

BPL Library Board

Agenda

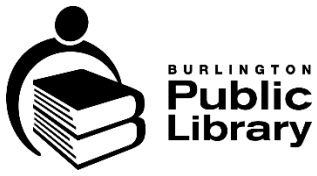
Thursday, May 28, 2026

Frank Rose Room, Central Branch, 6:30 p.m.

Burlington Public Library acknowledges the Treaty Lands of the Mississaugas of the Credit First Nation as well as the Traditional Territory of the Haudenosaunee, Huron-Wendat and Anishinabek peoples. We honour the timeless connection that Indigenous communities and Urban Indigenous residents maintain with the land, water, and sky, recognize their enduring stewardship, and acknowledge our shared responsibility to sustain and protect the earth. Through our collections, programs, and partnerships, Burlington Public Library seeks to amplify Indigenous voices and perspectives, providing opportunities for our community to engage in dialogue, education, and healing.

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

1. Call to Order
2. Approval of the Agenda
3. Welcome and Intent for Gathering
4. Declarations of Interest
5. Consent Items
 - 5.1 Open Minutes of April 23, 2026
 - 5.2 CEO Report
 - 5.3 2025 Economic Impact Statement & Annual Report
6. Decision Items
 - 6.1 2025 Audit Statements
 - 6.2 2025 Senior Leadership Expenses
 - 6.3 Audit Minutes of April 30, 2026
 - 6.4 Advocacy Report



7. Discussion Items

7.1. Board Succession Plan – Recruitment Resources

8. Information Items - None

9. Closed Session

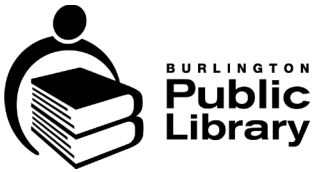
9.1. 2025 Risk Management Dashboard & 2026 Risk Register

10. Approval of Motions from Closed Session

11. Other Business

12. Next Meeting:

Thursday, June 25, 2026, 6:30 p.m., Frank Rose Room



BPL Board Minutes | April 23, 2026

Attendance

Board: Jason Manayathu, Jennifer Tarnawski, Ashley Cameron, Lindsay Zalot,
Councillor Lisa Kearns

Staff: Lita Barrie, Nicole Tewkesbury, Elise Copps, Cindy Tchorz

Regrets: Shayne Lemieux, Akindayomi Odedeyi

Minutes

A meeting of the Board was held on Thursday, April 23, 2026, at the Central Branch.

1. Call to Order

Jason Manayathu, Library Board Chair, called the meeting to order at 6:32 p.m.

2. Approval of the Agenda

Agenda item 6.3 Q1 2026 Strategic Performances Measures Report was pulled from Consent Items for a brief discussion following the Board Development presentation.

Motion 26-15, Approval of the Agenda

MOVED by Lindsay Zalot, SECONDED by Jennifer Tarnawski, that the agenda be approved as amended.

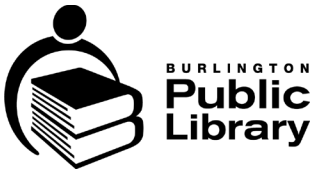
CARRIED.

3. Welcome and Intent for Gathering

4. Declarations of Interest – None

5. Presentations:

- Board Development: Strategic Performance Measures Reporting



Elise Copps, Director of Community & Engagement, gave a presentation outlining the approaches used for reporting on the strategic performance measures, highlighting the data collection methods employed by the library.

Councillor Lisa Kearns joined the Library Board meeting at 7:02 p.m.

6.3 Q1 2026 Strategic Performance Measures Report

Library staff responded to questions from the Board regarding the interpretation of data thresholds and KPI targets. It was suggested that providing clearer context on these thresholds as they can compare to sector benchmarks could help Board members make informed and independent decisions. Staff agreed to consider incorporating this feedback into future reports.

6. Consent Items:

- 6.1. Open Minutes of March 26, 2026
- 6.2. CEO Report
- 6.3. Q1 2026 Board Governance Calendar Report
- 6.4. Q1 2026 Human Resources Report

Motion 26-16, Consent Agenda Items

MOVED by Ashley Cameron, SECONDED by Jennifer Tarnawski, that all items listed under the heading of Consent Items for the Library Board meeting dated April 23, 2026, will be adopted as recommended.

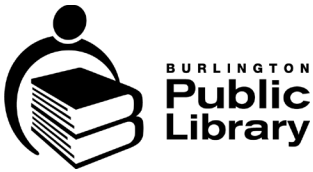
CARRIED.

7. Decision Items

- 7.1. Q1 2026 Financial Statements

Motion 26-17, Q1 2026 Financial Statements

MOVED by Lisa Kearns, SECONDED by Ashley Cameron, that the Burlington Public Library Board approve the 1st Quarter Operating, Capital, and Other Fund Financial Statements for the period ending March 31, 2026;



MOVED by Jennifer Tarnawski, SECONDED by Lindsay Zalot, That the Burlington Public Library Board direct \$36,353 of bequest funds received in 2026 towards the renewal of customer furnishings at Central.

CARRIED.

7.2. EDI Report

The EDI framework was reconsidered by the Board after a prior discussion in March, and it is intended to enhance decision-making by integrating equity, diversity, and inclusion principles into library services.

Motion 26-18, EDI Report

MOVED by Ashley Cameron, SECONDED by Lisa Kearns, that the Burlington Public Library Board approve the EDI framework as presented.

CARRIED.

7.3. Temporary Branch Closures – Infrastructure Renewal

Motion 26-19, Temporary Branch Closures – Infrastructure Renewal

MOVED by Lindsay Zalot, SECONDED by Lisa Kearns, that the Burlington Public Library Board delegate authority to staff to determine and adjust closure dates as required to facilitate the 2026 major infrastructure renewal projects. The Board shall be appropriately informed of any such changes.

CARRIED.

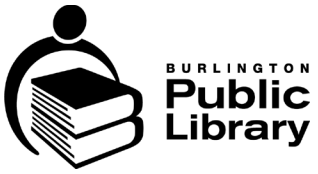
8. Discussion Items - None

9. Information Items – None

9. Closed Session - None

10. Other Business - None

The meeting was adjourned at 8:46 p.m. Motion by Lindsay Zalot.

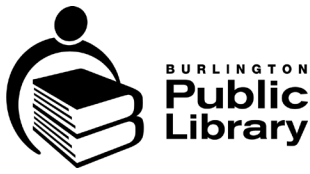


Chair

Secretary-Treasurer

Next Meeting

Thursday, May 28, 2026, 6:30 p.m., Frank Rose Room, Central Branch



5. Information Items: 5.2 CEO Report – May Update

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Purpose	1
Enhance community well-being by helping people feel connected, accepted, and empowered to achieve their goals.....	1
Inspire discovery with collections, services, and spaces that reflect our evolving community.	2
Nurture a workforce culture driven by our organizational values.	4

Purpose

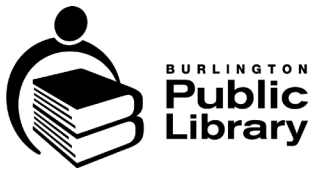
The CEO report for May 2026 summarizes key activities that support the priorities outlined in BPL’s [2026-2027 Strategic Plan](#). This report covers items that are not part of the Board package.

Enhance community well-being by helping people feel connected, accepted, and empowered to achieve their goals.



Write Here. Write Now.

BPL’s annual [writing contest](#) is back and is open to everyone ages 9 and up, who lives, works, or attends school in Burlington. Participants are invited to submit an original short story. This year’s contest theme is *Beyond the Open Door*. The contest deadline is 5 pm on Sunday, May 31.



Customer Satisfaction Survey

BPL's 2026 Customer Satisfaction Survey will run from June 8 until June 21. BPL is committed to using data to improve services, spaces, and resources to meet our community's evolving needs. This annual survey tracks trends in customer expectations and satisfaction. As part of the 2026–2027 Strategic Plan (indicator 1.1.2A), we aim to increase responses from people who self-identify as members of equity-seeking groups. To support this, we've scheduled the survey later to include the Exam Cram period and help capture more youth feedback. Staff will analyze the results and report to the Board this fall.

Inspire discovery with collections, services, and spaces that reflect our evolving community.



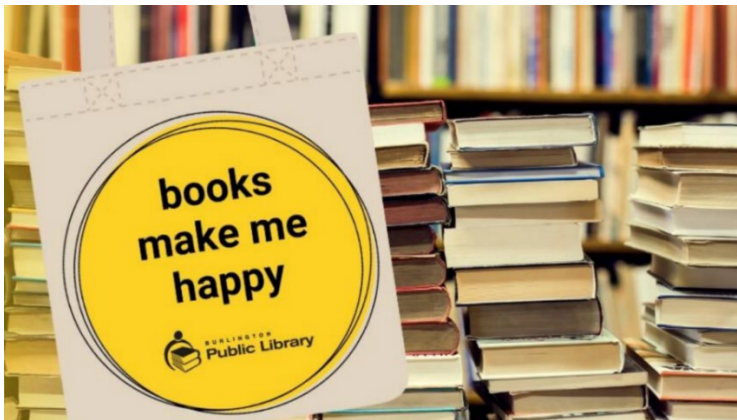
Temporary Library Branch Closures

Information about the upcoming temporary closures at the Brant Hills and Kilbride branches has been posted to the [BPL website](#). The article highlight's important dates and service alternatives. Customers with email notifications, will receive an email with more information about the closure and holds pick-up instructions. Signage will also be posted at the locations.



Fresh Play Spaces for Kids

Thanks to a legacy gift from the Estate of James Williams and support from the Kids Learning Fund, this month we began refreshing children’s play spaces at BPL’s seven-day-a-week locations. Updates add more flexible, hands-on play experiences, with thoughtful use of digital elements to support kids and caregivers. As work continues across locations, we are keeping customers updated with in-branch signage. Customers can also find details in the [Fresh Play Spaces for Kids](#) article on the Library website.



BPL Booksale

On Saturday, May 30, BPL will be hosting our 4th annual [Book Sale](#). Again this year, the sale will be a one-day event. Shoppers can buy a sturdy *Books Make Me Happy* zippered canvas book bag at the sale and stuff it full of sale items for \$15—one price for the bag and the books.



Free Comic Book Day

On May 3, BPL celebrated Free Comic Book Day. Free Comic Book Day is an annual event when participating comic book shops and libraries give away comic books. Customers were invited to drop by any branch for a day filled with comic-themed creative and interactive activities.

Nurture a workforce culture driven by our organizational values.

Mental Health Week

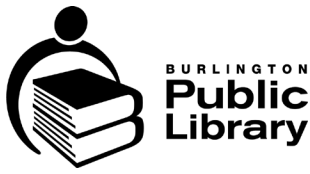
May 4 to 10, BPL recognized Mental Health week. This year's Mental Health Week theme was, **Come Together, Canada**. It's a call to spark small, everyday actions of connection support strong mental health. Social connection is essential to overall health and well-being. In Canada, millions of people say they feel lonely often or always. The HR Team guided opportunities for BPL staff to reflect, connect, and increase awareness of understanding of supports for mental well-being across organization and in the community.

Great Place to Work

The 2026 Great Place to Work Best Workplaces [released lists](#) over the course of the calendar year. BPL is included on the 2026 Best Workplaces™ for Mental Wellness. This list includes organizations that had a minimum 80% agreement with "*This is a psychologically and emotionally healthy place to work.*"

Report Author

Respectfully submitted: Lita Barrie, Chief Executive Officer



5. Information Items: 5.3 Economic Impact & Annual Report

Purpose

To share the 2025 Economic Impact and Annual Report with the Board.

Background

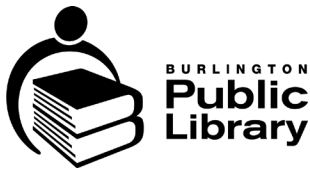
Economic Impact

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

How it is calculated:

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

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



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

Discussion

In 2025, Burlington Public Library created over \$59 million in total economic impact and a 346% return on investment to the City of Burlington. For each Burlington resident, the Library provided \$320 in economic value.

The Library provided \$36.5 million in direct tangible benefits to the community in 2025 in the following ways (2024 comparators in brackets):

\$28.9M for borrowing library items (\$29M)

\$2.5M for reference questions and use of online resources (\$2.8M)

\$1M for attending programs (\$1.1M)

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

\$2.1M for using meeting/study space (\$1.9M)

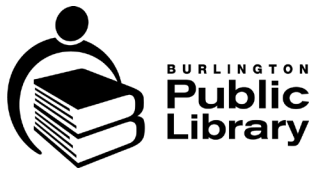
Below is a summary of the overall economic impact for 2025 with 2024 comparisons:

	2025	2024
Total Economic Impact	59,870,419	59,565,076
Impact per Dollar Spent	\$ 4.46	\$ 4.54
Impact per Burlington Resident	\$ 320	\$ 319
Impact per Burlington Household	\$ 799	\$ 795
Total Direct & Indirect Tangible Benefits	\$ 46,443,076	\$ 46,450,456
Return on Investment	346%	354%
Average Value of One Open Hour	\$ 1,559	\$ 1,494
Average Cost of an Open Hour	\$ 593	\$ 561
Total Value of Library Open Hours	\$ 32,412,975	\$ 32,020,911

The total value of open hours considers the value of direct tangible benefits less the value of digital resources that remain available even when library doors are closed.

2025 Annual Report

The 2025 Annual Report highlights key achievements in the year such as more than 2 million items borrowed, more than 1 million in-person visits, relocating New Appleby Branch to the brand-new Robert Bateman Community Centre, expanding Maker



services, and more benefits for library customers. These documents together are a great overview of the impact that BPL has on the community.

Strategic Implications

Calculating the Economic Impact and sharing the Annual Report gives BPL an opportunity to demonstrate its value to the community and report on progress toward its strategic priorities.

Equity, Diversity, and Inclusion Considerations

BPL continues to build and adapt collections, programming, and services to best meet the needs of all members of the community. Examples of achievements in this area in 2025 as outlined in the Annual Report include the introduction of new items to the collection such as decodable Wonderbooks and Envoy Connect Players.

Sustainability Considerations

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

Risk Management

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

Report Author(s)

Respectfully submitted by Nicole Tewkesbury, Director, Finance & Infrastructure



BURLINGTON
**Public
Library**



2025 Annual Report



More to Discover

Survey says...

4600+ people completed our yearly survey. 96% agree the library improves the well-being of the community as a whole and 95% say it adds value to their own life.

In 2025, the library expanded and improved its services to better serve the community. Library customers enjoyed a wider selection of digital books to borrow, collaborated in free meeting spaces, got creative with new maker spaces at two more branches, and celebrated a new library space at the Robert Bateman Community Centre!



Responding to Your Feedback

Top comments in our annual Customer Satisfaction Survey asked for more selection of books and shorter wait times, more programs on topics like maker services and tech support, and more quiet spaces to work and study. See how we've improved services this year in response to your feedback and stay tuned for more updates in 2026!

Maker Services Expand

Creative customers now have even more ways to make and explore with the opening of two new maker spaces: MakerStation at Alton Branch and MakerStudio at New Appleby Branch. From sewing and 3D printing to professional-quality digital recording and editing, BPL offers tools and equipment to help ideas come to life.

More Free Meeting Rooms

Customers asked for more places to study, meet, and work, and BPL responded. An online booking system now makes it easier to reserve free meeting spaces across the system, including three brand-new rooms at New Appleby Branch designed to support collaboration, learning, and community connection. In fall 2025, customers booked these spaces more than 2,300 times!

More to Borrow

Burlington readers now have access to more than 375,000 digital titles through OverDrive/Libby. Our More to Borrow partnership expanded to seven public library systems when Milton Public Library joined in 2025. BPL added new board games, puzzles, decodable Wonderbooks, and Envoy Connect players, and transitioned Community Access Passes to a first-come-first-served system, giving customers more options to discover and enjoy.



\$28.9M
saved by borrowing
from the library

2025 In Review

New Appleby Branch Opens

Southeast Burlington residents had plenty to celebrate in 2025. BPL opened the relocated New Appleby Branch in the Robert Bateman Community Centre on September 15. The new space is three times larger and features more items to borrow, plenty of seating, and free meeting rooms. Two digital media studios and a welcoming children's area were enhanced with interactive technology thanks to a generous donor bequest and the Kids Learning Fund campaign.

Twice as many people visited the branch compared to fall 2024 and they borrowed 14% more items!

Programs that Connect

More than 750 Burlington readers signed up for BPL's new year-long reading challenge for adults, which includes monthly meetups across Burlington. BPL also launched the new hands-on Tech Connect program—a direct response to requests for more technology support and volunteer opportunities. And we also added Stay and Play sessions to some of our storytime programs for caregivers to meet and chat.

In March, CBC Radio recorded a live episode of the IDEAS for a Better Canada series at Central Branch with journalist Nahlah Ayed. More than 120 attendees heard library leaders speak about intellectual freedom, the rise of censorship, and how accessing a wide range of perspectives can foster empathy and support democracy.

86,457
program &
outreach
attendees

A New Strategic Plan for BPL

Your input helped set our direction for the next two years. Customers submitted more than 500 comments on BPL's new strategic plan. You told us what matters most—welcoming spaces, helpful staff, and a blend of print and digital books—and we listened. The plan launched in fall 2025. It focuses on connection: spaces that bring neighbours together, fresh reading recommendations, and initiatives that help address challenges such as polarization and isolation.

Local History Collection Grows

Local history enthusiasts gained two new online research tools in 2025: the Burlington Newspaper Index and the Burlington Post online. The Burlington Digital Archive, BPL's online local history database, also expanded with five new collections, thanks to items generously donated by civic leaders and community organizations.

A Great Place to Work

BPL earned Great Place to Work certification for the fourth year in a row, based on feedback from staff. The recognition highlights strong workplace culture, job satisfaction, and employee well-being. Our dedicated team makes it possible to deliver welcoming services and meaningful experiences for the Burlington community every day.



By the Numbers

Financial Information

Municipal contribution: \$12,859,234
Provincial grant: \$229,403
Internally generated: \$366,285
Employee costs: \$9,639,277
Amortization: \$1,119,834
Building costs: \$1,750,614
Operating costs: \$350,232
Automated systems: \$551,714
Digital materials & processing: \$754,066
Annual deficit: (\$710,815)

Burlington Public Library is a registered charitable organization that gratefully accepts donations. Visit bpl.on.ca/about/donations for more information.

In addition to generous bequests, in 2025 more than 300 library customers donated to BPL, contributing more than \$34,000 to enhance our spaces, collections, and services.

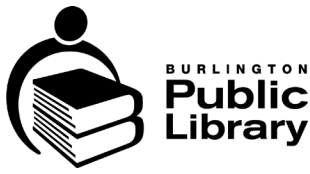
BPL created over
\$59,870,419
in economic value, or
\$320.25 per Burlington
resident

1,069,426
visits to
branches

8,870
new BPL
members

Customers
borrowed, streamed,
and accessed books
and resources
2,169,628
times in 2025





6. Decision Items: 6.1 Audit Committee

Recommendation

THAT the Burlington Public Library Board approve the 2025 Audit Results, and the 2025 Audited Financial Statements as presented: and

THAT the Burlington Public Library Board approve the 2025 Board and Senior Leadership Expenses as presented: and

THAT the Burlington Public Library Board approve the April 13, 2026, Minutes of the Audit Committee.

Purpose

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

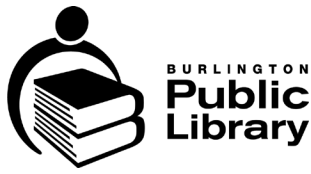
2025 Audit

At the April 30, 2026, Audit Committee meeting, Trevor Ferguson from Deloitte LLP presented the audit results and financial statements and responded to questions from the committee. Per the minutes of the meeting attached, the Audit Committee is recommending to the Board that the audit results and statements be approved.

Board and Senior Leadership Expenses

Very few transactions occur in a traditional expense claim format. Payments made direct to SLT members are primarily for Bring Your Own Device reimbursement. SLT uses the corporate Visa for travel expenses and other operating costs where possible to maximize the annual rebate. The Audit Committee reviewed a detailed line-item Visa spending report at the April 30, 2026, meeting. The Board package includes a summary of all expenses rolled up into larger expense categories.

The corporate Visa program provides an annual rebate based on spending, so the use of Visa is encouraged whenever possible. In 2025 the rebate was \$11,872 (2024 = \$11,071). This is a budgeted revenue that helps to support regular library operations. The use of Visa also allows us to maximize interest earnings in some circumstances as



regular services are charged to the card at Net 30 days, and payment to Visa is made once a month, often allowing cash to remain in the bank for a couple of extra weeks.

Strategic Implications

The preparation and approval of annual audited financial statements play a key role in supporting the current strategic plan by ensuring proper management of resources when implementing key initiatives in each of the Strategic Goals.

Equity, Diversity, and Inclusion Considerations

By carefully managing its financial assets, BPL can effectively offer resources and services that benefit everyone in the community.

Sustainability Considerations

Sustainability and climate action are core to BPL's vision of an engaged and sustainable community advanced by curiosity and discovery. BPL's Financial Statements capture initiatives that advance BPL's commitment to the three interconnected priorities: climate change mitigation, climate change adaptation, and climate equity.

Risk Management

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

Policy

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

Report Author(s)

Respectfully submitted by Nicole Tewkesbury, Director, Finance & Infrastructure



Audit Results Report
Presentation for Burlington
Public Library Board
FOR THE YEAR ENDED DECEMBER 31, 2025





To the Audit Committee (the “Committee”)



Audit Committee

Burlington Public Library Board
2331 New Street
Burlington ON L7R 1J4

Dear Audit Committee:

We are pleased to submit this report on the status of our audit of Burlington Public Library Board (the “Library”) for the 2025 fiscal year. This report summarizes the scope of our audit, our findings and reviews certain other matters that we believe to be of interest to you.

As agreed in our annual engagement letter dated November 14, 2025 we have performed an audit of the financial statements of Burlington Public Library Board as of and for the year ended December 31, 2025, in accordance with Canadian generally accepted auditing standards (“Canadian GAAS”) and expect to issue our audit report upon approval of the draft financial statements by the Board of Directors.

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

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

Yours truly,

Chartered Professional Accountants

Licensed Public Accountants



Executive Summary



Audit scope and terms of the engagement

We have been asked to perform an audit of the Library's financial statements (the "financial statements") in accordance with Canadian Public Sector Accounting Standards ("PSAS") as at and for the year ended December 31, 2025. Our audit was conducted in accordance with Canadian generally accepted auditing standards ("Canadian GAAS").

The terms and conditions of our engagement are described in the annual engagement letter dated November 14, 2025. We have developed appropriate safeguards and procedures to eliminate threats to our independence or to reduce them to an acceptable level.



Audit plan

Materiality

Materiality levels are determined on the basis of total expenses. Our materiality for the year ended December 31, 2025 was \$700,000. Uncorrected misstatements totaled \$nil. Management corrected all misstatements identified.

Current Year

\$700,000



Audit Technology

We deployed new audit software listed below in the current year:

- **Gen.D**

The audit was more technology enabled and embedded which drove better efficiencies and improved quality in our process. See Audit Technology slides for further details.

Audit risks

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



Executive Summary (cont.)



Outstanding matters & next steps

- Completion of our subsequent events procedures
- Receipt of signed Management's representation letter



Highlights

No significant deficiencies identified in internal controls testing to date.



Other

Going concern

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

Results

No restrictions have been placed on the scope of our audit. We intend to issue an unmodified audit report on the financial statements of the Library for the year ended December 31, 2025 once the outstanding items referred to above are completed satisfactorily and the financial statements are approved by the Board of Directors.



RISKS AND AUDIT EXECUTION





Risks and Audit Execution (cont'd)

Revenue recognition / deferred revenue

RISK LEVEL

Significant

• Under Canadian GAAS, we are required to evaluate the risk of fraud in revenue recognition. We have evaluated the revenue transactions, and we have concluded that the significant risk is that revenue is overstated through the recognition of revenue that should have been deferred to a subsequent period.

• This represents a fraud risk for the 2025 audit.

Audit Response:

- We evaluated the design and implementation of the internal controls that address this risk. We did not rely on controls.
- We confirmed funding received from the City of Burlington.
- We tested grants, contributions and other funds received during the year and verified the terms and conditions to assess whether the amount should be recorded as revenue or deferred revenue.
- We concluded that the internal controls were designed and implemented appropriately.

Audit Results:

- We obtained sufficient audit evidence to conclude that there were no material misstatements.

Risks and Audit Execution

Management Override of Controls

RISK LEVEL

Significant

Risks:

- Under Canadian Auditing Standards, it is the responsibility of the management, with the oversight of those charged with governance to place a strong emphasis on fraud prevention and detection. Oversight by those charged with governance includes considering the potential for override of controls or other inappropriate influence over the financial reporting process.
- Management override of controls is present in all entities. It is a risk of material misstatement resulting from fraud and therefore is considered as a significant risk.

Audit Response:

- We discussed fraud with management.
- We asked the Audit Committee for their views about the risk of fraud, whether they know of any actual or suspected fraud affecting the Library and their role in the oversight of management's antifraud programs.
- We tested journal entries made throughout the period, and adjustments made at the end of the reporting period, for unusual items of indicators of bias, which could represent an override of controls.
- We evaluated the business rationale for any significant unusual transactions.
- We determined whether the judgements and decisions related to management estimates indicate a possible bias.

Audit Results:

- We obtained sufficient audit evidence to conclude that there were no material misstatements.



Risks and Audit Execution

Management judgements and accounting estimates

RISK LEVEL

Higher

Risks:

- Management judgments and accounting estimates may be subject to estimation uncertainty.
- **Significant judgments and estimates**
 - Accounts receivable (allowance for doubtful accounts and estimated accrual amounts)
 - Tangible capital assets (amortization)
 - Accounts payable and accrued liabilities (estimated accrued amounts)

Audit Response:

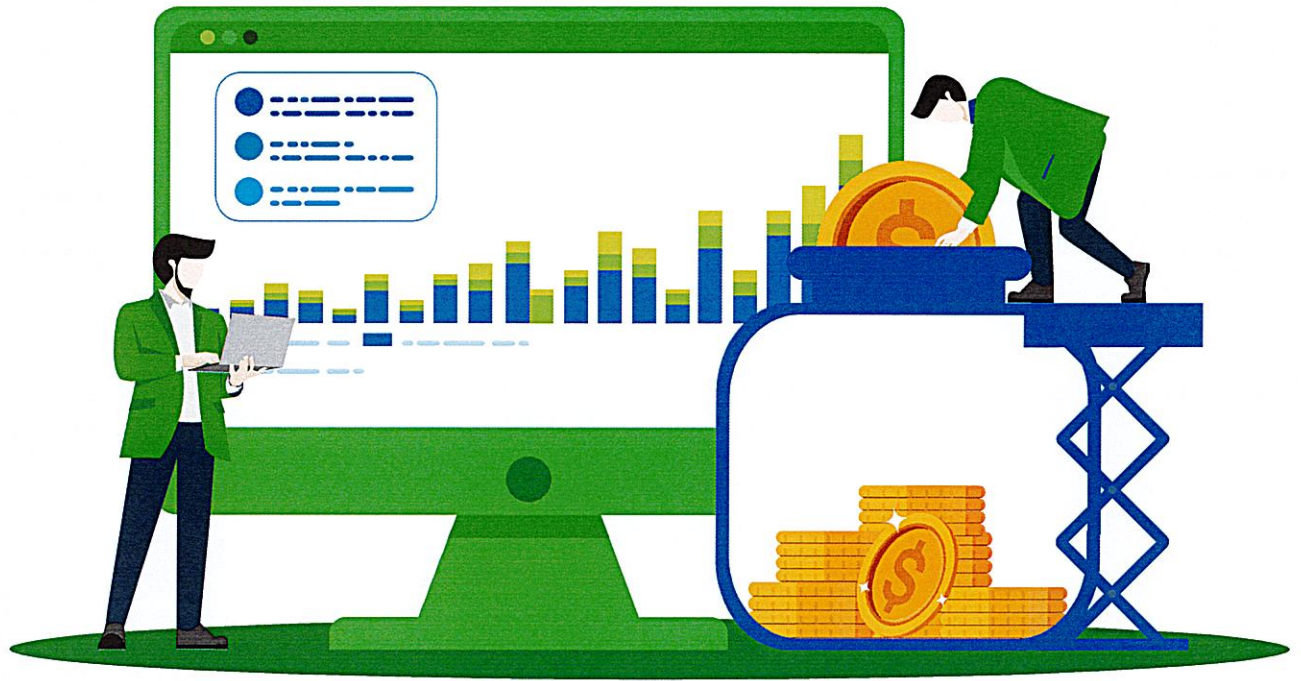
- We obtained an understanding of how management develops the accounting estimates, and the underlying data on which the estimates are based.
- We reviewed support for significant assumptions made by management (i.e. through the use of third party source data).
- We reviewed the consistency of assumptions and methods used by management to develop estimates.

Audit Results:

- We obtained sufficient audit evidence to conclude that there were no material misstatements.



MATTERS OF INTEREST





Matters of Interest

Significant accounting policies, judgments and estimates

Accounting policies

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

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

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

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

Accounting estimates

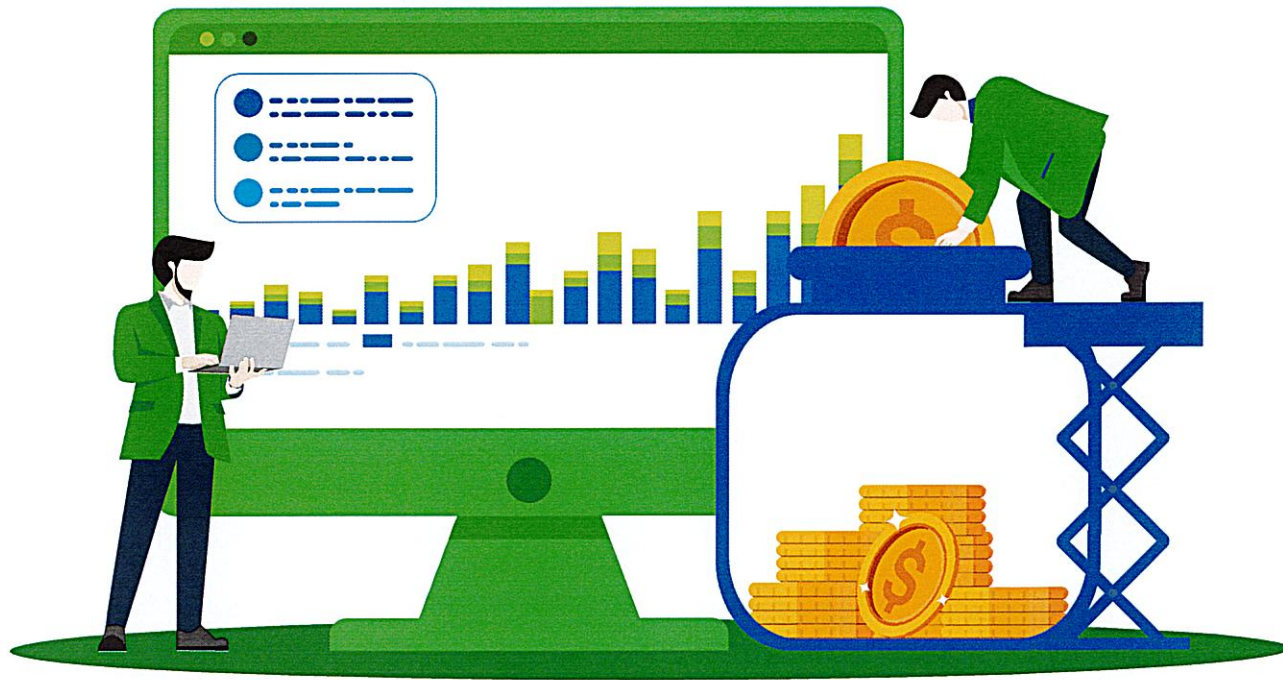
Accounting estimates are an integral part of the financial statements prepared by management and are based on management's current judgments. These judgments are normally based on knowledge and experience about past and current events, assumptions about future events and interpretations of the financial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

During the year ended December 31, 2025, management advised us that there were no significant changes in accounting estimates or in judgments relating to the application of the accounting policies.

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



APPENDICES





Appendix 1 – Communication requirements and other reportable matters

Canadian GAAS standards require that we communicate to the Committee on the following matters:

Required communication	Reference/Comments	Refer to this report or document described below
1. Our responsibilities under Canadian GAAS, including forming and expressing an opinion on the financial statements	CAS ¹ 260.14	Refer to our annual engagement letter dated November 14, 2025.
2. An overview of the overall audit strategy, addressing: <ul style="list-style-type: none"> a. Timing of the audit b. Significant risks, including fraud risks c. Nature and extent of specialized skill or knowledge need to perform the planned audit procedures related to significant risk 	CAS 260.15	Refer to our 2025 Audit service plan communicated to the Audit Committee
3. Significant transactions outside of the normal course of business, including related party transactions	CAS 260 App. 2, CAS 550.27	Nothing to report.
4. How those charged with governance exercise oversight over management’s process for identifying and responding to the risk of fraud and the internal control that management has established to mitigate these risks	CAS 240.21	We are not aware of any fraudulent events.
5. Any known suspected or alleged fraud affecting the Hospital	CAS 240.22	None noted.
6. Whether the Library is in compliance with laws and regulations	CAS 250.15	No concerns noted
7. Modification to our audit plan and strategy	CAS 260.A26	None noted.
8. Fraud or possible fraud identified through the audit process	CAS 240.40-42	We are not aware of any fraudulent events.
9. Significant accounting policies, practices, unusual transactions, and our related conclusions	CAS 260.16 a.	See note 1 to the financial statements for significant accounting policies. No unusual transactions noted.



Appendix 1 – Communication requirements and other reportable matters

Canadian GAAS standards require that we communicate to the Committee on the following matters:

Required communication	Reference/Comments	Refer to this report or document described below
10. Alternative treatments for accounting policies and practices that have been discussed with management during the current audit period	CAS 260.16 a.	<i>The significant accounting practices and policies selected and applied by management are, in all material respects, acceptable under PSAS and are appropriate to the particular circumstances of the Library.</i>
11. Matters related to going concern	CAS 570.25	<i>We concluded that there was no substantial doubt about the Library's ability to continue as a going concern.</i>
12. Management judgments and accounting estimates	CAS 260.16 a.	<i>See page 4 of this report.</i>
13. Significant difficulties, if any, encountered during the audit	CAS 260.16 b.	<i>No significant difficulties to report.</i>
14. Material written communications between management and us, including	CAS 260.16 c.	<i>Refer to Management representation letter.</i>
15. Circumstances that affect the form and the content of the auditor's report	CAS 260.16d.	<i>No changes to auditor's report.</i>
16. Modifications to our opinion	CAS 260.A21	<i>None.</i>
17. Our views of significant accounting or auditing matters for which management consulted with other accountants and about which we have concerns	CAS 260.A22	<i>None.</i>
18. Significant matters discussed with management	CAS 260.A.22	<i>None noted.</i>



Appendix 1 – Communication requirements and other reportable matters

Canadian GAAS standards require that we communicate to the Committee on the following matters:

Required communication	Reference/Comments	Refer to this report or document described below
19. Matters involving non-compliance with laws and regulations that come to our attention, unless prohibited by law or regulation, including illegal or possibly illegal acts that come to our attention	CAS 250.23	<i>We are not aware of any illegal acts or matters involving non-compliance with laws and regulations</i>
20. Significant deficiencies in internal control, if any, identified by us in the conduct of the audit of the financial statements	CAS 265	<i>No deficiencies to report.</i>
21. Uncorrected misstatements and disclosure items	CAS 450.12-13	<i>In accordance with Canadian GAAS, we request that all misstatements be corrected. No uncorrected misstatements and uncorrected disclosure to report.</i>
22. Any significant matters arising during the audit in connection with the Hospital's related parties	CAS 550.27	<i>None noted.</i>
23. Changes to the audit plan	CAS 260.A26	<i>None</i>
24. Concerns regarding management competence and integrity	CAS 260.11, A38	<i>We did not note any concerns regarding management competence and integrity.</i>
25. Disagreements with management	CAS 260.16(c)(i), A22	<i>None</i>
26. Subsequent events	CAS 260.10(a), 260.13(b), 260.14(a), 260.17	<i>None</i>
27. Limitations when sending confirmations	CAS 505.9	<i>Not applicable.</i>
28. Litigation	CAS 260.16(a), A19-20, App. 2	<i>Nothing to note.</i>



Appendix 2 – Independence matters



Deloitte LLP
Bay Adelaide East
8 Adelaide Street West
Suite 200
Toronto ON M5H 0A9
Canada

Tel: 416-601-6150
Fax: 416-601-6151
www.deloitte.ca

April 2, 2026

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

Dear Audit Committee Members,

We have been engaged to audit the financial statements of Burlington Public Library Board (the "Library") for the year ended December 31, 2025.

You have requested that we communicate in writing with you regarding our compliance with relevant ethical requirements regarding independence as well as all relationships and other matters between the Library, our Firm and network firms that, in our professional judgment, may reasonably be thought to bear on our independence. You have also requested us to communicate the related safeguards that have been applied to eliminate identified threats to independence or reduce them to an acceptable level.

In determining which relationships to report, we have considered relevant rules and related interpretations prescribed by the appropriate provincial regulator/ordre and applicable legislation, covering such matters as:

- a) Holding a financial interest, either directly or indirectly, in a client.
- b) Holding a position, either directly or indirectly, that gives the right or responsibility to exert significant influence over the financial or accounting policies of a client.
- c) Personal or business relationships of immediate family, close relatives, partners or retired partners, either directly or indirectly, with a client.
- d) Economic dependence on a client.
- e) Provision of services in addition to the audit engagement.

We confirm to you that the engagement team and others in the firm as appropriate, the firm and, when applicable, network firms have complied with relevant ethical requirements regarding independence.

We are not aware of any relationships between the Deloitte Entities and the Library and its affiliates, or persons in financial reporting oversight roles at the Library and its affiliates, that, in our professional judgment, may reasonably be thought to bear on independence, that have occurred from April 3, 2025 to April 2, 2026.

We hereby confirm that we are independent with respect to the Library in accordance with the rules of professional conduct of the Chartered Professional Accountants of Ontario as of April 2, 2026.

Burlington Public Library Board

April 2, 2026

Page 2

This letter is intended solely for the information and use of the committee, management, and others within the library and is not intended to be and should not be used for any other purposes.

Yours truly,

A handwritten signature in black ink that reads "Deloitte LLP". The signature is written in a cursive, professional style.

Chartered Professional Accountants
Licensed Public Accountants



Appendix 3 – Draft management representations letter

Burlington Public Library Board

April 23, 2026

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

Subject: Financial statements of the Burlington Public Library Board for the year ended December 31, 2025

Dear Mr. Trevor Ferguson:

This representation letter is provided in connection with the audit by Deloitte LLP ("Deloitte" or "you") of the financial statements of the Burlington Public Library Board (the "Organization" or "we" or "us") as of and for the year ended December 31, 2025, the notes to the financial statements and a summary of significant accounting policies (the "Financial Statements") for the purpose of expressing an opinion as to whether the Financial Statements present fairly, in all material respects, the financial position, results of operations, and cash flows of the Organization in accordance with Public Sector Accounting Standards ("PSAS").

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

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

Financial statements

1. We have fulfilled our responsibilities as set out in the terms of the annual engagement letter between the Organization and Deloitte dated November 14, 2025 for the preparation of the Financial Statements in accordance with PSAS. In particular, the Financial Statements are fairly presented, in all material respects, and present the financial position of the Organization as at December 31, 2025 and the results of its operations and cash flows for the year then ended in accordance with PSAS.

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

The measurement methods, including the related assumptions and models, used in determining the estimates, including fair value, were appropriate, reasonable and consistently applied in accordance with PSAS and appropriately reflect management's intent and ability to carry out specific courses of action on behalf of the entity. No events have occurred subsequent to December 31, 2025 that require adjustment to the estimates and disclosures included in the Financial Statements.

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

3. We have determined that the Financial Statements are complete as of the date of this letter as this is the date when there are no changes to the Financial Statements (including disclosures) planned or expected. The Financial Statements have been approved in accordance with our process to finalize financial statements.

4. We have completed our review of events after December 31, 2025 and up to the date of this letter.
5. The Financial Statements are free of material errors and omissions.

Internal Controls

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

Information provided

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

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

Independence matters

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

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

Except where otherwise stated below, immaterial matters less than \$140,000 collectively are not considered to be exceptions that require disclosure for the purpose of the following representations. This amount is not necessarily indicative of amounts that would require adjustment to or disclosure in the Financial Statements.

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

22. We have disclosed to you, and the Organization has complied with all aspects of contractual agreements that could have a material effect on the Financial Statements in the event of non-compliance, including all covenants, conditions or other requirements of all outstanding debt.

23. The Organization has satisfactory title to and control over all assets, and there are no liens or encumbrances on such assets. We have disclosed to you and in the Financial Statements all assets that have been pledged as collateral.

Adjusting journal entries

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

Various matters

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

Yours truly,

Burlington Public Library Board

Lita Barrie
Chief Executive Officer



Appendix 4 – Deloitte resources a click away

At Deloitte, we are devoted to excellence in the provision of professional services and advice, always focused on client service. We have developed a series of resources, which contain relevant and timely information.

Register here to receive practical insights, invitations to Deloitte events/webcasts, and newsletters via email and other electronic channels. You will be able to select business topics and industries that align with your interests.

<p>Canada's Best Managed Companies www.bestmanagedcompanies.ca</p> <p>Target audience Directors and CEO/CFO</p>	<p>The Canada's Best Managed Companies designation symbolizes Canadian corporate success: companies focused on their core vision, creating stakeholder value and excelling in the global economy.</p>
<p>Centre for financial reporting https://www.iasplus.com/en-ca/standards</p> <p>Target audience</p> <ul style="list-style-type: none"> Directors and CEO/CFO Controller and Financial reporting team 	<p>Web site designed by Deloitte to provide the most comprehensive information on the web about financial reporting frameworks used in Canada.</p>
<p>Deloitte Viewpoints https://www.iasplus.com/en-ca/tag-types/deloitte-viewpoints</p> <p>Target audience</p> <ul style="list-style-type: none"> CFO Controller and Financial reporting team 	<p>Electronic communications that helps you to stay on top of standard-setting initiatives impacting financial reporting in Canada.</p>
<p>CFO's corner https://www.iasplus.com/en-ca/cfos-corner</p> <p>Target audience</p> <ul style="list-style-type: none"> CFO and VP Finance Controller and Financial reporting team 	<p>Editorial providing insights into key trends, developments, issues and challenges executives face, with a Deloitte point of view.</p>
<p>Deloitte Dbriefs https://www.iasplus.com/en-ca/dbriefs/webcasts</p> <p>Targeted audience</p> <ul style="list-style-type: none"> CFO and VP Finance Controller and Financial reporting team 	<p>Learning webcasts offered throughout the year featuring our professionals discussing critical issues that affect your business.</p>








Audit Technology



Transforming the audit profession

Deloitte’s investments in innovation are transforming how audits are delivered.

Our investment		Significant investments in audit transformation
Change in how audits are executed		Shift in how we deliver from field hours to an audit utilizing technology, intellectual property, audit delivery centers, and professionals with specialized data skills
Operating model		Combination of field hours, off-site delivery centers, innovative technologies, and data analytics
Insights		The Deloitte Audit Experience: valuable insights, risk focus, and timely, high-quality audits
Reimagined audit		Focus effort where it matters, deliver valuable insights, less burden on your staff, more timely audits

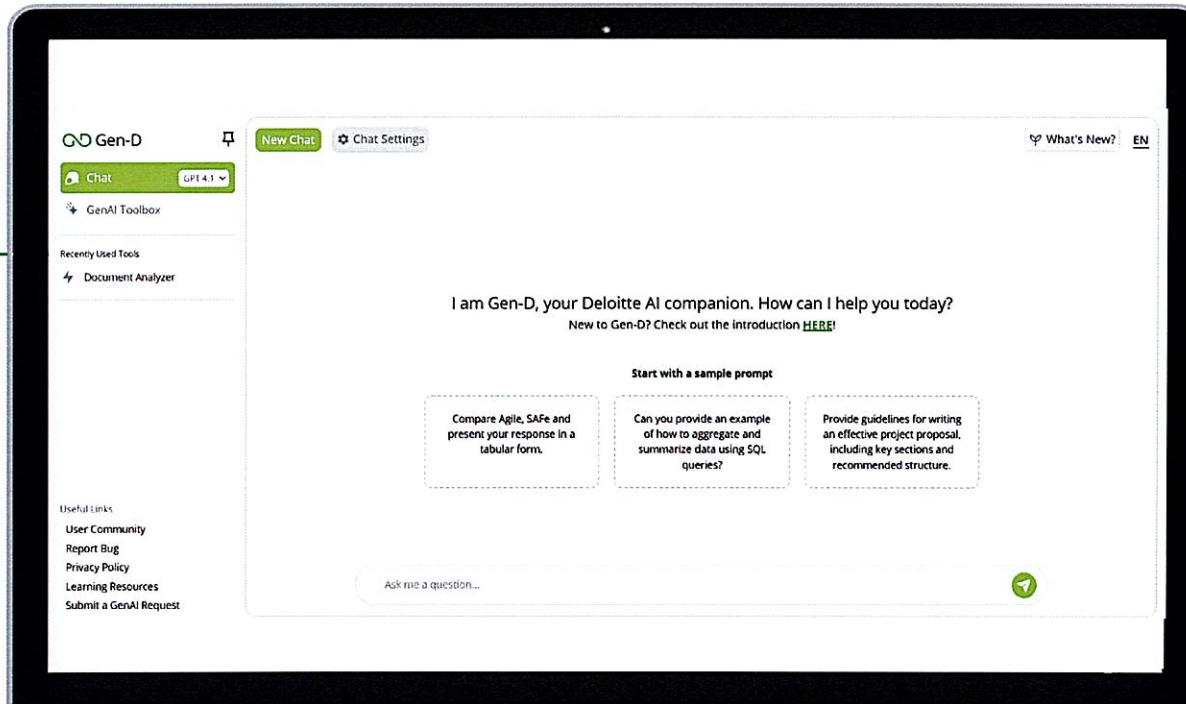
Estimating recurring audit fees based on field hours alone is no longer appropriate

-  Field hours alone do not reflect the effort to deliver an audit
-  There has been a shift in inputs for delivering an audit from primarily time spent on-site to a combination of field hours, innovative tools and technologies, and off-site delivery centers
-  Certain field professional hours are being replaced with annual recurring costs to maintain innovative technologies to deliver a high-quality audit
-  Our investment in smarter audits benefits our clients and the investing public through a higher-quality audit, less effort from client personnel, and deeper insights

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What is it?

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About Deloitte

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Financial statements of Burlington Public Library

December 31, 2025

DRAFT

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Statement of change in net financial assets	4
Statement of financial position	5
Statement of cash flows	6
Notes to the financial statements	7-11

Independent Auditor's Report

To the Members of
Burlington Public Library Board

Opinion

We have audited the financial statements of Burlington Public Library Board (the "Board"), which comprise the statement of financial position as at December 31, 2025, and the statements of operations, change in net financial assets and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies (collectively referred to as the "financial statements").

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Board as at December 31, 2025, and the results of its operations and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

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

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

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

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

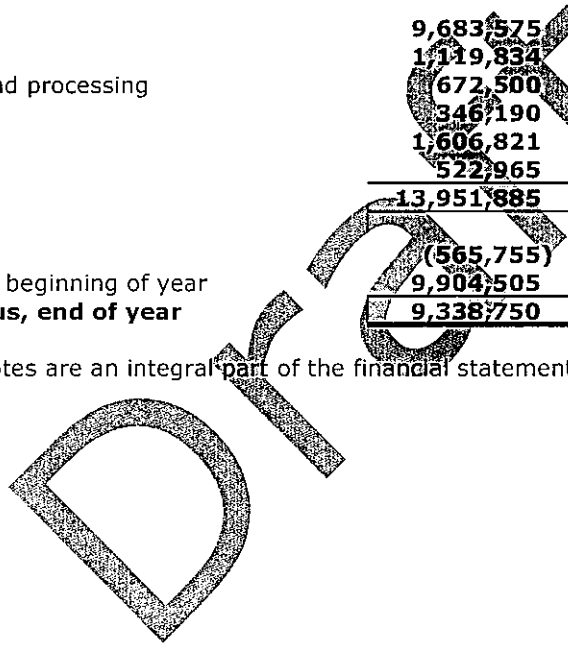
We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Chartered Professional Accountants
Licensed Public Accountants
[DATE]

Burlington Public Library Board
Statement of operations
Year ended December 31, 2025

	2025 Budget \$ (Note 7)	2025 Actual \$	2024 Actual \$
Revenue			
Municipal contribution	12,859,240	12,859,234	12,430,716
Province of Ontario grants	229,403	229,403	229,403
Printer Services	49,157	61,299	63,737
Sundry	131,590	188,246	140,996
Grants and donations	76,695	76,695	358,945
Interest earned in reserves	40,045	40,045	67,384
	<u>13,386,130</u>	<u>13,454,922</u>	<u>13,291,181</u>
Expenses			
Employment costs	9,683,575	9,639,277	9,263,977
Amortization	1,119,834	1,119,834	1,088,847
Library materials and processing	672,500	754,066	712,668
Operating costs	346,190	350,232	417,930
Building costs	1,606,821	1,750,614	2,097,539
Automated systems	522,965	551,714	484,011
	<u>13,951,885</u>	<u>14,165,737</u>	<u>14,064,972</u>
Annual deficit	(565,755)	(710,815)	(773,791)
Accumulated surplus, beginning of year	9,904,505	9,904,505	10,678,296
Accumulated surplus, end of year	9,338,750	9,193,690	9,904,505

The accompanying notes are an integral part of the financial statements



Burlington Public Library Board
Statement of change in net financial assets
Year ended December 31, 2025

	Notes	2025 Budget \$	2025 Actual \$	2024 Actual \$
Annual deficit		(565,755)	(710,815)	(773,791)
Acquisition of tangible capital assets	9	(502,500)	(1,379,363)	(894,468)
Amortization of tangible capital assets	9	1,119,834	1,119,834	1,088,847
		617,334	(259,529)	194,379
Acquisition of prepaid expenses		—	(602,434)	(512,408)
Use of prepaid expenses		—	512,408	496,026
		—	(90,026)	(16,382)
Change in net financial assets		51,579	(1,060,370)	(595,794)
Net financial assets, beginning of the year		5,196,124	5,196,124	5,791,918
Net financial assets, end of the year		5,247,703	4,135,754	5,196,124

The accompanying notes are an integral part of the financial statements

Draft

Burlington Public Library Board
Statement of financial position
As at December 31, 2025

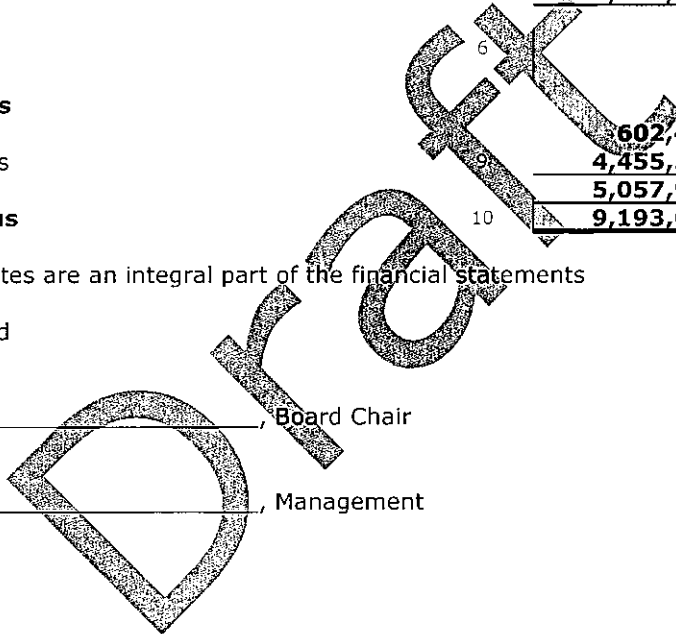
	Notes	2025 \$	2024 \$
Assets			
Cash		454,167	743,733
Accounts receivable		172,813	120,040
Due from City of Burlington		4,535,294	5,108,499
		<u>5,162,274</u>	<u>5,972,272</u>
Liabilities			
Accounts payable and accrued liabilities		844,973	636,125
Deferred revenue	4	181,547	140,023
		<u>1,026,520</u>	<u>776,148</u>
Net financial assets		<u>4,135,754</u>	5,196,124
Commitments	6		
Non-financial assets			
Prepaid expenses		602,434	512,408
Tangible capital assets	9	4,455,502	4,195,973
		<u>5,057,936</u>	<u>4,708,381</u>
Accumulated surplus	10	<u>9,193,690</u>	<u>9,904,505</u>

The accompanying notes are an integral part of the financial statements

On behalf of the Board

_____, Board Chair

_____, Management



Burlington Public Library Board
Statement of cash flows
Year ended December 31, 2025

	Notes	2025 \$	2024 \$
Operating transactions			
Annual deficit		(710,815)	(773,791)
Items not involving cash			
Amortization	9	1,119,834	1,088,847
Change in non-cash working capital balances			
Accounts receivable		(52,773)	389,129
Due from City of Burlington		573,205	799,703
Prepaid expenses		(90,026)	(16,382)
Accounts payable and accrued liabilities		208,848	(61,072)
Deferred revenue	4	41,524	36,615
		<u>1,089,797</u>	<u>1,463,049</u>
Capital transaction			
Acquisition of tangible capital assets	9	(1,379,363)	(894,468)
Net change in cash		(289,566)	568,581
Cash, beginning of year		743,733	175,152
Cash, end of year		<u>454,167</u>	<u>743,733</u>

The accompanying notes are an integral part of the financial statements

Draft

1. Summary of significant accounting policies

Basis of accounting

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

Revenue recognition

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

Tangible capital assets

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

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

Leases

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

Deferred revenue

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

Government transfers

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

1. Summary of significant accounting policies (continued)

Use of estimates

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

2. Pension agreements

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

Contributions to OMERS are made at rates ranging from 9% to 14.6% depending on the proposed retirement age and the level of earnings. During 2025, the Board contributed \$682,313 (\$669,592 in 2024) to OMERS.

3. Development charges reserve funds

At December 31, 2025, the portion of development charges reserve funds held by the City for future library development was approximately \$562,900 (\$664,112 in 2024). This reserve is not included in the Board's financial statements.

4. Deferred revenue

	Balance as at December 31, 2024	Externally restricted funds received	Expenses incurred in the period	Balance as at December 31, 2025
Bequest - McEwen	50,909	17,792	15,909	52,792
Bequest - Ibsister	34,411	9,411	4,911	38,911
Bequest - Broadbent	18,243	8,404	13,136	13,511
Bequest - Bird	874	1,373	70	2,177
Bequest - Clay	19,293	4,007	—	23,300
Permanent Endowment Fund	6,828	5,040	4,721	7,147
Community Foundation Grant	—	15,000	—	15,000
Other funds	9,465	26,298	7,054	28,709
	<u>140,023</u>	<u>87,325</u>	<u>45,801</u>	<u>181,547</u>

5. Endowment and estate funds

(a) *McEwen Endowment Fund*

During 2004, the Board established an endowment fund held by the Burlington Foundation ("BF"). These funds are to be used to enhance library services and collections for people in our community with low or no vision. At December 31, 2025, the BF is holding \$276,077 (\$268,835 in 2024) for the benefit of the Board. These funds are held in trust and are not reflected in these financial statements.

5. Endowment and estate funds (continued)

(b) Wendy Schick Endowment Fund

During 2009, the Board established an endowment fund in honour of the former Chief Librarian, Wendy Schick, held by the BF. These funds are to be used to enhance librarian education. At December 31, 2025, the BF is holding \$17,001 (\$15,132 in 2024) for the benefit of the Board. These funds are held in trust and are not reflected in these financial statements.

(c) Burlington Public Library Endowment Fund

During 2008, the Board established an endowment fund held by the BF. These funds are to be used to provide an ongoing source of revenue to support and enhance the library services. At December 31, 2025, the BF is holding \$78,201 (\$76,150 in 2024) for the benefit of the Board. These funds are held in trust and are not reflected in these financial statements.

(d) Mae Beatrice Broadbent Fund

During 2015, the Board established an endowment fund held by the BF. These funds are to be used to enhance the large print collection. At December 31, 2025, the BF is holding \$130,405 (\$126,984 in 2024) for the benefit of the Board. These funds are held in trust and are not reflected in these financial statements.

(e) Margaret Clay Endowment Fund

In 2018, the Board established an endowment fund to be held by the BF. These funds are to be used for media collections. At December 31, 2025, the balance of the endowment totaled \$62,179 (\$60,548 in 2024). These funds are held in trust and are not reflected in these financial statements.

(f) John Isbister Estate

In 2011, the Board was a beneficiary of an equal share of the Estate of John Isbister. The revenue earned on these funds is distributed equally to the recipients and is to be used to purchase non-fiction materials. In 2025, the Board received \$9,411 (\$7,405 in 2024).

6. Commitments

The Board is committed to payments under operating leases for equipment and branch locations through 2040. The minimum payments under these leases over the next five years are as follows:

	\$
2026	475,721
2027	475,721
2028	475,721
2029	473,682
2030	473,002
Thereafter	2,999,254
	<u>5,373,101</u>

Burlington Public Library Board
Notes to the financial statements
December 31, 2025

7. Budget figures

The budget figures presented in these financial statements are based upon the 2025 operating and capital budgets approved by Board of Directors. The chart below reconciles the approved budget figures reported in these financial statements.

	\$
Revenue	12,747,890
Revenue - capital	521,500
Approved budgeted revenue	13,269,390
Plus: interest on reserves	40,045
Plus: grants & donations	76,695
Total budgeted revenues	<u>13,386,130</u>
Expenses	
Total approved budgeted expenses	12,747,890
Less: capital asset expense in operating budget	502,500
Plus: operating expenses in capital budget	586,661
Plus: amortization	1,119,834
Total budgeted expenses	<u>13,951,885</u>
Annual surplus/ (deficit)	<u>(565,755)</u>

8. Financial instruments

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

9. Tangible capital assets

	Office furniture and equipment	Library collections	Major computer applications	Computers	Other hardware	Leasehold improvements	Vehicles	2025	2024
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Cost									
Opening balance	1,543,445	6,158,534	64,109	791,036	363,169	1,109,079	17,762	10,047,134	10,493,560
Additions	559,730	457,675	—	264,398	—	97,560	—	1,379,363	894,468
Disposals	(85,722)	(824,280)	—	(140,162)	(15,768)	(34,031)	—	(1,099,963)	(1,340,893)
Closing balance	<u>2,017,453</u>	<u>5,791,929</u>	<u>64,109</u>	<u>915,272</u>	<u>347,401</u>	<u>1,172,608</u>	<u>17,762</u>	<u>10,326,534</u>	<u>10,047,135</u>
Accumulated amortization									
Opening balance	937,404	3,662,626	51,287	442,818	169,254	584,219	3,553	5,851,161	6,103,208
Current year amortization	134,497	579,193	12,822	228,817	48,406	112,546	3,553	1,119,834	1,088,847
Amortization on disposals	(85,722)	(824,280)	—	(140,162)	(15,768)	(34,031)	—	(1,099,963)	(1,340,893)
Closing balance	<u>986,179</u>	<u>3,417,539</u>	<u>64,109</u>	<u>531,473</u>	<u>201,892</u>	<u>662,734</u>	<u>7,106</u>	<u>5,871,032</u>	<u>5,851,162</u>
Net book value	<u>1,031,274</u>	<u>2,374,390</u>	<u>—</u>	<u>383,799</u>	<u>145,509</u>	<u>509,874</u>	<u>10,656</u>	<u>4,455,502</u>	<u>4,195,973</u>

Burlington Public Library Board
Notes to the financial statements
December 31, 2025

10. Accumulated surplus

	2025	2024
	\$	\$
Consists of		
Reserves set aside by the Board		
Library Capital Reserve Fund	720,883	1,456,761
Library Operating Reserve Fund	348,308	307,219
Funded Capital Projects	3,556,173	3,657,744
	4,625,364	5,421,724
Surpluses		
Invested in tangible capital assets	4,455,502	4,195,973
General fund reserve	112,824	286,808
Total surpluses	4,568,326	4,482,781
Accumulated surplus	9,193,690	9,904,505

Draft

Burlington Public Library
Audited Statement of Operations Comments
December 31, 2025

REVENUES:

City of Burlington & Provincial Grant

Funding from the City of Burlington for operating budget was 3.5% higher than 2024 and capital budget funding was \$11.3K more for 2025.

Library Generated - Printing & Sundry

In 2025 the library generated revenue met or exceeded budget in all categories. Highlights include printing (\$12.1K), Makerspace (\$13.7K), Brock University recoveries (\$24.1K), sale of truck (\$4.9K), room rentals (\$1.4K), garbage tags (\$1.8K) and interest revenues (\$10K). At the time of budget preparation, the cost recovery from Brock University was not known.

While there is a year over year decrease in printing (\$2.4K), there is a net increase in Sundry earnings of \$47.2K. The change in Sundry revenue is primarily related to an increase in Makerspace earnings (\$7.7K), sale of old BPL truck (\$4.9K), Brock University fees (\$24.1K), room rentals (\$8.2K), and lost material recoveries (\$1.3K).

Grants, Donations & Reserve Interest

These revenue categories are not budgeted for and are only recognized in the audited financial statements. As part of the year end adjustments, revenue equal to the amount of funding spent from endowment, grant, and donation funds is recognized along with the associated expense or tangible capital asset purchase.

The YOY reduction in Grants and Donations line is due primarily to the receipt of two bequests in 2024 totaling \$300K (\$0 in 2025), reduced employment grants in 2025 (\$5.4K), offset by higher use of endowment funds (\$8.1K), and donation receipts (\$15K)

BPL's Capital and Operating Reserve Funds earn interest as part of the COB's investment portfolio which is managed by the COB Finance Department. The interest is dependent on the balance in the reserve and the success of the investments throughout the year.

Burlington Public Library
Audited Statement of Operations Comments
December 31, 2025

EXPENSES:

Employment Costs

The employment costs are lower than budget by \$44.3K due primarily to a switch to vendor cleaning at Central. There is an offsetting increase in spending in the building costs category reflecting the new contract.

The YOY change is related to annual step increases (\$202.4K), the 1.5% grid adjustment effective September 1, 2025 (\$47.6K), creation of new permanent full-time programmer position at Aldershot (\$57.3K), a four month full-time position to support digital equity project (\$10.3K), increased medical and dental premiums (\$34.8), and changes to CPP and EI rates (\$22.8K).

Amortization

The YOY increase in amortization is impacted by the furniture and equipment purchased for the New Appleby branch. This expense will vary year over year depending on timing of capital purchases historically and in future.

Library materials and processing

This category is net of physical collections which have been recognized as a tangible capital asset in the audited statements. Spending on digital materials and processing is higher than 2024 by 41.4K. This increase is generally in line with increased digital circulation, streaming and digital media usage and inclusive of any YOY subscription increases.

Burlington Public Library
Audited Statement of Operations Comments
December 31, 2025

Operating Costs

Operating costs exceeded budget by \$4K in 2025, primarily due to costs for moving New Appleby branch (\$15.8K) and higher printing costs (\$5.4K) associated with increased printing revenue. New Appleby costs were charged to the capital project through the year but are expensed in the audited financial statements because they are not considered tangible capital assets. These costs are offset by savings on consulting services (\$9.4K), marketing expenses (\$6K), and audit fees (\$1.4K). These savings were offset by higher printing costs (\$5.4K) associated with increased printing revenue).

In 2025, spending in this category was less than 2024 by \$67.7K, primarily related to the cost to purchase and fit up the new BPL truck in 2024 (\$82.5K), offset by costs associated with the New Appleby move (\$15.8K) along with other minor line item changes.

Building Costs

Building costs exceed 2025 budget by \$143.8K primarily due to cleaning contracts (\$45.1K), sewage system backup (\$18K), flood remediation (\$62.7K) and costs for the removal of hydraulic external book drops (\$15.3K).

YOY, spending in this category is less by \$346.9K. This difference is caused by the items listed above plus the cost of additional rent at New Appleby (\$25.7K), painting Aldershot branch (\$14.2K) and carpet cleaning at Central (\$12.2K) offset by lower spending on construction costs for the New Appleby Relocation Project and Central Infrastructure Project (\$541.6K).

Other notes: 1. The final construction projects will be tangible capital assets on the COB financial statements as the owner of the facility, so the BPL contribution is considered an expense. 2. The budget for building costs reflected in the audited financial statements is adjusted for anticipated spending on New Appleby and Central Infrastructure per capital budget. 3. BPL was advised in April 2026 that full reimbursement of the \$62.7 flood remediation costs will be issued by insurance.

Burlington Public Library
Audited Statement of Operations Comments
December 31, 2025

Automated Systems

Spending in this area is over budget by \$28.7K which is primarily related to small components and software purchases (e.g. Draw Alive) for New Appleby. These costs were originally charged to the capital project, but do not qualify as tangible capital assets so must be expensed in audited financials. Compared to 2024 and aside from these New Appleby items, the additional spending is primarily related to the 1%-3% annual increases for most contracted services YOY.

ANNUAL (DEFICIT) SURPLUS

The variances described above result in an annual deficit in the audited financial statements of \$710,815 (-\$773.8K in 2024). A primary driver of the annual deficit is the expense of major projects such as the New Appleby construction because the City of Burlington owns the asset (\$586.9K). The audited financial statements include adjustments to combine the Operating and Capital statements that are presented separately to the Board thorough the year. The year end adjustments involve the capitalization and depreciation of tangible capital assets and the recognition of revenue and expenses that accumulate in balance sheet accounts throughout the year (e.g. deferred revenue accounts such as endowments or grants) as well as COB capital funding.

Burlington Public Library
 Audited Statement of Financial Position Comments
 December 31, 2025

ASSETS:

Cash

The YOY difference in cash balance is a product of all activity on the statement of operations and accrual activity reflected in the balance sheet accounts described below. The specifics are detailed in the statement of cash flows.

Accounts Receivable

The AR balance in 2025 compared to 2024 includes \$27.2K due from Brock University related to shared services agreement at New Appleby branch, and higher HST refund related to the higher than typical spending in 2025 associated primarily with New Appleby move and fit up (\$24.9K).

Due from City of Burlington

The amount due from COB is made up of all capital funds set aside in project accounts that are not yet spent plus the balance of the capital and operating reserve funds, as well as the net balance of any invoices for services or surpluses due to/from COB that are outstanding at December 31st. The breakdown for 2025 can be seen below:

IT Capital Renewal	242,382.26
General Facility Capital Renewal	266,071.70
Collections Expansion Funding	60,500.00
Brant Hills Infrastructure Renewal	291,000.00
Central Infrastructure Renewal	2,433,430.80
New Appleby Construction and FF&E	262,788.21
<u>Total Active Project Funding Held</u>	<u>3,556,172.97</u>
Operating Reserve	348,307.77
Capital Reserve	720,882.74
<u>Total Reserve Funds Held</u>	<u>1,069,190.51</u>
Net Chargebacks between COB/BPL	(90,069.54)
<u>Total Due from COB</u>	<u>4,535,293.94</u>

Burlington Public Library
Audited Statement of Financial Position Comments
December 31, 2025

LIABILITIES:

Accounts Payable & Accrued Liabilities

The increase YOY in this area of \$208.8K is primarily related to a flood remediation invoice (\$69K), self-check invoice (\$50K) and an increase in the salary related accruals based on timing of pay cycles at the end of each year (\$97.9K). Otherwise, the YOY difference is impacted by changes in timing and volume of purchases from regular vendors and any annual contract increases.

Deferred Revenue

The YOY growth in deferred revenue of \$41.5K is primarily related to a community grant (\$15K) for the BPL Social Connection Project, bequest funds received (\$18K) and the net increase in endowment earnings after interest was received and some funds were spent in 2025 (\$8.5K).

Prepaid Expenses

There is a YOY increase in prepaid expenses of \$90K made up of multiple changes in subscriptions, warranties and inventory. Key differences in 2025 include deposits made for children's area technology (\$50.8K), door control system (\$5.1K) and RFID return shelf (\$16.4K) - all projects being implemented in 2026. There was also an increase in the January prepaid rent and benefit amounts YOY (\$17.3K), primarily related to the New Appleby rent increase.

Burlington Public Library
Audited Statement of Financial Position Comments
December 31, 2025

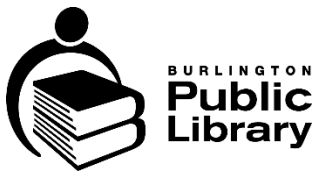
Tangible Capital Assets

Tangible capital assets have increased overall in 2025, primarily related to the furniture and fixtures purchased for the opening of the new, larger New Appleby branch.

ACCUMULATED SURPLUS

The details of the accumulated surplus balance can be found in Note 10.

Expense Type	L. ZALOT	C. TCHORZ	E. COPPS	L. BARRIE	M. UTTANGI MATSOS	N. TEWKESBURY	TOTAL BY CATEGORY
Bank charges		75.00	75.00	75.00	75.00	257.95	557.95
Board Expenses (meals,training, supplies)		3,251.06					3,251.06
Conference and meeting Travel costs (parking, flight, hotel, etc.)	10.00	-	43.35	4,824.01	766.69		5,644.05
Meals and Meeting Refreshments		2,268.83	26.47	538.59		54.02	2,887.91
Consulting/Legal Fees				-	-		-
Marketing Costs (promotions, program licensing, etc.)			217.63			221.35	438.98
Office & Printing Supplies		4,336.97	-	-	82.09	15,772.66	20,191.72
Professional & Organization Memberships		-	1,000.00	858.51	-	1,049.77	2,908.28
Staff Training		13,235.41	1,316.47	1,037.22	2,092.99	8,036.07	25,718.16
Staff Celebrations & Service Recognition		11,870.82	30.49	457.22	25.93	211.00	12,595.46
Maker COGS						506.24	506.24
BYOD Cell Phone Stipend					300.00	300.00	600.00
Garbage bag tags						17,000.00	17,000.00
Building Services Supplies (toilet paper,cleaning supplies, etc.)		32,586.29				8,544.58	41,130.87
Facilities R&M (truck, roof, plumbing, HVAC, electrical, flooring, safety, etc.						96,902.36	96,902.36
Service Contracts - Facilities						40,771.80	40,771.80
Hardware/Software							-
Service Contracts - IT						12,129.82	12,129.82
Facility Capital Projects			146.82		6,301.70	132,293.44	138,741.96
Total	10.00	67,624.38	2,856.23	7,790.55	9,644.40	334,051.06	421,976.62
Paid by Corporate Visa	-	67,539.38	2,856.23	7,250.54	9,344.40	333,092.57	420,083.12
Paid by EFT	10.00	85.00		540.01	300.00	958.49	1,893.50
	10.00	67,624.38	2,856.23	7,790.55	9,644.40	334,051.06	421,976.62



BPL Audit Committee Minutes | April 30, 2025

Attendance

Board: Jennifer Tarnawski, Jason Manayathu, Ashley Cameron

Staff: Lita Barrie, Nicole Tewkesbury, Patty Sim, Cindy Tchorz

Guests: Trevor Fergusson, Deloitte

A meeting of the Audit Committee was held on Thursday, April 30, 2026, via MS Teams.

Minutes

1. Call to Order

The Audit Committee meeting was called to order by Ashley Cameron, Committee Chair at 6:34 p.m.

2. Approval of the Agenda

Motion, Approval of the Agenda

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

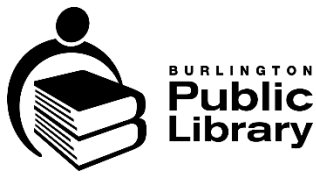
CARRIED.

3. Declarations of Interest – None

4. 2025 Audit

4.1. 2025 Audit Report

Trevor Ferguson from Deloitte presented the 2025 audit results. Trevor explained that the audit included a review of fraud risks through journal entries and management estimates but no concerns or unusual activity was identified. The committee reported no suspicions of fraud. The materiality threshold increased significantly for 2025, reflecting Deloitte's positive history with BPL and strong internal controls while still within appropriate limits. Trevor noted that new software, Gen.D was used to summarize board minutes for this audit.



Management will sign the representation letter found in the audit report once the board approves the 2025 audit results.

4.2. 2025 Audited Financial Statements

Trevor Fergusson provided an overview of the 2025 financial statements, noting that upcoming accounting standards will result in changes primarily to the format and presentation of the statements. He clarified that these changes are unlikely to affect the library's operations or underlying accounting practices.

4.3. In Camera with Deloitte

The Audit Committee agreed not to proceed with an in-camera session with Deloitte.

Motion to Recommend that the Library Board Approve the 2025 Audit Results and the 2025 Financial Statements as Received by the Audit Committee

MOVED by Jason Manayathu, SECONDED by Jennifer Tarnawski, that the Audit Committee receive the 2025 Audit results and the 2025 Financial Statements to present to the Library Board for approval.

CARRIED.

Trevor Ferguson left the meeting at 7:14 p.m.

5. Review of 2025 Board and Senior Leadership Expenses

Library staff reviewed the 2025 expenses and noted that the year-to-date totals are off by \$75.00, which corresponds to the annual fee applied to all cardholders. A summary of these expenses will be provided to the Board in the May package, following last year's practice.

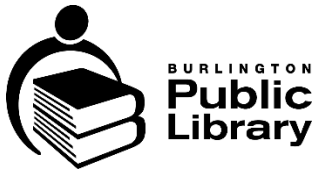
6. Review of Risk Management Plan

The Audit Committee reviewed and discussed the risk management plan, noting that library staff utilized updated CULC numbers from 2024 as a benchmark for this year.

7. Other Business - None

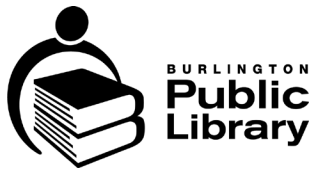
Motion to Adjourn the Audit Committee Meeting

MOVED by Jason Manayathu, SECONDED by Jennifer Tarnawski, that the Audit Committee meeting be adjourned.



CARRIED.

The Audit Committee meeting adjourned at 7:54 p.m.



6. Decision Items: 6.4 Advocacy Report

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Equity, Diversity & Inclusion Considerations	4
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Recommendation

THAT the Burlington Library board endorses the Canadian Urban Libraries Council’s (CULC) open letter and the Canadian Federation of Library Associations’ (CFLA-FCAB) Statement regarding Bill 28 and its proposed changes to the Libraries Act of Alberta.

AND THAT the Board reaffirms that libraries have a core responsibility to uphold intellectual freedom, customer privacy, and free and equitable access to information, operating within the principle of local governance of public libraries, consistent with the Ontario Public Libraries Act and the Canadian Charter of Rights and Freedoms.

Purpose

To provide the Library Board with an update on BPL’s advocacy activities and to seek the Board’s approval of the endorsement of CULC’s open letter and the CFLA-FCAB’s Statement regarding Bill 28 and its proposed changes to the Libraries Act of Alberta.

Background

BPL’s Board Governance calendar and workplan includes bi-annual reports to the Board summarizing key advocacy activities. In doing so, the Board is committed to supporting the advocacy work happening at the Federal and Provincial levels and identifying Board priorities at the municipal level.

Over the course of the winter and spring, BPL has continued to be engaged in a variety of advocacy efforts municipally, provincially, and federally.

Municipal Advocacy Initiatives

- In January, Board and staff attended the Chamber of Commerce *State of the City Mayor's Breakfast* event at the Burlington Convention Centre. The event was an opportunity to network with key stakeholders and learn more about the emerging City of Burlington priorities.
- On March 11, BPL cohosted Burlington Chamber of Commerce's Business After 5 event at the Robert Bateman Community Centre. This was a wonderful outreach opportunity for BPL to celebrate the partnerships at this location and network with Burlington's Business Community.
- May 2, the Library Board Chair and staff attended the Robert Bateman Community Phase 1 community celebration. The afternoon celebration included opening remarks by elected officials, a ceremonial ribbon cutting, and opportunities to explore the building.
- In June, after the Board has received the 2025 Annual report, the CEO will send letters to City Council providing copies of BPL's 2025 Annual Report and thanking Council members for continued support.
- Staff continue to notify Ward Councillors of any service disruptions within their ward.

Provincial Advocacy Initiatives

- Ontario Library Association (OLA)
 - OLA is working on updating their 2019 Advocacy Toolkit leading up to the 2026 municipal elections.
 - Lita Barrie continues to participate as 2026 OLA President.
- Federation of Ontario Public Libraries (FOPL) Update:
 - FOPL continues to focus on four key priorities:
 - Work with all levels of government to develop a province-wide strategy to address the growing crises of mental health, addiction, and homelessness and reduce their impacts on public libraries.
 - Create an Ontario Digital Public Library to expand fair access to modern digital resources and e-learning supports across Ontario.
 - Increase provincial operating funding for Ontario's public libraries to address shared priorities and community needs.

- Building upon the enhanced funding committed in the 2024 Ontario Budget to develop a sustainable funding model for public libraries on reserve.

Federal Advocacy Initiatives

- Canadian Urban Libraries Council (CULC) updates:
 - CULC Spring meeting was held in Calgary in April. The focus of the meeting was strategic planning.
 - CULC is working on several initiatives including a National Public Library Impact study and Ai initiatives.
 - CULC led the advocacy work that resulted in the House of Commons Finance Committee approving an amendment to Bill C-15 (2025 Budget Implementation Act) that reinstates the reduced Library Materials rate and free Literature for the Blind in the Canada Post Corporations Act.
- Canadian Federation of Library Associations (CFLA-FCAB) Updates:
 - The CFLA Board continues with their work implementing transformative changes to enhance relevance, maximize value for members, and create a sustainable, thriving organization. Christina de Castell, formerly CEO of the Vancouver Public Library, has been appointed as Executive Director. Lita Barrie has been appointed to the Board of Directors and is currently serving as Chair.
- Centre for Equitable Library Access (CELA)
 - CELA received confirmation of the renewal of federal EARP funding for another 2 years (through until March 2029).
- Bill 28 Alberta
 - On April 2, an omnibus bill was introduced by Alberta’s Minister of Municipal Affairs: The Municipal Affairs and Housing Statutes Amendment Act, 2026. The bill amends The Municipal Government Act, Libraries Act, and Alberta Housing Act. The library piece is one component of a broad restructuring of municipal governance and amends the Libraries Act to:
 - Require restricted access to certain materials deemed “sexually explicit” or “graphic.”
 - Potentially require materials to be physically separated (e.g., behind counters).

- Introduce age-based access controls, including possible parental permission requirements.
- Enable provincial oversight and inspection powers of public library services triggered by complaints.

The Coalition of Alberta Public Libraries (CAP Libraries) is leading the response to this legislation in Alberta. This bill introduces an unheard-of framework in Canada that could see government oversight over the fundamental role of public libraries. The CFLA-FCAB and CULC are advocating urging United Conservative Premier Danielle Smith's government to rescind its proposed changes to Alberta's law governing libraries. To learn more about Alberta's proposed Bill 28, this month's OLA Library Land Loves Podcast features James Turk from the Centre for Free Expression discussing intellectual freedom and the growing wave of challenges across Canada: Ontario Library Land Loves Podcast – What's going on in Alberta? With James Turk (Episode S7, E16):

<https://podcastaddict.com/podcast/library-land-loves/3216954>

BPL staff are recommending the Library Board endorse the above listed recommendations. The Canadian Urban Libraries Council's (CULC) open letter and the Canadian Federation of Library Associations' (CFLA-FCAB) Statement are included as attachments.

Financial Considerations

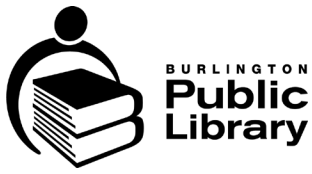
Ongoing advocacy with key government stakeholders is part of effective financial stewardship.

Strategic Implications

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

Equity, Diversity & Inclusion Considerations

Strong local, provincial and national advocacy positions BPL to better provide equitable service to our customers by safeguarding the stability of the organization and identifying ways by which risks may impact equity and access to library services.



Sustainability Considerations

BPL's Sustainability Plan focuses on climate change mitigation, adaptation and climate equity considerations. Sustainability and climate change are areas of focus municipality and federally.

Risk Management

The regular review of advocacy work by the Board provides oversight, allowing the Board to assess the effectiveness of activities and use of resources, measure progress towards annual goals and strategic plan implementation.

Policy

Related policy includes the [Board By-Law](#).

Respectfully submitted: Lita Barrie, Chief Executive Officer

CFLA-FCAB Statement Bill-28

Statement of the Canadian Federation of Library Associations- Fédération canadienne des associations de bibliothèques (CFLA-FCAB) on Alberta's Bill 28

May 1, 2026

Whereas the Government of Alberta has justified Bill 28 by claiming the need to restrict "visual depictions of sex" from youth aged 15 and under, a claim that mischaracterizes the role and practices of public libraries and asserts a systemic problem where none has been demonstrated.

Whereas Alberta's public libraries have served their communities effectively and accountably for decades, with a recent poll confirming that 82% of Albertans trust their local libraries to make appropriate collection decisions.

Whereas Bill 28 would strip decision-making autonomy from local library boards despite municipalities providing the majority of library funding and hand unprecedented control to the Minister of Municipal Affairs.

Whereas concentrating this authority threatens the privacy of library users by allowing minister-appointed inspectors to potentially examine private borrowing records, risks discouraging free access to information, and introduces political interference.

Whereas there is no evidence of systemic failure in Alberta's public libraries to justify this level of government overreach.

CFLA affirms that local governance, trained library professionals, and community accountability are what make Alberta's public libraries work. Trust is earned through consistency and transparency, not government overreach.

Therefore, CFLA calls on the Government of Alberta to withdraw all sections of Bill 28 that apply to the Libraries Act.

CFLA calls on municipal leaders and library boards to defend local governance and speak up for the communities they fund and serve.

CFLA calls on library users across Canada to exercise and defend their fundamental right to privacy, and their right to seek information freely.

CFLA calls on all parties to ground dialogue in evidence, accountability, and respect for the communities that public libraries exist to serve.



Canadian Urban Libraries Council
Conseil des Bibliothèques Urbaines du Canada

OPEN LETTER

April 14, 2026

Hon. Dan Williams
Minister of Municipal Affairs
320 Legislature Building
10800 - 97 Avenue
Edmonton, AB
T5K 2B6

Dear Minister Williams,

I am writing on behalf of the Canadian Urban Libraries Council (CULC) regarding the changes proposed to Alberta's *Library Act* in Bill 28, the *Municipal Affairs and Housing Statutes Amendment Act*.

CULC represents over 50 of the largest public library systems in Canada, along with Library and Archives Canada and the Bibliothèque et Archives Nationales du Québec, including libraries throughout Alberta. Our members serve more than 8 million active users across Canada who annually visit more than 720 locations and utilize virtual services. More than 77% of all Canadians are served by a CULC member library.

Bill 28 directly threatens the integral role libraries play in communities across Alberta by creating new barriers to access, raising serious questions about privacy, and undermining local democratic governance and accountability.

The proposed legislation removes local communities' ability to manage local library operations and imposes direct ministerial oversight and regulation, thereby restricting Alberta residents' access to library materials. Libraries make decisions about collections and access at the local level, informed by community needs, professional judgment, and individual and parental choice. Recent polling has shown that 69% of Albertans prefer that decisions about materials be made by locally trained staff, guided by local boards, rather than by province-wide rules.

Alberta's public libraries are community based, locally governed, and primarily funded by municipalities. Bill 28 creates new and unprecedented ministerial powers related to inspection, access, borrowing and compliance. These changes would shift decision-making away from locally appointed library boards and highly educated and professional staff, to provincial



Canadian Urban Libraries Council Conseil des Bibliothèques Urbaines du Canada

representatives. This threatens the autonomy of all local officials and citizens and is a significant departure from Alberta's longstanding model of local governance.

Bill 28 will limit access to specific materials for everyone. Libraries already maintain rigorous collection policies, catalogue and shelve materials based on age and audience and uphold parents' rights to make decisions for their families and direct users to developmentally-appropriate materials. Restricting access to public library materials is censorship, regardless of whether these materials remain physically in library spaces. Censorship infringes on intellectual freedom and with broad-sweeping legislation such as what has been presented in Bill 28, the privacy of what one checks out becomes threatened.

As the representative organization of Canada's urban libraries, we are concerned that Alberta's legislation is a first step toward government control, in Alberta and other provinces, over which materials should be accessible in public libraries. We have seen the harm that results from moves to censor library materials in other countries, as some governments have sought to impose their ideological beliefs on community. We cannot allow this level of political interference in our public libraries.

CULC strongly opposes this move to censor what is accessible in Alberta's libraries and calls on the government to withdraw the changes to the Libraries Act in Bill 28.

I am available to further discuss the impact these changes will have on libraries.

Yours sincerely,

Mary Chevreau
Executive Director
Canadian Urban Libraries Council

Copy: Hon. Danielle Smith, Premier
Mr. Naheed Nenshi, Leader of Alberta's Official Opposition

7. Discussion Items: 7.1 Board Succession Plan Report

Purpose

This report is to seek the Board's input on the Library Board Open House plan, draft candidate interview questions and Board Matrix as part of the Library Board's Succession Plan for the 2027-2030 term.

Background

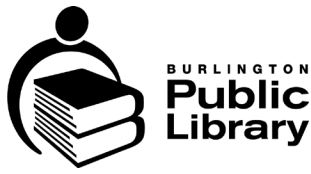
As the Board approaches the end of term, consideration needs to be made regarding the next term of the Board. To that end, there are several activities the Board undertakes to support the Library Board succession process and inform and advise City Councilors who will be tasked with recommending Board appointments as part of the start of the new term of City Council beginning in November 2026.

Timeline

- **June Board meeting (Presented in May)**
 - Review and approve Library Board Open House presentation, marketing plan & dates
 - Review and approve Board Skills Matrix & draft interview questions
- **July/August**
 - Staff update Board orientation & training materials
- **October Board meeting**
 - Host 1 virtual and 2 in person Library Board Open House events (Central branch and Tansley Woods branch)
 - Review and approved 2027 Library Board Orientation plan and training materials
 - Review draft Board Transition Brief
- **November Board Meeting**
 - Approve Board Transition Brief
 - Appoint adhoc committee to interview Library Board volunteer applicants

Discussion

The Burlington Public Library Board has typically taken a proactive approach to succession, engaging in the work ahead of the City of Burlington's Clerk's Department finalizing plans for the 2027-2030 Local Board and Advisory Committee volunteer



application process. This allows the Library Board to carefully consider all aspects of recruitment and succession.

There are four key parts of the Library Board’s succession planning process:

- Promoting the Library Board as a volunteer opportunity to residents
- Preparing and approving resources to assist in the recruitment process (skills matrix & interview questions)
- Planning the orientation program for the incoming Board
- Preparing and approving a transition brief for the incoming Board

Library Board Open House

Staff will share the draft of the Library Board Open House Presentation Plan at the May 28th meeting.

Library staff propose the following dates for the three Open House sessions:

- Thursday, October 1, 7 PM, Central Library
- Thursday, October 8, 7 PM, Tansley Woods Branch
- Thursday, October 29, 7 PM, Zoom

By hosting the events on Thursdays, it increases the likelihood of candidate availability for the Board meetings.

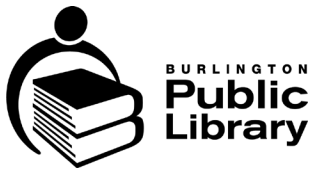
Staff recommend 2-3 Board members attend each session to answer questions and engage with prospective candidates.

Candidate Interview Questions

Staff reviewed the interview questions from the recruitment for the last Library Board term. Due to the number of interviews, timeslots are generally restricted to 15 minutes. Staff have revised the questions and consolidated 4 questions into two to improve clarity and flow. The revised questions are attached as Appendix A.

Board Matrix

To support a diverse mix of experience among the Board’s community representatives, the Board uses a matrix that considers a range of factors. The matrix helps ensure



perspectives reflect the community BPL serves. The draft matrix is included as Appendix B; several categories are drawn from the City of Burlington's application form.

Financial Considerations

The one-time funding for the Board succession related work will be funded through the Operating budget.

Strategic Implications

One of the Library Board core functions in oversight of the Strategic Plan. A strong Board succession plan supports and aligns with that key role.

Equity, Diversity, and Inclusion Considerations

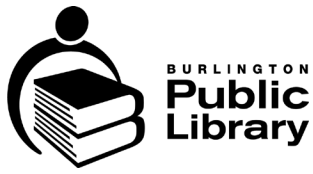
The 2027-2030 Board recruitment & orientation provides an opportunity to increase awareness among diverse community members to ensure representation on BPL board, reducing barriers to Board participation and strengthening of the equity, diversity and inclusion lens in Board orientation.

Sustainability Considerations

BPL's Sustainability Plan includes climate change mitigation, adaptation and climate equity considerations those key considerations will be embedded into the Board's training materials.

Risk Management

Board recruitment is an opportunity to increase awareness of the library's role in the community and the function of the Library Board in its governance. Transparency and clarity are critical throughout, as the Library Board seeks to support a process that is the decision of City Council.



Policy

[BPL's Board Bylaw.](#)

Final Remarks

Outlining a timeline for Library Board succession planning related activities at this time provides an opportunity for associated work to be distributed over the course of the year allowing for fulsome Board input and reflection.

Lita Barrie will communicate with the Community Clerk's group at the City of Burlington about the application process and timelines for the incoming term of the Library Board and update the Library Board accordingly.

Report Authors

Respectfully submitted: Lita Barrie, CEO

Appendix A: Library Board Recruitment Interviews 2027-2030

Name:

Date/Time:

1. The Ontario *Public Libraries Act* directs that those eligible for appointment to a public library board must be 18 years old, a resident of the municipality, a Canadian citizen or permanent resident and they must not be employed by the library board or by the municipality. In consideration of these requirements, do you qualify?

2. What would you bring to this Board in terms of skills and experience? Think about any board or committee work, volunteering, or community involvement that feels relevant.

3. Why do you want to serve on this Board? In your view, what is the role of a public library board and what should it be focused on as the library looks ahead?"

4. Do you have 7 to 8 hours a month to devote to Library business?

5. Do you have a working knowledge of financial statements and/or are you interested in developing your knowledge in this area?

6. Candidate Questions – Do you have any questions?

2027-2030 Library Board Matrix

The following matrix has been developed to assist the interview panel in assessing candidates for appointment to the Library Board. A strong and effective Board is built on the collective strength of its members, including a breadth of professional backgrounds, lived experiences, community connections, and perspectives. This tool is intended to guide panelists in considering how each candidate may contribute to a Board that is representative of, and responsive to, the diverse communities the Library serves. It is not a scoring mechanism, but rather a reflective aid to support thoughtful, equity-informed decision-making throughout the recruitment process.

Category	Description
City of Burlington Ward	<ul style="list-style-type: none"> • Ensure that Board members live in a range of communities across the City.
Gender	<ul style="list-style-type: none"> • This field is defined by the City of Burlington’s online application form
Age Range	<ul style="list-style-type: none"> • This field is defined by the City of Burlington’s online application form
Equity Questionnaire – Self Identified	<ul style="list-style-type: none"> • This field is defined by the City of Burlington’s online application form. It includes questions about: racial identity, sexual orientation, disability and Indigenous identity.
Profession	<ul style="list-style-type: none"> • Business • Community/Human Services • Cultural Worker • Education/Training • Finance/Accounting • Government • Law • Marketing and Sales • Other:
Knowledge & Skills	<ul style="list-style-type: none"> • Education • Advocacy • Advertising/Marketing/Sales

	<ul style="list-style-type: none"> • Community Resourcing • Finance/analysis/audit • Fundraising • Governance/Board Experience • Government Relations • Human Resources • Technology • Legal Issues • Management • Policy Development • Strategic Planning • Volunteer Engagement • Volunteer Experience • Presentations & Communications • Property and Property Management • Resource/Project Management • Risk & Control Management
Educational background	<ul style="list-style-type: none"> • Secondary • University/College • Post Graduate • Subject Matter Expertise/Certificate