

BPL Library Board

Agenda

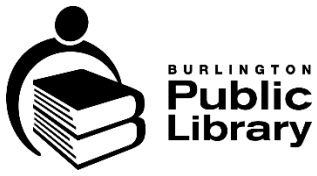
Thursday, June 25, 2026

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. Presentations:
 - Board Development: AI & Libraries
6. Consent Items
 - 6.1 Open Minutes of May 28, 2026
 - 6.2 CEO Report
7. Decision Items
 - 7.1 Revised 2025 Audited Financial Statements



8. Discussion Items

8.1. Board Policy Framework Review

9. Information Items - None

10. Closed Session

10.1. Closed Minutes of May 28, 2026

10.2. HR Matter - Compensation

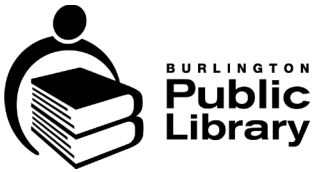
10.3. CEO Performance Review

11. Approval of Motions from Closed Session

12. Other Business

13. Next Meeting:

- Thursday, September 10, 2026; 2027 Budget, 6:30 p.m., Frank Rose Room
- Thursday, September 24, 2026, 6:30 p.m., Frank Rose Room
- Staff Social, Friday, September 25, 2026, 5:30 p.m., New Appleby Branch



BPL Board Minutes | May 28, 2026

Attendance

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

Staff: Lita Barrie, Nicole Tewkesbury (via Zoom), Meg Uttangi Matsos, Elise Copps, Cindy Tchorz

Regrets: Councillor Lisa Kearns

Minutes

A meeting of the Board was held on Thursday, May 28, 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

Motion 26-20, Approval of the Agenda

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

CARRIED.

3. Welcome and Intent for Gathering

4. Declarations of Interest – None

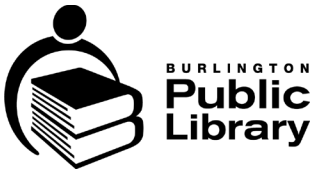
5. Consent Items:

5.1. Open Minutes of April 23, 2026

5.2. CEO Report

5.3. 2025 Economic Impact Statement & Annual Report

Motion 26-21, Consent Agenda Items



MOVED by Ashley Cameron, SECONDED by Shayne Lemieux, that all items listed under the heading of Consent Items for the Library Board meeting dated May 28, 2026, will be adopted as recommended.

CARRIED.

6. Decision Items

6.1. 2025 Audit Statements

The Audit Committee reported that the audit was completed without issues, and upcoming accounting standard changes are expected to have minimal impact on the 2026 audit review.

Motion 26-22, 2025 Audit Statements

MOVED by Shayne Lemieux, SECONDED by Jennifer Tarnawski, THAT the Burlington Public Library Board approve the 2025 Audit Results, and the 2025 Audited Financial Statements as presented.

CARRIED.

6.2. 2025 Senior Leadership Expenses

Motion 26-23, 2025 Senior Leadership Expenses

MOVED by Ashley Cameron, SECONDED by Jennifer Tarnawski, that the Burlington Public Library Board approve the 2025 Board and Senior Leadership Expenses as Presented.

CARRIED.

6.3. Audit Minutes of April 30, 2026

Motion 26-24, Audit Minutes of April 30, 2026

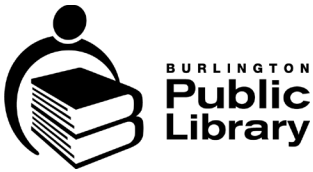
MOVED by Jennifer Tarnawski, SECONDED by Shayne Lemieux, that the Burlington Public Library Board approve the April 30, 2026, Minutes of the Audit Committee.

CARRIED.

6.4 Advocacy Report

Motion 26-25, Advocacy Report

MOVED by Lindsay Zalot, SECONDED by Akindayomi Odedeyi, 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.

Motion 26-26, Advocacy Report

MOVED by Akindayomi Odedeyi, SECONDED by Ashley Cameron, 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.

CARRIED.

7. Discussion Items

7.1. Board Succession Plan – Recruitment Resources

Lita Barrie presented the proposed structure for the Board open house presentations for some feedback. The final presentation and orientation package will return in September for approval. The Board approved the interview questions and evaluation matrix.

8. Information Items – None

9. Closed Session

Motion 26-27, Motion to Move into Closed

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

CARRIED.

The Library Board moved into Closed Session at 7:46

Motion 26-28, Motion to Move Out of Closed Session

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

CARRIED.

The Library Board moved out of Closed Session at 8:02 p.m.



10. Approval of Motions from Closed Session

11. Other Business - None

The meeting was adjourned at 8:05 p.m. Motion by Shayne Lemieux.

Chair

Secretary-Treasurer

Next Meeting

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

6. Information Items: 6.2 CEO Report – June Update

Table of Contents

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.	3
Nurture a workforce culture driven by our organizational values.	4

Purpose

The CEO report for June 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.



Customer Satisfaction Survey

BPL’s 2026 Customer Satisfaction Survey is running 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. The survey was also translated into हिन्दी, ਪੰਜਾਬੀ, 中文 (简体), Español, and العربية with the support of the HMC Connections. Staff will analyze the results and report to the Board this fall.

**National
Indigenous
History
Month**
#NIHM2026



National Indigenous History Month

Throughout the month of June, BPL is honouring the history, heritage and diversity of Indigenous peoples in Canada and celebrate the outstanding achievements of the First Nations, Inuit, and Métis peoples through [events, displays and booklists](#).

At BPL, we recognize that we play an important role in advancing the Truth and Reconciliation Commission of Canada's Calls to Action through educating our community about Indigenous peoples in Canada by amplifying Indigenous voices and making books by Indigenous authors readily available.

National AccessABILITY Week.

As part of [National AccessABILITY Week](#) (May 31 - Jun 6), Central Branch supported Downtown Business Association's [Green Lanyard Project](#). The Green Lanyard Project is a community initiative that helps make invisible, atypical disabilities more visible.

Pride Month

BPL celebrated [Pride Month](#) with events throughout June, beginning with Royal Rainbow Storytime on June 6 and concluding on June 23 with Toronto-based author

J.M. Frey, who will discuss the ideas and stories behind her queer speculative fiction novels. Her time-travelling romance, *Time and Tide*, was named to the New York Times' Best Romances of 2024 list.

As a member of the Halton Equity Diversity Roundtable, BPL participated in this year's Pride in Equity Gala. In July, BPL staff will join colleagues from all Halton Region public libraries in the Halton Pride Parade in Milton.

Senior's Month

June is [Seniors Month](#). During this time, BPL recognizes our amazing older adults and their contributions. BPL took the opportunity to highlight the wide range of collections, programs and services on offer during Seniors Month and all year round.

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



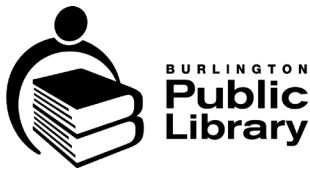
Summer Reading Club

[Summer Reading Club](#) registration launched on Saturday, June 1 and the program opens on June 30. As of June 19, there are already 720 kids registered.

This year's theme is Dive In! SRC is free and open to all kids and teens – from birth to age 17. SRC is hybrid, families can choose what works for them on blend on online and in-branch check-ins.

Exam Cram

BPL's [Exam Cram](#) is running from Saturday, June 14 to Monday, June 23. Over this time, library spaces are being offered for students to study. Programming rooms are also open to teens as study spaces, when they are not in use for other events.



Snacks and giveaways are being distributed to students to keep them energized and motivated. St. John's therapy dogs will also be visiting our branches to help students minimize stress.



Temporary Library Branch Closures

Information about the upcoming temporary closures of Kilbride branch has been posted to the [BPL website](#). The article highlight's important dates and service alternatives. To date, the Brant Hills Branch is on schedule to reopen July 6.

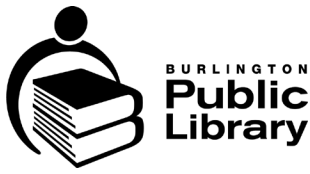
Nurture a workforce culture driven by our organizational values.

Great Place to Work

BPL has been recognized as one of the 2026 Best Workplaces™ in Government & Social Services (released June 23). This honour recognizes organizations that are building high-trust, mission-driven cultures in the public and nonprofit sectors. They seek to recognize organizations that prioritize integrity, inclusion, and employee well-being—empowering their people to make a meaningful impact in the communities we serve.

Report Author

Respectfully submitted: Lita Barrie, Chief Executive Officer



7. Decision Items: 7.1 Revised 2025 Audited Financial Statements

Recommendation

That the BPL Board approves the revised 2025 Audited Financial Statements.

Purpose

To provide the Board with details of a subsequent event adjustment required to correct and finalize the 2025 Audited Financial Statements.

Background

When the 2025 financial statements were prepared, BPL had not yet received confirmation that the remediation invoice related to the flood at Aldershot Branch would be reimbursed by insurance. The invoice total was \$69,665.22. Without confirmation, BPL was required to record the cost as an expense in the 2025 audited financial statements rather than accrue a receivable for a potential reimbursement.

BPL received confirmation of full reimbursement in May, and payment was received in early June. Because confirmation was received before the financial statements were finalized, the reimbursement qualifies as a subsequent event. Given the value of the adjustment, BPL had two options:

1. Record the journal entry and seek Board approval of the revised financial statements.
2. Do not record the adjustment and instead revise the Management Representation Letter to reflect an unadjusted error in the statements. This option was available because the transaction is below the materiality threshold so it is not mandatory to record the adjustment, although the value is above Deloitte's reporting threshold so it would be necessary to report the unadjusted amount.

Staff recommend recording the journal entry and approving the revised financial statements so that the 2025 audited financial statements accurately reflect the expenses and receivables for the year.

Discussion

The adjustment reduces Building Costs on the Statement of Operations by \$64,743 and increases Accounts Receivable on the Statement of Financial Position by the same amount. Although the full insurance reimbursement is \$69,665, the related HST rebate is reduced by \$4,922, resulting in a net adjustment of \$64,743. Note 10 has also been corrected to reflect an additional accumulated surplus of \$64,743 in the general fund reserve line.

The adjustment changes some figures reported in the Annual Report, which has already been published and promoted. BPL will post the revised Annual Report on its website, but staff will not proactively communicate the change. The specific changes are on the fourth page of the Annual Report and are as follows:

- Building costs: \$1,750,614 becomes \$1,685,871
- Annual deficit: (\$710,815) becomes (\$646,072)
- Economic value: \$59,870,419 becomes \$59,760,356
- Economic value per Burlington resident: \$320.25 becomes \$319.66

Financial Considerations

The adjustment increases Accounts Receivable and accumulated surplus by \$64,743, while reducing 2025 Building Costs by the same amount. Because the reimbursement has been received, there is no collection risk related to the receivable.

Strategic Implications

Approving the revised financial statements supports strong financial stewardship and transparent reporting, consistent with BPL's commitment to responsible governance and accountability.

Equity, Diversity & Inclusion Considerations

There are no specific equity, diversity, or inclusion impacts associated with this adjustment.



Risk Management

The adjustment is supported by confirmed reimbursement and payment received from the insurer. Approving the revised statements reduces the risk of presenting financial results that do not fully reflect known subsequent event information.

Respectfully submitted by Nicole Tewkesbury, Director of Finance & Infrastructure

- Date:
- Amended Dates:
- Associated Documents:

Financial statements of Burlington Public Library Board

December 31, 2025

Independent Auditor's Report	1-2
Statement of operations	3
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

	Budget	2025	2024
	\$	Actual	Actual
	(Note 7)	\$	\$
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
	13,386,130	13,454,922	13,291,181
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	1,685,871	2,097,539
Automated systems	522,965	551,714	484,011
	13,951,885	14,100,994	14,064,972
Annual deficit	(565,755)	(646,072)	(773,791)
Accumulated surplus, beginning of year	9,904,505	9,904,505	10,678,296
Accumulated surplus, end of year	9,338,750	9,258,433	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	Budget \$	2025 Actual \$	2024 Actual \$
Annual deficit		(565,755)	(646,072)	(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	(995,627)	(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	4,200,497	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

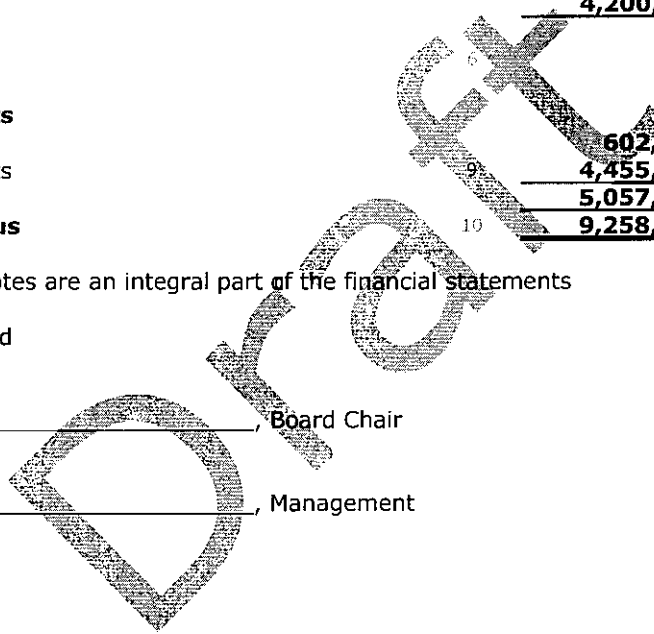
	Notes	2025 \$	2024 \$
Assets			
Cash		454,167	743,733
Accounts receivable		237,556	120,040
Due from City of Burlington		<u>4,535,294</u>	<u>5,108,499</u>
		<u>5,227,017</u>	<u>5,972,272</u>
Liabilities			
Accounts payable and accrued liabilities		844,973	636,125
Deferred revenue	4	<u>181,547</u>	<u>140,023</u>
		<u>1,026,520</u>	<u>776,148</u>
Net financial assets		<u>4,200,497</u>	5,196,124
Commitments			
Non-financial assets			
Prepaid expenses		602,434	512,408
Tangible capital assets	9	<u>4,455,502</u>	<u>4,195,973</u>
		<u>5,057,936</u>	<u>4,708,381</u>
Accumulated surplus	10	<u>9,258,433</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		(646,072)	(773,791)
Items not involving cash			
Amortization	9	1,119,834	1,088,847
Change in non-cash working capital balances			
Accounts receivable		(117,516)	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
		1,089,797	1,463,049
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		454,167	743,733

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
	140,023	87,325	45,801	181,547

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

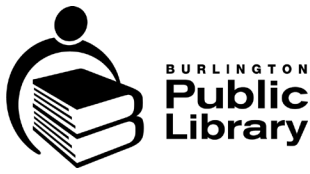
	Office furniture and equipment \$	Library collections \$	Major computer applications \$	Computers \$	Other hardware \$	Leasehold improvements \$	Vehicles \$	2025 \$	2024 \$
Cost									
Opening balance	1,543,445	6,158,534	64,109	791,036	363,169	1,109,079	17,762	10,047,134	10,493,560
Additions	559,730	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	177,567	286,808
Total surpluses	4,633,069	4,482,781
Accumulated surplus	8,258,433	9,904,505

Draft



8. Discussion Items: 8.1. Board Policy Framework Review Report

Table of Contents

Discussion Items: Board Policy Framework Review Report	1
Purpose	1
Background	1
Discussion.....	2
Strategic Implications	5
Equity, Diversity & Inclusion Considerations	6
Sustainability Considerations.....	6
Risk Management.....	6
Related Policy	6

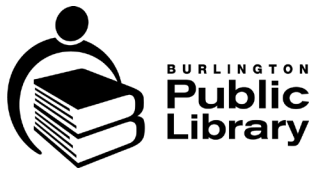
Purpose

This report supports Board discussion on the Policy Framework Review, outlining the audit recommendations and a revised timeline for review as identified in the 2026 workplan.

Background

As part of the 2026 workplan, staff recommended that the Library Board conduct a comprehensive review of its policies in this final year of the Board's term. While individual policies have been regularly updated to reflect the library's values, mission, legal accountabilities and best practices, the review aims to ensure the overall policy framework aligns with the Board's objectives and is accessible to both staff and the community.

In Q4 of 2025, library staff developed a Policy and Documentation Framework. This framework was drafted to support consistent behavior and business practices



throughout the organization, helping staff create and use documents that are relevant, clear, and compatible with related files and workflows. It defines the overall structure of Burlington Public Library's (BPL) documentation, providing a definition and function for each type of document to ensure everyone understands its purpose.

Staff have identified the following desired outcomes for the Board Policy Framework Review:

- Ensure that Board policies are consistent with the guiding principles of the BPL's Policy & Document Framework.
- Employ clear and accessible language in all service-related policies.
- Minimize the use of jargon to enhance trust between the library and the community.
- Confirm alignment of policy language with the BPL's commitment to equity, diversity, and inclusion.

As part of BPL's commitment to plain language, staff will ensure these elements are applied:

- Findability: Users can quickly locate needed information.
- Understandability: Information is clear on first reading.
- Actionability: Required actions for users or the library are obvious.
- Tone: Language remains welcoming and helpful, not punitive.
- Active voice: use active voice, say "You may borrow up to 50 items" rather than "Up to 50 items may be borrowed by the customer."
- Direct address: Speak directly to readers with pronouns like "we," "you," or "the library" for a conversational style.
- Logical Structure: Organize information using clear headings and bullet points instead of long, dense paragraphs.
- Common Vocabulary: Choose everyday words over complex ones.
- Grade 8 Rule: Aim for a reading level between Grade 6 and Grade 8.

Discussion

Library staff recognize that the library's legal obligations and fiduciary responsibilities may necessitate more formal language be applied in some policies. Library staff reviewed all existing Board policies and are proposing the following structures within each of the two identified categories: Library Services and Governance & Oversight. In

some cases, sections of existing policies will be distributed divided to align with the new structure.

Library Services Policies

One policy for each of the BPL's core service streams.

New Policy Name	Existing policies included:
Library Collections & Resources Policy	<ul style="list-style-type: none"> • Collections Development Policy • Borrowing Policy • Local History Policy • Ai Policy (currently Operational)
Digital Services & Technology Policy	<ul style="list-style-type: none"> • Technology Use Policy
Programming Policy	<ul style="list-style-type: none"> • Programming Policy
Spaces Policy	<ul style="list-style-type: none"> • Customer Experience Standard • Room Rental Policy • Safety of Children Policy • Public Display of Art
Staff Expertise Policy	<ul style="list-style-type: none"> • Customer Experience Standard • Protection of Privacy Policy • Ai Policy (currently Operational) • Intellectual Freedom

Governance & Oversight Policies

Enable the Board to fulfill its legal, fiduciary, and accountability responsibilities.

New Policy Name	Existing policies included:
Employee Conduct Policy	<ul style="list-style-type: none"> • Employee Code of Conduct • Protection of Customer Privacy • Gifts & Hospitality
Corporate Accountability Policy	<ul style="list-style-type: none"> • Development & Review of Policy • Risk Management Policy • Records Management Policy • Protection of Customer Privacy • Security Camera Policy

	<ul style="list-style-type: none"> • Ai Policy (Currently operational)
Finance Policy	<ul style="list-style-type: none"> • Finance Policy • Donations & Fundraising • Human Resources Policy (Compensation)
Workplace Well-being and Safety Policy	<ul style="list-style-type: none"> • Health & Safety Policy • Respectful Workplace Policy • Human Resources Policy • Right to disconnect (Currently operational) • Mental Health Policy (Currently operational) • Whistleblower Policy
Board By-law	<ul style="list-style-type: none"> • Board By-law • CEO Accountability
Equity, Diversity, Inclusion, and Access	<ul style="list-style-type: none"> • Accessibility Policy • EDI Policy • Rights of Children & Teens • Intellectual Freedom Policy
Collaboration and Partnership	<ul style="list-style-type: none"> • Sponsorship Policy • Community Bulletin Board Policy • Public Art Policy • Facility Naming Policy

Revised Timeline

- **June Board meeting**
 - Review audit of existing board policies, the audit will include staff recommendations for:
 - Potential merging of policies
 - Order of review
- **September 2026 to January 2027:** Staff recommend the following thematic review timeline so the current Board can complete the policy review and support a successful Library Board transition before the 2027 strategic planning year.

Month	Policies to be reviewed:
September	<ul style="list-style-type: none"> • Board Bylaw (review) • Library Collections and Resources • Corporate Accountability • Collaboration and Partnerships
October	<ul style="list-style-type: none"> • Equity, Diversity, Inclusion and Access • Board Bylaw (approval) • Library Spaces • Staff Expertise • Employee Conduct
November	<ul style="list-style-type: none"> • Digital Services and Technology • Workplace Well-being & Safety
January	<ul style="list-style-type: none"> • Finance • Programming

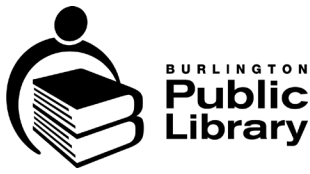
Library staff are seeking the Board’s input on the recommended policy structure, approach and revised timeline for this work.

Strategic Implications

Clear policy aligns with BPL’s value of inclusion and clarifies our commitment to providing library services to everyone in the community regardless of their ability.

BPL’s 2026-2027 Strategic Plan includes goals related to outreach and engagement with equity deserving groups. To reach our goal of increasing library use we must be clear and consistent in policies to ensure they demonstrate our commitment to inclusive service.

This policy review also supports *Strategic Priority 3: Nurture a workforce culture driven by our organizational values goal 3.1 Staff are equipped with the tools and skills to reinforce BPL values in interactions with customers, collaborators, and colleagues.*



Equity, Diversity & Inclusion Considerations

This process will ensure that the Library Board's policies prioritize and affirm dignity, equity, diversity and inclusion both in their structure and content.

Sustainability Considerations

Not applicable

Risk Management

By providing clear expectations for everyone covered under Board policy, we reduce the risk of failing to consistently provide an inclusive library experience.

Related Policy

- [Board Bylaw](#)
- [Development and Review of Policy](#)

Report Author(s)

Respectfully Lita Barrie, CEO.

- Date: June 25, 2026
- Amended Dates:
- Associated Documents: