



St. Catharines Public Library Board

Regular Meeting

Thursday, April 16, 2026, 6:00 pm
Mills Room, Central Library & Microsoft Teams

AGENDA

Chair calls meeting to order and Gail Riihimaki 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. **Presentation**

3.1 **Audited Financial Statements, December 31, 2025**

Jodie Nesbitt, CPA, CA, and Paul Ciapanna, CPA, CA, KPMG LLP

Motion

4. **Adoption of Minutes (attachment)**

4.1 Regular Meeting – March 19, 2026

Motion

5. **Monthly Updates (verbal)**

5.1 St. Catharines City Council

5.2 OLS Update – J. Coles

5.3 CEO Update – K. Su

5.4 Department Update – March Break Programming – Melissa Broere,
Programming and Outreach Librarian, and Jen Dell, Customer Service Assistant,
Programming & Promotions

6. **Consent Agenda (attachments)**

Motion

6.1 CEO Report – K. Su

6.2 Department Reports – March 2026

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

6.2(b) Innovation, Collections, and Technology – D. Bott

6.2(c) Programming and Promotions – H. Jones

- 6.2(d) Health and Safety – L. DiDonato
- 6.2(e) ILS Migration Report – D. Bott
- 6.3 Financial Reports – L. DiDonato
 - 6.3 (a) 2026 Financial Results and Forecast at March 31, 2026
 - 6.3 (b) Endowment & Trust Statement at March 31, 2026
 - 6.3 (c) Short-Term Investments Statement at March 31, 2026
- 6.4 December 31, 2025 Financial Statement Reconciliation – L. DiDonato

7. Discussion Reports (attachments)

- 7.1 Updates to the Use of Corporate Resources for Election Purposes Policy – K. Su Motion

8. In-Camera Session

- 8.1 In-Camera Agenda (attachment)
 - 8.1(a) Additions/Deletions to In-Camera Agenda
 - 8.1(b) Adoption of In-Camera Agenda Motion
- 8.2 Motion to Move In-Camera Motion
- 8.3 Adoption of In-Camera Minutes
 - 8.3(a) In-Camera Session – March 19, 2026 (attachment) Motion
- 8.4 In-Camera Consent Agenda (attachment)
 - 8.4(a) Staffing Update (March 2026) – A. Maciukas
- 8.5 In-Camera Discussion Reports
 - 8.5(a) Planning Matter – L. DiDonato (verbal)
(Closed Session in accordance with the Municipal Act section 239(2)(k) a position, plan, procedure, criteria, or instruction to be applied to negotiations.)
 - 8.5(b) Personal Matter – J. Coles (verbal)
(Closed Session in accordance with the Public Libraries Act section 16.1(4)(b) personal matters about an identifiable individual.)
- 8.6 Return to Open Session Motion

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

10. Motion to Adjourn Motion

11. Next Meeting / Upcoming Events

- Board Meeting – Thursday, May 21, 2026 at 6:00 pm, Mills Room, Central Library & Microsoft Teams
- OneRead, OneSTC: Terry Fallis & The Marionette – Thursday, June 11, 2026 at 6:30 pm, Lockview Lounge, St. Catharines Museum & Welland Canal Centre (Registration required)

Financial Statements of

**ST. CATHARINES PUBLIC
LIBRARY BOARD**

And Independent Auditor's Report thereon

Year ended December 31, 2025

DRAFT

ST. CATHARINES PUBLIC LIBRARY BOARD

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Year ended December 31, 2025

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INDEPENDENT AUDITOR'S REPORT

To the Board Members of 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 financial statements of St. Catharines Public Library Board (the Library), which comprise:

- the statement of financial position as at December 31, 2025
- 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 Library as at December 31, 2025, 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 auditor's 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 ethical responsibilities in accordance with these requirements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.



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

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

In preparing the financial statements, management is responsible for assessing the 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 Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian 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 represent 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.

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Chartered Professional Accountants, Licensed Public Accountants

Hamilton, Canada

April XX, 2026

ST. CATHARINES PUBLIC LIBRARY BOARD

Statement of Financial Position

As at December 31, 2025, with comparative information for 2024

	2025	2024
Financial assets		
Cash	\$ 2,552,210	\$ 3,539,137
Accounts receivable	238,440	120,294
Investments (note 2)	1,720,435	1,643,379
	<u>4,511,085</u>	<u>5,302,810</u>
Financial liabilities		
Accounts payable and accrued liabilities	650,948	646,051
Deferred revenue	119,898	–
Post-employment benefits (note 3)	344,900	344,900
Long-term liabilities (notes 4 and 5)	534,400	632,465
Asset retirement obligation (note 6)	917,214	873,537
	<u>2,567,360</u>	<u>2,496,953</u>
Net financial assets	1,943,725	2,805,857
Non-financial assets		
Prepaid expenses	103,504	95,763
Tangible capital assets (schedule 3)	8,981,258	8,168,359
	<u>9,084,762</u>	<u>8,264,122</u>
Commitments (note 9)		
Accumulated surplus (note 8)	<u>\$11,028,487</u>	<u>\$11,069,979</u>

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, 2025, with comparative information for 2024

	Budget 2025	Actual 2025	Actual 2024
	(note 10)		
Revenue:			
Municipal contribution (note 4)	\$ 7,010,502	\$ 7,010,502	\$ 6,641,583
Province of Ontario regular grant	228,600	228,616	228,616
Province of Ontario special grants	12,267	72,267	12,267
Other grants	–	3,430	13,172
Other (schedule 1)	82,288	232,765	341,507
	<u>7,333,657</u>	<u>7,547,580</u>	<u>7,237,145</u>
Expenses:			
Salaries, wages and benefits (schedule 2)	5,393,591	5,246,221	4,822,560
Library materials (schedule 2)	320,541	417,457	435,141
Occupancy (schedule 2)	656,324	538,690	610,367
General and administration (schedule 2)	434,139	452,750	524,426
Interest (note 5)	29,585	27,736	31,413
Amortization (schedule 3)	848,675	848,675	891,536
Asset retirement obligation accretion	–	43,677	41,597
Loss on disposal of tangible capital assets	–	13,866	7,875
	<u>7,682,855</u>	<u>7,589,072</u>	<u>7,364,915</u>
Annual deficit	(349,198)	(41,492)	(127,770)
Accumulated surplus, beginning of year	11,069,979	11,069,979	11,197,749
Accumulated surplus, end of year	\$ 10,720,781	\$ 11,028,487	\$ 11,069,979

See accompanying notes to financial statements.

ST. CATHARINES PUBLIC LIBRARY BOARD

Statement of Changes in Net Financial Assets

Year ended December 31, 2025, with comparative information for 2024

	2025	2024
Annual deficit	\$ (41,492)	\$ (127,770)
Purchase of tangible capital assets	(1,675,440)	(700,700)
Amortization of tangible capital assets	848,675	891,536
Loss on disposal of tangible capital assets	13,866	7,875
Change in prepaid expenses	(7,741)	(87,807)
	(862,132)	(16,866)
Net financial assets, beginning of year	2,805,857	2,822,723
Net financial assets, end of year	\$ 1,943,725	\$ 2,805,857

See accompanying notes to financial statements.

ST. CATHARINES PUBLIC LIBRARY BOARD

Statement of Cash Flows

Year ended December 31, 2025, with comparative information for 2024

	2025	2024
Cash provided by (used in):		
Operating activities:		
Annual deficit	\$ (41,492)	\$ (127,770)
Items not involving cash:		
Amortization	848,675	891,536
Asset retirement obligation accretion	43,677	41,597
Loss on disposal of tangible capital assets	13,866	7,875
Change in non-cash assets and other liabilities:		
Accounts receivable	(118,146)	73,683
Prepaid expenses	(7,741)	(87,807)
Deferred revenue	119,898	—
Post-employment benefits	—	16,600
Accounts payable and accrued liabilities	4,897	190,406
	863,634	1,006,120
Capital activities:		
Purchase of tangible capital assets	(1,675,440)	(700,700)
Financing activities:		
Repayment of long-term liabilities	(98,065)	(94,443)
Investing activities:		
Change in investments	(77,056)	175,465
Net change in cash	(986,927)	386,442
Cash, beginning of year	3,539,137	3,152,695
Cash, end of year	\$ 2,552,210	\$ 3,539,137

See accompanying notes to financial statements.

ST. CATHARINES PUBLIC LIBRARY BOARD

Notes to Financial Statements

Year ended December 31, 2025

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, 2025

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)	7
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, 2025

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, 2025

2. Investments:

Investments of \$1,720,435 (2024 - \$1,643,379) 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, 2025.

3. 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.

The post-employment benefit obligation was determined by an actuarial valuation as at December 31, 2025. The date of the next actuarial valuation is expected to be performed as at December 31, 2028.

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

	2025	2024
Accrued benefit obligation		
Balance, beginning of year	\$ 272,900	\$ 247,500
Current service costs		18,500
Interest on accrued benefit obligation		12,100
Benefits paid during the period		(5,200)
Balance, end of year		272,900
Unamortized actuarial gain		72,000
Accrued benefit liability	\$	\$ 344,900

The 2025 unamortized actuarial gain/loss is amortized over the expected average remaining service life of XX years. Amortization of the actuarial gain included in expenses in the statement of operations is \$XX (2024 - \$8,800).

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.

ST. CATHARINES PUBLIC LIBRARY BOARD

Notes to Financial Statements (continued)

Year ended December 31, 2025

3. Post-employment benefit liability (continued):

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, 2025 using a discount rate of XX% (2024 – 4.60%).

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

Health and dental trend costs – Health care trend costs of XX% in 2025 (2024 - 7.03%), reducing linearly to XX% by 20XX. Dental care trend costs of XX% (2024 – 4.50%) are assumed.

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

4. Related party transactions:

(a) Transactions with related parties:

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

	2025	2024
Revenue:		
Municipal contributions	\$ 7,010,502	\$ 6,641,853
	\$ 7,010,502	\$ 6,641,853
Expenses:		
Municipal cost recoveries, including tangible capital asset additions	\$ 75,563	\$ 36,972
Rent expense	610	600
	\$ 76,173	\$ 37,572

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 \$601 per year. The lease commitments have been included in note 9.

(b) Outstanding balances due from related parties:

The Library has a long-term loan payable to the City of St. Catharines amounting to \$534,400 (2024 - \$632,465). The details of which has been disclosed in note 5.

ST. CATHARINES PUBLIC LIBRARY BOARD

Notes to Financial Statements (continued)

Year ended December 31, 2025

5. 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	2025	2024
110-2011	Dr. Huq Family Library Branch	3.8%	2031	\$ 534,400	\$ 632,465

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

2026	\$ 101,828
2027	105,734
2028	109,790
2029	114,002
2030 and thereafter	103,046
	<hr/>
	\$ 534,400

Total interest on long-term liabilities which are reported on the statement of operations and accumulated surplus amounted to \$27,736 (2024 - \$31,413).

ST. CATHARINES PUBLIC LIBRARY BOARD

Notes to Financial Statements (continued)

Year ended December 31, 2025

6. Asset retirement obligation:

The Library has recognized an obligation related to the legal requirement for the removal or remediation of asbestos-containing materials in certain buildings. 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.

At December 31, 2025, as a result of the annual re-evaluation, the obligation increased, resulting in an increase to the liability on the Statement of Financial Position with a corresponding increase in expenses on the Statement of Operations and Accumulated Surplus.

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

	2025	2024
Balance, beginning of year	\$ 873,537	\$ 831,940
Add: accretion expense	43,677	41,597
Balance, end of year	\$ 917,214	\$ 873,537

7. Pension agreements:

The St. Catharines Public Library makes contributions to OMERS, which is a multi-employer plan, on behalf of 69 members of its staff during the year ended December 31, 2025. 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, 2025 reported a funding deficit of \$1.3 billion (2024 - \$2.9 billion). OMERS expects the contributions and policy changes made in response to the deficit to return the plan to a fully funded position by 2030. Contributions were made in the 2025 calendar year at rates ranging from 9.0% to 14.6% depending on the level of earnings. As a result, \$365,632 (2024 - \$345,014) was contributed to OMERS for current service.

ST. CATHARINES PUBLIC LIBRARY BOARD

Notes to Financial Statements (continued)

Year ended December 31, 2025

8. Accumulated surplus:

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

	2025	2024
Reserves and reserve funds	\$ 1,459,959	\$ 2,087,675
Funds set aside (note 11)	1,466,570	1,791,310
Amounts to be recovered – long-term liabilities	(534,400)	(632,465)
Amounts to be recovered – post-employment benefit	(344,900)	(344,900)
Tangible capital assets	8,981,258	8,168,359
	<u>\$ 11,028,487</u>	<u>\$ 11,069,979</u>

9. Commitments:

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

2026	\$ 256,100
2027	267,498
2028	267,239
2029	272,532
2030	283,930
2031 and thereafter	449,206
	<u>\$ 1,796,905</u>

ST. CATHARINES PUBLIC LIBRARY BOARD

Notes to Financial Statements (continued)

Year ended December 31, 2025

10. Budget data:

The budget data presented in these financial statements is based upon the 2025 operating and capital budgets adopted by Council on Date. 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 information reported in these financial statements. The budgeted is unaudited.

Revenues:	
Operating budget	\$ 7,453,657
Less:	
Transfers in – reserves	(120,000)
Total revenue	7,333,657
Expenses:	
Operating budget	6,834,180
Capital budget	619,477
Add:	
Amortization	848,675
Less:	
Capital expenses	(521,412)
Principal repayments	(98,065)
Total expenses	7,682,855
Annual deficit	\$ (349,198)

ST. CATHARINES PUBLIC LIBRARY BOARD

Notes to Financial Statements (continued)

Year ended December 31, 2025

11. 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	2025 Total	2024 Total
Revenues:				
Book revenue	\$ –	\$ 4,431	\$ 4,431	\$ 12,590
Donations	–	9,911	9,911	5,979
Interest	–	64,542	64,542	87,971
	–	78,884	78,884	106,540
Expenditures:				
Library furniture	–	403,624	403,624	80,000
Net revenues	–	(324,740)	(324,740)	26,540
Funds, beginning of year	766	1,790,544	1,791,310	1,764,770
Funds, end of year	\$ 766	\$ 1,465,804	\$ 1,466,570	\$ 1,791,310

12. 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 (2024 - \$nil) has been estimated for potential credit losses on balances due from unrelated parties.

ST. CATHARINES PUBLIC LIBRARY BOARD

Schedule 1 – Other Revenues

Year ended December 31, 2025, with comparative information for 2024

	Budget 2025 (note 10)	Actual 2025	Actual 2024
Fines and memberships	\$ 5,500	\$ 3,015	\$ 3,916
Interest	50,000	149,440	251,407
Photocopying	2,905	–	3,720
Sundry	16,383	49,647	40,044
Meeting room rental	6,000	13,410	18,776
AV services	1,500	2,910	5,075
Donations	–	14,343	18,569
	\$ 82,288	\$ 232,765	\$ 341,507

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ST. CATHARINES PUBLIC LIBRARY BOARD

Schedule 2 – Expenses

Year ended December 31, 2025, with comparative information for 2024

	Budget 2025	Actual 2025	Actual 2024
	(note 10)		
Salaries, wages and benefits			
Library and administration	\$ 5,393,591	\$ 5,246,221	\$ 4,805,960
Post-employment benefits	–	–	16,600
	\$ 5,393,591	\$ 5,246,221	\$ 4,822,560
Library materials			
Audio	\$ 3,830	\$ –	\$ –
Microfilm	3,623	3,256	–
Periodicals	313,088	414,201	428,763
Processing	–	–	6,378
	\$ 320,541	\$ 417,457	\$ 435,141
Occupancy			
Communications	\$ 41,900	\$ 35,480	\$ 41,190
Insurance	47,555	52,753	45,743
Rent and taxes	190,316	33,429	50,638
Repairs and maintenance	148,398	100,568	147,614
Security	–	99,569	131,655
Utilities	228,155	216,891	193,527
	\$ 656,324	\$ 538,690	\$ 610,367
General and administration			
Audio visual supplies	\$ –	\$ 10,970	\$ 5,264
Data processing	28,846	25,057	21,234
Equipment rental	13,276	12,008	10,877
Service subscriptions and contracts	144,614	142,248	125,770
Library supplies	40,650	64,906	75,242
Printing and stationery	2,222	686	1,701
Professional fees	59,095	90,914	178,197
Programming	19,625	19,804	15,097
Sundry	39,461	40,358	46,908
Training and development	44,940	30,455	32,186
Transportation and postage	41,410	15,344	11,950
	\$ 434,139	\$ 452,750	\$ 524,426

ST. CATHARINES PUBLIC LIBRARY BOARD

Schedule 3 - Tangible Capital Assets

Year ended December 31, 2025, with comparative information for 2024

	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	4,044,538	96,924	-	4,141,462	3,741,331
Building Improvements	2,690,211	652,738	(2,686)	38,158	3,378,421	546,926	145,667	(1,276)	691,317	2,687,104
Collection	4,178,979	369,928	(757,309)	-	3,791,598	2,707,475	468,826	(757,309)	2,418,992	1,372,606
Furniture and Equipment	1,085,554	478,715	(54,695)	-	1,509,574	594,053	62,876	(42,239)	614,690	894,884
Information Technology	756,125	137,815	(6,959)	14,396	901,377	634,769	74,382	(6,959)	702,192	199,185
WIP	77,320	36,244	-	(52,554)	61,010	-	-	-	-	61,010
December 31, 2025	16,696,120	1,675,440	(821,649)	-	17,549,911	8,527,761	848,675	(807,783)	8,568,653	8,981,258
Land	25,138	-	-	-	25,138	-	-	-	-	25,138
Buildings	7,882,793	-	-	-	7,882,793	3,947,614	96,924	-	4,044,538	3,838,255
Building Improvements	2,588,964	101,247	-	-	2,690,211	421,790	125,136	-	546,926	2,143,285
Collection	4,564,211	356,863	(742,095)	-	4,178,979	2,931,757	517,813	(742,095)	2,707,475	1,471,504
Furniture and Equipment	1,006,288	113,009	(33,743)	-	1,085,554	562,102	57,819	(25,868)	594,053	491,501
Information Technology	679,098	77,027	-	-	756,125	540,925	93,844	-	634,769	121,356
WIP	24,766	52,554	-	-	77,320	-	-	-	-	77,320
December 31, 2024	16,771,258	700,700	(775,838)	-	16,696,120	8,404,188	891,536	(767,963)	8,527,761	8,168,359



St. Catharines Public Library Board

Regular Meeting Minutes

Thursday, March 19, 2026, 6:00 pm
Mills Room, Central Library & Microsoft Teams

Present: P. Clausi
J. Coles (Chair)
K. Diiorio
Councillor J. Lindal
L. Littleton (joined at 6:33pm)
Councillor G. Miller (joined at 6:07pm)
N. Olmstead
G. Riihimaki

Regrets: S. Dimick (Vice-Chair)

Staff: D. Bott (left at 7:29pm)
L. DiDonato (left at 7:32pm)
M. Haanstra (left at 7:15pm)
L. Jenter (Recording Secretary)
(left at 7:32pm)
H. Jones (left at 7:29pm)
A. Maciukas (left at 7:32pm)
S. Mannella (left at 7:15pm)
J. Spera (left at 7:15pm)
K. Su (Secretary)
(left at 7:32pm, returned at 8:12pm)

Chair calls Regular Meeting to order at 6:01pm.

Councillor J. Lindal 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.

1. Adoption of Agenda

1.1 Additions/Deletions to Agenda

Move item 5.1 CEO Report to Item 6.1 CEO Report and Central Security. Items originally listed as 6.1, 6.2 were deferred and renumbered as 6.2, 6.3.

1.2 Adoption of Agenda

MOTION: 2026-27

MOVED BY:

SECONDED BY:

THAT the Agenda be adopted as amended

Councillor J. Lindal

G. Riihimaki

MOTION CARRIED.

2. Chair's Remarks & Declarations of Interest

The Chair thanked the Library for the gift in memoriam. There were no Declarations of Interest.

3. Adoption of Minutes (attachment)

3.1 Regular Meeting – February 19, 2026

MOTION: 2026-28 THAT the Regular Meeting Minutes of February 19, 2026 be adopted.

MOVED BY: K. Diorio

SECONDED BY: P. Clausi

MOTION CARRIED.

4. Monthly Updates (verbal)

4.1 St. Catharines City Council – Councillor J. Lindal and Councillor G. Miller
Councillor J. Lindal and Councillor G. Miller provided updates on regional amalgamation and the provincial decision to defund Consumption and Treatment Services (CTS). The Councillors encouraged attendance to the Council meeting on March 23, discussing CTS funding, and the Special Council Meeting on March 30, discussing amalgamation.

4.2 OLS Update – J. Coles

The Chair encouraged Board Members to review the OLS training resources for Board governance.

4.3 CEO Update – K. Su

The CEO updated the Board about the following:

- **Community Needs Assessment** – reminder for Board members to complete the doodle poll to indicate availability for Board focus group.
- **Meeting with Mayor and CAO** – discussed the Central Library renovation. Library will present to Council in June to request a revision to the motion to release the project funding.

5. Consent Agenda

5.1 CEO Report – K. Su

5.2 Department Reports – February 2026

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

5.2 (b) Innovation, Collections, and Technology – D. Bott

5.2 (c) Programming & Promotions – H. Jones

5.2 (d) Facilities – S. Mannella

5.2 (e) ILS Migration – D. Bott

5.3 Quarterly Progress Update on the 2026 Work Plan (Q1) – K. Su

MOTION: 2026-29 THAT the Consent Agenda be received as circulated except for Item 5.1 CEO Report pulled for discussion.

MOVED BY: N. Olmstead

SECONDED BY: Councillor G. Miller

MOTION CARRIED.

6. Discussion Reports

6.1 CEO Report and Central Security – J. Coles and P. Clausi

The Board discussed provincial defunding of Consumption & Treatment Services (CTS) and the potential impact on SCPL. The CEO and Business Administrator shared current strategies to mitigate the impact, including maintaining two security guards at Central through at least the end of June, as well as upgrades to security cameras, continued monitoring of incidents or trends, and staff training. The Board discussed Hamilton Public Library's (HPL) decision to require Library cards to enter their Central Library. The Board determined to request a delegation at City Council to share concerns regarding access to social services, CTS closures and HPL decision.

L. Littleton joined the meeting at 6:33pm

MOTION: 2026-30 THAT the Board request a delegation of the upcoming Council Meeting on March 23 and that the Chair and Business Administrator speak on behalf of the Library Board.

MOVED BY: Councillor J. Lindal

SECONDED BY: N. Olmstead

MOTION CARRIED.

6.2 Policy (G-10) Internet Use – D. Bott

The Board received Policy (G-10) Internet Use. The Board recommended additional amendments to remove individual interpretation of offensive content.

MOTION: 2026-31 THAT the Board approve amended Policy (G-10) Internet Use.

MOVED BY: K. Diiorio

SECONDED BY: L. Littleton

MOTION CARRIED.

6.3 June Board Meeting Date – K. Su

The Board received recommendation to reschedule the June Board meeting.

MOTION: 2026-32 THAT the Board approve rescheduling the June Board Meeting from June 11, 2026 to Thursday, June 18, 2026, at 6pm.
MOVED BY: Councillor G. Miller
SECONDED BY: P. Clausi
MOTION CARRIED.

7. In-Camera Session

7.1 In-Camera Agenda

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

7.1(b) Adoption of In-Camera Agenda

MOTION: 2026-33 THAT the In-Camera Agenda be adopted.
MOVED BY: G. Riihimaki
SECONDED BY: N. Olmstead
MOTION CARRIED.

M. Haanstra, S. Mannella and J. Spera left the meeting at 7:15pm.

7.2 Motion to Move In-Camera

MOTION: 2026-34 THAT the Regular Meeting move to In-Camera Session to discuss labour relations and personal matters.
MOVED BY: K. Diorio
SECONDED BY: L. Littleton
MOTION CARRIED.

The meeting moved to In-Camera Session at 7:15pm.

D. Bott and H. Jones left the meeting at 7:29pm

L. DiDonato, L. Jenter, A. Maciukas and K. Su left the meeting at 7:32pm

K. Su returned to the meeting at 8:12pm.

7.6 Return to Open Session

MOTION: 2026-36 THAT the In-Camera Session return to Open Session.
MOVED BY: K. Diorio
SECONDED BY: N. Olmstead
MOTION CARRIED.

The Meeting returned to Open Session at 8:12pm.

8. Motion(s) Arising From In-Camera Session

MOTION: 2026-37 THAT the Board and Staff proceed as directed during the closed session.
MOVED BY: Councillor J. Lindal
SECONDED BY: Councillor G. Miller
MOTION CARRIED.

9. Motion to Adjourn

MOTION: 2026-38 THAT the Regular Meeting be adjourned.
MOVED BY: G. Riihimaki
SECONDED BY: N/A
MOTION CARRIED.

Meeting adjourned at 8:13pm.

10. Next Meeting / Upcoming Events

Volunteer Appreciation Event – Thursday, April 16, 2026 at 4:30 pm, Mills Room, Central Library

Board Meeting – Thursday, April 16, 2026 at 6:00 pm, Mills Room, Central Library & Microsoft Teams

Chair

Secretary

Consent Agenda

Recommendation

THAT the Consent Agenda be received as circulated.

6. **Consent Agenda (attachments)**

Motion

- 6.1 CEO Report – K. Su
- 6.2 Department Reports – March 2026
 - 6.2 (a) Customer Service – J. Spera & M. Haanstra
 - 6.2 (b) Innovation, Collections, and Technology – D. Bott
 - 6.2 (c) Programming & Promotions – H. Jones
 - 6.2 (d) Health & Safety – L. DiDonato
 - 6.2 (e) ILS Migration – D. Bott
- 6.3 Financial Reports – L. DiDonato
 - 6.3 (a) 2026 Financial Results and Forecast at March 31, 2026
 - 6.3 (b) Endowment & Trust Statement at March 31, 2026
 - 6.3 (c) Short-Term Investments Statement at March 31, 2026
- 6.4 December 31, 2025 Financial Statement Reconciliation – L. DiDonato

CEO Report

submitted by Ken Su, CEO (March 2026)

For Information

Central Library Renovation Update

The CEO has been working with City Clerk's Office to confirm the date for the presentation to Council. The preferred date is June 8, 2026.

The Library is also planning to apply for the Enhancing Access to Spaces for Everyone grant before its deadline on May 7, 2026. If approved, this grant will be used to improve accessibility at the Central Library.

Community Needs Assessment Update

Community Needs Assessment is well underway. The consultants have confirmed the meeting date with the Board and the locations for community pop-up booth.

Staff are meeting with the consultants on April 15 to review discussion guides for internal focus groups, city staff and council, and external focus groups. The team will also discuss survey questions and finalize survey platform and incentives.

CULC Statement regarding the Province of Alberta's recent changes to the Libraries Act

CULC issued a statement on April 2, 2026 in response to the Province of Alberta's recent changes to the Libraries Act as part of Bill 28. If passed, these changes will allow the minister of Municipal Affairs to override any decision or policy of a municipal or regional library board.

The Coalition of Alberta Public Libraries statement can be found at <https://www.caplibraries.ca/newsroom/alberta-public-libraries-condemn-act-of-censorship>

The CULC's statement can be found at <https://culc.ca/news-updates/alberta-announces-concerning-changes-to-its-libraries-act-with-bill-28/>

Customer Service

submitted by Marcella Haanstra, Assistant Manager of Customer Service (March 2026)

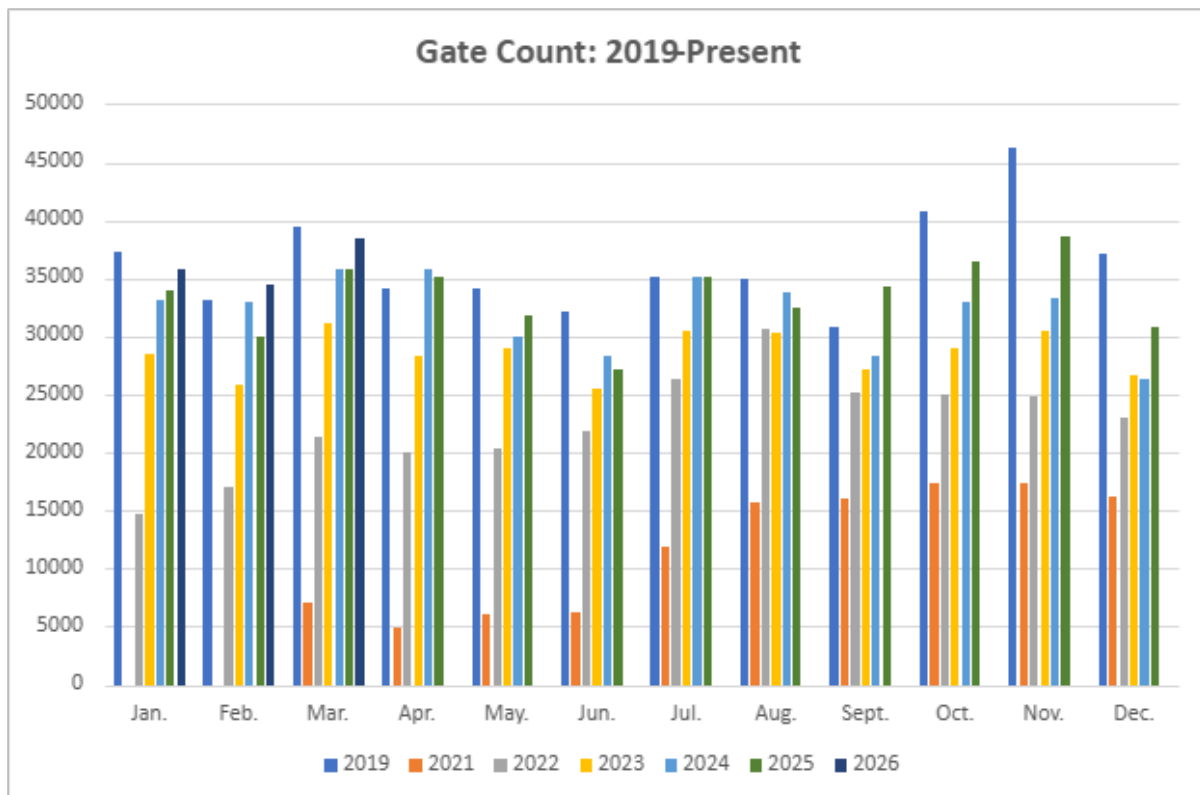
For Information

All data provided is for March 2026 compared to the same month in 2025. The library continues at full operations.

	March 2026	% change from 2025
Gate Count	38,378	35,785 (+7%)
Membership	754	709 (+6%)
Holds Placed	14,098	13,915 (+1%)
Questions	7,861	7,461 (+5%)

Gate Count

In March, our system-wide gate count was significantly higher than in 2025, increasing by 7%, and was only slightly under our pre-pandemic levels.



Membership

New memberships continue to grow with a 6% increase over March 2025 and are up 5% this year to date. Our outreach and promotion initiatives, class visits, 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 slightly from March 2025. The holds system remains a core library service, providing equitable and convenient access to materials for customers across the city.

Fill a Bag Booksale

On Saturday, March 28, the library hosted a **Fill-a-Bag book sale in the** atrium of the Central Branch. The event was promoted through the library's website, social media channels, and CKTB radio. Strong attendance, including a lineup before opening and standing-room- **only conditions, demonstrated high community interest. The sale** generated just over \$1,000 in revenue, and customer feedback was overwhelmingly positive, with many expressing enthusiasm for future book sales and commenting on the vibrant atmosphere in the library during the event.

Customer Service Feedback

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 January and February 2026 include:

- Our friendly, knowledgeable and efficient customer service
- The new Merritt branch, described by one customer as both convenient and gorgeous
- The value of the library demonstrated through the 'Amount Saved' feature on checkout slips
- Access to study rooms that provide quiet, reservable space for study and group work

Innovation, Collections & Technology

submitted by David Bott, Manager Innovation, Collections & Technology (March 2026)

For Information

Physical Circulation

Physical circulation increased by 11% from February to March 2026.

Digital Circulation

Digital circulation of online resources increased by 7% from February to March 2026.

Library of Things

Public reception has been positive for the four new items that were added to the Library of Things collection last month. An additional Thermal Camera was purchased to meet demand.

Demand for Radon Gas detectors still remains high. Over 100 holds remain on existing units, prompting the purchase of additional detectors to help meet community demand.

Seed Library

The Seed Library was launched at all Library locations on March 7, 2026. The full number of seed packets (2,385) were all taken by customers before the end of the month. 477 people participated, which is a 17% increase compared to 2025.

Hoopla Instant Bundles

Hoopla has introduced Instant Bundles where the library can purchase a hundred copies of a title for an upfront cost. These titles never expire and reduce the average cost per circulation over time by up to 70%. A pilot project was launched to test this new service with popular titles in the Harry Potter series and Game Changer series.

Programming and Promotions

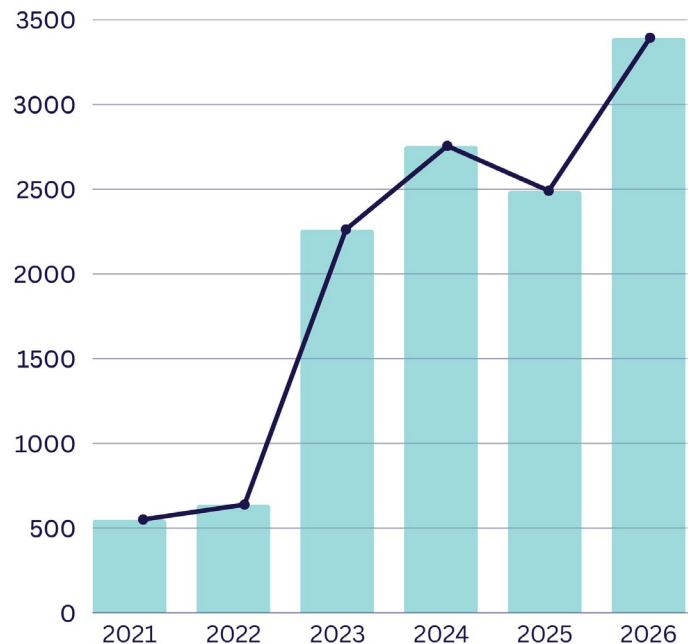
submitted by Holly Jones, Manager Programming & Promotions (March, 2026)

For Information

Programming Highlights

In March, a total of 3,393 customers participated in or were reached through programs and outreach initiatives. Overall programming performance was very strong, representing a 36% increase compared to the same period last year.

March Program Attendance, 2021-2026



SCPL's March Break programming experienced another successful year. In total, 33 March Break program sessions were delivered, reaching 814 participants. This represents a 33% increase compared to March Break 2025 and marks the second-highest level of participation on record, surpassed only in 2024 when *CBC Kids Book Club* was featured.

Overall, March programming demonstrated strong community engagement across all age groups, with particularly high participation in drop-in, creative, and STEM-focused programs. Children's and family programming continued to perform well, with high

attendance at science, craft, and seasonal events, as well as consistent participation in early literacy programs. Several large-scale drop-in programs saw outstanding participation, including *Drop-In: Flower Pot Painting* (110 attendees), *Drop-In: K-Pop Demon Hunters* (110 attendees), and *Mad Science* (63 attendees), demonstrating strong community interest in creative and hands-on experiences.

Community support programming remained in high demand. Outreach initiatives reached broad audiences through community events, school and daycare visits, and teen career sessions at local highschools, reinforcing SCPL's role beyond its physical locations. Ongoing adult and older-adult programs, including book clubs, the ESL-focused *English Club*, and arts and wellness activities, maintained steady participation throughout March.

Communication Highlights

The Communications Specialist was involved in several key projects this month:

- Launched the Spring 2026 Program Guide
- Delivered promotional campaigns for the AWE Literacy Stations
- Coordinated promotions for the Library's Spring book sale
- Completed preparation activities for Volunteer Appreciation initiatives
- Developed Spring/Summer *New and Notable* reading lists
- Organized and coordinated the new Merritt decal installations
- Initiated work on the Library's Annual Report

Social media engagement increased significantly in March, rising 128.2% compared to the previous 31-day period. Comments praised staff professionalism, creativity, and program quality. Several posts generated requests for continued or expanded offerings, while event-related content highlighted community interest and appreciation for staff support and organization.

Media Mentions

20-Mar 610 CKTB

Topics: Design a Bookmark Contest, AWE Literacy Stations, Book Sale

Health & Safety

submitted by **Lisa DiDonato, Business Administrator**

For Information

That the St. Catharines Public Library (SCPL) Board receive this report for information.

Background

Under the Occupational Health and Safety Act (OHSA) in Ontario, employers are legally required to ensure a safe and healthy workplace. Regular inspections play a vital role in fulfilling these obligations by identifying potential hazards and ensuring compliance with safety regulations.

Report

Appendix A outlines the findings from Health and Safety inspections conducted since the previous report.

The next Joint Health and Safety Committee meeting is scheduled for June 11, 2026. The agenda will include the following items:

- Quarterly Inspection Report
- Risk Assessment Maintenance

Appendix A – Health and Safety Inspection Results

Location	Date	Results	Update
Regular Inspections			
Central – 2 nd Floor	February 2, 2026	Nothing to report.	n/a
Port Branch	January 27, 2026	Nothing to report.	n/a
HUQ Branch	January 28, 2026	Nothing to report.	n/a
Merritt Branch	January 29, 2026	Nothing to report.	n/a
Central – 3 rd Floor	February 4, 2026	Nothing to report.	n/a
Port Branch	February 24, 2026	Nothing to report.	n/a
HUQ Branch	February 24, 2026	Nothing to report.	n/a
Merritt Branch	February 28, 2026	Nothing to report.	n/a
Central – Basement	March 20, 2026	Wire management at various desks throughout basement.	Wire management in progress.
Port Branch	March 24, 2026	Nothing to report.	n/a
HUQ Branch	March 30, 2026	Nothing to report.	n/a
Merritt Branch	March 26, 2026	Nothing to report.	n/a

Integrated Library System (ILS) Migration

submitted by David Bott, Manager Innovation, Collections & Technology (March 2026)

For Information

During March, staff from SCPL and Niagara Falls Public Library (NFPL) completed the profiling process for the new ILS and submitted it to the Project Manager to allow staging of the servers. Staff are now in the process of verifying the data mapping.

The shared internal communications portal for staff launched in March. The site contains information about the project, including anticipated timelines, FAQs and training information.

The Management Team continues to meet weekly with NFPL counterparts to provide project oversight and ensure the project remains on schedule.

St. Catharines Public Library
2026 Financial Results & Forecast at March 31, 2026
submitted by Lisa DiDonato, Business Administrator

	March 31, 2026			December 31, 2026		
	Actual	Budget	%	Forecast	Budget	%
REVENUE						
City Contribution (1)	1,879,500	1,879,500	100.0	7,517,958	7,517,958	100.0
Miscellaneous (2)	28,931	21,139	136.9	313,155	313,155	100.0
Transfers from Reserves (3)	-	-	-	60,000	60,000	100.0
TOTAL REVENUE	<u>1,908,431</u>	<u>1,900,639</u>	100.4	<u>7,891,113</u>	<u>7,891,113</u>	100.0
SALARIES & BENEFITS						
Salaries	1,039,459	1,146,574	90.7	4,586,297	4,586,297	100.0
Benefits	254,386	263,923	96.4	1,055,691	1,055,691	100.0
Salaries & Benefits (4)	<u>1,293,845</u>	<u>1,410,497</u>	91.7	<u>5,641,988</u>	<u>5,641,988</u>	100.0
OTHER EXPENDITURES						
Library Materials	240,117	205,215	117.0	820,858	820,858	100.0
Occupancy Costs	252,641	205,384	123.0	821,536	821,536	100.0
Supplies & Services	130,521	112,779	115.7	451,115	451,115	100.0
Operating Capital	28,094	38,904	72.2	155,616	155,616	100.0
Other Expenditures (5)	<u>651,372</u>	<u>562,281</u>	115.8	<u>2,249,125</u>	<u>2,249,125</u>	100.0
TOTAL EXPENDITURES	<u>1,945,217</u>	<u>1,972,778</u>		<u>7,891,113</u>	<u>7,891,113</u>	
UNEXPENDED BALANCE (6)	<u>- 36,786</u>	<u>- 72,140</u>		<u>-</u>	<u>-</u>	

NOTES:

REVENUE

(1) As of March 31, the actual and projected results remain consistent with the City of St. Catharines' approved 2026 budget.

(2) Other revenues are above budget year-to-date, driven primarily by higher-than-expected income from copier services.

(3) Transfers from Reserves include \$60,000 from the Stabilization Reserve to support increased lease costs associated with the Merritt Branch relocation. This transfer will be recognized as needed throughout the fiscal year.

SALARIES AND BENEFITS

(4) First-quarter salaries and benefits variances are favorable, primarily due to the timing of pay grid step increases, which will be realized in the third and fourth quarters of 2026.

OTHER EXPENDITURES

(5) Other Expenditures are being actively managed and are expected to be on budget at the end of 2026. The deficit is primarily the result of the timing of expenditures.

UNEXPENDED BALANCE

(6) As of March 31, 2026, there was a net funding deficit of \$36,786; however, the budget is forecast to be balanced by year-end.

Endowment & Trust Fund Statement at March 31, 2026

submitted by Lisa DiDonato, Business Administrator

Income/Expenditures

Donations	\$	1,374
Used Books Sale		1,927
Interest		11,460
Total Income	\$	<u>14,761</u>

Less Expenditures		<u>-</u>
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Current Year, Net Expenditures	\$	14,761
--------------------------------	----	--------

Fund Balance, Beginning of Year		1,465,661
Fund Balance	\$	<u><u>1,480,422</u></u>

Net Assets

Cash And Cash Equivalent	\$	21,752
GIC's		1,429,790
Receivables		28,880
Total Current Assets		<u>1,480,422</u>

Less Current Liabilities		<u>-</u>
--------------------------	--	----------

Net Assets	\$	<u><u>1,480,422</u></u>
------------	----	-------------------------

Encumbered Amount		245,159
Unencumbered Amount		1,235,264
Fund Balance	\$	<u><u>1,480,422</u></u>

Short-Term Investments Statement at March 31, 2026

submitted by Lisa DiDonato, Business Administrator

Broker	Due	Yield	Market Value
The Canada Trust Company	Dec 15, 2025	2.700%	\$440,862.63
TD Bank	Dec 15, 2025	2.700%	\$176,788.86
TD Bank	Dec 15, 2025	2.700%	\$290,079.47
Community Trust	Aug 20, 2027	3.540%	\$100,000.00
Concentra Bank	Apr 15, 2026	4.910%	\$62,300.00
Fairstone Bank of Canada	Aug 20, 2027	3.540%	\$100,000.00
General Bank of Canada	Aug 20, 2027	3.540%	\$100,000.00
Home Trust Company	Aug 20, 2026	3.450%	\$100,000.00
Home Equity	Aug 20, 2026	3.450%	\$75,000.00
ICICI Bank Canada	Apr 15, 2026	4.920%	\$100,000.00
Royal Bank of Canada	May 1, 2028	4.632%	\$74,839.00
Versa Bank	Aug 20, 2027	3.540%	\$100,000.00

December 31, 2025 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, 2025, with the previously reported draft financial results.

At the Board meeting held on February 19, 2026, SCPL presented the draft financial results for the fiscal year ending December 31, 2025. At that time, the net year surplus was preliminarily estimated to be \$3,969, subject to adjustments during the preparation of the audited financial statements.

For internal reporting purposes, SCPL structures its financial reporting to support assessments of how actual expenditures align with the municipal funding budget model. Consistent with other public sector organizations, its audited financial statements include adjustments required to comply with the Chartered Professional Accountants of Canada (CPA Canada) Public Sector Accounting (PSA) Handbook. These PSA standards apply to all public sector entities that issue general-purpose financial statements.

The table provides a reconciliation of the internal annual surplus previously reported and the surplus outlined in the draft audited financial statements for the year ended December 31, 2025. 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, 2025, previously Reported to Board	\$3,969
Internal Adjustments:	
Accrual Adjustment for Invoice Received in March 2026	1,889
Surplus at December 31, 2025, transfer to Stabilization Reserve	\$5,858
Public Sector Accounting Standard Adjustments:	
Amortization Expense	(848,675)
Loss on Disposal of Tangible Capital Assets	(13,866)
Capitalization of Tangible Capital Assets	1,675,440
Transfers from Reserves	(43,677)
Asset Retirement Obligation Accretion	(470,000)
Deferral of Tenant Allowance	(119,898)
Post Employment Benefits Expense *	o/s
Endowment and Trust Fund Consolidation	(324,740)
Reallocation of Principal Portion of Debt Charges	98,066
Deficit per Draft Audited Financial Statements at December 31, 2025	(\$41,492)

* The post-employment benefit expense adjustment is currently outstanding, pending the completion of the City-sponsored actuarial report.

Discussion Reports

7. **Discussion Reports (attachments)**

7.1 Updates to Use of Corporate Resources for Election Purposes
Policy – K. Su

Motion

Updates to the Use of Corporate Resources for Election Purposes Policy

submitted by Ken Su, CEO

Recommendation

THAT the Board approve the adoption of the updates to the City's Use of Corporate Resources for Election Purposes Policy

Background

The Municipal Elections Act, 1996 requires municipalities to establish rules and procedures with respect to the use of municipal resources during the campaign period. The same act applies to public library boards since they are considered local municipal boards. These rules must be established before May 1 in the year of a regular election.

The current Use of Corporate Resources for Election Purposes Policy was approved by City Council in February 2022 and the St Catharines Public Library Board adopted at its April 2022 meeting.

Update

City staff undertook a comprehensive review of the current policy and identified areas that required greater clarity.

A summary of the updates can be found in their report to City Council, attached as an appendix.

The updated policy was approved by City Council at its April 13 meeting.

Report from: Legal and Clerks Services, Office of the City Clerk

Meeting Date: April 13, 2026

Report Number: LCS-038-2026

Subject: Updates to the Use of Corporate Resources for Election Purposes Policy

Recommendation

That the Use of Corporate Resources for Election Purposes Policy, included as Appendix 1, **be approved**.

Key Facts and Implications

- The Municipal Elections Act, 1996 requires municipalities to establish rules and procedures with respect to the use of municipal resources during the campaign period; these rules must be established before May 1 in the year of a regular election.
- The current Use of Corporate Resources for Election Purposes Policy was approved in 2017 with minor revisions made in February 2022 to reflect the 2022 Municipal Election.
- Staff undertook a comprehensive review of the current policy and identified areas that required greater clarity. This update is needed prior to the 2026 municipal election.

Relationship to Strategic Plan

Alignment to Goals of the Strategic Plan:

Not Applicable

Financial Implications

There are no financial implications associated with this report.

Environmental Sustainability Implications

There are no environmental sustainability implications associated with this report.

Operational Implications

There are no operational implications associated with this report.

Reason for Report

Report is a follow-up to a Previous Report or Motion: No

- Section 88.18 of the *Municipal Elections Act, 2001* requires that municipalities establish rules and procedures with respect to the use of municipal resources during an election before May 1 in the year of a regular election.
- The Code of Conduct for Members of Council establishes general rules regarding the use of corporate resources by members of Council and local boards but does not apply to City staff, election candidates, or registered third parties.
- The revised policy, attached as Appendix 1, establishes an expanded set of rules regarding the use of corporate resources during a municipal, provincial, or federal election campaign.
- The policy is designed to ensure that the City of St. Catharines is complying with all relevant federal, provincial and municipal election legislation.

Report Details

A summary of the updates to the policy are noted below:

Definitions – the updated policy adds new definitions and provides clarification on existing definitions to the following: campaign, campaign material, campaign period, City facility, Elected Official, Official City Openings / Events, and Voting Day.

Third-party Advertisers – the updated policy clarifies that requirements for candidates also apply to registered third-party advertisers.

Access to Information – to ensure equal access to information, when candidate meetings with staff or facility tours are approved, the same opportunity would be provided to all candidates. Any requests for information not routinely disclosed may be subject to the Freedom of Information process. Also, new report request will be discontinued from May 1 to Voting Day.

Use of Technology – clarification on the use of YouTube videos, corporate branding, and use of social media.

Attendance at City Events – this is a new section that outlines expectations by candidates / elected officials at city organized events during the election period.

Election Campaigning – this is a new section that clearly states that any form of campaigning on municipal property is strictly prohibited. Although the city will not host an all-candidates meeting or debate, with prior approvals the City may advertise these types of events.

Staff Provisions – this is a new section that outlines expectations of staff who work in support or opposition of a municipal, provincial or federal candidate or party.

Provincial and Federal Elections – this is a new section that outlines expectations for members of Council who become candidates in a provincial or federal election.

Compliance – this is a new section that outlines the remedies should there be a contravention of the Use of Corporate Resources for Election Purposes Policy.

Engagement

Public Consultation and Promotion

Posted publicly as part of the City’s agenda and report publishing notice processes.

Advisory Committee or Task Force Input

Advisory Committee or Task Force input was not required or applicable for this report.

Conclusion

The attached Use of Corporate Resources for Election Purposes Policy fulfills the City’s responsibilities under the *Municipal Elections Act, 1996*, to establish rules and procedures with respect to the use of municipal resources during an election campaign period.

Report Prepared by

Donna Delvecchio, Deputy Clerk

Report Submitted by

Kristen Sullivan, City Clerk

Report Approved by

Sandor Csanyi, Director of Legal and Clerk’s Services

Appendices

1. Use of Corporate Resources for Election Purposes Policy

ST. CATHARINES PUBLIC LIBRARY BOARD

POLICY

Section: General Number: G19	Subject: Use of Corporate Resources for Election Purposes	Motion #: 2018-50 2022-52
Policy Level: Library Board	Author: CEO	Review: 4 years
Approval Date: April 26, 2018	Last Review: May 1, 2018	Next Review: 2026
Notes: Approved through an email polling of the Library Board on April 26, 2018. Amended at the Board Meeting of April 21, 2022.		

POLICY STATEMENT

The St. Catharines Public Library Board has adopted the City of St. Catharines *Use of Corporate Resources for Election Purposes Policy*, which was amended by City Council in ~~February 2022~~ **April 2026**. (See Attached Policy)

The purpose of this policy is to notify all registered candidates, including members of City Council of the requirement to follow the provisions of the *Municipal Elections Act, 1996 (the Act)* as amended.

Scope

This policy is applicable to all registered candidates, including sitting members of Municipal Council.

This policy is applicable to municipal elections, including bi-elections and applies, with necessary modifications, to provincial and federal elections.

All candidates shall have access to publicly available resources and services.

Implementation

~~The Policy shall be effective immediately upon the approval of the Library Board and shall be implemented by the C.E.O.~~

Attachment

City of St. Catharines *Use of Corporate Resources for Election Purposes Policy*



Policy Name	Use of Corporate Resources for Election Purposes		
Section & Number	Board – G-19	Effective Date	2018-04-26
Motion Number	2026-XX	Last Review	2026-04-16
Author	CEO	Next Review	2030
Policy Maintenance	Reviewed by Management		

Policy Statement

The St. Catharines Public Library Board has adopted the City of St. Catharines Use of Corporate Resources for Election Purposes Policy, which was amended by City Council in April 2026. (See Attached Policy)

The purpose of this policy is to notify all registered candidates, including members of City Council of the requirement to follow the provisions of the Municipal Elections Act, 1996 (the Act) as amended.

Scope

This policy is applicable to all registered candidates, including sitting members of Municipal Council.

This policy is applicable to municipal elections, including bi-elections and applies, with necessary modifications, to provincial and federal elections.

All candidates shall have access to publicly available resources and services.

Appendix

City of St. Catharines *Use of Corporate Resources for Election Purposes Policy*

Subject: Use of Corporate Resources for Election Purposes

Prepared by: Legal and Clerks Services

Approved by: Director Legal and Clerks Services

Issue Date: April 13, 2026

Review Date: March 1, 2029

Revision Date: February 12, 2026

Policy

The *Municipal Elections Act, 1996*, (the *Act*), as amended, requires municipalities to establish rules and procedures with respect to the use of municipal resources during an election period. Municipalities are prohibited from making campaign contributions to municipal candidates or registered third party advertisers, and this Policy ensures that municipal resources are not used in a way that could be considered to be a contribution.

Purpose

The purpose of this policy is to provide information to registered candidates, including members of City Council, third party advertisers, and City employees about how City resources can and cannot be used for election purposes.

Scope

This policy applies to candidates, third party advertisers and City employees during the period of a municipal, school board, provincial, or federal election or by-election.

This policy does not preclude an elected official from performing their duties nor inhibit them from representing the interests of the constituents who elected them. The City recognizes that elected officials are responsible to serve their constituents and fulfill their responsibilities until the end of their term. In fulfilling their responsibilities, elected officials are still accountable for their adherence to this policy.

Procedures

Rationale and Legislative Authority

It is necessary to establish the appropriate use of Corporate resources during an election period to protect the interests of candidates and third party advertisers and the Corporation. The *Act* prohibits a municipality from making a contribution to a candidate. The *Act* also prohibits a candidate, or someone acting on the candidate's behalf, from accepting a contribution from a person who is not entitled to make a contribution.

As a contribution may take the form of money, goods or services, the use of the Corporation's resources for election purposes would be viewed as a contribution by the municipality to the candidate or registered third party, which is a violation of the *Act*.

Definitions

"The Act" means the Municipal Elections Act, 1996, as amended from time to time, and includes any regulation made thereunder.

"By-election" means an election other than a regular election.

"Candidate" means a person or political party who is running or acclaimed in a municipal, provincial or federal election, and shall be deemed to include third party advertisers, third parties, and any person seeking to influence other persons to vote for or against any candidate or any question or by-law submitted to the electors under section 8 of the Municipal Elections Act, 1996.

"Campaign" means any work, effort, activity or thing intending to influence persons to vote for or against any Candidate or any question or by-law submitted to the electors in an election.

"Campaign Material" means material in any media (i.e. print, radio, websites and social media) used to promote or oppose a candidate, ballot question, or by-law submitted to the electors in an election. Campaign material also includes but is not limited to banners and literature (e.g. pamphlets, brochures, cards, posters, placards / signs, buttons, pins, clothing and car wraps).

"Campaign Period" begins the date a candidate or third party advertiser files their nomination through to December 31 in the case of a regular municipal election and 45 days after voting day in the case of a municipal by-election. For federal and provincial elections the campaign period begins with the issuance of the writ through to voting day and ends as determined by Elections Canada and Elections Ontario.

"City Facility" means any property under the care and the control of the City of St. Catharines, including property owned, leased, occupied or used by the City, which can

include but is not limited to City Hall, libraries, community centres, meeting rooms, lobbies, sports fields, parks, pools, arenas, museum and carousel.

“City of St. Catharines” means The Corporation of the City of St. Catharines (“The Corporation”).

“Corporate resources” includes but is not limited to The Corporation’s employees, facilities, events, funds, information and assets.

“Elected Official” means a member of St. Catharines City Council, member of Niagara Regional Council, school board trustees, Member of Parliament, or Member of Provincial Parliament.

“Employees” or “Staff” includes full-time, part-time, and contract employees, paid by the Corporation of the City of St. Catharines, as well as, volunteers with the City.

“Nomination Day” means the last day a candidate may file their nomination as outlined in the *Act* for a municipal election.

“Official City Events” means an event hosted by the City, or an event where an Elected Official is attending as a representative of the City.

“Voting Day” means the day on which the final vote is to be taken in an election.

General Provisions

1. Corporate resources, assets and funding may not be used for campaign-related purposes.
2. Candidates may not use any City facility for any campaign-related purposes.
3. Campaign material shall not be displayed in, or distributed at, any City facility, unless otherwise outlined in this procedure. Any staff at these facilities are authorized to remove materials.
4. The following is to be discontinued for members of Council seeking re-election from the day of registering to be a candidate to Election Day:
 - a) All forms of advertising using municipal resources or publications (i.e. The Current);
 - b) All printing, photocopying and distribution, including printing and general distribution of any newsletters using municipal resources, unless so directed and approved by Council, materials for Council and Committee meetings are exempt from this policy;

- c) Ordering office furniture and furnishings using municipal resources, except those of an emergency nature; and
 - d) Ordering stationery and business cards using municipal resources.
5. Candidates, including Elected Officials, may not print or distribute campaign material using municipal funds.
 6. Members of Council are responsible to ensure that the content of any communications material, including printed material such as newsletters, advertising, etc. funded by the municipality, is not directly campaign-related.
 7. Candidates, including Elected Officials and members of Local Boards and Committees, shall ensure their backgrounds, materials, and attire during any City events and meetings are neutral without reference to any Candidate or Campaign.
 8. Candidate requests for meetings with any City employee, City information, facility tours, and other similar requests, may not always be accommodated due to resources and time constraints. If a meeting, information request, or tour is accommodated for one candidate, the City must commit to organizing a similar meeting, information, or tour for all similar parties. New report requests made by Members of Council shall be discontinued from May 1st to Voting Day. Information not routinely disclosed may be subject to the Freedom of Information process.
 9. The Council Community and Priority Fund cannot be used for campaigning or the production of campaign materials. In an election year, projects must be awarded before the start of Nominating Period.
 10. The City will not host or organize all-candidates meetings or debates. However, the City may advertise such events with prior approval from the Chief Administrative Officer and City Clerk.

Technology Related Provisions

11. Websites or domain names that are funded by the Corporation may not include any Campaign Material.
12. Candidates are permitted to link to any City document available to the public or on a public City webpage from their Campaign Material.
13. Candidates are not permitted to incorporate a video or other material (i.e. photos, videos, electronic images) for which the City has proprietary rights in their

Campaign Material. However, use of City of St. Catharines videos that are posted to YouTube is permitted, in accordance with YouTube's Terms of Service.

14. Members of Council shall not use the City's IT resources, including the City's website and social media accounts, for any campaign-related activities.
15. Social media accounts, websites, and other similar media for campaigning must not be created or supported by City resources; these must be managed using personal cell phones, tablets and / or computers.
16. Members of Council who choose to create or use social media accounts, websites, and other similar media for campaigning must include, for the duration of the Campaign Period, a clear statement on each campaign website or social media account's home page indicating that the account is being used for Election Campaign purposes and is not related to their duties as an Elected Official.
17. Candidates are permitted to provide contact or other information requested by the City to be included on any communication materials published by the City and are permitted to distribute such materials.
18. Candidates are not permitted to use City of St. Catharines social media handles or "tag" City of St. Catharines in campaign related social media posts. Any comment by a candidate on a city social media post that may be reasonably be perceived as campaigning will be removed.
19. Candidates must not, under any circumstances, use a City logo, corporate branding, coat of arms, slogan or other corporate identifier or any variation of it on any Campaign Material, including election signs, social media or campaign websites.
20. Members of Council may not use the municipality's voicemail system and / or cell phones for campaign-related communications or to record campaign-related messages.

Attendance at City Events

21. The following applies to City Organized Events that occur from Nomination Day to the day the election results have been certified by the City Clerk:
 - a) Candidates may participate in City Events.
 - b) City Events that are expected to occur annually, such as Canada Day, can continue to take place in an election year.

- c) Elected Officials / Candidates may be identified to speak at City Events, but election campaigning at City Events is not permitted.
- d) Campaigning, Campaign Materials, campaign booths, or similar are not permitted at City Events.
- e) Election-related events that are organized by the City, Elections Canada or Elections Ontario may be held at any City Facility provided no one particular candidate, political party or registered third party is promoted or endorsed during the event.

In this section, campaigning does not include the attendance of candidates and/or their supporters at City Events, such as when they are attending as a resident or participant, but not as a candidate. Candidates are responsible for ensuring that their supporters are aware of this distinction.

Staff Provisions

- 22. Staff shall not canvass or actively work in support or opposition of a municipal, provincial or federal candidate or party during working hours unless they are on a leave of absence without pay, lieu time, float day or vacation leave.
- 23. Staff shall not use Corporate Resources in support or opposition of a municipal, provincial or federal candidate or party.
- 24. Staff shall not canvass or actively work in support or opposition of a candidate or political party while wearing a uniform, badge, logo or other item identifying them as an employee of the City or using a vehicle owned or leased by the municipality.
- 25. Staff engaged in political activities must take care to separate those personal activities from their official positions.
- 26. The City Clerk, Deputy Clerk and any other staff member involved in administering the municipal election shall:
 - a) Not be involved in political activity including, but not limited to, endorsing, supporting or opposing any candidate, attending campaign events, donating or soliciting donations for a campaign and shall refrain from posting, liking, sharing or commenting on content related to municipal election campaigns in a way that could compromise their perceived neutrality.

- b) Disclose a personal, financial or familial relationship with a candidate in a municipal or school board election to the Chief Administrative Officer (CAO) or designate in writing, as soon as possible.
27. Relatives of municipal and school board candidates are not permitted to work as election officers in a municipal election.

Provincial and Federal Elections

28. Should a Member of Council become a candidate in a provincial or federal election / by-election:
- a) Corporate resources shall only be used for Council related purposes and to serve their residents and shall not be used to support an election campaign.
 - b) A Member, who is a candidate, may continue to be an elected representative and may remain active in their capacity as the elected official. The City Clerk and Integrity Commissioner may be consulted with respect to responsibilities and obligations required to comply with policy.

Compliance

The following options are available for complaints related to candidates using City resources for election purposes, including Members of Council or Members of Council seeking re-election:

- a) Submit a written complaint to the City Clerk setting out specific examples and details of the alleged use of a corporate resource outlined in this policy. The City Clerk or designate shall have the authority to receive and investigate any written complaint with respect to the alleged use of corporate resources in contravention of this policy.
- b) File a formal or informal complaint to the Integrity Commissioner under the Code of Conduct for Members of Council, Local Boards and Advisory Committees. However, no investigation shall be commenced within the election period between Nomination Day and Voting Day. An Integrity Commissioner cannot investigate matters regarding *Municipal Elections Act* or election campaign finances. Please refer to the Code of Conduct Complaint Protocol for additional details.
- c) Contact the Office of the Ontario Ombudsman.
- d) Pursue private legal options.

Any concerns or complaints related to campaign finances are addressed through the compliance audit process in Section 88.33 of the Municipal Elections Act.