

Macquarie Regional Library
Estimated - Detailed Financial Statements

	2021/2022 Budget	2022/2023 Forecast	2023/2024 Forecast	2024/2025 Forecast
Operating				
Income				
Contributions - Annual				
Dubbo Regional Council	-878,627	-904,986	-932,136	-960,100
Narromine Shire Council	-118,699	-122,260	-125,928	-129,706
Warrumbungle Shire Council	-196,255	-202,143	-208,207	-214,453
Contributions - Annual Total	-1,193,581	-1,229,389	-1,266,271	-1,304,259
Contributions - Books				
Dubbo Regional Council	-191,794	-195,748	-199,820	-220,793
Narromine Shire Council	-19,879	-22,861	-26,290	-30,234
Warrumbungle Shire Council	-32,868	-37,798	-43,468	-49,988
Contributions - Books Total	-244,541	-256,407	-269,578	-301,015
Contributions - Salary				
Dubbo Regional Council	-946,488	-986,714	-1,027,659	-1,070,301
Narromine Shire Council	-261,274	-272,378	-283,681	-295,452
Warrumbungle Shire Council	-344,573	-359,217	-374,124	-389,647
Contributions - Salary Total	-1,552,335	-1,618,309	-1,685,464	-1,755,400
Library Council Subsidy				
Dubbo Regional Council	-157,202	-161,132	-165,160	-169,289
Narromine Shire Council	-35,111	-35,989	-36,889	-37,811
Warrumbungle Shire Council	-42,741	-43,810	-44,905	-46,028
Library Council Subsidy Total	-235,054	-240,931	-246,954	-253,128
Local Priority Project - Book Vote				
Dubbo Regional Council	-24,580	-24,580	-24,580	-24,580
Narromine Shire Council	-26,454	-26,454	-26,454	-26,454
Warrumbungle Shire Council	-27,061	-27,061	-27,061	-27,061
Local Priority Project - Book Vote Total	-78,095	-78,095	-78,095	-78,095
Local Priority Special Projects				
Dubbo Regional Council	-17,556	-17,556	-17,556	-17,556
Narromine Shire Council	-18,896	-18,896	-18,896	-18,896
Warrumbungle Shire Council	-19,329	-19,329	-19,329	-19,329
Local Priority Special Projects Total	-55,781	-55,781	-55,781	-55,781
Other Income				
Interest on Investments	-8,891	-8,891	-8,891	-8,891
Sundry Income	-500	-509	-519	-530
Other Income Total	-9,391	-9,400	-9,410	-9,421
Value Added Income				
Document Delivery	-800	-1,000	-1,025	-1,051
Fees & Charges	-40,095	-50,120	-52,561	-55,359
Value Added Income Total	-40,895	-51,120	-53,586	-56,410
Income Total	-3,409,673	-3,539,432	-3,665,139	-3,813,509

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	2021/2022 Budget	2022/2023 Forecast	2023/2024 Forecast	2024/2025 Forecast
Expenditure				
Depreciation				
Furniture & Fittings	7,823	7,823	7,823	7,823
Information Technology Equipment	72,587	72,587	72,587	72,587
Collections	295,509	295,509	295,509	295,509
Depreciation Total	375,919	375,919	375,919	375,919
Information Technology				
Executive Council IT Support	9,201	9,385	9,573	9,812
Hardware Maintenance	1,088	1,115	1,143	1,172
Other Minor Equipment	4,613	4,728	4,846	4,967
Software Licences	29,018	29,743	30,487	31,249
Spydus Library Management System	59,079	60,556	62,070	63,622
Wan Charges	33,719	34,562	35,426	36,312
Information Technology Total	136,718	140,089	143,545	147,134
Library Services & Collections				
Children & Youth Services	8,984	9,189	9,398	9,612
Document Delivery	418	428	439	450
On-Line Licences & Subscriptions	10,000	10,200	10,404	10,612
e-Collection Development	81,000	82,620	84,272	85,957
Marketing & Promotions	21,277	21,702	22,137	22,664
Databases	60,000	61,400	62,834	64,300
Serials	26,135	26,789	27,459	28,146
Summer Reading Club	4,100	4,203	4,308	4,416
Web Page Maintenance	4,000	4,100	4,203	4,308
Library Services & Collections Total	215,914	220,631	225,454	230,465
Management Services				
Audit Fees	3,000	3,075	3,152	3,231
Bank Charges	308	316	324	332
Executive Council Administrative Expenses	91,751	94,045	96,396	98,806
Freight	22,447	22,896	23,354	23,938
Fringe Benefits Tax	2,500	2,563	2,627	2,693
Insurances	11,959	13,514	15,406	17,717
Memberships	5,000	5,125	5,253	5,384
Minor Equipment and Furniture	9,550	9,764	9,984	10,209
Postage	4,151	4,255	4,361	4,470
Printing & Stationery	20,000	20,500	21,013	21,538
Rental Work Area	6,022	6,173	6,327	6,485
Radio Frequency Identification (RFID)	5,000	5,000	5,000	5,000
Staff Training	15,000	15,000	15,000	15,000
General Expenses	21,599	22,137	22,689	21,875
Telephone	16,236	16,643	17,060	17,486
Vehicle Expenses	11,570	11,913	12,270	12,641
Management Services Total	246,093	252,919	260,216	266,805

Macquarie Regional Library
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	2021/2022 Budget	2022/2023 Forecast	2023/2024 Forecast	2024/2025 Forecast
Salaries & Overheads				
Dubbo Regional Council	946,488	986,714	1,027,659	1,070,301
Narromine Shire Council	261,274	272,378	283,681	295,452
Warrumbungle Shire Council	344,573	359,217	374,124	389,647
Regional Office	931,310	973,477	1,018,123	1,065,447
Salaries & Overheads Total	2,483,645	2,591,786	2,703,587	2,820,847
Technical Services				
Book Maintenance	15,655	16,046	16,447	16,858
Libraries Australia	3,383	3,468	3,555	3,644
Technical Services Total	19,038	19,514	20,002	20,502
Expenditure Total	3,477,327	3,600,858	3,728,723	3,861,672
Operating Total	67,654	61,426	63,584	48,163
Capital				
Income				
Depreciation (Capital Recovery)				
Information Technology Equipment	-72,587	-72,587	-72,587	-72,587
Collections	-295,509	-295,509	-295,509	-295,509
Motor Vehicle	-7,823	-7,823	-7,823	-7,823
Depreciation (Capital Recovery) Total	-375,919	-375,919	-375,919	-375,919
Proceeds from Sale of Assets				
Motor Vehicles	-15,677	0	0	0
Proceeds from Sale of Assets Total	-15,677	0	0	0
Income Total	-391,596	-375,919	-375,919	-375,919
Expenditure				
Acquisition of Assets - Collections				
Collection Development - Dubbo Regional Council	216,374	220,328	224,400	230,010
Collection Development - Narromine Shire Council	44,259	44,793	45,343	46,477
Collection Development - Warrumbungle Shire Council	65,000	66,625	68,291	69,998
e-Lending Collections	0	0	0	0
Acquisition of Assets - Collections Total	325,633	331,746	338,034	346,485
Acquisition of Assets - Other				
Computer Equipment	46,055	46,355	46,663	46,978
Furniture and Fittings	47,000	47,925	48,874	49,846
Makerspace Program & Kits	5,000	5,000	5,000	5,000
Motor Vehicle	35,431	0	0	0
Other Equipment	10,000	10,000	10,000	10,000
Acquisition of Assets - Other Total	143,486	109,280	110,537	111,824
Expenditure Total	469,119	441,026	448,571	458,309
Capital Total	77,523	65,107	72,652	82,390

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	2021/2022 Budget	2022/2023 Forecast	2023/2024 Forecast	2024/2025 Forecast
Available Funds Movement Prior to Restricted Asset Funding	145,177	126,533	136,236	130,553
Restricted Assets				
Restricted Assets - Internally Restricted Assets				
Makerspace Program & Kits	-2,000	-2,000	-2,000	-2,000
Motor Vehicle Replacement	-14,754	5,000	5,000	5,000
Operating Surplus	-112,923	-114,033	-123,736	-118,678
Computer & Equipment Upgrade	-3,500	-3,500	-3,500	-2,875
Local Studies Contribution	0	0	0	0
Book Purchases	-12,000	-12,000	-12,000	-12,000
Summer Reading Club	0	0	0	0
Restricted Assets - Internally Restricted Assets Total	-145,177	-126,533	-136,236	-130,553
Funds Available to (-), or Required From Library Operations	0	0	0	0

MACQUARIE REGIONAL LIBRARY
STATEMENT OF RESTRICTED ASSETS
Budget Years 2022 to 2025

Purpose of Restricted Asset	Balance as at 01/07/2021	Transfers To/From 2021/2022	Transfers To/From 2022/2023	Transfers To/From 2023/2024	Transfers To/From 2024/2025	Balance as at 30/06/2025
INTERNALLY RESTRICTED ASSETS						
LIBRARY OPERATIONS TOTAL	668,622	(112,923)	(114,033)	(123,736)	(118,678)	199,252
BOOK PURCHASES TOTAL	148,291	(12,000)	(12,000)	(12,000)	(12,000)	100,291
COMPUTER & EQUIPMENT UPGRADE	13,375	(3,500)	(3,500)	(3,500)	(2,875)	0
EMPLOYEE LEAVE ENTITLEMENTS	688,118					688,118
LMS UPGRADE	32,623					32,623
MAKERSPACE PROGRAM & KITS	9,044	(2,000)	(2,000)	(2,000)	(2,000)	1,044
MOTOR VEHICLE REPLACEMENT	22,946	(14,754)	5,000	5,000	5,000	23,192
TOTAL INTERNALLY RESTRICTED ASSETS	1,583,019	(145,177)	(126,533)	(136,236)	(130,553)	1,044,520
EXTERNALLY RESTRICTED ASSETS						
COM RESPITE & CARELINK CENTRE ORANA	656					656
PLNC ZONE FUNDING	390					390
TOTAL EXTERNALLY RESTRICTED ASSETS	1,046	0	0	0	0	1,046
TOTAL RESTRICTED ASSETS	1,584,065	-145,177	-126,533	-136,236	-130,553	1,045,566

MRL - Dubbo Branch

Estimates - Detailed Financial Statement

	2020/2021 Revised Budget	2021/2022 Budget	2022/2023 Forecast	2023/2024 Forecast	2024/2025 Forecast
Operating					
Income					
<u>Dubbo Branch - Contributions</u>					
09.05010 - Dubbo Branch - Contributions					
0535 - Annual Contribution	-853,036	-878,627	-904,986	-932,136	-960,100
0536 - Book Contribution	-127,955	-131,794	-135,748	-139,820	-160,793
0537 - Salary Contribution	-910,085	-946,488	-986,714	-1,027,659	-1,070,301
0550 - Books - Additional Contributions	-60,000	-60,000	-60,000	-60,000	-60,000
0560 - Research Local History Contribution	-4,000	0	0	0	0
09.05010 - Dubbo Branch - Contributions Total	-1,955,076	-2,016,909	-2,087,448	-2,159,615	-2,251,194
Dubbo Branch - Contributions Total	-1,955,076	-2,016,909	-2,087,448	-2,159,615	-2,251,194
<u>Dubbo Branch - Fees & Charges</u>					
09.05026 - Dubbo Branch Charges & Fees					
0500 - MRL Fees & Charges	-18,735	-28,958	-36,198	-37,103	-38,031
09.05026 - Dubbo Branch Charges & Fees Total	-18,735	-28,958	-36,198	-37,103	-38,031
Dubbo Branch - Fees & Charges Total	-18,735	-28,958	-36,198	-37,103	-38,031
<u>Dubbo Branch - Grants & Subsidies</u>					
09.05000 - Dubbo Branch - Grants					
0529 - Local Priority Special Projects	-17,556	-17,556	-17,556	-17,556	-17,556
0530 - Library Council - Subsidy	-153,368	-157,202	-161,132	-165,160	-169,289
0531 - Library Council-Local Priority Book Vote	-24,580	-24,580	-24,580	-24,580	-24,580
0802 - NSWPLA - COVID-19 e-Resoures Fund	-844	0	0	0	0
09.05000 - Dubbo Branch - Grants Total	-196,348	-199,338	-203,268	-207,296	-211,425
Dubbo Branch - Grants & Subsidies Total	-196,348	-199,338	-203,268	-207,296	-211,425
<u>Dubbo Branch - Interest On Investments</u>					
09.05018 - Dubbo Branch - Interest On Investments					
0538 - Interest On Investments - Dubbo	-10,000	-6,141	-6,141	-6,141	-6,141
09.05018 - Dubbo Branch - Interest On Investments Total	-10,000	-6,141	-6,141	-6,141	-6,141
Dubbo Branch - Interest On Investments Total	-10,000	-6,141	-6,141	-6,141	-6,141
<u>Dubbo Branch - Other Income</u>					
09.05036 - Dubbo Branch Other Income					
0553 - Events / Workshops	-184	-450	-461	-473	-485
0554 - Sundry Income	-255	-250	-256	-262	-269
09.05036 - Dubbo Branch Other Income Total	-439	-700	-717	-735	-754
Dubbo Branch - Other Income Total	-439	-700	-717	-735	-754
Income Total	-2,180,598	-2,252,046	-2,333,772	-2,410,890	-2,507,545
Expenditure					
<u>Dubbo Branch - Branch Expenses</u>					

MRL - Dubbo Branch

Estimates - Detailed Financial Statement

	2020/2021 Revised Budget	2021/2022 Budget	2022/2023 Forecast	2023/2024 Forecast	2024/2025 Forecast
09.00017 - Dubbo Branch Expenses					
0569 - Telephone	3,155	3,200	3,280	3,362	3,446
0570 - General Expenses	12,798	7,600	7,790	7,985	8,185
0575 - Childrens & Youth Services	3,162	3,241	3,322	3,405	3,490
0576 - Postage	4,000	4,100	4,203	4,308	4,416
0579 - Serials	16,000	16,400	16,810	17,230	17,661
0580 - Minor Equipment and Furniture	1,000	1,000	1,000	1,000	1,000
0582 - LPGP - Marketing/Promotion Programs	10,000	3,277	3,277	3,277	3,359
0583 - LPGP - Wellington Living Loungeroom	17,556	0	0	0	0
0593 - Local Studies Relocation	8,000	0	0	0	0
0618 - Local Studies Materials	0	0	0	0	0
9000 - LPGP - Online Subscription/Data Bases	6,078	12,000	12,300	12,608	12,923
09.00017 - Dubbo Branch Expenses Total	81,749	50,818	51,982	53,175	54,480
Dubbo Branch - Branch Expenses Total	81,749	50,818	51,982	53,175	54,480
<u>Dubbo Branch - Interest Charges & Depreciation</u>					
09.00090 - Depreciation - Dubbo Branch					
0287 - Dubbo - Library Books	157,788	157,788	157,788	157,788	157,788
09.00090 - Depreciation - Dubbo Branch Total	157,788	157,788	157,788	157,788	157,788
09.00091 - Depreciation - Wellington Branch					
0288 - Wellington - Library Books	31,765	31,765	31,765	31,765	31,765
09.00091 - Depreciation - Wellington Branch Total	31,765	31,765	31,765	31,765	31,765
Dubbo Branch - Interest Charges & Depreciation Total	189,553	189,553	189,553	189,553	189,553
<u>Dubbo Branch - Salaries & Overheads</u>					
09.00117 - Dubbo Salaries & Overheads					
0560 - Salaries	638,376	649,169	668,336	685,989	702,793
0561 - Annual Leave	52,729	56,314	58,566	60,909	63,345
0562 - Long Service Leave	17,987	19,143	19,909	20,705	21,533
0564 - Workers Compensation	54,721	65,212	71,733	78,906	86,797
0581 - Salaries - Weekend Casuals	24,464	24,831	25,824	26,857	27,931
0586 - Superannuation - Accumulation Scheme	71,581	80,838	89,326	99,152	110,555
0660 - Salaries - Casual Week Days	50,227	50,981	53,020	55,141	57,347
09.00117 - Dubbo Salaries & Overheads Total	910,085	946,488	986,714	1,027,659	1,070,301
Dubbo Branch - Salaries & Overheads Total	910,085	946,488	986,714	1,027,659	1,070,301
<u>Dubbo Branch - Services Provided - Regional</u>					
09.00217 - Services Provided by Regional Office					
9078 - Services Provided - Regional Office	998,632	1,041,697	1,081,790	1,119,028	1,158,194
09.00217 - Services Provided by Regional Office Total	998,632	1,041,697	1,081,790	1,119,028	1,158,194
Dubbo Branch - Services Provided - Regional Total	998,632	1,041,697	1,081,790	1,119,028	1,158,194
Expenditure Total	2,180,019	2,228,556	2,310,039	2,389,415	2,472,528

MRL - Dubbo Branch

Estimates - Detailed Financial Statement

	2020/2021 Revised Budget	2021/2022 Budget	2022/2023 Forecast	2023/2024 Forecast	2024/2025 Forecast
Operating Total	-579	-23,490	-23,733	-21,475	-35,017
Capital					
Income					
<u>Dubbo Branch - Depreciation (Capital Recovery)</u>					
09.08100 - Depreciation - Dubbo Branch					
0700 - Depreciation	-157,788	-157,788	-157,788	-157,788	-157,788
09.08100 - Depreciation - Dubbo Branch Total	-157,788	-157,788	-157,788	-157,788	-157,788
09.08101 - Depreciation - Wellington Branch					
0700 - Depreciation	-31,765	-31,765	-31,765	-31,765	-31,765
09.08101 - Depreciation - Wellington Branch Total	-31,765	-31,765	-31,765	-31,765	-31,765
Dubbo Branch - Depreciation (Capital Recovery) Total	-189,553	-189,553	-189,553	-189,553	-189,553
Income Total	-189,553	-189,553	-189,553	-189,553	-189,553
Expenditure					
<u>Dubbo Branch - Acquisition of Assets</u>					
09.08007 - Dubbo Branch Assets Purchased					
0254 - Furniture & Fittings	20,797	10,000	10,000	10,000	10,000
0590 - Collection Development	212,535	216,374	220,328	224,400	230,010
6000 - LPGP - Public Access Computers	9,363	12,000	12,000	12,000	12,000
09.08007 - Dubbo Branch Assets Purchased Total	242,695	238,374	242,328	246,400	252,010
Dubbo Branch - Acquisition of Assets Total	242,695	238,374	242,328	246,400	252,010
Expenditure Total	242,695	238,374	242,328	246,400	252,010
Capital Total	53,142	48,821	52,775	56,847	62,457
Available Funds Movement Prior to Restricted Asset Funding	52,563	25,331	29,042	35,372	27,440
Restricted Assets					
<u>Dubbo Branch - Restricted Assets</u>					
09.05980 - Internally Restricted Assets - Dubbo Branch					
5001 - Operating Surplus	-20,437	-13,331	-17,042	-23,372	-15,440
5002 - Book Purchases	0	-12,000	-12,000	-12,000	-12,000
5011 - Local Studies Contribution	-16,685	0	0	0	0
09.05980 - Internally Restricted Assets - Dubbo Branch Total	-37,122	-25,331	-29,042	-35,372	-27,440
09.05981 - Externally Restricted Assets - Dubbo Branch					
5000 - Grant - Local Priority Special Projects	-15,441	0	0	0	0
09.05981 - Externally Restricted Assets - Dubbo Branch Total	-15,441	0	0	0	0

MRL - Dubbo Branch

Estimates - Detailed Financial Statement

	2020/2021 Revised Budget	2021/2022 Budget	2022/2023 Forecast	2023/2024 Forecast	2024/2025 Forecast
Dubbo Branch - Restricted Assets Total	-52,563	-25,331	-29,042	-35,372	-27,440
Funds Available to (-), or Required From Library Operations	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

MRL - Narromine Branch

Estimates - Detailed Financial Statement

	2020/2021 Revised Budget	2021/2022 Budget	2022/2023 Forecast	2023/2024 Forecast	2024/2025 Forecast
Operating					
Income					
<u>Narromine Branch - Charges & Fees</u>					
09.05030 - Narromine Branch Charges & Fees					
0500 - MRL Fees & Charges	-2,612	-4,219	-5,274	-6,593	-8,242
09.05030 - Narromine Branch Charges & Fees Total	-2,612	-4,219	-5,274	-6,593	-8,242
Narromine Branch - Charges & Fees Total	-2,612	-4,219	-5,274	-6,593	-8,242
<u>Narromine Branch - Contributions</u>					
09.05014 - Narromine Branch - Contributions					
0535 - Annual Contribution	-115,242	-118,699	-122,260	-125,928	-129,706
0536 - Book Contribution	-17,286	-19,879	-22,861	-26,290	-30,234
0537 - Salary Contribution	-251,225	-261,274	-272,378	-283,681	-295,452
09.05014 - Narromine Branch - Contributions Total	-383,753	-399,852	-417,499	-435,899	-455,392
Narromine Branch - Contributions Total	-383,753	-399,852	-417,499	-435,899	-455,392
<u>Narromine Branch - Grants & Subsidies</u>					
09.05004 - Narromine Branch - Grants					
0529 - Local Priority Special Projects	-18,896	-18,896	-18,896	-18,896	-18,896
0530 - Library Council - Subsidy	-34,255	-35,111	-35,989	-36,889	-37,811
0531 - Library Council-Local Priority Book Vote	-26,454	-26,454	-26,454	-26,454	-26,454
09.05004 - Narromine Branch - Grants Total	-79,605	-80,461	-81,339	-82,239	-83,161
Narromine Branch - Grants & Subsidies Total	-79,605	-80,461	-81,339	-82,239	-83,161
<u>Narromine Branch - Interest On Investments</u>					
09.05022 - Narromine Branch - Interest On Investments					
0538 - Interest On Investments - Narromine	-1,500	-1,200	-1,200	-1,200	-1,200
09.05022 - Narromine Branch - Interest On Investments Total	-1,500	-1,200	-1,200	-1,200	-1,200
Narromine Branch - Interest On Investments Total	-1,500	-1,200	-1,200	-1,200	-1,200
<u>Narromine Branch - Other Income</u>					
09.05040 - Narromine Branch Other Income					
0553 - Events / Workshops	-61	-100	-100	-100	-100
09.05040 - Narromine Branch Other Income Total	-61	-100	-100	-100	-100
Narromine Branch - Other Income Total	-61	-100	-100	-100	-100
Income Total	-467,531	-485,832	-505,412	-526,031	-548,095
Expenditure					
<u>Narromine Branch - Branch Expenses</u>					
09.00021 - Narromine Branch Expenses					
0569 - Telephone	2,712	2,780	2,850	2,921	2,994
0570 - General Expenses	800	800	820	841	862
0575 - Children & Youth Services	1,000	1,025	1,051	1,077	1,104

MRL - Narromine Branch

Estimates - Detailed Financial Statement

	2020/2021 Revised Budget	2021/2022 Budget	2022/2023 Forecast	2023/2024 Forecast	2024/2025 Forecast
0576 - Postage	0	0	0	0	0
0579 - Serials	4,625	4,741	4,860	4,982	5,107
0580 - Minor Equipment and Furniture	2,572	3,000	3,075	3,152	3,231
0584 - LPGP - Marketing/Promotions Programs	8,015	5,000	5,125	5,253	5,384
9000 - LPGP - Online Subscriptions/Databases	13,853	12,000	12,300	12,608	12,923
09.00021 - Narromine Branch Expenses Total	33,577	29,346	30,081	30,834	31,605
Narromine Branch - Branch Expenses Total	33,577	29,346	30,081	30,834	31,605
<u>Narromine Branch - Interest Charges & Depreciation</u>					
09.00092 - Depreciation - Narromine Branch					
0289 - Narromine - Library Books	28,956	28,956	28,956	28,956	28,956
09.00092 - Depreciation - Narromine Branch Total	28,956	28,956	28,956	28,956	28,956
Narromine Branch - Interest Charges & Depreciation Total	28,956	28,956	28,956	28,956	28,956
<u>Narromine Branch - Salaries & Overheads</u>					
09.00121 - Narromine Salaries & Overheads					
0560 - Salaries	166,754	160,812	165,345	169,432	173,257
0561 - Annual Leave	13,640	15,140	15,746	16,376	17,031
0562 - Long Service Leave	4,319	5,067	5,270	5,481	5,700
0564 - Workers Compensation	9,041	18,984	20,882	22,970	25,267
0581 - Salaries - Weekend Casuals	2,582	2,620	2,725	2,834	2,947
0586 - Superannuation - Accumulation Scheme	18,517	21,734	24,016	26,658	29,723
0660 - Salaries - Casual Week Days	36,372	36,917	38,394	39,930	41,527
09.00121 - Narromine Salaries & Overheads Total	251,225	261,274	272,378	283,681	295,452
Narromine Branch - Salaries & Overheads Total	251,225	261,274	272,378	283,681	295,452
<u>Narromine Branch - Services Provided - Regional Of</u>					
09.00221 - Services Provided by Regional Office					
9078 - Services Provided - Regional Office	123,191	128,502	133,448	138,042	142,873
09.00221 - Services Provided by Regional Office Total	123,191	128,502	133,448	138,042	142,873
Narromine Branch - Services Provided - Regional Of Total	123,191	128,502	133,448	138,042	142,873
Expenditure Total	436,949	448,078	464,863	481,513	498,886
Operating Total	-30,582	-37,754	-40,549	-44,518	-49,209
<u>Capital</u>					
<u>Income</u>					
<u>Narromine Branch - Depreciation (Capital Recovery)</u>					
09.08102 - Depreciation - Narromine Branch					
0700 - Depreciation	-28,956	-28,956	-28,956	-28,956	-28,956
09.08102 - Depreciation - Narromine Branch Total	-28,956	-28,956	-28,956	-28,956	-28,956

MRL - Narromine Branch

Estimates - Detailed Financial Statement

	2020/2021 Revised Budget	2021/2022 Budget	2022/2023 Forecast	2023/2024 Forecast	2024/2025 Forecast
Narromine Branch - Depreciation (Capital Recovery) Total	-28,956	-28,956	-28,956	-28,956	-28,956
Income Total	-28,956	-28,956	-28,956	-28,956	-28,956
Expenditure					
<u>Narromine Branch - Acquisition of Assets</u>					
09.08011 - Narromine Branch Assets Purchased					
0254 - Furniture & Fittings	10,000	12,000	12,300	12,608	12,923
0590 - Collection Development	43,740	44,259	44,793	45,343	46,477
6000 - LPGP - Public Access Computers	22,133	12,055	12,055	12,055	12,055
09.08011 - Narromine Branch Assets Purchased Total	75,873	68,314	69,148	70,006	71,455
Narromine Branch - Acquisition of Assets Total	75,873	68,314	69,148	70,006	71,455
Expenditure Total	75,873	68,314	69,148	70,006	71,455
Capital Total	46,917	39,358	40,192	41,050	42,499
Available Funds Movement Prior to Restricted Asset Funding	16,335	1,604	-357	-3,468	-6,710
Restricted Assets					
<u>Narromine Branch - Restricted Assets</u>					
09.05984 - Internally Restricted Assets - Narromine Branch					
5001 - Operating Surplus	5,157	-1,604	357	3,468	6,710
09.05984 - Internally Restricted Assets - Narromine Branch Total	5,157	-1,604	357	3,468	6,710
09.05985 - Externally Restricted Assets - Narromine Branch					
5000 - Grant - Local Priority Special Projects	-21,492	0	0	0	0
09.05985 - Externally Restricted Assets - Narromine Branch Total	-21,492	0	0	0	0
Narromine Branch - Restricted Assets Total	-16,335	-1,604	357	3,468	6,710
Funds Available to (-), or Required From Library Operations	0	0	0	0	0

MRL - Warrumbungle Branch

Estimates - Detailed Financial Statement

	2020/2021 Revised Budget	2021/2022 Budget	2022/2023 Forecast	2023/2024 Forecast	2024/2025 Forecast
Operating					
Income					
<u>Warrumbungle Branch - Charges & Fees</u>					
09.05032 - Warrumbungle Branch Charges & Fees					
0500 - MRL Fees & Charges	-3,262	-6,918	-8,648	-8,865	-9,086
09.05032 - Warrumbungle Branch Charges & Fees Total	-3,262	-6,918	-8,648	-8,865	-9,086
Warrumbungle Branch - Charges & Fees Total	-3,262	-6,918	-8,648	-8,865	-9,086
<u>Warrumbungle Branch - Contributions</u>					
09.05016 - Warrumbungle Branch - Contributions					
0535 - Annual Contribution	-190,539	-196,255	-202,143	-208,207	-214,453
0536 - Book Contribution	-28,581	-32,868	-37,798	-43,468	-49,988
0537 - Salary Contribution	-331,320	-344,573	-359,217	-374,124	-389,647
09.05016 - Warrumbungle Branch - Contributions Total	-550,440	-573,696	-599,158	-625,799	-654,088
Warrumbungle Branch - Contributions Total	-550,440	-573,696	-599,158	-625,799	-654,088
<u>Warrumbungle Branch - Grants & Subsidies</u>					
09.05006 - Warrumbungle Branch - Grants					
0529 - Local Priority Special Projects	-19,329	-19,329	-19,329	-19,329	-19,329
0530 - Library Council - Subsidy	-41,699	-42,741	-43,810	-44,905	-46,028
0531 - Library Council-Local Priority Book Vote	-27,061	-27,061	-27,061	-27,061	-27,061
09.05006 - Warrumbungle Branch - Grants Total	-88,089	-89,131	-90,200	-91,295	-92,418
Warrumbungle Branch - Grants & Subsidies Total	-88,089	-89,131	-90,200	-91,295	-92,418
<u>Warrumbungle Branch - Interest On Investments</u>					
09.05024 - Warrumbungle Branch - Interest On Investments					
0538 - Interest On Investments - Warrumbungle	-2,250	-1,550	-1,550	-1,550	-1,550
09.05024 - Warrumbungle Branch - Interest On Investments Total	-2,250	-1,550	-1,550	-1,550	-1,550
Warrumbungle Branch - Interest On Investments Total	-2,250	-1,550	-1,550	-1,550	-1,550
<u>Warrumbungle Branch - Other Income</u>					
09.05042 - Warrumbungle Branch Other Income					
0553 - Events / Workshops	-127	300	308	316	324
09.05042 - Warrumbungle Branch Other Income Total	-127	300	308	316	324
Warrumbungle Branch - Other Income Total	-127	300	308	316	324
Income Total	-644,168	-670,995	-699,248	-727,193	-756,818
Expenditure					
<u>Warrumbungle Branch - Branch Expenses</u>					

MRL - Warrumbungle Branch

Estimates - Detailed Financial Statement

	2020/2021 Revised Budget	2021/2022 Budget	2022/2023 Forecast	2023/2024 Forecast	2024/2025 Forecast
09.00023 - Warrumbungle Branch Expenses					
0529 - LPGP - Newspaper Digitisation	19,329	0	0	0	0
0569 - Telephone	6,621	6,787	6,957	7,131	7,309
0570 - General Expenses	3,579	3,600	3,690	3,782	3,877
0575 - Children & Youth Services	700	718	736	754	773
0576 - Postage	50	51	52	53	54
0579 - Serials	4,872	4,994	5,119	5,247	5,378
0580 - Minor Furniture and Equipment	2,000	2,050	2,101	2,154	2,208
0582 - LPGP - Marketing/Promotion Programs	8,026	8,000	8,200	8,405	8,615
9000 - LPGP - Online Subscriptions/Databases	14,336	16,000	16,400	16,810	17,230
09.00023 - Warrumbungle Branch Expenses Total	59,513	42,200	43,255	44,336	45,444
Warrumbungle Branch - Branch Expenses Total	59,513	42,200	43,255	44,336	45,444
<u>Warrumbungle Branch - Interest Charges & Depreciat</u>					
09.00093 - Depreciation - Warrumbungle Branch					
0290 - Warrumbungle - Library Books	48,076	48,076	48,076	48,076	48,076
09.00093 - Depreciation - Warrumbungle Branch Total	48,076	48,076	48,076	48,076	48,076
Warrumbungle Branch - Interest Charges & Depreciat Total	48,076	48,076	48,076	48,076	48,076
<u>Warrumbungle Branch - Salaries & Overheads</u>					
09.00123 - Warrumbungle Salaries & Overheads					
0560 - Salaries	222,503	217,956	224,447	230,649	236,874
0561 - Annual Leave	18,133	19,228	19,997	20,797	21,629
0562 - Long Service Leave	9,901	12,624	13,548	14,528	15,567
0564 - Workers Compensation	15,368	26,649	29,314	32,245	35,470
0565 - Superannuation - Retirement Scheme	0	15,577	15,418	15,238	15,036
0581 - Salaries - Weekend Casuals	5,663	5,796	6,028	6,269	6,520
0586 - Superannuation - Accumulation Scheme	23,380	9,826	12,071	14,468	17,024
0660 - Salaries - Casual Week Days	36,372	36,917	38,394	39,930	41,527
09.00123 - Warrumbungle Salaries & Overheads Total	331,320	344,573	359,217	374,124	389,647
Warrumbungle Branch - Salaries & Overheads Total	331,320	344,573	359,217	374,124	389,647
<u>Warrumbungle Branch - Services Provided - Regional</u>					
09.00223 - Services Provided by Regional Office					
9078 - Services Provided - Regional Office	176,283	183,885	190,962	197,535	204,449
09.00223 - Services Provided by Regional Office Total	176,283	183,885	190,962	197,535	204,449
Warrumbungle Branch - Services Provided - Regional Total	176,283	183,885	190,962	197,535	204,449
Expenditure Total	615,192	618,734	641,510	664,071	687,616
Operating Total	-28,976	-52,261	-57,738	-63,122	-69,202

MRL - Warrumbungle Branch

Estimates - Detailed Financial Statement

	2020/2021 Revised Budget	2021/2022 Budget	2022/2023 Forecast	2023/2024 Forecast	2024/2025 Forecast
Capital					
Income					
<u>Warrumbungle Branch - Depreciation (Capital Recov)</u>					
09.08103 - Depreciation - Warrumbungle Branch					
0700 - Depreciation	-48,076	-48,076	-48,076	-48,076	-48,076
09.08103 - Depreciation - Warrumbungle Branch Total	-48,076	-48,076	-48,076	-48,076	-48,076
Warrumbungle Branch - Depreciation (Capital Recov) Total	-48,076	-48,076	-48,076	-48,076	-48,076
Income Total	-48,076	-48,076	-48,076	-48,076	-48,076
Expenditure					
<u>Warrumbungle Branch - Acquisition of Assets</u>					
09.08013 - Warrumbungle Branch Assets Purchased					
0254 - Furniture & Fittings	30,000	25,000	25,625	26,266	26,923
0590 - Collection Development	55,642	65,000	66,625	68,291	69,998
6000 - Local Priority Grant - Computers	10,309	12,000	12,300	12,608	12,923
09.08013 - Warrumbungle Branch Assets Purchased Total	95,951	102,000	104,550	107,165	109,844
Warrumbungle Branch - Acquisition of Assets Total	95,951	102,000	104,550	107,165	109,844
Expenditure Total	95,951	102,000	104,550	107,165	109,844
Capital Total	47,875	53,924	56,474	59,089	61,768
Available Funds Movement Prior to Restricted Asset Funding	18,899	1,663	-1,264	-4,033	-7,434
Restricted Assets					
<u>Warrumbungle Branch - Restricted Assets</u>					
09.05986 - Internally Restricted Assets - Warrumbungle Branch					
5001 - Operating Surplus	2,948	-1,663	1,264	4,033	7,434
09.05986 - Internally Restricted Assets - Warrumbungle Branch Total	2,948	-1,663	1,264	4,033	7,434
09.05987 - Externally Restricted Assets -Warrumbungle Branch					
5000 - Grant - Local Priority Special Projects	-21,847	0	0	0	0
09.05987 - Externally Restricted Assets -Warrumbungle Branch Total	-21,847	0	0	0	0
Warrumbungle Branch - Restricted Assets Total	-18,899	-1,663	1,264	4,033	7,434
Funds Available to (-), or Required From Library Operations	0	0	0	0	0



Fees & Charges

Macquarie Regional Library

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Name	Year 20/21 Last YR Fee (incl. GST)	Year 21/22 GST	Year 21/22 Fee (incl. GST)	GST	Fee type	GST Code
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MACQUARIE REGIONAL LIBRARY

Pricing Policy

FCR – Full Cost Recovery

Price set to recover the full cost of providing the goods/services. In determining whether this principle is appropriate consideration is given to whether there are community service obligations or equity issues that would warrant an alternative pricing principle.

IS – Industry Standard

Price is set to an industry standard.

MB – Market Based

Price is set by reference to local market prices. Fees are set to be competitive with local service providers.

NC – No Charge

No price charged for the service.

PCR – Part Cost Recovered

Price is discounted to below the full cost of providing the goods/services in recognition of a community service obligation. Funding for these services is sourced from other revenue and by charging a nominal fee to help offset the cost of providing the services.

MACQUARIE REGIONAL LIBRARY

Macquarie Regional Library fees and charges are set in recognition of - (1) cost is discounted to below the full cost in recognition of community service obligations - partial cost recovery [PCR] (2) price is set to an industry standards [IS] (3) fees are set to be not competitive with local service providers - market based [MB] (4) where possible, in consideration of the above, full cost recovery [FCR] (5) price is set by regulation/statute [S]

Reservation Fee	\$1.50	\$0.00	\$1.50	N	PCR	GST Exempt
An exemption applies to reservations placed under the following member categories: Hospital/Retirement Homes; Book Club; Inter Library Loans; Home Library Borrower; Honorary Members; Branch Libraries/Sections; Home Library Borrower with Family.						
Overdue Fees – item per week	\$1.00	\$0.00	\$1.00	N	PCR	GST Exempt
An exemption applies to overdue items placed under the following member categories; Hospital/Retirement Homes; Book Club; Inter Library Loans; Home Library Borrower; Honorary Members; Branch Libraries/Sections; Home Library Borrower with Family.						
Overdue Fees – Amnesty	\$0.00	\$0.00	\$0.00	N	FCR	N/A

Name	Year 20/21 Last YR Fee (incl. GST)	Year 21/22		GST	Fee type	GST Code
		GST	Fee (incl. GST)			

MACQUARIE REGIONAL LIBRARY [continued]

Item Replacement – Library purchase cost			At cost	N	PCR	10%
Item Replacement – processing charge – per item	\$10.00	\$0.00	\$10.00	N	FCR	GST Exempt

PHOTOCOPYING AND PRINTOUTS

B&W – per A4 sheet	\$0.30	\$0.03	\$0.30	Y	PCR	10%
B&W – per A3 sheet	\$0.60	\$0.05	\$0.60	Y	PCR	10%
Colour copy – per A4 sheet	\$1.00	\$0.09	\$1.00	Y	PCR	10%
Colour copy – per A3 sheet	\$2.00	\$0.18	\$2.00	Y	PCR	10%
3D Printing – not including materials – per hour	\$5.00	\$0.45	\$5.00	Y	PCR	10%
3D Printing – not including materials – per 15 minutes	\$1.25	\$0.11	\$1.20	Y	PCR	10%

LAMINATING

A4 – per page	\$1.50	\$0.14	\$1.50	Y	PCR	10%
A3 – per page	\$3.00	\$0.27	\$3.00	Y	PCR	10%

EQUIPMENT USAGE

Charge includes also using the Branch photocopier to scan documents.

Word Processing Scanner – per hour	\$6.40	\$0.58	\$6.40	Y	PCR	10%
Word Processing Scanner – 15 minutes	\$1.60	\$0.15	\$1.60	Y	PCR	10%

INTER LIBRARY LOANS

Per Item Loan	\$7.00	\$0.65	\$7.20	Y	FCR	10%
Possible additional fee from other libraries	\$28.50	\$2.68	\$29.50	Y	FCR	10%

Name	Year 20/21 Last YR Fee (incl. GST)	Year 21/22 GST	Year 21/22 Fee (incl. GST)	GST	Fee type	GST Code
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FAX SERVICES

The fax service charges are based on the current Australia Post *Fax Post Service* charges.

Fax, outgoing (Aust.) – first page	\$5.00	\$0.47	\$5.20	Y	MB	10%
Fax, outgoing (Aust.) – additional pages	\$1.25	\$0.12	\$1.30	Y	MB	10%
Fax, outgoing (O/S), first page	\$11.00	\$1.00	\$11.00	Y	MB	10%
Fax, outgoing (O/S), additional pages	\$2.50	\$0.24	\$2.60	Y	MB	10%
Fax, incoming (all) – first page	\$5.00	\$0.47	\$5.20	Y	MB	10%
Fax, incoming (all) – additional pages	\$1.30	\$0.12	\$1.30	Y	MB	10%

LOCAL AND FAMILY HISTORY RESEARCH

per hour	\$30.00	\$4.55	\$50.00	Y	PCR	10%
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INFORMATION RESEARCH

Community – per hour	\$30.00	\$4.55	\$50.00	Y	PCR	10%
Commercial – per hour	\$60.00	\$6.36	\$70.00	Y	FCR	10%

DIGITAL IMAGE SERVICE

Single TIFF/JPG 300 dpi image on CD (Private Use) – Cost includes CD	\$16.00	\$1.49	\$16.40	Y	FCR	10%
Postage & Handling (if required)	\$11.00	\$1.03	\$11.30	Y	FCR	10%
Single JPG 300 dpi image via email	\$12.00	\$1.12	\$12.30	Y	FCR	10%
Single TIFF/JPG 300 dpi image on CD (Commercial Use) – Cost includes CD	\$53.00	\$4.94	\$54.30	Y	FCR	10%
Postage & Handling – if required	\$11.00	\$1.03	\$11.30	Y	FCR	10%

WORKSHOPS

Workshops – per participant (external service provider)	\$10.00	\$0.91	\$10.00	Y	PCR	10%
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Name	Year 20/21 Last YR Fee (incl. GST)	Year 21/22 GST	Year 21/22 Fee (incl. GST)	GST	Fee type	GST Code
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WORKSHOPS [continued]

Events – Special – per participant (external service provider)	\$5.00	\$0.91	\$10.00	Y	PCR	10%
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MEETING ROOMS

Meeting Room Facilities - Dubbo Branch Library only.

Fees are applicable to commercial/for profit organisations. No fees are applied to 'not for profit' organisations/groups - service groups, charities and cultural organisations.

Meeting Room (Small) – hourly rate	\$20.00	\$2.27	\$25.00	Y	MB	10%
Meeting Room (Large) hourly rate	\$50.00	\$5.00	\$55.00	Y	MB	10%

LIBRARY BAGS

Nylon with the Macquarie Regional Library Logo	\$3.00	\$0.27	\$3.00	Y	FCR	10%
Drawstring Bag	\$5.00	\$0.45	\$5.00	Y	PCR	10%
Tote Bag – cotton	\$8.00	\$0.82	\$9.00	Y	PCR	10%

BOOK CLUB SUBSCRIPTIONS

MRL Library Book Clubs – Annual			No Charge	N		
Community Book Clubs – Annual	\$80.00	\$7.45	\$82.00	Y	PCR	10%

EARPHONES

per set Earphones	\$2.50	\$0.24	\$2.60	Y	FCR	10%
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USB THUMB DRIVES

per USB Thumb Drive	\$8.00	\$0.75	\$8.20	Y	FCR	10%
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Name	Year 20/21 Last YR Fee (incl. GST)	Year 21/22 GST	Year 21/22 Fee (incl. GST)	GST	Fee type	GST Code
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BOOK SALE

Adult/Junior/Large Print/Non-Fiction – soft cover	\$1.00	\$0.09	\$1.00	Y	PCR	10%
Adult/Junior/Large Print/Non-Fiction – hard cover	\$1.50	\$0.14	\$1.55	Y	PCR	10%
Box of Books – large	\$10.00	\$0.93	\$10.25	Y	PCR	10%
Box of Books – small	\$5.00	\$0.47	\$5.15	Y	PCR	10%

PC COMPUTERS (MRL DECOMMISSIONED)

PC Computers – MRL Decommissioned			Market Price	N	MB	N/A
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MERCHANDISING

Book Light	\$10.00	\$1.00	\$11.00	Y	PCR	10%
Keep Cup	\$14.00	\$1.36	\$15.00	Y	PCR	10%
Miscellaneous Items			At market price	Y	PCR	10%

CAR PARKING LEASE – MACQUARIE REGIONAL LIBRARY – DUBBO BRANCH

Car Parking Lease – Macquarie Regional Library – Dubbo Branch	\$0.00	\$102.27	\$1,125.00	Y	PCR	10%
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