

**THE REGINA PUBLIC LIBRARY BOARD
MARCH 13, 2009, CITY COUNCIL BUDGET SUBMISSION
STATEMENT OF FINANCIAL ACTIVITIES
(CONSOLIDATED)**

Appendix A

Year ended December 31

	2009 Budget \$		2008 Budget \$	2009 Budget vs. 2008 Budget \$ Change
	(Unaudited)		(Unaudited)	
REVENUE				
City of Regina tax levy	13,251,800 *		13,144,200 *	107,600
Grants-in-lieu of taxes	965,900		929,000	36,900
Provincial services agreement	550,000		543,000	7,000
Other grants	435,600		385,000	50,600
Home Lottery revenue and grant	1,242,500		832,000	410,500
Other revenue	521,500		685,200	(163,700)
	16,967,300		16,518,400	448,900
EXPENDITURES				
Public services [Schedule 3]	9,316,700		8,937,700	379,000
Support services [Schedule 3]	3,392,400		3,361,200	31,200
Administration [Schedule 3]	1,195,500		1,140,000	55,500
Governance [Schedule 3]	61,900		65,700	(3,800)
Capital expenditures [Schedule 2]	2,124,000		2,292,300	(168,300)
Home Lottery expenditures [Schedule 2]	788,000		672,800	115,200
Interest expense on building lease obligation [Schedule 2]	134,000		144,100	(10,100)
	17,012,500		16,613,800	398,700
Excess (deficiency) of revenue over expenditures	(45,200)		(95,400)	50,200

* Includes supplementary taxes of \$90,000

THE REGINA PUBLIC LIBRARY BOARD
MARCH 13, 2009, CITY COUNCIL BUDGET SUBMISSION
SCHEDULE OF GENERAL FUND OPERATIONS

Schedule 1

Year ended December 31

	2009 Budget \$ (Unaudited)	2008 Budget \$ (Unaudited)	2009 Budget vs. 2008 Budget \$ Change
REVENUE			
Taxes and grants			
City of Regina tax levy	13,251,800 *	13,144,200 *	107,600
Grants-in-lieu of taxes	965,900	929,000	36,900
Provincial services agreement	550,000	543,000	7,000
Other grants	435,600	385,000	50,600
	15,203,300	15,001,200	202,100
Other revenue			
Fines and lost charges	246,300	249,500	(3,200)
Public services	148,000	157,200	(9,200)
Interest	58,000	163,000	(105,000)
Donations	10,200	10,200	-
	462,500	579,900	(117,400)
	15,665,800	15,581,100	84,700
EXPENDITURES [Schedule 3]			
Public services	9,316,700	8,937,700	379,000
Support services	3,392,400	3,361,200	31,200
Administration	1,195,500	1,140,000	55,500
Governance	61,900	65,700	(3,800)
	13,966,500	13,504,600	461,900
Excess of revenue over expenditures	1,699,300	2,076,500	(377,200)

* Includes supplementary taxes of \$90,000

THE REGINA PUBLIC LIBRARY BOARD
MARCH 13, 2009, CITY COUNCIL BUDGET SUBMISSION
SCHEDULE OF CAPITAL FUND OPERATIONS

Schedule 2

Year ended December 31

	2009 Budget \$ (Unaudited)	2008 Budget \$ (Unaudited)	2009 Budget vs. 2008 Budget \$ Change
REVENUE			
Home Lottery revenue	1,150,000	800,000	350,000
Interest earned	59,000	105,300	(46,300)
Home Lottery grant	92,500	32,000	60,500
	1,301,500	937,300	364,200
EXPENDITURES			
Library materials [Schedule 6]	1,271,500 **	1,443,800	(172,300)
Works of art [Schedule 6]	12,500	10,500	2,000
Computer hardware and software	250,000	250,000	-
Library improvements	400,000	392,000	8,000
Furniture and equipment	140,000	140,000	-
Vehicle	-	6,000	(6,000)
Prince of Wales project	50,000	50,000	-
Capital expenditures [Appendix A]	2,124,000	2,292,300	(168,300)
Home Lottery expenditures	788,000	672,800	115,200
Interest expense on building lease obligations	134,000	144,100	(10,100)
	3,046,000	3,109,200	(63,200)
Deficiency of revenue over expenditures	(1,744,500)	(2,171,900)	427,400

** The 2009 budget for electronic information databases of \$172,300 is included in the Public Services line of the "Schedule of General Fund Operations" [Schedule 1].

THE REGINA PUBLIC LIBRARY BOARD
MARCH 13, 2009 CITY COUNCIL BUDGET SUBMISSION
SCHEDULE OF GENERAL FUND EXPENDITURES BY FUNCTION
Year ended December 31

Schedule 3

	2009 Budget \$ (Unaudited)	2008 Budget \$ (Unaudited)	2009 Budget vs. 2008 Budget \$ Changes
Public Service			
Strategic Initiatives			
Virtual Branch	254,400	95,500	158,900
Strategic Initiatives	-	212,300	(212,300)
Mayor's Mega Minute Reading Challenge	61,900	62,000	(100)
Deputy Director System Wide Initiatives	37,300	40,000	(2,700)
Aboriginal Library Service	30,000	25,000	5,000
RPL Centennial 2008	8,000	25,500	(17,500)
Director System Wide Initiatives	-	20,500	(20,500)
	391,600	480,800	(89,200)
Public Services			
Central Reference	848,000	1,079,300	(231,300)
Department Operating	652,800	644,900	7,900
Circulation	575,500	713,000	(137,500)
Central Children's	436,400	502,200	(65,800)
Interlibrary Loan	161,900	160,000	1,900
Outreach	152,300	148,500	3,800
Paging	87,100	-	87,100
Telephone Assistance	50,400	-	50,400
Working Together: Library Community Connections	-	63,700	(63,700)
Writer In Residence/Author Reading	14,700	18,300	(3,600)
Sub-total	2,979,100	3,329,900	(350,800)
Albert Branch	296,000	294,900	1,100
Connaught Branch	289,000	275,600	13,400
Prince of Wales Branch	190,300	183,900	6,400
George Bothwell Branch	581,600	578,700	2,900
Glen Elm Branch	400,200	407,700	(7,500)
Regent Place Branch	591,400	554,700	36,700
Sherwood Village Branch	574,100	539,200	34,900
Sunrise Branch	588,400	579,400	9,000
	6,490,100	6,744,000	(253,900)
Collections			
Collections	820,100	446,300	373,800

THE REGINA PUBLIC LIBRARY BOARD
MARCH 13, 2009 CITY COUNCIL BUDGET SUBMISSION
SCHEDULE OF GENERAL FUND EXPENDITURES BY FUNCTION
Year ended December 31

Schedule 3

	2009 Budget \$ (Unaudited)	2008 Budget \$ (Unaudited)	2009 Budget vs. 2008 Budget \$ Changes
Programming			
Literacy	293,400	308,500	(15,100)
Film Program	227,400	214,000	13,400
Programming and Leads	174,000	5,700	168,300
ESL Online Tutor Training	104,600	-	104,600
Department Operating	86,700	-	86,700
	886,100	528,200	357,900
Assessment	38,900	-	38,900
Dunlop Art Gallery			
Dunlop Art Gallery	435,100	433,500	1,600
Art Projects	254,800	304,900	(50,100)
	689,900	738,400	(48,500)
Total Public Service	9,316,700	8,937,700	379,000
Support Services			
Finance and Administration	719,800	599,500	120,300
Human Resources	572,600	574,900	(2,300)
Information Technology	483,500	535,200	(51,700)
Marketing and Communications	471,500	502,300	(30,800)
Physical Plant	708,900	662,700	46,200
Cataloguing and Processing	436,100	486,600	(50,500)
Total Support Service	3,392,400	3,361,200	31,200
Administration	1,195,500	1,140,000	55,500
Governance	61,900	65,700	(3,800)
TOTAL EXPENDITURES [Schedule 1]	13,966,500	13,504,600	461,900

**THE REGINA PUBLIC LIBRARY BOARD
MARCH 13, 2009 CITY COUNCIL BUDGET SUBMISSION
SCHEDULE OF EXPENDITURES BY OBJECT**

Schedule 4

Year ended December 31

	2009 Budget \$	2008 Budget \$	2009 Budget vs. 2008 Budget \$ Change
	(Unaudited)	(Unaudited)	
Wages, benefits and honoraria	10,358,500	9,889,500	469,000
Purchased goods and services	4,342,400	4,240,100	102,300
Interest	187,600	191,900	(4,300)
Capital assets other than library materials	840,000	838,000	2,000
Works of art	12,500	10,500	2,000
Library materials	1,271,500	1,443,800	(172,300)
Net expenditures	17,012,500	16,613,800	398,700

THE REGINA PUBLIC LIBRARY BOARD
MARCH 13, 2009, CITY COUNCIL BUDGET SUBMISSION
SCHEDULE OF CHANGES IN NET ASSETS

Schedule 5

Year ended December 31, 2009
(Unaudited)

	General Fund \$	Capital Funds \$	Approp - riated Reserves \$	Unfunded Employee Benefits Recovered from Future Revenues \$	Net Investment in Capital Assets \$	Total Budget 2009 \$	Total Budget 2008 \$
Net assets, beginning of year (2008 Budget)						20,910,700	21,006,100
Excess (deficiency) of revenues over expenditures	1,699,300	(1,744,500)				(45,200)	(95,400)
Transfers:							
General Fund to Capital Fund	(2,074,000)	2,074,000				-	-
General Fund to Capital Donation Reserve	-		-			-	-
Capital Project Reserve to Capital Fund		266,000	(266,000)			-	-
Capital Fund to Capital Donation Reserve		(476,500)	476,500			-	-
Other Reserves to General Fund	18,500	-	(18,500)			-	-
Repayment of building lease obligations - principal	-	(119,000)			119,000	-	-
Increase in unfunded employee benefits	119,200			(119,200)		-	-
Opening Surplus Drawdown	237,000					237,000	-
Net change in year	-	-	192,000	(119,200)	119,000	191,800	(95,400)
Net assets, end of year						21,102,500	20,910,700

**THE REGINA PUBLIC LIBRARY BOARD
MARCH 13, 2009, CITY COUNCIL BUDGET SUBMISSION
SCHEDULE OF LIBRARY MATERIALS EXPENDITURES**

Schedule 6

Year ended December 31

	2009 Budget \$ (Unaudited)	2008 Budget \$ (Unaudited)	2009 Budget vs. 2008 Budget \$ Change
EXPENDITURES			
Books	970,100	970,100	-
Electronic information databases	-	172,300	(172,300)
Films and videos	178,600	178,600	-
Sound recordings	122,800	122,800	-
Works of art	12,500	10,500	2,000
Net expenditures	1,284,000	1,454,300	(170,300)

Note:

The 2009 budget for electronic information databases of \$172,300 and serials / periodicals of \$125,000 (2008 budget \$125,000) are reflected in the Public Services line of the "Schedule of General Fund Operations" [Schedule 1].

**THE REGINA PUBLIC LIBRARY BOARD
2009 BUDGET
SUPPLEMENTARY INFORMATION ON BRANCHES (Unaudited)**

Table 1

Library Location	Revenue	Expenditures				Total 2009 Expenditures \$	Total 2008 Expenditures \$
	All Sources \$	Building Lease \$ (Note 1)	Building Operations \$	Staffing \$	Services & Other \$		
Albert	4,500		48,800	236,800	10,400	296,000	297,600
Connaught	12,400		40,800	242,300	5,900	289,000	275,600
George Bothwell	54,100	Lease 253,000	61,300	511,600	8,700	581,600 with Lease 834,600	578,700 with Lease 827,700
Glen Elm	14,700		104,700	289,800	5,700	400,200	407,700
Prince of Wales	4,300		18,000	169,200	3,100	190,300	183,900
Regent Place	29,800	128,400	48,000	408,100	6,900	591,400	554,700
Sherwood Village	41,400		96,100	469,100	8,900	574,100	539,200
Sunrise	36,900		95,800	485,900	6,700	588,400	579,400
	198,100	381,400	513,500	2,812,800	56,300	3,511,000	3,416,800

Note:

1. The remaining Library Locations are owner occupied. No depreciation expense is budgeted on existing Library buildings. The George Bothwell lease is capitalized.
2. In the 2009 Budget the branch services program expenditures were centralized (\$29,900).
3. The costs of operating the Central Library Building are budgeted at \$555,000 for 2009 (\$541,700 for 2008). Central building operating costs have been distributed among Central Library service units (Schedule 3).

Totals with Lease: 3,764,000 3,665,800