

# BPL Library Board

## Agenda

Thursday, April 24, 2025

Frank Rose Room, 6:30 p.m.

*Burlington Public Library is located on the Treaty Lands and Territory of the Mississaugas of the Credit.*

A light dinner will be served at 6:00 p.m.

1. Call to Order
2. Approval of the Agenda
3. Declarations of Interest
4. Open Minutes of March 27, 2025
5. Decision Items
  - 5.1 Policy Review:
    - 5.1.1 Risk Management Policy
    - 5.1.2 Finance Policy
  - 5.2 Q1 Financial Statements
  - 5.3 2024 Audit Statements
  - 5.4 2024 Senior Leadership Expenses
  - 5.5 Audit Committee Minutes of April 10, 2025
6. Discussion Items
  - 6.1. 2026-2027 Strategic Plan Update
  - 6.2. Board By-law
7. Information Items
  - 7.1 CEO Report
  - 7.2 Q1 Metrics

7.3 2024 Economic Impact Statement & Annual Report

## 8. Closed Session

8.1. Closed Minutes of March 27, 2025

8.2. Risk Management Report

8.3. Real Estate Matter

## 9. Approval of Motions from Closed Session

## 10. Other Business

## 11. Next Meeting:

Thursday, May 22, 2025, 6:30 p.m., Frank Rose Room

## Attendance

Board: Jennifer Tarnawski, Jason Manayathu, Akindayomi Odedeyi (via Zoom), Lindsay Zalot, Councillor Lisa Kearns, Ashley Cameron, Shayne Lemieux

Staff: Lita Barrie, Meg Uttangi Matsos, Elise Copps, Cindy Tchorz

Regrets: Nicole Tewkesbury

## Minutes

A meeting of the Board was held on Thursday, March 27, 2025, in the Frank Rose Room at Central Branch.

### 1. Call to Order

Jason Manayathu, Library Board Chair, called the meeting to order at 6:37 p.m.

### 2. Approval of the Agenda

Add:

Closed Session:

10.3 Real Estate Matter

10.4 BPL Update

Remove:

Agenda Item 5. Open Minutes of Recap of Board Retreat

The agenda was approved as amended.

### **Motion 25-12, Approval of the Agenda**

**MOVED by Jennifer Tarnawski, SECONDED by Ashley Cameron, that the agenda be approved as amended.**

**CARRIED.**

### 3. Declarations of Interest – None

### 4. Presentation: Strategic Planning Update

### 5. Open Minutes of February 27, 2025

#### **Motion 25-13, Open Minutes of February 27, 2025**

**MOVED by Jennifer Tarnawski, SECONDED by Shayne Lemieux, that the Burlington Public Library Board approve the Open Minutes of February 27, 2025, as presented.**

**CARRIED.**

### 6. Decision Items

#### 7.1. Policy Review:

##### 7.1.1. General Human Resources Policy

#### **Motion 25-14, General Human Resources Policy**

**MOVED by Lisa Kearns, SECONDED by Ashley Cameron, that the Burlington Public Library Board approve the revised General Human Resources Policy effective April 1, 2025, as presented.**

**CARRIED.**

### 8. Discussion Items

#### 8.1. Board By-Law

This is coming back to the Board following some of the recommendations made at the February Board meeting. Further review and discussion suggested some additional edits that library staff will revise and bring the Board By-Law back to the March Board meeting.

### 9. Information Items

The following items were received by the Board

#### 9.1. CEO Report

#### 9.2. Digital Equity Progress Report 2024

#### **Motion 25 - 15, Move into Closed Session**



**MOVED by Jennifer Tarnawski, SECONDED by Shayne Lemieux, that the Burlington Public Library Board move into Closed Session.**

**CARRIED.**

The Library Board moved into Closed Session at 8:12 p.m.

**Motion 25 - 16, Move out of Closed Session**

**MOVED by Ashley Cameron, SECONDED by Jennifer Tarnawski, that the Burlington Public Library Board moved out of Closed Session.**

**CARRIED.**

The Library Board moved out of Closed Session at 9:05 p.m.

## **11. Approval of Motions from Closed Session**

**Motion 25 - 17, Closed Minutes of February 27, 2025**

**MOVED by Shayne Lemieux, SECONDED by Jennifer Tarnawski, that the Burlington Public Library Board approved the Closed Minutes of February 27, 2025 as presented.**

**CARRIED.**

**Motion 25 – 18, CEO Performance Review**

**MOVED by Shayne Lemieux, SECONDED by Jennifer Tarnawski, that the Burlington Public Library Board approve agenda item 10.2 as discussed in Closed Session.**

**CARRIED.**

## **12. Other Business - None**

The meeting is adjourned at 9:06 p.m. Motion by Lindsay Zalot.

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Chair

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Secretary-Treasurer

## Next Meeting

Thursday, April 24, 2025, Frank Rose Room

## 5. Decision Items: 5.1 Policy Review Report

### Recommendations

**THAT** the Burlington Public Library Board approve the revised Risk Management Policy and Finance Policy effective May 1, 2025, as presented.

### Purpose

To seek the Board's approval of the updated Risk Management and Finance policies.

### Background

The policies have been reviewed and updated for the Board's consideration to align with current library practice and accessibility standards.

Policies set the framework for the governance and operations of the Library and provide direction to the Library Board and employees. Policies are the tool for achieving the library's purpose and advancing the Library's mission.

The Risk Management Policy was last amended in 2022, and the Finance Policy was amended in 2023. These policies are due for review.

### Discussion

The Risk Management Policy has been transferred to the accessible policy template and has no content updates. The updated policy is attached.

The largest update to the Finance Policy is the addition of a section for reserve funds, which speaks to how the funds accumulate and how the Operating and Capital Reserve funding may be used. The revised and current Finance policies are attached.

Other updates include:

- Removal of the Disposal of Surplus Goods section because this topic is specifically covered in the City of Burlington Procurement by-law (04-2022 and as amended with by-law 75-2023).
- Removal of specific City delegated authority limits related to post-tender capital projects as defined in by-law (07-2022). The inclusion of this information is superfluous and its removal improves the clarity of the Policy.

- Updated per diem and meal allowances reflecting CPI impacts.
- Minor updates to simplify language and reflect position title changes.

## Financial Considerations

These policies have no direct financial impact.

## Strategic Implications

This work aligns with all three goals within the current strategic plan under:

- Strategic Goal 1: Enhance community well-being, strengthening relations with community partners to support community needs through programming and other library services.
- Strategic Goal 2: Inspire discovery with diverse collections, services, and spaces.
- Strategic Goal 3: Create a workforce culture driven by our organizational values.

## Equity, Diversity & Inclusion Considerations

Strong policy positions BPL to better provide equitable service to our customers identifying ways we work to make a positive impact advancing equity, diversity, inclusion, and access within our workforce and in the provision of library services to the community.

## Sustainability Considerations

BPL's Sustainability Plan focuses on climate change mitigation, adaptation and climate equity considerations. Effective risk management and financial policies help to support these considerations.

## Risk Management

It is important that BPL policies remain aligned with Board decision-making.

## Report Author(s)

Respectfully submitted: Lita Barrie, CEO

# Risk Management Policy

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## Purpose

Burlington Public Library (BPL) recognizes that risk is present in all institutional activities and that the successful management of risk is a critical factor in achieving BPL's strategic priorities, objectives, and operational commitments.

This Policy outlines BPL's approach to risk management, and identifies key aspects of the risk management program, process, and responsibilities to optimize BPL's approach to risk and foster innovation.

## Scope

This Policy encompasses BPL's full risk management program, including all operations, activities, and assets, and applies to the Board and all Library staff.

## Definitions

**Risk:** refers to the effect of uncertainty on the achievement of objectives. Any event that can potentially impact (positively or negatively). It is measured in terms of likelihood and consequence.

**Risk Management:** is a strategic institutional approach that supports the achievement of the BPL's objectives by addressing the full spectrum (business process & controls, funding, security, relevance, and people) of its risks and managing the combined impact of an interrelated risk approach.

Control: An existing process, policy, device, or practice that acts to minimize negative risk or enhance positive opportunities.

Risk appetite: The amount and type of risk the Library is prepared to pursue or retain.

## Statement of Policy

BPL is committed a risk management culture, where risk management is seen as integral to the achieving strategic objectives and where all employees are alert to risks, are capable of an appropriate level of risk assessment and confident to report risks or opportunities.

The Library will make reasonable and duly diligent efforts to safeguard BPL's property, services, the public, volunteers, and employees from risks. BPL will ensure that an effective risk management program is in place so that Library risks are identified, evaluated, and managed to a level which meets the Library's risk tolerance.

BPL's approach to risk management will comprise a program that includes, but is not limited to:

- an annually updated Risk Management Plan,
- developing and maintaining a Risk Register,
- Board and Library management oversight, and
- embedding risk management culture into major decision-making through risk education, policy, internal controls, and procedures.

## Principles

BPL is committed to maintaining a risk management program that:

- will identify, evaluate, and respond to risks in a manner that is structured, consistent, and continuous across the entire organization.
- raises awareness, harmonizes risk management, and fosters risk intelligence.
- informs decision-making from strategic to day-to-day operations and governance.
- assists leadership in understanding challenges and choices and supports the proactive management of risk optimization that fosters innovation.
- supports continuous improvement and renewal; and
- assists BPL in aligning Senior Leadership, the Board, and its committees in managing to optimize BPL's risk threshold.

## Roles & Responsibilities

### Library Board is responsible for:

- overall responsibility for Library risk management and will maintain an appropriate awareness of the Library's risk management program and how it is managed.
- determining the risk tolerance of BPL (the appropriate risk appetite for the Library) in consultation with the CEO and approves major decisions affecting the Library's risk exposure.
- overseeing the on-going effectiveness of the Library's risk management approach and controls.
- ensuring all Board policies related to managing risk are maintained and revised where needed.

### Audit Committee of the Board is responsible for:

- overseeing the risk management approach of the Library on behalf of the Board.
- annually reviewing fundamental risks and their controls and reporting to the Board.
- annually reviewing the Library's approach to risk management and recommending changes or improvements.
- ensuring that the identification and quantification of fundamental risks affecting the Library, and any mitigating actions to manage those risks, are done in accordance with the Risk Management Policy.

### Chief Executive Officer is responsible for:

- implementing the Risk Management Policy, as well as risk management aspects of other Library Policies and required internal controls.
- providing an annual Risk Management Report to the Audit Committee as well as adequate information in a timely manner on Library risk management and the status of the Risk Register, including reporting of known and emerging risks.
- developing and maintaining the Risk Management Plan.
- developing and maintaining the Risk Register, including identification and evaluation of the fundamental risks faced by the Library for consideration by the Audit Committee.

## Director of Finance and Infrastructure is responsible for:

- supporting the Risk Management Policy, program, and related procedures, in particular the development and maintenance of the Risk Management Plan and Risk Register
- ensuring that the financial impacts of risks are duly considered in Library budget planning.

- Date:
- Amended Dates:
- Associated Documents:



# Finance Policy

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## Purpose

To define the context within which the Burlington Public Library (Library) will conduct financial business, and specifically outline policy around procurement, signing authority, budget variance approval limits, and reimbursement of expenses.

## Statement of Policy

### General

The Library's financial affairs will be managed responsibly, with due caution, using ethical, honest practices and in compliance with all relevant legislation. The Library will not incur a deficit in the operating or capital budgets in any fiscal year without appropriate Burlington Public Library Board and City of Burlington approval. The financial records are audited annually in conjunction with the City of Burlington's practice and with the requirements of the Public Libraries Act.

The Chief Executive Officer and the Senior Leadership Team will develop and maintain operational procedures in the following areas:

- revenue generation
- purchasing and the awarding of contracts
- disposal of surplus goods
- reimbursement of expenses

These policies will be consistent with those of the City of Burlington. In areas in which the Library does not develop specific policies, those of the City of Burlington will be used.

## Procurement

The Library will follow the [City of Burlington By-law](#) (currently 04-2022) and as amended by 75-2023), established to define procurement policy and procedures for the Corporation of the City of Burlington with the following understanding:

- Where the by-law refers to the City, the reference is applied to the Library.
- Where the by-law refers to the Manager of Procurement Services or the Manager of Design & Construction, the reference is applied to the Director, Finance and Infrastructure.
- Where the by-law refers to other positions and approval levels such as General Manager or City Manager the reference is applied using the appropriate signing authority level as detailed below under Contracts, Purchase Orders, and Invoices.

Library Board Members are subject to the requirements of the Municipal Conflict of Interest Act (RSO 1990, c.M.50) and shall have no pecuniary interest in any contract, tender, proposal, or quotation for the supply of goods or services to the Library.

## Signing Authority

Any two of the following are required to sign cheques and Electronic Funds Transfers drawn on the Library's bank account:

- Chief Executive Officer /Secretary–Treasurer of the Board
- Director, Service Design & Innovation
- Director, Finance and Infrastructure
- Director, Communications & Engagement

## Contracts, Purchase Orders, and Invoices

All written contracts, purchase orders or invoices

- \$5,000 or less shall be signed by the Manager or designated employee of the department responsible for the cost.
- \$50,000 or less shall be signed by one Director.
- \$50,001 to \$100,000 shall be signed by the Chief Executive Officer and one Director.
- \$100,001 but not more than \$5,000,000 shall require approval by the Burlington Public Library Board; approval will provide delegated authority to the Chief Executive Officer to execute all associated documents related to the approval.
- \$5,000,001 or more shall require approval of City Council; approval will provide delegated authority to the Chief Executive Officer to execute all associated documents related to the approval.

## Budget Variance Approval Limits

In accordance with City By-law 70-2003, the budget variance policy of the Board for capital and current budgets will follow the City's policy for staff variance levels, subject to the availability of funds within the total approved budget and be based on the following:

- The Chief Executive Officer has the authority to approve variances up to the same level as a City Department Head in any line item without affecting the approved total budget amount.
- The Burlington Public Library Board has the authority to approve variances up to the same level as the City Manager in any line item without affecting the approved total budget amount.
- Approval of variances above the Board's limit rests with Council.

Per City By-law 007-2022, delegated authority limits no longer align with the breakdown in By-law 70-2003. By-law 007-2022 grants delegated authority to the City's Chief Financial Officer to authorize reallocations of operating budgets between services provided they do not affect overall service levels or the net overall operating budget for the City. There is no set dollar limit identified. By-law 007-2022 also sets delegated authority limits for variances related to post-tender capital projects.

In the spirit of City By-law 70-2003, and recognition of updated authority per City By-law 007-2022, the Library will use the following budget variance approval levels:

- The CEO may authorize operating budget variances between budget lines up to and including \$35,000.
- Operating budget variances between budget lines exceeding \$35,000 will require Board approval.

- The CEO may authorize the reallocation of capital budget funds between planned, but not tendered, projects up to and including \$35,000.
- Capital budget variances requiring reallocation between planned, but not tendered, projects more than \$35,000 will require Board approval.
- Where capital projects have reached a post-tender stage the Board will follow City By-law 007-2022 limits and include appropriate City staff in the approval process.

## Reimbursement of Expenses

Employees and Burlington Public Library Board Members travelling on Library business as authorized by the Burlington Public Library Board, by the Chief Executive Officer (or designate) may be reimbursed for the following expenses:

- Mileage at \$0.58/km
- Train or airfare costs at economy rates
- Individual meals up to \$21 for breakfast, \$26.50 for lunch and \$42.50 for dinner (liquor excluded) with the submission of receipts.
- Per diem allowance of \$90 when overnight stays are required (same rate in currency of destination when outside of Canada)
- When one or more meals are included in the conference, the per diem will be reduced to \$69.
- Hotel accommodation based on single occupation.
- Any expenses incurred by a companion joining the employee or Board Member will *not* be covered by the Library.
- The Library will cover the cost of registration of the delegate including the cost of any meals which are integral parts of the program.

## Reserve Funds

### Operating Reserve Fund

City of Burlington By-law 43-2020 establishes the Burlington Public Library's Operating Reserve Fund and provides guidelines for the accumulation of monies from the net surplus revenues from the operations of the Burlington Public Library. This reserve also includes interest earned on the balance annually, and funds obtained through fundraising or donations.

The Library Board or Council must approve the use of these funds. The general funds may be used to alleviate the impact of unforeseen operating expenses, while the

fundraising/donation portion is to be used for special projects in line with specific fundraising/donation directives.

## Capital Reserve Fund

This reserve is to be used to fund Capital projects. The Library Board may assign additional funding through the operating budget, operating surpluses, interest earned on the reserve balance, or net program revenues (e.g. MakerSpace) to the Capital Reserve for specific capital projects. Use of the Capital Reserve funding is considered by City Council as part of the annual budget process.

This fund is in addition to the collection of Development Charges. Development Charges are collected by the City of Burlington to support Library and other service enhancements related to growth.

- Effective Date: June 20, 2019
- Motion #/Date: #19-37, June 20, 2019
- Projected Review Date: 2023
- Amended Dates: #22-41, June 23, 2022; #23-51, September 28, 2023
- Associated Documents: Fees and Charges Policy (Board), Disposal of Surplus Goods (Operational)

# Finance Policy

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## Purpose

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Burlington Public Library Board will follow the [City of Burlington By-law](#) (currently 04-2022), established to define procurement policy and procedures for the Corporation of the City of Burlington with the following understanding:

- Where the Procurement By-law refers to the City, the reference will be applied to the Library.
- Where the Procurement By-law refers to the Manager of Procurement Services or the Manager of Design & Construction, the reference will be applied to the Director, Finance and Infrastructure.
- Where the Procurement By-law refers to other positions and approval levels such as General Manager or City Manager the reference will be applied using the appropriate signing authority level as detailed below under Contracts, Purchase Orders, and Invoices.

Burlington Public Library Board trustees are subject to the requirements of the Municipal Conflict of Interest Act (RSO 1990, c.M.50) and shall have no pecuniary interest in any contract, tender, proposal, or quotation for the supply of goods or services to the Library.

## Disposal of Surplus Goods

Where the original purchase price of a surplus item (e.g., furniture, equipment, leasehold improvements) exceeds \$50,000, Library Board approval will be sought prior to disposal.

## Signing Authority

Any two of the following are required to sign cheques and Electronic Funds Transfers drawn on the Library's bank account:

- Chief Executive Officer /Secretary–Treasurer of the Board
- Director, Service Design & Innovation
- Director, Finance and Infrastructure

- Director, People, Branches & Organizational Development

## Contracts, Purchase Orders, and Invoices

- All written contracts, purchase orders or invoices \$5,000 or less shall be signed by the Manager or designated employee of the department responsible for the cost.
- All written contracts, purchase orders or invoices \$50,000 or less shall be signed by one Director.
- All written contracts, purchase orders or invoices valued between \$50,001 and \$100,000 shall be signed by the Chief Executive Officer and one Director.
- All written contracts more than \$100,000 but not more than \$5,000,000 shall require approval by the Burlington Public Library Board; approval will provide delegated authority to the Chief Executive Officer to execute all associated documents related to the approval.
- All written contracts more than \$5,000,000 shall require approval of City Council; approval will provide delegated authority to the Chief Executive Officer to execute all associated documents related to the approval.

## Budget Variance Approval Limits

In accordance with City By-law 70-2003, the budget variance policy of the Board for capital and current budgets will follow the City's policy for staff variance levels, subject to the availability of funds within the total approved budget and be based on the following:

- The Chief Executive Officer has the authority to approve variances up to the same level as a City Department Head in any line item without affecting the approved total budget amount.
- The Burlington Public Library Board has the authority to approve variances up to the same level as the City Manager in any line item without affecting the approved total budget amount.
- Approval of variances above the Board's limit rests with Council.

Per City By-law 007-2022, delegated authority limits no longer align with the breakdown in City By-law 70-2003. City By-law 007-2022 grants delegated authority to the City's Chief Financial Officer to authorize reallocations of operating budgets between services provided they do not affect overall service levels or the net overall operating budget for the City. There is no set dollar limit identified.

City By-law 007-2022 also sets delegated authority limits for variances related to post-tender capital projects as follows:



- Director responsible for the Capital Project and the Chief Financial Officer up to \$30,000; Director of Engineering Services and Chief Financial Officer up to \$50,000; City Manager, Executive Director EICS and Chief Financial Officer up to \$100,000. In accordance with the Capital Budget Variance Reporting Corporate Policy, approval must be documented in writing and a funding source identified in advance of over expenditure. Prior to over expenditure, notification of possible over expenditure may take the form of an e-mail to the Chief Financial Officer and the Coordinator of Budgets and Policy. All post tender capital project net variances greater than \$100,000 are to be reported and approved by Council.

In the spirit of City By-law 70-2003, and recognition of updated authority per City By-law 007-2022, the Board will use the following budget variance approval levels:

- The CEO may authorize operating budget variances between budget lines up to and including \$35,000.
- Operating budget variances between budget lines exceeding \$35,000 will require Board approval.
- The CEO may authorize the reallocation of capital budget funds between planned, but not tendered, projects up to and including \$35,000.
- Capital budget variances requiring reallocation between planned, but not tendered, projects more than \$35,000 will require Board approval.
- Where capital projects have reached a post-tender stage the Board will follow City By-law 007-2022 limits and include appropriate City staff in the approval process.

## Reimbursement of Expenses

Employees and Burlington Public Library Board Members travelling on Library business as authorized by the Burlington Public Library Board, by the Chief Executive Officer (or designate) may be reimbursed for the following expenses:

- Mileage at \$0.58/km
- Train or airfare costs at economy rates
- Individual meals up to \$20 for breakfast, \$25 for lunch and \$40 for dinner (liquor excluded) with the submission of receipts.
- Per diem allowance of \$85 when overnight stays are required (same rate in currency of destination when outside of Canada)
- When one or more meals are included in the conference, the per diem will be reduced to \$65.
- Hotel accommodation based on single occupation.

- Any expenses incurred by a companion joining the employee or Board Member will *not* be covered by the Library.
  - The Library will cover the cost of registration of the delegate including the cost of any meals which are integral parts of the program.
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- Effective Date: June 20, 2019
  - Motion #/Date: #19-37, June 20, 2019
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  - Amended Dates: #22-41, June 23, 2022; #23-51, September 28, 2023
  - Associated Documents: Fees and Charges Policy (Board), Disposal of Surplus Goods (Operational)

## 5. Decision Items: 5.2 Q1 Financial Statements

### Recommendation

THAT the Burlington Public Library Board approve the 1st Quarter Operating, Capital, and Other Fund Financial Statements for the period ending March 31, 2025.

### Purpose

To seek the Board's approval of the Q1 Financial Statements.

### Discussion

Attached are copies of the Operating, Capital and Other Funds Financial Statements for the period ending March 31, 2025. Please see the comment section for each statement for details of variances.

The opening balances on the Capital and Other Funds statements include the interest earned on reserve funds in 2024 and are net of additional spending on COB-led projects (New Appleby & Central Infrastructure). This information was not yet available when the statements were presented to the Board in January.

### Strategic Implications

The library's annual Operating and Capital Budgets play a key role in supporting the current strategic plan by ensuring proper management of resources when implementing key initiatives in each of the Strategic Goals.

### Equity, Diversity, and Inclusion Considerations

Strong stewardship of financial resources will ensure BPL is well positioned to provide resources and deliver services for all members of the community.

### Risk Management

Regular review of financial statements by the Board provides oversight and ensures processes stay up to date and in line with best practices.

### Report Author(s)

Respectfully submitted by Nicole Tewkesbury, Director, Finance & Infrastructure

Burlington Public Library  
Operating Statement  
March 31, 2025

	2025				2024			
	Total Budget	March 31 YTD Actual	% of Total Budget	YE Projection	Total Budget	March 31 YTD Actual	% of Total Budget	December 31 2024 Actual
<b>REVENUE</b>								
City of Burlington	12,337,734	3,321,698	26.9%	12,337,734	11,920,516	3,209,370	26.9%	11,920,516
Province of Ontario	229,403			229,403	229,403	-		229,403
Library Generated	180,747	52,862	29.2%	180,747	156,444	48,972	31.3%	231,397
<b>Total Revenue</b>	<b>12,747,884</b>	<b>3,374,560</b>	<b>26.5%</b>	<b>12,747,884</b>	<b>12,306,363</b>	<b>3,258,342</b>	<b>26.5%</b>	<b>12,381,316</b>
<b>EXPENSES</b>								
Salaries	7,511,016	1,708,047	22.7%	7,511,016	7,280,275	1,618,420	22.2%	7,249,952
Employee Benefits	2,067,553	479,380	23.2%	2,055,749	2,099,300	458,479	21.8%	1,911,719
Operating Reserve Transfer				-	(169,037)	-		
Staff Education	105,000	25,130	23.9%	105,000	105,000	41,729	39.7%	95,704
<b>Total Employee Costs</b>	<b>9,683,569</b>	<b>2,212,557</b>	<b>22.8%</b>	<b>9,671,765</b>	<b>9,315,538</b>	<b>2,118,627</b>	<b>22.7%</b>	<b>9,257,375</b>
Materials	1,175,000	405,691	34.5%	1,175,000	1,175,000	373,823	31.8%	1,176,121
Operating Costs	346,190	75,703	21.9%	346,190	370,510	75,124	20.3%	358,178
Building Costs	1,020,160	229,092	22.5%	1,020,160	934,870	227,981	24.4%	999,617
Automated Systems	522,965	318,771	61.0%	522,965	510,445	307,064	60.2%	510,577
<b>Total Expenditures</b>	<b>12,747,884</b>	<b>3,241,813</b>	<b>25.4%</b>	<b>12,736,080</b>	<b>12,306,363</b>	<b>3,102,619</b>	<b>25.2%</b>	<b>12,301,869</b>
<b>Revenue less Expenditures</b>		<b>132,746</b>		<b>11,804</b>		<b>155,722</b>		<b>79,447</b>

## Burlington Public Library Operating Statement Comments

### **REVENUES:**

#### **City of Burlington**

Funding from the City of Burlington is budgeted at 3.5% higher than 2024 based on the operating grant awarded to the Library for 2025. The variance from 25% of budget at the end of Q1 is due to the timing of bi-weekly payments.

#### **Provincial Grant**

The annual provincial grant is typically received by November.

#### **Library Generated**

Library-generated revenue represents 1.4% of the overall budgeted revenue for BPL. The YOY increase as of Q1 is related to higher Printing (\$0.6K), Makerspace (\$1.0K), and Room Rental (\$1.7K), and interest (\$0.6K).

### **EXPENSES:**

#### **Salaries & Benefits**

Employment costs for 2025 are expected to be slightly less than budgeted due to the application of the final benefit rates which weren't known at the time of budget preparation. Throughout the year, the salary budget template is updated to reflect changes in staffing or positions as they occur to assist staff in monitoring the overall budget impact. Each time a vacancy occurs, staff carefully review the vacant position against organizational needs to determine if the posted role needs to be updated or entirely different than the recently vacated position.

#### **Staff Training & Educational Assistance**

The annual training budget is expected to be fully spent in 2025. YTD spending has been focused on the OLA Conference, First Aid training, EDI training, and cyber security training.

#### **Library Materials**

The Collections budget is expected to be fully spent in 2025. As is typical, YTD spending is tracking ahead of budget due to the front-loading of annual subscription fees for the year. Compared to 2024, spending is higher due to primarily to the addition of ASL package to Mango Languages (\$3K), introduction of ebooks to Hoopla service (\$7K), additional Ontario parks passes (\$3K), generally higher spending on digital collections through Overdrive, and purchasing materials in advance of rumoured tariff implementation.

#### **Operating Costs**

Burlington Public Library  
Operating Statement Comments  
March 31, 2025

Building costs are in line with 2024 spending YTD and expected to be spent fully in the year. The Operating Cost budget for 2025 was reduced to reflect the change in print management system and use of the operating reserve to purchase the new BPL truck.

**Building Costs**

Building costs are in line with 2024 spending YTD and expected to be spent fully in the year.

**Automated Systems**

Any prepaid IT subscriptions or services are captured in Q1, resulting in front loading of the costs compared to the rest of the year. It is anticipated that spending for the whole year will be in line with budget. YTD spending is higher primarily due to annual increase in ILS cost (\$4K), increase in Adventnet licensing (\$2.7K), support for new switches (\$3.3K).

**RETAINED SAVINGS:**

The variances described above result in a YTD surplus of \$132.7K, however projections at this time suggest a modest surplus may be achieved due to the impact of final benefit premiums.

**Burlington Public Library  
Capital Reporting  
March 31, 2025**

Description	2025 Opening Balance	2025 Funding	Q1	Q2	Q3	Q4	2025 YTD Spending	LTD Remaining Funding	Year of O/S Funding
Capital Reserve Fund*	\$ 1,456,761	\$ (815,126)					\$ (815,126)	\$ 641,635	n/a
Technology Renewal	\$ 183,500	\$ 313,000	\$ 49,633				\$ 49,633	\$ 446,867	2024: \$134K 2025: \$313K
Collections Expansion	\$ -	\$ 60,500					\$ -	\$ 60,500	2025
Strategic Initiatives	\$ 10,522	\$ -	\$ 1,407				\$ 1,407	\$ 9,116	2020
Facility Renewal	\$ 410,871	\$ 83,000					\$ -	\$ 493,871	2024: \$411K 2025: \$83K
Central Infrastructure	\$ 2,199,039	\$ 285,126					\$ -	\$ 2,484,165	2024: \$2,199K 2025: 285K
New Appleby Project	\$ 853,715	\$ 650,000					\$ -	\$ 1,503,715	2023: \$854k 2025 \$650k
	<b>\$ 3,657,648</b>	<b>\$ 1,391,626</b>	<b>\$ 51,040</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 51,040</b>	<b>\$ 4,998,234</b>	
			<b>TOTAL CAPITAL FUNDING</b>					<b>\$ 5,639,869</b>	

Funding Sources	
COB (IRRF, CFC)	521,500
COB (Development Charges)	55,000
BPL Reserve Fund	815,126
Total per Budget	1,391,626

Capital Reserve Fund - Restrictions	
Balance	641,635
Central Infrastructure Project	- 106,566
Bequest Funds	- 300,000
MakeSpace renewal funds	- 9,461
Unrestricted Balance	225,609

Board Approved use of Bequest Funds	
New Appleby technology	75,000
Children's areas technology and furniture	125,000
Public furniture at Central	70,000
History Walk (replaces bell)	30,000
Total per Budget	300,000

**Burlington Public Library  
Capital Reporting Comments  
March 31, 2025**

<b>Capital Project</b>	<b>Description</b>	<b>Comments</b>
Reserve Fund	Funds reserved for future capital use.	The reserve fund balance includes Board-restricted funds of \$106.6K for the Central Infrastructure project (2024 surplus & interest), MakerSpace equipment renewal funding of \$9.5K and \$300K set aside for various projects listed at the bottom of the Capital statement. A change to the use of these funds would require Board approval. The remaining \$225.6K is available for funding projects in 2026 and beyond per the capital budget.
Technology Renewal	Lifecycle replacement of technology including self checks, early literacy stations, servers, computers/tablets, RFID pads, UPS, and peripherals used for staff and public internet machines.	2025 spending YTD was focused on lifecycle replacement of network switches (\$7K), technology for the new New Appleby branch (\$19.3K), and servers for ILS (\$23.3K)
Strategic Initiatives	Strategic Plan initiatives, Alton Creative Space development	This funding will be used in 2025 to update the children's area at Alton and implement a 'creative space' at Alton to extend access to some Makerspace-style equipment. This project will further Strategic Plan priority #2 - Inspire discovery with diverse collections, services, and spaces.
Facility Repair & Renewal	Lifecycle replacement of building systems including HVAC, roofing, windows, security systems, washrooms, LED retrofit etc., and funding for staff/public furniture	There has been no spending in this area yet, but work with vendors has been initiated for the replacement of the fire alarm panel and system devices as well as replacement of the HVAC system in the data centre. This account includes funding (\$291K) for the roof and HVAC replacement at Brant Hills which is being project managed by COB. The project is paused for up to a year due to complications with power supply.
Central Infrastructure Project	Lifecycle replacement of building systems including HVAC, roofing, and skylights	The project implementation is being completed by COB and an update on YTD spending will be provided with the Q2 statements.
New Appleby Project	Movement of New Appleby Branch to Bateman site	Construction costs for this project have been funded to Class C estimates (\$2,350K). The construction costs are included in the overall construction project being managed by COB, and an update on YTD spending will be provided with the Q2 statements.



**Burlington Public Library  
Other Fund Reporting  
March 31, 2025**

Description	2025 Opening Balance	2025 Funding	Q1 Spending	Q2	Q3	Q4	2025 YTD Spending	Fund Balance
Unrestricted Operating Reserve Funds	\$ 284,893						\$ -	\$ 284,893
Kids Learning Fund	\$ 13,819	\$ 1,000					\$ -	\$ 14,819
Think Big for Burlington Fund	\$ 1,603	\$ -					\$ -	\$ 1,603
Preserve Our History Fund	\$ 6,903	\$ -					\$ -	\$ 6,903
<b>TOTAL OPERATING RESERVE FUND</b>	<b>\$ 307,219</b>	<b>\$ 1,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 308,219</b>
BPL ENDOWMENT EARNINGS	\$ 6,828	\$ -					\$ -	\$ 6,828
SCHICK ENDOWMENT EARNINGS	\$ -	\$ -					\$ -	\$ -
McEWEN ENDOWMENT EARNINGS	\$ 50,909	\$ -	\$ 208				\$ 208	\$ 50,701
BROADBENT ENDOWMENT EARNINGS	\$ 18,242	\$ -	\$ 4,333				\$ 4,333	\$ 13,909
CLAY ENDOWMENT EARNINGS	\$ 19,292	\$ -	\$ -				\$ -	\$ 19,292
ISBISTER ESTATE FUND EARNINGS	\$ 34,211	\$ -	\$ 613				\$ 613	\$ 33,599
E&R BIRD FUND	\$ 875	\$ -	\$ -				\$ -	\$ 875
COLLECTIONS DONATIONS	\$ 1,525	\$ 96					\$ -	\$ 1,621
GENERAL DONATIONS	\$ -	\$ 636					\$ -	\$ 636
<b>TOTAL OTHER FUNDS</b>	<b>\$ 439,101</b>	<b>\$ 1,732</b>	<b>\$ 5,154</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,154</b>	<b>\$ 435,679</b>

**Burlington Public Library  
Capital Reporting Comments  
March 31, 2025**

Fund Name	Description	Comments
Operating Reserve Fund	To assist a sudden increase in expenses, one-time unbudgeted expenses, or unanticipated situations. Funds may be set aside by the Board to assist with anticipated circumstances where the impact is unknown. (e.g. Job Evaluation Project). This reserve fund earns interest annually.	The reserve fund balance includes Board-restricted funds for the Kids Learning Fund, Preserve Our History Fund, and Think Big for Burlington Fund. The 2025 budget does not include the use of any of the unrestricted balance of this reserve fund. The opening balance includes 2024 interest earned on the reserve fund.
Kids' Learning Fund	This fund supports literacy and STEAM programming, our children's collection, and upgrades to our children's areas.	Annually, with Board approval these donations will be moved to the Operating Reserve Fund where they will remain and accumulate until sufficient funding exists to implement a project in line with the fund(s) purpose.
Think Big for Burlington Fund	This fund supports innovation-related projects that advance BPL's Strategic Plan and objectives.	
Preserve Our History Fund	This funds digitization and local history initiatives so more people can learn about our community's heritage.	
BPL Permanent Endowment Fund	Established in 2008 to provide an ongoing source of revenue to support and enhance library services.	The funding received in 2024 is allocated to the preparation of the new strategic plan in 2025.
Wendy Schick Endowment Fund	Established in 2010 upon the retirement of CEO/Chief Librarian Wendy Schick to provide scholarships for BPL staff studying librarianship.	Thus fund has historically been used to assist with the cost of sending Librarians through the Public Library Leadership (PLL) program.
Millicent McEwen Endowment Fund	Established in 2003 to enhance library services and collections for people in our community with low or no vision through the purchase appropriate technology, equipment, collections, and resources.	A portion of this funding is used annually to support the collections budget as well as the purchase of other resources in line with the intent of the fund.
Mae Beatrice Broadbent Endowment Fund	Established in 2015 to be used for the purchase of Library accessible format collections.	A portion of this funding is used annually to support the collections budget.
Margaret Clay Endowment Fund	Established in 2019 to the benefit of BPL's media collections.	A portion of this funding is used annually to support the collections budget.
John Isbister Estate Fund	In 2011, the Board was a beneficiary of an equal share of the Estate of John Isbister to be used to purchase non-fiction materials.	A portion of this funding is used annually to support the collections budget.
Ethel & Roly Bird Fund	For storage costs, incurred maintenance of, and eventual cost of public access to the Roly Bird memorabilia collection.	In 2023, the collection was digitized and posted. Future funding will benefit the ongoing physical/digital storage costs for the collection.
General Donations	Donations received with no specified use for the funds.	These donations support the general operations of BPL. In 2024, the Board approved the transfer of general donations to the Preserve Our History Fund.

## 5. Decision Items: 5.3 Audit Committee

### Recommendation

THAT the Burlington Public Library Board approve the 2024 Audit Results, and the 2024 Audited Financial Statements as presented: and

THAT the Burlington Public Library Board approve the 2024 Board and Senior Leadership Expenses as presented: and

THAT the Burlington Public Library Board approve the April 10, 2025, Minutes of the Audit Committee.

### Purpose

To seek the Board's approval of the recommendations listed above.

### 2024 Audit

At the April 10, 2025, Audit Committee meeting, Trevor Ferguson from Deloitte LLP presented the audit results and financial statements and responded to questions from the committee. Per the minutes of the meeting attached, the Audit Committee is recommending to the Board that the audit results and statements be approved.

### Audit Committee Terms of Reference

In 2024, the Audit Committee approved multiple changes to the Terms of Reference, so the updates for review are limited to the Term of Membership section and some minor formatting. The updated Term of Membership states "The term of the membership will be two years, aligned with the term of the Board Executive positions" which replaces the following language:

*"Membership of the Audit Committee will be addressed at the January Board Meeting each year. Members may remain on the Audit Committee for one (1) year, or up to four (4) years, with the understanding that the Board Chair as an ex-officio member may change annually based on election results for Board Chair."*

The Audit Committee members suggested that this change be reviewed as part of the entire Board By-law review at the April 24, 2025, Board meeting to ensure consistent language is used in other sections of the by-law.

## Board and Senior Leadership Expenses

Very few transactions occur in a traditional expense claim format. Payments made direct to SLT members are primarily for Bring Your Own Device reimbursement. SLT uses the corporate Visa for travel expenses and other operating costs where possible to maximize the annual rebate. The Audit Committee reviewed a detailed line-item Visa spending report at the April 10, 2025, meeting. The Board package includes a summary of all expenses rolled up into larger expense categories.

In 2024, the Committee requested that staff provide a method to verify the total Visa transactions. In previous years, the Visa transactions have been provided using January 1 to December 31 date range, but that is complicated to provide verification for, so staff have switched to alignment with the Visa cycle. The annual Visa cycle runs from October 16 to September 15 and there is a reconciliation and supporting Visa statement excerpts in the package to provide support for the total of the transactions that occurred from December 16, 2023, to December 15, 2024. The data is reported based on transaction date rather than based on accounting recognition date so there are no adjustments for yearend cutoff, or for prepaid expenses, etc.

The corporate Visa program provides an annual rebate based on spending, so the use of Visa is encouraged whenever possible. In 2024 the rebate was \$11,071 (2023= \$10,400). This is a budgeted revenue that helps to support regular library operations. The use of Visa also allows us to maximize interest in some circumstances as regular services are charged to the card at Net 30 days, and payment to Visa is made once a month, often allowing cash to remain in the bank for a couple of extra weeks.

## Visa Reconciliation Process

The monthly Visa reconciliation process requires cardholders to review and attach all invoices/receipts to their statement and provide GL account codes and descriptions of the expenses. Once the cardholder has compiled their Visa for the month, their manager receives the package for review and sign-off. All monthly Visa packages are then sent to the Accounting Assistant who reviews the invoices/receipts for proper tax treatment and GL coding and ensures all signatures are included. The full monthly statement

including all cardholder transactions is reviewed by two (2) SLT members each month at the time of payment also.

If staff have misplaced an invoice/receipt they are required to contact the vendor wherever possible to obtain a copy. Lost receipts happen very rarely and tend to be for small items such as parking or GO Transit tickets. Occasionally a corporate Visa is used accidentally for a personal expense. If this occurs, the amount is re-imbursed to BPL via a payment at the service desk.

## Risk Management Plan

The Risk Register and Annual Dashboard will be reported to the Library Board as a closed item as a matter of security moving forward. Comparison data for some of the metrics on the Annual Dashboard is still based on the CULC 2019 survey results. Staff considered alternate benchmarking information, but the CULC data is most relevant and CULC has begun working on the 2024 survey which will be available in 2025 for the next update to the RMP.

## Strategic Implications

The preparation and approval of annual audited financial statements aligns with the current strategic plan under Strategic Goal 1: Enhance community well-being.

## Equity, Diversity, and Inclusion Considerations

Strong stewardship of financial resources will ensure BPL is well positioned to provide resources and deliver services for all members of the community.

## Risk Management

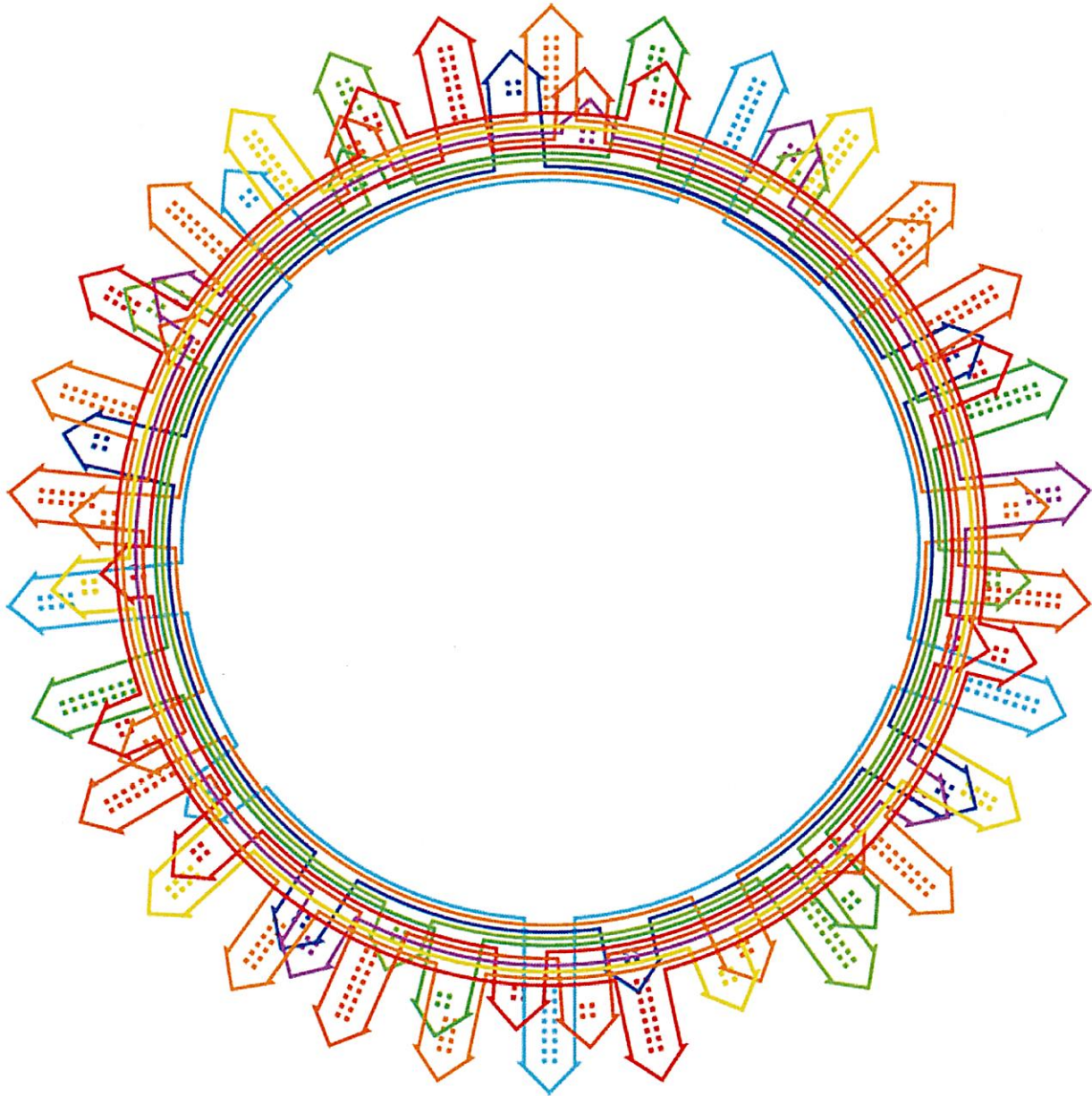
Audited financial statements provide independent assurance that management has, in its financial statements, presented a true and fair view of the organization's financial performance and position.

## Policy

BPL's Financial Policy requires an external audit to be completed in line with section 296 of the Municipal Act, 2001 and with the requirements of the Public Libraries Act.

## Report Author(s)

Respectfully submitted by Nicole Tewkesbury, Director, Finance & Infrastructure



## **Burlington Public Library Board** Report to The Audit Committee on the 2024 audit

To be presented on April 10, 2025

April 3, 2025

To the Chair and Members of the Audit Committee of  
Burlington Public Library Board  
2331 New Street  
Burlington ON L7R 1J4

## **Report on audited annual financial statements**

Dear Audit Committee Members:

We are pleased to submit this report on the status of our audit of Burlington Public Library Board (the "Library") for the 2024 fiscal year. This report summarizes the scope of our audit, our findings and reviews certain other matters that we believe to be of interest to you.

As agreed in our annual engagement letter dated December 9, 2024 we have performed an audit of the financial statements of Burlington Public Library Board as of and for the year ended December 31, 2024, in accordance with Canadian generally accepted auditing standards ("Canadian GAAS") and expect to issue our audit report upon approval of the draft financial statements by the Board of Directors.

This report is intended solely for the information and use of the Audit Committee, management and others within the Library and is not intended to be, and should not be, used by anyone other than these specified parties.

We look forward to discussing this report summarizing the outcome of our audit with you and answering any questions you may have.

Yours truly,



Chartered Professional Accountants  
Licensed Public Accountants



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# Executive summary

## Audit scope and terms of engagement

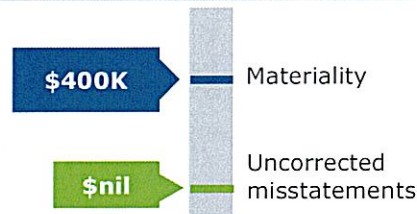
We have been asked to perform an audit of the Library's financial statements (the "financial statements") in accordance with Canadian Public Sector Accounting Standards ("PSAS") as at and for the year ended December 31, 2024. Our audit was conducted in accordance with Canadian generally accepted auditing standards ("Canadian GAAS").

The terms and conditions of our engagement are described in the annual engagement letter dated December 9, 2024. We have developed appropriate safeguards and procedures to eliminate threats to our independence or to reduce them to an acceptable level.

## Significant risks

- 1 Revenue recognition
- 2 Management override of controls
- 3 Management judgements and accounting estimates

## Uncorrected misstatements



Materiality levels are determined on the basis of total expenses. Our materiality for the year ended December 31, 2024 was \$400,000 (2023, \$390,000). Uncorrected misstatements totaled \$nil.

## Outstanding Matters & Next Steps

**Completion** of our subsequent events procedures

**Receipt** of signed Management's representation letter

**R**

## Going Concern

Management has completed its assessment of the ability of the Library to continue as a going concern and in making its assessment did not identify any material uncertainties related to events or conditions that may cast significant doubt upon the Library's ability to continue as a going concern. We agree with management's assessment.

## Results

No restrictions have been placed on the scope of our audit. We intend to issue an unmodified audit report on the financial statements of the Library for the year ended December 31, 2024 once the outstanding items referred to above are completed satisfactorily and the financial statements are approved by the Board of Directors.

# Audit risks and events

The significant audit risks identified as part of our risk assessment, together with our planned responses and conclusions, are described below.

## Revenue recognition/deferred revenue

Analysis of risk	Audit Response and Results
<ul style="list-style-type: none"> <li>Under Canadian GAAS, we are required to evaluate the risk of fraud in revenue recognition. We have evaluated the revenue transactions, and we have concluded that the significant risk is that revenue is overstated through the recognition of revenue that should have been deferred to a subsequent period.</li> <li>This represents a fraud risk for the 2024 audit.</li> </ul>	<ul style="list-style-type: none"> <li>We evaluated the design and implementation of the internal controls that address this risk. We did not rely on controls.</li> <li>We confirmed funding received from the City of Burlington.</li> <li>We tested grants, contributions and other funds received during the year and verified the terms and conditions to assess whether the amount should be recorded as revenue or deferred revenue.</li> <li>We concluded that the internal controls were designed and implemented appropriately.</li> <li>We obtained sufficient audit evidence to conclude that there were no material misstatements.</li> </ul>

## Management override of controls

Analysis of risk	Audit Response and Results
<ul style="list-style-type: none"> <li>Under Canadian Auditing Standards, it is the responsibility of the management, with the oversight of those charged with governance to place a strong emphasis on fraud prevention and detection. Oversight by those charged with governance includes considering the potential for override of controls or other inappropriate influence over the financial reporting process.</li> <li>Management override of controls is present in all entities. It is a risk of material misstatement resulting from fraud and therefore is considered as a significant risk.</li> </ul>	<ul style="list-style-type: none"> <li>We discussed fraud with management.</li> <li>We asked the Audit Committee for their views about the risk of fraud, whether they know of any actual or suspected fraud affecting the Library and their role in the oversight of management's antifraud programs.</li> <li>We tested journal entries made throughout the period, and adjustments made at the end of the reporting period, for unusual items of indicators of bias, which could represent an override of controls.</li> <li>We evaluated the business rationale for any significant unusual transactions.</li> <li>We determined whether the judgements and decisions related to management estimates indicate a possible bias.</li> <li>We obtained sufficient audit evidence to conclude that there were no material misstatements.</li> </ul>

Management judgments and accounting estimates

Analysis of risk	Audit response and results
<p>Management judgments and accounting estimates may be subject to estimation uncertainty.</p> <p><b>Significant judgments and estimates</b></p> <ul style="list-style-type: none"><li>• Accounts receivable (allowance for doubtful accounts and estimated accrual amounts)</li><li>• Tangible capital assets (amortization)</li><li>• Accounts payable and accrued liabilities (estimated accrued amounts)</li></ul>	<ul style="list-style-type: none"><li>• We obtained an understanding of how management develops the accounting estimates, and the underlying data on which the estimates are based.</li><li>• We reviewed support for significant assumptions made by management (i.e. through the use of third party source data).</li><li>• We reviewed the consistency of assumptions and methods used by management to develop estimates.</li><li>• We obtained sufficient audit evidence to conclude that there were no material misstatements.</li></ul>



# Significant accounting policies, judgments and estimates

The accounting policies described below are those that are most important and representative of the Library's financial condition and financial performance.

In the course of our audit of the financial statements, we considered the qualitative aspects of the financial reporting process, including items that have a significant impact on the relevance, reliability, comparability and understandability of the information included in the financial statements.

The significant accounting policies of the Library are disclosed in Note 1 to the financial statements.

In our judgment, the significant accounting practices and policies, selected and applied by management are, in all material respects, acceptable under PSAS and are appropriate to the particular circumstances of the Library.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's current judgments. These judgments are normally based on knowledge and experience about past and current events, assumptions about future events and interpretations of the financial reporting standards.

During the year ended December 31, 2024, management advised us that there were no significant changes in accounting estimates or in judgments relating to the application of the accounting policies.

In our judgment, the significant accounting estimates made by management are, in all material respects, free of possible management bias and of material misstatement. The disclosure in the financial statements around estimation uncertainty is in accordance with PSAS and is appropriate to the particular circumstances of the Library.

# Appendix 1 – Communication requirements and other reportable matters

Required communication	Reference	Refer to this report or document described below
<b>Audit service plan</b>		
1. Our responsibilities under Canadian GAAS, including forming and expressing an opinion on the financial statements	CAS <sup>1</sup> 260.14	Refer to our annual engagement letter dated December 9, 2024.
2. An overview of the overall audit strategy, addressing: <ul style="list-style-type: none"> <li>a. Timing of the audit</li> <li>b. Significant risks, including fraud risks</li> </ul>	CAS 260.15	Refer to our 2024 Audit service plan dated December 9, 2024.
3. Significant transactions outside of the normal course of business, including related party transactions	CAS 260 App. 2, CAS 550.27	Nothing to report.
<b>Enquiries of those charged with governance</b>		
4. How those charged with governance exercise oversight over management's process for identifying and responding to the risk of fraud and the internal control that management has established to mitigate these risks	CAS 240.21	We are not aware of any fraudulent events.
5. Any known suspected or alleged fraud affecting the Library	CAS 240.22	None noted.
6. Whether the Library is in compliance with laws and regulations	CAS 250.15	No concerns noted.
<b>Year end communication</b>		
7. Fraud or possible fraud identified through the audit process	CAS 240.40-.42	We are not aware of any fraudulent events.
8. Significant accounting policies, practices, unusual transactions, and our related conclusions	CAS 260.16 a.	See note 1 to the financial statements for significant accounting policies. No unusual transactions noted.

<sup>1</sup> CAS: Canadian Auditing Standards – CAS are issued by the Auditing and Assurance Standards Board of CPA Canada

9. Alternative treatments for accounting policies and practices that have been discussed with management during the current audit period	CAS 260.16 a.	The significant accounting practices and policies selected and applied by management are, in all material respects, acceptable under PSAS and are appropriate to the particular circumstances of the Library.
10. Matters related to going concern	CAS 570.25	We concluded that there was no substantial doubt about the Library's ability to continue as a going concern.
11. Consultation with other accountants		None
12. Management judgments and accounting estimates	CAS 260.16 a.	See page 4 of this report.
13. Significant difficulties, if any, encountered during the audit	CAS 260.16 b.	No significant difficulties to report.
14. Material written communications between management and us, including management representation letters	CAS 260.16 c.	Management representation letter.
15. Circumstances that affect the form and the content of the auditor's report	CAS 260.16.d.	None
16. Other matters that are significant to the oversight of the financial reporting process	CAS 260.16e.	No other matters to report.
17. Modifications to our opinion(s)	CAS 260.A21	None
18. Other significant matters discussed with management	CAS 260.A.22	None
19. Matters involving non-compliance with laws and regulations that come to our attention, unless prohibited by law or regulation, including Illegal or possibly illegal acts that come to our attention	CAS 250.23	We are not aware of any illegal acts or matters involving non-compliance with laws and regulations.
20. Litigation		No litigation matters to report.
21. Significant deficiencies in internal control, if any, identified by us in the conduct of the audit of the financial statements	CAS 265	No deficiencies to report.
22. Uncorrected misstatements and disclosure items	CAS 450.12-13	In accordance with Canadian GAAS, we request that all misstatements be corrected. No uncorrected misstatements and uncorrected disclosure to report.

Other reportable matters		
23. Changes to the audit plan	CAS 260.A26	None
24. Concerns regarding management competence and integrity		We did not note any concerns regarding management competence and integrity.
25. Disagreements with management		None
26. Post-balance sheet events		None
27. Other significant matters arising from the audit		None



# Appendix 2 – Draft management representation letter

[DATE]

Deloitte LLP  
5500 North Service Road  
Suite 700  
Burlington ON L7L 6W6

Dear Mr. Trevor Ferguson:

**Subject: Financial statements of the Burlington Public Library Board for the year ended December 31, 2024**

This representation letter is provided in connection with the audit by Deloitte LLP ("Deloitte" or "you") of the financial statements of the Burlington Public Library Board (the "Organization" or "we" or "us") as of and for the year ended December 31, 2024, the notes to the financial statements and a summary of significant accounting policies (the "Financial Statements") for the purpose of expressing an opinion as to whether the Financial Statements present fairly, in all material respects, the financial position, results of operations, and cash flows of the Organization in accordance with Public Sector Accounting Standards ("PSAS").

Certain representations in this letter are described as being limited to matters that are material. Items are considered to be material if they, individually or in the aggregate, could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

We confirm that, to the best of our knowledge and belief, having made such inquiries as we considered necessary for the purpose of appropriately informing ourselves:

## Financial statements

1. We have fulfilled our responsibilities as set out in the terms of the annual engagement letter between the Organization and Deloitte dated December 9, 2024 for the preparation of the Financial Statements in accordance with PSAS. In particular, the Financial Statements are fairly presented, in all material respects, and present the financial position of the Organization as at December 31, 2024 and the results of its operations and cash flows for the year then ended in accordance with PSAS.
2. Significant assumptions used in making estimates, including those measured at fair value, are reasonable.

In preparing the Financial Statements in accordance with PSAS, management makes judgments and assumptions about the future and uses estimates. The completeness and appropriateness of the disclosures related to estimates are in accordance with PSAS. The Organization has appropriately disclosed in the Financial Statements the nature of measurement uncertainties that are material, including all estimates where it is reasonably possible that the estimate will change in the near term and the effect of the change could be material to the Financial Statements.

The measurement methods, including the related assumptions and models, used in determining the estimates, including fair value, were appropriate, reasonable and consistently applied in accordance with PSAS and appropriately reflect management's intent and ability to carry out specific courses of action on behalf of the entity. No events have occurred subsequent to December 31, 2024 that require adjustment to the estimates and disclosures included in the Financial Statements.

There are no changes in management's method of determining significant estimates in the current year.

3. We have determined that the Financial Statements are complete as of the date of this letter as this is the date when there are no changes to the Financial Statements (including disclosures) planned or expected. The Financial Statements have been approved in accordance with our process to finalize financial statements.
4. We have completed our review of events after December 31, 2024 and up to the date of this letter.
5. The Financial Statements are free of material errors and omissions.

### Internal Controls

6. We acknowledge our responsibility for the design, implementation and maintenance of internal control to prevent and detect fraud and error.
7. We have disclosed to you all known deficiencies in the design or operation of internal control over financial reporting identified as part of our evaluation, including separately disclosing to you all such deficiencies that we believe to be significant deficiencies in internal control over financial reporting.

### Information provided

8. We have provided you with:
  - a. Access to all information of which we are aware that is relevant to the preparation of the Financial Statements, such as records, documentation and other matters.
  - b. All relevant information as well as additional information that you have requested from us for the purpose of the audit;
  - c. Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence; and,
  - d. All minutes of the meetings of directors and committees of directors, or summaries of actions of recent meetings for which minutes have not yet been prepared. All significant board and committee actions are included in the summaries.
9. We have disclosed to you the results of our assessment of the risk that the Financial Statements may be materially misstated as a result of fraud.
10. We have no knowledge of any information in relation to fraud or suspected fraud that we are aware of and that affects the entity and involves:
  - a. Management;
  - b. Employees who have significant roles in internal control; or
  - c. Others where the fraud could have a material effect on the Financial Statements.
11. We have no knowledge of any information in relation to allegations of actual, suspected or alleged fraud, or illegal or suspected illegal acts affecting the Organization.



12. There have been no communications with regulatory agencies concerning actual or potential noncompliance with or deficiencies in financial reporting practices. There are also no known or possible instances of non-compliance with the requirements of regulatory or governmental authorities.
13. We have disclosed to you the identities of the entity's related parties and all the related party relationships and transactions of which we are aware, including guarantees, non-monetary transactions and transactions for no consideration.

### Independence matters

For purposes of the following paragraphs, "Deloitte" shall mean Deloitte LLP and Deloitte Touche Tohmatsu Limited, including related member firms and affiliates.

14. Prior to the Organization having any substantive employment conversations with a former or current Deloitte engagement team member, the Organization has held discussions with Deloitte and obtained approval from the Audit Committee.
15. We have ensured that all services performed by Deloitte with respect to this engagement have been pre-approved by the Audit Committee in accordance with its established approval policies and procedures.

Except where otherwise stated below, immaterial matters less than \$80,000 collectively are not considered to be exceptions that require disclosure for the purpose of the following representations. This amount is not necessarily indicative of amounts that would require adjustment to or disclosure in the Financial Statements.

16. All transactions have been properly recorded in the accounting records and are reflected in the Financial Statements.
17. The Organization has identified all related parties in accordance with Section PS 2200, *Related Party Disclosures* ("PS 2200"). Management has determined that such disclosure is not necessary because the transactions have not occurred at a value different from that which would have been arrived at if the parties were unrelated and do not or could not have a material effect on the financial statements. This assessment is based on all relevant factors, including those listed in paragraph 16 of PS 2200.
18. There are no instances of identified or suspected noncompliance with laws and regulations.
19. We have disclosed to you all known, actual or possible litigation and claims, whether or not they have been discussed with our lawyers, whose effects should be considered when preparing the Financial Statements. As appropriate, these items have been disclosed and accounted for in the Financial Statements in accordance with PSAS.
20. All events subsequent to the date of the Financial Statements and for which PSAS requires adjustment or disclosure have been adjusted or disclosed. Accounting estimates and disclosures included in the Financial Statements that are impacted by subsequent events have been appropriately adjusted.
21. We have disclosed to you all liabilities, provisions, contingent liabilities and contingent assets, including those associated with guarantees, whether written or oral, and they are appropriately reflected in the Financial Statements.
22. We have disclosed to you, and the Organization has complied with all aspects of contractual agreements that could have a material effect on the Financial Statements in the event of non-compliance, including all covenants, conditions or other requirements of all outstanding debt.
23. The Organization has satisfactory title to and control over all assets, and there are no liens or encumbrances on such assets. We have disclosed to you and in the Financial Statements all assets that have been pledged as collateral.

## Adjusting journal entries

24. We have reviewed the year-end adjusting entries and acknowledge our responsibility for their accuracy.

## Various matters

25. The following have been properly recorded and, when appropriate, adequately disclosed and presented in the Financial Statements:

- a. Economic dependence on another party;
- b. Losses arising from sale and purchase commitments;
- c. Agreements to buy back assets previously sold;
- d. Provisions for future removal and site restoration costs;
- e. Financial instruments with significant individual or group concentration of credit risk, and related maximum credit risk exposure;
- f. Sales with recourse provisions;
- g. Sales incentives, including cash consideration provided to customers and vendor rebates;
- h. Arrangements with financial institutions involving compensating balances or other arrangements involving restriction on cash balances and line-of-credit or similar arrangements;
- i. All impaired loans receivable; and
- j. Loans that have been restructured to provide a reduction or deferral of interest or principal payments because of borrower financial difficulties.

Yours truly,

Burlington Public Library Board

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Lita Barrie  
Chief Executive Officer

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# Financial statements of Burlington Public Library

December 31, 2024

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Draft

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## Independent Auditor's Report

To the Members of Burlington Public  
Library Board and Members of Council  
of the Corporation of the City of Burlington

### Opinion

We have audited the financial statements of Burlington Public Library Board (the "Board"), which comprise the statement of financial position as at December 31, 2024, and the statements of operations, change in net financial assets and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies (collectively referred to as the "financial statements").

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Board as at December 31, 2024, and the results of its operations and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

### Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards ("Canadian GAAS"). Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the Board in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Canadian public sector accounting standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Board's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Board or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Board's financial reporting process.

## Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian GAAS will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with Canadian GAAS, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Board's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Board's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Board to cease to continue as a going concern.
- Evaluate the overall presentation, structure, and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Chartered Professional Accountants  
Licensed Public Accountants  
[DATE]



**Burlington Public Library Board**  
**Statement of operations**  
Year ended December 31, 2024

	2024 Budget \$ (Note 7)	2024 Actual \$	2023 Actual \$
<b>Revenue</b>			
Municipal contribution	12,599,753	12,430,716	12,263,195
Province of Ontario grants	229,403	229,403	229,403
Printer Services	43,220	63,737	44,688
Sundry	113,220	140,996	149,218
Grants and donations	—	358,945	80,301
Interest earned in reserves	—	67,384	80,943
	<u>12,985,596</u>	<u>13,291,181</u>	<u>12,847,748</u>
<b>Expenses</b>			
Employment costs	9,484,571	9,263,977	9,092,091
Amortization	1,088,847	1,088,847	1,138,201
Library materials and processing	637,700	712,668	639,016
Operating costs	370,510	417,930	398,816
Building costs	934,870	2,097,539	1,370,237
Automated systems	510,445	484,011	466,983
	<u>13,026,943</u>	<u>14,064,972</u>	<u>13,105,344</u>
<b>Annual deficit</b>	<u>(41,347)</u>	<u>(773,791)</u>	<u>(257,596)</u>
Accumulated surplus, beginning of year	10,678,296	10,678,296	10,935,892
<b>Accumulated surplus, end of year</b>	<u>10,636,949</u>	<u>9,904,505</u>	<u>10,678,296</u>

The accompanying notes are an integral part of the financial statements

**Burlington Public Library Board**  
**Statement of change in net financial assets**  
Year ended December 31, 2024

		<b>2024 Budget</b>	<b>2024 Actual</b>	2023 Actual
	Notes	\$	\$	\$
<b>Annual deficit</b>		<b>(41,347)</b>	<b>(773,791)</b>	(257,596)
Acquisition of tangible capital assets	9	<b>(526,500)</b>	<b>(894,468)</b>	(863,656)
Amortization of tangible capital assets	9	<b>1,088,847</b>	<b>1,088,847</b>	1,138,201
		<b>562,347</b>	<b>194,379</b>	274,545
Acquisition of prepaid expenses		—	<b>(512,408)</b>	(496,026)
Use of prepaid expenses		—	<b>496,026</b>	509,653
		—	<b>(16,382)</b>	13,627
Change in net financial assets		<b>521,000</b>	<b>(595,794)</b>	30,576
Net financial assets, beginning of the year		<b>5,791,918</b>	<b>5,791,918</b>	5,761,342
<b>Net financial assets, end of the year</b>		<b>6,312,918</b>	<b>5,196,124</b>	5,791,918

The accompanying notes are an integral part of the financial statements.

Draft

**Burlington Public Library Board**  
**Statement of financial position**  
As at December 31, 2024

	Notes	2024 \$	2023 \$
<b>Assets</b>			
Cash		743,733	175,152
Accounts receivable		120,040	509,169
Due from City of Burlington		5,108,499	5,908,202
		<u>5,972,272</u>	<u>6,592,523</u>
<b>Liabilities</b>			
Accounts payable and accrued liabilities		636,125	697,197
Deferred revenue	4	140,023	103,408
		<u>776,148</u>	<u>800,605</u>
Net financial assets		<u>5,196,124</u>	<u>5,791,918</u>
Commitments	6		
<b>Non-financial assets</b>			
Prepaid expenses		512,408	496,026
Tangible capital assets	9	4,195,973	4,390,352
		<u>4,708,381</u>	<u>4,886,378</u>
<b>Accumulated surplus</b>	10	<u>9,904,505</u>	<u>10,678,296</u>

The accompanying notes are an integral part of the financial statements

On behalf of the Board

\_\_\_\_\_, Board Chair

\_\_\_\_\_, Management

**Burlington Public Library Board**  
**Statement of cash flows**  
Year ended December 31, 2024

	Notes	2024 \$	2023 \$
<b>Operating transactions</b>			
Annual deficit		(773,791)	(257,596)
Items not involving cash			
Amortization	9	1,088,847	1,138,201
Change in non-cash working capital balances			
Decrease (increase) in accounts receivable		389,129	(267,210)
Decrease (increase) in due from City of Burlington		799,703	(576,921)
(Decrease) increase in prepaid expenses		(16,382)	13,627
(Decrease) increase in accounts payable and accrued liabilities		(61,072)	90,273
Increase (decrease) in deferred revenue	4	36,615	(49,834)
		<u>1,463,049</u>	<u>90,540</u>
<b>Capital transaction</b>			
Acquisition of tangible capital assets	9	(894,468)	(863,656)
Net change in cash		568,581	(773,116)
Cash, beginning of year		175,152	948,268
<b>Cash, end of year</b>		<u>743,733</u>	<u>175,152</u>

The accompanying notes are an integral part of the financial statements

## **1. Summary of significant accounting policies**

### *Basis of accounting*

The financial statements of the Burlington Public Library Board (the "Board") are prepared in accordance with Canadian public sector accounting standards as recommended by the Public Sector Accounting Board of the Chartered Professional Accountants of Canada.

### *Revenue recognition*

Revenues are reported on the accrual basis of accounting which recognizes revenues as they become available and measurable. Expenses are reported on the accrual basis of accounting which recognizes expenses as they are incurred and measurable as a result of a receipt of goods or services and the creation of a legal obligation to pay.

### *Tangible capital assets*

Tangible capital assets are recorded at cost which includes all amounts that are directly attributable to acquisition, construction, development, or betterment of the asset. Tangible capital assets received as contributions are recorded at their fair value at the date of receipt. The cost, less residual value, of the tangible capital assets are amortized on a straight-line basis over their estimated useful lives as follows:

Office furniture and equipment	15 years
Library collections	10 years
Major computer applications	5 years
Computers	4 years
Other hardware	5-10 years
Leasehold improvements	10 years
Vehicles	5 years

### *Leases*

Leases are classified as capital or operating leases. Leases which transfer substantially all of the benefits and risks incidental to ownership of property are accounted for as capital leases. All other leases are accounted for as operating leases and the related lease payments are charged to expenses as incurred.

### *Deferred revenue*

Interest earned on the endowment funds held by the Burlington Foundation to be used for stipulated purposes are recorded as deferred revenue on the statement of financial position. These amounts are brought into income as the funds are expended.

**1. Summary of significant accounting policies (continued)**

*Government transfers*

Government transfers are recognized as revenues by the Board in the period during which the transfer is authorized and any eligibility criteria are met. Government transfers are deferred if they are restricted through stipulations that require specific actions or programs to be carried out in order to keep the transfer. For such transfers, revenue is recognized as the stipulation has been met.

*Use of estimates*

The preparation of financial statements in accordance with Canadian public sector accounting standards requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Key components of the financial statements requiring management to make estimates are the useful lives of tangible capital assets and certain accrued liabilities. Actual results could differ from those estimates.

**2. Pension agreements**

The Board makes contributions to the Ontario Municipal Employees Retirement System (OMERS), which is a multi-employer plan, on behalf of its full time and eligible part time staff. The plan is a defined benefit plan which specifies the amount of the retirement benefit to be received by the employees based on the length of service and rates of pay.

Contributions to OMERS are made at rates ranging from 9% to 14.6% depending on the proposed retirement age and the level of earnings. During 2024, the Board contributed \$669,592 (\$666,029 in 2023) to OMERS.

**3. Development charges reserve funds**

At December 31, 2024, the portion of development charges reserve funds held by the City for future library development was approximately \$664,112 (\$331,695 in 2023). This reserve is not included in the Board's financial statements.

**4. Deferred revenue**

	Balance as at December 31, 2023 \$	Externally restricted funds received \$	Expenses incurred in the period \$	Balance as at December 31, 2024 \$
Bequest - McEwen	29,650	<b>24,104</b>	<b>2,845</b>	<b>50,909</b>
Bequest - Ibsister	30,278	<b>7,405</b>	<b>3,272</b>	<b>34,411</b>
Bequest - Broadbent	20,336	<b>11,386</b>	<b>13,479</b>	<b>18,243</b>
Bequest - Bird	363	<b>1,373</b>	<b>862</b>	<b>874</b>
Bequest - Clay	13,864	<b>5,429</b>	—	<b>19,293</b>
Permanent Endowment Fund	—	<b>6,828</b>	—	<b>6,828</b>
Other Funds	8,917	<b>4,834</b>	<b>4,286</b>	<b>9,465</b>
	<b>103,408</b>	<b>61,359</b>	<b>24,744</b>	<b>140,023</b>

**5. Endowment and estate funds**

*(a) McEwen Endowment Fund*

During 2004, the Board established an endowment fund held by the Burlington Foundation ("BF"). These funds are to be used to enhance library services and collections for people in our community with low or no vision. At December 31, 2024, the BF is holding \$268,835 (\$260,082 in 2023) for the benefit of the Board. These funds are held in trust and are not reflected in these financial statements.

*(b) Wendy Schick Endowment Fund*

During 2009, the Board established an endowment fund in honour of the former Chief Librarian, Wendy Schick, held by the BF. These funds are to be used to enhance librarian education. At December 31, 2024, the BF is holding \$15,132 (\$14,680 in 2023) for the benefit of the Board. These funds are held in trust and are not reflected in these financial statements.

*(c) Burlington Public Library Endowment Fund*

During 2008, the Board established an endowment fund held by the BF. These funds are to be used to provide an ongoing source of revenue to support and enhance the library services. At December 31, 2024, the BF is holding \$76,150 (\$73,671 in 2023) for the benefit of the Board. These funds are held in trust and are not reflected in these financial statements.

**5. Endowment and estate funds (continued)**

(d) *Mae Beatrice Broadbent Fund*

During 2015, the Board established an endowment fund held by the BF. These funds are to be used to enhance the large print collection. At December 31, 2024, the BF is holding \$126,984 (\$122,849 in 2023) for the benefit of the Board. These funds are held in trust and are not reflected in these financial statements.

(e) *Margaret Clay Endowment Fund*

In 2018, the Board established an endowment fund to be held by the BF. These funds are to be used for media collections. At December 31, 2024, the balance of the endowment totaled \$60,548 (\$58,557 in 2023). These funds are held in trust and are not reflected in these financial statements.

(f) *John Isbister Estate*

In 2011, the Board was a beneficiary of an equal share of the Estate of John Isbister. The revenue earned on these funds is distributed equally to the recipients and is to be used to purchase non-fiction materials. In 2024, the Board received \$7,405 (\$6,466 in 2023).

**6. Commitments**

The Board is committed to payments under operating leases for equipment and branch locations through 2031. The minimum payments under these leases over the next five years are as follows:

	\$
2025	286,041
2026	191,530
2027	191,530
2028	191,530
2029	189,490
Thereafter	330,418
	<u>1,380,539</u>



**7. Budget figures**

The budget figures presented in these financial statements are based upon the 2024 operating and capital budgets approved by Board of Directors. The chart below reconciles the approved budget figures reported in these financial statements.

	\$
Revenue	<b>12,306,359</b>
Revenue - capital	<b>510,200</b>
Transfers from reserve	<b>169,037</b>
Total approved budgeted revenue	<b>12,985,596</b>
Expenses	
Operating expenses from the capital fund	—
Total approved budgeted expenses	<b>12,475,396</b>
Less: Cap Asset exp in operating	<b>537,300</b>
Plus: amortization	<b>1,088,847</b>
Total budgeted expenses	<b>13,026,943</b>
Annual deficit	<b>(41,347)</b>

**8. Financial instruments**

The Board's financial instruments are comprised of cash, accounts receivable, due from City of Burlington, and accounts payable and accrued liabilities. Unless otherwise noted, it is management's opinion that the Board is not exposed to significant interest, currency or credit risks arising from these financial instruments. The fair value of the Board's financial instruments approximates their carrying value due to their short-term nature.

**Burlington Public Library Board**  
**Notes to the financial statements**  
December 31, 2024

**9. Tangible capital assets**

	Office furniture and equipment	Library collections	Major computer applications	Computers	Other hardware	Leasehold improvements	Vehicles	2024	2023
	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Cost</b>									
Opening balance	1,596,610	6,536,192	64,109	833,997	346,870	1,108,026	7,762	10,493,560	11,487,363
Additions	7,724	475,255	—	231,770	128,474	33,482	17,763	894,468	863,656
Disposals	(60,890)	(852,912)	—	(274,723)	(112,175)	(32,429)	(7,762)	(1,340,893)	(1,857,459)
Closing balance	1,543,444	6,158,535	64,109	791,036	363,169	1,109,079	17,763	10,047,135	10,493,560
<b>Accumulated depreciation</b>									
Opening balance	895,398	3,899,685	38,466	519,784	230,517	511,596	7,762	6,103,208	6,822,466
Current year amortization	102,896	615,853	12,822	197,759	50,912	105,052	3,553	1,088,847	1,138,201
Amortization on disposals	(60,890)	(852,912)	—	(273,725)	(112,175)	(32,429)	(7,762)	(1,340,893)	(1,857,459)
Closing balance	937,404	3,662,626	51,288	443,818	169,254	584,219	3,553	5,851,162	6,103,208
Net book value	606,040	2,495,909	12,821	347,218	193,915	524,860	14,210	4,195,973	4,390,352

**10. Accumulated surplus**

	2024	2023
	\$	\$
Consists of		
Reserves set aside by the Board		
Library Capital Reserve Fund	5,114,505	5,666,971
Library Operating Reserve Fund	307,219	345,414
	<u>5,421,724</u>	<u>6,012,385</u>
Surpluses		
Invested in tangible capital assets	4,195,973	4,390,352
General fund reserve	286,808	275,559
Total surpluses	<u>4,482,781</u>	<u>4,665,911</u>
Accumulated surplus	<u>9,904,505</u>	<u>10,678,296</u>

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Summary of 2024 SLT Expenses and Visa Transactions

EXPENSE TYPE	C. TCHORZ	E. COPPS	L. BARRIE	M. UTTANGI MATSOS	N. TEWKESBURY	TOTAL BY CATEGORY
Board Expenses (meals,training, supplies)	3,157.97					3,157.97
Conference and meeting Travel costs (parking, flight, hotel, etc.)		3.50	1,701.96	519.74	4.00	2,229.20
Meals and Meeting Refreshments			148.52		67.77	216.29
Consulting/Legal Fees			3,768.50	1,579.18		5,347.68
Marketing Costs (promotions, program licensing, etc.)		16,769.85			157.71	16,927.56
Office & Printing Supplies	4,636.18	5,203.00	175.00	102.94	14,109.13	24,226.25
Professional & Organization Memberships			694.95		1,573.20	2,268.15
Staff Training	12,388.31	11,771.75	2,513.76	1,430.59	1,871.09	29,975.50
Staff Celebrations & Service Recognition	4,135.27		995.58			5,130.85
Maker COGS				1,200.06		1,200.06
BYOD Cell Phone Stipend				300.00	300.00	600.00
Room rental insurance Premiums					723.17	723.17
Garbage bag tags					8,500.00	8,500.00
Building Services Supplies (toilet paper,cleaning supplies, etc.)	30,813.71				10,337.00	41,150.71
Facilities R&M (truck, roof, plumbing, HVAC, electrical, flooring, safety, etc.	525.89				185,410.00	185,935.89
Service Contracts - Facilities					32,286.58	32,286.58
Hardware/Software		154.63			18,114.47	18,269.10
Service Contracts - IT					20,076.68	20,076.68
<b>Total</b>	<b>55,657.33</b>	<b>33,902.73</b>	<b>9,998.27</b>	<b>5,132.51</b>	<b>293,530.80</b>	<b>398,221.64</b>
Paid by Corporate Visa	55,657.33	33,902.73	9,852.63	4,832.51	293,149.45	397,394.65
Paid by EFT	-	-	145.64	300.00	381.35	826.99
	<b>55,657.33</b>	<b>33,902.73</b>	<b>9,998.27</b>	<b>5,132.51</b>	<b>293,530.80</b>	<b>398,221.64</b>

## Attendance

Board: Jennifer Tarnawski, Jason Manayathu, Ashley Cameron

Staff: Lita Barrie, Patty Sim, Cindy Tchorz

Guests: Trevor Fergusson, Deloitte

Regrets: Nicole Tewkesbury

A meeting of the Audit Committee was held on Thursday, April 10, 2024, via Zoom.

## Minutes

### 1. Call to Order

The Audit Committee meeting was called to order by Jennifer Tarnawski, Committee Chair at 6:36 p.m.

### 2. Approval of the Agenda

#### **Motion, Approval of the Agenda**

**MOVED by Jennifer Tarnawski, SECONDED by Jason Manayathu, that the agenda be approved as presented.**

**CARRIED.**

### 3. Declarations of Interest – None

### 4. 2024 Audit

#### 4.1. 2024 Audit Report

Trevor Fergusson walked through the 2024 audit report noting that the process was smooth and without any concerns.

#### 4.2. 2024 Audited Financial Statements

Trevor Fergusson reviewed the audited financial statements with the Audit Committee.

Ashley Cameron joined the meeting at 6:53 p.m.

#### 4.3. In Camera with Deloitte

##### **Motion, Move in Camera with Deloitte without Management**

**MOVED by Jason Manayathu, SECONDED by Ashley Cameron, that the Audit Committee move into camera with Deloitte without management.**

**CARRIED.**

The Audit Committee moved into Closed Session without management at 7:01p.m.

Lita Barrie, Patty Sim, and Cindy Tchorz left the meeting at 7:01p.m.

##### **Motion, Move out of Camera with Deloitte**

**MOVED by Ashley Cameron, SECONDED by Jason Manayathu, that the Audit Committee move out of camera with Deloitte.**

**CARRIED.**

The Audit Committee moved out of Closed Session at 7:07 p.m.

Lita Barrie, Patty Sim, and Cindy Tchorz returned to the meeting at 7:08 p.m.

Trevor Ferguson left the meeting at 7:10 p.m.

##### **Motion to Recommend that the Library Board Approve the 2024 Audit Results and the 2023 Financial Statements as Received by the Audit Committee**

**MOVED by Ashley Cameron, SECONDED by Jason Manayathu, that the Audit Committee receive the 2024 Audit results and the 2024 Financial Statements to present to the Library Board for approval.**

**CARRIED.**

## 5. Review Audit Committee Terms of Reference

The Audit Committee Terms of Reference will go to the Board at the April Board meeting for review and approval as part of the Board By-Law as directed by the Audit Committee.

## 6. Review of 2024 Board and Senior Leadership Expenses

The Audit Committee reviewed the 2024 expenses under the updated format that includes a broader view of the visa statements as suggested by the committee in 2024.

## 7. Review of Risk Management Plan

The Audit Committee reviewed the risk management plan. Library staff requested to move the risk management plan into closed session from a security perspective moving forward. Following a discussion, the Audit Committee recommended that library staff add concerns about US tariffs and the volatility of global issues to all the identified risks. Lita will take this back to staff for a review from this perspective and will bring the revisions to the Board at the April 24 meeting for review and approval.

## 8. Other Business - None

### **Motion to Adjourn the Audit Committee Meeting**

**MOVED by Jason Manayathu, SECONDED by Ashley Cameron, that the Audit Committee meeting be adjourned.**

**CARRIED.**

The Audit Committee meeting adjourned at 7:36 p.m.

## 6 Discussion Items: 6.1 Strategic Plan 2026-2027 Draft Objectives

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### Purpose

The draft objectives are being shared with the Board for discussion to gather input about:

- Relevance to BPL’s mission, vision, values, and priorities
- Whether they are clear and actionable
- Alignment with Board’s direction for BPL for 2026-27

### Background

Burlington Public Library’s current strategic plan covers 2021-2025. It was developed during the pandemic when Library operations were in a constant state of disruption. The intention for BPL’s next strategic plan is to develop a two-year refresh that builds on the current strategic plan, more clearly defines objectives and key performance indicators, and integrates overarching targets from BPL’s balanced scorecard for a comprehensive source of performance data. This two-year refresh is also aimed at aligning BPL’s strategic planning cycle more closely that of the City of Burlington.



In February, the BPL Board and SLT gathered for a half-day planning retreat for the strategic plan refresh, which included a virtual presentation by Tommi Laitio on the concept of Convivencia in libraries, discussion about BPL's current strategic plan and priorities, and small group brainstorming regarding strategic objectives to focus on for 2026-27.

The Board agreed that BPL's current mission, vision, and values continue to reflect the identity and priorities of the organization. They are enduring and represent the inclusive nature of the Library's services and its role in literacy, discovery, and democracy. The three strategic priorities in the current plan also reflect the direction the Board would like to continue in, though minor changes were recommended to wording.

Incorporating Board input, BPL staff developed three goals under each of the priorities as well as objectives to deliver on those goals. Managers and staff provided input, and revisions were made to reflect their feedback. The revised goals and objectives are presented to the Board in the attached spreadsheet with suggested key performance indicators (milestones and measurements).

## Discussion

The Board's input will inform further revisions, and a complete strategic plan draft will be provided to the Board for decision in May. During the April meeting, the Board is encouraged to consider and discuss relevance, clarity, feasibility, and alignment to BPL's mission, vision, and values.

## Financial Considerations

The strategic plan is not directly tied to the Library's budget, but it is informed by the constraints of the budget. Objectives in the plan should be feasible within a zero-based budget and account for current and anticipated constraints and external influences.

## Strategic Implications

This strategic plan will guide the Library's priorities for 2026-2027 and must reflect its mission, vision, values, and role in the community. The proposed priorities for the plan remain very similar to the 2021-2025 plan with emphasis on community well-being, discovery, and workforce values.

The revised plan also includes emphasis on shared spaces and civic engagement, factors at the intersection of BPL's values of inclusion and intellectual freedom.

## Risk Management

This refreshed strategic plan is comprehensive and sets significant goals for the two years ahead. There is inherent risk that any plan could be delayed or disrupted by major staffing changes, unexpected budget constraints, or other external factors. The Library will mitigate this risk by using the strategic plan as its anchor for 2026-2027, limiting additional projects that do not drive the plan's key performance indicators, and monitoring data and projects to diligently track progress towards each objective.

## Policy

The strategic plan aligns with all of BPL's policies.

## Report Authors

Respectfully submitted by Elise Copps, Director Communications & Engagement

2026-2027 Strategic Objectives

Enhance community well-being, helping people feel connected, accepted, and empowered to live, work, and play to their full potential.

Goals (Where we want to be in two years)	Objectives/Initiatives (What we'll do to get there)	KPI/Measurement (How we'll know we've succeeded)
People with a diverse range of perspectives and experiences connect with and learn from one another.	Expand learning opportunities that foster intellectual freedom, critical thinking, and civic engagement	Complete TMU's Canadian Democracy @ Work training, increase number of digital literacy programs on media literacy and critical thinking
	Increase awareness and use of Library resources among newcomers, Indigenous community members, youth, racialized groups, and people with disabilities through purposeful outreach	Increase in total outreach attendance and outreach participants for each ESG (equity seeking group) increase in number of CSS respondents that self-identify with an ESG
	Create a Library environment that sparks interaction and social connection between customers	Complete pilot initiative for connection-focused activities and/or zones in BPL branches
The Library's impact on community engagement is exponential--empowering individuals, businesses, and organizations to invest in community well-being.	Increase visibility of services, resources, and programs for Burlington residents offered by BPL and community organizations	Develop mutual promotion agreements with three or more organizations
	Support developing businesses and organizations to thrive and reinvest in the Burlington community	Launch learning and networking program for small businesses and not-for-profit organizations
	Drive community participation in civic engagement opportunities	Number of outbound referrals (webpage clicks, eNewsletter clicks) to civic and community engagement opportunities (including municipal, regional, provincial, federal, community organizations, Indigenous groups)
	Prioritize local and Canadian businesses when purchasing products and services	Develop purchasing framework that includes standards to prioritize local and Canadian products and services in alignment with City of Burlington procurement policy
Customers can rely on the Library for access to resources, services, and programs that help them thrive.	Diversify health and wellness, skill building, and social programs to provide a variety of relevant offerings for all	Number of program categories represented per age group, total attendance per age group (early years, school years, teen, adult)
	Strengthen resource-sharing collaborations with support service organizations (job search, housing, Indigenous resources, newcomer settlement, etc.) to expand the scope and reach of offerings	Number of service drop-in interactions and referrals, Number of unique support service collaborations
	Centre service and program planning around community well-being and shared experience	Percentage survey respondents that believe the Library has a positive impact on community well-being based on BPL definition

Inspire discovery with responsive and representative collections, services, and spaces

Goals (Where we want to be in two years)	Objectives/Initiatives (What we'll do to get there)	KPI/Measurement (How we'll know we've succeeded)
Library branches continuously evolve to meet present and future community needs within financial constraints.	Improve branch accessibility in alignment with Rick Hansen Foundation Accessibility Certification standards	Complete inventory of accessibility features and deficits at each branch, achieve RHFAC certification for one or more branches
	Ensure BPL's development planning aligns with City of Burlington and neighbourhood demographics	Develop a system-wide facility strategy that aligns with City planning practices and timelines and incorporates demographic data
	Adapt branch spaces to better support competing needs for quiet study, social interaction, group work, and play	Improved rating for library spaces in Customer Satisfaction Survey
The Library's tools, resources, and staff support empower customers to participate in our increasingly digital society.	Expand access to Maker equipment and learning opportunities across Library branches with a focus on digital skill building	Total participation hours in MakerSpace services and programs
	Enhance digital literacy opportunities that leverage volunteer expertise and peer-to-peer learning	Bridge Survey responses by tech program attendees
	Support tech-curious customers to transition to digital formats for books, magazines, and news as print options become less accessible	Increased use of PressReader, increased digital circulation
BPL's delivers maximum value for every dollar of our collection budget by leveraging data, staff expertise, and borrowing partnerships.	Leverage staff expertise and technology to connect customers to available and relevant print and digital material from BPL and partner libraries	Increased circulation rate per item in print and digital collections, increased number of More to Borrow circulations by BPL customers
	Improve standardization and transparency for responding to and reporting challenges to intellectual freedom	Completion of challenge reporting procedure, toolkit for responding to challenges
	Adapt audiovisual collection to reflect community needs, technology, trends, and changing formats	Complete PHASE X of AV consolidation plan

Nurture a workforce culture driven by our organizational values

Goals (Where we want to be in two years)	Objectives/Initiatives (What we'll do to get there)	KPI/Measurement (How we'll know we've succeeded)
Staff are equipped with the tools and skills to navigate friction in shared public spaces and reinforce BPL values	Deliver comprehensive training and build staff confidence to navigate friction in shared public spaces, forge relationships, and reinforce values of inclusion and intellectual freedom	Completion of Human First Toolkit (training delivered to staff), pre and post-implementation staff survey

	Empower leaders to cultivate and nurture program and service collaborations built on shared goals and community needs	Adoption rate of collaboration & outreach framework across collaborative programs and services
<b>The Library offers a consistently welcoming experience that connects customers to services and resources that meet their unique needs</b>	Define service streams that reflect the Library's role as a connector with flexibility to adapt to diverse customer needs	Each service stream has a built out service model to deliver on BPL mission and values. Maintain a minimum positive impact rating of 90% in Customer Satisfaction Survey
	Review, revise, and reorganize internal documents so staff can reliably find and follow the directions they need	GPTW tools and information to do my job. Staff survey post-implementation of internal communications refresh of Blip
	Increase opportunities for customers to share actionable input and feedback about Library services	Total participation in BPL Customer Satisfaction Survey, total number of community consultation instances
<b>BPL's capacity for human-centred service is resilient against external constraints and influences.</b>	Empower staff to prioritize customer connections by introducing technology and processes that streamline materials handling and clerical duties	Reduction in staff time spent on materials handling, positive customer feedback about branch customer service
	Connect staff motivation and performance goals to role responsibilities that deliver the greatest customer impact	Great Places to Work scores

## 6. Discussion Items: 6.2 Board Procedural By-Law Report

### Purpose

To provide an updated draft of the proposed updates to the Board Procedural By-law seek the Board's input.

### Background

In 2020, the Board passed the Board's Procedural By-Law. The By-Law was drafted in response to the recommendation of the City Clerk that a procedural By-Law was preferable to the Board's previous Board policy structure to define roles, responsibilities, and the regulation of Board business. The Procedural By-Law was last updated in June 2024.

In accordance with Section 8, Amendments of the By-law, this report is providing Notice of Motion to revision of the By-law as attached for approval at the May Library Board meeting pending the outcome of the discussion.

### Discussion

The revised draft is attached with the changes highlighted include the discussion and edits from the March meeting (highlighted in blue). At the March meeting, Board was aligned that all executive and standing committee terms be shifted to a 2-year cycle. The Nominating Committee did not have a terms of reference, a draft has been added for Board feedback.

### Financial Considerations

There are no direct financial impacts related to these proposed By-Law revisions.

### Strategic Implications

This work aligns with all three goals within the current strategic plan under:

- Strategic Goal 1: Enhance community well-being, strengthening relations with community partners to support community needs through programming and other library services.
- Strategic Goal 2: Inspire discovery with diverse collections, services, and spaces.
- Strategic Goal 3: Create a workforce culture driven by our organizational values.

## Equity, Diversity & Inclusion Considerations

Strong governance positions the Library Board to ensure that BPL provides equitable service to our customers identifying ways we work to make a positive impact advancing equity, diversity, inclusion, and access within our workforce and in the provision of library services to the community.

## Sustainability Considerations

There are no direct sustainability considerations related to these proposed By-Law revisions.

## Risk Management

It is important that BPL policies and By-Law remain aligned with Board decision-making.

## Final Remarks

The proposed edits ensure that the Board By-Law is updated in a timely manner.

## Report Author(s)

Respectfully submitted: Lita Barrie, CEO

# BPL Board Bylaw

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## Procedural By-Laws of the Library Board

The Burlington Public Library Board (hereinafter called the “Board”) is a corporation appointed by the City of Burlington under and acting in accordance with the Public Libraries Act, Revised Statutes of Ontario, 1990 Chapter P.44 (hereinafter called the “Act”) including any amendments made to the Act and is established by City By-Law 68-2006 of the Corporation of the City of Burlington. The Board is responsible for ensuring that public library services are delivered effectively and efficiently to the City of Burlington.

The Board acts on behalf of the community in the discharge of its mandate and is appointed by and accountable to Burlington City Council for the financial affairs of Burlington Public Library (BPL).

The rules and regulations contained in this By-Law shall be used as the guidelines for the order and dispatch of business by the Board and its Committees.

### Section 1: Governance Vision of the Burlington Public Library Board

The Board oversees the purpose, plans and policies of BPL. The Board’s purpose is to provide the community of Burlington with comprehensive, efficient public library services reflecting the needs of the Burlington community.

It is the responsibility of the Board to ensure that the funding it receives provides the best possible library service to Burlington residents. In addition, it is committed to providing effective governance for BPL to ensure services and programs offered by BPL remain relevant to the changing needs of the communities we serve.

### Statement of Responsibilities

The Board:

- Establishes the bylaw and policies that govern the operations of BPL and of the Board itself and reviews these on a set schedule to ensure continued relevance.
- Adheres to Board Code of Conduct
- Appoints the Chief Executive Officer who will have general supervision over and direction of the operations of the public library and its staff. (*Public Libraries Act*, R.S.O. 1990, c. P.44, s. 15(2)).
- Develops, approves and monitors progress on a multi-year strategic plan to set direction and goals for the Board term.
- Monitors the financial affairs of the Library and ensures that the organization operates on an ethical and sound financial basis approving annual operating and

capital budgets while receiving and approving quarterly budget updates throughout the Board term.

- Monitors the key performance indicators of the Library and endorses strategies to influence those performance indicators.
- Ensures the Library has policies and practices in place for proactive risk management in all activities.
- Assesses all relevant information regarding the library service needs of the community, endorses service priorities and advocates for adequate and appropriate funding to achieve the service priorities.
- Advocates in the community to gain support and approvals for appropriate public library services and seeks positive partnerships to best serve the community and to fulfill the Mission and Values of the Burlington Public Library.
- Ensures the public is represented in the development and promotion of library services in the community.
- Conducts an annual performance appraisal of the Chief Executive Officer and recruits a new CEO when needed.
- Is responsible for naming all library locations and facilities for which it is responsible.

## Section 2: Board Composition

By-Law 70-200 of the Corporation of the City of Burlington defines the composition of the Board. The Board is composed of seven (7) **board members**. This includes: one (1) Member of the Council of the Corporation of the City of Burlington and six (6) **community members** appointed by the City Council.

The Board may, when it is deemed necessary by the Board, make a formal recommendation to the City, of an increase or reduction in the number of **members** sitting on the Board.

Burlington City Council appoints all members to the Board. Citizen appointees must meet the qualifications as outlined in section 10 of the Act. Board members shall hold office for a term concurrent with the term of Council or until a successor is appointed in the result of a resignation.

## Resignations & Vacancies

Members of the Board who must resign before the end of their term of appointment on the Board shall inform City Council through the Clerk of the City of Burlington, the Board Chair and the Library Chief Executive Officer in writing, specifying the effective date of their resignation.

If or when a vacancy becomes available, the Council approved citizen member alternate will be appointed to the Board immediately and will assume the vacant seat for the remainder of the term with the exception of a term with less than 45 days remaining.

## Section 3: Officers

The Board shall have the following officers:

- Chair
- Vice Chair
- Secretary
- Treasurer
- Chief Executive Officer

The Board will elect a Chair or Vice-Chair from the membership of the Board to serve as the Board Executive.

Chair or Vice-Chair is elected by balloting of all Members of the Board who are present. An election will take place at the first meeting of each new Board, at the first meeting in each calendar year (every 2 years) or at the meeting following a resignation from either one of these positions.

The term of office for each position will be for two years ending on December 31 (or until a successor is elected).

### Chair

The primary role of the Chair of the Board is to provide leadership to the Board and to ensure the proper conduct of Board business.

The Chair of the Board:

- Serves as the primary spokesperson for the Board
- Is a signing officer of the Board
- Represents the Board, alone or with other members of the Board, at any public or private meetings for the purpose of conducting, promoting or completing the business of the Board
- Develops the agenda for meetings in consultation with the Vice-Chair and Chief Executive Officer to ensure the effective use of Board and staff time and resources
- Presides at regular and special meetings of the Board in accordance with the *Public Libraries Act*, R.S.O. 1990, c. P.44, other relevant legislation such as the City Bylaw for BPL and with the rules of procedure adopted by the Board.
- Commits the Board to a specific course of action only when the Board has granted specific authority by a motion or policy

- Determines the responsibilities of Committees to deal with matters that arise when responsibilities are not clearly defined subject to eventual confirmation of the full Board
- Ensures that vacancies on Board committees and task groups are filled as expeditiously as possible
- Advises the Vice-Chair, if for any reason, the Chair is temporarily unable to perform any of these functions
- Shall request, either at the first meeting of a new Board, or in December of each year, a written indication from each Board Member of their preference for appointment to the various committees or task groups of the Board; the Chair will propose Committee and Task Group appointments at the next regular meeting of the Board
- Is an ex-officio Member of all committees and task groups

### Vice-Chair:

The primary role of the Vice-Chair of the Board is to provide leadership, to ensure the proper functioning of the Board and the proper conduct of Board business, if for any reason, the Board Chair is not available.

In the absence of the Chair, the Vice-Chair is vested with all the powers and performs all the duties of the Chair of the Board.

### Secretary

The Secretary of the Board shall be the Chief Executive Officer.

In the role of Secretary-Treasurer, the Chief Executive Officer is responsible for:

- providing and maintaining all records, agendas and minutes of meetings of the Board and its various Committees and Task Groups

### Treasurer

The Treasurer of the Board shall be the Chief Executive Officer.

In the role of Secretary-Treasurer, the Chief Executive Officer is responsible for:

- presenting draft budgets and regular financial reports to the Board for approval
- The Chief Executive Officer is a signing officer of the Board but is not a member of the Board

### Chief Executive Officer

The Board shall appoint the Chief Executive Officer, who shall be its CEO, and who shall hold office until the Board rescinds the appointment or a new appointment is made. The

Chief Executive Officer shall be responsible, under the supervision of the Board, for the general conduct and management of BPL.

Only decisions of the Board are binding on the CEO.

- Decisions or instructions of individual Board Members, officers or committees are not binding on the CEO except in rare circumstances when the Board has specifically authorized or delegated such exercise of authority.
- In the case of Board Members or committees requesting information or assistance without Board authorization, the CEO can refuse such requests.

Operational achievement and conduct of library staff are the responsibility of the CEO, to whom the Board has delegated authority over and accountability for staff performance.

- The Board will never give instructions to persons who report directly or indirectly to the CEO.
- The Board will refrain from evaluating, either formally or informally, any staff other than the CEO.

## Section 4: Board Members Code of Conduct

Board Members are committed to act in an ethical, lawful and business-like manner and in accordance with City of Burlington's Code of Conduct for Local Boards and Committees. This commitment includes the proper use of authority, appropriate decorum in group settings and individual behaviour when acting as Board members.

Board Members must avoid any conflict of interest with respect to their fiduciary responsibility by adhering to the regulations of the Municipal Conflict of Interest Act (R.S.O. 1990, Chapter M.50 (<https://www.ontario.ca/laws/statute/90m50> [2]))

Board Members shall support the interest of BPL when making or influencing decisions.

Board Members will not use their positions to obtain employment in BPL for themselves, family members or close associates.

Board Members may not attempt to exercise individual authority over any facet of BPL, the CEO, or other employees. Except for participation in the performance evaluation of the CEO, Board Members will not express individual judgements of performance of employees or of the CEO.

Any Board Member who declares their candidacy for public office, whether at the municipal, provincial or federal level, shall submit a request for a leave of absence from the Board upon public declaration of their candidacy. This provision does not apply, however, to the Councillor of the City of Burlington who is appointed to serve on the Board.

Board Members shall respect the confidentiality of all information discussed in Closed Sessions and hold in strict confidence all information concerning matters dealt with in Closed Sessions. Board Members shall not release, make public or in any way divulge any such information or any aspect of Closed Session deliberations, unless expressly authorized or required by law to do so.

All decisions will be respected by all members of the Board.

The Chair is the primary spokesperson of the Board. Any Member speaking on behalf of the Board must present Board positions fairly, accurately and without bias. Board Members expressing individual comments or personal opinions should clearly identify such remarks as personal and not those of the Board as a whole.

Board Members interaction with the public, press or other entities must recognize the same limitation and the inability of any Board Member to speak for the Board except to repeat explicitly stated Board decisions.

## Section 5: Board Meetings

In accordance with the *Public Libraries Act*; R.S.O. 1990, CHAPTER P.44, s. 16.1 (2) meetings will be open to the public except when items of an intimate financial or personal nature are discussed, in which case the relevant portion of the meeting will be In Closed Session.

The Board will make a motion to go into Closed Session noting in the motion the reasons for the Closed Session. The following guidelines from the *Public Libraries Act*, R.S.O. 1990, CHAPTER P.44, s. 16.1 (4) will be used to determine which issues will be discussed in Closed Session:

A meeting or part of a meeting may be closed to the public if the subject matter being considered is:

- the security of the property of the board;
- personal matters about an identifiable individual;
- a proposed or pending acquisition or disposition of land by the board;
- labour relations or employee negotiations;

- litigation or potential litigation, including matters before administrative tribunals, affecting the board;
- advice that is subject to solicitor-client privilege, including communications necessary for that purpose;
- a matter in respect of which a board or committee of a board may hold a closed meeting under another Act. 2002, c. 17, Sched. C, s. 24 (5);
- a meeting shall be closed to the public if the subject matter relates to the consideration of a request under the *Municipal Freedom of Information and Protection of Privacy Act* if the board or committee of the board is the head of an institution for the purposed of that Act. 2002, c. 17, Sched. C, s. 24 (5).

## Location and Time of Meeting

Board Meetings shall normally be held at Central Library or a Branch Library on the fourth Thursday of each month at 6:30 pm from January to June and September to November. Two meetings shall be held in September, the second and fourth Thursday of the month for the purpose of reviewing and approving the Library's annual budget submission to City of Burlington Council.

## Notification of Meetings

Notice of all scheduled Board Meetings will be shared with all Board Members in adequate time prior to the meeting. Agendas and associated reports will be delivered to all Board Members in advance of the meeting.

Notice of all Board Meetings will be posted on the library's website.

Board Members may also be notified of Committee or special meetings by telephone, or e-mail.

## Inaugural Meeting

In the first year of its term, the Board shall hold its inaugural meeting at a place and time to be determined by the Chief Executive Officer, provided that such meeting shall be held within 30 days of the appointment of a majority of its members.

## Special Meetings

The chair or any two members of the Board may summon a special meeting of the Board by giving each member reasonable notice in writing or via e-mail, specifying the purpose for which the meeting is called *Public Libraries Act* R.S.O, 1990, c. P.44, s. 16 (2).

## Decision Making

The Board will aim to make decisions by reaching consensus. All final decisions will be made by a vote. A tie vote results in a negative decision. When procedures are in doubt, reference will first be made to the procedures recommended in Call to Order by Herb Perry.

## Authority for the Summer

- the Secretary-Treasurer/Chief Executive Officer, with approval of the Chair and/or Vice Chair, is authorized to carry out the work of the organization for the summer months (July-August),
- action taken under summer authority will be submitted to the Board for ratification at its meeting in September.
- such authority does not supersede the calling of a special meeting of the Board if necessary
- a special meeting of the Board will be called for approvals of budget expenditures or budget line variances in excess of the variance authority of the Secretary-Treasurer/Chief Executive Officer
- for all other matters the Chair and/or Vice Chair will determine if the matter is of significant importance to call a special meeting

## Hybrid Meetings

The Board holds special, regular or committee meetings in a hybrid format with in-person and online participation by Board members and the public.

Board Members participating by tele/video conference in the meeting will be considered present under the By-law. During meetings with online participation, the Chair will conduct a recorded vote by verbally polling members.

Meetings will be open to the public and instructions for public attendance through will be posted on the Library's website.

## Delegations Wishing to Appear Before the Board

Delegations wishing to make a presentation to the Board regarding a specific issue relevant to BPL must register with the CEO/Secretary-Treasurer of their intention at least one week prior to the meeting.

Delegations will be scheduled at the beginning of the public portion of the meeting.

Delegations will be permitted to speak for 5 minutes each. The Board may direct questions to the delegation following the presentation.



Notice of a delegation will be included on the Board agenda.

All presentation material for consideration by the Board shall be legible, in writing and filed, in the office of the Chief Executive Officer no later than one week prior to the Board meeting and shall be included as part of the support material attached to the agenda.

The matter addressed by the delegations will be discussed by the Board as a regular part of the agenda.

Delegations can be added to the agenda at the meeting by amending the agenda at the pleasure of the Board.

The Board may decline a delegation request if the subject matter is irrelevant or not applicable to the scope and mandate of the Library and the Library Board.

## Quorum

The presence of a majority of the Board Members is necessary for the transaction of business at a meeting.

The Chair is included in the quorum.

If quorum is not present thirty minutes after the appointed time, the Secretary will record the members present and the Chair has the option of:

- declaring the meeting adjourned
- or calling the meeting to order to satisfy by-law requirements that the meeting was held then declaring no quorum and adjourning the meeting
- If all members present agree to not adjourn the meeting, the meeting may continue; however, no motion may be made or passed.
- When quorum is not present, the agenda cannot be moved to a closed meeting.

## Attendance

Board Members are expected to attend all regular Board meetings and other scheduled meetings. Board members are expected to inform the Board Chair and Chief Executive Officer of an anticipated absence from a regular or other scheduled meeting.

In compliance with the *Public Libraries Act*; if a Board Member is absent from three consecutive meetings of the Board without a Board resolution, the remaining Board Members shall declare that seat vacant.

## Leave of Absence

Under extraordinary circumstances, a Board member can request a Leave of Absence to be considered by the Board if the Board member cannot fulfill their Board responsibilities over an extended period of time.

Requests will be reviewed and approved on an individual basis. The maximum length that can be requested is four consecutive Board meetings and only one leave will be approved during the member's full term.

During the period of the leave the Board member is classed as a non-voting member of the Board and will not attend or participate in any Board related meetings or functions but will retain access to the Board's intranet.

To request a Leave of Absence, the member must submit the request in writing to the Board Chair as soon as possible and prior to the next scheduled Board meeting where it will be dealt with in closed session.

Prior to returning, the Board Chair will meet with the Board member for a brief re-orientation.

## Voting

All members of the Board (including the Chair) - unless they have declared a conflict of interest on a matter and are therefore ineligible to vote on that matter - shall vote on all questions. Any motion on which there is an equality of votes shall be deemed to be lost. Abstentions are counted as a negative or no vote.

Motions shall be carried by a simple majority (more than one half the total members present eligible to vote), except as otherwise provided for in this By-Law.

Notice of motion given at the previous meeting and two-thirds majority vote is required for:

- A motion to reconsider a lost motion.
- A motion to amend the by-laws.

Any question on which there is equality of votes shall be deemed to be negative.

All votes except elections shall be by show of hands or poll at the discretion of the Chair.

Occasionally, voting may occur electronically between meetings to advance work as defined by the Board's statement of responsibilities and annual workplan. The results

of electronic motion and vote will be captured in the minutes of the subsequent meeting.

Any member of the Board may call for a recorded vote in which circumstance the names and associated votes of each Board member on an issue will be recorded in the Board minutes.

Voting for elections shall be by secret ballot. If the balloting results in a tie, the procedure for breaking a tie identified in the Municipal Act will be followed; names of both candidates will be placed in a hat and one name will be drawn

## Elections

At the January meeting (every 2 years), the CEO will call the meeting order, shall call for the Nominating Committee Report with the full slate of nominations for the Chair and Vice-Chair and conduct the elections for the Chair. Once the Chair is elected for their term, the Chair will preside over the remainder of the meeting.

The CEO shall introduce the nominee for the Chair position individually and then ask if there are any nominations from the floor for the same position.

Any member of the Board has the right to make nominations from the floor. This can either be a self-nomination for any position - Chair, Vice-Chair or member of a standing committee – or the nomination of someone else.

- Nominations shall be made with no seconder required.
- Nominations shall be closed by a motion made and seconded.
- Voting shall be by secret ballot.
- The nominee receiving a clear majority of the votes cast shall be declared elected by the Chief Executive Officer.
- Should no member receive a clear majority, balloting shall proceed with the nominee's name receiving the smallest number of votes being dropped.

## Order of Business

The CEO, in consultation with the Board Executive, will prepare the meeting agenda. The meeting package containing a meeting agenda, minutes from the previous month's meeting and support documentation for the agenda items will be delivered to board members the Friday prior to meetings.

Any member wishing to place an item on the agenda should submit their request to the CEO or the Chair a minimum of ten days prior to the meeting. Requests will be at the discretion of the Chair.

The order of business for regular meetings will be as follows:

- Convene and confirm the Agenda
- Land Acknowledgement
- Declaration of Conflict of Interest
- Acceptance or correction of previous meeting minutes
- Presentations and/or Delegations
- Consent Items
- Correspondence
- Business arising from minutes
- Decision Items of Business / Reports / Financials
- Discussion Items
- Information Items
- Closed Session Items
- Other Business
- Adjournment
- Future Meetings and Events

## Consent Agenda Items

The Board will make use of the Consent Agenda.

Every board member is responsible for ensuring that they have read the supporting documents relating to Consent Agenda items in advance of the meeting to ensure that due diligence is exercised.

When the Board Executive sets the agenda (in consultation with the staff), they may assign items to the Consent portion of the agenda. Typical consent agenda items are routine, procedural decisions, and decisions that are likely not to require discussion, such as:

- Approval of the minutes
- Final approval of proposals or reports that the Board has been dealing with for some time and all members are familiar with the implications
- Reports provided for information only

Items listed under the consent agenda are adopted in a single motion and the passage of such motion is taken to confirm that all recommendations as proposed in the relevant staff reports are approved. Any board member may request the separation of an item from the consent agenda for discussion purposes prior to the motion to adopt being placed or voted upon.

Typical reasons for this request are that the member wishes to ask a question about a report or wishes to have a vote recorded. However, no justification need be given and the issue is not debatable. Once a request is made, the item is dealt with as a separate

agenda item (either immediately or at a later point in the agenda, at the discretion of the Chair).

## Section 6: Payment of Board Expenses

Citizen appointees shall be paid no salary, fees, or honorarium for their services.

Board members will be reimbursed for travel and other expenses incurred while conducting Board approved business. A request including receipts for all expenses should be submitted to the Chair for approval and to the CEO for reimbursement.

All Board Members are indemnified under the Library's insurance policies.

## Section 7: Budget Process and Monitoring

This section defines the financial statement-reporting schedule to allow the Board to monitor financial performance against the approved budgets and ensure the Library will not incur a deficit as per the Financial Policy.

### Annual Budget Guidelines and Timetable

The annual Operating and Capital budgets will be prepared and submitted within timelines established by the City of Burlington.

### Preparation of Draft Budgets

The CEO will prepare draft capital and operating budgets within budget guidelines provided by the City of Burlington. Any budget requests exceeding guidelines provided by the City will require the submission of a business case. The draft budgets and associated business cases are presented to the Board and once approved by the Board, submitted to the City. Any changes to the submissions that are requested by City staff, Committee or Council at any stage of the process will be considered by the Board and re-submitted to the City for Council approval.

### Delegation to City Council

The Board may decide to delegate to the City when business cases are included in the budget submissions, or to highlight particular needs or successes of the Library during any given budget cycle.

## Amendments to the Budget

Should City Council amend the Board's allocation of City funding, the Board shall accept those changes as required by Section 24.2 of the Public Libraries Act.

## Budget Monitoring

Operating and capital statements are presented to the Burlington Public Library Board for approval 4 times a year as follows:

- Q1 (January–March): presented for approval in April.
- Q2 (April–June): presented for approval in September.
- Q3 (July–September): presented for approval in October.
- Q4 (October–December): presented for approval in February.

The financial statements presented to the Burlington Public Library Board will provide a comparison of year-to-date actuals and year-to-date budget, and projected year-end results. Projected year-end results will assume that all budget lines will be spent unless quantitative objective evidence suggests otherwise.

## Section 8: Amendment of the By-Laws

Amendments to these by-laws may only be made at a regular meeting provided that Notice of Motion in writing shall have been given at the previous meeting. Such amendments shall require a two-thirds majority vote of the Board.

## Section 9: Board Committees and Task Groups

The Board has three standing Committees: The Nominating Committee; the Audit Committee and the CEO Performance Appraisal Committee. The term for standing committee membership will be aligned with the term of the Board Executive roles.

To carry out its business effectively, the Board may appoint various committees and task groups to monitor activity, develop new initiatives or research issues. These committees and task groups will report their findings to the Board for consideration.

The Board shall approve terms of reference for each committee and task group, which determine the size, quorum, composition, and responsibilities. These terms of reference may be amended on the recommendation of the committee or task group with the approval of the Board.

Board committees or task groups will not speak for the Board except when formally given such authority nor are they meant to advise staff or have any authority over staff.

The Board may invite non-board members to participate in the work of its committees and task groups. Officers (i.e. Chair, Secretary, etc.) of the Committees or Task groups will be chosen from Board or staff members.

The Chair of the Board is an ex-officio member of all Committees and Task Groups. The Secretary of the Board (or designate) shall attend all committee meetings and shall be the Secretary of all committees.

### Audit Committee

The Audit Committee oversees the financial reporting process, monitors the choice of accounting policies and monitors internal control procedures to ensure the effective development and maintenance of adequate financial controls and reporting.

The Committee is independent of the auditing function and ensures appropriate actions are taken with audit findings. The Committee has no direct responsibility for the operations and functions of audit areas. It does, however, make recommendations to the Board regarding both factors. (See Audit Committee Terms of Reference, Appendix A, for further information about the duties and responsibilities of this committee).

### Nominating Committee

The Nominating Committee shall be established **biennially** by the Board to present the slate of officers for the **ensuing executive cycle**.

Whenever the position of the Chair or Vice-Chair becomes vacant, the Nominating Committee will identify candidates interested in serving in the position. The report of the Nominating Committee will be tabled at the next Board Meeting in the event of a mid-year vacancy in the Board Executive or at the January Board meeting for executive election **year**. Before the balloting takes place, nominations from the floor will also be requested verbally, three times, as per parliamentary procedures.

In a municipal election year, the outgoing Chair of the Board shall appoint the Nominating Committee from among the members of the new Board immediately following the appointment of the new Board by City Council

### CEO Performance Appraisal Committee

The Board is responsible for the annual performance evaluation of the Chief Executive Officer (CEO).

The Board is also responsible for the recruitment and probationary performance appraisal of a new CEO, if needed during the Board term. A CEO Recruitment Committee is only established if and when required.

The Committee to conduct the review or, when needed, recruitment will be composed of the Chair and Vice-Chair of the Burlington Public Library Board plus one additional BPL Board Member and will be appointed **biennially**. The Committee will follow the CEO Performance Appraisal Committee Terms of Reference and update them as needed.

## Section 10: Board Self-Assessment

A Board self-assessment demonstrates the values of accountability and learning and establishes its credibility not only with the funding agencies, but also with the public served. To monitor how well it is fulfilling its responsibilities, there will be an annual self-assessment carried out by the Board.

## References

- The Ontario Public Libraries Act, Revised Statutes of Ontario, 1990 Chapter P.44  
<https://www.ontario.ca/laws/statute/90p44>
- City of Burlington's Code of Conduct for Local Boards and Committees  
<https://www.burlington.ca/en/council-and-city-administration/resources/Accountability-and-Transparency/Integrity-Commissioner/Code-of-Conduct-for-Local-Boards-and-Committees.pdf>

## Appendices

### Audit Committee Terms of Reference, Appendix A

#### Purpose

The Audit Committee is appointed by the BPL Board of Directors to oversee the financial reporting process, choice of accounting policies, and internal control procedures to ensure effective financial reporting and compliance with applicable legal and regulatory requirements. The Committee also identifies and monitors principal risks



that may affect the reliability of financial reporting and/or library operations and oversees the work of the external auditor.

## Membership

The Audit Committee shall consist of at least three (3) Board members appointed by the Board as outlined in the BPL Board By-Law.

Each member of the Committee shall be financially literate or become financially literate within a reasonable time such that they can understand a set of financial statements that present the breadth and level of complexity of the issues that may be raised by the Library's financial statements. Comprehensive knowledge of generally accepted accounting principles (GAAP) or general accepted auditing standards (GAAS) is not required.

## Officers of the Committee

The Committee Members will appoint one of the Board Members as Chair of the Committee. The Director, Finance & Infrastructure will be appointed as the Secretary and will be responsible for taking minutes.

## Term of Membership

~~Membership of the Audit Committee will be addressed at the January Board Meeting each year. Members may remain on the Audit Committee for one (1) year, or up to four (4) years, with the understanding that the Board Chair as an ex-officio member may change annually based on election results for Board Chair.~~ The term of membership will be 2 years, aligned with the term of the Board Executive positions.

## Meetings

The Committee shall meet at least once annually, and additional meetings may be called at the discretion of the Chair as required. The external auditors will attend at least one meeting annually corresponding with the annual year end audit. Meetings may be held in-person, virtually, or in a hybrid format.

## Quorum

A quorum for an Audit Committee meeting will be at least two (2) Committee Members.

## Agendas

The Secretary in consultation with the Audit Committee Chair will prepare an agenda in advance of each meeting. The agenda and supporting materials will be circulated a week in advance of the meeting.

The Committee will invite members of management e.g., the CEO; the Director, Finance & Infrastructure, and the external auditor when appropriate to attend committee meetings. The Committee may consider Closed Sessions with the auditors without staff to discuss privately any matters of interest or concern to the members.

## Appointment of External Auditors

Under the Terms of the Public Library Act and the Municipal Act, the City of Burlington shall appoint the external auditors for BPL.

## Duties of Audit Committee

The Audit Committee shall be responsible for the following specific matters at a governance level:

### Accounting Policies

- Review the library's accounting policies and principles, and any changes in the selection or application of said policies and principles.
- Review with management any complex or unusual transactions that require significant judgement.
- Be aware of recent professional and regulatory pronouncements and understand their impact on the financial statements.

### External Audit

- Approve the Audit Plan annually prior to execution of the audit work.
- Discuss with the external auditor the matters that Canadian GAAS require to be communicated with the Audit Committee.

- Review with management and the external auditor any significant issues, concerns or difficulties encountered during the audit including any misstatements and why misstatements might remain unadjusted.
- Oversee the resolution of disagreements between management and the external auditor regarding financial reporting if required.
- Assess the external auditor's independence and objectivity in performance of the audit, and any threats to the auditor's independence and safeguards in place to mitigate those threats.

## Internal Controls and Risk Management

- Discuss the integrity of the library's financial reporting processes and any issues as to the adequacy of internal control with management and the external auditor.
- Annually review the expense reports of the members of the Board and the Senior Leadership Team including any related party transactions and potential conflicts of interest.
- Using the process outlined in the Whistleblower Policy, investigate any complaints received regarding questionable accounting or auditing matters.
- Review the library's Risk Register annually and discuss the key financial and business risks exposures and the steps management has taken to monitor and mitigate those risks.

## Terms of Reference

- Review and reassess the adequacy of the Audit Committee's Terms of Reference at least once in each Board term.

## CEO Performance Appraisal Committee Terms of Reference, Appendix B

The CEO Performance Appraisal Committee, in close consultation with the CEO, will establish an evaluation tool and process to ensure an annual appraisal of the CEO's performance is carried out in a timely, objective, and constructive manner.

The CEO's performance evaluation is based on the CEO's Job Description, the Strategic and Business Plan achievements, overall organizational performance, and the CEO's annual goals. The process will be collaborative and focus on achieving the priorities identified in the Library's Strategic Plan, professional development of the CEO and the future of the organization.

The Committee to conduct the review will be composed of the Chair and Vice-Chair of the Burlington Public Library Board plus a minimum of one additional BPL Board Member. The term of membership will be 2 years, aligned with the term of the Board Executive positions.

## Annual Performance Appraisal Process

- The annual review will take place in the February/March time period for the previous year with an optional interim interview in the June - July time frame.
- The Committee will develop one consolidated appraisal form including rankings based on consensus reached by the Committee and confirmed by the Board
- The CEO will complete a self-appraisal using the same CEO Performance Review template and propose annual goals
- The CEO and the Committee will meet to discuss the Board evaluation, the CEO's self-appraisal and proposed annual goals
- The goals will be aligned with the Board's strategic priorities as identified in the Library's Strategic Plan
- The CEO may request an opportunity to address the entire Board regarding the consolidated evaluation
- A final version of the form will be developed based on the discussion; the form will be signed by the Chair of the Board and the CEO; the Chair will provide a report to the BPL Board at the March Meeting including the list of goals for the upcoming year
- The review form will be kept permanently in the CEO's file depending on the outcome of the performance appraisal, the Committee will recommend advancement on the salary grid.

## CEO Recruitment and Probationary Committee Process

The Board will strike a Selection Committee to oversee the recruitment and probationary appraisal process for a new CEO if needed during the Board term. That Committee will work with the Human Resources Manager in contracting the service of an executive recruitment firm and will participate in short-listing and preliminary interviews of shortlisted candidates. The full Board will be involved in final interviews of CEO candidates. The CEO Selection Committee will conduct the 6-month probationary review with input from the full Board.

## Probationary Performance Appraisal Process

- New appointees to the position of CEO of Burlington Public Library will serve a 6-month probation period which is considered an extension of the employee selection process.
- At the end of the 6-month period (earlier if needed) the CEO Selection Committee in consultation with the full Board will conduct a probationary appraisal interview of the CEO.
- Depending on the outcome of the probationary Performance Appraisal the CEO Selection Committee will recommend to the full Board:
  - Permanent appointment to the position of CEO in the event of successful performance and achievement of objectives and expectations.
  - Dismissal, in the event of significant performance issues. Significant performance issues could include gross misconduct, illegal activity or other behaviour potentially damaging to the reputation of the Library.

The probationary appraisal form will be retained in the Chief Executive Officer's file permanently.

## Unsuccessful Probations

If the CEO is not meeting the recognized standard of performance during the initial 6-month probationary period, the CEO Selection Committee in consultation with the Board, will discuss the issues with the CEO to seek to resolve them. If discussions do not result in improvement, a formal interview will be conducted. The CEO Selection Committee may choose to issue a formal warning, or if an action justifies; immediate dismissal, terminate employment.

## Disciplinary Process

If the CEO is not meeting recognized standard of performance, the CEO Performance Appraisal Committee will consult with legal counsel and the City of **Burlington's Chief Human Resources Officer (CHRO)** regarding the process to be followed. With input from the full Board and advice from legal counsel, the CEO Performance Appraisal Committee will discuss these issues with the CEO. If the CEO's response is not satisfactory, a written warning will be issued at a formal interview. This warning will clearly identify issues and set steps and target dates required to resolve the problems. All verbal and written interactions in the disciplinary process will be guided by advice from legal counsel. If attempts to resolve the problems are unsuccessful or if an action justifies immediate dismissal, the CEO's employment will be terminated.

## Nominating Committee Terms of Reference, Appendix C

### Purpose

The Nominating Committee is a standing committee of the Board responsible for identifying, recruiting, and recommending qualified candidates for Executive and Standing Committee elections.

### Membership

The Committee shall consist of a minimum of 1 member of the Board of Directors who is not seeking an executive role. The term of membership will be 2 years, aligned with the term of the Board Executive positions.

### Duties:

The Nominating Committee shall:

- Establish and oversee the nomination process for Board positions
- Ensure that candidates identified for executive or standing positions are interested and have capacity for the roles that they are nominated for
- Recommend a slate of candidates to the Board for approval
- Seek information from Board members and CEO as necessary to fulfill its responsibilities.

- Effective Date: January 21, 2021
- Motion #/Date: #21-03, January 21, 2021
- Projected Review Date: 2026
- Amended Dates: #21-58, October 28, 2021; #23-47, September 28, 2023; #24-45, June 27, 2024
- Associated Documents:

## 7. Information Items: 7.1 CEO Report – April Update

### Table of Contents

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Inspire Discovery with Diverse Collections, Services and Spaces .....	2
Create a Workforce Culture Driven by our Organizational Values.....	4

### Purpose

The CEO report for April 2025 summarizes key activities that support the priorities outlined in BPL’s [2021-2025 Strategic plan](#). This report covers items that are not part of the Board package.

### Enhance Community Well-being



### My Backyard with Community Development Halton

On March 29, BPL hosted the My Backyard program facilitated by Community Development Halton staff and peer researchers. The event included a short

presentation about the Learning From Lived Experience project before setting off on a group walk. Together, attendees visited a few locations that represent the daily struggles of unhoused neighbours and listen to their stories, and personal experiences. Read more about the event on the Community Development Halton [blog](#).

## CBC – Ideas for a Better Canada

CBC's Ideas for Better Canada 4-episode series will air next week [April 21-24](#), closing out with the Burlington episode on Thursday, April 24. The series was designed as an opportunity to explore the health of Canada's democracy through cross-country discussions that focus on local solutions with the potential to inspire national change. We are grateful for the opportunity to participate in this engaging and informative series to share the essential role of the Library in supporting our democracy.

## Inspire Discovery with Diverse Collections, Services and Spaces



## Burlington Lyrics & Poetry Festival

BPL's 4<sup>th</sup> Annual [Burlington Lyrics & Poetry Festival](#) is well underway. Events have been well attended. In branch blackout poetry and window decal poem activities have been popular. This year's events wrap up on Wednesday, April 30 with the annual Lyrics & Poetry Open Mic.





## Aldershot Branch – Temporary Closure for Repairs

The [Aldershot Branch](#) will close on Saturday, May 3 at 5 pm and reopen on Monday, June 2 at 9 am. The outdoor book drop will be closed during the repairs. Due dates for items checked out at Aldershot will be extended until after reopening. Family Storytime will take place every Tuesday in May from 10:30 to 11:30am, in the community room at Aldershot Pool, located at 50 Fairwood Place West. We'll be excited to welcome the community back to the branch in June just in time for summer.



## Seed Library Launch

On April 1, BPL launched the Seed Library's 2025 [seasonal seeds collection](#). BPL's [Seed Library](#) is one of the many ways BPL collections support residents who want to live more sustainably. BPL cardholders are invited to checkout up to 3 packets of seeds. Customers are invited to borrow, sow & grow and return seeds to the library at the end of the growing season to help cultivate BPL's seed collection.



## Bookmark Contest Winners

March 24, BPL announced the [2025 Bookmark Contest Winners](#). Over 400 entries were received, and 1,900 votes were cast. This year's winners are:

- Jenna L. (5 and under) - inspired by Party Book
- Alex C. (6-8 years old) - inspired by Sento the Koi by Robert Wilmes
- Daniel G. (9-12 years old) - inspired by El Misterio De Los Mayas by R.A. Montgomery
- Juhi S. (13-17 years old) - inspired by Tales of India by Svabhu Kohli and Viplov Singh
- Vibha V. (18+) - inspired by White Nights by Fyodor Dostoevsky



## Waterfront Sculpture Trail Augmented Reality Experience

BPL is growing our collaboration with the Burlington Waterfront Sculpture Trail (BWST). The BWST is a temporary sculpture exhibition throughout Spencer Smith Park and various downtown venues.

In addition to the [BWST Booklist](#) on our website, at Central you will be able to view two sculptures from the Royal Botanical Garden's (RBG) Hendrie Garden with a little help from Augmented Reality. Actually, a tech company based in Burlington, has scanned the sculptures in the Dan Lawrie International Sculpture Collection at RBG to make this possible.

## Updates to Collection Borrowing Parameters

As part of our continuous endeavour to improve access to BPL collections. Effective April 15, BPL simplified [borrowing limits](#) based on valuable feedback from staff and customers. We've adjusted and consolidated the overall number parameters to simplify the customer experience.

## Create a Workforce Culture Driven by our Organizational Values.

### IT Upgrades

During the month of April, the IT team made updates to the Library's firewall. These improvements necessitated a series of short service disruptions. The work was scheduled at off peak times to limit the impact of the disruptions. On April 22nd, BPL will be moving to a new Voicemail server.

### Report Author

Respectfully submitted: Lita Barrie, Chief Executive Officer

## 7. Information Items: 7.2 Quarterly Reports

### Purpose

To provide the Library Board with the quarterly information update reports for Q1 2025.

### Background

First cycle for the quarterly reports for 2025.

### Discussion

The following four reports are included as attachments:

#### A. Performance Measures Indicators

We saw some drops in Q1 over last year, this was due to closures. BPL was closed 33 hours system wide in February due to inclement weather; closed 2 full days, closed early one day, and opened late on a Sunday for the Tansley Woods Branch and Central Library. Aldershot was closed for 15 days due to water damaged related to a fire in one of the residential units. Programming is largely paused at Aldershot until the full repairs are completed in May. These closures affected all areas of service except for online where BPL saw increases of 7% for online visits and 6% for digital circulation over Q1 2024.

#### B. Strategic Plan

The Q1 Strategic Plan report identifies the key initiatives to be completed in 2025 along with the target measures and projected timelines.

In 2024, BPL exceeded our REACH target of a 5% increase over the 2019 benchmark with an incredible 273% increase. This increase is in alignment with the 277% increase. The 2024 Economic Impact Statement has been completed, and BPL saw an increase to \$318 per resident from \$303 in 2023.

#### C. Governance Calendar and Annual Workplan

Annually, the Library Board identifies and tracks major governance responsibilities and key annual objectives. The Library Board governance calendar and work plan is updated quarterly to enable the Library Board to track progress throughout the year. The Board

has completed all Q1 deliverables except for the IT report which is being provided at the April meeting.

#### D. HR and H&S Update

The summary page highlights the key insights related to Q1.

## Financial Considerations

An ongoing monitoring of performance measures and key indicators is part of effective financial stewardship.

## Strategic Implications

These reports seek to align with the current strategic plan to enable the Board to monitor and ensure that the Library is advancing strategic priorities.

## Equity, Diversity & Inclusion Considerations

Quarterly performance reports positions BPL to better provide analyze those equitable services are being provided to our customers. Guided by our strategic priorities, staff are identified metrics that will allow BPL to monitor progress in advancing equity, diversity, and inclusion both internally as an organization and in the provision of services to the community we serve.

## Sustainability Considerations

BPL's Sustainability Plan focuses on climate change mitigation, adaptation and climate equity considerations. The Governance calendar and Strategic plan reports track actions and initiatives in support of this plan.

## Risk Management

The regular review of the quarterly performance reports by the Board provides oversight, allowing the Board to assess the effectiveness of activities and use of resources, measure progress towards budget goals and strategic plan implementation.

## Policy

There is no applicable policy.

Respectfully submitted by: Lita Barrie, Chief Executive Officer

PERFORMANCE MEASURES INDICATORS

BURLINGTON PUBLIC LIBRARY

First Quarter 2021-2025

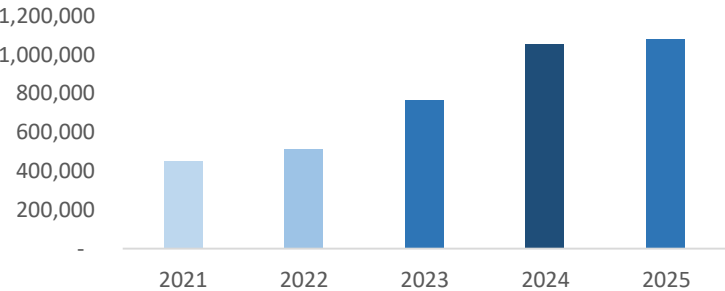


Total Visits

The total number of in-person and BPL website visits

Q1 Total	Change 2024	Change 2023	Change 2022	Change 2021
1,081,229	2%	41%	110%	139%

Total Visits

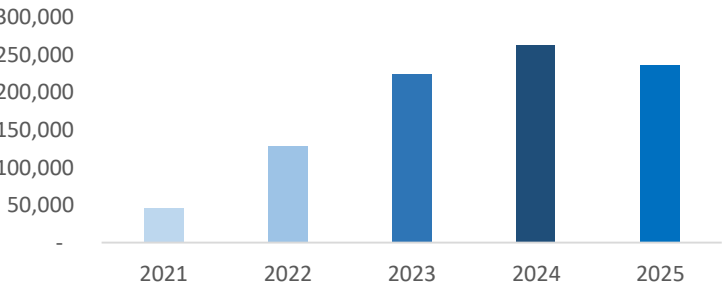


In-Person Visits

Number of in-person visits to BPL's branches

Q1 Total	Change 2024	Change 2023	Change 2022	Change 2021
237,717	-10%	6%	85%	415%

In Person Visits

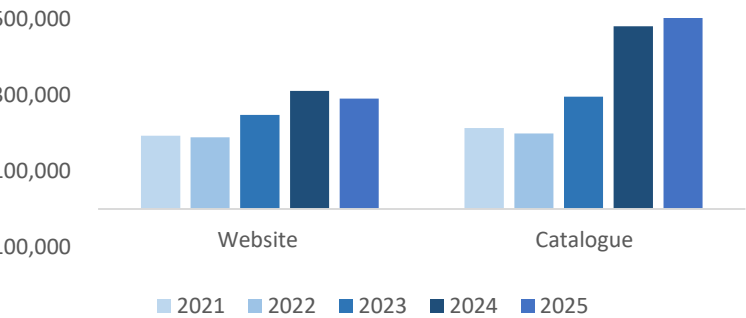


Online Visits

Number of visits to BPL's website & catalogue

Q1 Total	Change 2024	Change 2023	Change 2022	Change 2021
843,512	7%	55%	118%	108%

Online Visits



# PERFORMANCE MEASURES INDICATORS

## BURLINGTON PUBLIC LIBRARY

First Quarter 2021-2025

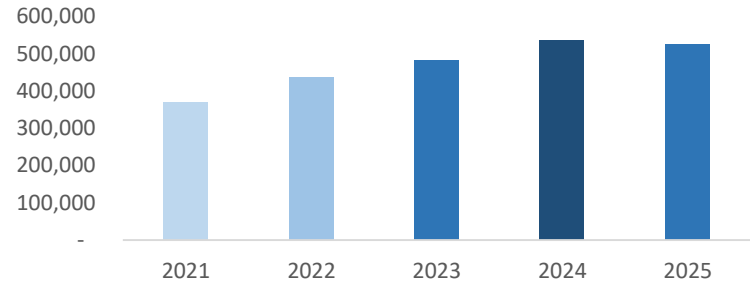


### Total Circulation

The total of physical and digital circulation

Q1 Total	Change 2024	Change 2023	Change 2022	Change 2021
524,134	-2%	9%	20%	42%

### Total Circulation

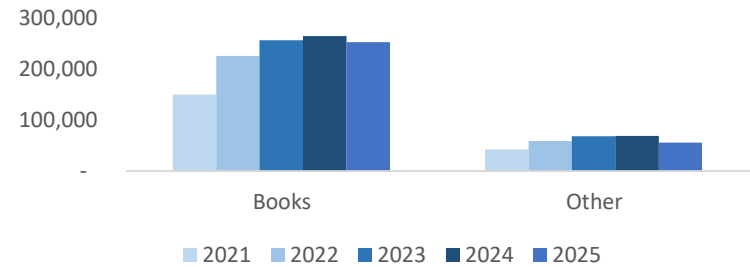


### Physical Circulation

Number of customer checkouts and renewals

Q1 Total	Change 2024	Change 2023	Change 2022	Change 2021
307,867	-7%	-5%	9%	61%

### Physical Circulation

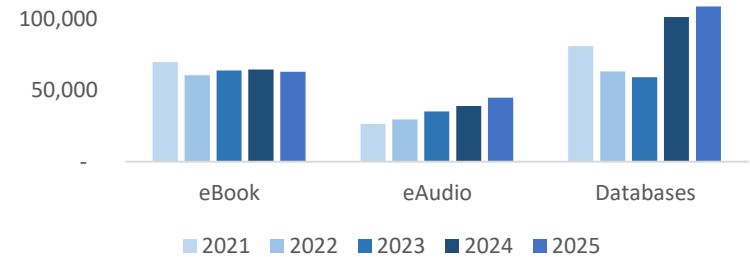


### Digital Circulation

Number of electronic checkouts

Q1 Total	Change 2024	Change 2023	Change 2022	Change 2021
216,267	6%	37%	41%	22%

### Digital Circulation





# PERFORMANCE MEASURES INDICATORS

## BURLINGTON PUBLIC LIBRARY

First Quarter 2021-2025

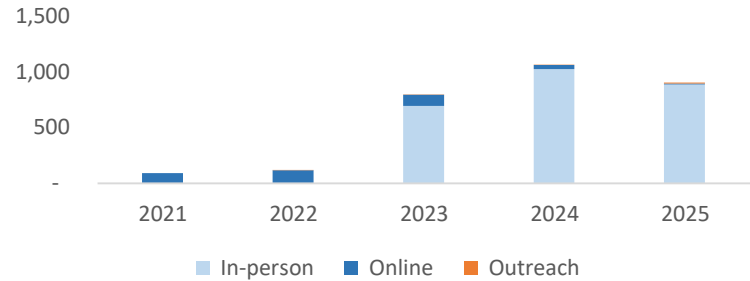


### Classes & Events Offered

Number of classes and events offered

Q1 Total	Change 2024	Change 2023	Change 2022	Change 2021
902	-15%	13%	664%	891%
YTD	In-person	Online	Outreach	
2021	-	91	-	
2022	-	117	1	
2023	692	101	3	
2024	1,021	39	2	
2025	884	8	10	

### Classes & Events Offered

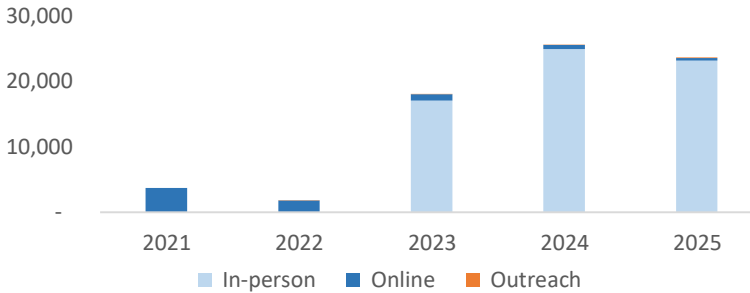


### Classes & Events Attended

Attendance at classes and events offered

Q1 Total	Change 2024	Change 2023	Change 2022	Change 2021
23,638	-8%	31%	1195%	538%
YTD	In-person	Online	Outreach	
2021	-	3,705	-	
2022	-	1,803	23	
2023	17,026	1,005	56	
2024	24,928	633	31	
2025	23,132	397	109	

### Classes & Events Attended

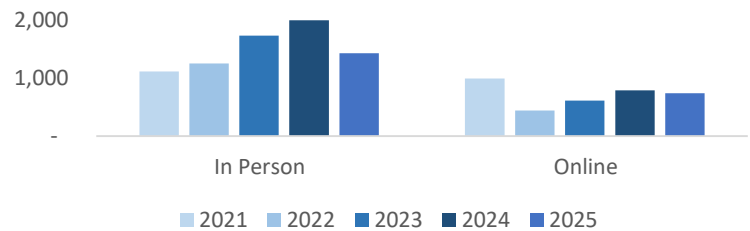


### New Members

Number of created in-person & online memberships

Q1 Total	Change 2024	Change 2023	Change 2022	Change 2021
2,159	-22%	-7%	28%	3%
<div>Total Active Members 93,322</div>				

### New Members



## PERFORMANCE MEASURES INDICATORS

### BURLINGTON PUBLIC LIBRARY

First Quarter 2021-2025

Term	Definition
Total Circulation	all physical library items and circulating digital items checked out and renewed
Physical Circulation	all physical library items checked out and renewed in person and online
Book Circulation	checkout and renewal of all items in book format, including book kits
Other Circulation	checkout and renewals of all physical items, excluding books
Digital Circulation	all circulating electronic/digital items checked out and renewed online; eBook, eAudiobook and circulating databases
eBook Circulation	checkout of eBooks accessed through Overdrive from BPL and the More to Borrow partner libraries
eAudiobook Circulation	checkout of eAudiobooks accessed through Overdrive from BPL and the More to Borrow partner libraries
Database Circulation	circulating electronic resource subscriptions for information, courses and entertainment (e.g. eMagazines, Pressreader)
Checkouts	items signed out of the library using a library card, either physical or digital
Renewals	extending time items are checked out without returning the item
New Members	new library card registrations both in person and online
In-person Members	customers who registered for their library card in a library branch
Online Members	customers who registered for their library card online through library website
Total Active Members	library cardholders who used their library card in the past 2 years, both in-person and online
Programs & Events Offered	programs and events the library provided to the community; in-house, online and outreach
Programs & Events Attended	customers and members of the community that attended programs and events the library provided; in-house, online and outreach
Programs & Events - In-house	programs run within the library led by a staff member or partnered with a community organization
Programs & Events - Online	programs run virtually either live or previously recorded
Programs & Events - Outreach	library staff go out into the community to events to promote the library service and/or programs
Total Visits	total of in-person visits to BPL branches and online visits to the library website and the library catalogue
In-Person Visits	customers entering the library branches
Online Visits	customers access the library website and the library catalogue through a computer or device
Website Visits	customers access the library website through a computer or device
Catalogue Visits	customers access the library online catalogue through a computer or device

# 2021-2025 Strategic Priorities



## 1. Enhance community well-being.

Strengthen relations with community partners to support community needs through programming and other library services.

- Anti-racism & inclusion
- Healthy living with active aging focus

Enable the Library to make informed and data driven customer services and budgetary decisions.

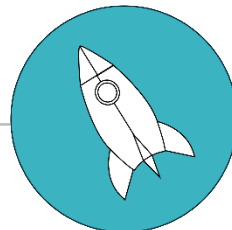
- Systems for collecting, segmenting, analyzing, and reporting data
- Measurable Key Performance Indicators (KPIs)

Enhance and support digital inclusion and literacy through the continued research, development, and delivery of technology for use in and outside of the library.

- Access to digital technology as a priority
- Current & emerging software and equipment

Map pathways to carbon neutrality and develop a plan to reduce our carbon footprint.

- Efficiency of operating systems: Lighting & temperature controls
- Reducing waste



## 2. Inspire discovery with diverse collections, services, and spaces.

Develop audience-specific strategies to increase public access and their engagement with reading & library services.

- Staff-led reading & collections recommendations
- Diverse and inclusive collections and services
- Review customer feedback and trends

Using an equity lens, create a strategic roadmap for our physical spaces and technology to support the Library's vision as an inspiring place that sparks curiosity and discovery.

- Reimagined use, flexibility and design of our spaces
- Makerspace

Extend our physical presence in the community.

- Larger branch capacity in New Appleby catchment area
- Reimagined accessible and alternate service points



## 3. Create a workforce culture driven by our organizational values.

Identify and align staff skills, tools, and motivation that are centered on our organizational values of accountability, collaboration, innovation, and learning.

- Renewed performance & learning approach
- Technology knowledge as a priority

Create a positive, welcoming, and memorable journey for all customers.

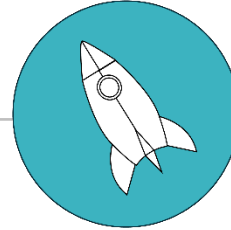
- Customer first culture
- Customer satisfaction KPIs



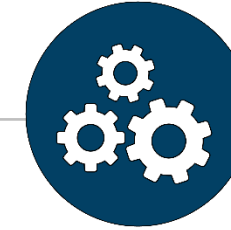
# Strategic Impact Goals, Measures & Targets



*Community  
Well-being*



*Inspire  
Discovery*



*Workforce  
Culture*

## OVERARCHING IMPACT GOALS:

1. Contribute to the overall well-being and better quality of life for all Burlington residents;
2. Enable Burlington to be an engaged and sustainable community advanced by curiosity and discovery.
3. Provide services and support that assist individuals in participating in an informed and literate Burlington.

## OVERARCHING SUCCESS MEASURES & 5 YEAR TARGETS:

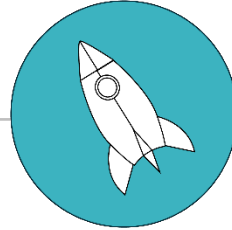
		2025 Target	2019 Benchmark	Definition of KPI
1. Our <b>REACH</b>	5% increase	97,694	93,042	#Active Memberships; #New memberships; #Partnerships & Social Media Engagement; #Outreach participants
2. Our <b>USE</b>	10% increase	5,622,048	5,110,953	#CKO, #Visits (in person & online), Program Attendance; WIFI & PAC Usage
3. Our <b>VALUE</b>	maintain high value return to pre-COVID economic impact	\$371 per resident	\$371 per resident	BPL utilized the economic impact developed by the Martin Prosperity Institute in partnership with the Toronto Public Library

**BENCHMARK YEAR FOR TARGETS WHERE DATA IS AVAILABLE: 2019**

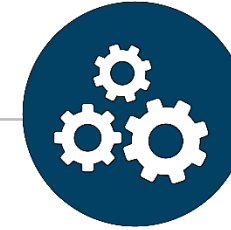
# Strategic Impact Goals, Measures & Targets



*Community  
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*Inspire  
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## OVERARCHING IMPACT GOALS:

1. Contribute to the overall well-being and better quality of life for all Burlington residents;
2. Enable Burlington to be an engaged and sustainable community advanced by curiosity and discovery.
3. Provide services and support that assist individuals in participating in an informed and literate Burlington.

		<b>2024 % Change</b>
1. our <b>REACH</b>	5% increase	+274%
2. our <b>USE</b>	10% increase	+36%
3. our <b>VALUE</b>	maintain high value	\$318 per resident

# Strategic Plan Scorecard with 2025 Initiatives & Targets – Q1 Update

Perspectives	#	Strategic Objectives	KPI's	Target	Initiatives	Timeline & Results
Customers/Stakeholders	C1	Strengthen relations with community partners to support community needs through programming and other library services.	Completion	Implement assessment rubric	Implement Collaboration & Outreach Framework to assess and nurture partnerships that align with BPL's mission, vision, and values	Q4
	C3	Extend physical presence in the community	Increase our reach	Open new New Appleby location 2025	Move to new location in fall 2025	Q3
	C4	Create a positive, welcoming and memorable journey for all customers	Customer satisfaction survey	Maintain 90% or higher agreement with statement: The Library has a positive impact on my life.	Customer Satisfaction Survey to add strategic planning component for 2025	Q3

# Strategic Plan Scorecard with 2025 Initiatives & Targets – Q1 Update

Perspectives	#	Strategic Objectives	KPI's	Target	Initiatives	Timeline & Results
Internal Business Processes	B1	Enable BPL to make informed and data driven customer services	Access to service data to inform planning	Completion	Using collections data to inform and report on purchasing decisions in response to the evolving economic climate	Q4
		Using an equity lens, create a strategic roadmap for our physical space, reimagined use, flexibility and design of BPL spaces and technology to support the Library's vision as an inspiring place that sparks curiosity and discovery.	Customer satisfaction with library spaces	Completion	Advance Central Wayfinding Project to unify BPL's approach to accessible signage and service navigation. Pivoting away from digital wayfinding kiosks, inform next steps based on Rick Hansen Accessibility Certification Program and AI .	Q4
	B2	Enhance and support digital inclusion & literacy through the continued research, development, and the delivery of technology for use in and outside of the library.	Customer satisfaction with technology services - Customer survey	Increase by 2% over 2022 Customer survey result of 63% by 2025	Launch Alton MakerStation Implement 2025 actions from Digital Equity Plan	Q3 Q4
		Map pathways to carbon neutrality and develop a plan to reduce our carbon footprint.	Define measures and targets	Completion	Complete BPL Sustainability Plan 2025 Action item	Q4
	B3					



# Strategic Plan Scorecard with 2025 Initiatives & Targets – Q1 Update

Perspectives	#	Strategic Objectives	KPI's	Target	Initiatives	Timeline & Results
Learning & Growth	L1	EDI Systemwide training Program	Great Place to Work data - Training & Development Indicator	100% completion first 3 months of employment	Implement EDI system training as part of onboarding process for all new employees	Q4
	L2	Increase BPL staff technology knowledge as a priority	Bridge Survey	Benchmark against 2024	Implement 2025 actions from Digital Equity Plan	Q4
	L3	Identify and align staff skills, tools, and motivation that are centered on our organizational values of accountability, collaboration, innovation and learning	Great Places to Work Certification - annual employee engagement survey rating	Achieve Great Places to Work certification annually with overall trust index average rating exceeding 80%.	Great Places to Work Survey scheduled for November 2025	Q4
Financial Stewardship	F1	Enable BPL to make informed and data driven customer services and budgetary decisions	Operating Budget	2026 Approved budget	Achieve 2025 Business Service Plan within approved operating budget guidelines.	Q4
			Capital Budget	2026 Approved budget	Complete 2025 Capital Projects as outlined	Q4
			Economic Impact	return to pre-Covid values	2024 Economic Impact report to Library Board in April 2025.	Completed - Increased per resident value from \$303 to \$318



**Library Board –2025 Governance Calendar & Workplan FINAL**

Task or Deliverable	Area of Focus	Target date	Status	Notes
<b>Q1</b>				
Board Self-Evaluation Report	Governance	January	complete	
Annual Board Approval of the Health & Safety Policy	Governance	January	complete	
Audit Meeting - Prepare for 2023 Audit	Audit/Risk Management	January	complete	no formal meet reviewed audit plan via email
Review Q4 2024 Metrics Reports	Governance	January	complete	
Approve Q4 2024 Financial Statements	Financial Oversight	January	complete	
Attend Ontario Library Association SuperConference	Board Development	January	complete	Optional 2 Board Members attended the OLBA Bootcamp
Executive& Committee Elections	Governance	January	complete	
Receive 2024 Requests for Reconsideration Report	Governance	February	complete	
Board Retreat	Strategic Planning	February	complete	
CEO Performance Review	Governance	Feb/Mar	complete	
IT & Digital Equity Report	Governance	March	in progress	Digital Equity report presented in March IT part of Risk Plan
Review General Human Resources Policy	Policy Review	March	complete	
Board Development: Service Pillars	Board Development	March	complete	Shared at February meeting
<b>Q2</b>				
Approve Q1 Financial Statements	Financial Oversight	April		
Review Q1 Metrics Reports	Governance	April		
Review Risk Management Policy	Policy Review	April		
Review Finance Policy	Policy Review	April		
Board Development: Makerspaces	Board Development	May		
Review & Approve 2024 Audited Statements	Audit/Risk Management	April or May		
Review Senior Management 2024 Expenses	Audit/Risk Management	April or May		
Review 2024 Risk Management Report & 2025 Plan	Audit/Risk Management	April or May		
Receive 2024 Economic Impact Statement & Annual Report	Governance	April or May		
Approve Comprehensive Facilities Plan	Strategic Planning	May		
Receive Advocacy Report	Governance	May		
Review Draft 2026-2027 Strategic Planning	Governance	June		
Board Development: New Appleby Relocation	Board Development	June		
Review Programming & Partnership Policy	Policy Review	June		
<b>Q3</b>				
Receive Q2 Financial Statements by email	Financial Oversight	August		
Approve Q2 Financial Statements	Financial Oversight	September		
Approve annual Library Closures Calendar for 2026	Governance	September		
Approve 2026 Capital Budget Submission	Financial Oversight	September		
Approve 2026 Operating Budget Submission	Financial Oversight	September		
Approve 2026-2027 Strategic Plan	Strategic Planning	September		
Received 2025 Customer Satisfaction Survey Report	Strategic Planning	September		
Receive Q2 Metrics Reports	Governance	September		
Review Fees & Charges	Policy Review	September		
<b>Q4</b>				
Approve Q3 Financial Statements	Financial Oversight	October		
Draft 2026 Strategic Planning Proposal	Strategic Planning	October		
Receive Q3 Metrics Reports	Governance	October		
Receive Advocacy Report	Governance	October		
Receive the Multi-Year Accessibility Plan Report	Governance	October		
Receive Sustainability Plan Report	Governance	October		
Review Accessibility Policy	Policy Review	October		
Board Development: Local History & Burlington Digital Archive	Board Development	October		
Review Donations, Sponsorship Policy	Policy Review	November		
Review Naming Rights Policy	Policy Review	November		

Receive Fund Development Report	Financial Oversight	November
Receive Equity, Diversity & Inclusion Report	Governance	November
Approve Board Self Evaluation Survey Tool	Board Development	November
Conduct Board Self Evaluation	Board Development	November
Review Equity, Diversity and Inclusion Policy	Policy Review	November
Board Development: Halton Information Providers	Board Development	November
Appoint 2026 Executive Nominating & CEO Review Committee	Governance	November
Approve 2026 Board Governance Calendar & Workplan	Governance	November

## Staffing & Recruitment

Headcount	
Full Time	58
Part Time	81
<b>Total</b>	<b>139</b>

Organizational Voluntary Turnover Rate				
Q1	Q2	Q3	Q4	YTD
1.44%				<b>1.44%</b>

Recruitment – At a glance					
	Q1	Q2	Q3	Q4	YTD
Number of Positions Posted	5				5
Number of Applicants	978				978
Number of Positions Hired – Externally	3				3
Number of Positions Hired – Internally	2				2
Number of Positions Not Filled	0				0
Fill Rate	100%				100%
90 Day Retention Rate	100%				100%
1 Year Retention Rate	100%				100%

## Staff Health and Wellness

Health and Safety					
Type	Q1	Q2	Q3	Q4	YTD
First Aid Injuries	2				2
Lost Time Injuries *	1				1
WSIB Injuries	1				1
Staff on STD	1				1
Staff on LTD	0				0

## Onboarding Survey

Participation Rate
<b>100%</b>

Overall Onboarding Score
<b>97%</b>

## Summary Page

### **Health and Safety**

\* The 1 approved WSIB claim also resulted in lost time; they are the same claim.

## 7. Information Items: 7.3 Economic Impact & Annual Report

### Purpose

To share the 2024 Economic Impact and Annual Report with the Board.

### Background

#### Economic Impact

Economic Impact is the amount of economic benefit that the Library's operations bring to the community, directly and indirectly generated through its people, products, and services.

How it is calculated:

The model used to determine the economic impact was developed by the Martin Prosperity Institute on behalf of Toronto Public Library in 2013. The model has been adopted by many library systems in Ontario since then as a tool to quantify the impact public libraries have in our communities. To calculate the total economic impact of the library, three measures are used:

1. The monetary value of products and services that are only possible to get because the library is open. In economic terms, these are direct tangible benefits that represent savings to Burlington residents. The out-of-pocket monetary value of the library to Burlington residents is calculated by figuring out what it would cost to buy a comparable library service in the open market. For example, the price to buy an eBook from an online store compared to the price to borrow an eBook from the library.
2. The amount the library directly spends to operate, including capital improvements, employment, and collection items. The Library must spend funds to keep buildings safe and comfortable, computers up-to-date, collections and services current and responsive, and staff paid.
3. The ripple effect of the library's direct spending to operate are in turn spent in the community and contribute to Burlington's economy and quality of life. These are

indirect tangible benefits. The Library contributes to Burlington’s economy by doing business with local contractors and service providers, buying locally, and employing people who live locally, shop locally, and support local organizations.

## Discussion

In 2024, Burlington Public Library created over \$59 million in total economic impact and a 354% return on investment to the City of Burlington. For each Burlington resident, the Library provided \$318 in economic value.

The Library provided \$36.5 million in direct tangible benefits to the community in 2024 in the following ways (2023 and 2019 comparators in brackets):

\$29.0M for borrowing library items (\$27.6M, \$24.7M)

\$2.8M for reference questions and use of online resources (\$3.0M, \$12.5M)

\$1.1M for attending programs (\$0.9M, \$3.3M)

\$1.7M for technology use and Wi-Fi access (\$1.9M, \$5.1M)

\$1.9M for using meeting/study space (\$1.4M, \$2.2M)

One of the KPI’s identified in the Strategic Priorities Balanced Scorecard is to return to pre-COVID Economic Impact values. Below is a summary of the overall economic impact for 2024 with 2023, and 2019 comparisons:

	2024	2023	2019
Total Economic Impact	59,521,209	56,681,235	68,025,557
Impact per Dollar Spent	\$ 4.54	\$ 4.55	\$ 5.96
Impact per Burlington Resident	\$ 318	\$ 303	\$ 371
Impact per Burlington Household	\$ 795	\$ 757	\$ 953
Total Direct & Indirect Tangible Benefits	\$ 46,422,837	\$ 44,232,898	\$ 56,609,516
Return on Investment	354%	355%	498%
Average Value of One Open Hour	\$ 1,494	\$ 1,381	\$ 1,855
Average Cost of an Open Hour	\$ 560	\$ 518	\$ 582
Total Value of Library Open Hours	\$ 32,020,911	\$ 30,233,119	\$ 33,662,942

In the 2024 results, we can see the continued trend of recovery from the pandemic impacts. Both the number of households and the number of Burlington residents have risen based on the 2021 Census data which makes it more difficult to achieve 2019 levels of impact per resident and household.

The total value of open hours considers the value of direct tangible benefits less the value of digital resources that remain available even when library doors are shut. Despite increased funding directed to digital resources, along with the increase in open hours of almost 20% since 2018 the average value of one open hour is moving towards the 2019 value.

## 2024 Annual Report

The 2024 Annual Report highlights key achievements in the year such as more than 2 million items borrowed, nearly 1 million in-person visits, opening the Discovery Space, and the creation of exciting new collections, among others. These documents together are a great overview of the impact that BPL has on the community.

## Strategic Implications

The calculation of the economic impact each year aligns with the current strategic plan under Strategic Goal 1: Enhance Community Well-being to support BPL to make informed and data driven customer services and budgetary decisions.

## Equity, Diversity, and Inclusion Considerations

BPL continues to build and adapt collections, programming, and services to best meet the needs of all members of the community. Examples of achievements in this area in 2024 as outlined in the Annual Report include the introduction of new items to the collection such as grief and mindfulness kits and making services easier to use such as printing and copying.

## Sustainability Considerations

BPL's Sustainability Plan focuses on climate change mitigation, adaptation and climate equity considerations. As BPL implements actions from this plan, the Library's Annual Report will be a key document for communicating this work to Stakeholders.

## Risk Management

Measuring the Economic Impact of BPL and the celebration of initiatives and services through the annual report is an important tool to help communicate the value BPL brings to the community.

## Report Author(s)

Respectfully submitted by Nicole Tewkesbury, Director, Finance & Infrastructure



# 2024

# Annual Report





# A Year of Connection

In 2024, BPL members used the library online more than ever, with a 40% increase in digital books and resources borrowed or accessed. Website visits to bpl.on.ca topped 3 million, an increase of half a million in 2023, and social media interactions soared!

Even with the growth of digital, in person space and collections remain important to the community. With 982,644 visits to the library in 2024, we slightly exceeded our 2019 pre-pandemic visits. Library customers created in our MakerSpace, relaxed in the Reading Garden, studied in our quiet spaces, and accessed a wide variety of items like books, community access passes and technology.

## 2024 In Review

### Exploring STEAM in BPL's new DiscoverySpace

Since it opened in January 2024, BPL's new hands-on exploration zone at Central Branch has been helping kids explore STEAM (Science, Technology, Engineering, Arts, Math) concepts. The space has a variety of fun, self-directed activities—including materials for tinkering and building, a LEGO wall, and a computer for digital art and music.

### More to Borrow

>> 700,000+ More eBook Titles

Digital books are hugely popular, so we added more eBooks through Hoopla, our digital streaming partner.

### >> New Board Game Collection

After the success of introducing jigsaw puzzles to borrow, customers asked for more recreational items. So, in 2024, we added 20 board games to our collection!

### >> New Digital Resources

Last year, two new resources joined our always-available online collection: MorningStar Investment Center and Britannica Library. Free to access from home with your library card or at the library without a BPL card!

### >> New Physical Resources

New for 2024, members can now borrow Portuguese books from our World Languages Collection for children and adults! For kids, we added Yoto card packs to provide more listening options for Yoto audio players, as well as grief and mindfulness kits.

2,097,433  
total items  
borrowed in 2024

Together, we saved  
\$23,105,511.85  
by borrowing  
physical books  
and items from the  
library in 2024

95%  
of BPL Customer  
Satisfaction Survey  
respondents said the  
library has a positive  
impact on their life

89,000+  
people attended  
programs at BPL

700+  
people signed up  
for BPL Reading  
Challenge  
2,000+  
kids participated in  
Summer Reading  
Club

83,000+  
visits to the  
DiscoverySpace  
in 2024

## Preserving Local History

Library customers can explore more about their local history! We added 14 new collections to our Burlington Digital Archive, an online portal that houses the digitized local history collections, and to our Local History Room.

## Connecting Through Programs & Events

Burlington residents experienced a world of learning and connected with others through tech talks, book clubs, storytimes, wellness sessions, summer reading programs, and much more. Our two annual festivals—Lyrics & Poetry Festival and Burlington Literary Festival—returned with author talks and workshops. In the fall, book lovers enthusiastically responded to our new BPL Reading Challenge to explore the read less travelled in 2025.

## Shaping Your Future New Appleby Branch

Construction continues on the future New Appleby Branch, which will be located in the Robert Bateman Community Centre. In 2024, we heard from more than 400 community members through a survey, in person and Zoom sessions to shape the future of the new branch. Burlington residents can look forward to a lot more space, books, and resources to enjoy at the new location!

## Printing, Copying & Scanning Made Easier

In October, we replaced and upgraded our printing system at our six full-service branches to make it even easier to print, copy, and pay for printouts. Customers can now print documents from a library computer, personal computer, or their phone. With the addition of a new ScanEZ system at two locations, users can now restore old photos, convert handwritten letters into other languages, and scan even faster.

## A Great Place to Work

For the third year in a row, BPL was certified by Great Place to Work, ranking highly in workplace culture, job satisfaction, and compensation, among other factors. We are grateful for our incredible team of staff who make BPL a great place to work.



## Revenue

Municipal contribution: \$12,430,716

Provincial grant: \$229,403

Internally generated: \$631,062

Burlington Public Library is a registered charitable organization that gratefully accepts donations.

Visit [bpl.on.ca/about/donations](https://bpl.on.ca/about/donations) for more information.

## Expenditures

Employee costs: \$9,263,977

Amortization: \$1,088,847

Building costs: \$2,097,539

Operating costs: \$417,930

Automated systems: \$484,011

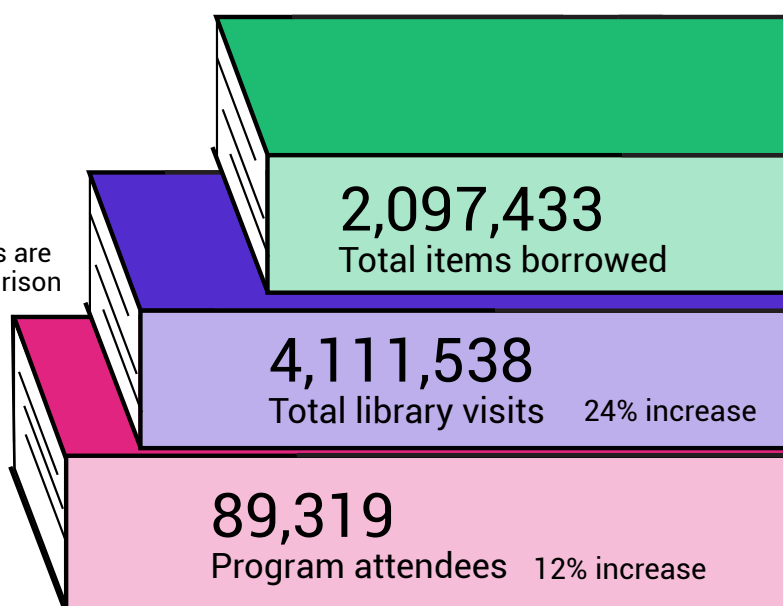
Digital materials & processing: \$712,668

Annual deficit: (\$773,791)

BPL created over  
**\$59,521,209**  
in economic impact

For each Burlington  
resident, BPL  
provided  
**\$318.38**  
in economic value  
in 2024

Increases are  
in comparison  
to 2023



3,128,894

Online visits

398,968

Digital books borrowed

388,737

Digital resource downloads

9,678

New BPL members

548,226

Wi-Fi sessions



2331 New Street  
Burlington, ON L7R 1J4

[www.bpl.on.ca](https://www.bpl.on.ca)  
[@BurlONLibrary](https://twitter.com/BurlONLibrary)