



St. Catharines Public Library Board

Regular Meeting

Thursday, June 13, 2024, 6:00 pm
Mills Room, Central Library & Microsoft Teams

AGENDA

Chair calls meeting to order and Lori Littleton to read SCPL Land Acknowledgment.

1. Adoption of Agenda

1.1 Additions/Deletions to Agenda

1.2 Adoption of Agenda

Motion

2. Chair's Remarks & Declarations of Interest

3. Presentations

3.1 **Audited Financial Statements, December 31, 2023**

Motion

KPMG LLP – Paul Ciapanna, CPA, CA, Partner, Audit and Jodie Nesbit, CPA, CA, Manager, Audit.

4. In-Camera Session

4.1 In-Camera Agenda (attachment)

4.1(a) Additions/Deletions to In-Camera Agenda

4.1(b) Adoption of In-Camera Agenda

Motion

4.2 Motion to Move In-Camera

Motion

4.3 Adoption of In-Camera Minutes

4.3(a) In-Camera Session – May 16, 2024 (attachment)

Motion

4.4 In-Camera Consent Agenda (attachment)

4.4(a) Staffing (June Update) – L. Dobson

4.5 In-Camera Discussion Reports (attachments)

4.5(a) Labour Relations – L. Dobson

(Closed Session in accordance with the Public Libraries Act section 16.1(4)(d) labour relations or employee negotiations)

- 4.5(b) Labour Relations – L. Dobson
(Closed Session in accordance with the Public Libraries Act section 16.1 (4) (d)
labour relations or employee negotiations)
- 4.5(c) Security Matter – S. Mannella
(Closed Session in accordance with the Public Libraries Act section 16.1 (4) (a)
the security of the property of the board)
- 4.5(d) Property Matter - K. Su
(Closed Session in accordance with the Public Libraries Act section 16.1 (4) (c)
a proposed or pending acquisition or disposition of land by the board)
149 Hartzel Road
- 4.6 Return to Open Session Motion
- 5. **Motion(s) Arising From In-Camera Session** Motion
- 6. **Adoption of Minutes (attachment)**
 - 6.1 Regular Meeting – May 16, 2024 Motion
- 7. **Monthly Updates (verbal)**
 - 7.1 St. Catharines City Council
 - 7.2 CEO Update – K. Su
- 8. **Consent Agenda (attachments)** Motion
 - 8.1 CEO Report – K. Su
 - 8.2 Department Reports – May 2024
 - 8.2(a) Customer Service – J. Spera & M. Haanstra
 - 8.2(b) Reciprocal Borrowing Report – J. Spera
 - 8.2(c) Facilities – S. Mannella
 - 8.2(d) Innovation, Collections, and Technology – D. Bott
 - 8.2(e) Programming & Promotions – H. Jones
 - 8.3 Quarterly Progress Update on 2024 Work Plan (Q2) – K. Su
 - 8.4 2023 Annual Report – K. Su
 - 8.5 December 31, 2023 Financial Statement Reconciliation – L. DiDonato
- 9. **Discussion Reports (attachments)**
 - 9.1 Board Self Assessment – G. Riihimaki/J. Coles
 - 9.2 Asset Management Plan – L. DiDonato Motion
 - 9.3 2025/2026 Operating Budget Update – L. DiDonato Motion
- 10. **Motion to Adjourn** Motion
- 11. **Next Meeting / Upcoming Events**
 - Strategic Planning Half Day Working Session – Monday, July 15 at 1:00 pm,
Program Room, Dr. Huq Family Library & Zoom

- Strategic Planning Half Day Working Session - TBD - Monday, September 9 at 1:00 pm, Program Room, Dr. Huq Family Library & Zoom
- Board Meeting – Thursday, September 19, 2024 at 6:00 pm, Mills Room, Central Library & Microsoft Teams



St. Catharines Public Library Board

Regular Meeting Minutes

Thursday, May 16, 2024, 6:00 pm
Mills Room, Central Library & Microsoft Teams

Present: M. Brousseau S. Dimick (Vice-Chair)
P. Clausi L. Littleton
J. Coles (Chair) G. Riihimaki
K. Diiorio Councillor J. Lindal

Regrets: Councillor G. Miller

Staff: L. DiDonato T. Lawrence (left at 6:59 pm)
L. Dobson S. Mannella
M. Haanstra (left at 6:59 pm) J. Spera (left at 6:59 pm)
L. Jenter (Recording Secretary) K. Su (Secretary)
H. Jones (left at 6:59 pm)

Chair calls Regular Meeting to order at 6:00 pm.

Michael Brousseau reads the following SCPL Land Acknowledgment:

The land on which the Board meets today is the traditional territory of the Haudenosaunee and Anishinaabe peoples, many of whom continue to live and work here today. This territory is covered by the Upper Canada Treaties and is within the land protected by the Dish with One Spoon Wampum agreement. Today this gathering place is home to many First Nations, Metis, and Inuit Peoples. Acknowledging this is a reminder that our great standard of living is directly related to the resources and friendship of Indigenous people.

Adoption of Agenda

1.1 Additions/Deletions to Agenda
None

1.2 Adoption of Agenda

MOTION: 2024-67 THAT the Agenda be adopted.

MOVED BY: S. Dimick

SECONDED BY: J. Lindal

MOTION CARRIED.

2. Chair's Remarks & Declarations of Interest

The Chair welcomed the Board. There were no Declarations of Interest.

3. Presentations

None

4. Adoption of Minutes (attachment)

4.1 Regular Meeting – April 18, 2024

MOTION: 2024-68 THAT the Annual Meeting Minutes of April 18, 2024 be adopted.
MOVED BY: K. Diiorio
SECONDED BY: G. Riihimaki
MOTION CARRIED.

5. Monthly Updates (verbal)

5.1 St. Catharines City Council

No updates.

5.2 OLS Update – J. Coles

The Chair attended the Board Assembly Meeting the previous week. The Chair shared information about the 2024 Virtual Conference for Boards taking place on October 24, 2024.

5.3 CEO Update – K. Su

The CEO updated the Board about the following:

- Central Renovation – the Library continues to pursue government grant options and is waiting for Green and Inclusive Community Buildings grant intake. Ward99 architect is working with engineers to complete the design phase in July, with tender ready plans complete in November. The architect will present to the board when tender ready plans are complete.
- Strategic Plan – the focus group interviews are complete, and 227 responses so far in the online community survey. The CEO reminded the Board they are encouraged to attend the Strategic Planning Half Day Working Sessions on July 15 and September 9 from 1-5pm.
- CULC meeting – the CEO attended the meeting in Montreal in early May. Libraries shared common issues around health and safety, budgets, staffing concerns and cyber attack ransomware experiences. SCPL is working towards a business continuity plan and has upgraded emails to two factor authentication. CEO shared the Toronto Public Library Valuing Your Library plan as an example of the type of qualitative data we are striving to share.

- Budget – the City has requested reconfirmation of any changes for the 2025/2026 Operating Budget. No changes anticipated.

5.4 Department Update – J. Spera

J. Spera provided an update to the Board about the first year of Fine Freedom for All. She shared how the introduction of fine freedom alongside auto renewals has increased our circulation statistics, and is reducing barriers to customers. The Board received some customer concerns and requested more information about how staff are encouraging items to be returned on time.

6. **Consent Agenda**

6.1 Correspondence

6.2 CEO Report – K. Su

6.3 Department Reports – April 2024

6.3(a) Customer Service – J. Spera & M. Haanstra

6.3(b) Facilities and Health & Safety – L. DiDonato

6.3(c) Innovation, Collections, and Technology – D. Bott

6.3(d) Programming & Promotions – H. Jones

MOTION: 2024-69

THAT the Consent Agenda be received as circulated.

MOVED BY:

L. Littleton

SECONDED BY:

M. Brousseau

MOTION CARRIED.

7. **Discussion Reports**

7.1 Policy & Program (P-01) Workplace Violence, Policy & Program (P-02)

Workplace Harassment, Policy & Program (P-03) Sexual Harassment – L. Dobson

The Board received Policies & Programs with recommended amendments to clarify language.

MOTION: 2024-70

THAT the Board approve Policy & Program (P-01) Workplace Violence, Policy & Program (P-02) Workplace Harassment, and Policy & Program (P-03) Sexual Harassment as amended.

MOVED BY:

P. Clausi

SECONDED BY:

S. Dimick

MOTION CARRIED.

7.2 Asset Management Plan– L. DiDonato

The Board received a verbal report about the Asset Management plan. Staff have been working with the City of St. Catharines to refine the items appearing in the SCPL plan versus those appearing in the City's plan. The Board received the updated language for section 1.3.

MOTION: 2024-71 THAT the Board direct staff to update section 1.3 of the draft Asset Management Plan presented at the February 15, 2024 board meeting to the language prepared by the SCPL staff in consultation with City staff.

MOVED BY: Councillor J. Lindal
SECONDED BY: K. Diiorio
MOTION CARRIED.

7.3 Code of Conduct – H. Jones

The Board received Policy (G-07) Code of Conduct with recommended amendments. The Board recommended amendments to the language around filming and recording staff and customers. The Board requested more information about suspensions and limitations of oversized items. Staff confirmed that the policy was updated for clarity and will be supported by operating procedures.

MOTION: 2024-72 THAT the Board approve Policy (G-07) Code of Conduct as amended.

MOVED BY: G. Riihimaki
SECONDED BY: P. Clausi
MOTION CARRIED.

7.4 Board Self-Assessment Procedure – G. Riihimaki/J. Coles

The Board received a verbal update that G. Riihimaki and J. Coles are meeting on Wednesday, May 22 to work on the procedures. Update to follow at next meeting.

7.5 Port Dalhousie Update – K. Su

The Board received an update on Port Refresh project. To facilitate the refresh, the Port branch will be closed from September 9-21, reopening to the public on September 23, with a Grand Reopening date to be decided in early October. The CEO will send the Board a survey to gauge availability. The CEO has updated the Mayor and ward councillors about the project and the temporary closure. The City has budgeted for the siding this year, and staff have encouraged the work to be completed before Grand Reopening.

8. **In-Camera Session**

8.1 In-Camera Agenda

8.1(a) Additions/Deletions to In-Camera Agenda
None

8.1(b) Adoption of In-Camera Agenda

MOTION: 2024-73 THAT the In-Camera Agenda be adopted.

MOVED BY: L. Littleton
SECONDED BY: M. Brousseau
MOTION CARRIED.

8.2 Motion to Move In-Camera

MOTION: 2024-74 THAT the Regular Meeting move to In-Camera Session to discuss security matters.
MOVED BY: S. Dimick
SECONDED BY: Councillor J. Lindal
MOTION CARRIED.

M. Haanstra, H. Jones, T. Lawrence, S. Mannella, J. Spera left the meeting at 6:59pm

The meeting moved to In-Camera Session at 6:59pm

8.6 Return to Open Session

MOTION: 2024-76 THAT the In-Camera Session return to Open Session
MOVED BY: P. Clausi
SECONDED BY: K. Diorio
MOTION CARRIED.

The Meeting returned to Open Session at 7:18pm

9. **Motion(s) Arising From In-Camera Session**

MOTION: 2024-77 THAT the Board receive the information presented during the closed session.
MOVED BY: S. Dimick
SECONDED BY: G. Riihimaki
MOTION CARRIED.

10. **Motion to Adjourn**

MOTION: 2024-78 THAT the Regular Meeting be adjourned.
MOVED BY: M. Brousseau
SECONDED BY: N/A
MOTION CARRIED.

Meeting adjourned at 7:18pm.

11. **Next Meeting / Upcoming Events**

- Board Meeting – Thursday, June 13, 2024 at 6:00 pm, Mills Room, Central Library & Microsoft Teams

Chair

Secretary

Consent Agenda

Recommendation

THAT the Consent Agenda be received as circulated.

- | | | |
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| 8. | Consent Agenda (attachments) | Motion |
| 8.1 | CEO Report – K. Su | |
| 8.2 | Department Reports – May 2024 | |
| | 8.2 (a) Customer Service – J. Spera & M. Haanstra | |
| | 8.2 (b) Reciprocal Borrowing Report – J. Spera | |
| | 8.2 (c) Facilities and Health & Safety – L. DiDonato | |
| | 8.2 (d) Innovation, Collections, and Technology – D. Bott | |
| | 8.2 (e) Programming & Promotions – H. Jones | |
| 8.3 | Quarterly Progress Update on 2024 Work Plan (Q2) – K. Su | |
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| 8.5 | December 31, 2023 Financial Statement Reconciliation – L. DiDonato | |

CEO Report

submitted by Ken Su, CEO (May 2024)

For Information

Central Library Renovation Update

The architect is currently working with engineers on the design development (2nd phase of the Central Renovation Project) and anticipates that it will be completed by late July. Construction documentation and tender are planned to be ready by late November or early December. The CEO is coordinating with the architect to present a final report to the Board either in the fall or early next year.

Strategic Planning

Thanks to staff's support and everyone involved in the project, the Library received 600 responses on its strategic planning community survey conducted from May 13 to May 30. The final survey data was shared with Intent on May 31.

According to the project plan, Intent is going to present a research report to the Library on June 21, share feedback notes on findings on June 28, and organize its first half day working session with the Board and the Advisory Committee on July 15.

The first half day working session is scheduled from 1pm to 5pm on July 15 in the Program Room at the Dr. Huq Branch. Board members and Advisory Committee members can attend the session in person or virtually.

Port Refresh Project

A doodle poll was sent to the Board on May 21 to determine the most suitable date and time for the proposed Grand Reopening at the Port Dalhousie Branch after it gets refreshed. Based on the responses received, the Port Refresh Committee suggested to hold the grand reopening event on Saturday, October 5, at 2:00 pm. Communications and invitations will be sent to library customers, local residents, city staff and elected officials.

Additional updates on the project are detailed in the Facilities report.

Customer Service

submitted by Joanna Spera, Customer Service Manager (May 2024)

For Information

All data provided is for May 2024 compared to the same month in 2023. The library continues at full operations.

	May 2024	% change from 2023
Gate Count	29,974	29,015 (+3%)
Membership	512	468 (+9%)
Holds Placed	11,782	10,941 (+7%)
Questions	5244	5554 (-6%)

Gate Count

In May, our system-wide gate count was up 3% compared to May 2023. Numerous class visits and drop-in programs continue to contribute towards our elevated gate numbers.

Membership

New memberships continue to grow, with 9% over April 2023 with an increase of up 1% year to date. Class visits, an ongoing focus on community outreach, and the continued expansion of collections and services are contributing factors to our strong membership growth.

Holds Placed

The number of holds placed this month was up over 7% over May 2023. The holds system continues to be an integral library service for customers across the city.

Customer Feedback Report

The library collects passive customer feedback to help SCPL understand what customers are noticing and appreciating and how we can improve. Highlights from the feedback collected through March and April 2024 include:

- CBS Kids Book Club Live! Event

- Book displays
- Book Bundles
- Excellent customer service

The library is continually evaluating the suggestions for improvements and new services. Highlights of actions taken based on feedback collected in 2024 include:

- Provide colour printing at Port Dalhousie
- Limit study room booking to 2 hours per day to allow more customers access
- Partner with Red Cross to offer a babysitting training course in March

Training Update

To meet our goal of being a Library for All and providing excellent customer service, the library has partnered with Gillian's Place to offer trauma-informed training to staff. The four-hour workshop will focus on being an effective ally, safety planning and serving the community.

Staff also have the opportunity to attend a two-day certified Mental Health First Aid training course offered through our partnership with Niagara Region Public Health. Staff from Niagara Region libraries have been invited to participate in the training.

Reciprocal Borrowing Progress Report

submitted by Joanna Spera, Customer Service Manager (June 2024)

For Information

The purpose of this report is to update the Library Board on the status of the reciprocal borrowing initiative approved by the Board in March 2024.

Background

The Library Board approved the Reciprocal Borrowing initiative at the March 21, 2024 meeting. Reciprocal borrowing is open to all Niagara public libraries who wish to sign an agreement with the St. Catharines Public Library (SCPL).

Reciprocal Borrowing Agreement Update

SCPL has been in communications with Niagara libraries providing updates and soliciting interest and participation in the initiative. Signed agreements can be found in Appendix A. SCPL signed agreements will be sent to respective libraries. The chart below provides a status update of each Niagara library:

Niagara Library	Signed Agreement	Notes
Niagara Falls Public Library	Yes	Waiting on a signed copy by SCPL
Welland Public Library	Yes	Waiting on a signed copy by SCPL
Thorold Public Library	Yes	Waiting on a signed copy by SCPL
Wainfleet Public Library	Yes	Waiting on a signed copy by SCPL
Lincoln Pelham Public Library	No	Approved by LPPL Board
Port Colborne Public Library	No	Presenting to the Board in June
Grimsby Public Library	No	Presenting to the Board in June
NOTL Public Library	No	Presenting to the Board in June
Fort Erie Public Library	No	Reached out and waiting for response

West Lincoln Public Library	No	Reached out and waiting for response
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Next Steps

Staff will work through the summer to finalize details before officially launching the service on September 3, 2024 which will coincide with Library Card Sign Up Month.

Appendix A – attached



Reciprocal Service Agreement

The St. Catharines Public Library Board and Wainfleet Township Public Library Board agree to honour the borrower cards of both St. Catharines Public Library and Wainfleet Township Public Library customers and grant these customers membership in their reciprocal library effective 2024.

It is agreed that:

- * Customers must present an active library card from their servicing library, as well as an official piece of identification showing correct name and address residence, to be eligible for a library card in their reciprocal library.
- * Customers will accept the borrowing terms, policies and procedures of the lending library as part of the condition of the loan.
- * Customers borrowing items will be responsible for the return of the borrowed items directly to the lending library.
- * Customers will be held responsible for lost or damaged items, and this responsibility will not be passed on to their servicing library.
- * Reciprocal borrowers will not have access to digital resources due to vendor agreements.
- * Reciprocal borrowers will not have access to the Library of Things collection.
- * Interlibrary loans, Visiting Library services are available to customers only through their servicing library.

Termination of this agreement shall take place under either of the following provisions:

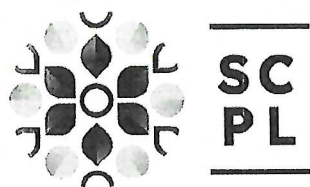
- * Either Board giving notice to the other Board at least ninety (90) days prior to the date of termination.
- * By mutual agreement of the Boards.

This agreement will become effective after ratification and signing by the authorized representative of each Board.

Chair, St. Catharines Public Library Board
or Designate



Chair, Wainfleet Township Public Library
Board or Designate



Reciprocal Service Agreement

The St. Catharines Public Library Board and Welland Public Library Board agree to honour the borrower cards of both St. Catharines Public Library and Welland Public Library customers and grant these customers membership in their reciprocal library effective 2024.

It is agreed that:

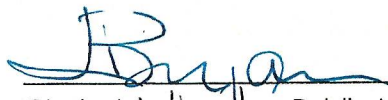
- Customers must present an active library card from their servicing library, as well as an official piece of identification showing correct name and address residence, to be eligible for a library card in their reciprocal library.
- Customers will accept the borrowing terms, policies and procedures of the lending library as part of the condition of the loan.
- Customers borrowing items will be responsible for the return of the borrowed items directly to the lending library.
- Customers will be held responsible for lost or damaged items, and this responsibility will not be passed on to their servicing library.
- Reciprocal borrowers will not have access to digital resources due to vendor agreements.
- Reciprocal borrowers will not have access to the Library of Things collection.
- Interlibrary loans, Visiting Library services are available to customers only through their servicing library.

Termination of this agreement shall take place under either of the following provisions:

- Either Board giving notice to the other Board at least ninety (90) days prior to the date of termination.
- By mutual agreement of the Boards.

This agreement will become effective after ratification and signing by the authorized representative of each Board.

Chair, St. Catharines Public Library Board
or Designate



Chair, Welland Public Library Board
or Designate



Reciprocal Service Agreement

The St. Catharines Public Library Board and Thorold Public Library Board agree to honour the borrower cards of both St. Catharines Public Library and Thorold Public Library customers and grant these customers membership in their reciprocal library effective 2024.

It is agreed that:

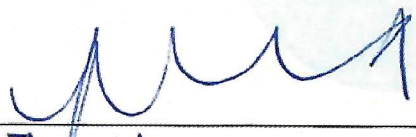
- Customers must present an active library card from their servicing library, as well as an official piece of identification showing correct name and address residence, to be eligible for a library card in their reciprocal library.
- Customers will accept the borrowing terms, policies and procedures of the lending library as part of the condition of the loan.
- Customers borrowing items will be responsible for the return of the borrowed items directly to the lending library.
- Customers will be held responsible for lost or damaged items, and this responsibility will not be passed on to their servicing library.
- Reciprocal borrowers will not have access to digital resources due to vendor agreements.
- Reciprocal borrowers will not have access to the Library of Things collection.
- Interlibrary loans, Visiting Library services are available to customers only through their servicing library.

Termination of this agreement shall take place under either of the following provisions:

- Either Board giving notice to the other Board at least ninety (90) days prior to the date of termination.
- By mutual agreement of the Boards.

This agreement will become effective after ratification and signing by the authorized representative of each Board.

Chair, St. Catharines Public Library Board
or Designate



Chair, Thorold Public Library Board
or Designate



Reciprocal Service Agreement

The St. Catharines Public Library Board and Niagara Falls Public Library Board agree to honour the borrower cards of both St. Catharines Public Library and Niagara Falls Public Library customers and grant these customers membership in their reciprocal library effective 2024.

It is agreed that:

- Customers must present an active library card from their servicing library, as well as an official piece of identification showing correct name and address residence, to be eligible for a library card in their reciprocal library.
- Customers will accept the borrowing terms, policies and procedures of the lending library as part of the condition of the loan.
- Customers borrowing items will be responsible for the return of the borrowed items directly to the lending library.
- Customers will be held responsible for lost or damaged items, and this responsibility will not be passed on to their servicing library.
- Reciprocal borrowers will not have access to digital resources due to vendor agreements.
- Reciprocal borrowers will not have access to the Library of Things collection.
- Interlibrary loans, Visiting Library services are available to customers only through their servicing library.

Termination of this agreement shall take place under either of the following provisions:

- Either Board giving notice to the other Board at least ninety (90) days prior to the date of termination.
- By mutual agreement of the Boards.

This agreement will become effective after ratification and signing by the authorized representative of each Board.

Chair, St. Catharines Public Library Board
or Designate

Date

A. Andres-Jones. A. Andres-Jones
Chair, Niagara Falls Public Library Board
or Designate

May 15, 2024
Date

Facilities

submitted by Sal Mannella, Facilities Manager

For Information

Port Dalhousie Branch Refresh

- A project timeline has been established with branch scheduled for closure from September 9 to 22, 2024.
- The new furniture has been ordered and installation is scheduled for September 16, 2024.
- Facilities will begin preliminary work over the summer. This will include painting of interior doors, trim and windows.
- City staff are expected to begin exterior restoration work during the summer.

Central Branch

- SCPL and City staff met to review security enhancement recommendations. Following a valuable and productive discussion, the group identified collaborative next steps in creating a safer environment for everyone while ensuring the effective delivery of library services to the community.

Emergency Procedures

- A fire drill was conducted at 54 Church Street on May 30, 2024. Notifications were posted online and at the Central Branch in advance of the event.
- The updated Merritt Branch Fire Safety Plan was approved by the St. Catharines Fire Services on May 30, 2024. A fire drill was conducted at 149 Hartzel Road on June 3, 2024.

Innovation, Collections & Technology

submitted by David Bott, Manager Innovation, Collections & Technology (May 2024)

For Information

Physical Circulation

Physical circulation increased by 4% from April to May 2024. This also represents a 3% increase from that of May 2023. Overall, YTD physical circulation continues to be up by 8% compared to that of January-May 2023.

Digital Circulation

Digital circulation for May 2024 was virtually identical to that of April 2024. May 2024 digital circulation is up 28% from that of May 2023. YTD digital circulation is up 18.5% compared to that of January-May 2023.

Seed Library

The Seed Library was launched at all Library locations on April 6, 2024, as part of the "Get Growing" event. Over the course of April and May a total of 2082 seed packets were selected and taken home by 416 customers. This is an increase over 2023 participation numbers by 32%.

Library of Things

GoPros

Three GoPro Hero 10 cameras, with accessories and carrying cases, were purchased for the Library of Things. They were launched on Saturday, May 25, 2024, and the reception from the public has been positive.

Tennis Sets

A representative from the Ontario Tennis Association (OTA) contacted us regarding the Tennis Sets that were added to our Library of Things. They were very enthusiastic that we were loaning out tennis racket sets and want to encourage other libraries to do the same. The representative plans to write a feature about our Tennis Sets in their OTA newsletter.

Interlibrary Loan Platform Migration Project

Ontario Public Libraries will be moving to a new Interlibrary Loan (ILLO) platform called Resource Sharing for Groups, in Fall 2024. ICT is preparing for the migration and attended an Ontario Library Service (OLS) training session regarding the new platform.

Server Failure & Restoration

On the evening of Thursday, May 16th, a primary server running DHCP and DNS services suffered a hardware failure affecting network access on the local area network for wired devices. Wireless service was enabled on select computers to provide access to the internet and the Integrated Library System (Horizon). The DHCP and DNS services were restored and activated on a backup server over the weekend.

OurDigitalWorld / OurOntario Database

On February 25th, 2024, the OurDigitalWorld servers were shut down due to a ransomware attack on the City of Hamilton where the servers were hosted. There is no evidence that their systems were compromised. Partial service was restored at the end of April with additional interactive features being restored in late May and June.

Digitization Summer Student

A student has been hired to assist in the digitization of our local history collection. The posting starts on June 3, 2024, and will run for 12 weeks.

Programming and Promotions

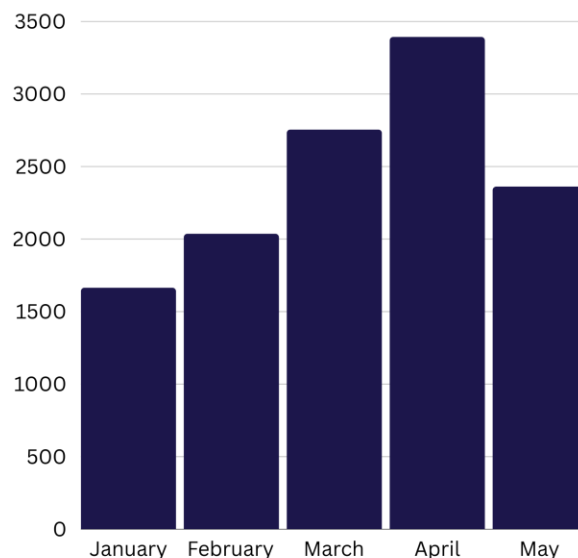
submitted by Holly Jones, Manager Programming & Promotions (May, 2024)

For Information

Programming Highlights

In total, 2362 customers attended or engaged in programs in May, marking an 8% increase from May 2023. Attendance dipped 32% from April, a change that follows last year's pattern as the warmer weather entices customers to spend more time outside enjoying Spring activities.

Program Attendees by Month, 2024



Of special programming note in May:

1. **Drop-in: Jedi Academy** invited Star Wars enthusiasts to visit the library on May 4th, "Star Wars Day", to take part in fun Star Wars-themed crafts and activities (53 attendees).
2. **Drop-in: Mother's Day Card Making** provided children and families materials and prompts for crafting the perfect pun-filled card for all caregivers (56 attendees).
3. **Drop-in: Tabletop Games About Motherhood** showcased the board and card games created for "The Mother of All Game Jams" held earlier in the year at Brock University. Games focused on exploring motherhood or mothering through

gameplay - from household management to storytelling to protecting and nurturing (18 attendees).

4. **Class Visits** with local schools, daycares and community groups continue to prove popular throughout May as the school year draws to a close (848 attendees).
5. **Quest Niagara's Pride Prom**, an annual event for 2SLGBTQ+ youth organized by Quest Community Health Group and held at Governor Simcoe high school, provided an opportunity to conduct community outreach. Staff engaged with teens, promoting the library's resources, collections and programs (35 engagements).

Communication Highlights

In May, the Communications Specialist focused on the launch of SCPL's Summer Program Guide, a key promotional tool that fills the gap between customer service and the online registration calendar. Feedback from staff and customers has been overwhelmingly positive. [Click here to view the digital version](#) available on our website.

The Communications Specialist aided in the promotion of the Strategic Plan survey, which garnered 600+ responses. Promotion included social media, website, and contacting partners in the community.

Promotional materials for the 2024 Summer Reading Club were completed, including social media content, posters, bookmarks, and the SRC Tracker.

Community Feedback

There were no submissions received this month via the Request for Program Reconsideration form.

Social media feedback highlights:

- "Thank you. These heads up's are always appreciated" - Comment on a post about possible traffic disruptions on Carlisle Street due to construction
- "Wow, what a great service! Library does it again 🙌" - Comment on a video about Ontario Parks Passes and NPCA Passes
- "Great updates!" - Comment on a post about Strategic Plan survey
- "Way to make reading fun! 📖📚" - Comment on a post about book recommendations for the Mayor's Reading Challenge

- “I love the advertising!! 😂😂😂 Toronto Public Library insta account has nothing on you guys lol” - Comment on a video about the addition of GoPros to the Library of Things collection

Media Mentions

07-May	Niagara-On-The-Lake Local	Play games celebrating motherhood this weekend
09-May	CKTB	Pop-Up Library (May 25), Bike Repair Kits, Tennis Rackets, Mother's Day Drop-In Activities
30-May	CKTB	Summer Reading Club, Youth Fishing Kits, GoPros

Quarterly Progress Update on 2024 Work Plan

submitted by Ken Su, CEO (June 2024)

For Information

The purpose of this report is to update the Library Board on the status of some tasks identified in the 2024 Work Plan including both newly introduced tasks and tasks carried forward from the previous year. The content of the report will change from quarter to quarter as new tasks start, progresses are made, and tasks are completed. This report is not meant to be a complete description of the work performed by Library staff during that quarter, instead, it highlights some particular tasks that are worth noting and relevant to the Library's core services and operations.

Background

The Library Board approved the St. Catharines Public Library Strategic Plan 2019 – 2022 in October 2019. The Plan identifies five strategic goals:

- Embrace innovation, creativity, and boldness in everything we do
- Build a recognized and valued brand
- Foster more community connections
- Being a library for all
- Transform as we evolve

Furthermore, at the April 2022 Board Meeting, the Board approved to extend the current Strategic Plan from 2022 to 2024.

Based on the Strategic Plan, staff developed a 2024 work plan in Summer/Fall 2023, presented to the Board in September 2023, and the Board formerly approved it at the same meeting.

This report offers a snapshot of the current status of some tasks, provides a summary of each task, highlights its contribution to the Strategic Plan, and identifies phases or timeline of each task and if it's a task carried forward from the previous years. This report demonstrates staff's commitment to accountability and willingness to keep the Library Board informed on a quarterly basis.

Highlights of the second quarter in 2024

The highlight of this quarter is that the Library officially launched its strategic planning for 2025 – 2028. Intent was hired by the Library in March to develop the new strategic plan. 17 stakeholder interviews and 3 stakeholder meetings were completed in April and May. A strategic plan community survey started on May 13 and ended on May 30. In total, 600 responses were received. Intent plans to organize two half day working sessions with the Board and the Advisory Committee in July and September. The 1st draft of the strategic plan is scheduled to be presented to the Board at the September Board meeting and the final plan is scheduled to be approved by the Board at the October Board meeting.

Staff were also able to complete tasks listed below:

- Placed furniture order for the Port Refresh project
- Met with city staff to discuss safety and security enhancement at Central
- Organized volunteer appreciation event
- Modified full-time staff pay period to ensure time and attendance and pay statements match and accurately reflect hours work and time-off taken
- Offered multiple training sessions, including trauma informed service training, mental health first aid training, and library health and safety training
- Organized a Spring “Get Growing” event with 298 attendees
- Formed a website review committee to develop a new website

STATUS KEY	
	No changes, progress as planned
	Minor changes, no significant impact
	Major changes, attention required
✓	Completed

2024 SCPL Departmental Work Plan - Quarterly Update

Strategic Goal 1:	Embrace Innovation, creativity, and boldness in everything we do	Status	No Change
Strategic Goal 2:	Build a recognized and valued brand		Minor Changes, no significant impact
Strategic Goal 3:	Foster more community connections		Major Changes, attention required
Strategic Goal 4:	Be a library for all		✓, Completed
Strategic Goal 5:	Transform as we evolve		

Department: Administration and Facilities					Q2 Update	
Strategic Goal	Annual Objective / Action Item	SMART Goals and outcomes	Key Players	Timelines	Status	Explanation
#3	Continue to work with the City and the Union collaboratively, maintain a positive relationship	Try to present to City Council 3 times a year, address issues or concerns raised by the City or the Union within 72 hours, organize activities with the City/Union at least 4 times a year, maintain ongoing communications	CEO	Ongoing		Met with the CAO and the Mayor to discuss strategic planning and safety and security at the Library, kept City Council and staff updated on the Port Refresh project, sent the Library's Impact report to City Council
#5	Develop a new Strategic Plan to continue to transform the Library	Work with stakeholders to develop a new 4-year Strategic Plan and present it to City Council	CEO	Q3		The project is on track, completed community survey, interviews and stakeholder meetings in May
#5	Develop risk register, risk management plan and business continuity plan	Identify and document potential risks, develop a risk management plan to eliminate/minimize potential risks, and develop a business continuity plan to provide reasonable level of service to the community during an incident	CEO, managers	Q4		Risk management plan and risk register completed. Work has begun on business continuity plan.
#2	Continue to explore alternate revenue streams	Continue to advocate for funding comparable to peer libraries	CEO, Business Administrator	Ongoing		Applied for Inclusive Community Grant.
#5	Build on new accounting Sage, new accounting solution. G/L, A/P and EFT solution implementation Continue to look for opportunities to utilize available functionality to find process and reporting efficiencies.	Expand on utilization of functionality to find process and reporting efficiencies.	Business Administrator	Ongoing		Introducing new payment technology to streamline processes for integration with Sage.

#5	Enhance Budget Process	Develop and implement use of business cases.	Business Administrator	Q3		First year of new multi year budget process. Managers asked to review 2025 and 2026 detailed budgets and provide any updates. New business case templates and review process used for 2025/2026 review and confirmation.
#1, 2, 4, 5	Central Library Renovation		CEO, managers			Currently look for funding opportunities while continuing
#1, 5	Complete a library performance plan	Identify categories and gather data to develop a plan to assess the Library's performance	CEO, managers	Ongoing		Continue monitoring benchmarks
#1, 5	Exempt job evaluation review and market evaluation	conduct market review to ensure exempt salaries are at 50th percentile of market and ensure job evaluation is up-to-date	HR, exempt staff	Q1		Market review completed in April and present a report to the Board in June
#1, 5	Implement Retention Schedule	Review and organize filing systems, including electronic filing system, create and implement process for purging files in accordance with retention schedule.	CEO, managers	Ongoing		Retention schedule will be completed in August for review and present to the Board in September
#1, 5	Embrace corporate record digital transformation from paper to paperless.	Integrate digital records in day to day operations and scan physical documents on an ongoing basis.	CEO, managers	Ongoing		Finance is introducing new more efficient cash management processes with goal of less physical paper.
#1, 3, 4, 5	Continue to explore shared service opportunities with Niagara libraries	Start to work with neighbouring libraries to share services and potential reduce costs	CEO, managers	Ongoing		Having discussion with NFPL about integrated library system
#5	Huq Lighting Upgrade	better lighting in branch and less maintenance	City of St. Catharines	Q4		SCPL working with City Staff. SCPL met City engineers.
#5	Enhance parking lot lighting	better lighting in parking garage, more welcoming for customers	City of St. Catharines	Q4		City has agreed to explore the possibility
#5	Enhance the appearance of historical branch	The pride of Port customers will continue to grow with the care of thier building.	City of St. Catharines	Q4		City has indicated this will be done in summer
#5	Provide new and enhanced spaces	Work with City to develop ideal location for Merritt Branch; participate in feasibility study process.	CEO, Business Administrator, City stakeholders	Q2 or Q3		SCPL staff investigating lease alternatives with City.

Department: Innovation, Collections and Technology					Q2 Update	
Strategic Goal	Annual Objective / Action Item	SMART Goals and outcomes	Key Players	Timelines	Status	Explanation
#1, #3, #4, #5	Digitization Project	Digitize rare local history items for preservation and remote accessibility	Digitization Technician	Ongoing		Hired Digitization Student for 12 weeks over summer to assist with digitization of local history collection.
#1, #3, #4, #5	Integrated Library System (ILS) Upgrade	Upgrade system to latest OS and ILS version to add additional functionality	ICT, Customer Service			Updated to 7.5.6 in Q4 2023, currently Consulting with vendor to migrate to hosted solution for improved access, security and resiliency.
#1 #3, #4, #5	Collection Improvement (Literacy Collection- ESL, Decodable Books, etc)	Update and promote literacy collection for ESL customers and customers with reading difficulties, such as dyslexia	ICT	Ongoing through 2024		Working with Promotions team to improve performance of ESL collection through promotional campaigns.
#1 #3, #4, #5	Collection Development Plan / Scope Statements	Review and update collection scope statements	Collections Librarians	2023 and Ongoing		Reviewing statements to revise, condense and include new collections.
#1 #3, #4, #5	Indigenous Subject Heading		ILS & Cataloging Tech	Jan. 2023 and Ongoing		Update subject headings to reflect current terminology.
#1 #3, #4, #5	Implement CollectionHQ Lite	Analyze collection	ICT	Jan. 2024 and Ongoing	✓, Completed	Use analytics to enhance collection management processes and more efficiently maintain stock levels and weed underperforming materials. cHQ DEI tool also helps libraries to take steps towards improving the inclusivity of the collection using cHQ's Diversity, Equity and Inclusion (DEI) Analysis tool.

#1 #3, #4, #5	Catalogue Standards and Maintenance		ILS & Cataloging Tech	Jan. 2023 and Ongoing		Delete unused authority records, such as subject, author, series, etc. that have no holdings in the system.
Department: Customer Services					Q2 Update	
Strategic Goal	Annual Objective / Action Item	SMART Goals and outcomes	Key Players	Timelines	Status	Explanation
#2, #4, #5	Continue with training for staff with an inward and outward focus based on an annual training plan	Introduction to trauma informed customer service. Complete Customer service standards training with "Accountable". Conflict prevention training for staff.	Training Librarian, Customer Service Managers	Q4		In-person Trauma Informed Service training and Certified Mental Health First Aid training scheduled for June 2024.
#1, #4, #5	Continue to enhance Customer Service and reduce barriers	Reduce 3D printing costs to align with comperator libraries and expand service to the branches. Implement reciprocal borrowing if approved by the Library Board. Implement roving strategy.	Branch Librarian, Customer Service Technician, Customer Service Managers	Q3		Reciprocal Borrowing approved by the board March 2024. Implementation scheduled for Q3.
#3, #4, #5	Review and update circulation policy, procedures and workflows system-wide	Continue to seek ways to remove barriers to access for customers and update the Circulation Policy as needed.	Customer Service Mangers, Customer Service Technician	Q4		Circulation Policy updated and approved by the Board March 2024. Policy renamed to Borrowing.
#4, #5	Evaluate hours of operation at Dr. Huq	Use customer feedback, gate count, pool schedule and survey to determine a need for Friday evening opening at Huq	Customer Service Managers	Q2		Further investigation into system-wide hours review required. Development of an hours survey for Huq customers.
#1, #4, #5	Enhance the outdoor space at Dr. Huq	Create a Reading Garden at Dr. Huq to promote the use of outdoor space	Customer Service Mangagers	Q3		Potential grants identified. Improvements to outdoor space required in association with city.
#1, #4, #5	Investigate more meeting spaces at the Branch locations	Investigate ways to create more meeting space at branch locations and creating partnerships for funding purposes. Investigate the feasibility of sound proof booth at Dr. Huq	Customer Service Managers	Q2		SCPL with City staff are looking at lease options for Merritt.

#1, #2, #3, #4	Increase yearly new library membership by 25%	Implement and promote reciprocal borrowing, promote memberships creation with partners at outreach events, robust Library Card registration campaign, refer a friend initiative	Customer Service Managers and Programming and Promotions Manager	Q4		Working on September Library Sign up month campaign to generate new memberships such as reciprocal borrowing, membership outreach drives, social media ads etc.
Department: Programming and Promotions					Q2 Update	
Strategic Goal	Annual Objective / Action Item	SMART Goals and outcomes	Key Players	Timelines	Status	Explanation
#1, #3, #4	Recognize diversity and reduce barriers by exploring innovative programming that welcomes all.	Introduce regular sensory story times to welcome and engage diverse families. Work in partnership with local expert organizations to build and deliver this programming.	Programming Librarians	Q2		Launching sensory storytimes in October to coincide with Fall early literacy storytimes. Equipment list completed, finalizing purchases.
#1, #2, #3, #4	Expand the Library's reach and visible presence in the community by growing our outreach efforts	Following Fall 2023 upgrades, increase use of the SCPL outreach trailer as a mobile library branch through summer/autumn seasons. Provide programming, wifi access, mobile card registration, access to library resources and circulation	Programming Manager, Programming Librarians, Facilities	Q3-Q4		Outreach trailer repairs/tuning completed, new equipment installed. First event of the season with outreach trailer cancelled to inclement weather, but plans still in place for June 8 event and subsequent dates over summer season.

#1, #2, #3, #4, #5	Develop signature large-scale events to host regularly	Host two large-scale annual events, one in Spring and one in Fall, that will become recognized and anticipated by the community	Programming Manager, Programming Librarians and CSAs	Q4		Spring "Get Growing" event took place April 6, with 298 attendees attending a variety of programs for all ages. Sub-committee has begun planning the Fall literary event in celebration of reading and writing scheduled for November 2, which will offer activities for all ages and include a major Ontario author as the showcase speaker.
#1, #2, #5	Streamline and simplify program planning, facilitation, and evaluation in order to maximize staff efforts and achieve greater returns for our efforts	Revise/build new department frameworks and tools (program planning guides, checklists, program kits, evaluation tools) to streamline and simplify our departmental processes	Programming Manager, Programming Team	Q4		Program planning guides and checklists to be finalized by Programming Team end of June and introduced to staff throughout summer for usage with fall programs preparations.
#1, #5	Increase ratio of attendance/program by 10% in 2024	Maximize our programming efforts in order to make the best use of library resources by offering more drop-in programs that do not require pre-registration, hosting programs during peak busy hours (evenings/weekends), expanding reach into schools and making full use of outreach trailer.	Programming Manager, Programming Librarians, Programming CSAs	Q4		Program attendance has increased 20% in 2024 compared with same time period in 2023. A total of 65 drop-in programs have been offered (1314 attendees) and 79 class visits (2022 attendees). Ratio of attendance/program remains stable, however change is highly dependent on Q3 output which will include data from planned summer outreach and drop-in events.

#1, #2, #4, #5	Incorporate SCPL website fully into new SCPL brand	Update website layout, content and information to ensure that it is both up-to-date, fits cohesively with SCPL brand, and is more accessible and easier to navigate	All Departments, Communications Specialist	Q4		Website subcommittee formed and work begun on reviewing site layout and content. RFP in development to find a web design agency to complete the website design.
#2, #3, #5	Execute renovation communication plan that will carry through the duration of the Central Library renovation	Communicate all key messages leading up to and throughout the Central renovation. Launch a renovation mini-website prior to ground-breaking, create a schedule of weekly updates for social media, issue quarterly press releases, launch renovation specific e-newsletter	Programming Manager, Communications Specialist	Ongoing process through 2024 and beyond		Project on hold as a result of the grant application for the Central Renovation not being approved.

2023 Annual Report

St. Catharines Public Library

SCPL

in



Bloom



2023 at the Library

We're proud to put SCPL's 2023 annual report in your hands and to celebrate a year of incredible successes together. In 2023, we put our strategic plan to work and made strides in our promise to be a library for all.

Port Plus, a new extended access model at the Port Dalhousie branch, more than doubled our service hours at that location, making the library a prominent service in the Port Dalhousie community. Likewise, the introduction of Fine Freedom in February removed barriers for our modest-income members who may have otherwise hesitated to use our services.

In August, we proudly launched Sensory Kits at all branches with support from Autism Canada. Sensory Kits contain a selection of sensory and tactile items for self-regulation and comfort, to help facilitate a positive library experience for anyone who needs the support.

Our Library of Things continued to grow throughout the year with the addition of entertaining and practical items including a green screen, lawn games, CO2 monitors, STEM kits, and jigsaw puzzles. All of which have been well-received by our community.

As the needs and interests of St. Catharines neighbourhoods have changed, so have we. Our floating collections have expanded to include DVDs, YP fiction, literary collections, and video games to ensure the materials at each branch reflect the needs of each unique community.

We often say that the library is so much more than books and this sentiment extends to the continued delivery of our programs. In 2023, we had a record-breaking year, offering more programs than ever before and running our largest Summer Reading Club to date. Additionally, in April, we launched our inaugural Get Growing event, an all-day, all-ages celebration of gardening and nature, by offering workshops and drop-in programs across the Garden City.

Every day, our team strives to be an inclusive, multi-faceted hub of information, resources, and experiences woven into the fabric of our City. We're proud of the steps we've taken in 2023 to help St. Catharines citizens learn, grow, and connect. Thank you to our customers, volunteers, and Board of Directors for supporting us in our mission.

Message from the Chair and CEO

As we reflect on the accomplishments of the past year, we are proud to report significant strides in our commitment to creating a Library for All. Through initiatives like Port Plus and Fine Freedom for All, we have worked tirelessly to ensure that our resources and services are accessible to every member of our community, regardless of background or circumstance.

We are also thrilled to announce the completion of several space improvements, including the addition of vibrant craft corners and children's activity areas at all branches, a dynamic gamer space at the Central Branch, and a laptop bar at the Dr. Huq Family Branch. These enhancements were designed with the diverse needs and interests of our customers in mind, and we are excited to see how they will further enrich the library experience for all.

Thank you for your continued support as we strive to serve and uplift our community.

Janice Coles
Library Board Chair

Ken Su
CEO

Financials

Revenues	
Municipal Contributions	\$6,204,214
Provincial Grants	\$228,600
Miscellaneous Revenue	\$93,995
Total Revenues	\$6,688,727

Expenditures	
Salaries and Benefits	\$4,485,054
Materials	\$775,961
Occupancy Costs	\$490,748
Services and Supplies	\$373,315
Operating Capital	\$563,649
Total Expenditures	\$6,688,727

Our Values

Inclusion

We are committed to creating a space that is welcoming, accessible, and free of judgement.

Change

We recognize that societal changes are occurring and we embrace our own evolution to keep up with the times and develop new ways of better serving the community.

Community

We believe the community is for all people and we are committed to building a healthy and connected St. Catharines.

Teamwork

We work collaboratively with the Board of Directors, staff, and community partners to provide the best possible service to our customers.

Service

We believe every customer deserves to be treated with kindness and we are dedicated to delivering outstanding customer service.

Accountability

We understand the importance of being transparent and taking responsibility for our actions to foster a healthy organization and an engaged community.

Ideas in Bloom

SCPL by the numbers

342,497
in-person visits
to all branches across
St. Catharines.

5,478
memberships
were issued, including
1,045 online memberships.

781,052
physical items
were borrowed in 2023, a
30% increase from 2022.

216,939
digital items
were checked out
in 2023.

26,823
attendees
attended 1,078 programs.

42,587
electronic resources
were accessed.

65,899
questions answered
by staff.

1,759,753
catalogue searches
were conducted last year.

SCPL by the borrows

305,303
adult fiction
& non-fiction
books borrowed

239,651
children's books
borrowed

119,620
movies
borrowed

47,303
audiobooks
borrowed

106,173
ebooks
borrowed

31,705
video games
borrowed

22,360
teen books
borrowed

33,165
newspapers and
magazines

By borrowing books, movies and more, by attending our programs and using our services, we've helped our community save

\$13,586,223

in 2023!

Your favourite SCPL items



Library of Things



adult fiction



adult non-fiction



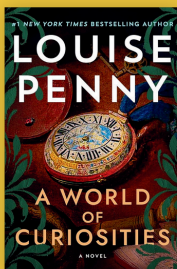
teen book



children's book



eAudiobook



ebook



movie



video game

Serving our community

5,981 participants attended **129** community outreach programs.

Throughout the year, we hosted **10** book clubs.

And made **380** Visiting Library visits.



TD Summer Reading Club



1,497 readers signed up for the Summer Reading Club

Together, we read for a collective total of **35,449** days.

Visit your local library

Locations

Central Library

54 Church Street
St. Catharines, ON
L2R 7K2

Dr. Huq Family Library Branch

425 Carlton Street
St. Catharines, ON
L2M 4W8

Merritt Branch

149 Hartzel Road
St. Catharines, ON
L2P 1N6

Port Dalhousie Branch

23 Brock Street
St. Catharines, ON
L2N 5E1

**Books to Go Kiosk,
Holds to Go Locker**
240 St. Paul Street W.
St. Catharines, ON
L2S 4B8

Contact us

info@myscpl.ca
905-688-6103

December 31, 2023 Financial Statement Reconciliation

submitted by Lisa DiDonato, Business Administrator

The purpose of this report is to provide the St. Catharines Public Library (SCPL) Board with a reconciliation of the audited financial statements for the year ended December 31, 2023, with the previously reported draft financial results.

At the Board meeting held on February 15, 2024, SCPL presented the draft financial results for the fiscal year ending December 31, 2023. At that time, the net year surplus was preliminarily estimated to be around \$419,750, subject to potential adjustments during the preparation of the audited financial statements.

For internal reporting purposes, SCPL's financial reporting is structured to facilitate assessments of the alignment between actual expenditures and the municipal funding budget model. In line with other public sector organizations, audited financial statements incorporate adjustments necessary to ensure compliance with the Canadian Professional Accountants (CPA) Canada Public Sector Accounting (PSA) Handbook. The PSA standards are applicable to all public sector entities—including government bodies, government components, government organizations, and select government partnerships—that issue general purpose financial statements.

The table provides a reconciliation of the internal annual surplus previously reported and the surplus outlined in the audited financial statements for the year ended December 31, 2023. It includes the following:

- Internal adjustments identified in the preparation for the year end audit.
- Annual adjusting entries made to present financial statements in compliance with PSA standards.

Surplus at December 31, 2023, Previously Reported to Board	\$419,750
Internal Adjustments:	
Additional Benefit Accrual Adjustment	800
Additional 2023 Invoices Received and Posted	(4,625)
Reallocation of HVAC Rebate	6,207
Surplus at December 31, 2023, Transferred to Reserves	\$422,132
Public Sector Accounting Standard Adjustments:	
Depreciation Expense	(963,909)
Loss on Disposal of Tangible Capital Assets	(9,910)
Capitalization of Tangible Capital Assets	444,232
Asset Retirement Obligation Accretion	(39,617)
Post Employment Benefits Expense	(11,700)
Endowment and Trust Fund Consolidation	98,155
Reallocation of Principal Portion of Debt Charges	90,954
Annual Surplus per Financial Statements at December 31, 2023	\$30,337

Financial Statements of

**ST. CATHARINES PUBLIC
LIBRARY BOARD**

And Independent Auditor's Report thereon

Year ended December 31, 2023

ST. CATHARINES PUBLIC LIBRARY BOARD

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INDEPENDENT AUDITOR'S REPORT

To the Board Members of the St. Catharines Public Library Board, Members of Council, Inhabitants and Ratepayers of The Corporation of the City of St. Catharines

Opinion

We have audited the accompanying financial statements of the St. Catharines Public Library Board (the "Library"), which comprise:

- the statement of financial position as at December 31, 2023
- the statement of operations and accumulated surplus for the year then ended
- the statement of changes in net financial assets for the year then ended
- the statement of cash flows for the year then ended
- and notes to the financial statements, including a summary of significant accounting policies (Hereinafter referred to as the "financial statements")

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the St. Catharines Public Library Board as at December 31, 2023, and its results of operations, its changes in net financial assets 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. 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 Library in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada and we have fulfilled our other 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.

Emphasis of Matter – Comparative Information

We draw attention to Note 2 of the financial statements ("Note 2") which explains that certain comparative information presented for the year ended December 31, 2022 has been restated as a result of the modified retroactive adoption of the assets retirement obligation standard. Note 2 explains the reason for the restatement and also explains the adjustments that were applied to restate certain comparative information.

Our opinion is not modified in respect to this matter.



Other Matter – Comparative Information

As part of our audit of the financial statements for the year ended December 31, 2023, we also audited the adjustments that were applied to restate certain comparative information presented for the year ended December 31, 2022 as a result of a change in accounting policy. In our opinion, such adjustments are appropriate and have been properly applied.

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 Library'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 Library or to cease operations, or has no realistic alternative but to do so.

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

Auditor's Responsibility 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 generally accepted auditing standards 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 the financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, 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 Library'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 Library'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 Library 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 represents the underlying transactions and events in a manner that achieves fair presentation.
- 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

St. Catharines, Canada

Date

ST. CATHARINES PUBLIC LIBRARY BOARD

Statement of Financial Position

As at December 31, 2023, with comparative information for 2022

	2023	2022 (restated – note 2)
Financial assets		
Cash	\$ 3,152,695	\$ 3,194,898
Accounts receivable	193,977	209,305
Investments (note 3)	1,818,844	1,733,645
	5,165,516	5,137,848
Financial liabilities		
Accounts payable and accrued liabilities	455,645	716,146
Deferred revenue	—	9,920
Post-employment benefits (note 4)	328,300	316,600
Long-term liabilities (notes 5 and 6)	726,908	817,862
Asset retirement obligation (note 7)	831,940	792,323
	2,342,793	2,652,851
Net financial assets	2,822,723	2,484,997
Non-financial assets		
Prepaid expenses	7,956	15,599
Tangible capital assets (Schedule 3)	8,367,070	8,666,816
	8,375,026	8,682,415
Commitments (note 10)		
Accumulated surplus (note 9)	\$11,197,749	\$11,167,412

See accompanying notes to financial statements.

On behalf of the Board:

Director

Director

ST. CATHARINES PUBLIC LIBRARY BOARD

Statement of Operations and Accumulated Surplus

Year ended December 31, 2023, with comparative information for 2022

	Budget 2023	Actual 2023 (note 11)	Actual 2022 (restated – note 2)
Revenue:			
Municipal contribution (note 5)	\$ 6,204,214	\$ 6,204,214	\$ 5,876,428
Province of Ontario regular grant	228,600	228,616	228,616
Province of Ontario special grants	12,267	12,267	12,267
Other grants	–	23,675	23,253
Other (Schedule 1)	81,728	318,111	276,999
	6,526,809	6,786,883	6,417,563
Expenses:			
Salaries, wages and payroll taxes (Schedule 2)	4,613,674	4,496,754	4,164,261
Library materials (Schedule 2)	334,200	419,420	445,707
Occupancy (Schedule 2)	560,628	457,841	502,782
General and administration (Schedule 2)	420,953	334,232	431,293
Interest (note 6)	–	34,863	38,275
Amortization (Schedule 3)	963,909	963,909	988,901
Asset retirement obligation accretion	–	39,617	37,730
Loss on disposal of tangible capital assets	–	9,910	–
	6,893,364	6,756,546	6,608,949
Annual surplus (deficit)	(366,555)	30,337	(191,386)
Accumulated surplus, beginning of year	11,697,018	11,167,412	11,358,798
Accumulated surplus, end of year	\$ 11,330,463	\$ 11,197,749	\$ 11,167,412

See accompanying notes to financial statements.

ST. CATHARINES PUBLIC LIBRARY BOARD

Statement of Changes in Net Financial Assets

Year ended December 31, 2023, with comparative information for 2022

	2023	2022 (restated – note 2)
Annual surplus (deficit)	\$ 30,337	\$ (191,386)
Purchase of tangible capital assets	(674,073)	(1,527,544)
Amortization of tangible capital assets	963,909	988,901
Loss on disposal of tangible capital assets	9,910	–
Change in prepaid expenses	7,643	155,904
	337,726	(574,125)
Net financial assets, beginning of year	2,484,997	3,059,122
Net financial assets, end of year	\$ 2,822,723	\$ 2,484,997

See accompanying notes to financial statements.

ST. CATHARINES PUBLIC LIBRARY BOARD

Statement of Cash Flows

Year ended December 31, 2023, with comparative information for 2022

	2023	2022 (restated – note 2)
Cash provided by (used in):		
Operating activities:		
Annual surplus (deficit)	\$ 30,337	\$ (191,386)
Items not involving cash:		
Amortization	963,909	988,901
Asset retirement obligation accretion	39,617	37,730
Loss on disposal of tangible capital assets	9,910	–
Change in non-cash assets and other liabilities:		
Accounts receivable	15,328	(79,053)
Prepaid expenses	7,643	155,904
Deferred revenue	(9,920)	(13,333)
Post-employment benefits	11,700	(24,240)
Accounts payable and accrued liabilities	(260,501)	127,534
	808,023	1,002,057
Capital activities:		
Purchase of tangible capital assets	(674,073)	(1,527,544)
Financing activities:		
Repayment of long-term liabilities	(90,954)	(87,593)
Investing activities:		
Change in investments	(85,199)	(163,479)
Net change in cash	(42,203)	(776,559)
Cash, beginning of year	3,194,898	3,971,457
Cash, end of year	\$ 3,152,695	\$ 3,194,898

See accompanying notes to financial statements.

ST. CATHARINES PUBLIC LIBRARY BOARD

Notes to Financial Statements

Year ended December 31, 2023

The financial statements of St. Catharines Public Library Board (the "Library") are prepared by management in accordance with Canadian public sector accounting standards.

1. Significant account policies:

Significant accounting policies adopted by the Library are as follows:

(a) Basis of accounting:

The Library follows the accrual method of accounting for revenues and expenses. Revenues are recognized in the year in which they are earned and measurable. Expenses are recognized 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.

(b) Government transfers:

Government transfers received are from the Province of Ontario and the City of St. Catharines. Government transfers paid relate to surplus repayment and future reserves to the City of St. Catharines. Government transfers are recognized as revenue in the financial statements when the transfer is authorized, any eligibility criteria are met and a reasonable estimate of the amount can be made except, when and to the extent that, stipulations by the transferor give rise to an obligation that meet the definition of a liability. Government transfers that meet the definition of a liability are recognized as revenue as the liability is extinguished.

(c) Other income:

Other income, including investment income, is reported as revenue in the period earned.

(d) Non-financial assets:

Non-financial assets are not available to discharge existing liabilities and are held for use in the provision of services. They have useful lives extending beyond the current year and are not intended for sale in the ordinary course of operations.

(i) 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. Contributed or donated tangible capital assets are recorded at their fair value at the date of receipt.

ST. CATHARINES PUBLIC LIBRARY BOARD

Notes to Financial Statements (continued)

Year ended December 31, 2023

1. Significant account policies (continued):

(d) Non-financial assets (continued):

(ii) Amortization

Amortization is recorded to reflect the cost, net of anticipated salvage value, associated with the use of the asset in providing library services over the estimated useful life of the asset. Amortization expense is calculated on a straight-line basis over the assets' estimated useful lives as follows:

Asset	Number of years
Buildings	25-100
Building Improvements	10-50
Collections (asset pool)	007
Furniture and equipment	3-100
IT equipment	3-15

One half of the annual amortization is charged in the year of acquisition and in the year of disposal. Assets under construction are not amortized until the asset is available for productive use.

Certain Library land and buildings are owned and controlled by The Corporation of the City of St. Catharines and are therefore not reflected in these financial statements.

(e) Post-employment benefits:

The Library provides certain employee benefits which will require funding in future periods. The cost of self-insured retirement and other employee future benefits that vest or accumulate over the periods of service provided by employees, such as retirement health and dental benefits for retirees, is actuarially determined using the project benefit method prorated on service. Under this method, the benefit costs are recognized over the expected average service life of the employee group. Any actuarial gains and losses related to the past service of employees are amortized over the expected average remaining service life of the employee group.

The Library makes contributions to Ontario Municipal Employees Retirement System (OMERS) pensions, which is a multi-employer defined contribution pension plan, on behalf of its members. These contributions are recognized in the period in which the contributions are earned.

ST. CATHARINES PUBLIC LIBRARY BOARD

Notes to Financial Statements (continued)

Year ended December 31, 2023

1. Significant account policies (continued):

(f) Deferred income:

Deferred income represents funds collected for which related services have yet to be performed. These amounts will be recognized as revenue in the fiscal year in which the related services are performed.

(g) Investments:

Investments are recorded at cost. When the investments incur a loss in value that is other than temporary, the investments are written down to their fair value and the loss is recognized in the statement of operations.

(h) Asset retirement obligations:

An asset retirement obligation is recognized when, as at the financial reporting date, all of the following criteria are met:

- There is a legal obligation to incur retirement costs in relation to a tangible capital asset;
- The past transaction or event giving rise to the liability has occurred;
- It is expected that future economic benefit will be given up; and
- A reasonable estimate of the amount can be made

The liability for the removal of asbestos in the buildings owned by the Library has been recognized based on estimated future expenses on closure of the site and post-closure care. Under the modified retroactive method, the discount rate and assumption used on initial recognition are those as of the date of adoption of the standard. Assumptions used in the subsequent calculations are revised yearly.

The obligation is determined based on the estimated cash flows that will be required in the future to remove or remediate the asbestos containing material in accordance with current legislation.

The buildings tangible capital assets affected by asbestos liability are being amortized with the building following the amortization accounting policies outlined in note 1(d).

(i) 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. Significant estimates include assumptions used in performing actuarial valuations of liability for future benefits. Actual results could differ from those estimates.

ST. CATHARINES PUBLIC LIBRARY BOARD

Notes to Financial Statements (continued)

Year ended December 31, 2023

2. Change in accounting policies:

On January 1, 2022, the Library adopted Canadian Public Sector Accounting Standard PS 3280 Asset Retirement Obligations. The new accounting standard addresses the reporting of legal obligations associated with the retirement of certain tangible capital assets, such as asbestos removal in buildings owned by public sector entities. The standard was adopted on the modified retrospective basis at the date of adoption. Under the modified retrospective method of adoption, the assumptions used to estimate the Library's asset retirement obligations are applied as of the date of adoption of the standard.

The Library recognized an asset retirement obligation relating to the buildings owned by the Library that contain asbestos. The liability was measured as of the date of purchase or construction of the buildings, when the liability was assumed. The buildings has an expected useful life of 25-100 years, and the estimate has not been changed since purchase or construction.

In accordance with the provision of this new standard, the Library reflected the following adjustments at January 1, 2022:

- An increase of \$754,593 to the buildings tangible capital asset account, representing the original estimate of the obligation as of the date of purchase or construction, and accompanying increase of \$482,817 to accumulated amortization.
- An asset retirement obligation in the amount of \$754,593, representing the estimated cost of remediation as at that date; and
- A decrease to opening accumulated surplus of \$754,593 as a result of the recognition of the liability and accompanying increase in amortization expense and accretion expense since purchase or construction.

3. Investments:

Investments of \$1,818,844 (2022 - \$1,733,645) are carried at cost which approximates fair value due to the nature of investments held at the end of the year. The fair value represents the realizable value of investments if they were to be sold at December 31, 2023.

4. Post-employment benefit liability:

Post-employment benefits are comprised of health and dental benefits, as well as life insurance for permanent full-time retirees retiring on unreduced OMERS pension up to the age of 65.

The Library recognizes the post-employment benefits costs as they are earned during the year. The Library's obligation under the post-employment provisions of employment agreements will be funded out of current revenue.

ST. CATHARINES PUBLIC LIBRARY BOARD

Notes to Financial Statements (continued)

Year ended December 31, 2023

4. Post-employment benefit liability (continued):

The post-employment benefit obligation was determined by an actuarial valuation as at December 31, 2022. The date of the next actuarial valuation is expected to be performed as at December 31, 2025.

Information about the Library's post-employment benefit liability is as follows:

	2023	2022
Accrued benefit obligation		
Balance, beginning of year	\$ 227,000	\$ 294,000
Current service costs	17,700	23,400
Actuarial gain	—	(92,500)
Interest on accrued benefit obligation	11,100	8,100
Benefits paid during the period	(8,300)	(6,000)
Balance, end of year	247,500	227,000
Unamortized actuarial gain	80,800	89,600
Accrued benefit liability	\$ 328,300	\$ 316,600

The 2023 unamortized actuarial gain/loss is amortized over the expected average remaining service life of 11 years. Amortization of the actuarial gain included in expenses in the statement of operations is \$8,800 (2022 - \$3,500).

Actuarial valuations are performed on post-employment and retirement benefits to provide estimates of the accrued benefit obligations. These estimates are based on a number of assumptions about future events including interest rates, inflation rates, salary and wage increases, medical and dental cost increases and mortality.

The main actuarial assumptions adopted for the valuation are as follows:

The accrued benefit liability for post-employment benefits was determined by actuarial valuation as at December 31, 2023 using a discount rate of 4.60% (2022 – 4.60%).

General Inflation - Future general inflation levels, as measured by changes in the Consumer Price Index ("CPI"), was assumed at 2.00% per annum.

Health and dental trend costs – Health care trend costs of 7.16% in 2023 (2022 - 7.30%), reducing linearly to 4.50% by 2043. Dental care trend costs of 4.50% (2022 – 4.50%) are assumed.

Mortality is based on the Canadian Institute of Actuaries' 2014 CPM Public Table with MI-2017 Scale.

ST. CATHARINES PUBLIC LIBRARY BOARD

Notes to Financial Statements (continued)

Year ended December 31, 2023

5. Related party transactions:

(a) Transactions with related parties:

The Library had the following transactions with the City of St. Catharines, its controlling party:

	2023	2022
Revenue:		
Municipal contributions	\$ 6,204,214	\$ 5,876,428
	\$ 6,204,214	\$ 5,876,428
Expenses:		
Municipal cost recoveries, including tangible capital asset additions	\$ 39,968	\$ 47,367
Rent expense	600	600
	\$ 40,568	\$ 47,967

The revenue and expense transactions have been reflected in annual surplus for the current year and were measured at the exchange amount of consideration established and agreed to by the related parties.

The Library leases some of its premises from the City of St. Catharines for \$600 per year. The lease commitments have been included in Note 8.

(b) Outstanding balances due from related parties:

The Library has a long-term loan payable to the City of St. Catharines amounting to \$726,908 (2022 - \$817,862). The details of which has been disclosed in Note 6.

ST. CATHARINES PUBLIC LIBRARY BOARD

Notes to Financial Statements (continued)

Year ended December 31, 2023

6. Long-term liabilities:

The balance of long-term liabilities reported on the statement of financial position is made up of:

Debenture number	Purpose	Interest rates	Maturity date	2023	2022
110-2011	Dr. Huq Family Library Branch	3.8%	2031	\$ 726,908	\$ 817,862

Principal charges in each of the next five years are as follows:

2024	\$ 94,442
2025	98,065
2026	101,827
2027	105,733
2028	109,789
2029 and thereafter	217,052
	<hr/>
	\$ 726,908

Total interest on long-term liabilities which are reported on the statement of operations and accumulated surplus amounted to \$34,863 (2022 - \$38,275).

7. Asset retirement obligation:

Following the adoption of *PS 3280 Asset Retirement obligations*, the Library has recognized an obligation related to the legal requirement for the removal or remediation of asbestos-containing materials in certain buildings as estimated at January 1, 2022. The obligation is determined based on the estimated cash flows that will be required in the future to remove or remediate the asbestos-containing materials in accordance with current legislation.

The transition and recognition of asset retirement obligations involved an accompanying increase to the building's tangible capital assets and the restatement of prior year balances (see schedule 3).

ST. CATHARINES PUBLIC LIBRARY BOARD

Notes to Financial Statements (continued)

Year ended December 31, 2023

7. Asset retirement obligation (continued):

The change in the estimated obligation for the year consists of the following:

	2023	2022
Balance, beginning of year	\$ 754,593	\$ –
Adjustment on adoption of PS 3280 (asset) retirement obligation standard (note 2)	–	754,593
Opening balance, as restated	792,323	754,593
Add: accretion expense	39,617	37,730
Balance, end of year	\$ 831,940	\$ 792,323

8. Pension agreements:

The St. Catharines Public Library makes contributions to OMERS, which is a multi-employer plan, on behalf of 73 members of its staff during the year ended December 31, 2023. 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.

The latest actuarial valuation as at December 31, 2023 reported a funding deficit of \$4.2 billion (2022 - \$6.7 billion). OMERS expects the contributions and policy changes made in response to the deficit to return the plan to a fully funded position by 2025. Contributions were made in the 2023 calendar year at rates ranging from 9.0% to 14.6% depending on the level of earnings. As a result, \$314,814 was contributed to OMERS (2022 - \$274,766) for current service.

9. Accumulated surplus:

Accumulated surplus consists of individual fund surplus and reserve and reserve funds as follows:

	2023	2022
		(restated – note 2)
Reserves and reserve funds	\$ 2,144,602	\$ 2,000,864
Funds set aside (note 12)	1,764,770	1,666,614
Amounts to be recovered – long-term liabilities	(726,908)	(817,862)
Amounts to be recovered – post-employment benefit	(351,785)	(349,020)
Tangible capital assets	8,367,070	8,666,816
	\$ 11,197,749	\$ 11,167,412

ST. CATHARINES PUBLIC LIBRARY BOARD

Notes to Financial Statements (continued)

Year ended December 31, 2023

10. Commitments:

Minimum future lease payments for various premises and equipment are as follows:

2024	\$ 47,802
2025	14,864
2026	3,708
2027	3,708
2028	3,449
	<hr/>
	\$ 73,531

11. Budget data

The budget data presented in these financial statements is based upon the 2023 operating and capital budgets approved by Council on January 16, 2023. Amortization was not contemplated on development of the budget and, as such, was not included. The chart below reconciles the approved budget to the budget figures reported in these consolidated financial statements.

Revenues:	
Operating budget	\$ 6,526,809
Less:	
Transfers in – reserves	–
Total revenue	<hr/> 6,526,809
Expenses:	
Operating budget	5,929,455
Capital budget	597,354
Add:	
Amortization	963,909
Less:	
Capital expenses	(506,400)
Principal repayments	(90,954)
Total expenses	<hr/> 6,893,364
Annual deficit	<hr/> \$ (366,555)

ST. CATHARINES PUBLIC LIBRARY BOARD

Notes to Financial Statements (continued)

Year ended December 31, 2023

12. Funds set aside

The Library has set aside specific monies for which donations received are designated for specific purposes. These include collections, capital funding and Library support programs. The reserves are summarized below:

	Architects Fund	Internal Fund	2023 Total	2022 Total
Revenues:				
Donations	\$ —	\$ 18,229	\$ 18,229	\$ 83,415
Interest	1	79,926	79,927	31,950
	1	98,155	98,156	115,365
Funds, beginning of year	764	1,665,850	1,666,614	1,551,249
Funds, end of year	\$ 765	\$ 1,764,005	\$ 1,764,770	\$ 1,666,614

13. Financial risks:

Liquidity Risk:

Liquidity risk is the risk of the inability of an entity to meet its current obligations from proceeds of current assets. The Library manages its liquidity risk by forecasting cash flows from operations and other activities and maintains credit facilities with the City to ensure it has sufficient available funds to meet current and foreseeable financial requirements.

Credit risk:

Credit risk refers to the risk that a counterparty may default on its contractual obligations result in a financial loss. The Library is exposed to credit risk with respect to the accounts receivable. The Library manages credit risk as their activities are funded by grants and well-established organizations. An allowance of \$nil (2022 - \$nil) has been estimated for potential credit losses on balances due from unrelated parties.

14. Comparative figures:

Certain comparative figures presented in the financial statements relating to liabilities and expenses have been reclassified to conform with the current year's presentation. There was no impact on the annual deficit in the Statement of Operations and Accumulated Surplus as a result of these changes.

ST. CATHARINES PUBLIC LIBRARY BOARD

Schedule 1 – Other Revenues

Year ended December 31, 2023

	(Unaudited)			
	Budget	Actual	Actual	
	2023	2023	2022	
Fines and memberships	\$ 5,285	\$ 9,385	\$ 35,518	
Interest	54,400	242,915	119,815	
Photocopying	2,905	2,991	2,694	
Sundry	16,083	27,962	27,550	
Meeting room rental	2,835	11,434	5,193	
AV services	220	5,195	2,814	
Donations	—	18,229	83,415	
	\$ 81,728	\$ 318,111	\$ 276,999	

ST. CATHARINES PUBLIC LIBRARY BOARD

Schedule 2 – Expenses

Year ended December 31, 2023

	(Unaudited) Budget 2023	Actual 2023	Actual 2022
Salaries, wages and payroll taxes			
Library and clerical	\$ 4,613,674	\$ 3,642,418	\$ 3,382,095
Payroll taxes	–	842,636	760,166
Post-employment benefits	–	11,700	22,000
	\$ 4,613,674	\$ 4,496,754	\$ 4,164,261
Library materials			
Audio	\$ 7,700	\$ –	\$ –
Microfilm	3,000	3,256	3,154
Periodicals	316,000	411,830	428,647
Processing	7,500	4,334	13,906
	\$ 334,200	\$ 419,420	\$ 445,707
Occupancy			
Communications	\$ 42,200	\$ 40,593	\$ 40,597
Insurance (note 5)	47,254	42,398	41,732
Rent and taxes (note 5)	105,001	55,983	53,167
Repairs and maintenance (note 5)	148,886	129,632	135,780
Security	–	–	15,156
Utilities (note 5)	217,287	189,235	216,350
	\$ 560,628	\$ 457,841	\$ 502,782
General and administration			
Audio visual supplies	\$ –	\$ 3,482	\$ 1,838
Data processing	33,228	19,400	30,153
Equipment rental	9,627	12,148	7,035
Equipment repairs and maintenance	141,700	127,988	109,978
Library supplies	39,275	30,913	24,485
Printing and stationery	2,000	600	820
Professional fees	58,510	25,012	160,524
Programming	11,925	12,621	11,972
Sundry	38,668	40,830	28,664
Training and development	44,495	40,790	30,536
Transportation and postage (note 5)	41,325	20,448	25,288
	\$ 420,953	\$ 334,232	\$ 431,293

ST. CATHARINES PUBLIC LIBRARY BOARD

Schedule 3 - Tangible Capital Assets

Year ended December 31, 2023

	Cost				Accumulated Amortization				Net Book Value
	Balance Beginning of Year	Additions	Disposals	Transfers	Balance End of Year	Balance Beginning of Year	Amortization	Disposals	Balance End of Year
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Land	25,138	-	-	-	25,138	-	-	-	25,138
Buildings	7,882,793	-	-	-	7,882,793	3,850,690	96,924	-	3,935,179
Building Improvements	2,345,722	243,998	(756)	-	2,588,964	306,048	115,950	(208)	2,167,174
Collection	4,207,670	356,541	-	-	4,564,211	2,357,802	573,955	-	1,632,454
Furniture and equipment	1,040,971	4,805	(39,488)	-	1,006,288	530,313	61,915	(30,126)	444,186
IT equipment	637,369	43,963	(2,234)	-	679,098	427,994	115,165	(2,234)	138,173
WIP	-	24,766	-	-	24,766	-	-	-	24,766
December 31, 2023	16,139,663	674,073	(42,478)	-	16,771,258	7,472,847	963,909	(32,568)	8,367,070
(restated - note 2)									
Land	25,138	-	-	-	25,138	-	-	-	25,138
Buildings	7,882,793	-	-	-	7,882,793	3,755,438	95,252	-	4,032,103
Building improvements	1,270,917	1,074,805	-	-	2,345,722	222,159	83,889	-	2,039,674
Collection	4,566,535	371,237	(730,102)	-	4,207,670	2,460,776	627,128	(730,102)	1,849,868
Furniture and equipment	1,057,924	18,120	(35,073)	-	1,040,971	497,054	68,332	(35,073)	510,658
IT equipment	671,514	63,382	(97,527)	-	637,369	411,221	114,300	(97,527)	209,375
WIP	-	-	-	-	-	-	-	-	-
December 31, 2022	15,474,821	1,527,544	(862,702)	-	16,139,663	7,346,648	988,901	(862,702)	8,666,816

KPMG LLP
80 King St, Suite 620
St. Catharines, ON
L2R 7G1

June 13, 2024

We are writing at your request to confirm our understanding that your audit was for the purpose of expressing an opinion on the financial statements (hereinafter referred to as “financial statements”) of the St. Catharines Public Library Board (“the Library”) as at and for the period ended December 31, 2023.

General:

We confirm that the representations we make in this letter are in accordance with the definitions as set out in [Attachment I](#) to this letter.

We also 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:

Responsibilities:

- 1) We have fulfilled our responsibilities, as set out in the terms of the engagement letter dated January 26, 2024, including for:
 - a) the preparation and fair presentation of the financial statements and believe that these financial statements have been prepared and present fairly in accordance with the relevant financial reporting framework.
 - b) providing you with all information of which we are aware that is relevant to the preparation of the financial statements (“relevant information”), such as financial records, documentation and other matters, including:
 - the names of all related parties and information regarding all relationships and transactions with related parties;
 - the complete minutes of meetings, or summaries of actions of recent meetings for which minutes have not yet been prepared, of shareholders, board of directors and committees of the board of directors that may affect the financial statements. All significant actions are included in such summaries.
 - c) providing you with unrestricted access to such relevant information.
 - d) providing you with complete responses to all enquiries made by you during the engagement.
 - e) providing you with additional information that you may request from us for the purpose of the engagement.

- f) providing you with unrestricted access to persons within the Library from whom you determined it necessary to obtain audit evidence.
- g) such internal control as we determined is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. We also acknowledge and understand that we are responsible for the design, implementation and maintenance of internal control to prevent and detect fraud.
- h) ensuring that all transactions have been recorded in the accounting records and are reflected in the financial statements.
- i) ensuring that internal auditors providing direct assistance to you, if any, were instructed to follow your instructions and that we, and others within the Library, did not intervene in the work the internal auditors performed for you.

Internal control over financial reporting:

- 2) We have communicated to you all deficiencies in the design and implementation or maintenance of internal control over financial reporting of which we are aware.

Fraud & non-compliance with laws and regulations:

- 3) We have disclosed to you:
 - a) the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
 - b) all information in relation to fraud or suspected fraud that we are aware of that involves:
 - management;
 - employees who have significant roles in internal control over financial reporting; or
 - otherswhere such fraud or suspected fraud could have a material effect on the financial statements.
 - c) all information in relation to allegations of fraud, or suspected fraud, affecting the financial statements, communicated by employees, former employees, analysts, regulators, or others.
 - d) all known instances of non-compliance or suspected non-compliance with laws and regulations, including all aspects of contractual agreements, whose effects should be considered when preparing financial statements.
 - e) all known actual or possible litigation and claims whose effects should be considered when preparing the financial statements.

Subsequent events:

- 4) All events subsequent to the date of the financial statements and for which the relevant financial reporting framework requires adjustment or disclosure in the financial statements have been adjusted or disclosed.

Related parties:

- 5) We have disclosed to you the identity of the Library's related parties.
- 6) We have disclosed to you all the related party relationships and transactions/balances of which we are aware.
- 7) All related party relationships and transactions/balances have been appropriately accounted for and disclosed in accordance with the relevant financial reporting framework.

Estimates:

- 8) The methods, the data and the significant assumptions used in making accounting estimates, and their related disclosures are appropriate to achieve recognition, measurement or disclosure that is reasonable in the context of the applicable financial reporting framework.

Going concern:

- 9) We have provided you with all information relevant to the use of the going concern assumption in the financial statements.
- 10) We confirm that we are not aware of material uncertainties related to events or conditions that may cast significant doubt upon the Library's ability to continue as a going concern.

Misstatements:

- 11) We approve the corrected misstatements identified by you during the audit described in [Attachment II](#).

Other information:

- 12) We confirm that the final version of the 2023 Annual Report will be provided to you when available, and prior to issuance by the Library, to enable you to complete your audit procedures in accordance with professional standards.

Non-SEC registrants or non-reporting issuers:

- 13) We confirm that the Library is not a Canadian reporting issuer (as defined under any applicable Canadian securities act) and is not a United States Securities and Exchange Commission ("SEC") Issuer (as defined by the Sarbanes-Oxley Act of 2002).
- 14) We also confirm that the financial statements of the Library will not be included in the group financial statements of a Canadian reporting issuer audited by KPMG or an SEC Issuer audited by any member of the KPMG organization.

Approval of financial statements:

- 15) Lisa DiDonato has the recognized authority to take, and has taken, responsibility for the financial statements.

Yours very truly,

Lisa DiDonato, Business & Facilities Administrator

cc: KPMG LLP

Attachment I – Definitions

Materiality

Certain representations in this letter are described as being limited to matters that are material.

Information is material if omitting, misstating or obscuring it could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

Judgments about materiality are made in light of surrounding circumstances, and are affected by perception of the needs of, or the characteristics of, the users of the financial statements and, the size or nature of a misstatement, or a combination of both while also considering the Library's own circumstances.

Fraud & error

Fraudulent financial reporting involves intentional misstatements including omissions of amounts or disclosures in financial statements to deceive financial statement users.

Misappropriation of assets involves the theft of an Library's assets. It is often accompanied by false or misleading records or documents in order to conceal the fact that the assets are missing or have been pledged without proper authorization.

An error is an unintentional misstatement in financial statements, including the omission of an amount or a disclosure.

Attachment II – Summary of Audit Misstatements Schedule

Summary of Corrected Misstatements – Decemebr 31, 2023

St. Catharines Public Library Board
Summary of Corrected Audit Misstatements
For year ended December 31, 2023

Correcting Entry at Period End							Income Statement Effect - Debit (Credit)			Balance Sheet Effect - Debit (Credit)				
ID	Description of misstatement	Factual, judgmental or projected misstatement?	Misstatement in accounts or in disclosure?	Accounts (if applicable)	Debit	(Credit)	Income effect of correcting the balance sheet in prior period (carryforward from prior period) (A)	Income effect of correcting the current period balance sheet (B)	Income effect according to Rollover method (C=B-A)	Equity	Current Assets	Noncurrent Assets	Current Liabilities	Noncurrent Liabilities
SAM #1	To record change in employee future benefit and vacation payable based on the projected actuarial valuation.	Factual	Account & Disclosure	Post employment benefit expense	11,700.00	-	-	11,700.00	11,700.00	11,700.00	-	-	-	-
				Future Employee Benefits (Liability)	-	(11,700.00)	-	-	-	-	-	-	(11,700.00)	
SAM #2	To record the difference identified in the calculation of the asset retirement obligation as a result of implementation for the year ended December 31, 2023	Factual	Account & Disclosure	ARO Asset, gross (Buildings)	-	(77,347.00)	-	-	-	-	-	(77,347.00)	-	-
				ARO asset, accumulated depreciation	51,347.00	-	-	-	-	-	-	51,347.00	-	-
				Accumulated Surplus	26,929.00	-	(26,929.00)	-	26,929.00	26,929.00	-	-	-	-
				Depreciation expense	-	(929.00)	-	(929.00)	(929.00)	(929.00)	-	-	-	-
Total effect of corrected misstatements							37,700.00	37,700.00	37,700.00	-	(26,000.00)	-	(11,700.00)	

Summary of Corrected Misstatements – Decemebr 31, 2022

St. Catharines Public Library Board
Summary of Corrected Audit Misstatements
For year ended December 31, 2022

Correcting Entry at Period End							Income Statement Effect - Debit (Credit)			Balance Sheet Effect - Debit (Credit)				
ID	Description of misstatement	Factual, judgmental or projected misstatement?	Misstatement in accounts or in disclosure?	Accounts (if applicable)	Debit	(Credit)	Income effect of correcting the balance sheet in prior period (carryforward from prior period) (A)	Income effect of correcting the current period balance sheet (B)	Income effect according to Rollover method (C=B-A)	Equity	Current Assets	Noncurrent Assets	Current Liabilities	Noncurrent Liabilities
SAM #1	Understated cash: to correct the bank reconciling items related to cheques issued in January 2023. (Identified in F2022 Audit)	Factual	Account	Reclassified cheques (cash)	289,880.00	-	-	-	-	-	289,880.00	-	-	-
				Prepaid expenses	-	(111,313.00)	-	-	-	-	(111,313.00)	-	-	-
				Reclassified cheques (A/P)	-	(178,567.00)	-	-	-	-	-	(178,567.00)	-	-
SAM #2	To record change in employee future benefit and vacation payable based on the 2023 actuarial valuation. (Identified in F2022 Audit)	Factual	Account & Disclosure	Post employment benefit expense	22,000.00	-	-	22,000.00	22,000.00	22,000.00	-	-	-	-
				Future Employee Benefits (Liability)	-	(22,000.00)	-	-	-	-	-	-	-	(22,000.00)
SAM #3	To record the difference identified in the calculation of the asset retirement obligation as a result of implementation for the year ended December 31, 2023. Impacts the restated December 31, 2022 financial statements. (Identified in F2023 Audit)	Factual	Account & Disclosure	ARO Asset, gross (Buildings)	-	(77,347.00)	-	-	-	-	-	(77,347.00)	-	-
				ARO asset, accumulated depreciation	50,418.00	-	-	-	-	-	50,418.00	-	-	
				Accumulated Surplus	27,858.00	-	-	27,858.00	27,858.00	27,858.00	-	-	-	
				Depreciation expense	-	(929.00)	-	(929.00)	(929.00)	(929.00)	-	-	-	
Total effect of corrected misstatements							48,929.00	48,929.00	48,929.00	178,567.00	(26,929.00)	(178,567.00)	(22,000.00)	



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Lisa DiDonato

Business & Facilities Administrator
St. Catharines Public Library Board
54 Church Street
St. Catharines, ON L2R 7K2

June 13, 2024

Dear Lisa:

In planning and performing our audit of the financial statements of St. Catharines Public Library ("the Library") for the period ended December 31, 2023, we obtained an understanding of internal control over financial reporting (ICFR) relevant to the Library's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances for the purpose of expressing an opinion on the financial statements, but not for the purpose of expressing an opinion on ICFR. Accordingly, we do not express an opinion on the effectiveness of the Library's ICFR. Our understanding of ICFR was for the limited purpose described above and was not designed to identify all control deficiencies that might be significant deficiencies and therefore, there can be no assurance that all significant deficiencies or other control deficiencies have been identified. As a result, any matters reported below are limited to those deficiencies in ICFR that we identified during the audit. Our awareness of control deficiencies varies with each audit and is influenced by the nature, timing, and extent of audit procedures performed, as well as other factors.

Refer to the Appendices for the definitions of various control deficiencies.

Significant Deficiencies

We did not identify any control deficiencies that we determined to be significant deficiencies in ICFR.

Other control deficiencies

We identified the following control deficiencies that we determined to be other control deficiencies in ICFR that have not been communicated to management by other parties and that, in our professional judgment, are of sufficient importance to merit management's attention:

Description	Potential effects
<p>Entries recorded in the incorrect period – KPMG identified the following two instances:</p> <ol style="list-style-type: none"> 1) During the legal expense testing; management had incorrectly recorded an expense relating to F2022 as an expense in F2023. 2) In our procedures over journal entries, a grant received and used to purchase tangible capital assets (laptops) was recorded as grant revenue in F2023. The revenue should have been deferred and recognized in-line with the amortization of the asset. 	<p>Under PSAS standards, revenue and expenses need to be recorded on the accrual basis of accounting. Failure to ensure proper cut-off can lead to misstatements in the financial statements, resulting in an overstatement/understatement of Annual (Deficit) Surplus balance for the year.</p> <p>As a result of the minor control deficiency identified, KPMG did not identify a material misstatement in the financial statements.</p>
<p>Unreconciled year end balances – In our roll-forward procedures of accumulated surplus, KPMG identified an entry that was recorded to opening reserves/accumulated surplus, which related to a grant/rebate for the 2022 HVAC installation in order to replenish the portion spent from reserves.</p>	<p>A formal review of opening balances reconciled to year end balances should occur for each balance sheet account to mitigate the risk of errors and misstatement in the financial statements.</p> <p>As a result of the minor control deficiency identified, KPMG did not identify a material misstatement in the financial statements. Management has recorded the appropriate adjustment.</p>
<p>No formal review process of manual journal entries – KPMG noted based on discussion with management, there is no documentation available to support the direct review of individual entries. KPMG notes that there is a high-level monthly review of financial results.</p>	<p>Management should directly review manual journal entries to ensure proper classification and accuracy. Failure to review these entries can result in misstatements on both the balance sheet and income statement.</p>

Use of letter

This letter is for the use of management and those charged with governance in carrying out and discharging their responsibilities and should not be used for any other purpose or by anyone other than management and those charged with governance.

KPMG shall have no responsibility or liability for loss or damages or claims, if any, to or by any third party as this letter has not been prepared for, and is not intended for, and should not be used by, any third party or for any other purpose.

Yours very truly,

Chartered Professional Accountants, Licensed Public Accountants

Appendices

Terminology	Definition
Deficiency in Internal Control ("control deficiency")	<p>A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis.</p> <p>A deficiency in design exists when (a) a control necessary to prevent, or detect and correct, misstatements in the financial statements is missing; or (b) an existing control is not properly designed so that, even if the control operates as designed, the control is unable to prevent, or detect and correct, misstatements in the financial statements.</p> <p>A deficiency in operation exists when a properly designed control does not operate as designed or the person performing the control does not possess the necessary authority or competence to perform the control effectively.</p>
Significant Deficiency in Internal Control ("significant deficiency")	<p>A significant deficiency in internal control is a deficiency, or combination of deficiencies, in internal control that, in the auditor's professional judgment, is of sufficient importance to merit the attention of those charged with governance.</p>

Discussion Reports

9. Discussion Reports (attachments)

- 9.1 Board Self Assessment – G. Riihimaki/J. Coles
- 9.2 Asset Management Plan – L. DiDonato
- 9.3 2025/2026 Operating Budget Update – L. DiDonato

Motion
Motion

Board Self Assessment

submitted by Janice Coles, Board Chair, and Gail Riihimaki, Board Member.

Dear Board,

We have drafted the following for discussion at our meeting next week. We propose that these questions would be answered both mid-term and at the end of term, online and anonymously, with the results shared with the Board in an aggregate format. This self-assessment would require an accompanying policy that dovetails with the Succession Planning policy. It does not replace any discussion and feedback about Board performance that could be done on a more frequent basis as the need arises.

*Gail and Janice
June 6, 2024*

For Information

Suggested Scale

- Strongly Agree
- Agree
- Neither Agree nor Disagree,
- Disagree,
- Strongly Disagree

Self Assessment Questions

The draft Board Self-Assessment questions combine information from the OLS Board Member Roles and Responsibilities document, and samples from other libraries (primarily London but also Georgina)

General Knowledge

1. Members understand their roles and responsibilities as a Board and as individual Members.
2. Members understand the role and responsibilities of the Chief Executive Officer.
3. Members understand and support the vision, mission, values and strategic plan of the library.
4. Members are familiar with all local bylaws and provincial and federal laws effecting on libraries, including the governmental/library reporting structure.
5. Members are familiar with library issues at the local, provincial and federal levels.
6. Members understand the structure and bylaws of the Board.

7. The Board has relevant and up-to date policies and Members are familiar with Board policies.

Comments:

Effective Board Meetings

1. The Board's working environment is one of mutual respect and Members are given an opportunity to express views without prejudice.
2. The Board's relationship with the CEO is one of mutual trust and respect.
3. The Board has measures to prevent conflicts of interest.
4. Members can distinguish between governance and operational decision making.
5. The Board Chair sets a clear agenda that includes all necessary details to complete meetings in a timely manner, and ensures it is circulated to Members prior to each meeting.
6. The Board receives a Board package with accurate and up-to-date information in order to make sound and effective decisions, and it is received one week in advance of meetings.
7. Members regularly attend meetings and assigned committee meetings.
8. Members review the agenda and the supporting information prior to the meeting in order to make effective decisions.
9. The Board considers in detail the options available and examines their impact before making decisions.
10. All Members participate in the decision-making process
11. Meetings are run in accordance with the Board's By-law number 1 and the Public Libraries Act.
12. The minutes of Board meetings adequately capture all relevant issues, discussion and decisions.

Comments:

Advocacy

1. Members are cognizant of the political process, and develop a strong and communicative relationship with the municipal council.
2. Members accept and respect that the Chair (or in the absence of the Chair, the Vice-Chair) is the lead spokesperson for the Board
3. Members advocate the library's services in the community and advocate the community's need with the library.
4. Members attend library special events.

Comments:

Strategic Planning

1. The Board has developed a formal Strategic Plan based on the library vision, mission and values
2. The Strategic Plan clearly communicates what the Board wants to achieve
3. The Board reviews progress of the Strategic Plan on a regular basis

Comments:

Finance

1. The budget is aligned with the Vision and Mission, and the library expenditures are in line with the strategic objectives and priorities.
2. The Board is provided with full and accurate information regarding the library's finances and budget throughout the year
3. The Board understands the impact of decisions on services, operations and infrastructure.
4. Stakeholders, including public, staff, funders, donors, etc. are kept aware of the library's financial conditions.
5. The Board is prepared and motivated to defend and promote the budget to Council and other funders.
6. The Board ensures that the proper financial control measures are in place to expend the budget with due diligence, according to board priorities and as approved by council.

Comments:

Personnel

1. The Board has developed formal criteria and a process for evaluating the CEO.
2. The Board, or a committee of the Board, formally evaluate the CEO on an annual basis.
3. The Board regularly provides the CEO with feedback and recognition.

Comments:

Professional Development

1. New Members are given a Board orientation on their roles and accountabilities
2. Education is provided on matters of importance such as changes to legislation governing library services and operations.
3. Members are given opportunities and are encouraged to participate in them to develop their knowledge and skills as library Board Members.
4. Members are given an opportunity and are encouraged to report back and share with other Members information acquired.

Comments:

General Comments:

Asset Management Plan

submitted by Lisa DiDonato, Business Administrator

Recommendation

THAT the St. Catharines Public Library (SCPL) Board approve the SCPL Asset Management Plan.

Background

The SCPL Asset Management Plan (AMP) was formally presented by GM BluePlan to the Board during their meeting on March 15, 2024. This plan, in consolidation with the City of St. Catharine (City) AMP, fulfils the mandates outlined in Ontario Regulation 588/17 Asset Management Planning for Municipal Infrastructure, ensuring compliance with the deadline of July 1, 2024.

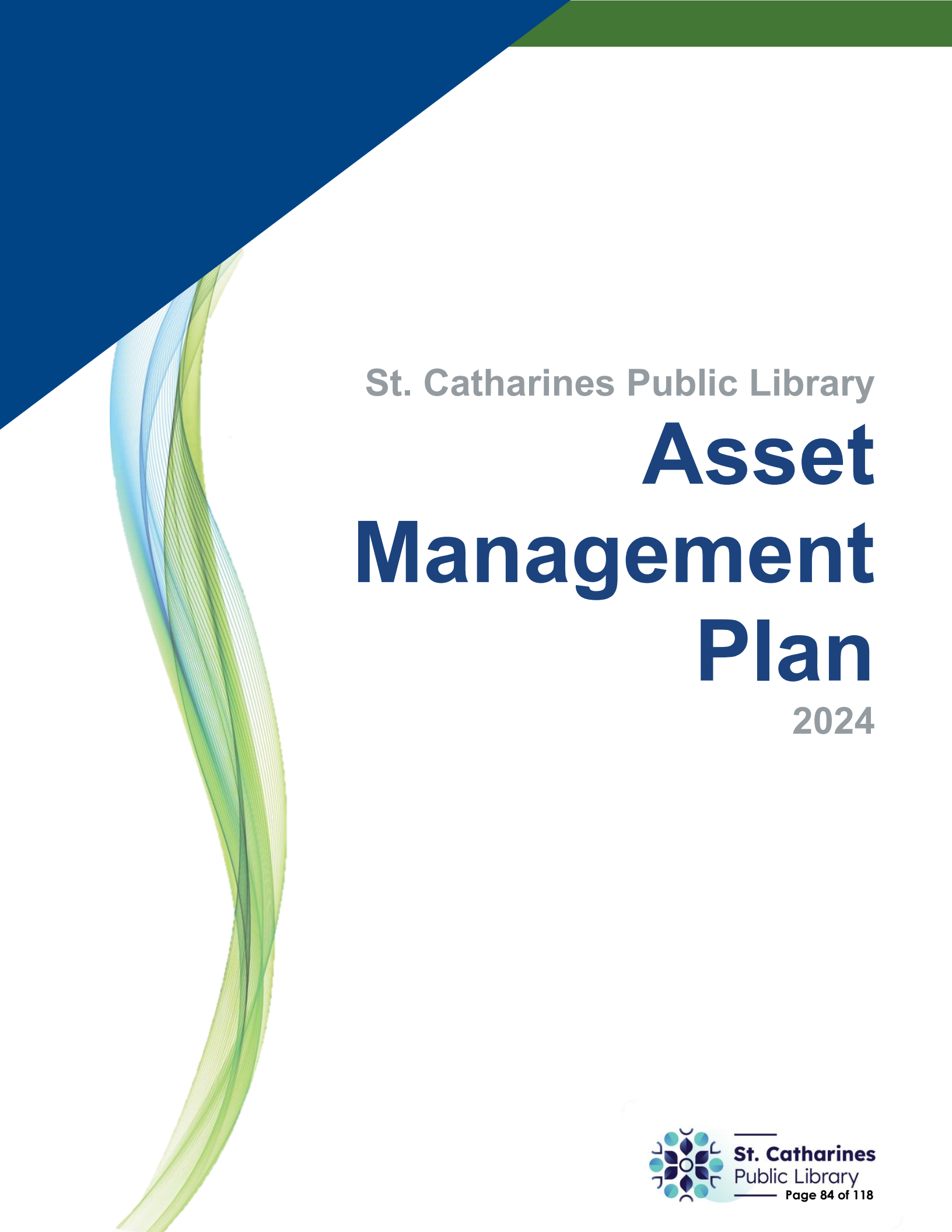
During the Board meeting on May 16, 2024, additional insights were provided by SCPL staff regarding the integration of interior elements within the buildings leased from the City. Subsequently, the Board directed staff to refine Section 1.3 of the AMP, incorporating language collaboratively developed with City staff.

Updates

The AMP has been updated in accordance with the directive provided by the Board in May and is included as Appendix A for review and approval.

Next Steps

As mandated by Ontario Regulation 588/17, a more comprehensive AMP documenting current service levels, associated costs, proposed enhancements and financial strategies is required by July 1, 2025. To fulfill these requirements, SCPL remains committed to collaborating closely with City staff. This ongoing partnership will facilitate the review, refinement, and updating of the AMP to ensure alignment with evolving needs and standards.



St. Catharines Public Library

Asset Management Plan

2024





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1.0 Introduction

1 Corporate Asset Management Plan Overview

St. Catharines Public Library (SCPL) owns and operates 4 branches within the City of St. Catharines (City), located within the Niagara Region, which services a population of 136,803 as per the 2021 census within a geographic area of 96.1 square kilometres. This Asset Management Plan (AMP) covers all library assets managed by SCPL, which excludes the buildings, that are owned and operated by the City of St. Catharines and have been covered by the City's 2023 AMP for Remaining Assets.

This AMP is a standalone strategic document outlining Ontario Regulation 588/17– Asset Management Planning for Municipal Infrastructure (see Section 1.1.1 Corporate Asset Management Plan Overview) to cover all library assets. This plan can be appended to the City's 2023 AMP, pertaining to remaining assets. This AMP addresses the needs associated with sustaining the library assets.

1.1 Purpose and Regulation

1.1.1 Asset Management Plan Purpose

The Federation of Canadian Municipalities (FCM) has defined an Asset Management Plan as, “a plan for the management of one or more infrastructure assets that combines multi-disciplinary management techniques (including technical and financial) over the lifecycle of the asset in the most cost-effective manner to provide a specified level of service.” The goals of this Asset Management Plan are to:

- Create comprehensive inventory documentation in consultation with SCPL stakeholders addressing data gaps.
- Establish current levels of service and performance indicators that enable SCPL to support the decision making around library services and communicate these services to residents, both through the evaluation of current effectiveness.
- Design asset lifecycle strategies to predict Level of Service (LOS) informed, condition-based, cost-based, and/or risk-based asset interventions.
- Develop the funding framework that supports levels of service and the lifecycle management strategy.
- Recommend enhancements for data management, resources, and technology.

This plan will help support SCPL's development of skills and practices in the following competency areas:

- Foster connections across teams through effective people and leadership strategies.
- Ensure access to necessary data and information about assets.
- Guide planning and decision-making processes to consistently align with organizational policies and objectives.
- Contribute to Asset Management practices to support continuous improvement and ensure well-informed internal stakeholders, particularly when engaging in external knowledge sharing.

1.1.2 O.Reg. 588/17 Overview

In 2012, the Province of Ontario (Province) released the 'Building Together: Guide for Municipal Asset Management Plans' to promote and assist municipalities in the Province in developing consistent Asset Management Plans (AMPs). This guide outlines a standard approach for structuring AMPs and offers guidance on the content that should be included in sections covering the State of Local Infrastructure, Levels of Service, Asset Lifecycle Management Strategies, and Financing Strategies. 'Building Together' outlines the information and analysis that municipal AMPs are to include and was designed to provide consistency across the province for Asset Management. To encourage the development of AMPs, the Provincial and Federal governments also made an AMP a prerequisite to accessing capital funding grants.

In 2015, the Province enacted the "Infrastructure for Jobs and Prosperity Act", recognizing the importance of municipal infrastructure systems in bolstering local economies. Following a year-long industry review, the Province introduced "Ontario Regulation (O.Reg) 588/17 – Asset Management Planning for Municipal Infrastructure" as the initial regulation under the Infrastructure for Jobs and Prosperity Act. O.Reg. 588/17 builds upon the Building Together guide by stipulating specific requirements for municipal Asset Management Policies and Asset Management Plans, to be implemented gradually over a five-year period. Figure 1-1 summarizes the general requirements and timelines of O.Reg. 588/17, as well as the status of these requirements for the SCPL.

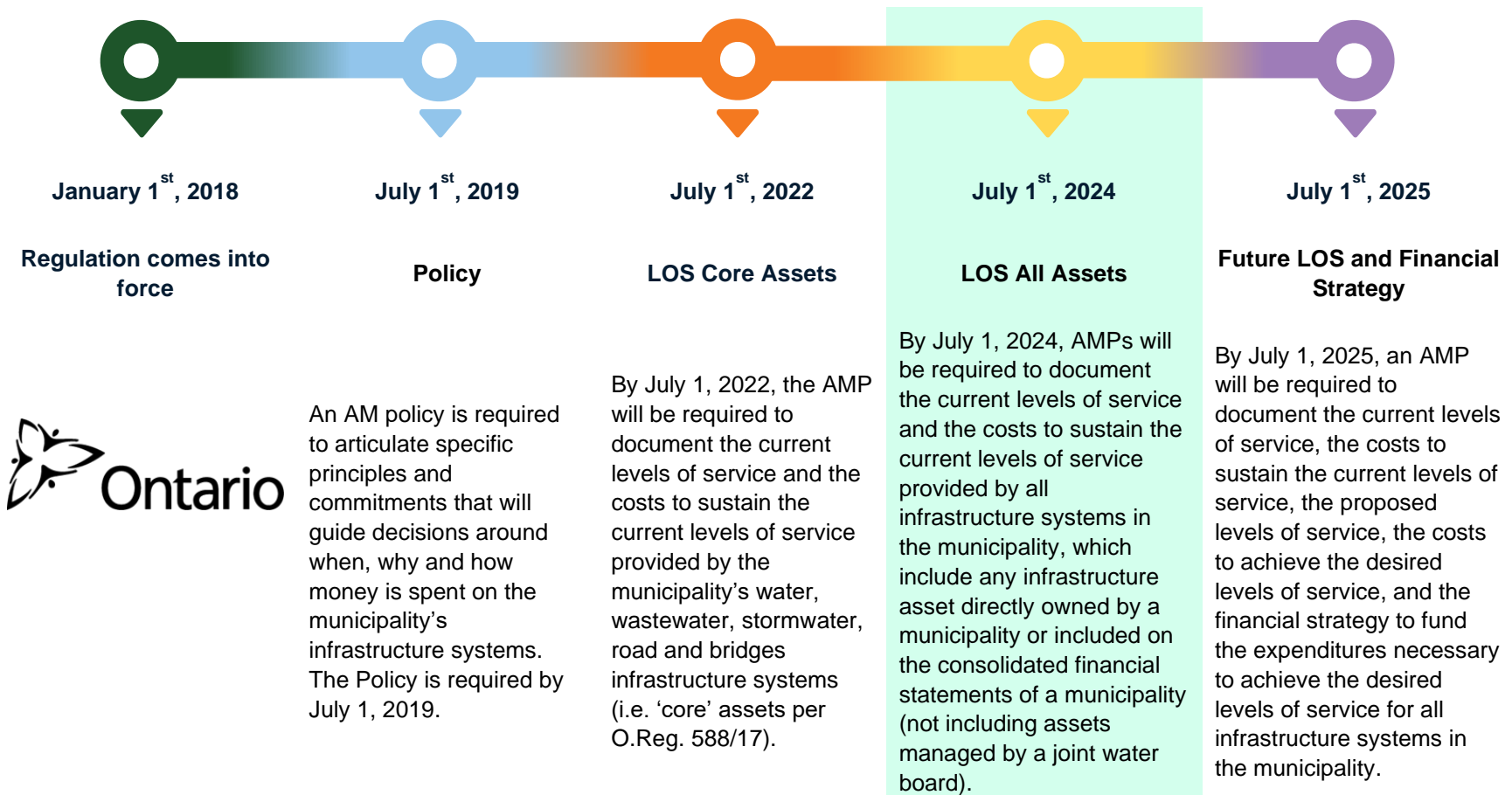


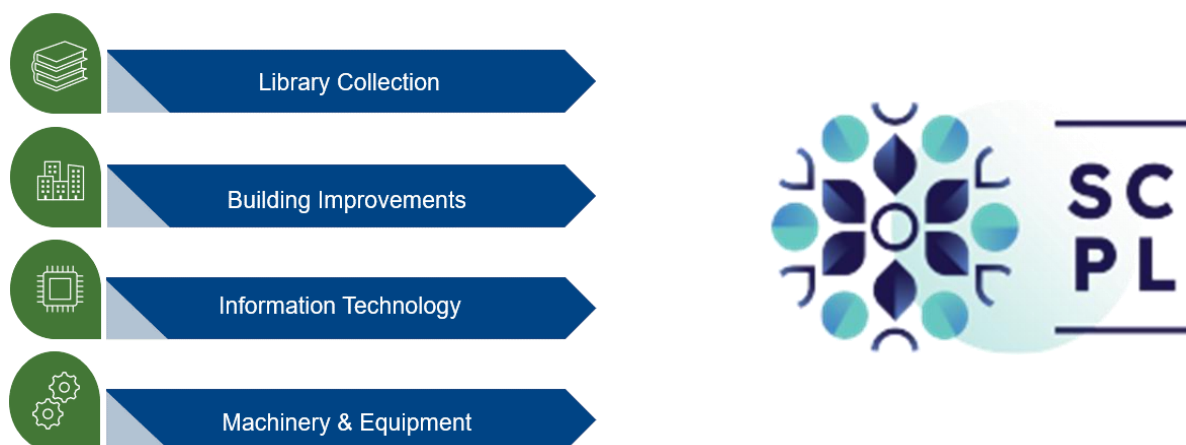
Figure 1-1. Regulatory Requirements and Timeline for Asset Management Planning based on O.Reg. 588/17

1.2 Development & Methodology of the Asset Management Plan

This AMP has been developed to meet O.Reg. 588/17, and in accordance with best practices. The assets within the scope of this AMP can be found in the sections below, along with an explanation of the plan structure and methodology.

1.2.1 Asset Management Plan Scope

This Asset Management Plan (AMP) includes the following asset categories:



1.2.2 Asset Management Plan Structure & Methodology

The AMP is divided to outline the State of the Infrastructure, Levels of Service, and Lifecycle Management Strategy and Financial Strategy to answer key questions about the SCPL library assets and its asset management practices. The assets are grouped into the categories as defined in 1.2.1 Asset Management Plan Scope.

1.2.2.1 State of the Infrastructure

The State of the Infrastructure (SOTI) section provides a quantitative assessment of the infrastructure owned by SCPL. The primary objective is to provide a high-level inventory and insights on the overall age, condition, replacement value, and key metrics of the assets owned by SCPL, as per O.Reg. 288/17. The information is developed based on provided datasets and documents that were assessed for data confidence and discussed with Subject Matter Experts (SMEs). This section summarizes the inventory of assets and their replacement values and provides the age and condition provides for each asset category and segment.

1.2.2.1.1 Asset Register

The asset register was developed by SCPL staff based on the Tangible Capital Asset (TCA) Registry to provide required information for asset management planning. Required information includes:

- Asset Identifier
- Install Date
- Current Replacement Value
- Estimated Service Life
- Condition

- Asset type specific information

The resulting register, or inventory, provides the basis for the analysis completed for the asset management plan, including State of the Infrastructure, Levels of Service, and Lifecycle Management Strategies.

1.2.2.1.2 Current Replacement Value

Current Replacement Value (CRV) of an asset refers to the cost that would be incurred to replace the asset with a similar one. It represents the current market value of the asset, taking into account factors such as inflation and changes in market conditions. Determining the current replacement value is important for asset management purposes, as it helps the SCPL assess the financial implications of asset replacement, and plan for future capital expenditures.

The following should be noted:

- All replacement costs are based on the cost to replace the asset with the same, or similar asset and;
- There is no growth, technology change, or enhancement assumptions included in those costs (unless identified).

For this AMP, current replacement values were established by inflating historical costs to today's (2024) dollars. Staff then reviewed these values to assess if they were appropriate for forecasting purposes and reflective of current market costs for similar assets based on recent purchases.

1.2.2.1.3 Estimated Service Life

Estimated Service Life in asset management planning refers to the anticipated duration over which an asset is expected to remain operational and provide its intended function. This estimate may be based on various factors such as design specifications, historical performance data, maintenance practices, environmental condition, and technological advancements. The purpose of estimating service life for asset management planning is to enable organizations to allocate resources for maintenance, repairs, replacements, and new acquisitions over the asset's lifecycle. It allows for budgeting long-term capital expenditures through replacement planning, risk management, optimizing maintenance and performance evaluation.

For the purposes of this AMP, the estimated service lives that were used for PSAB 3150 Tangible Capital Asset Reporting were used as a starting point. Service lives were reviewed and updated to be consistent with values used by the City of St. Catharines, where possible and appropriate, to ensure accurate forecasting for infrastructure spending needs.

1.2.2.1.4 Asset Condition

Asset management involves strategically managing physical assets to achieve specific objectives, such as minimizing costs, maximizing efficiency, or ensuring safety and reliability. Assessing the condition of assets is crucial for making informed decisions regarding maintenance, repair, replacement, and investment.

The condition of an asset for this AMP is being assessed based on its remaining life compared to its age and estimated service life. This assessment involves categorizing the percentage of remaining life into different condition categories, as outlined in Table 1-1. This is in line with how condition was categorized for the City's 2023 Remaining Assets AMP.

Table 1-1. Condition Rating Scale Description and Estimated Service Life (ESL) Distribution

Category	Remaining Life	Description
Very Good	100% - 76%	Asset is typically new or recently rehabilitated.
Good	75%- 51%	Condition is acceptable, generally in mid stage of service life. Asset may show signs of deterioration requiring attention or minor maintenance.
Fair	50% - 26%	Assets show general signs of deterioration that require attention and may require immediate maintenance.
Poor	25%- End of Life	Asset is below standard condition and approaching the end of its service life. Ongoing monitoring and significant maintenance may be required.
Very Poor	Beyond Service Life	Asset is at or beyond service life and shows signs of advanced deterioration. Asset may exhibit signs of imminent failure that can affect service or increase risk. Condition may be critical. Extensive monitoring, rehabilitation and/or replacement may be required.

1.2.2.2 Levels of Service

The Levels of Service (LOS) section provides key performance indicators that support the provision of the Library's services. O.Reg. 588/17 has prescribed LOS for core assets, only. LOS for this AMP were developed with SCPL staff and align with the LOS metrics developed for the City's Remaining Assets. In general, LOS provide the following information:

- **Level of Service Statement:** A brief description presented in plain language for public understanding of the service provided to residents.
- **Key Service Attribute:** Categorizes the LOS metrics to specific areas of customer interest which are recognizable to the customer/public. These attributes are tied to the strategic objects of SCPL. See Table 1-2 for the Key Service Attributes.

Table 1-2. Key Service Attributes

Service Attribute	Description
Financial Sustainability	Services are affordable, provided at lowest cost for both current and future customers; Funds are adequately funded in both the short and long term
Quality and Reliability	Services are reliable and responsive to customers; Assets are in adequate condition, are maintained and respond to customer needs
Capacity & Use	Services have enough capacity and are accessible to everyone; Assets of sufficient capacity are available, convenient and accessible.
Function	Services meet customer needs, while limiting risks to health and safety environmental and other impacts; Assets comply with regulations, perform their intended function and are safe, secure and sustainable

- **Levels of Service Indicator:** A statement that describes quantifiable metrics of the service delivery outcomes from the perspective of the customer and service provider, expressed in terms that can be easily understood by customer.

This AMP assesses the current performance of SCPL using these levels of service metrics. The 2025 AMP will provide proposed (target) performance of these same metrics and evaluate SCPL's ability to afford the proposed levels of service.

1.2.2.3 Lifecycle Management

The Lifecycle Management Strategy defines the set of planned actions that will enable the assets to provide their desired level of service in a sustainable way while mitigating risks and reducing costs throughout their life. The goal of this assessment is to capture the activities that are required to sustain the assets within each asset category. For the purposes of this plan, the lifecycle activity categories are as follows:

- **Non-Infrastructure Solution:** Actions or policies that can lower costs and contribute to the management of assets.
- **Operations & Maintenance Activities:** Includes all operating expenses to provide library services, inspections and maintenance, repairs and activities associated with unexpected events.
- **Renewal/Replacement Activities:** Renewal activities designed to extend the life of the asset, and replacement activities that are expected to occur once an asset has reached the end of its service life and renewal/rehab is no longer an option.
- **Disposal Activities:** Associated with disposing of an asset once it has reached the end of its service life or is otherwise no longer needed by the municipality.
- **Service Improvement:** Planned activities required to extend services to previously unserved areas or expand services to meet growth demands to maintain LOS.
- **Growth Activities:** Planned activities to improve LOS. Example, an asset's capacity, quality, or system reliability. Not driven by growth needs.

The lifecycle activities for the asset sub-categories are detailed in Section 184 Lifecycle Management Strategy. These activities are aligned with the asset hierarchy and includes the frequency at which they are performed throughout the asset's life. Each asset type is unique in the needs for the activities that are completed within the asset's lifecycle. For the purposes of this AMP, the financial strategy has only assessed the costs attributed to Operations & Maintenance, and Renewal and Replacement Activities.

1.2.2.4 Funding the Lifecycle Activities

O.Reg 588/17 requires a 10 year plan that selects the lowest cost life cycle activity that will maintain service levels over the plan period. For the purposes of this AMP, the analysis is completed using the assumption that maintaining the current performance (condition) of assets, will ensure that SCPL continues to provide service levels moving forward. As part of the Lifecycle Management Strategy, an assessment is also completed to understand not only the costs associated with the lifecycle activities, but to also forecast the performance (condition) of SCPL's assets over the next 10 years. Three forecasting scenarios are run to analyze SCPL's assets, which provide insight on SCPL's ability to continue to provide services into the future. This is achieved by comparing the performance of assets based on needs and various budgetary or condition-based targets. The following three scenarios are run:

Scenario 1: Anticipated Funding – Evaluates asset performance under the current funding level that SCPL anticipates allocating towards the assets. The current budgets were obtained from SCPL’s budget. This is used to illustrate the change in performance (condition) under anticipated funding levels. It is also used as a baseline scenario, which can be used to assess the other scenarios analyzed (detailed below).

Scenario 2: Cost to Maintain Current Performance – This scenario determines the cost that would be required to maintain SCPL’s assets in approximately the same condition they are currently assessed in over a 10-year forecast period. Understanding the cost to maintain current performance levels is a requirement of the July 1, 2024 milestone of O.Reg. 588/17.

Scenario 3: Identified Infrastructure Needs Investment Requirements – This scenario is run to determine the required spending to address infrastructure needs based on expected/planned rehabilitation, renewals and replacements of assets as per their defined lifecycle strategy. This scenario also identifies rehabilitation and replacement requirements backlog, which is work that should have already been completed by the time of this assessment. Typically, these are assets that are beyond their identified service life.

Using the results of these scenarios, the Financial Strategy was developed.

1.2.2.5 Financing Strategy

The financial strategy is one of the key components within the AMP, as it puts the AMP into action. The financial plan provides a way for municipalities to integrate asset management planning with financial budgeting.

The financial strategy forecasts the required annual expenditures for SCPL to perform the lifecycle activities in alignment with the lifecycle management strategies.

Each category includes SCPL’s forecasted expenditures from its capital and operating budget, to understand the full cost of maintaining service levels over the 10-year forecast period. Forecasts for lifecycle activities will be compared to the capital budget forecasts to determine if an infrastructure gap is present. Strategies to address this gap will also be discussed.

Note that forecasts for major capital works including renewal/rehabilitation and replacement activities are derived from an asset management analysis of SCPL’s data. The logic used to complete this asset management analysis was developed through SCPL’s Levels of Service Strategy and Lifecycle Management Strategy. For other costs, such as maintenance, and non-infrastructure and service improvements, the assumption was made the funding levels for these activities is enough to meet customer’s expectations, unless there are documents or strategies that suggest otherwise.

1.2.2.6 Data Confidence and Improvement Plan

A summary of the data sources used in the analyses of this AMP are included for reference under each asset category section. For the development of this AMP, the available data was assessed and a data quality rating was assigned based on availability and quality of relevant data. Table 1-3. Data Quality Rating Scale for all Assets Within Scope Outlines how data quality is rated.

Table 1-3. Data Quality Rating Scale for all Assets Within Scope

Value	Category	Definition
A	Very Good	No assumptions, with available condition data from a reliable data source, and age and value are known.

Value	Category	Definition
B	Good	Minor assumptions are made for condition, age, or replacement values (e.g., most of condition, age, and replacement values are known).
C	Fair	Minor assumptions are made for condition, age, or replacement values from moderately reliable sources.
D	Poor	Data comes from significantly out of date documents or two of either condition, age, or replacement values come from a moderately reliable source and the third item is unknown or unreliable.

SCPL's Asset Management program is founded on the principles of continuous improvement, transparency, and accountability. Moving forward, the AMP is intended to be a living document that reflects and supports implementation of the SCPL AM program. As a living document, continuous improvement will be driven by:

- Implementing, revising, refining, and reporting Asset Management based on SCPL's strategic priorities.
- Continual cross-functional collaboration towards identifying AM improvements in processes, systems, data, AMPs, and AMP implementation strategies.
- Monitoring progress on the AMP implementation while quantifying and reporting benefits from AM Program activities.
- Improve with ongoing evaluation of best practices, innovations, and regulatory requirements. Best practices to achieve continuous improvement include the development of an improvement plan and delivering the improvement plan with defined annual targets, appropriate benchmarks, and responsibilities for internal resources with their associated funding levels, as approved by SCPL's annual budgeting process.

1.3 Asset Management Plan Assumptions and Limitations

The Library's Asset Management Plan was developed based on the best available information at the time and by employing professional judgement and assumptions to address gaps where necessary. Current replacement values are reflective of current market value for assets. With the completion of the Library's and the City's Asset Management Plans, both entities are compliant with the requirements of the O.Reg 588/17 July 1st deadline.

With respect to the facilities data in the Asset Management Plans (the Central Library, the Port Dalhousie Branch, and the Dr. Huq Branch), to streamline the collection, analysis and interpretation of these respective building condition assessment data, the interior and exterior maintenance data were included in the City's Asset Management Plan. This differs from the lease agreements in which the responsibilities vary based on the facility.

City and Library Staff will continue to review and refine building data to ensure assets are reflected in the most appropriate plans. Going forward, the City and the Library have collectively agreed to make adjustments in the future to integrate each of the leases' separation of responsibilities into the respective Asset Management Plans.

Recognizing the need for ongoing improvement, the City has several initiatives underway to enhance condition data and anticipate future demand needs. This refined data will be progressively integrated to enhance the reliability of our planning processes moving forward.

1.4 Asset Management Pressures

The management of public assets faces various pressures that can impact its operations, strategies, and overall success. Some of these pressures include:

Market Volatility: Asset managers must navigate constantly changing market conditions, including fluctuations in asset prices, and interest rates. Market volatility can make it challenging to appropriately plan for future asset needs.

Regulatory Changes: Municipalities are often subject to a wide range of regulations that can vary by jurisdiction. Changes in regulations, such as those related to reporting requirements, can require asset managers to adapt their processes and systems.

Budget Constraints: Municipalities often operate within tight budget constraints, limiting their ability to invest in infrastructure maintenance, upgrades, and new projects. Balancing competing priorities within limited budgets.

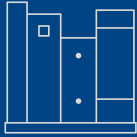
Aging Infrastructure: Many municipalities face aging infrastructure. Maintaining and upgrading this infrastructure requires significant investment, but funding may be insufficient to address all needs.

Limited Human Resources: Municipalities may face challenges in recruiting and retaining qualified staff with expertise.

Political and Public Pressure: Asset management decisions are often subject to political and public scrutiny. Balancing the needs and preferences of various stakeholders, including elected officials, residents, and businesses can be complex and contentious.

Data Management and Technology Adoption: Effective asset management relies on accurate data collection, analysis, and decision-making. This requires reliable asset data, and implementing systems and processes that leverage technology to optimize asset performance.

Overall, municipal asset management requires navigating a complex landscape of financial, regulatory, environmental, and social pressures to effectively manage infrastructure and deliver services to residents.



Library Asset Overview

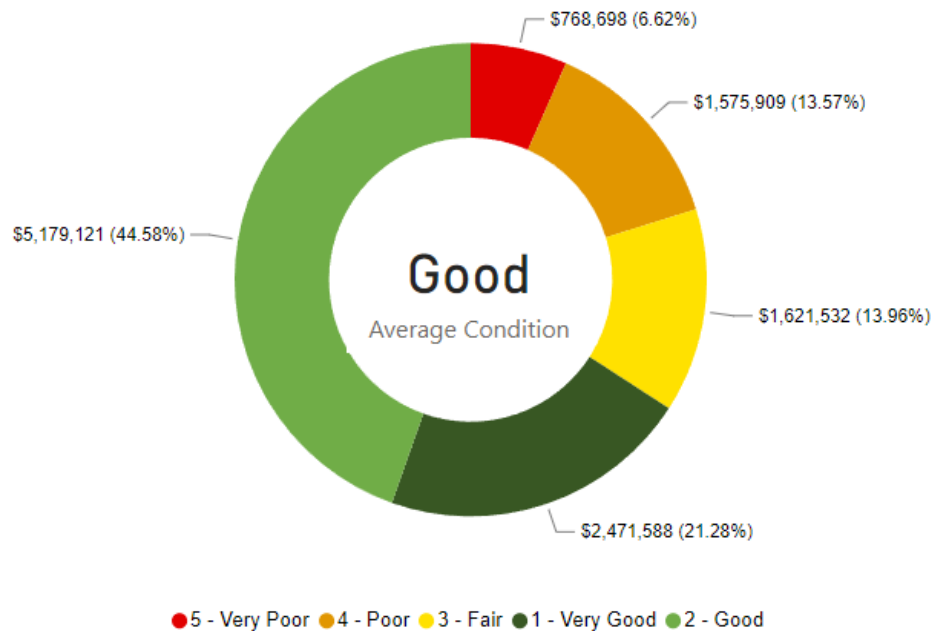


St. Catharines Public Library is committed to providing spaces, resources, and experiences for all citizens to learn, grow, and connect.

Replacement Value

Total Replacement Value: \$11.617 M

Overall Average Asset Condition by Replacement Value



Average Annual Funding Gap to Maintain Current Performance

Average Annual Funding Gap as Per Infrastructure Needs Investment Requirements

No Gap Identified

\$358,479

2 State of the Infrastructure

Libraries are important to provide spaces, resources, and experiences for all citizens to learn, grow, and connect. This includes a wide range of assets such as building components, information technology appliances, and the vast library collection, all of which are collectively valued at \$11.6M.

2.1 Asset Valuation

The following sections summarize the portfolio associated with SCPL assets. Table 2-1 provides the inventory and current replacement value of Library assets. SCPL's assets have been grouped into the following segments:

Building improvements: This category covers assets for the building that are not managed by the City.

Information Technology: Assets for IT include computers, servers, printers, general office equipment, security cameras and equipment, tablets, televisions, and various technology equipment offered for public use.

Library Collection: Includes the collections offered by SCPL, including books, sound recordings, and visual materials.

Machinery and Equipment: This asset category includes items integral to the Library facilities, including maintenance equipment, furniture, and shelving.

Table 2-1. Inventory and Current Replacement Value

Category	2024 Estimated Total Replacement Value
Building Improvements	\$2,384,901
Information Technology	\$930,144
Library Collection	\$6,134,874
Machinery and Equipment	\$2,166,927
TOTAL	\$11,616,847

2.2 Asset Condition

Figure 2-1 illustrates the Condition distribution of SCPL assets. The average the portfolio to be in good condition with approximately 66% of the assets are in very good to good condition, and approximately 20% of the assets are in poor to very poor condition. The bulk of the library assets are made up of the library collection, which is renewed on an annual basis, which has contributed to the good performance of this asset.

2.2.1 Condition Overview

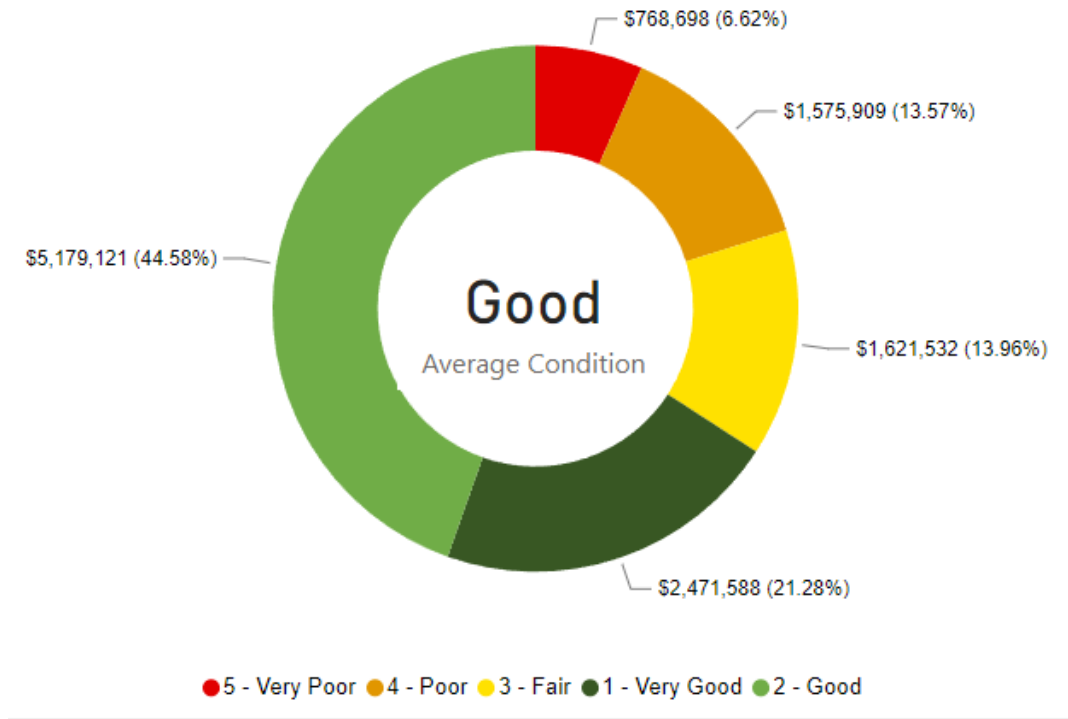


Figure 2-1. Asset Category Asset Condition by Replacement Value

2.2.2 Category Condition Overview

The library assets are made up of Building Improvements, Information Technology, Library Collection and Machinery and Equipment. The condition profiles of these asset categories can be see in Figure 2-2.

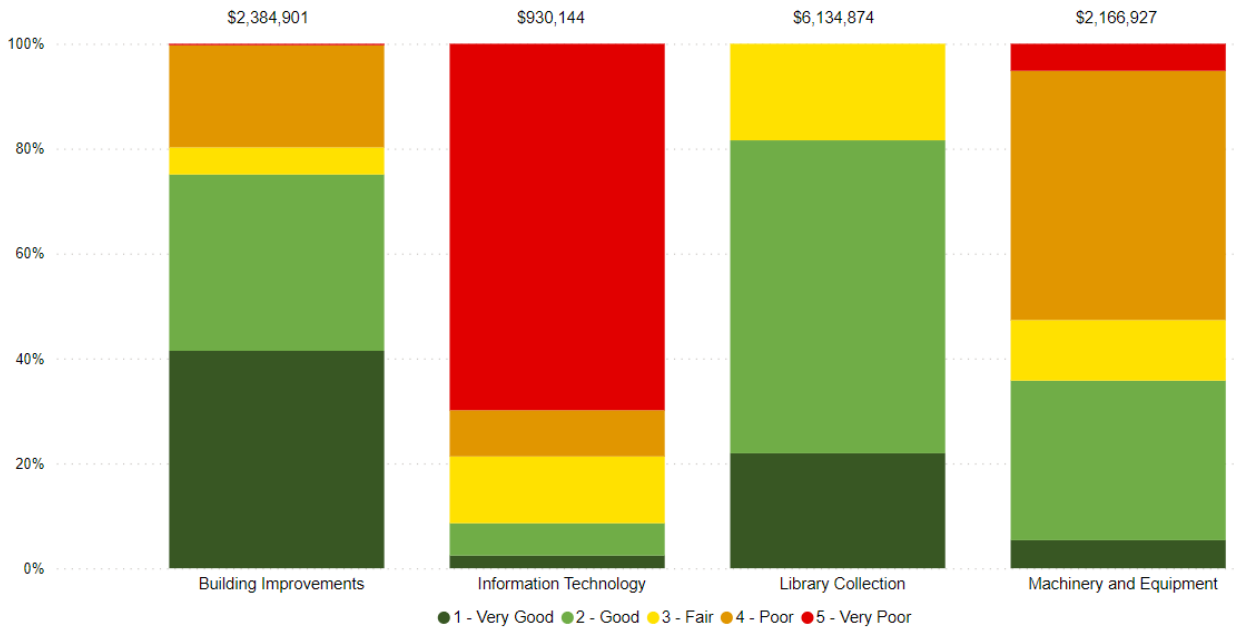


Figure 2-2. Asset Segment Condition by Replacement Value

Building Improvements and Machinery and Equipment assets have a small percentage of assets in very poor condition, while Information Technology assets have approximately 70% of assets in very poor condition, respectively. All assets in Very Poor condition are a result of assets being beyond their service life. As noted in Figure 2-2, Information Technology show a significant portion of asset costs in very poor condition. All library servers are noted to be in very poor condition.

As noted in Figure 2-2, Machinery and Equipment assets show very few of the portfolio in very poor condition. General office and shelving assets contribute the majority of the valuation for these assets and contribute to the sway in distribution of assets to be in poor condition, however, all signage and piano assets are in very good condition.

The Library Collection is valued as the highest asset category, with the majority of the collection in good to very good condition. The Library Collection is a unique asset to assess, and this asset is continually renewed by SCPL to ensure this important asset remains in good condition and provides value to residents.

2.3 Average Age

Comparing the average age of the assets with the average estimated service life (ESL) provides a representation of the average overall portfolio remaining life. Figure 2-3 below summarizes the average age of each asset category in Library services.

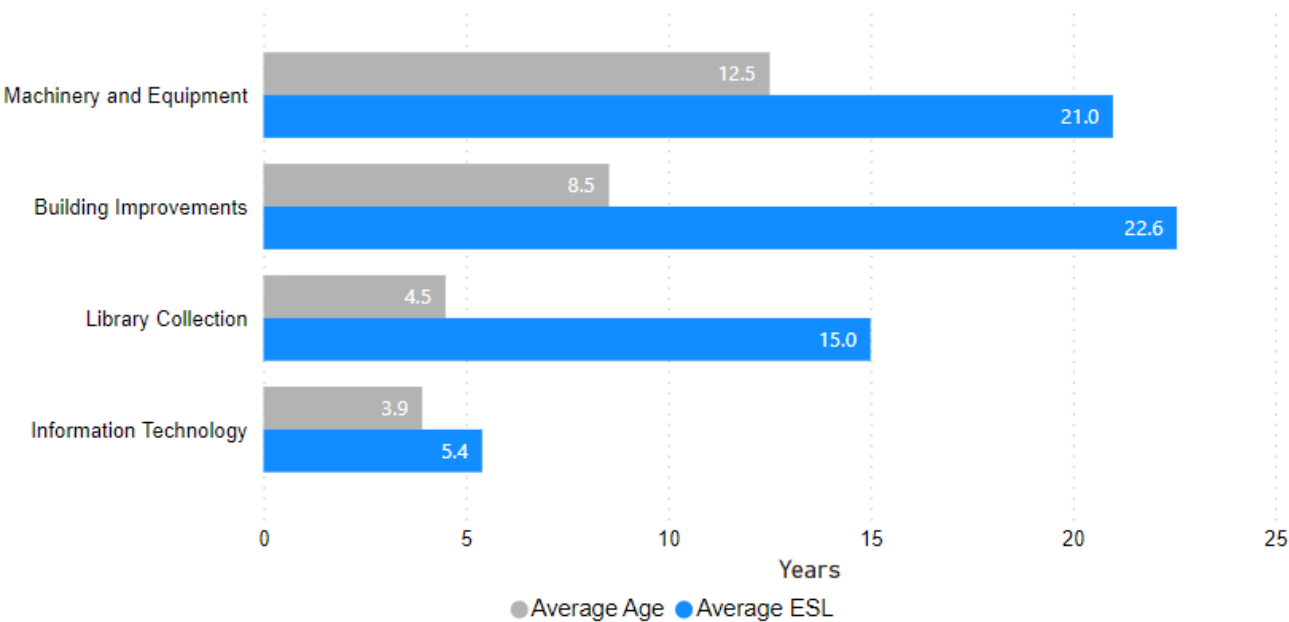


Figure 2-3. Library Asset Average Age

Based on the assessment of age and condition, the Machinery and Equipment and Building Improvement assets are performing as expected. Information Technology assets are on average nearing their estimated service life, with many passing their service life which is also reflected in the condition profile of the assets in Figure 2-2.

Asset monitoring and replacement of aging assets will continue to be a priority for SCPL to continue to provide this service to the public.

3 Levels of Service

3.1.1 Service Statement

SCPL is committed to providing spaces, resources, and experiences for all citizens to learn, grow, and connect.

3.1.2 Levels of Service

The purpose of asset management is to tie assets to what services are provided to the community. Public libraries are important for several reasons, and they play a significant role in communities. Some of the valuable services that SCPL provide to St. Catharines residents include:

Access to Information: SCPL offers free access to a wide range of information resources, including books, magazines, newspapers, digital collection and the internet.

Promote Literacy, Education and Lifelong Learning: SCPL supports literacy initiatives by offering reading programs, tutoring, and resources for all ages. The services provided compliment formal education by offering resources and support for students of all ages, as well as teachers. Libraries encourage lifelong learning by offering a wide range of educational and recreational materials for people of all ages and interests.

Community Spaces: The libraries serve as community hubs where people can gather, interact, and engage in various activities. They offer spaces for meetings, workshops, lectures, book clubs, cultural events, and other programs.

Digital Inclusion: SCPL provides free access to computers, Wi-Fi, and digital resources. This an integral resource to those to not have access to these technologies in their homes, and promotes digital literacy, allows access to online services, like job searches and participation in the digital economy.

Equal Access: Public libraries are open to everyone, regardless of age, income, background, or education level. They promote equity and inclusivity by providing free and equal access to information, resources, and services for all members of the community.

Table 3-1 and Table 3-2 provide the LOS metrics that have been developed by SCPL staff. These metrics outline the LOS that are currently driving decision-making/spending on assets and can be linked to financing consequences/demand. SCPL's LOS metrics document the current asset performance from a service provider's perspective and service user's perspective. Future iterations of this AMP will require SCPL to set a proposed, or target, performance for each of these metrics.



Table 3-1. Customer/Council Focused Level of Service Requirements

Customer Focused			
AMP Segment and/or Sub Segment	Key Service Attribute	Performance Measure	Current Performance
All	Financial Sustainability	Total Operating Support per Capita	\$44.15 per capita
All	Financial Sustainability	Total Operating Expenditures per Capita	\$45.72 per capita
Facilities	Financial Sustainability	Repairs and Maintenance Costs per Square Footage	\$1.72 per sq. ft.
Facilities	Financial Sustainability	Utilities Costs per Square Footage	\$2.75 per sq. ft.
Library Collection	Capacity & Use	Titles Held per Capita	\$1.51 per capita
Library Collection	Financial Sustainability	Materials as % of Operating Budget	13.42%

Table 3-2. Technical Focused Level of Service Requirements

Technical Focused			
AMP Segment and/or Sub Segment	Key Service Attribute	Performance Measure	Current Performance
All	Quality and Reliability	% of assets in fair or better condition	79.82%
Library Collection	Capacity & Use	Turnover Rate (Print Volumes)	3.77
Facilities	Function, Capacity & Use	In Person Library Visits per Capita	1.63 visits per capita

4 Lifecycle Management Strategy

The objective of our Lifecycle Management Strategy is to outline and establish a set of planned actions, based on best practice that will enable our assets to provide a sustainable level of service to the citizens of St. Catharines, while managing risk at the lowest lifecycle cost.

SCPL continues to improve its approach to the management of its assets and will continue to put in place processes, procedures and tools to enable a more consistent approach. Detailed below is a brief overview of some of the current asset management practices in place across SCPL.

4.1 Lifecycle Activities

By implementing lifecycle activities, SCPL can effectively manage and enhance their libraries, ensuring they continue to provide the valuable services and benefits to residents and visitors while promoting community well-being. Detailed below is a brief overview of some of the current lifecycle activities in place for SCPL:

Non-infrastructure Activities: Includes the planning of assets, including accessibility plans, condition assessments, space planning, asset monitoring, other technical studies and assessments.

Operations & Maintenance: Included regularly scheduled preventative maintenance activities, as well as reactive maintenance activities to address unexpected asset failures. SCPL staff must also respond to service requests from the public, software licensing, purchase of small equipment and materials.

Renewal, Rehabilitation & Replacement: These activities address ensuring assets reach their expected service life by renew and rehabilitating them as required, as well as the replacement of assets at the end of their service life and any unexpected failures.

Disposals: SCPL are responsible for removing assets at the end of their service life by determining appropriate disposal methods in an environmentally responsible manner.

Service Improvements & Growth Activities: Service improvement includes any new assets or technology to improve the customer experience, the inclusion of new technologies, improved accessibility and safety. Growth activities would include new assets to reach larger populations.

The levels of service presented in the previous section are supported by the achievement of a variety of lifecycle activities for these assets in accordance with the activity types presented in Table 4-1 with specific asset management practices or planned actions. These activities also include activities that the City performs for the facilities in coordination with SCPL staff.

Table 4-1. Asset Management Practices and Associated Frequency – Library

Asset Management Practices/ Planned Actions	Frequency Associated with Practices / Planned Actions
Non-Infrastructure	
<ul style="list-style-type: none"> Accessibility Plan 	<ul style="list-style-type: none"> As required
<ul style="list-style-type: none"> Annual Inspection programs (for example): Asbestos Condition Assessment, Crane/Hoist/Lifting device, HVAC Systems, Elevator Maintenance, Chemical Treatment Systems, TSSA - Elevators, TSSA - Refrigeration Systems, Gas Detection Systems, UPS Systems, Security System Monitoring, Fire Alarm System Monitoring, Electrical Inspections, BAS, Security Cameras/Doors Software Systems, Overhead Door Inspection 	<ul style="list-style-type: none"> Annually
<ul style="list-style-type: none"> Building Condition Assessments 	<ul style="list-style-type: none"> As required
<ul style="list-style-type: none"> Condition Assessments 	<ul style="list-style-type: none"> As required
<ul style="list-style-type: none"> Contingency and Redundancy Planning 	<ul style="list-style-type: none"> As required
<ul style="list-style-type: none"> Energy Conservation and Demand Management 	<ul style="list-style-type: none"> Every 5 years
<ul style="list-style-type: none"> Monitor recalls on assets to ensure proper functionality 	<ul style="list-style-type: none"> Auto updates monthly
<ul style="list-style-type: none"> Other technical studies and assessments 	<ul style="list-style-type: none"> As required
<ul style="list-style-type: none"> Paths and Walkway Assessment 	<ul style="list-style-type: none"> Annual
<ul style="list-style-type: none"> Roofing System Inspections 	<ul style="list-style-type: none"> Every 3-5 years
<ul style="list-style-type: none"> Space Planning 	<ul style="list-style-type: none"> As required
<ul style="list-style-type: none"> Visual inspections of sidewalks (Condition ratings for physical defects such as cracking, weathering, uneven panels, presence of previous maintenance – i.e., grinding/patching) 	<ul style="list-style-type: none"> Annual, (MMS)
Operations & Maintenance Activities	
<ul style="list-style-type: none"> Alerts for software updates and defective equipment 	<ul style="list-style-type: none"> Monthly
<ul style="list-style-type: none"> Lighting maintenance 	<ul style="list-style-type: none"> As required
<ul style="list-style-type: none"> Planned Maintenance (PM) - updates on firmware and software 	<ul style="list-style-type: none"> Annually As required

Asset Management Practices/ Planned Actions	Frequency Associated with Practices / Planned Actions
<ul style="list-style-type: none"> Planned maintenance: Sidewalk grinding and minor cold patch repairs (marking, salting and snow removal, pothole repair) 	<ul style="list-style-type: none"> As required
<ul style="list-style-type: none"> Purchase of small equipment and materials 	<ul style="list-style-type: none"> As required
<ul style="list-style-type: none"> Reactive maintenance: Sidewalk grinding and minor cold patch repairs (marking, salting and snow removal, pothole repair) 	<ul style="list-style-type: none"> As needed
<ul style="list-style-type: none"> Service Requested maintenance: Sidewalk grinding and minor cold patch repairs (marking, salting and snow removal, pothole repair) 	<ul style="list-style-type: none"> As requested
<ul style="list-style-type: none"> Software licensing 	<ul style="list-style-type: none"> Annually
Renewal/Replacement Activities	
<ul style="list-style-type: none"> Rehabilitation 	<ul style="list-style-type: none"> For Facility assets, varies depending on asset type and potential risk - based on feedback from maintenance services and detailed condition assessments. May involve mid-life or near end-of-life intervention to extend service life and includes Accessibility upgrades.
<ul style="list-style-type: none"> Replacement 	<ul style="list-style-type: none"> As required - when assets reach end of service life or are no longer fit for purpose (no longer supported, increase risk)
Disposal Activities	
<ul style="list-style-type: none"> Disposal Of Assets 	<ul style="list-style-type: none"> As Identified

Asset Management Practices/ Planned Actions	Frequency Associated with Practices / Planned Actions
Service Improvement & Growth Activities Planned	
<ul style="list-style-type: none"> Expansion or major renovation of existing Facilities 	<ul style="list-style-type: none"> Driven by growth to maintain LOS. As identified through planning and studies To improve LOS and not supported by growth. As identified through planning and studies
<ul style="list-style-type: none"> New Assets 	<ul style="list-style-type: none"> Driven by growth in the City. As identified through planning and studies. To improve LOS and not supported by growth. As identified through planning and studies
<ul style="list-style-type: none"> Accessibility improvements 	<ul style="list-style-type: none"> As required
<ul style="list-style-type: none"> Interior Facility Renovations 	<ul style="list-style-type: none"> As required

4.1.1 Funding the Lifecycle Activities

To provide library services, SCPL must balance the costs of providing appropriate staffing for the operation and maintenance of the facilities and infrastructure, capital replacements, new assets and technology, increasing operating and maintenance costs, and planning for future spending requirements to address aging infrastructure. SCPL staff work closely with other departments to plan upgrades and construction with the building assets to ensure efficiency and minimize disruptions to the public.

SCPL uses the lifecycle strategies described in Section 4.1 to plan work and determine future expenditure needs. The following scenarios considers the asset renewal (replacement) needs with further details of the funding required for the remaining lifecycle activities shown in Section 4.1.1.4 Scenario Comparison.

4.1.1.1 Scenario 1: Anticipated Funding

Scenario 1 analyses the impact to asset performance (condition) based on the current average anticipated renewal (replacements) investment allocated for SCPL, which is \$443.7K annually.

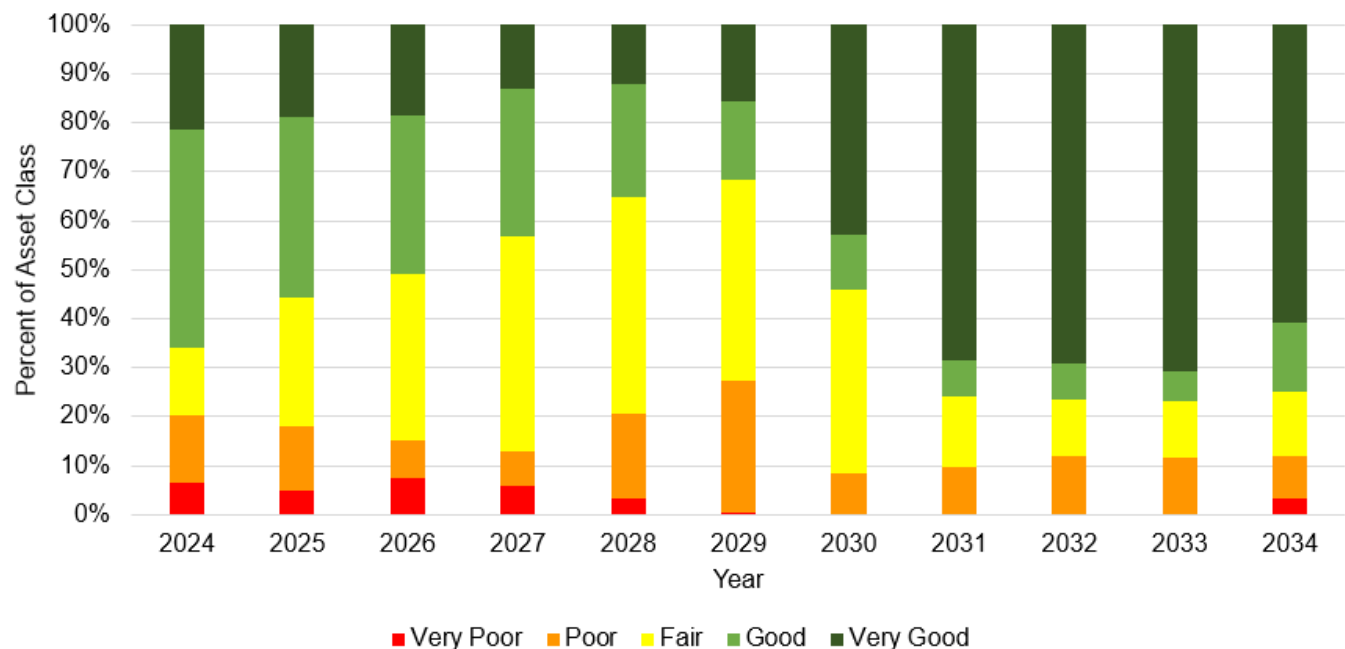


Figure 4-1. Performance (Condition) Forecast with Anticipated Budget

Under this scenario, the percentage of assets that are in poor or worse condition is approximately the same at the beginning of the scenario as at the end of the 10-year forecast period. As the Library Collection is the biggest asset for SCPL, which is renewed on an annual basis using much of the anticipated budget, the overall performance of the assets under this scenario is mostly attributed to this asset category.

4.1.1.2 Scenario 2: Cost to Maintain Current Performance

This scenario evaluates the condition profile in year 1 and determines the cost to ensure assets are maintained in approximately the same condition at the end of the 10 year cycle. As per the O.Reg. 588/17 requirements, this AMP considers only the current performance (condition) of SCPL's assets, and assumes that SCPL will, at a minimum, want to continue to provide their services and assets at the approximately the same performance (condition) they are currently in. Future iterations of the O.Reg. 588/17 mandated AMP, will require SCPL set targets to their Levels of Service, and identify at what performance they would like their assets maintained.

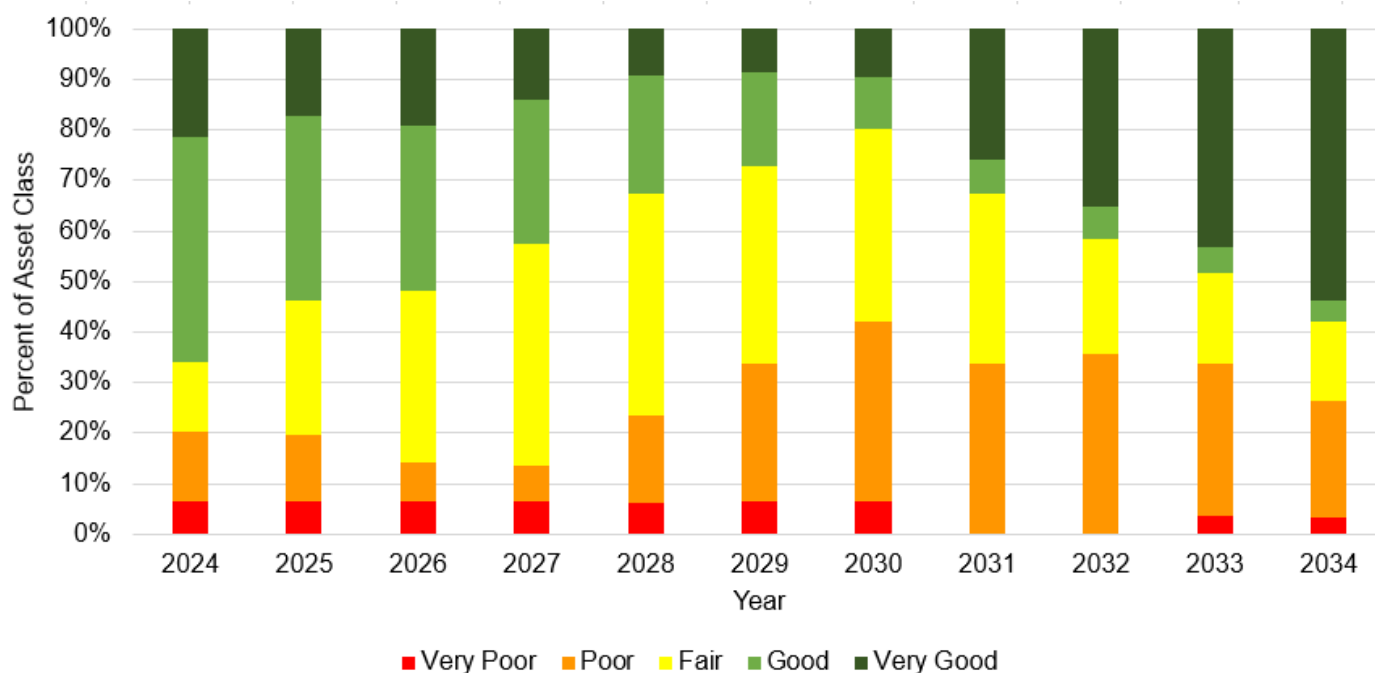


Figure 4-2. Performance (Condition) Forecast with Cost to Maintain Current Performance

The renewal cost required to maintain existing service levels was determined to be approximately the same as the current budget annually over the 10-year period. Currently, there is no infrastructure gap to continue to provide assets in approximately the same performance, which can be further seen in section 4.2 Financial Strategy.

4.1.1.3 Scenario 3: Identified Infrastructure Needs Investment Requirements

Based on the lifecycle strategies identified previously for library assets, and assuming end-of-life replacement of all library assets, the following figures forecasts long-term capital requirements. The annual requirement represents the average amount per year that SCPL should allocate towards funding asset replacement needs. This scenario represents the unconstrained investment need to address the required lifecycle activities as identified in the Section 4.1 Lifecycle Activities. The following figures identify capital requirements over the next 10 years.

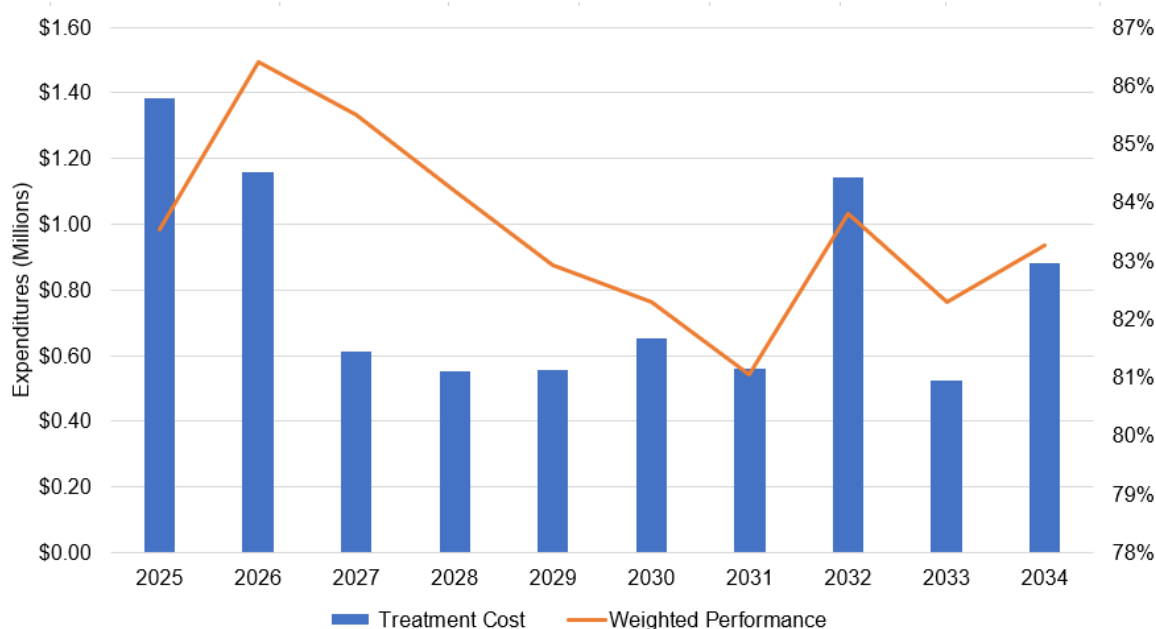


Figure 4-3. Identified Infrastructure Investment (including Backlog) Based on Lifecycle Strategies

In Figure 4-3 the year 2025 includes the 'backlog' of deferred work, which includes assets that have already been identified past their estimated useful life. This 'backlog' represents approximately \$1.4M of deferred work that have accumulated and created a backlog of necessary replacements. Another notable year in the forecast includes \$1.1M in 2032, which is a result of multiple assets that reach their service life in this year. The average investment required to maintain assets based on their required lifecycle activity is \$802K annually over the 10-year analysis period. If SCPL increases the budget available for renewals and replacements, the impact to asset performance can be seen in Figure 4-4 where after the first year, no assets fall within the Very Poor category.

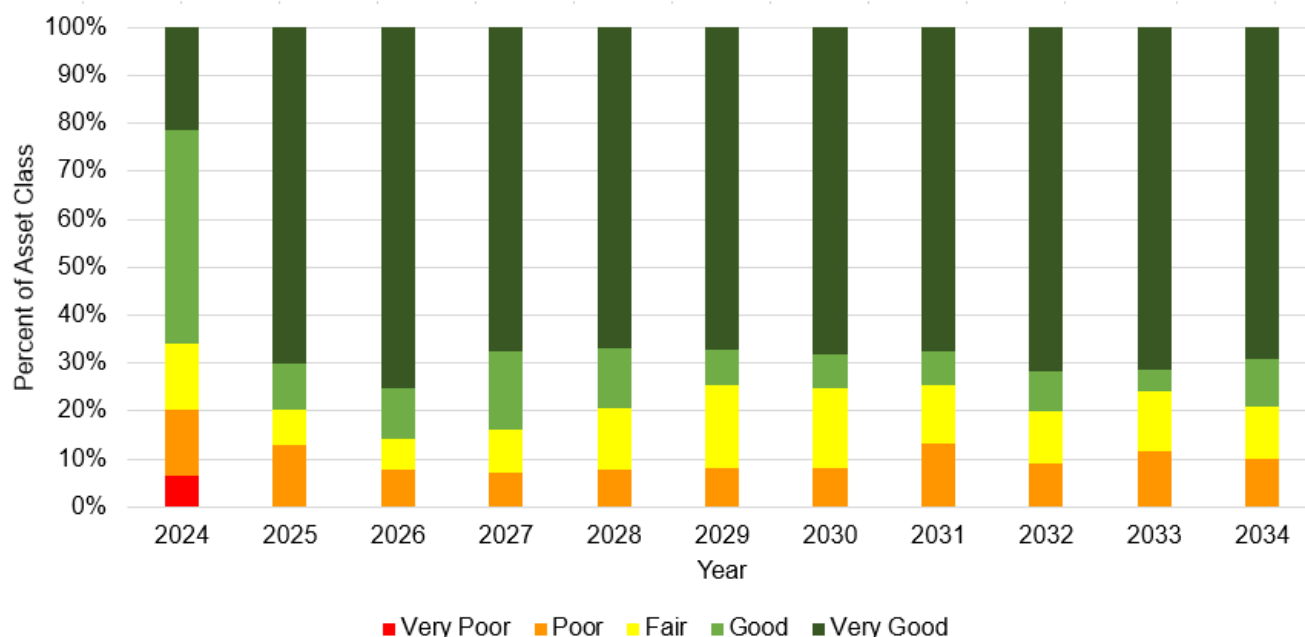


Figure 4-4. Performance (Condition) Forecast Based on Identified Infrastructure Investment Requirements

Deferring renewals and replacements create risks of higher financial costs, decreased availability, and decreased satisfaction with asset performance. Deferrals of projects will lead to higher operational and maintenance costs and will affect the availability of services in the future. Properly funded and timely replacements will ensure the assets perform as expected and it is recommended to continue to analyze asset renewals based on criticality and availability of funds for future AM Plans.

4.1.1.4 Scenario Comparison

The compiled investment needs under each of the three scenarios are presented in Figure 4-5, which includes the expected budget expenditures, including operations and maintenance. In addition to the anticipated infrastructure needs expenditure requirements, the figure illustrates the average anticipated budget, average annual costs to maintain current performance and average identified infrastructure needs spending requirements over the forecast period.

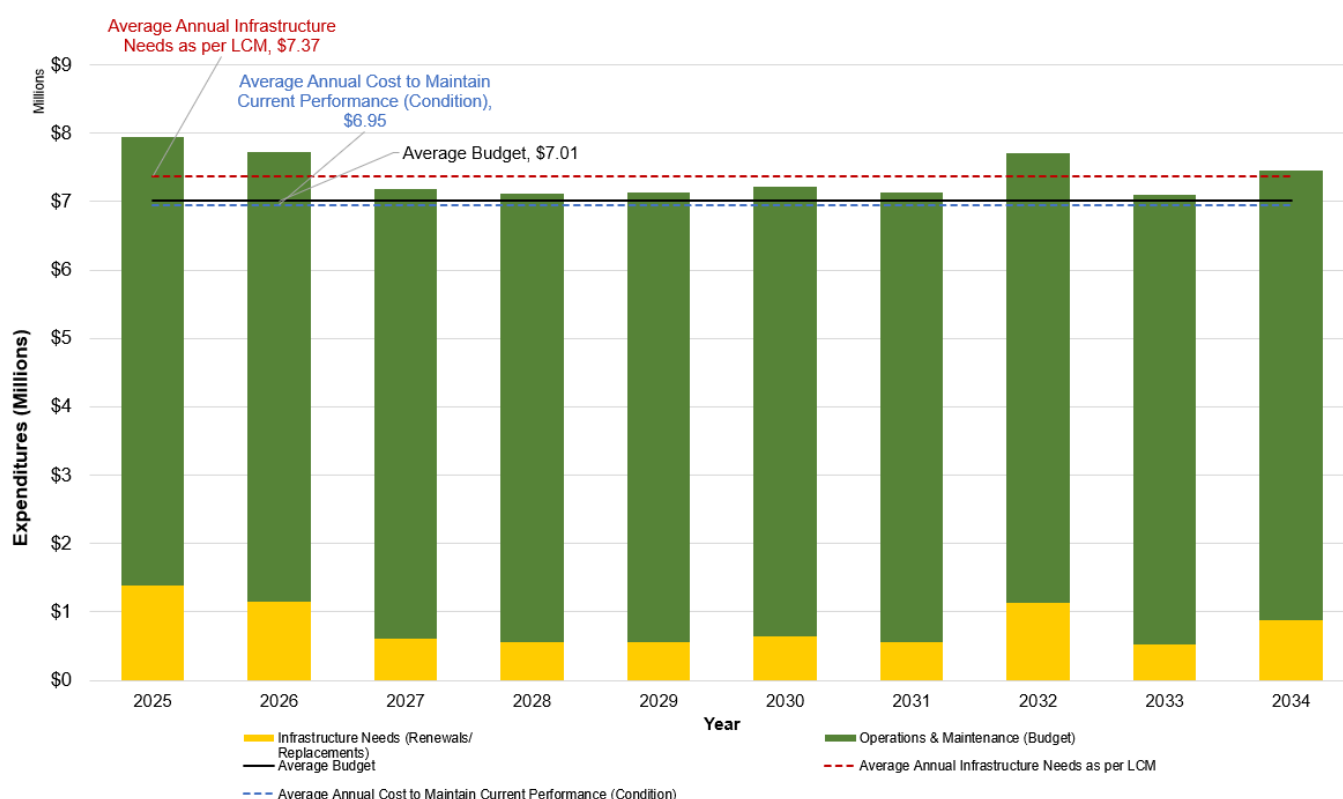


Figure 4-5. Scenario Comparison

The scenario comparison reveals SCPL is currently budgeting approximately the same as the need to maintain assets in their current performance (condition) but are facing an infrastructure gap to meet infrastructure needs based on lifecycle management activities. The gap to meet infrastructure needs is approximately \$481,000 annually, based on the identified lifecycle management strategies, which is to replace assets at the end of their service life. Lifecycle expenditures based on these scenarios and the forecasted annual infrastructure gap can be found in Table 4-2.

4.2 Financial Strategy

The financial strategy of this AMP aims to identify the appropriate funding levels required to provide the intended levels of service.

SCPL's budget is developed to allocate the necessary funding to provide services and maintain infrastructure assets. These are based on required costs (expenditures) and available funding (revenues). SCPL's budget includes operation and capital expenditures. As part of the annual budget development process, SCPL ensures continued financial sustainability of its assets.

4.2.1 Projected Financing Strategies

For the purpose of the analysis, the investment needs have been assessed against the anticipated budget for the next 10 years. The anticipated budget was based on the 2024 budget. The assumed annual expenditures are based on the lifecycle costing analysis outlined in 4.1.1.2 Scenario 2: Cost to Maintain Current Performance and 4.1.1.3 Scenario 3: Identified Infrastructure Needs Investment Requirements. The expenditure summary in Table 4-2. Is based on the investment required to maintain current performance (specifically the proportion of assets in poor or better condition), and the required expenditures based on identified infrastructure spending requirements.

Table 4-2. Lifecycle Activity Investments

Lifecycle Activity	Average Budget	Average Annual Cost to Maintain Current Performance (Condition)	Average Annual Identified Infrastructure Needs Spending Requirements
Operations & Maintenance	\$6,571,038	\$6,571,038	\$6,571,038
Renewal, Rehabilitation & Replacement	\$443,700	\$380,943	\$802,179
Total	\$7,014,738	\$6,951,981	\$7,373,217
Funding Gap		-\$62,757	\$358,479
Percentage Increase Required to Address Gap		No Gap Identified	5%

The focus of this AMP is identifying the need for infrastructure investments for asset renewal. This means that the plan is primarily concerned with assessing the condition of existing assets and determining when they need to be replaced to ensure that library services can continue to be provided effectively.

The plan highlights that SCPL is facing a minor infrastructure gap (5%, or \$358K annually) to address infrastructure needs based on identified lifecycle management activities. Currently there is not enough funding allocated to properly maintain and replace infrastructure assets within the library system, based on their identified service life.

To address this gap, it is suggested to implement lifecycle strategies, which involve replacing assets at the end of their defined estimated service life. This approach ensures that library services can continue to be provided without interruption by preventing assets from deteriorating to the point where they become unusable. By implementing this strategy, SCPL is better able to plan for future spending requirements that will limit unplanned asset failures which often result in costly repairs, or unexpected costly replacements. To implement this strategy, SCPL requires an annual increase of 5%. Based on the analysis of Scenario 2, SCPL is not facing an infrastructure gap to maintain their assets in approximately the same performance (condition) they are currently in.

5 Data Confidence and Improvement Plan

Table 5-1 outlines the main data sources and overall confidence in the data used for this AMP. Data confidence is based on how many assumptions needed to be made and the reliability of the data sources. The overall data confidence grade is **B** for library assets.

Table 5-1. Libraries – Data Confidence

Data Confidence	Data Score and Explanation	Data Source
B - Good	Minor assumptions are made for condition, age, or replacement values (e.g., most of condition, age, and replacement values are known).	Tangible Capital Assets Register

SCPL has annually maintained an inventory of infrastructure assets for the purposes of Tangible Capital Asset reporting, which was leveraged for the purposes of this AMP. For this AMP, where current replacement values were not available, historical costs were inflated to current replacement values.

5.1 Recommendations for Improvements

As part of the development of this AMP, opportunities for improvement of asset management practices and principles were identified. When establishing an improvement plan, considerations of international standards and well-known asset management guidance for advancing Asset Management capabilities including:

- ISO 55000
- International Infrastructure Management Manual (IIMM) 2015; and
- BSI PAS55: 2008

These standards were developed over several years with international collaboration and are widely regarded as best practices for the field of Asset Management. Key recommendation have been categorized by the following:

- **Asset Management Requirements:** key documentation that defines the governance, objective and direction of the AM practices.
- **Decision Making Strategies:** tools that support decision making with a full asset lifecycle perspective.
- **Asset Management Enablers:** processes and resources available to ensure Asset Management remains a well-established component of successful service delivery.

5.1.1 Asset Management Requirements

5.1.1.1 Asset Management Plan

This document will fulfill the requirements for Asset Management Plans as set out by O.Reg. 588/17 for 2024. It is recommended that through continuous improvement, work continues to verify background data and the develop processes that will streamline the development of this asset management plan in conjunction with other related asset management plans (i.e. City of St. Catharines AMP 2025) as required by O.Reg. 588/17.

5.1.1.2 Asset Condition

For the purposes of this AMP, condition was assessed based on the age estimated useful life of assets. It is recommended that SCPL staff analyze the outputs of this AMP, to ensure that conditions are accurately being assessed by using this methodology. Based on this assessment, if assets are determined to not be an accurate reflection of condition, it is recommended that SCPL develop a standardized condition assessment protocol and template to ensure condition information is collected in a defined structure for use in asset management planning.

Outcome: Increased confidence in data quality can enhance decision-making processes related to capital planning and lifecycle activity planning and provide more accurate forecasts.

5.1.1.3 Current Replacement Value & Estimated Service Life

The current replacement values that were used for this AMP were largely inflated historical values. It is recommended that staff continue to review these values, and regularly update current replacement values to be reflective of current market conditions. The impacts of high inflation rates, COVID-19, and supply chain issues have led to dramatic increases in the cost to procure various types of assets. By reviewing recent purchases and estimating current replacement values for these assets, SCPL ensures that the replacement value accurately reflects the current market conditions and the specific characteristics of its assets.

It is also recommended SCPL continue efforts to assess Estimated Service Lives used for this AMP, as these values greatly impact the infrastructure spending requirements identified through the lifecycle management strategies.

Outcome: Increased confidence in data quality can enhance decision-making processes related to capital planning and lifecycle activity planning and provide more accurate forecasts.

5.1.2 Decision Making Strategies

5.1.2.1 Decision Making Framework

It is recommended SCPL develop formal processes for decision making based on verified asset data. Overall, formal processes for decision-making based on verified asset data are essential for SCPL to ensure effective asset management, minimize risks, optimize resource allocation, and improve overall operational performance.

5.1.3 Asset Management Enablers

5.1.3.1 Asset Register and Defined Asset Hierarchy

For the purposes of this AMP, SCPL's Tangible Capital Asset Registry was used, which is updated on an annual basis for regulatory reporting requirements. Although this registry provides the recommended level of detail about the SCPL's assets, there are opportunities for improvements. The recommended actions include:

- **Develop Asset Hierarchy:** An asset hierarchy provides a clear and structured view of all assets within an organization, which helps in understanding the organization's assets by providing a consistent framework for asset management reporting, maintenance planning, and future performance monitoring. The current asset register has some inconsistencies for what categories assets fall into.
- **Develop and Maintain an Asset Register:** The current format of the Tangible Capital Asset Register may be used to meet these needs, but it is recommended to make some accommodations that will allow this register to also be more easily used for asset management purposes. The resulting register should be kept up to date with new assets as they are acquired and disposed of.

Outcome: Provides a “single source of truth”, for asset data, including condition, cost, and criticality.

5.1.3.2 Business Processes

Documenting current and optimized target business processes for asset management with clear data flow will improve the successful completion of asset management activities. Furthermore, establishing roles and responsibilities provides structure and ownership to the continued maintenance of asset information.

Outcome: Ensures that required data for asset management is kept current and allows for use of information in budgeting processes and asset management planning exercises, based on highly reliable data which further improves forecasting for the infrastructure needs for the future.

2025-2026 Operating Budget Update

submitted by Lisa DiDonato, Business Administrator

Recommendation

THAT the St. Catharines Public Library (SCPL) Board direct staff to update the City of St. Catharines of the 2025/2026 SCPL Operating Budget and the risk that SCPL may have changes that exceed 1% threshold.

Report

Background

At the meeting on October 19, 2023, the Board received and approved the submission of the SCPL 2024 to 2026 Operating Budget with a 2024 municipal contribution increase of 7.05% and municipal contribution increases of 5.55% in 2025 and 5.53% in 2026.

The SCPL 2024-2025 municipal contribution increases were approved as part of the City of St. Catharines multi year budget on February 3, 2024.

Update

At their meeting on May 13, 2024, St. Catharines City Council passed updates to the Budget Planning and Control Policy and under the Mayor's directive, both the City and outside boards have been tasked with managing their budgets within the previously adopted 2025/26 budgets.

Following the meeting, SCPL was advised that any changes to the 2025/2026 operating budgets falling below a 1% threshold of the amount previously approved requires no formal budget presentation. However, if changes exceed the 1% threshold, SCPL is required to present proposed revisions to Council on October 23, 2024.

Regardless of the extent of budget modifications, City staff have requested an update on the 2025/26 budget status to be provided no later than June 28, 2024.

In April and May, the SCPL management team conducted a thorough review of the 2025 and 2026 Operating Budgets. Through this assessment, they identified staffing adjustment opportunities designed to elevate the customer experience while maintaining alignment with the previously approved budgets.

In late May 2024, SCPL became aware of a substantial potential rise in costs to maintain the Merritt Branch. SCPL and City staff are collaborating to explore alternatives to mitigate the impact on the municipal budget. The estimated increase stands at 2% in 2025 and 4% in 2026. This collaborative effort aims to identify innovative solutions to sustain the branch's operations while minimizing the strain on the city's finances.

Next Steps

- By June 28, 2024, update City on status of the 2025/2026 Operating Budget and the risk that SCPL may have budget changes that exceed the 1% threshold.
- Collaborate with City staff to explore and implement sustainable alternatives for the Merritt Branch.