3,000.00 | 3,000.00 | 3,500.00 | 3,500.00 |
| Program Expense | 1,000.00 | 1,000.00 | 3,000.00 | 3,000.00 |
| Security Monitoring | 600.00 | 600.00 | 800.00 | 800.00 |
| Bank Charges | 200.00 | 200.00 | 300.00 | 300.00 |
| Payroll Expense | 800.00 | 800.00 | 1,000.00 | 1,000.00 |
| Publicity & Advertising | 1,000.00 | 2,000.00 | 3,000.00 | 2,000.00 |
| Telephone & Fax Expense | 4,000.00 | 4,000.00 | 4,500.00 | 4,500.00 |
| Audit | 6,500.00 | 6,500.00 | 7,000.00 | 7,000.00 |
| Freight & Postage | 1,000.00 | 1,000.00 | 1,500.00 | 1,500.00 |
| Professional Memberships | 300.00 | 300.00 | 500.00 | 500.00 |
| Miscellaneous | 200.00 | 200.00 | 200.00 | 200.00 |
| | | | | |
| **Total Expenses** | **256,998.00** | **268,910.00** | **302,655.00** | **310,310.00** |

**Brooks Public Library Budget Request for 2006 - 2008**
**Notes of Explanation for Changes to Revenue and Expenditures**

**Revenue/ Receipts**

| | |
|---|---|
| Town of Brooks (per capita operating grant) | – asking for a 5% increase each year for the next three years<br>- for 2007 & 2008 – used population estimate of 13,000 in anticipation of 2006 census results |
| Town of Brooks (SLS allotment) | – amount has been separated out from per capita operating grant<br>- proposed increase of 2.5% has been incorporated<br>- for 2007 & 2008 – used population estimate of 13,000 in anticipation of 2006 census results |
| Province of Alberta | - for 2007 & 2008 – used population estimate of 13,000 in anticipation of 2006 census results - $4.29 per capita |
| Province of Alberta (via County of Newell Library Board) | – for 2007 & 2008 – used population estimate of 2,500 for divisions 5 and 10 in anticipation of 2006 census results - $4.29 per capita |
| County of Newell Grants (per capita operating grant) | – asking for per capita increase to match proposed per capita amount for the City of Brooks - $7.80 per capita for 2006, $8.19 per capita for 2007, $8.60 per capita for 2008<br>– for 2007 & 2008 – used population estimate of 2,500 for divisions 5 and 10 in anticipation of 2006 census results |
| Non-resident Card Fees | - have seen a decrease in number of people buying these cards as more divisions of the County join the Shortgrass Library System |

**Expenditures**

| | |
|---|---|
| SLS expense | – anticipated increase of 2.5% built into this line item |
| Dynix and Telecom (SLS) | – with the availability of Supernet we have seen a decrease in these costs |
| Staff Training | – in 2006 a new integrated library system will be in place next year and as a result there will be an increase in staff training needs<br>- in 2007 & 2008 – would like to place more funds in this area to keep up with trends especially those in library technology |
| Staff Wages (including benefits) | - new three year wage grid has been developed and approved by the Brooks Library Board |
| Furnishings and Equipment | - 2007, 2008 – increase in funds for anticipated replacement of outdated computer equipment and some library furnishings |
| Publicity and Advertising | - 2007 – increase for promotions around theme of centennial year for libraries in the province – Libraries Act was signed in 1907 |

**Brooks Public Library**
**Funding Breakdown – County of Newell and City of Brooks**
**2005/08/30**

**Population of Brooks:** 11,604
**Population of Divisions 5 and 10, County of Newell:** 2,156

**2005 Materials Allotment (BPL) and Operating Grant (Shortgrass Library System)**

County of Newell
$7.66 x 2,156 = $16,515 provided to Shortgrass Library System - $8,258 goes to materials purchased for Brooks Public Library by SLS

City of Brooks
$7.66 x 11,604 = $88,886.64 provided to Shortgrass Library System - $44, 443 goes to materials purchased for Brooks Public Library by SLS

**2005 Operating Grant – Brooks Public Library**

County of Newell
$7,495 (2004 amount) / 2,156 = $3.48 per capita operating grant (this includes a utilities grant of $1,200 / 2,156 = $0.35)

City of Brooks
$86,250 / 11,604 = $7.43 per capita operating grant

**Proposed Funding Increases for 2006**

County of Newell – increase to match City's contribution
$3.48 + **4.32 = $7.80 x 2,156 = $16,817**

City of Brooks – 5% increase
$90,512.00 / 11,604 = **$7.80 per capita operating grant**

**Brooks Library Board**
**Finance Standing Committee Meeting**
**8:00 am August 22, 2006**

Present: Elsie Strach, Dino Champlone, and Shannon Christoffersen

1) Meeting was called to order at 8:05 am.

2) Receipts and Expenditures for the month of July were discussed in detail and reviewed by the Committee. Items of Note:

**Receipts:**

- City of Brooks: received third installment of funds
- Resident Cardholder Fees: increase noticeable compared with last year
- Fines, Books, and Services: decrease noticeable
- Donations/Medieval Faire: Money earmarked for library was confused with Medieval Faire funding. Reversed this month.
- GST Recovery: More funding received than expected

**Expenditures:**

- Dynix and Telecom: paid Shortgrass
- Books and Materials: Book buying trip in Lethbridge, monies will be reimbursed by Shortgrass. Some books/materials also purchased with donated funds.
- Administration and Travel: Book buying trip, reimbursement to Shannon for 2-day training trip at SLS in Medicine Hat.
- Program Expense: Bow Island Boys performed at library. SRP Coordinator bought some craft supplies.
- Medieval Faire: Payment to Troubadour du Bois. Funding for group was paid by a donation (received last month).
- Publicity and Advertising: Annual reports printed at Brooks Bulletin; advertised for Training Coordinator.
- AUMA: overpayment reimbursed.

3) The Committee discussed the upcoming 2007 budget and worked on creating a draft copy for Board approval.

4) Meeting was adjourned at 9:25 am.

**Brooks Library Board Budget**
**July 2006**

| Receipts | Annual Budget | Current Month | Total to Date |
|---|---|---|---|
| City of Brooks | 137,813.00 | 34,453.25 | 103,359.75 |
| HRDC – Summer Student | 1,446.00 | 0.00 | 0.00 |
| Province of Alberta | 49,781.00 | 0.00 | 69,624.00* |
| Industry Canada - CAP V Grant | 1,975.00 | 0.00 | 0.00 |
| County of Newell Library Board | 20,475.00 | 0.00 | 3,686.76** |
| Resident Cardholder Fees | 16,000.00 | 1,722.00 | 9,534.18 |
| Interest Income | 0.00 | 0.00 | 0.00 |
| Miscellaneous | 200.00 | 0.00 | 0.00 |
| Fines, books and services | 20,500.00 | 1,801.61 | 10,751.63 |
| Non-resident Cardholder Fees | 3,000.00 | 200.00 | 1,220.00 |
| Donations | 14,000.00 | 500.00 | 16,892.12 |
| Fundraisers | 300.00 | 0.00 | 0.00 |
| Adopt-a-magazine | 2,200.00 | 600.00 | 600.00 |
| Medieval Faire | 0.00 | -500.00 | 1,150.00 |
| GST Recovery | 2,000.00 | 2,698.59 | 2,698.59 |
| | | | |
| **Total Revenue** | 269,690.00 | 41,475.45 | 219,517.03 |
| | | | |
| **Expenditures** | | | |
| SLS Expense (Materials Allot.) | 45,604.00 | 0.00 | 22,875.92 |
| Shortgrass – Non-resident Fees | 1,500.00 | 0.00 | 0.00 |
| Dynix and Telecom (SLS) | 3,500.00 | 2,271.73 | 2,271.73 |
| Books & Materials | 0.00 | 5,270.97 | 6,112.86 |
| Furnishings and Equipment | 12,000.00 | 0.00 | 13,709.22 |
| Payroll Expense | 800.00 | 103.50 | 423.50 |
| Library Supplies | 4,000.00 | 96.78 | 3,303.16 |
| Administration & Travel | 3,000.00 | 216.77 | 2,532.27 |
| Program Expense | 2,500.00 | 286.52 | 1,099.47 |
| Medieval Faire | 0.00 | 848.82 | 1,212.60 |
| Repair & Maintenance | 2,000.00 | 64.15 | 170.02 |
| Rebinding | 500.00 | 0.00 | 475.16 |
| Staff Training | 4,000.00 | 0.00 | 1,137.50 |
| Telephone & Fax Expense | 3,500.00 | 267.07 | 1,870.25 |
| Copier & Computer Costs | 2,000.00 | 0.00 | 912.87 |
| Security Monitoring | 600.00 | 25.00 | 275.00 |
| Computer Main. Contracts | 1,000.00 | 0.00 | 759.95 |
| GST Expense | 0.00 | 1.50 | 12.00 |
| Freight & Postage | 1,000.00 | 211.58 | 372.03 |
| Professional Memberships | 400.00 | 0.00 | 149.18 |
| Publicity and Advertising | 2,000.00 | 121.68 | 385.68 |

| | | | |
|---|---|---|---|
| Audit and Insurance | 6,500.00 | 0.00 | 8,190.00 |
| Bank Charges | 200.00 | 5.00 | 102.21 |
| Miscellaneous | 200.00 | 0.00 | 3.95 |
| Wages (includes temp. staff) | 149,286.00 | 13,743.70 | 92,800.91 |
| EI Expense | 4,000.00 | 359.79 | 2,463.71 |
| CPP Expense | 5,500.00 | 534.67 | 3,744.09 |
| WCB Expense | 600.00 | 0.00 | 47.88 |
| AUMA Expense | 4,000.00 | -26.92 | 899.92 |
| LAPP Expense | 8,500.00 | 617.50 | 4,869.27 |
| AB Health Expense | 1,000.00 | 15.40 | 569.80 |
| | | | |
| **Total Expenses** | 269,690.00 | 25,035.21 | 173,752.11 |

*Additional funding from the Province of Alberta in the amount of $19,843.00 was part of a special one-time grant available to Public Libraries from the Province of Alberta for 2006-2007. This additional funding will be used to fund the new position of Training Coordinator as well as new equipment purchases and programming expenses.

**Additional funding from County of Newell Library Board in the amount of $3,686.76 was part of special one-time grant available to Public Libraries from the Province of Alberta for 2006-2007.

**Brooks Library Board**
**Finance Standing Committee Meeting**
**8:00 am September 18, 2006**

Present: Dino Champlone and Shannon Christoffersen
Regrets: Elsie Strach

1) Meeting was called to order at 8:05 am.

2) Receipts and Expenditures for the month of August were discussed in detail and reviewed by the Committee. Items of Note:

**Receipts:**

- CAP Grant: received funding for a Daisy Reader (audiobook player for the visually impaired) and a flat screen monitor for the computer lab.
- Eight magazines adopted this month, bringing total to fourteen.

**Expenditures:**

- Books and Materials: received reimbursement from Shortgrass for Book Buying Trip.
- Payroll Expense: included two Records of Employment
- Administration & Travel: water and security check for new employee
- Repair and Maintenance: Laminate for laminating machine
- Miscellaneous: Film for Camera

3) The Committee reviewed the upcoming 2007 budget to be presented to the Board on September 21, 2006.

4) Meeting was adjourned at 8:40 am.

**Brooks Library Board Budget**
**August 2006**

| Receipts | Annual Budget | Current Month | Total to Date |
|---|---|---|---|
| City of Brooks | 137,813.00 | 0.00 | 103,359.75 |
| HRDC – Summer Student | 1,446.00 | 0.00 | 0.00 |
| Province of Alberta | 49,781.00 | 0.00 | 69,624.00* |
| Industry Canada - CAP V Grant | 1,975.00 | 554.00 | 554.00 |
| County of Newell Library Board | 20,475.00 | 0.00 | 3,686.76** |
| Resident Cardholder Fees | 16,000.00 | 1,440.00 | 10,974.18 |
| Interest Income | 0.00 | 0.00 | 0.00 |
| Miscellaneous | 200.00 | 0.00 | 0.00 |
| Fines, books and services | 20,500.00 | 1,583.24 | 12,334.87 |
| Non-resident Cardholder Fees | 3,000.00 | 60.00 | 1,280.00 |
| Donations | 14,000.00 | 25.00 | 16,917.12 |
| Fundraisers | 300.00 | 0.00 | 0.00 |
| Adopt-a-magazine | 2,200.00 | 800.00 | 1,400.00 |
| Medieval Faire | 0.00 | 0.00 | 1,150.00 |
| GST Recovery | 2,000.00 | 0.00 | 2,698.59 |
| | | | |
| **Total Revenue** | 269,690.00 | 4,462.24 | 223,979.27 |
| | | | |
| **Expenditures** | | | |
| SLS Expense (Materials Allot.) | 45,604.00 | 0.00 | 22,875.92 |
| Shortgrass – Non-resident Fees | 1,500.00 | 0.00 | 0.00 |
| Dynix and Telecom (SLS) | 3,500.00 | 0.00 | 2,271.73 |
| Books & Materials | 0.00 | -4560.19 | 1,552.67 |
| Furnishings and Equipment | 12,000.00 | 0.00 | 13,709.22 |
| Payroll Expense | 800.00 | 60.00 | 483.50 |
| Library Supplies | 4,000.00 | 38.71 | 3,341.87 |
| Administration & Travel | 3,000.00 | 37.70 | 2,569.97 |
| Program Expense | 2,500.00 | 14.50 | 1,113.97 |
| Medieval Faire | 0.00 | 0.00 | 1,212.60 |
| Repair & Maintenance | 2,000.00 | 75.00 | 245.02 |
| Rebinding | 500.00 | 0.00 | 475.16 |
| Staff Training | 4,000.00 | 0.00 | 1,137.50 |
| Telephone & Fax Expense | 3,500.00 | 265.80 | 2,136.05 |
| Copier & Computer Costs | 2,000.00 | 0.00 | 912.87 |
| Security Monitoring | 600.00 | 25.00 | 300.00 |
| Computer Main. Contracts | 1,000.00 | 0.00 | 759.95 |
| GST Expense | 0.00 | 1.50 | 13.50 |
| Freight & Postage | 1,000.00 | 102.00 | 474.03 |
| Professional Memberships | 400.00 | 0.00 | 149.18 |
| Publicity and Advertising | 2,000.00 | 0.00 | 385.68 |

| | | | |
|---|---|---|---|
| Audit and Insurance | 6,500.00 | 0.00 | 8,190.00 |
| Bank Charges | 200.00 | 5.00 | 107.21 |
| Miscellaneous | 200.00 | 17.98 | 21.93 |
| Wages (includes temp. staff) | 149,286.00 | 14,588.39 | 107,389.30 |
| EI Expense | 4,000.00 | 421.32 | 2,885.03 |
| CPP Expense | 5,500.00 | 555.52 | 4,299.61 |
| WCB Expense | 600.00 | 125.80 | 173.68 |
| AUMA Expense | 4,000.00 | -37.69 | 862.23 |
| LAPP Expense | 8,500.00 | 597.52 | 5,466.79 |
| AB Health Expense | 1,000.00 | 194.04 | 763.84 |
| | | | |
| **Total Expenses** | 269,690.00 | 12,527.90 | 186,280.01 |

*Additional funding from the Province of Alberta in the amount of $19,843.00 was part of a special one-time grant available to Public Libraries from the Province of Alberta for 2006-2007. This additional funding will be used to fund the new position of Training Coordinator as well as new equipment purchases and programming expenses.

**Additional funding from County of Newell Library Board in the amount of $3,686.76 was part of special one-time grant available to Public Libraries from the Province of Alberta for 2006-2007.

Alberta
COMMUNITY DEVELOPMENT
Community and Citizenship Services
Libraries, Community and Voluntary Sector Services Branch

803 Standard Life Centre
10405 Jasper Avenue
Edmonton, AB T5J 4R7

Telephone (780) 427-6315
Fax (780) 415-8594
www.cd.gov.ab.ca

June 22, 2006

Mr. Dino Champlone, Chair
City of Brooks Library Board
Box 1149
Brooks, AB T7S 1B9

Dear Mr. Champlone:

The amount of $49,781 (Forty Nine Thousand Seven Hundred and Eighty One Dollars) has been direct deposited into your account. This is payment of your annual operating grant for 2006. Alberta Community Development is pleased to contribute these funds for the operation of your library.

Best wishes for your continued success.

Sincerely,

Bonnie Gray

Bonnie Gray, Manager
Public Library Services

# Brooks Library Board Budget for 2007

| Receipts | Annual Budget | Current Month | Total to Date |
|---|---|---|---|
| City of Brooks | 144,375.00 | | |
| HRDC – Summer Student | 1,715.00 | | |
| Province of Alberta | 49,781.00 | | |
| Province One Time Grant | 23,528.00 | | |
| Industry Canada - CAP Grants | 0.00 | | |
| County of Newell Library Board | 20,475.00 | | |
| Resident Cardholder Fees | 16,500.00 | | |
| Interest Income | 0.00 | | |
| Miscellaneous | 200.00 | | |
| Fines, books and services | 19,000.00 | | |
| Non-resident Cardholder Fees | 3,000.00 | | |
| Donations | 3,000.00 | | |
| Fundraisers | 300.00 | | |
| Adopt-a-magazine | 2,200.00 | | |
| Medieval Faire | 0.00 | | |
| GST Recovery | 2,500.00 | | |
| | | | |
| **Total Revenue** | 286,574.00* | | |
| | | | |
| **Expenditures** | | | |
| SLS Expense (Materials Allot.) | 46,764.00 | | |
| Shortgrass – Non-resident Fees | 1,500.00 | | |
| Dynix and Telecom (SLS) | 3,000.00 | | |
| Books & Materials (Donations) | 0.00 | | |
| Furnishings and Equipment | 1,926.00 | | |
| Payroll Expense | 800.00 | | |
| Library Supplies | 4,500.00 | | |
| Administration & Travel | 3,000.00 | | |
| Program Expense | 2,000.00 | | |
| Medieval Faire | 0.00 | | |
| Repair & Maintenance | 2,000.00 | | |
| Rebinding | 500.00 | | |
| Staff Training | 4,000.00 | | |
| Telephone & Fax Expense | 3,500.00 | | |
| Copier & Computer Costs | 2,000.00 | | |
| Security Monitoring | 600.00 | | |
| Computer Main. Contracts | 1,000.00 | | |
| GST Expense | 0.00 | | |
| Freight & Postage | 1,000.00 | | |
| Professional Memberships | 500.00 | | |
| Publicity and Advertising | 1,000.00 | | |

| | | | |
|---|---|---|---|
| Audit and Insurance | 6,500.00 | | |
| Bank Charges | 200.00 | | |
| Miscellaneous | 200.00 | | |
| Wages (includes temp. staff and VAC pay) | 179,612.00 | | |
| EI Expense | 4,400.00 | | |
| CPP Expense | 6,000.00 | | |
| WCB Expense | 500.00 | | |
| AUMA Expense | 3,000.00 | | |
| LAPP Expense | 8,500.00 | | |
| AB Health Expense | 1,200.00 | | |
| | | | |
| **Total Expenses** | 289,702.00* | | |

*Brooks Public Library had a surplus budget in 2006 of $3,128.00. These surplus funds will offset the 2007 deficit in the amount of $3,128.00.

**Brooks Public Library Projected Payroll for 2007**

| Empl. # | Name | Position | Hours per year | Current Wage | Projected Wage | Hours x Wage | MERCs | Total |
|---|---|---|---|---|---|---|---|---|
| 87 | Neufeld, Patricia | LA 1 | 320 | $7.50 | $7.75 | $2,480 | $300 | $2,780 |
| | | | | | | 0 | 0 | 0 |
| 67 | Wilson, Sharon | LA 2 | 820 | $9.25 | $9.55 | $7,830 | $1,100 | $8,930 |
| | | LA 2 | 820 | $9.25 | $9.55 | $7,830 | $940 | $8,770 |
| 89 | Krochak, Cathryn | LA 2 | 820 | $9.25 | $9.55 | $7,830 | $940 | $8,770 |
| | | | | | | 0 | 0 | 0 |
| | Summer Program Coordinator | LA 3 | 490 | $10.75 | $10.75 ($7.75 with grant) | $3,800 | $632 | $4,432 |
| | | | | | | 0 | 0 | 0 |
| 52 | Adams, Ronnie | LA 4 | 1820 | $12.45 | $12.85 | $23,390 | $1,872 | $25,262 |
| 57 | Jacowishen, Bessie | LA 4 | 1820 | $14.55 | $15.00 | $27,300 | $2,184 | $29,484 |
| 55 | Meldrum, Maxine | LA 4 | 1820 | $14.55 | $15.00 | $27,300 | $2,184 | $29,484 |
| | | | | | | 0 | 0 | 0 |
| 88 | Van Horne, Tamara | LA4 | 1820 | $12.45 | $12.45 | $22,660 | $2,720 | $25,380 |
| | | | | | | 0 | 0 | 0 |
| 73 | Christoffersen, Shannon | Head Lib. | Full time | $3,500 | $43,260 per year | $43,260 | $3,460 | $46,720 |
| | | | | | | | | |
| **TOTAL** | | | | | | $173,680 | $16,332 | **$190,012.00** |

**Outline of Benefits – Full Time Staff – projected for 2007**

| Empl. # | LAPP (Employee) | **LAPP (Employer) Expense for year** | AUMA (Employee) | **AUMA (Employer) Expense per month** | AB Health (Employee) | **AB Health (Employer) per month** | **TOTAL Benefits Employer** |
|---|---|---|---|---|---|---|---|
| 52 | 6.40% - $1,500 | **7.40% - $1,730** | $41.70 | **$97.29** | $26.40 | **$61.60** | **$3,637** |
| 55 | 6.40% - $1,750 | **7.40% - $2,020** | $3.74 | **$8.74** | | | **$2,125** |
| 57 | 6.40% - $1,750 | **7.40% - $2,020** | $42.32 | **$98.75** | | | **$3,205** |
| 88 | | | $42.32 | **$49.50** | $26.40 | **$30.80** | **$964** |
| 73 | 6.40%, 9.14% - $2,307 | **7.40%, 10.14% - $2,670** | | **X 12 months** | | **X 12 months** | **$2,670** |
| **TOTAL** | | **$8,440** | | **$3,052** | | **$1,109** | **$12,601** |
| **Grand Total** | | | | | | | **$202,613** |

Notes of explanation:

1. Projected wages taken from wage grid
2. Part time staff – Sharon is at 14% MERC because she is paid 6% VAC pay, others are at 12% MERC because they are paid at 4% VAC – first four years of employment are at 4%, fifth and subsequent years are at 6% - check Alberta Employment Standards site for more information - http://www.hre.gov.ab.ca/cps/rde/xchg/hre/hs.xsl/1224.html
3. Full time staff – 8% MERC
4. LAPP – used 2006 %s for LAPP – this may change in 2007
5. AUMA and AB Health benefits are based on current rates
6. LAPP for Head Librarian – second percentage refers to pension earned after YMPE of 40,500 but this is not applicable in 2007 as the Head Librarian will not receive this benefit until after six month probationary period ends

**ACTION ITEMS**
**September 22, 2005 Board Minutes**

| ACTION | RESPONSIBILITY | STATUS |
|---|---|---|
| **Action Item 1:** To complete the Health and Safety Policy | Policy Committee | In progress |
| **Action Item 2:** Discussion of possibility of notifying patrons whose memberships are due. | Board members | At October meeting |
| **Action Item 3:** Prepare two questions for the Are You Satisfied survey | Board members | For the October meeting |
| **Action Item 4:** To present names of possible local fundraisers. | Board members | For the October meeting |
| **Action Item 5:** To draft a letter re: Canada Book Rate to Canada Post Minister with copies to MLA and MP | Sheila, Elsie and Dino | Completed |
| **Action Item 6:** To write contract for Public Services Librarian Position | Human Resources Committee | In progress |
| **Action Item 7:** To look for written documentation re: building system maintenance | Julia | In progress |

**Brooks Public Library Projected Payroll for 2006**

| Empl. # | Name | Position | Hours per year | Current Wage | Projected Wage | Hours x Wage | MERCs | Total |
|---|---|---|---|---|---|---|---|---|
| 88 | Page position | LA 1 | 320 | $7.50 | $7.50 | $2,400 | $288 | $2,688 |
| | | | | | | | | 0 |
| 59 | Schmidt, Bruce | LA 2 | 600 | $8.74 | $9.25 | $5,550 | $666 | $6,216 |
| 67 | Wilson, Sharon | LA 2 | 600 | $8.57 | $9.25 | $5,550 | $666 | $6,216 |
| 86 | Woo, Khethwen | LA 2 | 600 | $8.36 | $9.25 | $5,550 | $666 | $6,216 |
| 87 | Neufeld, Patricia | LA 2 | 600 | $8.36 | $9.25 | $5,550 | $666 | $6,216 |
| | | | | | | | | 0 |
| | Summer Program Coordinator | LA 3 | 490 | $8.36 | $10.75 (8.30 w/grant) | $4,067 | $488 | $4,555 |
| | | | | | | | | 0 |
| 52 | Adams, Ronnie | LA 4 | 1840 | $10.51 | $12.45 | $23,000 | $1,835 | $24,840 |
| 57 | Jacowishen, Bessie | LA 4 | 1840 | $12.76 | $14.55 | $26,772 | $2,142 | $28,915 |
| 55 | Meldrum, Maxine | LA 4 | 1840 | $12.76 | $14.55 | $26,772 | $2,142 | $28,915 |
| | | | | | | | | 0 |
| | Public Service Librarian | | Half time | | $1,583 per month (8 months) (based on $38K per year) | $12,664 | $1,520 | $14,184 |
| | Head Librarian | | Full time | | $3,333 per month (4 months) (based on $40K per year) | $13,332 | $1,066 (8 % MERC) | $14,399 |
| 65 | Reinhart, Julia | Head Lib. | Full time | | $4,301 per month (8 months) | $34,408 | $2,753 | $37,161 |
| | **SECONDMENT** | | | | | | | **- $18,580** |
| **TOTAL** | | | | | | | | **$161,941.00** |

**Outline of Benefits – Full Time Staff – projected for 2006**

| Empl. # | LAPP (Employee) | **LAPP (Employer) Expense for year** | AUMA (Employee) | **AUMA (Employer) Expense per month** | AB Health (Employee) | **AB Health (Employer) per month** | **TOTAL Benefits Employer** |
|---|---|---|---|---|---|---|---|
| 52 | 6.40% | **7.40%** | $41.70 | **$97.29** | $26.40 | **$61.60** | **$3,610** |
| 55 | 6.40% | **7.40%** | $3.74 | **$8.74** | | | **$2,087** |
| 57 | 6.40% | **7.40%** | $42.32 | **$98.75** | | | **$3,167** |
| | Head Lib. 4 months | **None** | None | **Est. $98.00** | $26.40 | **Est. $61.60** | **$640** |
| 65 for 8 months | 6.40% up to YMPE, 9.14% over YMPE (40,500) | **7.40% up to YMPE, 10.14% over YMPE (40,500)** | $23.07 | **$53.84** | $13.20 | **$30.80 Taxable Benefit** | **$3,425** |
| | SECONDMENT | | | | | | **-$1,712** |
| **TOTAL** | | | | | | | **$11,217.00** |
| **Grand Total** | | | | | | | **$173,158** |

Notes of explanation:

1. Projected wages taken from wage grid
2. Part time staff – either 12 or 14% MERC
3. Full time staff – 8% MERC
4. Half time Public Services Librarian based on starting wage of $38,000
5. Secondment for 2006 – $37,161 / 2 employers = $18,580.
6. Benefits – used 2005 %s for LAPP – this will increase January 2006
7. Benefits – Secondment for 2006 (8 months) - $3,425 / 2 employers = $1,712

**Grand Total for 2006 - $173,158**
**Total Budgeted for wages and benefits in 2005 - $169,500**
**Difference of $8,137**
Secondment for 2005 - $4,176 x 2 months = $8,352 / 2 employers = $4,176 for Nov. and Dec
Benefits – Secondment for 2005 - $4,987 / 2 employers = $2,494 / 12 months = $208 per employer x 2 months = $416

| | |
|---|---|
| Secondment for 2005 totals | $4,592 |
| Public Service Librarian for 2005 | -$3,546 (38,000K per annum starting in Nov. 2005) |
| **Extra funds available for 2005** | **$1,046** |

**Proposed Pay Grid & Yearly Increments**

| 2006 | 1 | 2 | 3 | 4 | 5 | 6 | 7 |
|---|---|---|---|---|---|---|---|
| LA 1 | 7.25 | 7.50 | 7.75 | 8.00 | 8.25 | 8.50 | 8.75 |
| LA 2 | 9.25 | 9.55 | 9.85 | 10.15 | 10.45 | 10.80 | 11.15 |
| LA 3 | 10.75 | 11.10 | 11.45 | 11.80 | 12.15 | 12.55 | 12.95 |
| LA 4 | 12.45 | 12.85 | 13.25 | 13.65 | 14.10 | 14.55 | 15.00 |
| Public Services Librarian | 38,000.00 | 39,200.00 | 40,400.00 | 41,600.00 | 42,900.00 | 44,200.00 | 45,600.00 |
| Head Librarian | 51,615.00 | | | | | | |

**Proposed Pay Grid & Yearly Increments**

| 2007 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 |
|---|---|---|---|---|---|---|---|---|
| LA 1 | 7.25 | 7.50 | 7.75 | 8.00 | 8.25 | 8.50 | 8.75 | 9.05 |
| LA 2 | 9.25 | 9.55 | 9.85 | 10.15 | 10.45 | 10.80 | 11.15 | 11.50 |
| LA 3 | 10.75 | 11.10 | 11.45 | 11.80 | 12.15 | 12.55 | 12.95 | 13.35 |
| LA 4 | 12.45 | 12.85 | 13.25 | 13.65 | 14.10 | 14.55 | 15.00 | 15.45 |
| Head Librarian | 42,000.00 | 43,260.00 | 44,560.00 | 46,350.00 | 48,200.00 | 50,200.00 | 52200.00 | 54,288.00 |

**Proposed Pay Grid & Yearly Increments**

| 2008 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
|---|---|---|---|---|---|---|---|---|---|
| LA 1 | 7.25 | 7.50 | 7.75 | 8.00 | 8.25 | 8.50 | 8.75 | 9.05 | 9.35 |
| LA 2 | 9.25 | 9.55 | 9.85 | 10.15 | 10.45 | 10.80 | 11.15 | 11.50 | 11.90 |
| LA 3 | 10.75 | 11.10 | 11.45 | 11.80 | 12.15 | 12.55 | 12.95 | 13.35 | 13.80 |
| LA 4 | 12.45 | 12.85 | 13.25 | 13.65 | 14.10 | 14.55 | 15.00 | 15.45 | 15.90 |
| Head Librarian | 43,260.00 | 44,560.00 | 46,350.00 | 48,200.00 | 50,200.00 | 52200.00 | 54288.00 | 57000.00 | 60000.00 |

**Notes for 2006:**

| | |
|---|---|
| $9.25 - $8.36 = 0.89 or 10% increase | LA 2 start |
| $9.25 - $8.57 = 0.68 or 7% increase | LA 2 - 4 years |
| $9.25 - $8.74 = 0.51 or 5.5% increase | LA 2 - 5 years |
| $10.75 - $8.36 = $2.39 or 22% increase | LA 3 or Summer Program Coordinator |
| $12.45 - $10.51 = $1.94 or 15.5% increase | LA 4 at 7 years |
| $14.55 - $12.76 = $1.79 or 12% increase | LA 4 at 12 years |

**CITY OF BROOKS**

201 – 1ST Ave. West
Bag 880
Brooks, AB T1R 0Z6
362-3333
Fax: 501-0090
www.brooks.ca
Email: wmcgonigal@brooks.ca

Alberta Centennial

December 20th, 2005

Brooks Public Library
PO Box 1149
Brooks, Alberta
T1R 1B9

Attention: Julia Reinhart

Dear Ms. Reinhart:

RE: 2006 -2008 Budget Requisition

On behalf of Council, I would like to thank you for meeting with Council during budget deliberations.

I am pleased to advise that Council approved the 2006 – 2008 Operating and Capital budgets for the City December 19th. Council approved funding to the Brooks Public Library as follows:

| Year: | Approved Funding: |
|---|---|
| 2006 | $ 137,813.00 |
| 2007 | $ 144,375.00 |
| 2008 | $ 150,938.00 |

Should you have any questions in this regard, please do not hesitate to contact myself.

Yours truly,

Wanda Mortensen
Director Corporate Services

Cc: Accounts Payable

Shannon,
You may wish to keep this in a safe place.
Julia

**Brooks Library Board**
**Finance Standing Committee Meeting**
**8:00 am August 23rd, 2005**

Present: Julia Reinhart, Henry Najda and Elsie Strach

1) Meeting was called to order at 8:05 am.

2) Receipts and Expenditures for the month of July were discussed and reviewed by the Committee. Items of note: Under Receipts, funds donated by TD Canada Trust were paid to James Durbano as an honorarium. Under Expenditures: the Dynix bill was paid for the year, and BPL received a reimbursement under Admin and Travel. Expenditures for the month totaled $20,329.37. Motion to accept expenditures for the month of July 2005.

3) The proposed budget for 2006-2008 was also discussed and will be presented by the Treasurer at the next Board meeting.

4) The meeting was adjourned at 8:55 am.

**Brooks Library Board**
**Receipts and Expenditures for July 2005**

| Receipts | Annual Budget | Current Month | Total to Date |
|---|---|---|---|
| Town of Brooks | 131,250.00 | 0.00 | 98,437.50 |
| HRDC – Summer Student | 1,500.00 | 0.00 | 0.00 |
| Province of Alberta | 50,000.00 | 0.00 | 49,781.00 |
| Industry Canada - CAP YI Grant | 4,000.00 | 0.00 | 2,717.96 |
| County of Newell Library Board | 16,048.00 | 0.00 | 0.00 |
| Resident Cardholder Fees | 17,000.00 | 1,669.00 | 9,295.10 |
| Interest Income | 0.00 | 0.00 | 0.00 |
| Miscellaneous | 200.00 | 0.00 | 0.00 |
| Fines, books and services | 20,500.00 | 2,131.65 | 12,515.66 |
| Non-resident Cardholder Fees | 5,000.00 | 320.00 | 1,460.00 |
| Donations | 7,000.00 | -200.00 | 4,770.74 |
| Fundraisers | 300.00 | 0.00 | 0.00 |
| Medieval Faire | 0.00 | 257.15 | 1,257.15 |
| Adopt-a-magazine | 2,200.00 | 0.00 | 0.00 |
| GST Recovery | 2,000.00 | 0.00 | 2,053.55 |
| | | | |
| **Total Revenue** | 256,998.00 | 4,177.80 | 182,288.66 |
| | | | |
| **Expenditures** | | | |
| SLS Expense (Materials Allot.) | 45,000.00 | 0.00 | 22,221.66 |
| Shortgrass – Non-resident Fees | 2,000.00 | 0.00 | 560.00 |
| Dynix and Telecom (SLS) | 5,000.00 | 3,884.53 | 3,884.53 |
| Books & Materials | 2,000.00 | 350.65 | 846.45 |
| New Library Furnishings | 898.00 | 281.00 | 449.88 |
| Library Equipment | 1,000.00 | 0.00 | 1,713.24 |
| Payroll Expense | 800.00 | 50.00 | 465.00 |
| Library Supplies | 4,000.00 | 597.45 | 3,033.56 |
| Administration & Travel | 3,000.00 | -193.66 | 3,047.99 |
| Program Expense | 1,000.00 | 41.49 | 1,067.70 |
| Repair & Maintenance | 2,000.00 | 0.00 | 125.00 |
| Rebinding | 1,000.00 | 0.00 | 452.53 |
| Staff Training | 2,500.00 | 0.00 | 1,056.36 |
| Telephone & Fax Expense | 4,000.00 | 265.55 | 1,861.28 |
| Copier & Computer Costs | 2,500.00 | 562.15 | 1,461.06 |
| Security Monitoring | 600.00 | 25.00 | 282.98 |
| Computer Main. Contracts | 1,000.00 | 141.00 | 316.00 |
| GST Expense | 0.00 | 1.75 | 5.25 |
| Freight & Postage | 1,000.00 | 0.00 | 352.58 |
| Professional Memberships | 300.00 | 0.00 | 175.00 |
| Publicity and Advertising | 1,000.00 | 0.00 | 866.00 |

| | | | |
|---|---|---|---|
| Audit and Insurance | 6,500.00 | 0.00 | 6,300.00 |
| Bank Charges | 200.00 | 24.59 | 54.58 |
| Miscellaneous | 200.00 | 0.00 | 0.00 |
| Wages (includes temp. staff) | 152,000.00 | 12,725.08 | 83,085.82 |
| EI Expense | 3,500.00 | 347.37 | 2,268.12 |
| CPP Expense | 4,000.00 | 491.80 | 3,288.25 |
| WCB Expense | 500.00 | 0.00 | 544.26 |
| AUMA Expense | 1,800.00 | 0.00 | 1,259.85 |
| LAPP Expense | 7,000.00 | 702.82 | 4,897.64 |
| AB Health Expense | 700.00 | 30.80 | 585.20 |
| | | | |
| **Total Expenses** | 256,998.00 | 20,329.37 | 146,527.77 |

**Brooks Public Library**
**Balance Sheet As at 07/31/2005**

**ASSETS**

| | |
|---|---|
| **CURRENT ASSETS** | |
| GIC Account | 0.00 |
| GST Recoverable | 2,058.55 |
| Endowment Fund | 6,192.45 |
| Furn. & Shelving Reserve | 0.00 |
| Cash On Hand/Float | 50.00 |
| Cash In Bank | 55,175.37 |
| **TOTAL CURRENT ASSETS** | 63,476.37 |
| **TOTAL ASSETS** | 63,476.37 |

**LIABILITIES**

| | |
|---|---|
| **CURRENT LIABILITIES** | |
| GST Charged on Sales | 0.00 |
| GST Paid on Purchases | -1,923.64 |
| GST Paid on Books | 0.00 |
| Accounts Payable | 0.00 |
| Vacation Payable | 0.00 |
| EI Payable | 0.00 |
| CPP Payable | 0.00 |
| Income Tax Payable | 0.00 |
| L.A.P.P. | 0.00 |
| AUMA Extended Health | 110.82 |
| AB Health Payable | 26.40 |
| W.C.B. Payable | 0.00 |
| Miscellaneous | 0.00 |
| **TOTAL CURRENT LIABILITIES** | -1,786.42 |
| **TOTAL LIABILITIES** | -1,786.42 |

**EQUITY**

| | |
|---|---|
| **EARNINGS** | |
| Endowment Fund Reserves | 6,192.45 |
| Retained Earnings | 23,309.45 |
| Current Earnings | 35,760.89 |
| **CURRENT EARNINGS** | 65,262.79 |
| **TOTAL EQUITY** | 65,262.79 |
| **LIABILITIES AND EQUITY** | 63,476.37 |

**Printed On: 08/10/2005**

**Brooks Library Board**
**2014 Budget with increase**

| Receipts | Annual Budget | | Annual Budget |
|---|---|---|---|
| City of Brooks Annual Funding | 224,128.00 | | 199,128.00 |
| City of Brooks Miscellaneous | 9,100.00 | | 9,100.00 |
| HRDC – Summer Student | 3,500.00 | | 3,500.00 |
| Province of Alberta | 74,016.00 | | 74,016.00 |
| Additional Grant Funding | 3,000.00 | | 3,000.00 |
| County of Newell Library Board | 35,301.00 | | 35,301.00 |
| Resident Cardholder Fees | 15,000.00 | | 15,000.00 |
| Interest Income | 0 | | 0 |
| Miscellaneous | 200 | | 200 |
| Fines, books and services | 16,000.00 | | 16,000.00 |
| Donations | 3,500.00 | | 3,500.00 |
| Fundraisers | 2,500.00 | | 2,500.00 |
| Adopt-a-magazine | 2,000.00 | | 2,000.00 |
| GST Recovery | 1,000.00 | | 1,000.00 |
| | | | |
| **Total Revenue** | **$389,245.00** | | **$364,245.00** |
| | | | |
| **Expenditures** | | | |
| SLS Expense (Materials Allot.) | 60,267.00 | | 60,267.00 |
| Dynix and Telecom (SLS) | 3,500.00 | | 3,400.00 |
| Books & Materials (Additional) | 1550 | | 0 |
| Furnishings and Equipment | 1,628.00 | | 1,128.00 |
| Payroll Expense | 750 | | 750 |
| Library Supplies | 6,000.00 | | 5,800.00 |
| Administration & Travel | 5,000.00 | | 5,000.00 |
| Program Expense | 5,500.00 | | 4,000.00 |
| Repair & Maintenance | 2,000.00 | | 1,250.00 |
| Staff Training | 4,000.00 | | 4,000.00 |
| Telephone & Fax Expense | 3,500.00 | | 3,000.00 |
| Copier & Computer Costs | 5,000.00 | | 2,900.00 |
| Security Monitoring | 750 | | 600 |
| GST Expense | 0 | | 0 |
| Freight & Postage | 1,500.00 | | 1,000.00 |
| Professional Memberships | 1000 | | 650 |
| Publicity and Advertising | 3,000.00 | | 1,700.00 |
| Audit and Insurance | 9,000.00 | | 8,500.00 |
| Bank Charges | 400 | | 400 |
| Miscellaneous | 200 | | 200 |
| Wages (includes temp. staff and VAC pay) | 230,000.00 | | 218,000.00 |
| EI Expense | 5,500.00 | | 5,200.00 |

| | | | |
|---|---|---|---|
| CPP Expense | 9,000.00 | | 8,000.00 |
| WCB Expense | 1200 | | 1000 |
| AUMA Expense | 6,000.00 | | 5,000.00 |
| LAPP Expense | 23,000.00 | | 22,500.00 |
| | | | |
| **Total Expenses** | **$389,245.00** | | **$364,245.00** |
| | | | |
| | | | |

**Annual Town and County Grants for**
**The Brooks Public Library**
**1986 - 2004**

| Year | County Contribution (includes grant from Province) | Town Contribution | Total Revenue |
|---|---|---|---|
| 2004 | 24,054 | 125,000 | 254,910 |
| 2003 | 25,435 | 120,677 | 250,135 |
| 2002 | 18,813 | 117,162 | 236,321 |
| 2001 | 16,910 | 111,419 | 236,341 |
| 2000 | 14,910 | 92,160 | 199,166 |
| 1999 | 14,660 | 87,773 | 196,358 |
| 1998 | 14,408 | 84,260 | 189,409 |
| 1997 | 13,374 | 79,260 | 175,832 |
| 1996 | 12,874 | 79,260 | 181,257 |
| 1995 | 12,874 | 79,260 | 168,483 |
| 1994 | 12,671 | 79,260 | 158,997 |
| **1993** | **12,830** | **83,430** | **206,542** |
| **1992** | **13,025** | **83,430** | **179,178** |
| 1991 | 12,609 | 81,000 | 149,987 |
| 1990 | 12,596 | 81,000 | 153,299 |
| 1989 | 12,407 | 81,031 | 149,777 |
| 1988 | 8,362 | 67,000 | 139,177 |
| 1987 | 8,711 | 64,000 | 136,251 |
| 1986 | 8,603 | 63,550 | 124,037 |

Notes:
1) Town Contribution for 1989 to 2004 – includes per capita amount charged by Shortgrass to BPL for materials. In order to get a clearer picture of operating budget, one must subtract this amount.

2) County of Newell contribution actually includes what the province gives the County of Newell Library Board. For 2003 and 2004 the contribution also includes per capita amount charged by Shortgrass for materials.

# Brooks Library Board Budget for 2006

| Receipts | Annual Budget | Current Month | Total to Date |
|---|---|---|---|
| Town of Brooks | 137,813.00 | - receive 4 quarterly payments. | |
| HRDC – Summer Student | 1,446.00 | - summer reading program | |
| Province of Alberta | 49,781.00 | - 4.29 per capita. | |
| Industry Canada - CAP V Grant | 1,975.00 | - equipment funding | |
| County of Newell Library Board | 15,085.00 | - end of September. Joyce Aasen. | |
| Resident Cardholder Fees | 16,000.00 | | |
| Interest Income | 0.00 | ie: GIC | |
| Miscellaneous | 200.00 | Keep amount low. | |
| Fines, books and services | 20,500.00 | | |
| Non-resident Cardholder Fees | 3,000.00 | 1/2 money to Shortgrass → give to Linda by year end. | |
| Donations | 14,000.00 | | |
| Fundraisers | 300.00 | | |
| Adopt-a-magazine | 2,200.00 | | |
| GST Recovery | 2,000.00 | | |
| | | | |
| **Total Revenue** | 264,300.00 | | |
| | | | |
| **Expenditures** | | | |
| SLS Expense (Materials Allot.) | 45,604.00 | collection. 3.93 per capita x 11604 (Brooks + " x 2156 in Newell County. pop.) | |
| Shortgrass – Non-resident Fees | 1,500.00 | | |
| Dynix and Telecom (SLS) | 3,500.00 | for ILS & Supernet. | |
| Books & Materials | 0.00 | | |
| Furnishings and Equipment | 12,000.00 | computers, shelving, etc. | |
| Payroll Expense | 800.00 | 950/mo. for payroll + T4 expense. | |
| Library Supplies | 4,000.00 | tattle tape, book covers, etc. | |
| Administration & Travel | 3,000.00 | conference travel, etc., copyright, police checks. | |
| Program Expense | 1,000.00 | | |
| Repair & Maintenance | 2,000.00 | annual service contract for microfilm reader. | |
| Rebinding | 500.00 | | |
| Staff Training | 2,500.00 | | |
| Telephone & Fax Expense | 3,500.00 | 283/month. | |
| Copier & Computer Costs | 2,000.00 | maintenance. | |
| Security Monitoring | 600.00 | Securitch 525/mo. + annual checkup. | |
| Computer Main. Contracts | 1,000.00 | related to copier & comp. costs. use comp. $ here first. | |
| GST Expense | 0.00 | GST from Securitch account. (direct debit). | |
| Freight & Postage | 1,000.00 | ILL + Lib. Book Rate.; membership letters, etc. | |
| Professional Memberships | 400.00 | | |
| Publicity and Advertising | 1,000.00 | | |
| Audit and Insurance | 6,500.00 | Meyers, Norris, & Penny. | |
| Bank Charges | 200.00 | 5.00 mo. for bank statements | |
| Miscellaneous | 200.00 | | |

→ payroll.

| | | | |
|---|---|---|---|
| Wages (includes temp. staff) | 147,896.00 | | |
| EI Expense | 4,000.00 | | |
| CPP Expense | 5,500.00 | | |
| WCB Expense | 600.00 | → asks for wage statements | → call Val. |
| AUMA Expense | 4,000.00 | | |
| LAPP Expense | 8,500.00 | | |
| AB Health Expense | 1,000.00 | | |
| | | | |
| **Total Expenses** | 264,300.00 | | |

# Brooks Library Board Budget for 2006

| Receipts | Annual Budget | Current Month | Total to Date |
|---|---|---|---|
| Town of Brooks | 137,813.00 | | |
| HRDC – Summer Student | 1,446.00 | | |
| Province of Alberta | 49,781.00 | | |
| Industry Canada - CAP V Grant | 1,975.00 | | |
| County of Newell Library Board | 20,475.00 | | |
| Resident Cardholder Fees | 16,000.00 | | |
| Interest Income | 0.00 | | |
| Miscellaneous | 200.00 | | |
| Fines, books and services | 20,500.00 | | |
| Non-resident Cardholder Fees | 3,000.00 | | |
| Donations | 14,000.00 | | |
| Fundraisers | 300.00 | | |
| Adopt-a-magazine | 2,200.00 | | |
| GST Recovery | 2,000.00 | | |
| | | | |
| **Total Revenue** | 269,690.00 | | |
| | | | |
| **Expenditures** | | | |
| SLS Expense (Materials Allot.) | 45,604.00 | | |
| Shortgrass – Non-resident Fees | 1,500.00 | | |
| Dynix and Telecom (SLS) | 3,500.00 | | |
| Books & Materials | 0.00 | | |
| Furnishings and Equipment | 12,000.00 | | |
| Payroll Expense | 800.00 | | |
| Library Supplies | 4,000.00 | | |
| Administration & Travel | 3,000.00 | | |
| Program Expense | 2,500.00 | | |
| Repair & Maintenance | 2,000.00 | | |
| Rebinding | 500.00 | | |
| Staff Training | 4,000.00 | | |
| Telephone & Fax Expense | 3,500.00 | | |
| Copier & Computer Costs | 2,000.00 | | |
| Security Monitoring | 600.00 | | |
| Computer Main. Contracts | 1,000.00 | | |
| GST Expense | 0.00 | | |
| Freight & Postage | 1,000.00 | | |
| Professional Memberships | 400.00 | | |
| Publicity and Advertising | 2,000.00 | | |
| Audit and Insurance | 6,500.00 | | |
| Bank Charges | 200.00 | | |
| Miscellaneous | 200.00 | | |

| | | | |
|---|---|---|---|
| Wages (includes temp. staff) | 149,286.00 | | |
| EI Expense | 4,000.00 | | |
| CPP Expense | 5,500.00 | | |
| WCB Expense | 600.00 | | |
| AUMA Expense | 4,000.00 | | |
| LAPP Expense | 8,500.00 | | |
| AB Health Expense | 1,000.00 | | |
| | | | |
| **Total Expenses** | 269,690.00 | | |

# Brooks Public Library Three Year Budget Proposal 2006-2008

| Receipts | Current 2005 | Year 2006 | Year 2007 | Year 2008 |
|---|---|---|---|---|
| Town of Brooks (operating grant) | 86,250.00 | 90,912.00 | 106,470.00 | 111,800.00 |
| Town of Brooks (SLS materials allotment) | 45,000.00 | 45,604.00 | 52,390.00 | 53,690.00 |
| Province of Alberta | 50,000.00 | 50,000.00 | 56,000.00 | 56,000.00 |
| Province of Alberta (via Cof Newell Library Board) | 9,300.00 | 9,300.00 | 10,296.00 | 10,296.00 |
| County of Newell Grants (via Cof Newell Lib Board) | 6,748.00 | 8,904.00 | 9,912.00 | 9,912.00 |
| Federal Grants | 5,500.00 | 5,500.00 | 5,500.00 | 5,500.00 |
| Resident Card Fees | 17,000.00 | 17,000.00 | 17,000.00 | 17,000.00 |
| Non-resident Card Fees | 5,000.00 | 3,000.00 | 3,000.00 | 3,000.00 |
| Fines, Books & Services | 20,500.00 | 20,500.00 | 20,500.00 | 20,500.00 |
| Donations | 7,000.00 | 7,000.00 | 7,000.00 | 7,000.00 |
| Fundraisers/ Adopt-a-magazine | 2,500.00 | 2,500.00 | 2,500.00 | 2,500.00 |
| Interest Income | 0.00 | 0.00 | 0.00 | 0.00 |
| Miscellaneous | 200.00 | 200.00 | 200.00 | 200.00 |
| GST Recovery | 2,000.00 | 2,000.00 | 2,000.00 | 2,000.00 |
| **Total Revenue** | **256,998.00** | **262,420.00** | **292,768.00** | **299,398.00** |
| **Expenditures** | | | | |
| **Shortgrass Library System Expenses** | | | | |
| SLS Expense (Materials Allotment) | 45,000.00 | 45,604.00 | 52,390.00 | 53,690.00 |
| SLS – Non-resident Card Fees | 2,000.00 | 1,500.00 | 1,500.00 | 1,500.00 |
| Dynix and Telecom (SLS) | 5,000.00 | 3,500.00 | 3,500.00 | 3,500.00 |
| **Staffing** | | | | |
| Temporary Staff | 5,500.00 | 5,500.00 | 5,500.00 | 5,500.00 |
| Staff Training | 2,500.00 | 2,000.00 | 3,500.00 | 3,000.00 |
| Wages (inc. benefits) | 164,000.00 | 174,000.00 | 183,000.00 | 191,000.00 |
| **Materials** | | | | |
| Books, Periodicals, Newspapers | 2,000.00 | 1,000.00 | 1,000.00 | 1,000.00 |
| Library Supplies | 4,000.00 | 4,000.00 | 5,000.00 | 5,000.00 |
| Furnishings and Equipment | 1,898.00 | 1,716.00 | 4,078.00 | 2,908.00 |
| **Maintenance** | | | | |
| Computer Maintenance Contracts | 1,000.00 | 1,000.00 | 1,500.00 | 1,500.00 |
| Copier & Computer Expense | 2,500.00 | 2,000.00 | 4,000.00 | 4,000.00 |
| Rebinding & Microfilming | 1,000.00 | 1,000.00 | 1,500.00 | 1,000.00 |
| Repair & Maintenance | 2,000.00 | 2,000.00 | 3,000.00 | 2,500.00 |
| **Administration** | | | | |
| Conference & Travel | 3,000.00 | 2,000.00 | 3,500.00 | 3,500.00 |
| Program Expense | 1,000.00 | 1,000.00 | 2,000.00 | 2,000.00 |
| Security Monitoring | 600.00 | 600.00 | 800.00 | 800.00 |
| Bank Charges | 200.00 | 200.00 | 300.00 | 300.00 |
| Payroll Expense | 800.00 | 800.00 | 1,000.00 | 1,000.00 |
| Publicity & Advertising | 1,000.00 | 1,000.00 | 2,000.00 | 2,000.00 |
| Telephone & Fax Expense | 4,000.00 | 4,000.00 | 4,500.00 | 4,500.00 |
| Audit & Insurance | 6,500.00 | 6,500.00 | 7,000.00 | 7,000.00 |
| Freight & Postage | 1,000.00 | 1,000.00 | 1,500.00 | 1,500.00 |
| Professional Memberships | 300.00 | 300.00 | 500.00 | 500.00 |
| Miscellaneous | 200.00 | 200.00 | 200.00 | 200.00 |
| | | | | |
| **Total Expenses** | **256,998.00** | **262,420.00** | **292,768.00** | **299,398.00** |