

AGENDA (revised)

Regular Meeting #2023-08 (RESCHEDULED)

Kingston Frontenac Public Library Board

November 2, 2023 at 5:00 PM (*original date of October 25, 2023 at 5:00 PM*)

Meet 1, Central Branch

The Kingston Frontenac Public Library acknowledges that our work takes place on the traditional territories of the Algonquin, Anishinaabe, Haudenosaunee and Huron-Wendat and is home to Shabot Obaadjiwan First Nation, one of ten communities that make up the Algonquins of Ontario. We acknowledge the Mohawks of the Bay of Quinte and recognize that our region is home to First Nations, Métis, and Inuit from across Turtle Island, as well as Indigenous Peoples from other areas of the world.

1. Call to Order
2. Adoption of the Agenda / Addendum (motion)
3. Disclosure of Conflict of Interest
4. Adoption of Minutes
 - 4.1. Regular KFPL Board Meeting #2023-07 of September 27, 2023 (attached) (motion)
5. Business Arising from the Minutes

Consent Agenda

6. Information Items
 - 6.1. Correspondence / Information Received and Sent
(no correspondence to report on as of October 17, 2023)
7. Information Reports
 - 7.1. Chief Librarian Communication (attached)
 - 7.2. Budget Variance Report, as of September 30, 2023 (attached)
8. Motion to accept Consent Agenda (motion)

Required Approvals Agenda

9. Monitoring Reports

- 9.1. Asset Protection (report attached) (motion)
- 9.2. Financial Condition (Q3-2023) (report attached) (motion)
- 9.3. Financial Planning and Budgeting (report attached) (motion)
- 10. Policy Review and Approval (report and policies attached)
 - 10.1. Donations, Sponsorships and Fundraising (motion)
 - 10.2. Naming and Commemoration (motion)
- 11. Action Items
 - 11.1. 2024 Operating and Capital Estimates (report and estimates attached)
(motions)

Other Business

- 12. OLA Super Conference 2024

Adjournment and Next Meeting

Regular Board Meeting, Wednesday, November 22, 2023 at 5:00 p.m., Meet 1, Central Branch.

MINUTES (unconfirmed)

Regular Meeting #2023-07

Kingston Frontenac Public Library Board

September 27, 2023 at 5:00 PM

Meet 1, Central Branch

Attendance:

Present: Laura Carter (Chief Librarian / Chief Executive Officer), Dr. Mark Asberg, Anne Brunner, Alicia Cappello (virtual) (joined at 5:05 p.m.), Mary Beth Gauthier (left at 6:06 p.m.), Dr. Elizabeth Goodyear-Grant (arrived at 5:22 p.m.), Jane Kingsland, Councillor Ray Leonard, Louise Moody (virtual), Alan Revill (Chair), Jennifer Ross (Vice-Chair), Councillor Wendy Stephen (left at 6:27 p.m.)

Staff Present: Nicole Charles (Director, Facilities and Technology), Kristen Lemay (Manager, Branches and Collections), Shelagh Quigley (Director, Human Resources), Chris Ridgley (Budget/HR Analyst), Amy Rundle (Recording Secretary)

CUPE 2202 / 2202.01: Jillann Rothwell

Others: Christopher Hayle, Ontario Municipal Employees' Retirement System (OMERS) (left at 6:36 p.m.)

Absent / Regrets: none

1. Call to Order

The meeting was called to order at 5:02 p.m.

2. Adoption of the Agenda

Motion #: 2023-53

Moved by: J. Ross Seconded by: W. Stephen

That the agenda and addends be adopted as distributed.

Carried

3. Disclosure of Conflict of Interest

There were no declarations of conflict of interest.

4. Delegations

None.

5. Adoption of Minutes

5.1. Regular KFPL Board Meeting #2023-06 of June 28, 2023

Motion #: 2023-54

Moved by: M. Gauthier Seconded by: W. Stephen

That the minutes of Regular Meeting #2023-06 of the Kingston Frontenac Public Library Board held June 28, 2023 be adopted as circulated.

Carried

5.2. Special KFPL Board Meeting #2023-S01 of August 10, 2023

Motion #: 2023-55

Moved by: J. Ross Seconded by: J. Kingsland

That the minutes of Special Meeting #2023-S01 of the Kingston Frontenac Public Library Board held August 10, 2023 be adopted as circulated.

Carried

A. Cappello joined the meeting at this time. (5:05 p.m.)

6. Business Arising from the Minutes

There was no business arising from the minutes.

Consent Agenda

7. Information Items

7.1. Correspondence / Information Received and Sent

- 7.1.1. Received from the Mayor, City of Kingston, a letter dated August 15, 2023 with information pertaining to 2024 Annual Budget Preparations, including additional instructions from the City Treasurer.

8. Information Reports

8.1. Chief Librarian Communication

In response to a question about the Brave sensor, L. Carter noted that the technology is in use at a number of Canadian libraries, including Toronto Public Library. These motion sensors are designed for installation in washrooms to protect against overdose and other medical emergencies and detect movement as slight as breathing. If no motion is detected in the washroom after a set period of time an alert will be sent for staff to do a wellness check. An alert can also be activated if the door hasn't opened after a set period of time. The sensors do not have audio or video recording capability.

8.2. Budget Variance Report, as of June 30, 2023

The following answers were provided in response to questions about this report:

- A substantial amount of funding for programming costs is provided by the Friends of the Library (FOL), specifically for summer events such as live performers. Payment for these events is made from the programs budget line and the FOL reimburses the Library later in the year. Funds received from the FOL are noted as revenue under expenditure recovery. While the programming line will show as over budget, this will be directly offset by the recovered revenue.
- Two factors are contributing to the high percentage of expenditure for natural gas. First, the budget is an estimate and utility costs are a forecast based on anticipated rates and use. Natural gas is primarily used for heating and is affected by the duration and severity of winter. Second are the unanticipated costs associated with a boiler issue at Central, and mitigation of radon levels at the Pittsburgh branch by opening windows for greater air circulation.

8.3. Request for Review of Library Materials (Q2-2023)

There were no requests for review to report on.

8.4. Statistical Report (Q2-2023)

9. Motion to accept Consent Agenda

Motion #: 2023-56

Moved by: R. Leonard Seconded by: M. Asberg

To accept the Consent Agenda, thereby accepting the materials on the consent agenda.

Carried

Required Approvals Agenda

10. Monitoring Reports

10.1. Communication and Counsel

Motion #: 2023-57

Moved by: W. Stephen Seconded by: J. Kingsland

That the Board has assessed the Chief Librarian's monitoring report on Communication and Counsel (L-9) as providing a reasonable interpretation of the policy and sufficient evidence of compliance.

Carried

10.2. Financial Condition (Q2-2023)

Motion #: 2023-58

Moved by: M. Gauthier Seconded by: R. Leonard

That the Board has assessed the Chief Librarian's monitoring report on Financial Condition (L-5) as providing a reasonable interpretation of the policy and sufficient evidence of compliance.

Carried

10.3. Staff Relations and Volunteers

Motion #: 2023-59

Moved by: J. Ross Seconded by: J. Kingsland

That the Board has assessed the Chief Librarian's monitoring report on Staff Relations and Volunteers (L-2) as providing a reasonable interpretation of the policy and sufficient evidence of compliance.

Carried

11. Policy Review and Approval

11.1. Accessibility for Users with Disabilities

Motion #: 2023-60

Moved by: R. Leonard Seconded by: A. Brunner

That the Board approve the Accessibility for Users with Disabilities policy as presented.

Carried

12. Action Items

12.1. 2023 Board Workplan - revised

Motion #: 2023-61

Moved by: A. Brunner Seconded by: J. Ross

That the Board approve the revised 2023 Board Workplan.

Carried

12.2. Appointment of Library Board Representative to Ontario Library Service Board Assembly

Motion #: 2023-62

Moved by: J. Ross Seconded by: R. Leonard

That the Board confirm the appointment of Mark Asberg to the Ontario Library Service Board Assembly.

Carried

12.3. Strategic Planning Committee – dissolution

Motion #: 2023-63

Moved by: J. Kingsland Seconded by: M. Gauthier

That the Board approve the dissolution of the Strategic Planning Committee.

Carried

Other Business

13. Ownership Linkages and Board Education

E. Goodyear-Grant arrived at this time. (5:22 p.m.)

The purpose of this discussion is to determine which populations and topics the Board would like to focus on this term, and how to go about it. Feedback received will inform the draft 2024 Workplan for the Board to review/approve in November.

L. Carter suggested that Board members answer the question of what voices are missing from the Board, then engage those communities and groups to inform discussion and help make better decisions. This process is about what information is needed to set effective policy, direction and budgets, with the goal of incorporating the most community interests and perspectives as possible in decisions.

The following comments and suggestions were made during Board discussion:

- Not sure that having the Board sitting and listening is the best way for voices to be heard. It would be great to integrate experiential learning where possible, and not just have representatives attend meetings to present. The more experiences the Board has with equity-deserving communities the better.
- Would be interested to know how staff would respond to the same survey questions, perhaps combining results toward a common goal.
- Many similarities among the top-voted groups, perhaps focus on areas that are common between them.
- Perhaps have representatives invited to speak to the Board to bring ideas and options for additional exposure and contact with high-priority areas.
- Have to remember that many agencies and supports have limited staff capacity and we don't want to drain resources away from community need.

Staff will report back with a draft plan for 2024 that provides more direct opportunities for engagement and communication while maintaining some opportunities for groups to speak to the Board at meetings.

14. Presentation: Ontario Municipal Employees' Retirement System (OMERS)

In June, official correspondence was received from the Union requesting that the Board sign a petition about pension plan changes. It was felt that more information was needed, and arrangements were made for an OMERS representative to speak directly to the Board.

C. Hayes was introduced and gave an overview of the OMERS plan, including information about the complexity, scope and governance structure.

M. Gauthier left the meeting at this time. (6:06 p.m.)

C. Hayes was thanked for his presentation and left the meeting at this time. (6:36 p.m.)

Adjournment / Next Meeting

There being no further business, R. Leonard moved to adjourn the meeting at 6:38 p.m.

The next regular Board Meeting will be held at 5:00 p.m., Wednesday, October 25, 2023, Meet 1, Central Branch.

Signatures:

Alan Revill, Chair

Amy Rundle, Recording Secretary

KFPL Report to the Board

Subject: Chief Librarian Communication

Prepared by: L. Carter, Chief Librarian / CEO

Date of meeting: November 2, 2023 (*rescheduled from October 25, 2023*)

As requested in Executive Limitation Policy L-9, Communication and Counsel, the following information is provided for general consideration in the establishment, review and approval of Board policy.

The Extended Hours Project Update

Extended Hours launched at the Pittsburgh Branch on October 2, and response has been positive overall. Patrons can register in-person at any location, and 167 patrons have registered as of October 16th. Additional staff were on site at the Pittsburgh Branch for the first couple of weeks during hours that had previously been staffed to register patrons, talk to people about the project and to spread awareness about the change in staffed hours.

Facilities Project Updates

Repairs were completed to the staff washroom in the basement at Central.

Repair work on storm windows at Pittsburgh continues, with completion expected by the end of October.

The Isabel Turner Renovation Project team is now holding regular bi-weekly meetings. Two meetings and one site visit have taken place so far in the first “Project Initiation” phase of the project. There will be more information coming to the Board as the project progresses into the design phase and the schedule is more certain.

New “All Genders” bathroom signage was installed at the Pittsburgh Branch.

Staffing Updates

After 20 years of highly valued service to KFPL and patrons in the Arden area, Linda Gemeinhardt is retiring.

Kavya Mulgund and Ava Dickson started training for their Weekend Worker positions and Tufail Malik started as a Relief Library Assistant.

Programs and Events – New and Notable

Climate change and sustainability have been the focus of several KFPL programs this fall, including the return of the Kingston Youth Climate Council, The Repair It! With Repair Café

Kingston, a presentation on “A Plant-Powered Planet”, and a workshop about Foraging for the Seasons.

In recognition of the National Day for Truth and Reconciliation, KFPL hosted a special screening of a video about Orange Shirt Day by author Phyllis Webstad.

In celebration of First Nations Public Library Week (October 2-6, 2023), KFPL hosted several events leading up to and during this week, including Turtle Island Indigenous Music Throughout the Ages, Storytime with Kahwá:tsire, and An Hour with Patty Krawec (author of *Becoming Kin*).

Marketing and Engagement

An e-newsletter to announce the launch of Extended Hours was sent to all patrons who have used the Pittsburgh Branch in the last year, or who have it listed as their home branch. There were 5,141 e-newsletters delivered to our patrons’ inboxes. Of the 5,141 sent, 3,147 unique users opened the e-newsletter, a 61% open rate.

Library communications, including social media posts and e-newsletters are highlighting the Extended Hours launch and the changes in staffed hours at the Pittsburgh Branch, as well as the additional operating hours at the Rideau Heights Branch. These posts will continue over the coming weeks.

A media release was issued on October 16, and YGK News, Global News and the Kingston Herald all covered the launch of the Extended Hours project.

Meetings and Events Attended by the Chief Librarian (or designate)

To remain as informed as possible regarding issues affecting public libraries and our communities, highlights of development opportunities, meetings, and community activities that were attended by the Chief Librarian or delegate since the last report are reported:

[See Appendix A](#)

KFPL Incident Reports by Branch

Incident reports, completed by staff, allow the Library to keep track of situations that occur and to assess if any remedial action is required (e.g., banning, training, new policies, or procedures, etc.). [See Appendix B](#)

Summary of Patron Feedback

Patron comments are logged and reviewed by the management team bi-weekly. Where contact information is provided and/or a response is requested, library staff respond to the feedback, which is submitted through a variety of channels. [See Appendix C](#)

Appendix A:

Meetings and Events Attended by the Chief Librarian (or designate)

- Sept. 16 to Oct. 15, 2023

Eastern Ontario Regional CEOs Meeting

- September 18, 2023

Union-Management Committee Meeting

- September 19, 2023

Joint Health and Safety Committee Meeting

- September 20, 2023

Administrators of Rural-Urban Public Libraries of Ontario Annual General Meeting and Regular meeting

- September 21-22, 2023

Kick-Off Meeting, Isabel Turner Branch Renovation Project

- September 25, 2023

Non-Core Asset Management Plan meeting, with B. Fowler, City of Kingston

- September 26, 2023

Community Check in Call with Mayor Bryan Paterson

- September 27, 2023

Site Walkthrough, Isabel Turner Branch Renovation Project

- October 3, 2023

Meeting with F. Campbell and T. Harris, Compassionate Communities Kingston

- October 5, 2023

Isabel Turner Branch Renovation Project meeting

-October 10, 2023

Meeting with S. Kanellos, T. Peterson and D. Korneluk, Facilities Management & Construction Services, City of Kingston, with T. Stranak

-October 12, 2023

Appendix B:**KFPL Incident Reports by Branch (Sept. 16 to Oct. 15, 2023)****Calvin Park**

- 2023-536 Patron sleeping outside (Sept. 18)
 - 2023-537 Patron in distress over landlord issues (Sept. 20) 📞
 - 2023-541 Drug paraphernalia found outside by book drop (Sept. 20)
 - 2023-544 Injured bird outside branch (Sept. 20)
 - 2023-546 Three teens in tent behind shed (Sept. 20) 📞
 - 2023-549 Police looking for teens (Sept. 21)
 - 2023-557 Agitated patron (Sept. 26)
 - 2023-563 Loving Spoonful shed vandalized (Sept. 29)
 - 2023-569 Banning noticed delivered to angry patron (Oct. 4) 📞
 - 2023-571 Empty alcohol bottle in washroom garbage (Oct. 5)
 - 2023-581 Patron accidentally opens emergency exit (Oct. 10)
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Central

- 2023-534 Feces in parking lot (Sept. 18)
- 2023-538 Banned patron in parking garage (Sept. 19)
- 2023-539 Banned patron outside branch (Sept. 19)
- 2023-540 Drug use in parking garage (Sept. 20)
- 2023-547 Person sleeping outside (Sept. 21) 📞
- 2023-550 Person asleep outside library (Sept. 21) 📞
- 2023-556 Patron viewing inappropriate content (Sept. 26)
- 2023-558 Patron not able to stay awake (Sept. 26) 📞
- 2023-560 Banned patron in parking garage with drugs (Sept. 27) 📞
- 2023-561 Angry patron at bike rack (Sept. 27)
- 2023-562 Stolen book (Sept. 27)
- 2023-564 Agitated patron asked to leave (Sept. 30) 📞
- 2023-565 Drug use in parking garage (Oct. 2)
- 2023-566 Banned patron in parking lot (Oct. 2) 📞
- 2023-567 Angry patron removed from study room (Oct. 3)

2023-570 Banned patron in parking garage overnight, drug use (Oct. 5)
2023-573 Drug paraphernalia outside library (Oct. 5)
2023-574 Patron yelling in foyer (Oct. 6)
2023-575 Drug paraphernalia found (Oct. 7)
2023-577 Feces in parking lot (Oct. 7)
2023-578 Drug paraphernalia found (Oct. 7)
2023-579 Encampment blocks main entrance, then moves to parking garage (Oct. 10) 📶
2023-582 Patron uses iron in Teen Space (Oct. 11)

Isabel Turner

2023-535 Alcohol bottles outside branch (Sept. 18)
2023-551 Graffiti in men's washroom (Sept. 21)
2023-554 Youth drug use outside library (Sept. 27) 📶
2023-559 Youth drug use outside, south side of building (Sept. 27) 📶
2023-576 Accessible parking sign knocked over (Oct. 7)
2023-583 Graffiti on exterior wall (Oct. 13)

Pittsburgh

2023-552 Banned patron in branch (Sept. 23) 📶

Rideau Heights

2023-555 Teens asked to leave (Sept. 25)

Sharbot Lake

2023-543 Patron walked into handle on adjustable height table (Sept. 20)

Wolfe Island

2023-568 Patron slow to leave at closing (Oct. 3)
2023-580 Clothing and garbage left outside branch (Oct. 10)

Appendix C:

Summary of Patron Feedback (Sept. 16 to Oct. 15, 2023)

Accessibility

- A patron requested that some of the plexiglass shields at service desks be removed, as they have a hearing disability and can't always hear staff.

Branch Operations

- Appreciation was expressed for "the care taken at reception to explain and get the membership done" at the Isabel Turner Branch.
- A complaint was received about computers being out of service. The patron also expressed appreciation for the return of the Tech Tutor service.
- The Facebook post announcing the launch of the Extended Hours Project generated some engagement in the comments, with some people expressing concern or opposition, and some commenting in favour.
- A positive Google review was left for the Isabel Turner Branch: "What a fantastic experience well run lots to see nice space well organized" commenting that the staff member was "very helpful and friendly."
- A post-secondary student who uses the Pittsburgh Branch requested hours later into the evening/night – until 11pm at least one evening a week.

Collections

- Suggestion was received that KFPL loan puzzles for adults.

Facilities

- A new fountain and bottle filling station was requested for the Calvin Park Branch.
 - A patron expressed concern about exterior lighting at the Pittsburgh Branch. (The lighting schedule has since been adjusted.)
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Kingston Frontenac Public Library
Budget Variance Report
September 30, 2023

2022 Comparison

Description	Actuals Q3 2023	Annual Budget	Variance \$	Actuals to Budget %	Actuals Q3 2022	Actuals to Budget %
EXPENSES						
Salaries and wages	2,254,017	3,291,140	-1,037,123	68%	2,171,319	68%
Part-Time Wages	850,573	1,211,912	-361,340	70%	856,519	74%
Pages Part-Time Wages	254,920	348,750	-93,829	73%	196,420	63%
Overtime	12,170	36,382	-24,212	33%	18,499	51%
Payroll benefits	1,060,605	1,574,402	-513,797	67%	975,379	67%
Retirees benefits	22,083	36,744	-14,661	60%	46,482	83%
WSIB	80	300	-220	27%	181	60%
Total Staff Costs	4,454,448	6,499,629	-2,045,181	69%	4,264,799	69%
Adult popular mat'ls	434,352	550,000	-115,648	79%	207,245	52%
Child/youth pop mat'ls	152,129	184,000	-31,871	83%	88,720	52%
Electronic resources	69,752	140,382	-70,630	50%	261,976	84%
Serials	3,435	36,000	-32,565	10%	15,796	48%
Total Material	659,668	910,382	-250,714	72%	573,737	63%
Office Supplies	20,133	60,000	-39,867	34%	31,594	53%
Vehicle repairs & maintenance	3,095	5,000	-1,905	62%	1,769	33%
Vehicle fuels and lubricants	6,140	9,400	-3,260	65%	6,897	77%
Computer Equipment	23,115	78,535	-55,420	29%	21,011	27%
Software	5,503	12,765	-7,262	43%	4,876	54%
Furniture and fixtures	4,566	12,250	-7,684	37%	3,322	27%
Advertising	4,548	11,500	-6,952	40%	8,327	93%
Telephones/Cell Phones	23,504	31,739	-8,235	74%	21,265	64%
Internet Connectivity	34,823	40,626	-5,803	86%	34,848	93%
Fees, subscription, membership	8,126	12,650	-4,524	64%	7,166	59%
Mileage	8,535	11,300	-2,765	76%	6,258	55%
Education and training	23,917	40,600	-16,683	59%	21,237	52%
Misc Expense	8,570	7,500	1,070	114%	6,947	93%
Delivery, postage & shipping	3,204	7,500	-4,296	43%	3,698	46%
Cash over (short)	-102	0	0	0%	1	0%
Professional services	2,997	26,500	-23,504	11%	4,397	17%
Contracted services - system wide	262,388	316,964	-54,576	83%	274,604	89%
Programs	29,230	24,370	4,860	120%	25,862	96%
Equipment rentals	6,367	9,448	-3,081	67%	6,175	64%
Interest & Service Charges	1,776	2,500	-724	71%	1,660	66%
Allocated Insurance	24,420	28,600	-4,180	85%	18,528	77%
Total System-Wide	504,856	749,747	-244,892	67%	510,444	70%
Facilities						
Protective Clothing	505	2,026	-1,521	25%	1,112	56%
Cleaning supplies	13,646	27,351	-13,705	50%	18,621	69%
Tools & Equipment	3,686	10,200	-6,514	36%	3,267	32%
Repairs & maintenance	4,455	10,660	-6,205	42%	10,194	100%
Water and Sewer	14,424	19,015	-4,591	76%	10,537	83%
Natural Gas	55,409	54,950	459	101%	36,786	61%
Electricity	83,539	211,490	-127,951	40%	107,117	52%
Contracted Services	72,804	213,518	-140,714	34%	87,912	54%
Total Facilities	248,467	549,210	-300,743	45%	275,546	56%
Total Expenditures	5,867,438	8,708,968	-2,841,529	67%	5,624,526	68%
REVENUES						
Provincial Subsidy	0	-297,138	297,138	0%	0	0%
Project Grants	-26,957	-30,000	3,043	90%	-15,026	50%
Printer/Photocopier Revenue	-16,174	-23,275	7,101	69%	-11,824	50%
Fines/Damages	-5,288	-10,400	5,112	51%	-8,549	82%
Non-Resident Fees	-6,486	-9,000	2,514	72%	-5,838	63%
Facility Rentals	-13,125	-35,000	21,875	38%	-7,849	17%
Donations	-5,562	-11,000	5,438	51%	-10,739	98%
Expenditure Recovery	-31,400	-40,000	8,600	78%	-28,561	71%
Miscellaneous Revenue	-2,850	-10,000	7,150	29%	-2,304	23%
County of Frontenac	-709,706	-946,275	236,569	75%	-604,306	67%
City of Kingston	-5,472,660	-7,296,880	1,824,220	75%	-5,211,636	75%
Total Revenue	-6,290,207	-8,708,968	2,418,760	72%	-5,906,632	71%
Net Deficit (Surplus)	-422,769	0	-422,769		-282,106	

KFPL Monitoring Report to the Board

Executive Limitation Policy L-7

Asset Protection (2023-08)

The Chief Librarian may not allow assets to be unprotected, inadequately maintained nor unnecessarily risked.

Accordingly, the Chief Librarian may not:

1. Fail to insure against theft and casualty losses at full replacement value and against liability losses to Board members, staff or the library itself.
2. Allow unbonded personnel access to material amounts of funds which exceed \$15,000.
3. Subject plant and equipment to improper wear and tear or insufficient maintenance.
4. Unnecessarily expose the Library, its Board or staff to claims of liability.
5. Make any purchase
 - a) wherein normally prudent protection has not been given against conflict of interest, and
 - b) except in conformity with the Procurement of Goods and Services policy.
6. Fail to protect intellectual property, information and files from loss or significant damage.
7. Receive, process or disburse funds under controls which are insufficient to meet the auditor's standards.
8. Invest in uninsured instruments.
9. Endanger the library's public image or credibility, particularly in ways that would hinder the accomplishment of its mission.

CEO Interpretation

I interpret this to mean that there are policies and procedures in place to protect against liability, theft, fraud and data loss; that the Library's assets are properly procured, maintained and insured; and that policies, procedures and training are in place to ensure the Library's public image and credibility are protected.

Compliance will be demonstrated when the Library:

- Operates at all times with appropriate insurance coverage for all Library assets (e.g., collections, equipment, furniture).
- Operates at all times with insurance coverage against liability losses, including errors and omissions.
- Operates at all times with policies, procedures and processes in place to protect against theft and/or fraud.
- Has an asset management and maintenance program in place that is reviewed and updated regularly.
- Holds regular Joint Health and Safety Committee meetings and monthly inspections are conducted, reviewed and deficiencies are corrected.
- Has policies and procedures in place to control the procurement of goods and services and to ensure that conflict of interest is avoided.
- Has policies and procedures in place to safeguard against data loss.
- Invests donations and/or endowments in a secure and protected manner.
- Ensures an external audit is completed annually, and with a satisfactory outcome.
- Policies, procedures and training are in place to mitigate endangering the Library's public image and/or credibility.

Evidence of Compliance

The City of Kingston provides insurance coverage, including errors and omissions for directors, liability for staff members, the contents and facilities of the urban branches, and the contents of the rural branches. The Frontenac County townships provide insurance coverage for the facilities that house rural KFPL branches. The Library is responsible for:

- inventory updates.
- technical inventory.
- collections and contents inventory.

The Budget/HR Analyst provides the auditor on an annual basis with a detailed report of on the receipt, processing and disbursement of funds. There is a segregation of duties related to the authorization, execution, recording and custody of funds and other assets.

An overall operations and maintenance program is in place with routine and preventative maintenance inspections/programs, along with third party operations and

maintenance service/repair contracts to maintain plant and equipment at the City of Kingston branches. A multi-year capital repair program is also in place for long-term planning and maintenance of these assets. Most of KFPL's servers are housed at the City of Kingston. Maintenance service contracts and server renewals will follow City of Kingston protocols.

Monthly workplace inspections are documented and reviewed by the Joint Health and Safety Committee (JHSC) as well as maintenance staff. Maintenance issues are addressed by KFPL staff members in the City of Kingston facilities. which The City of Kingston and KFPL are working towards a Shared Services Model in Maintenance issues at the Frontenac County branches are reported to the Townships.

Incidents, such as serious breaches of the patron code of conduct, are documented by staff members. The incident reports are reviewed bi-weekly at the management meetings and at library board meetings. Incidents are tracked and assessed to determine if remedial action is required.

Library staff members have been provided with training in the following areas: first aid, accessibility, workplace safety, human rights, homelessness, gender identity and gender expression, cultural competency and customer service. The Library has an Employee Code of Conduct and other standards in place to protect the image and credibility of the organization.

All purchases of goods and services are subject to the provisions of the Procurement of Goods and Services policy and procedures. The policy was last reviewed and approved by the Library Board at the May 2023 meeting.

Employees are required to follow the conflict of interest provisions in the Standards of Conduct for Employees policy.

Library computer servers for KFPL are regularly backed up off-site.

An annual budget is prepared and approved by the Library Board and Kingston City Council. The approved budget is monitored by the Chief Librarian and Budget/HR Analyst as well as City of Kingston finance department staff on a regular basis. The Library Board receives a quarterly report on revenues and expenditures.

The City of Kingston finance department is responsible for the Library accounts payable and payroll. All supporting documentation for payment is reviewed by the Budget/HR Analyst and reviewed and approved by the Chief Librarian or designate.

The Library has two funds invested with the Community Foundation for Kingston &

Area. A separate bequest is held in a City of Kingston library reserve account.

Statements of Compliance

- Insurance is in place that covers the assets of the organization, and includes liability coverage for the organization, including individual staff, volunteers and Board members.
- Policies and procedures are in place to protect the Library's financial, corporate and operational files against loss and/or significant damage, including controls to ensure that funds are accessed, received or disbursed by authorized personnel only.
- Preventative maintenance programs and regular inspections are in place to ensure equipment is not subject improper wear and tear or insufficient maintenance.
- The Procurement of Goods and Services Policy is reviewed regularly by the Board and controls are in place to ensure there is prudent protection against conflict of interest and that the policy is adhered to.
- Policies, procedures and training are in place to ensure that the Library's public image or credibility is not at risk.

I certify that the information contained in this report is true and represents compliance with a reasonable interpretation of all aspects of the policy unless stated otherwise.



Laura Carter, CEO/Chief Librarian

October 17, 2023

KFPL Monitoring Report to the Board

Executive Limitation Policy L-5

Financial Condition – 3rd Quarter 2023

With respect to the actual, ongoing condition of the Library's financial health, the Chief Librarian may not cause or allow the development of fiscal jeopardy or a material deviation of actual expenditures from Board priorities established in Ends policies and under the *Public Libraries Act*, RSO 1990, c.P. 44.

Accordingly, the Chief Librarian may not:

1. Expend more funds than will be received in the fiscal year.
2. Use any specifically designated Long Term Reserves, except for their designated purposes.
3. Conduct inter-fund shifting except with the authorization of the municipal councils, as stipulated in the *Public Libraries Act*, Sec 24.
4. Allow cash to drop below the amount needed to settle payroll and debts in a timely manner, except where unavoidable due to Municipal funding flow.
5. Allow tax payments or other government-ordered payments or filings to be overdue or inaccurately filed.
6. Make a single purchase or commitment of greater than the amount allowed in the Procurement of Goods and Services Policy.
7. Acquire, encumber or dispose of real property.
8. Fail to provide quarterly accurate and detailed financial statements showing budgeted and year-to-date figures.

CEO Interpretation

I interpret this policy to mean that the Library's finances will be responsibly managed by the CEO, that legislative requirements and established Board priorities will be respected, and multiple levels of monitoring/oversight will be in place to mitigate risk.

“May not expend more funds than have been received” is interpreted to mean that at no point in the year do expenses exceed expected revenues. Expected revenues refer to transfers from the City of Kingston, County of Frontenac and Province of Ontario, as well as self-generated revenues, which are part of the approved operating budget.

“Long term reserves” are interpreted to mean a fund designated for a specific purpose and identified as such (e.g., capital project, grant or award funding, monetary donation).

“Tax payments” and “government-ordered payments or filings” are interpreted to mean source deductions for employee income taxes, pensions, worker’s compensation, employment insurance, reports associated with these payments, the Ministry of Heritage, Tourism and Sport’s annual survey and grant application, and the Registered Charity Information return.

Specifically, this policy requires the CEO to make every effort to ensure that:

- Sufficient funds are available to meet payroll obligations, accounts payable are processed in a timely manner, and the Library does not report a deficit at the end of the fiscal year.
- Long term reserves are used only for the designated purpose.
- Government-ordered payments and filings are submitted before the due date, have not been deliberately falsified, and are error-free (other than minor calculation errors).
- Purchases and financial commitments exceeding \$250,000, and transactions involving real property, will only be made with Board approval.
- Budget Variance Reports are provided quarterly, and an external audit is conducted and presented annually.

Compliance will be demonstrated when:

- More than one level of oversight is in place to ensure Library funds are not moved or spent in an unauthorized way.
- Statements of municipal/government accounts verify on-time receipt of payments and reports.
- Budget Variance Reports are provided as scheduled and show that expenses do not exceed expected revenues.
- No purchases/commitments exceeding \$250,000, or transactions involving real property, were made during the period covered by this report.
- The auditor reports no evidence of unacceptable use/reporting of designated funds, and that no falsified information was uncovered by a random sampling of filing and that no falsified information is uncovered during the external audit.

Evidence of Compliance

Oversight

Library spending is closely monitored by the Library’s Budget/HR Analyst, Managers,

Directors, and Chief Librarian, and is reported to the Board quarterly:

- Invoices for purchases and services rendered are reviewed for accuracy by the appropriate Manager/ Director, are assigned to a budget line and forwarded to administration staff for processing. Coded invoices are reviewed/approved by the Budget/HR Analyst (within designated approval limits), or by the Chief Librarian for larger amounts.
- Purchasing card reports have three levels of review – staff, Manager/Director and Chief Librarian all review for accuracy and policy compliance.
- Quarterly budget variance reports and financial condition reports are prepared by the Budget/HR analyst for the Chief Librarian. Reports are submitted to the Board as required under Governance Policy B-5.

The Board's reserve accounts for capital projects, bequests and other designated funding are held and administered by the City of Kingston:

- Library accounts and budget lines are set-up and managed by staff at the City of Kingston, under the direction of the Chief Financial Officer. Inter-fund shifting can only occur through City staff, with evidence of Board and Council authorization.
- The City of Kingston administers the payroll and accounts payable functions for the Library and submits source deductions and tax installments on behalf of KFPL.
- Approval authorities for designated KFPL staff are on file with the City of Kingston to protect against purchases or commitments greater than the amount allowed in the Procurement of Goods and Services Policy.

The buildings that house KFPL branches are owned by the municipalities and are not the property of the Board.

- Council approval is required to acquire, substantially alter, or dispose of these properties.
- The Procurement of Goods and Services and Asset Disposal policies identify specific parameters for the purchase and disposition of all other Library assets.

Expenses vs. Expected Revenues

The budget variance report to September 30, 2023 shows that expenses were at 67% while revenues came in at 72%.

Staff costs were at 69% of budget at the end of the third quarter, which is the same as this time last year. Full-time salaries were underspent by 7% due to leaves of absence and vacant positions. Part-time wages were underspent by 5% due to vacant positions and timing of hiring.

Several vacancies have now been filled, and new staff schedules went into effect on October 2nd. These schedules reflect the resumption of full operating hours, with Tuesday and Thursday hours at the Rideau Heights Branch, and the two additional staffed hours at the Pittsburgh Branch.

Total Material costs, including print and electronic collections ended the quarter at 72%. The serials line is underspent due to the timing of invoices and related to the change in digital magazine vendors for 2023.

System-wide expenditures ended the quarter at 67% of budget as compared to 70% in 2022. This is largely due to the timing of when invoices were received and paid.

Miscellaneous expenditures include transfers to the Friends of the Library for the sale of their merchandise. These transfers are offset by the revenue of the sale of these items which is collected on behalf of the Friends of the Library and included in the Library's deposits. Other miscellaneous expenses include employee recognition and volunteer appreciation.

Facility costs ended the third quarter at 45% of budget. Electricity costs were lower than anticipated due to an issue with the meter readings at the Central Branch. The issue was resolved at the end of the third quarter and an estimated \$22K adjustment is expected before year-end.

Self-generated revenues including printing, non-resident subscriptions, facility rentals and fines for lost or damaged material are continuing to increase. Total revenue from these sources was \$41K at the end of this quarter, representing 53% of the established budget as compared to 39% (\$34K) in the third quarter of 2022.

An additional \$1,968 in donations was received in the third quarter, making the total donations received by the end of the third quarter \$4,316.

Grants for this quarter include \$26.5K received in disbursements from the KFPL Endowment Fund and the Flora Grant Endowment Fund held with the Community Foundation for Kingston and Area and \$500 received from the International Dyslexia Association.

Total expenditures for the third quarter of 2023 were at 68% of budget.

Based on performance in the third quarter and projected spending, the Library's operating budget will end the year in a surplus position.

Reports and Filings

The City of Kingston administers the payroll and accounts payable functions and submits source deductions and tax instalments on behalf of the Library.

Budget Variance Report has been included in the Board agenda package for review.

The Public Library Operating and Pay Equity Grant application will be submitted before the deadline on November 3, 2023.

Statements of Compliance

During the period covered by this report:

- All payroll and other financial obligations were met.
- Expected revenues exceeded expected expenses.
- Long term reserves were used only as designated.
- No inter-fund shifting occurred.
- No purchases/commitments exceeding \$250,000, or transactions involving real property, were made during the period covered by this report.
- All required tax payments and reports were filed accurately and on time.

I hereby present my monitoring report on Executive Limitation Policy L-5, Financial Condition: 3rd Quarter 2023.

I certify that the information contained in this report is true and represents compliance with a reasonable interpretation of all aspects of the policy unless stated otherwise.



Laura Carter, CEO/Chief Librarian
October 18, 2023

KFPL Monitoring Report to the Board

Executive Limitation Policy L-4

Financial Planning and Budgeting (2023-08)

Financial planning for any fiscal year or the remaining part of any fiscal year shall not deviate materially from Board Ends priorities, the requirements of the Public Libraries Act, 1990, c.P.44, risk fiscal jeopardy nor fail to be derived from a multi-year plan.

Accordingly, the Chief Librarian may not cause or allow budgeting which:

1. Contains too little information to enable accurate projection of revenues and expenses, separation of capital and operational items, cash flow, and disclosure of planning assumptions.
2. Is inadequate for a consolidated budget presentation or a cost centre budget presentation.
3. Plans the expenditure in any fiscal year of more funds than are conservatively projected to be received in that period.
4. Provides less than an amount adequate for the following Board prerogatives:
 - a) Board development including funds for training, and attendance at conferences and workshops;
 - b) fiscal audit and other third-party monitoring;
 - c) Board linkages including surveys, focus groups, opinion analyses and meeting costs;
 - d) Board and Committee meetings;
 - e) Board insurance;
 - f) other undertakings approved by the Board.

CEO Interpretation

I interpret this to mean that a draft operating budget and 15-year capital plan are provided to the Library Board, and that these budgets are developed using conservative estimates of revenues, and are based on year over year comparisons and on projected or planned material changes to library facilities, programs, and services.

Further, I interpret this to mean that the draft budgets will be accompanied by a report outlining budget planning changes and assumptions and will contain sufficient

explanations. The budgets will contain amounts allocated to Board training and development, audit and other third-party monitoring, Ownership linkage activities, Board insurance and other undertakings that may be approved by the Board.

Compliance will be demonstrated when:

- the draft operating budget as detailed above, 15-year capital plan, budget planning assumptions and accompanying report is presented to the Library Board annually.
- a year over year comparison as well as a report outlining budget planning assumptions are provided to the Library Board.
- funding for the items described below is included in the draft operating budget.

Evidence of Compliance

The draft consolidated 2024 operating budget is included with this Board package.

The draft 15-year capital plan is included with this Board package.

A report outlining budget planning assumptions is included with this Board package.

Funding for the following items has been included in the budget:

- a. Board development including funds for training, and attendance at conferences and workshops is included in the Education and Training budget line.
- b. Fiscal audit and other third-party monitoring are included in the Professional Services budget line.
- c. Board linkages including surveys, focus groups, opinion analyses and meeting costs are included in the Professional Services budget line.
- d. Board and Committee meetings are included in the Miscellaneous Expenses line.
- e. Board insurance is included in the Insurance line.

Statements of Compliance

- Year over year comparisons and projections are considered when the operating budget is drafted and monitoring, and that information is provided to the Board.
- Expenditures are based on a conservative projection of funds expected to be received in the fiscal year.
- An adequate amount has been budgeted to fund Board prerogatives.

I hereby present my monitoring report on Executive Limitation Policy L-4, Financial

Planning and Budgeting.

I certify that the information contained in this report is true and represents compliance with a reasonable interpretation of all aspects of the policy unless stated otherwise.

A handwritten signature in black ink, appearing to read 'LC', is positioned above the printed name of the signatory.

Laura Carter, CEO/Chief Librarian

October 25, 2023

KFPL Report to the Board

Subject: Policy Review - Donations, Sponsorships, Naming and Commemoration

Prepared by: L. Carter, Chief Librarian / CEO

Date of meeting: November 2, 2023 (*rescheduled from October 25, 2023*)

Background:

The policies governing donations, sponsorships, naming and commemoration have evolved over the past 25 years as required by situations, requests, and updates to legislation and best practices.

When last reviewed by the Board, it was noted that there is significant overlap between the existing policies and a suggestion was made to review the policies at the same time going forward.

For information purposes, development highlights of these policies are captured below:

1999 Corporate and Co-Sponsorships Policy – original (KPL) document

2006 Sponsorships Policy – significant revision

2006 Gifts and Donations Policy – new policy to guide the donation of books/materials, or money towards the purchase of books/materials in honour of various celebrations.

2008 Gift Acceptance Policy – new policy to guide the acceptance of monetary and non-monetary donations, including works of art.

2012 Planned Giving Policy – new policy to guide philanthropic giving such as bequests.

2014 Naming Policy – new policy to guide the naming of branches, rooms, services and collections.

2016 Gifts, Donations and Planned Giving Policy – significant revisions made to combine the three policies above into one policy.

2017 Commemorative Naming Process and Application Form – new documents to accompany the policy.

2018 Naming Policy – significant revision, including the removal of the commemorative naming process and use of corporate logos.

2018 Building Commemoration Plaques Policy – new policy to guide the installation/alteration of plaques highlighting significant contributions to new or substantially renovated facilities.

2019 Sponsorships Policy – last review, no changes.

2020 Gifts, Donations and Planned Giving Policy – last review, minor updates.

2022 Naming Policy – last review, addition of section regarding Indigenization of library spaces through use of Indigenous place names.

2022 Building Commemoration Plaques Policy – last review, minor updates.

Analysis:

Staff propose that the Naming Policy and Building Commemoration Plaques Policy be merged into a Naming and Commemoration Policy. Both policies were reviewed in 2022, so relatively few changes or additions are required. Recommended revisions include:

- Removal of text that is redundant or duplicated in the Donations, Sponsorships and Fundraising Policy.
- Expansion of the Scope and Guiding Principles sections based on reviews of the London, Burlington, and Toronto Public Library policies.
- Addition of section 5.2 to allow for the naming of Library spaces in recognition of notable service and leadership.

Staff propose that the Sponsorships Policy and Gifts, Donations and Planned Giving Policy be merged into a Donations, Sponsorships and Fundraising Policy. A review of policies from other libraries have yielded the following revisions:

- The Purpose sections of both original policies have been revised to reflect the intent of the policy statements more clearly and accurately.
- A scope statement has been added.
- Additional terms have been defined.
- Additional points have been added to the Policy Statement section, capturing the content removed from the existing policies, with some additional detail.
- Additional detail provided to detail types of Gifts in Kind in section 6.2.
- Sections 6.3 and 6.4 have been added to detail the circumstances under which a gift may be refused or returned.
- Additional detail regarding Sponsorship has been added in section 7.
- Sections 8 and 9 have been added to provide additional detail on fundraising plans and responsibility to donors.
- Additional detail has been added in section 9.5 regarding financial management.

Markup Explanation:

The proposed merged draft policies are marked up as follows:

- Language and general intent retained from one of the four existing policies is shown in black.
- **Blue text** indicates new language that staff propose be added.

For clarity and tracking purposes, the four original policies are marked up as follows:

- Language/general intent that has been carried forward to the merged draft policies is shown in black.
- **Red strikethrough** indicates text/language that staff propose be excluded from the merged draft policies.

Recommendations:

That the Board approve the Donations, Sponsorships and Fundraising Policy.

That the Board approve the Naming and Commemoration Policy.

Donations, Sponsorships and Fundraising (Draft)

Kingston Frontenac Public Library ("the Library") encourages donations, sponsorships, and fundraising activities that enhance and support value-added services, programs, and resources, including capital enhancements.

1. Purpose

The purpose of this policy is to ensure that donations, sponsorships and fundraising activities are pursued, accepted, invested, and used in alignment with the Library's vision, mission and values, strategic goals, and appropriate legislation.

2. Scope

This policy applies to all donation, sponsorship and fundraising activities associated with the provision of Library services, programs and related assets.

3. Definitions

Conflict of Interest means any event (whether actual or perceived) in which the Library, or anyone representing the Library, may benefit from the knowledge of, or participation in, the acceptance of a gift.

Donation means a gift, given voluntarily to the Library as a philanthropic act without expectation or requirement of reciprocal benefit. A designated donation is one that is to be used for a specific purpose. An undesignated donation is one that has no stipulations on use.

Fair Market Value means the highest dollar value you can get for your property in an open and unrestricted market, between a willing buyer and a willing seller who are acting independently of each other.

Fundraising means the legitimate process of collecting money by requesting donations from individuals, groups, foundations, and corporations.

Gift in Kind is a non-monetary gift of property such as artwork, equipment, securities or items of historical/cultural significance. A contribution of service (time, skills, effort) does not qualify as a gift or gift in kind for purposes of issuing an official donation receipt.

Official Charitable Receipt is a statement issued by the Library to donors that includes the business number issued to the Library by the Canada Revenue Agency (CRA), a declaration as to the value of the gift, date of the gift and name of the donor. Receipts are normally accepted by the CRA to support the calculation of the allowable "non-refundable tax credits".

Pledge means a commitment of a gift given over a predetermined time frame.

Sponsorship is a mutually beneficial business exchange between the Library and an external organization (“Sponsor”), whereby the Sponsor contributes funds, products, or in-kind services to the Library in return for recognition, acknowledgement, or other promotional considerations. Sponsorship involves an association between the Sponsor and the Library and/or the specific program, event, services or activity being sponsored. A Sponsorship is a contracted arrangement between the Library and the Sponsor, designed to benefit both parties.

4. Guiding Principles

The Library values and will protect its integrity, autonomy and intellectual freedom, and does not accept gifts when a condition of such acceptance would compromise these fundamental principles.

5. Policy Statement

The Library holds itself to a high standard of ethical conduct, both within its own Board and staff and in all of its external relationships and interactions.

- The Library is a registered charity and follows the rules, regulations, and requirements of the CRA, the *Income Tax Act*, and other relevant legislation.
- The Library reserves the right, at its absolute discretion, to accept or decline any donation/sponsorship or to negotiate with the donor//sponsor, or representatives, concerning any aspect of the donation/sponsorship.
- The nature of the Library’s decisions, collections, programs, and services will not be influenced by the existence of donations, sponsorships, or fundraising receipts.
- All donations must be free and clear from encumbrances and will become the exclusive property of the Library unless otherwise agreed upon by all parties.
- Acceptance of any donation or sponsorship which involves a proposal to name is conditional on final approval of the naming by the Board.
- Donors are encouraged to discuss the proposed gift with independent legal and/or tax advisors of the donor’s choice so as to ensure that the donor receives a full and accurate explanation of all aspects of the proposed charitable gift.

6. Guidelines for the Acceptance and Use of Gifts/Donations

6.1. Cash Donations

Both designated and undesignated cash donations are welcomed. Undesignated gifts

shall be used for such purposes as the Library judges will best advance its mission and priorities. Designated gifts shall be used expressly for the purposes for which they are given, which must be consistent with the Library's mission and priorities.

6.2. Gifts in Kind

Gifts in kind that are added to the Library's collection [or asset inventory](#) will be receipted based on the Fair Market Value (FMV).

- If the FMV is expected to be greater than \$1,000, an independent appraisal is required. The donor will generally be responsible for the cost of obtaining an independent appraisal. The Board may authorize payment of valuation costs by exception.
- [The Library does not guarantee that collections of items will be kept intact except in special circumstances of historical importance.](#)

6.2.1. Books and Collection Materials

The Library may accept gifts of books, DVDs, music and other materials as long as they are suitable to the needs of the Library. The same selection and deletion principles apply to gifts as to purchases as per the Library's Collection Development policy.

6.2.2. Art and Valuable Papers/Collections

[Gifts of artwork, papers and collections of historic/cultural value related to Kingston-Frontenac are assessed for acceptance as appropriate.](#)

6.2.3. Property

[Gifts of property, real estate and tangible property are administered through the office of the Chief Librarian/CEO.](#)

6.2.4. Securities / Publicly Traded Stocks

[When gifted securities or publicly traded stocks, the Library reserves the right to sell and manage the funds accordingly. It is the Library's practice to immediately liquidate securities. The amount of the tax receipt is the value of the security at the closing market price on the day that the asset is transferred to the Library. Gifts of securities will be reviewed by the Chief Librarian/CEO to ensure the securities are marketable and acceptable.](#)

6.2.5. Deferred Gifts including Bequests and Life Insurance

[A deferred gift is arranged now but is not available for use by the Library until some future time, usually after the death of the donor. With a deferred gift, a portion or all of a donor's assets may be designated by bequest to benefit the Library. Such gifts may be made by will or beneficiary designation. Persons interested in making deferred gifts are](#)

directed to the office of the Chief Librarian/CEO.

6.3. Refusal of Gift

The Library may refuse the acceptance of a gift if deemed not beneficial to the organization. Donors will be advised accordingly. The Library will decline a gift if any one of the following conditions apply:

- There are conditions to a gift and its designation that are not consistent with the Library's vision, mission, values and strategic priorities.
- The gift is seeking to unduly influence access to Library business.
- The gift could financially jeopardize the donors and/or the Library.
- The gift or terms are illegal.
- The Library does not have the resources to honour the gift term or determine its value.
- A misrepresentation has been made.
- The gift could jeopardize the Library's charitable status.

6.4. Returning a Gift to a Donor

As a registered charity, the Library may occasionally be obliged by law to return gifts to donors. This can happen, for instance, when the Library asks the public to contribute to a special project and later events make it impossible to carry out the project. Under certain laws, ownership of the gifted property can revert to the donors if the project becomes impossible to fulfill. In these rare instances, the Library will seek legal counsel before proceeding with a gift return.

The Library may choose to return a gift if any of the conditions outlined in Section 6.3 of this policy should change after a gift has been accepted.

6.5. Power to Vary

Should the intended purpose of a gift be changed, the Library will attempt to contact the donor to discuss the change. If obtaining donor permission is not feasible, the Library will choose a designation that aligns most similarly with the donor's original intent and carry out all recognition plans as originally discussed with the donor.

7. Guidelines for Sponsorships

Sponsorships involve an association between the sponsor and the Library and/or the specific programme, event, services or activity being sponsored. A sponsorship is a contracted arrangement between the Library and the sponsor, designed to benefit both

parties. It is not a philanthropic gift.

- The Library will not agree to sponsorships when a condition of such agreement would compromise its fundamental principles, public service objectives, or confidentiality of patron records.
- The Library will not permit sponsors to have any influence on the policies and practices of the Library or to influence or alter the basic services and collections.
- The Library reserves the right to determine the type of recognition for sponsors.
- Acceptance of any sponsorship which involves a proposal to name is conditional pending a thorough review of the naming, as stipulated in the Naming and Commemoration Policy, and final approval by the Board.
- The Library will take into consideration the anticipated community impact of the sponsorship, particularly when the sponsor's products or public image may be deemed sensitive.
- While sponsorship involves an association between the sponsor and the Library, the Library will not endorse the sponsor or their products and services. The Library reserves the right to explicitly disclaim endorsement of sponsors.
- Sponsors are required to enter into a written sponsorship agreement, signed by authorized representatives of both parties.

7.1. Sponsorship Agreements

The sponsorship agreement will be in the form of a letter (for sponsorships under \$25,000 that do not include any naming rights) or a contract (for those over \$25,000 and/or those involving naming rights). The sponsor must agree to acknowledge the mission of the Kingston Frontenac Public Library and have no conflict of interest. The sponsorship agreement will include the following:

- The sponsor must acknowledge that Library policy, planning, collections and presentations rest solely with the Library
- What the sponsor is contributing and what the value of the contribution represents
- The obligations of both the sponsor and the Library
- The disposition and ownership of any assets resulting from the sponsorship
- Responsibility for the maintenance, insurance and taxes of all assets associated with or resulting from the sponsorship
- The duration of the sponsorship
- The licensing and use of the Library's and the Sponsor's name, trade and service marks and other intellectual property, and any payment for such licensing and use

- Where a sponsorship agreement limits the Library's ability to enter into other sponsorships, the parameters of such an agreement shall clearly define the nature and extent of the exclusivity and the period over which the exclusivity is to be granted
- A cancellation provision and the remedies available to both parties upon cancellation.

8. Development and Approval of Fundraising Plans

The Library will develop and implement fundraising strategies such as the establishment of endowment funds or capital campaigns for major initiatives such as large-scale renovations or the building of new facilities. Awareness and respect for fundraising endeavours of other charitable organizations in Kingston-Frontenac will help to inform timing and scale of the Library's fundraising strategies.

All programs, solicitation plans and activities are subject to Board approval.

9. Responsibility to Donors

9.1. Ethics

All Library staff involved in fund development will conduct themselves in accordance with professional standards including accuracy, truth and integrity. The Library will inform, serve, guide and otherwise assist donors who wish to support the Library's activities but will not pressure or unduly persuade potential and/or current donors. Ethical guidelines and best practices will be followed for fundraising as laid out by the Canadian Centre for Philanthropy, Association for Fundraising Professionals and Imagine Canada.

9.2. Conflict of Interest

Donors will be encouraged to consult a professional advisor of their choice to work with the Library on facilitating a planned gift. In order to avoid a conflict of interest by the Library and its representatives, it is the responsibility of the donor's advisor to provide advice on tax, legal or financial planning to the donor.

Donors will be encouraged to discuss gift plans with their families or designates.

9.3. Privacy

The Kingston Frontenac Public Library is committed to protecting the privacy of donors and prospective donors. The Library shall maintain donor records, the contents of which shall remain confidential unless the donor agrees otherwise.

All research undertaken by the Library on current and potential donors will be limited to its funding development process and no other purpose. Research methods will respect the individual's right to privacy and information will be acquired only through publicly available sources.

9.4. Expenditures

All undesignated donations will be directed to a specific purpose where they are most needed as deemed fit by the Chief Librarian/CEO or designate. All expenditures of gifts over \$50,000 must be approved by the Board.

9.5. Financial Management

Donated funds will be deposited in a trust account in a fund line that best describes the donor's wishes.

Pledges of \$10,000 and over will be accompanied by an agreement signed by the donor and the Chief Librarian/CEO or designate. Pledges may be announced publicly at the shared discretion of the donor and the Library. Expenditures for donor recognition must be appropriately spent as per CRA guidelines and should not exceed more than 10% of the gift amount.

Audited financial reports, inclusive of Annual Registered Charity returns, will be factual and accurate in all material respects. The financial records will be prepared in accordance with the Public Sector Accounting Standards Board (PSAB) and standards established by the Canadian Institute of Chartered Professional Accountants (CPA).

Government grants and contributions will be accounted for separately from donated funds unless the grant is for a matching program.

9.6. Official Donation Receipts

Official receipts for income tax purposes will be issued for gifts, which comply with CRA guidelines. Online donations through CanadaHelps.org will be automatically receipted. For donations made by mail and / or in-person, a tax receipt will be mailed when the accumulated donation by the donor reaches \$10 in any calendar year. Official receipts for income tax purposes are not routinely issued to charitable organizations and foundations but may be issued if requested by the donor. Official receipts for income tax purposes are not issued for sponsorships, purchases, or other transactions listed in the Canada Revenue Agency's Bulletin IT-110R3. These transactions may be acknowledged through issue of a receipt.

10. Related Documents

Naming and Commemoration Policy

11. Document Control

Original Policy Date: 2023 October

Last Reviewed: 2023 October

Changes Made: see report to the Board dated October 25, 2023

Next Review: 2027 October

Naming and Commemoration (Draft)

1. Purpose

The purpose of this policy is to:

- Establish the context and protocol for naming of any Library asset including branches, rooms/service areas, programs, or collections.
- Define the conditions under which naming opportunities as a result of gifts and sponsorship may be approved by the Library.
- To provide a consistent approach to naming and recognition that aligns with the Library's mission, vision and values, and will not contravene any Library policy, or reflect negatively on the Library's public image.

2. Scope

This policy applies to the naming of any or all Library assets or programs.

This policy provides direction for ensuring appropriate benefactor recognition of significant contributions in support of the Library, including:

- Buildings or substantial parts of buildings (e.g., Rooms, Service Areas) or other locations of the Library, such as outdoor courtyards or community gardens.
- In-Residence or special lecture series, and programs of research, teaching or service.
- Prizes and other awards and funds.
- Collections of local historical or cultural value.
- Program-related equipment and technology.
- Other entities the Library may from time to time see fit to name in order to recognize gifts and/or contributions.

3. Definitions

Conflict of Interest means any event (whether actual or perceived) in which the Library or anyone representing the Library may benefit from the knowledge of, or participation in, the acceptance of a gift.

Donation means a gift, given voluntarily to the Library as a philanthropic act without expectation or requirement of reciprocal benefit. A designated donation is one that is to be used for a specific purpose. An undesignated donation is one that has no stipulations on use.

Pledge means a commitment of a gift given over a predetermined time frame.

Sponsorship is a mutually beneficial business exchange between the Library and an external organization (“Sponsor”), whereby the Sponsor contributes funds, products, or in-kind services to the Library in return for recognition, acknowledgement, or other promotional considerations. Sponsorship involves an association between the Sponsor and the Library and/or the specific program, event, services or activity being sponsored. A Sponsorship is a contracted arrangement between the Library and the Sponsor, designed to benefit both parties.

Room means a discrete space within a Library facility and includes, but is not limited to, meeting rooms, study rooms, and program rooms. This also includes outdoor spaces such as reading gardens.

Service area means a discrete space within a library location not enclosed by walls such as children’s area, computer lab, etc.

4. Guiding Principles

Naming carries considerable social significance, affecting how people feel about and interact with an asset. Names reflect a community’s values, affect perceptions of history, and communicate what is considered important in a particular time and space.

The naming of a Library asset or program is an opportunity to commemorate and honour notable service, leadership, and contributions toward the realization of the Library’s vision, mission, values, and strategic priorities.

5. Policy

The Kingston Frontenac Public Library Board has ultimate responsibility for the naming of Library assets. No commitment regarding naming will be made to an individual or group prior to Board approval.

Each proposal for naming will be considered on its own merit, with due attention given to both the long-term and short-term appropriateness of a naming.

5.1. Naming – General Guidelines

The following general guidelines are used for naming Library assets:

- Buildings are named after the geographic location (e.g., community, neighbourhood, street) where they are situated. Alternatively, consideration will be given to naming, where appropriate, after the type of service or function offered at that branch.
- Rooms, service areas, collections and programs are named after their respective function, subject matter, or content.

- Advancing the Library’s goal of Indigenizing library spaces through the use of Indigenous language and/or place names (in consultation with Indigenous communities).
- Naming is conducted thoughtfully, with due diligence, background research, and community input, where applicable, to ensure that all names are consistent with, and strengthen, the reputation of the Library.
- Naming will not extend beyond the useful life of spaces or facilities.

5.2. Naming – Recognition of Notable Service and Leadership

The Library will, on an exception basis, consider recognizing significant contributions that individuals or groups have made to public library service in Kingston-Frontenac.

5.3. Naming – Gift or Sponsorship

The Library will, on a case-by-case basis, consider recognizing donors/sponsors in association with significant financial contributions to a Library facility, service, collection, or program.

- The gift amount shall cover a substantial portion of the required funding of the construction/refurbishment, operational cost, or purchase price of the asset to be named.
 - In the case of existing assets, the associated gift shall be commensurate with the current market value of the opportunity.
 - In any proposal for naming, consideration should be given to the establishment of an endowment sufficient to sustain the program, service, or collection for its term.
- Specific consideration will be given to:
 - Whether the initiative could proceed without the gift or sponsorship.
 - The urgency or need for the initiative.
 - The distinction, reputation and integrity of the individual, organization, or corporation whose name will be used.
 - The relationship of the individual, organization, or corporation to the Library.
- The use of corporation names will require special consideration in order to avoid the appearance of commercial influence or Conflict of Interest.
- Naming opportunities are contingent on the fulfillment of the pledge of a gift, donation or sponsorship and are approved on that condition.
- In the case of naming opportunities associated with a gift, the recognition will be cost effective and will not exceed two percent of gift value on amounts up to \$500,000 and one percent on the amount in excess of \$500,000 to establish a level of consistency.

The recognitions will be paid out of the gift.

- Signs, print and/or electronic materials bearing the name(s) or donors/sponsors may be posted/published prior to the fulfillment of a gift, donation or sponsorship provided there is a signed agreement between the parties and, in the case of a pledge, that the first gift installment has been made to the Library.

5.4. Renaming of Branches, Rooms/Service Areas, Programs or Collections

Proposals to rename any Library branch, room, program, or collection will adhere to the naming criteria outlined above. In addition, the following will apply:

- New naming opportunities may arise when a branch or area within a branch is redeveloped or renovated.
- Renaming would be dependent on the nature of the conditions contained in the previous naming opportunity agreement.
- Appropriate recognition of previous donors or honorees may be included in the new or renovated facility.
- When renaming does occur, all reasonable effort will be made to inform, in advance, the original donor/sponsor or honoree.

5.5. Naming Agreements

When name recognition has been extended for a specific gift, donation or sponsorship received, an agreement shall be drawn up, establishing the parameters of the gift, its recognition, and time frame in which the name expires, including an exit clause.

In the case of an individual, agreement to the naming proposal must be confirmed in writing with the individual to be named, and if deceased, by the immediate family.

5.6. Donor Recognition

The Library will establish levels of naming opportunities (donor recognition) that correspond with the level of gifts, donation and sponsorship given.

Donor/sponsor names will not have prominence over the Kingston Frontenac Public Library name and/or logo in signage and other means of naming. Corporate logos of sponsors/donors will not be used for recognition purposes on Library buildings or signs, or in association with Library print or electronic materials.

5.7. Building Commemoration Plaques

The Library will acknowledge the contribution of funders, partners and Board members to a building project and commemorate the official opening by installing a building

commemoration plaque.

Plaques will be created in accordance with the City of Kingston's Facility Accessibility Design Standards.

The wording of building commemoration may include:

- Facility name
- Date of the official opening
- Mayor and Members of Council in office at the date of the official opening
- Library Board members serving at the date of the official opening,
- Individuals/firms who have made a substantial contribution to the building project (architect, contractor, building committee)
- Funding partners, including levels of government

Where a funding partnership has contributed to a new or renovated facility, an accompanying plaque in recognition of the funding may be installed, as required by the funding agreement.

All building commemoration plaque installations and alterations are subject to Board approval.

The Library Board reserves the right to alter, add to, or otherwise change or remove a plaque in its sole discretion.

5.7.1. Preservation

The Library will repair, remove, or replace any plaques that have been damaged or otherwise degraded or require alternations.

When a Library branch is permanently closed, plaques that have been installed in accordance with this policy will be removed and appropriately stored.

When a Library branch has been renovated and a previous plaque(s) existed, it will be retained and may be displayed in the branch, if appropriate and space allows.

5.8. Power to Vary

If, at any time following the approval of a naming opportunity, circumstances change substantially such that the continued use of a particular name may compromise the public trust or brings into disrepute the name and/or image of the Library, the Library Board has the authority to withdraw the naming opportunity.

The Library reserves the right to withdraw naming opportunities if a sponsor or donor defaults on a payment or payments.

6. Related Documents

Donations, Sponsorships and Fundraising Policy

7. Document Control

Original Policy Date: 2023 October

Last Reviewed: 2023 October

Changes Made: see report to the Board dated October 25, 2023

Next Review: 2027 October

Gifts, Donations and Planned Giving

1. Purpose

~~The Kingston Frontenac Public Library (the Library) acknowledges the importance of gifts and donations to provide enhancements to the existing programs and services available at the Kingston Frontenac Public Library and capital enhancements which support the Library's mission and objectives.~~

~~The Kingston Frontenac Public Library Board encourages and solicits contributions of cash, securities, and personal and real property as outright gifts that are acceptable to Canada Revenue Agency (CRA) and the laws of the Province of Ontario. The purpose of the policy is to ensure that informed decisions are made on the acceptance of gifts and that such gifts are receipted in accordance with the requirements of the *Income Tax Act*.~~

2. Scope

3. Definitions

Fair Market Value (FMV): FMV "is usually the highest dollar value you can get for your property in an open and unrestricted market, between a willing buyer and a willing seller who are acting independently of each other." Canada Revenue Agency, "Fair Market Value" P113 Gifts and Income Tax 2019.

Gift: A voluntary transfer of cash and kind, from individuals, industry, foundations and other sources to the Library for either unrestricted or restricted utilization in the operation of the Library. Gifts are made without expectation of return; no consideration - no benefit of any kind - to the donor or to anyone designated by the donor, may result from the payment. Gifts may be monetary (cash, cheques) or non-monetary (e.g., securities, real property, or personal property).

~~**Unrestricted Gifts:** Gifts, given to the Library, where the donor has not specified the purpose for which the gift is to be used.~~

~~**Restricted Gifts:** Gifts, given to the Library, where the donor has specified that the gift is to be used to support a particular purpose.~~

~~**Planned Giving:** Is a philanthropic program by which a donor can arrange a substantial gift to the Library for the future. The emphasis is on planning and is focused on matching the objectives of the Library with the needs and objectives of the donor.~~

Official Charitable Receipt: The official charitable receipt is a statement issued by the Library to donors that includes the business number issued to the Library by the CRA, a declaration as to the value of the gift, date of the gift and name of the donor. Receipts are normally accepted by the CRA to support the calculation of the allowable "non-refundable tax credits".

4. Guiding Principles

The Library holds itself to a high standard of ethical conduct, both within its own board and staff and in all of its external relationships and interactions. The Library values and will protect its integrity, autonomy and intellectual freedom, and does not accept gifts when a condition of such acceptance would compromise these fundamental principles.

5. Policy

~~The Library reserves the right to accept or decline any proposed gifts.~~

~~The Library will work closely with the donor to ensure there is a mutually beneficial agreement on the donor's intent for their gift designation. In some cases, a gift may not be accepted because the Library is unable to carry out the restrictions set forth by the donor.~~

~~Ownership of all gifts directed to Kingston Frontenac Public Library vests in the Library, whether said gifts are for the benefit of the Library generally or for some specific purpose in it.~~

Acceptance of any gift contribution which involves a proposal to name is conditional upon final approval of the naming by the Board as per the Board's Naming policy.

Undesignated gifts shall be used for such purposes as the Library judges will best advance its mission and priorities. Designated gifts shall be used expressly for the purposes for which they are given, which must be consistent with the Library's mission and priorities.

All programs, solicitation plans and activities are subject to Board approval.

Official receipts for income tax purposes will be issued for gifts, which comply with CRA guidelines. Online donations through CanadaHelps.org will be automatically receipted. For donations made by mail and / or in-person, a tax receipt will be mailed when the accumulated donation by the donor reaches \$10 in any calendar year. Official receipts for income tax purposes are not routinely issued to charitable organizations and foundations, but may be issued if requested by the donor. Official receipts for income tax purposes are not issued for sponsorships, purchases, or other transactions listed in

the Canada Revenue Agency's Bulletin IT-110R3. These transactions may be acknowledged through issue of a receipt.

Donors are encouraged to discuss the proposed gift with independent legal and/or tax advisors of the donor's choice so as to ensure that the donor receives a full and accurate explanation of all aspects of the proposed charitable gift.

Gifts in Kind

Gifts in kind that are added to the Library's collections will be receipted based on the fair market value. For gifts greater than \$1,000, an independent appraisal is required. The donor will generally be responsible for the cost of obtaining an independent appraisal. The Board may authorize payment of valuation costs by exception.

~~A contribution of service (time, skills, effort) does not qualify as a gift or gift in kind for purposes of issuing an official donation receipt.~~

~~Conditions of Gift Acceptance~~

~~The Library will accept gifts of individual items or works of art or collections on condition that they become the property of the Library. The Library reserves the right to dispense of any items at any time and in any manner.~~

~~The final decision to accept or refuse any items rests with the Board.~~

Library Materials

The Library may accept gifts of books, dvds, music and other materials as long as they are suitable to the needs of the Library. The same selection and deletion principles apply to gifts as to purchases as per the Library's Collection Development policy.

Privacy

The Kingston Frontenac Public Library is committed to protecting the privacy of our donors and prospective donors. The Library shall maintain donor records, the contents of which shall remain confidential unless the donor agrees otherwise.

All research undertaken by the Library on current and potential donors will be limited to its funding development process and no other purpose. Research methods will respect the individual's right to privacy and information will be acquired only through publicly available sources.

Expenditures

All undesignated donations will be directed to a specific purpose where they are most needed as deemed fit by the Chief Librarian or designate. All expenditures of gifts over

\$50,000 must be approved by the Board.

Financial management

Pledges of \$10,000 and over will be accompanied by an agreement signed by the donor and the Chief Librarian, or designate. Pledges may be announced publicly at the shared discretion of the donor and the Library. Expenditures for donor recognition must be guided by the CRA guidelines.

Power to Vary

Should the intended purpose of a gift be changed, the Library will attempt to contact the donor to discuss the change. If obtaining donor permission is not feasible, the Library will choose a designation that aligns most similarly with the donor's original intent and carry out all recognition plans as originally discussed with the donor.

6. Appendices**7. Authority****8. Document Control**

Original Policy Date: 2006

Last Reviewed: 2020 October

Changes Made: minor update to Conditions of Gift Acceptance

Next Review: 2024 October

Sponsorships

1. Purpose

~~The purpose of the policy is to define the conditions under which a sponsorship may be approved by the Library Board.~~

2. Scope

3. Definitions

Sponsorship: A mutually beneficial business exchange between the Kingston Frontenac Public Library and an external organization (hereinafter the sponsor) whereby the sponsor contributes funds, products or in-kind services to the Library in return for recognition, acknowledgement or other promotional considerations.

4. Guiding Principles

~~The Kingston Frontenac Public Library acknowledges the importance of sponsorships to provide enhancements to the existing programs and services available at the Kingston Frontenac Public Library. This support ensures that the Kingston Frontenac Public Library remains a vital resource in support of personal enrichment, life long learning, and community interaction.~~

Sponsorships involve an association between the sponsor and the Library and/or the specific programme, event, services or activity being sponsored. A sponsorship is a contracted arrangement between the Library and the sponsor, designed to benefit both parties. It is not a philanthropic gift.

5. Policy

The Library holds itself to a high standard of ethical conduct, both within its own Board and staff and in all of its external relationships and interactions.

- 5.1 Kingston Frontenac Public Library may elect to decline any sponsorship. The final decision to decline a sponsorship rests with the Board.
- 5.2 The Kingston Frontenac Public Library values and will protect its integrity, autonomy and intellectual freedom, and will not agree to sponsorships when a condition of such agreement would compromise its fundamental principles.
- 5.3 The Board reserves the right to determine the type of recognition for sponsors. Acceptance of any sponsorship which involves a proposal to name is

conditional upon final approval of the naming by the Board. The Library will not allow corporate names and/or logos to have prominence over the Kingston Frontenac Public Library name and/or logo.

~~5.4 The sponsor must be a bona fide commercial organization, preferably with links in the community.~~

5.5 The Board will take into consideration the anticipated community impact of the sponsorship, particularly when the sponsor's products or public image may be deemed sensitive.

5.6 The sponsorship shall not imply endorsement of the company or its products and services and should prohibit sponsors from making statements which suggest a sponsor's products and services are endorsed by the Kingston Frontenac Public Library or Municipalities. The sponsorship must not result in or be perceived as giving any preferential treatment outside the sponsorship agreement.

~~5.7 Sponsorships will not be accepted from any sponsor that in any manner portray, promote or condone stereotyping of any group or discrimination as defined by the Ontario Human Rights Code.~~

5.8 The sponsorship agreement will be in the form of a letter (for sponsorships under \$25,000 that do not include any naming rights) or a contract (for those over \$25,000 and/or those involving naming rights). The sponsor must agree to acknowledge the mission of the Kingston Frontenac Public Library, and have no conflict of interest. The sponsorship agreement will include the following:

- The sponsor must acknowledge that Library policy, planning, collections and presentations rest solely with the Library
- What the sponsor is contributing and what the value of the contribution represents
- The obligations of both the sponsor and the Library Board
- The dispositions and ownership of any assets resulting from the sponsorship
- Responsibility for the maintenance, insurance and taxes of all assets associated with or resulting from the sponsorship
- The duration of the sponsorship
- The licensing and use of the Library's and the Sponsor's name, trade and service marks and other intellectual property, and any payment for such

licensing and use

- Where a sponsorship agreement limits the Library's ability to enter into other sponsorships, the parameters of such an agreement shall clearly define the nature and extent of the exclusivity and the period over which the exclusivity is to be granted
- A cancellation provision and the remedies available to both parties upon cancellation

5.9 All programs, solicitation plans and activities are subject to Board approval.

5.10 Official receipts for income tax purposes are not issued for sponsorships, purchases, or other transactions listed in the Canada Revenue Agency's Bulletin IT-110R3. These transactions may be acknowledged through issue of a receipt.

The Kingston Frontenac Public Library is committed to protecting the privacy of our donors and prospective donors. The Library shall maintain donor records, the contents of which shall remain confidential unless the donor agrees otherwise.

6. Appendices

7. Authorities

8. Document Control

Original Policy Date: 2008 April

Last Reviewed: 2019 November

Changes Made:

Next Review: 2023 October

Naming

1. Purpose

The purpose of this policy is to establish the context and protocol for naming of Kingston Frontenac Public Library (the Library) branches, rooms/service areas, programs, or collections.

2. Scope

The Kingston Frontenac Public Library Board has ultimate responsibility for the naming of branches, rooms/service areas, programs and collections, furniture, and other nameable items ~~as deemed appropriate, including the terms and conditions, regardless of whether the naming opportunity is as a result of a sponsorship or donation. This policy applies to the naming of all Kingston Frontenac Public Library branches, rooms, service areas, programs, and collections.~~

~~The location, term and the ongoing management of all Kingston Frontenac Public Library collections remain the sole responsibility of the Library.~~

3. Definitions

~~**A gift** is a voluntary transfer of cash and kind, from individuals, industry, foundations, and other sources to the Library for either unrestricted or restricted utilization in the operation of the Library. The transaction shall not result directly or indirectly in a right, privilege, material benefit or advantage to the donor or to the person designated by the donor. Gifts may be monetary (cash, cheques) or non-monetary (e.g., securities, real property, or personal property).~~

~~**Gifts held in trust** are funds donated to the Library which are not used immediately. The funds are held in a Library reserve account at the City of Kingston until they are required to support the Library.~~

Conflict of Interest means any event (whether actual or perceived) in which the Kingston Frontenac Public Library or anyone representing the Library may benefit from the knowledge of, or participation in, the acceptance of a gift.

~~**Fair Market Value** This is usually the highest dollar value you can get for your property in an open and unrestricted market, between a willing buyer and a willing seller who are acting independently of each other. Canada Revenue Agency, "Fair Market Value" P1113 Gifts and Income Tax 2021.~~

Pledge is a commitment of a gift given over a predetermined time frame.

A sponsorship is a mutually beneficial business exchange between the Kingston Frontenac Public Library and an external organization (hereinafter the sponsor) whereby the sponsor contributes funds, products, or in-kind services to the Library in return for recognition, acknowledgement, or other promotional considerations. Sponsorships involve an association between the sponsor and the Library and/or the specific program event, services or activity being sponsored. A sponsorship is a contracted arrangement between the Library and the sponsor, designed to benefit both parties. It is not a philanthropic gift.

Room means a discrete space within a Library facility and includes, but is not limited to, meeting rooms, study rooms, and program rooms. This also includes outdoor spaces such as reading gardens.

Service area means a discrete space within a library location not enclosed by walls such as children's area, computer lab, etc.

4. Guiding Principles

~~The Kingston Frontenac Public Library is a welcoming and inclusive place that is open and accessible to everyone in our communities. Any and all naming and sponsorship opportunities must be consistent with the Library's vision, mission, and values.~~

Consideration should be given to names that advance the Library's goal of Indigenizing library spaces. In consultation with Indigenous communities, Indigenous language and/or place names will be identified for new building projects, as well as reopened renovated branches when appropriate. This consideration also applies to virtual spaces.

No commitment regarding naming will be made to an individual or group prior to the approval of the related proposal for naming by the Kingston Frontenac Public Library Board.

Each proposal for naming will be considered on its own merit and not because a gift meets a particular need. Due attention will be given to both the long-term and short-term appropriateness of a naming.

~~The Library reserves the right to decline any sponsorship or philanthropic act in accordance with the following policies: Sponsorships; Gifts, Donations and Planned Giving.~~

~~In any proposal for naming a program, service, or collection in honour of a donor, consideration should be given to the establishment of an endowment sufficient to sustain the program, service, or collection for its term.~~

In the case of naming opportunities associated with a gift, the recognition will be cost effective and will not exceed two percent of gift value on amounts up to \$500,000 and one percent on the amount in excess of \$500,000 in order to establish a level of consistency. The recognition costs will be paid out of the gift.

Signs, print and/or electronic materials bearing the name(s) of donors/sponsors may be posted/published prior to the fulfillment of a gift, donation or sponsorship provided there is a signed agreement between the parties and, in the case of a pledge, that the first gift installment has been made to the Library.

~~The Library reserves the right to review such names periodically.~~

5. Policy

5.1. Branch Libraries

The Library will give priority to naming its buildings after their geographic location, either the community or the neighbourhood/street location where they are situated.

Alternatively, consideration will be given to naming, where appropriate, after the type of service or function offered at that branch.

5.2. Rooms/Service Areas

The Library will give priority to naming rooms and areas after the library branch where it is located together with the function of such a room.

5.3. Collections

The Library will give priority to naming parts of its collection after the subject matter of the collection.

5.4. Programs

The Library will give priority to naming its programs after the program content.

5.5. Naming Opportunity with a Gift

The Library will consider naming branches, rooms/service areas, programs or collections, furniture, and other nameable items as deemed appropriate, after the donor/sponsor including the terms and conditions, regardless of whether the naming opportunity is as a result of sponsorship or donation the general policy guidelines outlines above will apply. In addition, the following will apply:

- The gift shall constitute a significant portion of the total cost of the branch, room/service area, program or collection, furniture and other nameable items as

deemed appropriate, to be named – either funding the total cost of the project, or providing a substantial proportion of the required funding of the project

- A naming schedule will be developed to identify naming opportunities with gift levels specific to capital projects.
- In the case of an existing branch, room/service area, collection or program, furniture, and other nameable items as deemed appropriate, to which a naming opportunity is applied, the associated gift shall be commensurate with the market value of the opportunity.

Requests for naming will be done on a case-by-case basis with consideration given to:

- Whether the initiative could proceed without the gift, donation or sponsorship;
- The urgency of the need for the initiative;
- The distinction, reputation and integrity of the individual, organization, or corporation whose name will be used; and/or
- The relationship of the individual, organization, or corporation to the Library.

The use of corporation names will require special consideration in order to avoid the appearance of commercial influence or conflict of interest. Naming opportunities are contingent on the fulfillment of the pledge of a gift, donation or sponsorship and are approved on that condition.

5.6. Renaming of Branches, Rooms/Service Areas, Programs or Collections

Proposals to rename any Library branch, room, program, or collection will adhere to the naming criteria outlined above. In addition, the following will apply:

- New naming opportunities may arise when a branch or area within a branch is redeveloped or renovated.
- Renaming would be dependent on the nature of the conditions contained in the previous naming opportunity agreement.
- Appropriate recognition of previous donors or honorees may be included in the new or renovated facility.
- When renaming does occur, all reasonable effort will be made to inform, in advance, the original donor/sponsor or honoree.

5.7. Naming Agreements

When name recognition has been extended for a specific gift, donation or sponsorship received, an agreement shall be drawn up, establishing the parameters of the gift, its

recognition, and time frame in which the name expires, including an exit clause.

In the case of an individual, agreement to the naming proposal must be confirmed in writing with the individual to be named, and if deceased, by the immediate family.

5.8. Donor Recognition

The Library will establish levels of naming opportunities (donor recognition) that correspond with the level of gifts, donation and sponsorship given.

Donor/sponsor names will not have prominence over the Kingston Frontenac Public Library name and/or logo in signage and other means of naming. Corporate logos of sponsors/donors will not be used for recognition purposes on Library buildings or signs, or in association with Library print or electronic materials.

5.9. Power to Vary

If, at any time following the approval of a naming opportunity, circumstances change substantially such that the continued use of a particular name may compromise the public trust or brings into disrepute the name and/or image of the Library, the Library Board has the authority to withdraw the naming opportunity.

The Library reserves the right to withdraw naming opportunities if a sponsor or donor defaults on a payment or payments.

6. Appendices

Not applicable.

7. Authority

Not applicable.

8. Document Control

Original Policy Date: 2014 September

Last Reviewed: 2022 October

Changes Made: see report to Board dated October 19, 2022

Next Review: 2026 October

Building Commemoration Plaques

1. Purpose

The purpose of this policy is to provide a consistent approach to building commemoration plaques.

2. Scope

This policy applies to all Kingston Frontenac Public Library building commemoration plaques.

3. Definitions

~~“Building commemoration plaque” means a plaque approved to be installed at a Library Branch to:~~

- Commemorate official openings of new facilities
- Commemorate official re-openings of facilities that have been substantially renovated and/or where a significant addition to the facility has been constructed
- Recognize the Library Board contributions to the new or renovated facility
- Recognize funding partnership and/or contributions (including funding programs) to new or renovated facilities with partners or other levels of government and/or government agencies

4. Guiding Principles

The development and display of building commemoration plaques must be consistent with the Library’s vision, mission, and values.

5. Policy

The Kingston Frontenac Public Library will acknowledge the contribution of funders, partners and Board members to a building project and commemorate the official opening by installing a building commemoration plaque.

Plaques will be created in accordance with the City of Kingston’s Facility Accessibility Design Standards.

The wording of building commemoration may include:

- Facility name
- Date of the official opening

- Mayor and Members of Council in office at the date of the official opening
- Library Board members serving at the date of the official opening,
- Individuals/firms who have made a substantial contribution to the building project (architect, contractor, building committee)
- Funding partners, including levels of government

Where a funding partnership has contributed to a new or renovated facility, an accompanying plaque in recognition of the funding will be installed, as required by the funding agreement.

All building commemoration plaque installations and alterations are subject to Board approval.

5.1. Preservation

When a Library branch is permanently closed, plaques that have been installed in accordance with this policy will be removed and appropriately stored.

When a Library branch has been renovated and a previous plaque(s) existed, it will be retained and may be displayed in the branch, if appropriate and space allows.

5.2. Damaged Plaques

The Library will repair, remove, or replace any plaques that have been damaged or otherwise degraded or require alternations.

6. Power to Vary

The Library Board reserves the right to alter, add to, or otherwise change or remove a plaque in its sole discretion.

7. Appendices

~~Appendix A: Suggested Wording for Official Opening Plaques~~

8. Document Control

Original Policy Date:	2018 November
Last Reviewed:	2022 October
Changes Made:	see report to Board dated October 19, 2022
Next Review:	2026 October

~~Appendix A: Suggested Wording for Official Opening Plaques~~

~~Name of Branch~~

~~The (name of branch) was officially opened on (date)~~

~~List of Mayor and Members of Council~~

~~List of Library Board Members~~

~~List of Building Committee Members~~

~~Architect / Consultant~~

~~Contractor~~

KFPL Report to the Board

Subject: 2024 Operating and Capital Budgets
Prepared by: L. Carter, Chief Librarian / Chief Executive Officer
Date of meeting: November 2, 2023 (*rescheduled from October 25, 2023*)

Background:

The Kingston Frontenac Public Library is a union library board established under the authority of the *Public Libraries Act R.S.O. 1990, P.44* (PLA) and the agreement between the City of Kingston and County of Frontenac (formerly Frontenac Management Board). Under the agreement the City of Kingston is responsible for 87% of the cost and the County of Frontenac, including the four Townships is responsible for 13% of the cost for operating the library system.

The Library receives funding from the City of Kingston to operate and maintain the five branches in the City. Facility costs for the City of Kingston branches are not part of the 87%/13% funding formula. The four Frontenac Townships are responsible for providing, cleaning and maintaining the County branches. These costs do not appear in KFPL's operating budget.

The Library Board is responsible for the preparation and recommendation of a draft budget to be presented to the City of Kingston and County of Frontenac Councils for approval (PLA s.24 (1)).

Section 24 (6) of the PLA states that "a union board shall submit with its estimates a statement as to the proportion of the estimates that is to be charged to each of the municipalities, and if the estimates of the board are approved or amended and approved by the councils of the municipalities representing more than one-half of the population of the area for which the board was established, they are binding on all the municipalities".

Budget Process and Allocations:

City of Kingston

As Kingston has been awarded "strong mayor powers" as of July 1, 2023, under the *Municipal Act, 2001*, the Mayor of Kingston is now responsible for presenting the budget to City Council. The Library received correspondence from Mayor Paterson dated August 15, 2023 outlining budget targets for 2024, and providing specific direction for key priority areas, along with a copy of Mayoral Decision Number 2023-04. The

correspondence, which was provided to the Board at meeting 2023-07, also included a budget memorandum from Desiree Kennedy, Chief Financial Officer and City Treasurer.

The Mayor has directed that the City of Kingston's operating budget be prepared with a tax rate increase of no more than 3.5%, including 1% for capital investment purposes, and that it be one of the lowest tax rate increases in Ontario. This direction aligns with the 2023-2026 City of Kingston Strategic Priorities, approved earlier this year, which also included the desire to see a downward projection over the Council term.

Four-year operating budget estimates are also required by the City for external agencies to assist Council in understanding the longer-term fiscal challenges. In addition to 2024 capital requests, the Library is also asked to submit a 15-year capital plan.

Budget Synopsis

Budget pressures

- Inflationary pressures, with contracted services and other costs increasing beyond the directed budget increase.
- Rising costs of e-books, e-audiobooks and other digital resources.
- Requests for additional online products/resources.
- Increased security costs, related to the City's declared Mental Health and Addictions Crisis.
- Decreasing self-generated revenues, exacerbated by COVID-19:
 - Decreased room rental revenue
 - Stagnate photocopying and printing revenue.

2024 Draft Operating Budget

Revenues

- The Library's draft 2024 budget calls for an overall increase of 2.77% (\$241,173), with a 2.88% (\$209,822) increase from the City of Kingston and a 3.30% (\$31,226) increase from the County of Frontenac over 2023 figures. The total draft operating budget for 2024 is \$8,950,141.
- The Ministry of Tourism, Culture and Sport has not announced any changes to the public library operating grant (PLOG) for 2023-2024. It is projected to remain at \$297,138.
- Revenues also include \$15,000 from the County of Frontenac to contribute to the costs of providing administration and technical services at the Central Branch. The

amount is based on the area of the Central Branch used to provide administration and technical services and calculated using the 87/13% funding formula.

- Self-Generated revenues, including printing and photocopying and facility rentals are projected to increased minimally, with a 0.7% (\$125) increase over 2023 estimates.

Expenditures

- Salaries, wages and benefits lines have increased by 2.63% (\$171,251).
 - Full-time Salaries and Wages are increasing 2.35% due to negotiated increases and progression along salary grids.
 - Part-Time Wages are decreasing 3.14% due to decreasing temporary parental leave coverage and wage rates for newly hired staff.
 - An estimated 8% (\$123,522) increase is being projected for benefit costs. Final costs have not been settled, but a substantial increase is being projected.
 - Overtime wages are increasing 23.55% (\$8,568). This line covers Sunday staffing, as well as planned and unplanned overtime costs. Sunday wages for Pages have been moved from the Pages Part-Time Wages line to the Overtime line.
 - Retiree benefits have decreased 15.57% (\$5,721) due to a retired staff member turning 65 in 2023.
- A 2.5% (\$22,767) increase is included for Collection Material. \$18,137 is being moved from Electronic Resources to Adult and Child/Youth Popular Materials, consequential to the cancellation of some poorly utilized electronic resources. The Serials line is being reduced by 7.63% (\$2,746), with this amount also helping to offset the increase to the popular materials lines. The Serials decrease is due to some magazine having ceased publication, and the cancellation of some poorly performing titles.
- Shared system-wide expenditures have increased by 8.34% (\$62,503), largely due to an increase in contracted services, and particularly security costs, and due to increased costs of various software licenses.
- Facilities expenditures (City of Kingston branches) have decreased by 2.79% (\$15,348). This is based on utility and energy cost modelling, particularly with respect to electricity consumption and costs.

Operating Budget Projections

- The 2025 operating budget projection calls for an overall increase of 3.83%.
- The 2026 operating budget projection calls for an overall increase of 3.39%

- The 2027 operating budget projection calls for an overall increase of 3.29%.

2024 Draft Capital Budget

Shared costs are calculated using the 87% / 13% funding formula.

- **Branch revitalization (shared)**
 - **Rural Branches** \$13,000
 - Furniture and Equipment replacement
 - **Urban Branches** \$87,000
 - Furniture and Equipment replacement
 - Isabel Turner Branch Renovations
- **Technology (shared)**
 - Website Redesign \$50,000

Library Capital Requests included in the Facilities Management & Construction Services Budget

Library staff and staff from the City of Kingston's Facilities Management & Construction Services (FMCS) department have been working collaboratively and closely for the past several years. As the owner of buildings from which the Library operates, the City has obligations to meet Greenhouse Gas (GHG) reduction targets, to manage risk with respect to asset maintenance, and a legal obligation when construction projects require a Canadian Construction Documents Committee (CCDC) contract. FMCS staff are currently project managing the Isabel Turner Renovation Project and working with KFPL facilities staff to develop a shared services model for asset management.

The Library includes funds for functional or operational capital projects, such as shelving, and furniture and equipment, while the costs to related to capital construction and maintenance are included in the FMCS budgets.

Recommendations:

That the Kingston Frontenac Public Library Board receive and approve the 2024 operating and capital estimates.

That the Kingston Frontenac Public Library Board receive the operating budget projections for 2025, 2026 and 2027.

That the Kingston Frontenac Public Library Board receive and approve the 15-year capital plan.

That the Kingston Frontenac Public Library Board direct the Chief Librarian/CEO to forward the 2024 operating and capital estimates, operating budget projections for 2025, 2026 and 2027 and the 15-year capital plan to the City of Kingston and County of Frontenac.

Next Steps

Pending KFPL Board approval of the 2024 operating and capital budget estimates, operating projections and the 15-year capital plan will be sent to the City of Kingston and the County of Frontenac.

The City of Kingston Council budget deliberations are scheduled for January 2024.

The County of Frontenac is holding budget deliberation meetings on October 24 and 25, 2023. The Library's draft operating and capital budgets were presented to County Council on October 18, 2023.

Kingston Frontenac Public Library
2024 Draft Operating Budget

Account	Account Description	2024	2023	Variance	% Variance
EXPENSES					
Staff Costs					
710100	Salaries and wages	3,368,571	3,291,140	77,432	2.35%
710115	Part-Time Wages	1,173,897	1,211,912	-38,015	-3.14%
710116	Pages Part-Time Wages	354,215	348,750	5,466	1.57%
710200	Overtime	44,950	36,382	8,568	23.55%
720210	Payroll benefits	1,697,924	1,574,402	123,522	7.85%
720215	Retirees benefits	31,023	36,744	-5,721	-15.57%
720280	WSIB	300	300	0	0.00%
Total Staff Costs		6,670,880	6,499,629	171,251	2.63%
Collection Material					
730300	Adult popular mat'ls	585,000	550,000	35,000	6.36%
730305	Child/youth pop mat'ls	192,650	184,000	8,650	4.70%
730310	Electronic resources	122,245	140,382	-18,137	-12.92%
730315	Serials	33,254	36,000	-2,746	-7.63%
Total Collection Material		933,149	910,382	22,767	2.50%
Branch Operations - System-Wide					
730205	General Supplies	50,000	60,000	-10,000	-16.67%
730210	Vehicle repairs & maintenance	5,000	5,000	0	0.00%
730215	Vehicle fuels and lubricants	9,400	9,400	0	0.00%
730400	Computer Equipment	60,000	78,535	-18,535	-23.60%
730410	Software	30,111	12,765	17,346	135.88%
730420	Furniture and fixtures	12,250	12,250	0	0.00%
730500	Advertising	18,000	11,500	6,500	56.52%
730515	Telephones/Cell Phones	33,463	31,739	1,724	5.43%
730515	Internet Connectivity	39,017	40,626	-1,609	-3.96%
730710	Fees, subscription, membership	15,150	12,650	2,500	19.76%
730720	Mileage	11,300	11,300	0	0.00%
730730	Education and training	40,600	40,600	0	0.00%
730805	Miscellaneous Expenses	8,000	7,500	500	6.67%
730855	Delivery, postage & shipping	5,000	7,500	-2,500	-33.33%
740005	Professional services	26,500	26,500	0	0.00%
740020	Contracted services - system wide	378,316	316,964	61,352	19.36%
740030	Programs	24,600	24,370	230	0.94%
750005	Equipment rentals	9,543	9,448	95	1.01%
750110	Interest & Service Charges	2,500	2,500	0	0.00%
780300	Allocated Insurance	33,500	28,600	4,900	17.13%
Total Branch Operations - System-wide		812,250	749,747	62,503	8.34%
Facilities					
710325	Protective clothing	2,026	2,026	0	0.00%
730205	Cleaning supplies	27,351	27,351	0	0.00%
730400	Tools & Equipment	10,200	10,200	0	0.00%
730800	Repairs & maintenance	10,660	10,660	0	0.00%
730820	Water and Sewer	20,527	19,015	1,512	7.95%
730825	Natural Gas	88,851	54,950	33,901	61.69%
730830	Electricity	154,324	211,490	-57,166	-27.03%
740020	Contracted Services	219,924	213,518	6,406	3.00%
Total Facilities		533,862	549,210	-15,348	-2.79%
Total Expenditures		8,950,141	8,708,968	241,173	2.77%

Projections															
2025	2024	Variance	% Variance	2026	2025	Variance	% Variance	2027	2026	Variance	% Variance	2027	2026	Variance	% Variance
3,457,551	3,368,571	88,980	2.64%	3,550,029	3,457,551	92,478	2.67%	3,645,001	3,550,029	94,971	2.68%	3,645,001	3,550,029	94,971	2.68%
1,202,658	1,173,897	28,760	2.45%	1,232,724	1,202,658	30,066	2.50%	1,263,542	1,232,724	30,818	2.50%	1,263,542	1,232,724	30,818	2.50%
362,906	354,215	8,690	2.45%	371,978	362,906	9,073	2.50%	381,278	371,978	9,299	2.50%	381,278	371,978	9,299	2.50%
45,959	44,950	1,009	2.24%	46,995	45,959	1,036	2.26%	48,447	46,995	1,452	3.09%	48,447	46,995	1,452	3.09%
1,816,778	1,697,924	118,855	7.00%	1,907,617	1,816,778	90,839	5.00%	2,002,998	1,907,617	95,381	5.00%	2,002,998	1,907,617	95,381	5.00%
33,195	31,023	2,172	7.00%	34,854	33,195	1,660	5.00%	36,597	34,854	1,743	5.00%	36,597	34,854	1,743	5.00%
300	300	0	0.00%	300	300	0	0.00%	300	300	0	0.00%	300	300	0	0.00%
6,919,346	6,670,880	248,466	3.72%	7,144,498	6,919,346	225,152	3.25%	7,378,162	7,144,498	233,664	3.27%	7,378,162	7,144,498	233,664	3.27%
602,550	585,000	17,550	3.00%	620,627	602,550	18,077	3.00%	639,245	620,627	18,619	3.00%	639,245	620,627	18,619	3.00%
198,430	192,650	5,780	3.00%	204,382	198,430	5,953	3.00%	210,514	204,382	6,131	3.00%	210,514	204,382	6,131	3.00%
125,913	122,245	3,667	3.00%	129,690	125,913	3,777	3.00%	133,581	129,690	3,891	3.00%	133,581	129,690	3,891	3.00%
33,254	33,254	0	0.00%	33,254	33,254	0	0.00%	33,254	33,254	0	0.00%	33,254	33,254	0	0.00%
960,146	933,149	26,997	2.89%	987,953	960,146	27,807	2.90%	1,016,593	987,953	28,641	2.90%	1,016,593	987,953	28,641	2.90%
50,000	50,000	0	0.00%	50,000	50,000	0	0.00%	50,000	50,000	0	0.00%	50,000	50,000	0	0.00%
5,150	5,000	150	3.00%	5,305	5,150	155	3.00%	5,464	5,305	159	3.00%	5,464	5,305	159	3.00%
9,400	9,400	0	0.00%	9,400	9,400	0	0.00%	9,400	9,400	0	0.00%	9,400	9,400	0	0.00%
60,000	60,000	0	0.00%	60,000	60,000	0	0.00%	60,000	60,000	0	0.00%	60,000	60,000	0	0.00%
31,609	30,111	1,499	4.98%	33,183	31,609	1,574	4.98%	34,836	33,183	1,652	4.98%	34,836	33,183	1,652	4.98%
12,250	12,250	0	0.00%	12,250	12,250	0	0.00%	12,250	12,250	0	0.00%	12,250	12,250	0	0.00%
18,000	18,000	0	0.00%	18,000	18,000	0	0.00%	18,000	18,000	0	0.00%	18,000	18,000	0	0.00%
34,467	33,463	1,004	3.00%	35,501	34,467	1,034	3.00%	36,566	35,501	1,065	3.00%	36,566	35,501	1,065	3.00%
40,187	39,017	1,171	3.00%	41,393	40,187	1,206	3.00%	42,635	41,393	1,242	3.00%	42,635	41,393	1,242	3.00%
15,150	15,150	0	0.00%	15,150	15,150	0	0.00%	15,150	15,150	0	0.00%	15,150	15,150	0	0.00%
11,300	11,300	0	0.00%	11,300	11,300	0	0.00%	11,300	11,300	0	0.00%	11,300	11,300	0	0.00%
40,600	40,600	0	0.00%	40,600	40,600	0	0.00%	40,600	40,600	0	0.00%	40,600	40,600	0	0.00%
8,000	8,000	0	0.00%	8,000	8,000	0	0.00%	8,000	8,000	0	0.00%	8,000	8,000	0	0.00%
5,000	5,000	0	0.00%	5,000	5,000	0	0.00%	5,000	5,000	0	0.00%	5,000	5,000	0	0.00%
26,500	26,500	0	0.00%	26,500	26,500	0	0.00%	26,500	26,500	0	0.00%	26,500	26,500	0	0.00%
418,190	378,316	39,874	10.54%	452,165	418,190	33,974	8.12%	476,300	452,165	24,135	5.34%	476,300	452,165	24,135	5.34%
24,825	24,600	225	0.91%	25,050	24,825	225	0.91%	25,300	25,050	250	1.00%	25,300	25,050	250	1.00%
9,648	9,543	105	1.10%	9,648	9,648	0	0.00%	9,648	9,648	0	0.00%	9,648	9,648	0	0.00%
2,500	2,500	0	0.00%	2,500	2,500	0	0.00%	2,500	2,500	0	0.00%	2,500	2,500	0	0.00%
34,505	33,500	1,005	3.00%	35,540	34,505	1,035	3.00%	36,606	35,540	1,066	3.00%	36,606	35,540	1,066	3.00%
857,282	812,250	45,033	5.54%	896,485	857,282	39,202	4.57%	926,054	896,485	29,569	3.30%	926,054	896,485	29,569	3.30%
2,087	2,026	61	3.00%	2,149	2,087	63	3.00%	2,214	2,149	64	3.00%	2,214	2,149	64	3.00%
28,172	27,351	821	3.00%	29,017	28,172	845	3.00%	29,887	29,017	871	3.00%	29,887	29,017	871	3.00%
10,506	10,200	306	3.00%	10,821	10,506	315	3.00%	11,146	10,821	325	3.00%	11,146	10,821	325	3.00%
10,980	10,660	320	3.00%	11,309	10,980	329	3.00%	11,648	11,309	339	3.00%	11,648	11,309	339	3.00%
21,245	20,527	718	3.50%	21,989	21,245	744	3.50%	22,759	21,989	770	3.50%	22,759	21,989	770	3.50%
95,959	88,851	7,108	8.00%	103,636	95,959	7,677	8.00%	111,927	103,636	8,291	8.00%	111,927	103,636	8,291	8.00%
160,496	154,324	6,173	4.00%	166,916	160,496	6,420	4.00%	173,593	166,916	6,677	4.00%	173,593	166,916	6,677	4.00%
226,521	219,924	6,598	3.00%	233,317	226,521	6,796	3.00%	240,316	233,317	7,000	3.00%	240,316	233,317	7,000	3.00%
555,967	533,862	22,104	4.14%	579,155	555,967	23,188	4.17%	603,490	579,155	24,336	4.20%	603,490	579,155	24,336	4.20%
9,292,741	8,950,141	342,600	3.83%	9,608,090	9,292,741	315,350	3.39%	9,924,300	9,608,090	316,210	3.29%	9,924,300	9,608,090	316,210	3.29%

Account		Account Description	2024	2023	Variance	% Variance
REVENUES						
Provincial Funding						
610000		Provincial Subsidy	-297,138	-297,138	0	0.00%
Total Provincial Funding			-297,138	-297,138	0	0.00%
Self-Generated Funding						
610090		Project Grants	-30,000	-30,000	0	0.00%
630560		Printer/Photocopier Revenue	-23,400	-23,275	-125	0.54%
630585		Fines/Damages	-10,400	-10,400	0	0.00%
630775		Non-Resident Fees	-9,000	-9,000	0	0.00%
630950		Facility Rentals	-35,000	-35,000	0	0.00%
640450		Donations	-11,000	-11,000	0	0.00%
660270		Expenditure Recovery	-40,000	-40,000	0	0.00%
670730		Miscellaneous Revenue exempt	-10,000	-10,000	0	0.00%
Total Self-Generated Funding			-168,800	-168,675	-125	0.07%
Municipal Funding						
610300		County of Frontenac	-977,501	-946,275	-31,226	3.30%
610526		City of Kingston	-7,506,702	-7,296,880	-209,822	2.88%
Total Municipal Funding			-8,484,203	-8,243,155	-241,048	2.92%
Total Revenue			-8,950,141	-8,708,968	-241,173	2.77%
Net Income (deficit)			0	0		

2025	2024	Variance	% Variance	2026	2025	Variance	% Variance	2027	2026	Variance	% Variance
-297,138	-297,138	0	0.00%	-297,138	-297,138	0	0.00%	-297,138	-297,138	0	0.00%
-297,138	-297,138	0	0.00%	-297,138	-297,138	0	0.00%	-297,138	-297,138	0	0.00%
-30,000	-30,000	0	0.00%	-30,000	-30,000	0	0.00%	-30,000	-30,000	0	0.00%
-23,425	-23,400	-25	0.11%	-23,525	-23,425	-100	0.43%	-23,525	-23,525	0	0.00%
-11,000	-10,400	-600	5.77%	-11,000	-11,000	0	0.00%	-11,500	-11,000	-500	4.55%
-9,000	-9,000	0	0.00%	-9,300	-9,000	-300	3.33%	-9,300	-9,300	0	0.00%
-35,000	-35,000	0	0.00%	-40,000	-35,000	-5,000	14.29%	-40,000	-40,000	0	0.00%
-12,000	-11,000	-1,000	9.09%	-12,000	-12,000	0	0.00%	-13,000	-12,000	-1,000	8.33%
-40,000	-40,000	0	0.00%	-40,000	-40,000	0	0.00%	-40,000	-40,000	0	0.00%
-10,000	-10,000	0	0.00%	-10,000	-10,000	0	0.00%	-10,000	-10,000	0	0.00%
-170,425	-168,800	-1,625	0.96%	-175,825	-170,425	-5,400	3.17%	-177,325	-175,825	-1,500	0.85%
-1,016,286	-977,501	-38,784	3.97%	-1,051,177	-1,016,286	-34,891	3.43%	-1,086,451	-1,051,177	-35,274	3.36%
-7,808,892	-7,506,702	-302,190	4.03%	-8,083,950	-7,808,892	-275,058	3.52%	-8,363,386	-8,083,950	-279,436	3.46%
-8,825,178	-8,484,203	-340,975	4.02%	-9,135,127	-8,825,178	-309,950	3.51%	-9,449,837	-9,135,127	-314,710	3.45%
-9,292,741	-8,950,141	-342,600	3.83%	-9,608,090	-9,292,741	-315,350	3.39%	-9,924,300	-9,608,090	-316,210	3.29%
0	0			0	0			0	0		

Kingston Frontenac Public Library
Draft Capital Budget - 2024
15 Year Capital Plan

		2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2023 - 2037
LIBRARY	Project #																1,400,000 750,000 667,500 8,000 1,785,000 - 280,000 2,100,000
Branch Revitalization (Shared)	100000	100,000	-	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	
Branch Revitalization & Renewal (Unshared)	200526	-	-	50,000	500,000	200,000	-	-	-	-	-	-	-	-	-	-	
Facility Repairs	200527	-	-	87,000	109,000	94,500	40,000	72,000	78,000	55,000	5,000	40,000	45,000	42,000	-	-	
Materials for Sight Impaired	200528	8,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Shared IS&T	200529	50,000	70,000	90,000	300,000	100,000	100,000	125,000	100,000	350,000	100,000	100,000	100,000	-	100,000	100,000	
Unshared IS&T	200531	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Shared Other		-	60,000	-	50,000	-	-	-	60,000	-	50,000	-	-	60,000	-	-	
Turner Renovations			2,100,000														
Total Library		158,000	2,230,000	327,000	1,059,000	494,500	240,000	297,000	338,000	505,000	255,000	240,000	245,000	202,000	200,000	200,000	6,990,500
FINANCING		2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2022 - 2036
Library Capital Reserve Fund		130,500	2,213,100	302,300	1,000,500	468,500	214,000	267,750	304,200	446,500	222,500	214,000	219,000	181,200	174,000	174,000	6,532,050
Total Reserve Funds		130,500	2,213,100	302,300	1,000,500	468,500	214,000	267,750	304,200	446,500	222,500	214,000	219,000	181,200	174,000		6,532,050
Total Grants																	-
Total Other (Steele)		8,000	-	-	-	-	-	-	-	-	-	-	-	-			8,000
Recovery from County		19,500	16,900	24,700	58,500	26,000	26,000	29,250	33,800	58,500	32,500	26,000	26,000	20,800	26,000	26,000	450,450
TOTAL FINANCING		158,000	2,230,000	327,000	1,059,000	494,500	240,000	297,000	338,000	505,000	255,000	240,000	245,000	202,000	200,000	200,000	6,990,500