



2a.01.01

**INNISFIL PUBLIC LIBRARY BOARD
MEETING AGENDA
Monday, October 21, 2024 – 6:30 p.m.
Lakeshore Library – Board Room**

- 1. Call to Order, Welcome & Land Acknowledgement
- 2. Approval of Agenda (copy & motion)

[Motion #2024. – THAT the agenda of the October 21, 2024 meeting be approved as presented.]

- 3. Declaration of Pecuniary Interest
None at time of agenda creation
- 4. Delegations to the Board
 - a) Newcomer Strategy

Consent Agenda

- 5. Approval of Previous Minutes (copy)
- 6. Correspondence (copy)
- 7. Reports for Information
 - a) CEO Report (copy)
 - b) Municipal Council Report (copy & information sharing)
 - c) Library Board Report (information sharing)
 - d) Board Committee Reports
 - (i) Finance Committee
 - e) Health & Safety Update (copy)
 - f) Library Associations Report (information sharing)

Consent Recommendation

[Motion #2024. – THAT the consent agenda items 5a.01.01 to 7f.01.01, and the recommendations contained therein be approved as presented.]



Agenda

8. Staff Reports & Reports for Action

- a) LIB-15-2024 Q3 Operating and Capital Update (copy & motion)

[Motion #2024. – THAT the Committee Report LIB-15-2024 Q3 Operating and Capital Update be received for information.]

9. Business Arising

None at time of agenda creation

10. Policies

- a) **OPERATING & TECHNOLOGY** – Art Display Policy #2024-19
b) **OPERATING & TECHNOLOGY** – Children & Youth Services Policy #2024-20
c) **OPERATING & TECHNOLOGY** – Tangible Capital Assets Policy #2024-21

(copy & motion)

Recommendation

[Motion #2024. – THAT the OPERATING & TECHNOLOGY – Art Display Policy #2024-19; the OPERATING & TECHNOLOGY – Children & Youth Services Policy #2024-20; and the OPERATING & TECHNOLOGY – Tangible Capital Assets Policy #2024-21 be approved as presented.]

11. Strategic Issues

None at time of agenda creation

12. New Business

- a) 2025/2026 Draft Operating and Capital Budgets

(copy & motion)

[Motion #2024. – THAT the 2025/2026 draft Operating and Capital Budgets be approved as presented to move forward in the budget process.]



13. Comments and Announcements
a) Calendar of Events (link)
<https://innisfil.bibliocommons.com/events/search/index>
14. In Camera
No In Camera at time of agenda creation
15. Adjournment
[Motion #2024. – THAT the meeting be adjourned]



CORRESPONDENCE LIST for October 21, 2024

6a.01.01	Thank You card from Rotary Club of Innisfil for our assistance with the annual Harvest Dinner	copy
6a.02.01	<i>BarrieToday.com</i> , October 13, 2024, article entitled <i>Security Incidents Show Slight Uptick At Barrie Library Branches</i> , written by Rob Bruton	copy

PUBLIC LIBRARIES SUPPORTING NEWCOMERS

**SIMCOE COUNTY
COMMUNITY SETTLEMENT STRATEGY
LIBRARY PROGRESS REPORT**

2024



EXECUTIVE SUMMARY

Developed by the County's Local Immigration Partnership, the Community Settlement Strategy looks at the positive benefits caused by an emerging change to local immigration over the past decade, including the welcoming of Ukrainian and Afghan refugees to Simcoe County. Building on previous successes, the strategy sets goals and actions to guide local immigration initiatives until 2033. Libraries are critical partners in creating welcoming and thriving communities and have an important role in supporting the success of this strategy. The immigrant population is growing in Simcoe County. Between 2016 and 2021, the foreign-born population of permanent residents increased by 33.6 percent in Simcoe County. This report provides a high-level overview of some of the ways that public libraries in Simcoe County are supporting the Community Settlement Strategy and newcomers to our region.

Libraries can support the following goals:

- Increase access to local human and social service delivery
 - Increase use of interpretation and translation supports in mainstream service delivery
 - Increase multicultural celebrations
 - Introduce immigrants and international students to local communities
 - Connect immigrants and international students to volunteer opportunities
-

LIVING

GOAL: INCREASE ACCESS TO LOCAL HUMAN AND SOCIAL SERVICE DELIVERY

ACTIONS: Promote planning for immigrant demographics in annual program design • Include budget lines for certified interpretation in operational planning process • Provide intercultural communication and awareness training to public service delivery staff • Encourage agencies to host focus groups on immigrants' needs in their service delivery • Compensate immigrants for their participation • Facilitate the growing settlement service delivery network referrals to streamline service delivery

SUMMARY OF PROGRESS

Libraries have established partnerships with local agencies, provided space for service delivery, and incorporated immigrant demographics into program planning.

LIBRARY HIGHLIGHTS

Collingwood: Partnered with Welcome Centre for space and information sessions, and conducted cultural sensitivity training for staff.

Midland: Collaborated with YMCA for ESL learning and recruited new Canadians to the board.

Bradford West Gwillimbury: Prioritized immigrant programming and created a newcomer resource package.

Barrie: Provide settlement supports and resource navigation via a Community Navigator. Participated in Simcoe County Week of Welcome, YMCA Community Day, Community Connections Series in partnership with YMCA and Barrie Police - Introducing newcomers to different services in the city

GENERAL TRENDS

- Strong focus on partnerships with local service agencies.
- Increasing efforts to include immigrant needs in annual program design.
- Provision of space for service agencies to operate within library premises.

LIVING

GOAL: INCREASE USE OF INTERPRETATION AND TRANSLATION SUPPORTS IN MAINSTREAM SERVICE DELIVERY

ACTIONS: • Increase pool of local resources (funding, centralized interpretation access) • Offer workshops focused on how to access certified interpretation and why it is the safest and most ethical option

SUMMARY OF PROGRESS

Libraries are enhancing their multilingual resources and adopting technology to aid non-English speaking patrons.

LIBRARY HIGHLIGHTS

All: Provide access to language learning tools like Transparent Languages

Collingwood: Offers multilingual resources and online language learning tools.

Wasaga Beach: Utilizes speech-to-text translation apps for communication.

Innisfil: Introduced welcome brochure for new immigrants translated into Russian, Ukrainian, Panjabi, and Portuguese. Introduced English conversation circles, newcomer support groups.

Barrie: Provides extensive multilingual collection in a variety of formats including digital; French and Multilingual Library Tour training for Library Associates; Hosted Spanish and English Conversation Circle

GENERAL TRENDS

- Growing pool of multilingual and translation resources.
- Increasing use of technology to support non-English speaking patrons.



BELONGING

GOAL: INCREASE MULTICULTURAL CELEBRATIONS

ACTIONS: Provide space and funding to support increased multicultural celebrations

SUMMARY OF PROGRESS

Libraries continue to recognize and celebrate international holidays and cultural events, in programming, on social media, and through collections.

LIBRARY HIGHLIGHTS

Midland: Recognizes international holidays online and plans to expand to programming.

Bradford West Gwillimbury: Hosts various multicultural events and festivals.

New Tecumseth: Provides space for multicultural displays with EDI Committee support.

Barrie: Hosts activities and programs to highlight multicultural celebrations to foster connection and learning. E.g.: Islamic Heritage Month storytimes, Celebrations for Persian Heritage Month, Holi, Diwali, Dia de los Muertos Storytime, Content across socials reflects and celebrates the whole community

GENERAL TRENDS

- Integration of multicultural celebrations into library programming.
- Use of social media to recognize and promote cultural events.
- Collaborative efforts with community groups to celebrate diversity.



BELONGING

GOAL: CONNECT IMMIGRANTS AND INTERNATIONAL STUDENTS TO VOLUNTEER OPPORTUNITIES

ACTIONS: Create a centralized database of volunteer opportunities • Facilitate process for police and vulnerable sector checks for those recently arrived in Canada • Develop and share workshops on value of volunteering in Canada

SUMMARY OF PROGRESS

Libraries are promoting volunteer opportunities although work on prioritizing newcomer, immigrant or international student populations relies on increasing partnerships.

LIBRARY HIGHLIGHTS

Collingwood: Advertises volunteer opportunities online and assists with police checks.

Barrie: Promotes a county-wide database of volunteer opportunities. Maintains Newcomer Email List with updates on community events and opportunities; Regularly recruits newcomer volunteers for cafe, programs, and conversation circles.

Wasaga Beach: Centralizing and diversifying volunteer opportunities through social media.

GENERAL TRENDS

- Promotion of volunteer opportunities through various platforms.
- Assistance with logistical aspects of volunteering, such as police checks.
- Efforts to centralize and streamline volunteer opportunities for newcomers.

WORKING

GOAL: DECREASE IMMIGRANTS' LIVED EXPERIENCES OF RACISM AND DISCRIMINATION

ACTIONS: Build on existing anti-racism awareness activities and develop programs that provide equitable outcomes for immigrant residents

SUMMARY OF PROGRESS

Libraries are at the forefront of supporting anti-racism efforts within the County, providing training and building partnerships with local agencies and social justice groups to provide programming and training for their communities and Staff.

LIBRARY HIGHLIGHTS

Innisfil: Partnerships with Making Change Simcoe County to deliver programs and cultural awareness events, social justice and anti-racist training with UPlift Black.

Barrie: Coordinate regular staff training with local service organizations to build understanding and reduce barriers; Hosted Strawberry Social with Spark'd and CFS to welcome newcomers to the community and reduce barriers to service.

GENERAL TRENDS

- Libraries continue to seek training opportunities for Staff
- As safe and welcoming spaces, Libraries have a series of anti-discriminatory policies



CHALLENGES & OPPORTUNITIES

Common Challenges

1. **Resource Limitations:** Many libraries face challenges in securing funding and resources to support comprehensive programs and services for immigrants.
2. **Staff Training:** Ensuring all staff are adequately trained in cultural sensitivity and intercultural communication remains an ongoing challenge.
3. **Outreach and Engagement:** Reaching and engaging with immigrant communities, especially in areas with lower immigrant populations, is difficult.
4. **Coordination with Agencies:** Effective coordination with multiple service agencies can be complex and time-consuming.

Opportunities

1. **Enhanced Partnerships:** Strengthening partnerships with local agencies and community groups can lead to more comprehensive support for immigrants.
 2. **Technology Integration:** Utilizing more advanced technologies for interpretation and translation can improve service delivery.
 3. **Community Involvement:** Encouraging community members to participate in multicultural events and volunteer opportunities can foster inclusivity and support.
 4. **Funding Opportunities:** Seeking grants and other funding sources specifically aimed at supporting immigrant services can alleviate resource constraints.
-

SUMMARY OF IMPACT

Libraries in Simcoe County have made significant progress in supporting the settlement strategy goals through various initiatives and partnerships. These efforts have enhanced access to essential services, celebrated cultural diversity, and provided valuable support to immigrants.

Through strong partnerships, resource allocation, and innovative programming, public libraries have enhanced service delivery, cultural integration, and community engagement for immigrants and international students. Moving forward, the focus on collaboration, inclusivity, and leveraging technology will be crucial in further advancing these goals and ensuring that libraries continue to be vital support hubs for newcomers.

ACTIONS AND NEXT STEPS

1. **Expand Resource Allocation:** Increase efforts to secure funding and allocate resources for immigrant services.
2. **Enhance Staff Training:** Implement ongoing training programs focusing on cultural sensitivity and intercultural communication.
3. **Improve Outreach:** Develop targeted outreach strategies to better engage with immigrant communities, especially in underrepresented areas.
4. **Strengthen Partnerships:** Build stronger collaborations with local agencies and community groups to streamline service delivery.
5. **Leverage Technology:** Invest in advanced interpretation and translation technologies to enhance service accessibility.

**INNISFIL PUBLIC LIBRARY BOARD
MEETING MINUTES
Monday, September 16, 2024 – 6:30 p.m.
Lakeshore Branch - Boardroom**

In Attendance: Anne Smith, Rob Nicol, Councillor Jennifer Richardson, Councillor Robert Saunders, Barb Baguley, Sue Bennett, Rhonda Flanagan, Cynthia Gordon, Raj Grover

Staff in Attendance: Erin Scuccimarri, Jennifer Miyasaki, Mandy Pethick

Regrets: None

1. CALL TO ORDER, WELCOME AND LAND ACKNOWLEDGEMENT

- The meeting was called to order at 6:31p.m.
- The Board Chair delivered the Land Acknowledgement Statement.

2. APPROVAL OF AGENDA

Motion #2024.50

Moved by: Jennifer Richardson

Seconded by: Barb Baguley

THAT the agenda of the September 16, 2024, meeting be approved as presented.

CARRIED.

3. DISCLOSURES OF PECUNIARY INTEREST

There were no disclosures of pecuniary interest.

4. DELEGATIONS TO THE BOARD

- Mandy Pethick presented to the Board on our 2024 Summer Usage
- Report provided in Reports for Action section of the Board package
 - Visits were up 39% across the branches
 - Program attendance was up 20%
 - Teen programs saw 469 participants
 - 32% increase in digital collection use
 - Good news stories were shared
 - Community Services Navigation Specialist role was highlighted and the impact they have with our residents and staff.

CONSENT AGENDA

5. Approval of Previous Minutes

- No additions or changes

6. Correspondence

- No comments or additions

7. Reports for Information

- CEO Reports
 - CEO reports from June, July and August were included in the package
 - The CEO highlighted the services that we were able to provide as the result of grant funding; Innisfil AI (Artistic Intelligence); feather colouring for the Seven Feathers Community Art Project; changes to collections - addition of decodable books; and 10th annual MakerFest
- Municipal Council Report
 - Councillors Richardson and Saunders attended AMO conference
 - No other additions to report
- Library Board Report
 - Roundtable discussion of upcoming events, events attended and good news stories:
 - Vice Chair attended Onionfest, Ribfest, Mayor's Golf Tournament, MP/MPP BBQ, Ward Boundary Review, Rotary Harvest Dinner; advised of upcoming fundraiser at Gilford Hall on October 19th
 - Changes to Collections catalogue – setting up an online portal for customers to explore the Library of Things collection, and reserve items for specific dates
 - Councillor Saunders opened a new café in Rizzardo Health & Wellness Center
 - Nantyr Shores Band playing at Music At the Market on October 19th
 - Board Chair advised that the Innisfil Community Foundation gave over \$180K last year to organizations that support the community; hosted roundtable with recipients
 - Councillor Richardson attended Lefroy Family Fun Day event held on August 25th at the Legion
 - Simcoe Reads 2024 taking place October 24th in Ramara (Udney Community Center in Brechin)

Committee Updates:

- Finance Committee
 - Committee met on September 5, 2024 to review the Q2 2024 Operating and Capital results
 - Report included in Reports for Action section of the Board package

- Truth & Reconciliation Committee
 - The Committee met on September 10, 2024; continuing work on the 94 calls to action

- Health & Safety Update
 - JHSC Minutes for June, July and August included in package

Library Associations Report

- Link included in agenda; OLA Advocacy Alert re: cabinet shuffle
- Call for proposals for 2025 OLA Superconference; we will be putting forth submissions
- Board Chair will attend upcoming FOPL session

Motion #2024.51

Moved by: Sue Bennett
Seconded by: Cynthia Gordon

THAT the consent agenda items 5a.01.01 to 7f.01.01, and the recommendations contained therein be approved as presented.

CARRIED.

AGENDA

8. REPORTS FOR ACTION

- a) Staff Report LIB-13-2024 Summer Usage

Motion #2024.52

Moved by: Rob Saunders
Seconded by: Rhonda Flanagan

THAT the Staff Report LIB-13-2024 Summer Usage be received for information.

- b) Committee Report LIB-14-2024 Q2 Operating and Capital Update

Motion #2024.53

Moved by: Raj Grover
Seconded by: Barb Baguley

THAT the Committee Report LIB-14-2024 Q2 Operating and Capital Update be received for information.

CARRIED.

9. BUSINESS ARISING

- a) Churchill Facility Update
 - o Lease deferred to October 1, 2024

10. POLICY

- a) **OPERATING & TECHNOLOGY** – Book Club Policy #2024-16
- b) **EMPLOYMENT** – Inclement Weather Policy #E-2024-17
- c) **OPERATING & TECHNOLOGY** – Safety, Security & Emergencies in the Library Policy #2024-18

Motion #2024.54

Moved by: Raj Grover
Seconded by: Rhonda Flanagan

*THAT the **OPERATING & TECHNOLOGY** – Book Club Policy #2024-16; the **EMPLOYMENT** – Inclement Weather Policy #E-2024-17; and the **OPERATING & TECHNOLOGY** – Safety, Security & Emergencies in the Library Policy #2024-18 be approved as presented.*

CARRIED.

11. STRATEGIC ISSUES

There were no Strategic Issues to discuss this month.

12. NEW BUSINESS

No new business

13. COMMENTS AND ANNOUNCEMENTS

- a) Calendar of Events
 - o Link to Library offerings was provided in the agenda.
 - o The Board Chair encouraged Board members to attend as many events as possible to advocate for the Library

14. IN CAMERA

- a) Consideration of a resolution to hold an “In Camera” Committee of the Whole meeting as provided for under the Municipal Act, 2001, as amended, the Public Libraries Act, R.S.O. 1990, c. P.44, and the Library Board’s Procedural By-Law Policy# B-2023-03.

Motion #2024.55

Moved by: Barb Baguley
Seconded by: Rob Nicol

THAT the Board holds a “Closed Session” Committee of the Whole meeting as provided for by the Municipal Act, 2001, as amended, the Public Libraries Act, R.S.O. c. P.44, and the Board’s Procedural By-Law Policy #B-2023-03 to deal with:

- a) Personal matters about an identifiable individual, including municipal employees.

CARRIED.

Motion #2024.56

Moved by: Jennifer Richardson
Seconded by: Rob Saunders

THAT the Board now rise and report on the In Camera session and resume the regular Board meeting.

CARRIED.

15. ADJOURNMENT

Motion #2024.57

Moved by: Barb Baguley

THAT the meeting be adjourned at 8:10 p.m.

CARRIED.

DATE OF THE NEXT MEETING

The next Library Board meeting will be held on
Monday, October 21, 2024 at 6:30 p.m.
Innisfil Public Library & ideaLAB – Lakeshore Branch – Boardroom

Anne Smith, Board Chair

Erin Scuccimarri, Secretary

Innisfil ideaLAB and Library

The Rotary Club of Innisfil is so thankful for your generous support of our Harvest Dinner. We are so fortunate to have such an amazing library in our community, always ready to support Innisfil in any way possible.

We really appreciate the wonderful Hack Lab experience you donated for our live auction, as well as all the assistance staff provided to help ensure the dinner was a success.

With gratitude and appreciation,

Events Committee
Rotary Club of Innisfil



*Thank you for supporting the Rotary Club of Innisfil.
Together we are making our community a better place!*

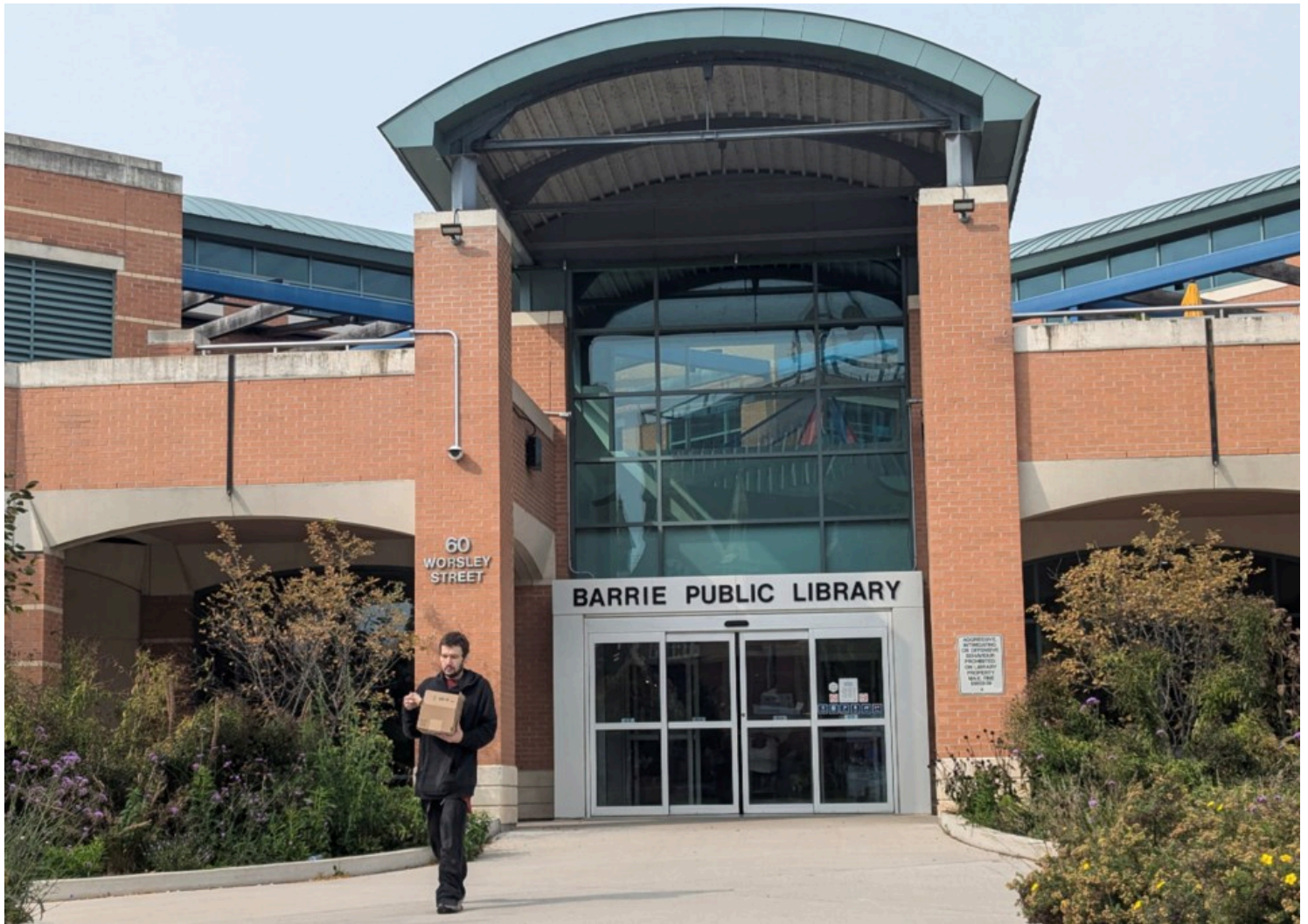
6a.02.01

Security incidents show slight uptick at Barrie library branches



[Bob Bruton](#)

Oct 13, 2024 2:30 PM



The Barrie Public Library's downtown branch is located on Worsley Sreet. | Bob Bruton/BarrieToday

[Listen to this article](#)

00:04:41

The number of security incidents has basically flat-lined at Barrie Public Library's downtown, Painswick and Holly branches.

Library figures show the number of security incidents, per 5,000 visits, is 5.95 from January to August this year, compared to 5.91 during the same time period in 2023.

"What we have seen in the last few months is that the numbers are remaining largely stable," Lauren Jessop, the library's chief executive officer, said while making a presentation to the city's finance and responsible governance committee on Wednesday.

Security incidents are basically anything that violates the library's patron conduct policy, she said. This can include things like smoking, being under the influence of alcohol or drugs, stealing or vandalism.

Jessop said the difference between 2023 and 2024 numbers is literally eight or nine incidents, she told committee, which is comprised of city councillors.

"It's a little bit more nuanced than just looking at a number per 5,000 (visits)," Jessop said. "The incidents seem to be happening now more outside the building, so security is having more time to walk around the outside of the building and look for people smoking ... and move them along.

"It's worth noting too that not all these incidents are ... extreme," she said. "Some of them are we found drug paraphernalia outside and had to clean it up. Sometimes if an incident is smoking, it could escalate into ... now that person is argumentative with the (City of Barrie) security guard, then that's when it gets to the point of being recorded as an incident."

Most of the security incidents take place at the library's downtown branch, on Worsley Street.

"I would suspect there is probably very little incidence at the other two branches, if any at all," said Coun. Gary Harvey, committee chairman.

"We are feeling a difference with the community navigator in place," Jessop said.

Since May 1, the [library's community navigator](#) has worked with individuals who visit the library and are experiencing societal issues, such as homelessness, precarious housing, food insecurity, poverty, unemployment, mental health crises and addictions, at all three branches, with a focus on the downtown library.

Jessop's presentation addressed key performance indicators (KPI) at the library's three branches, as the city looks to measure how its services are functioning.

The number of physical visits to Barrie Public Library, for example, is 404,560 so far this year, up 7.3 per cent from 2023's total of 376,969, again during that January to August time period.

The percentage of Barrie households with a library membership increased by 8.7 per cent, from 48.2 per cent to 56.9 per cent.

The number of active cardholders, who borrowed physical items like a book in the last 24 months, jumped 17.6 per cent to 44,519 from 37,843.

Also trending upwards is the number of participants in library programs, which increased by 13.4 per cent, to 50,867 from 44,837, again in that January to August window, comparing 2024 to 2023.

This process also measured the number of referrals to social supports, at 23, from January to August this year.

"As a community hub, our role is to direct people to the information that they need and sometimes that means referring them to the appropriate social or community agency," said Jessop.

She noted the referrals counted only include those reported by the community navigator — and not those from the Information Barrie database or those made by library staff.

The community navigator works mostly at the downtown branch, usually during the day, although some evenings and Saturdays.

"Our downtown library is safe," said Coun. Jim Harris. "It's a very safe place to bring your family to come and enjoy what the library has to offer."

Jessop said the library will not be asking for city funding for the community navigator in 2025, but it will be requesting this funding from the County of Simcoe. The amount requested for 2025 is \$120,000, as it is for a full year of service, she said.

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About the Author: Bob Bruton

Bob Bruton is a full-time BarrieToday reporter who covers politics and city hall.
[Read more](#)

SEP 2024 CEO REPORT



Speak UP for diversity & inclusion

A TIME FOR TRUTH AND RECONCILIATION


The Seven Feathers Community Art Project

Over the course of the summer, community members were invited to colour feathers designed by local Indigenous artist, April Paul. April's project reflected on The Seven Sacred Teachings, which originate from the Seven Grandfather Teachings from the Anishinaabe people. Residents of all ages were invited to colour paper feathers, each representing one of the seven guiding principles: Love, Respect, Courage, Honesty, Humility, Truth, and Wisdom. This project was featured at various outreach initiatives in 2024 including *Neighbourhood Nights*, *Fresh Air Flicks*, and the *Innisfil Farmers Market*.



Once coloured, April assembled the feathers into two giant rainbow wings, symbolizing unity and community spirit. This project engaged the community in creative expression, while honouring Indigenous values. The assembled wings are on display in the Lakeshore branch. This project addresses the Calls to Action 10, 62, and 63 of the Truth & Reconciliation report related to education and integrating Indigenous knowledge and teaching methods to build capacity for intercultural understanding.



 Indigenous artist, April Paul, assembles the art work (left) and poses in front of the completed wings (above).

Education and Commemoration

Feathers from the *Seven Feathers Community Art Project* were also displayed on the windows at the Lakeshore Branch to commemorate the National Day for Truth & Reconciliation and Orange Shirt Day.



The Library continues to curate detailed resource lists, books and displays that highlight stories and voices from Indigenous communities, fostering understanding, education, and reflection. As a space for dialogue and learning, the Library provides opportunity for community members to explore the history, experiences, and perspectives of Indigenous peoples, helping to build bridges toward reconciliation.

Why Truth and Reconciliation is Becoming a Global Story With Guest Speaker, Dr. Cynthia Wesley-Esquiaux



Dr. Cynthia Wesley-Esquiaux shared knowledge based on experiences from her heritage, her time in academia, as well as her work with governments, both locally and abroad.

The talk shared fundamental knowledge about the history of Reconciliation in Canada, giving context to both its political and cultural roots. She gave careful consideration to how treaties have been

made, and broken, by colonial states, resulting in a problem with a complicated history, present, and future. This tension was brought further into focus in her discussion on the 1876 Indian Act, which is still in place today. The Indian Act was and is the legal mechanism which disenfranchises Indigenous people from their history, land, and language--causing generations of harm. But, as explained by Dr. Wesley-Esquiaux, the problems it created cannot be undone by simply repealing a bad law; there is much more work to do.

Mohawk Residential School Virtual Tour With the Woodland Cultural Centre

In this impactful presentation, attendees were able to learn more about the history of Residential Schools in general, and the specific conditions at the former Mohawk Institute Residential School. The virtual tour of the former Mohawk Institute Residential School gave the history of the school from when it opened in 1831, until it closed in 1970. Participants saw different rooms in the school, from the meeting room, the girls' and boys' dorms, the third floor, cafeteria, and various rooms in the basement. Video footage from the tour was intercut with interviews from Survivors, making for an affecting presentation. Attendees were able to learn a bit more deeply about this subject matter by seeing the physical space, and hearing about the direct impacts of that experience.



Kid-Sized Conversations: Orange Shirt Day

For the first PA Day of the school year, the Library focused on Orange Shirt Day with kid-friendly activities and education providing an important entry point to conversations about Truth & Reconciliation with young people. Activities included a short storytime that allowed staff to frame the day's activities, making Every Child Matters shirts, colouring feathers for the Every Child Matters display, writing thank you notes to elders, and identifying things that every child should have access to. The history and impact for Residential Schools can be a difficult topic to introduce to young children, and these activities created opportunities for families to talk about the issues in an accessible way. The focus of the day was not on the trauma of Residential Schools, but rather discussion looked at what every child should have in their life, celebrating the accomplishments of Indigenous communities, and making space for reflection and conversation.



Open UP opportunities to strengthen connection & engagement with our community

CELEBRATING WEEK OF WELCOME

Partnering with the Ethnic Mosaic Alliance

During Simcoe County's *Week of Welcome*, we hosted a multicultural event in partnership with the Ethnic Mosaic Alliance. The event featured diverse local community groups including: the Innisfil Indian Association, Latin Resource Centre, Ahmadiyya Muslim Community, Barrie Persian Association, and Ethnic Mosaic Alliance. This event was the first event in Innisfil organized by the Ethnic Mosaic Alliance, and they were very excited to be bringing this wonderful opportunity to celebrate diversity and connect with the community.

The event featured cultural performances showcasing music and South Asian dance. Attendees were invited to learn about traditional dance and take part in a group dance, with smiling faces and happy laughter being shared amongst the participants. This event showcased the variety of diversity that is continuing to grow in our community. The Library looks forward to developing more partnerships with local community groups to share space for inclusive gatherings.



BUILDING SKILLS, CREATIVITY, AND JOB READINESS

New Teen Programs Enhance Engagement

This fall, the Library expanded its weekly Teen Programs from two to five, enhancing engagement and support for local youth:

- *After the Bell* continues to provide a safe, welcoming space for teens after school, helping staff build rapport, address behavior issues, and promote a sense of belonging.
- *Teen Nights* remain popular, with 81 youth participating in the first two events of the school year.
- *Teen Art Night* continued after a successful summer, fostering a relaxed atmosphere where participants gradually become more comfortable, with one attendee even joining independently after initially attending with friends.
- *Crafting for Humanity* relaunched exclusively for teens, building practical skills while raising awareness about community organizations in need of support.
- *Gotta Get a Job* is a new program helping teens with job search skills, including interview practice and resume support, filling a local gap in employment resources.

In early September, the Library also held an information session for potential teen volunteers, outlining expectations and identifying areas of need for future recruitment. More sessions are planned for winter and spring.

IN THE COMMUNITY

Neighbourhood Nights

Neighbourhood Nights continued on September 5 at Dempster Park and September 12 at Town Square. Engaging with community members, staff facilitated the colouring of feathers for the *Seven Feathers Community Art Project*. Library Staff also took the opportunity to speak with attendees about upcoming programs, events, and the various services offered at the library, helping to raise awareness and build stronger relationships with residents. These outreach efforts continue to highlight the Library's role as a vital community hub.



Build UP our reputation as a trusted community asset

CHAMPIONING THE FREEDOM TO READ Banned Books Week

Discussing banned and challenged books raises awareness about censorship and the importance of intellectual freedom in North America. When books are banned, it limits access to diverse perspectives and voices, often silencing important conversations. We celebrated Banned Books Week (September 22-September 28) by promoting our Book Sanctuary across our social media. Our Facebook post reached 34.1K accounts, had 35K impressions (the number of times content was on a screen), and 210 interactions. Book Sanctuaries provide a safe space for endangered titles, ensuring that readers have access to books that challenge, inspire, and spark thought.

The Library's Director of Community Development & Advocacy was interviewed on CBC Morning Radio, to discuss the ongoing conversation around banned books, intellectual freedom and the success of our Book Sanctuary.



NEW FURNISHINGS AROUND THE LIBRARY HackLAB Tables

The HackLAB at both the Lakeshore and Cookstown Branches each received two new work tables. The old tables were very well used, and it showed with many cuts on the tops which were interfering with the ability to create various projects. The new tables have solid maple tops which can be refinished many times, and the height adjustable bases are strong, making the tables much sturdier than the old ones which would occasionally tip if someone leaned on them.

Bike Racks

Colourful new bike racks in the shape of leaves were installed at the Lakeshore Branch. Three of the old ones had rusted and broken and therefore been removed; and the remaining three were showing signs of failing as well. The new bike racks are stronger, made of powder coated steel, with a fun design in a bright orange colour.





Raise UP the Library's identity as an innovative hub

MAKERFEST CELEBRATES 10 YEARS OF CREATIVITY

Interactive Experiences Inspire Community

The *10th Annual MakerFEST* provided an opportunity for community members to explore a variety of makers, entrepreneurs and artists who featured interactive opportunities for all ages. Over 600 attendees were able to participate in activities that included virtual reality driving, gingerbread cookie decorating, bracelet making, a balloon artist, and more.

Very popular this year was *Recycling Rockets* with Jamie. Participants were very excited to transform recycled materials into spaceships and vehicles. One participant was so excited they said, "I want to come here every week and do this! It was so much fun."

Dino Experience was a new experience this year, attendees could dig for fossils, look at dinosaur miniatures, and pick out their favourite dinosaurs. Animatronic Rexy the baby T-Rex was on hand to the delight of children, with one child even asking if Rexy was a real baby dinosaur!

A local potter brought a pottery wheel and led participants through a pottery spinning lesson where guests were able to try their hand at throwing real clay on a wheel. Overheard by one guest, "Isn't this just the best event ever!?"



Having such a diverse group of innovators in our space fosters collaboration, sparks new ideas, and empowers attendees of all ages to explore hands-on learning. By connecting with local creators, participants not only learned about different technologies and saw artistic skills in action but also discovered how our Library drives innovation and imagination. This annual event enriches our community and highlights the value of sharing knowledge, creativity, and talent.

HIGHLIGHT OF INNISFIL AI (ARTISTIC INTELLIGENCE)



The 10th Annual MakerFEST featured a highlight of *Innisfil AI (artistic intelligence)* where guests could fill out post-it notes with their prompts for the Innisfil AI art project. Artists have been selected to bring a prompt submitted by the community to life for display in local businesses in December 2024.

Brad Ferguson from Upchuckle Education led participants through a workshop on “Random Drawing Prompts” inviting attendees to talk about ideas or come up with creative ways to draw a variety of concepts. Brad’s skill as both an illustrator and a teacher created many opportunities for participants to engage in the creative concepts of the project. One young guest (who had red hair) asked Brad to draw Wednesday Addams from the Addams Family for her (but with red hair), to her delight he drew it before her eyes.



The call for prompts received nearly 200 submissions, engaging children and adults alike, putting together an excellent list of ideas for our local artists to bring to life. The Innisfil AI project combines community members, local artists and local businesses, creating opportunities for exploration and meaningful conversations about technology and art.

AWARD WINNING AUTHOR, ERIN BOW, VISITS INNISFIL Short Story Contest & Author Visit

From September 16th to 18th, the Library hosted Newbery Award-winning children's author, Erin Bow, for a series of impactful visits to eight local elementary schools. During her tour, Erin actively promoted the Library's annual *Short Story Contest*, which she will be judging, and delivered an inspiring presentation titled "*How To Fail At Everything.*" In addition to sharing her personal journey as a published author, Erin offered valuable insights on resilience, personal growth, and self-compassion – messages that resonate deeply with young students and support their development both as individuals and as emerging writers.

Erin's visits generated a great deal of excitement, with teachers reporting that students were eagerly discussing their story ideas and showing enthusiasm for participating in the contest. Across her presentations, Erin engaged with approximately 1,500 students, fostering a sense of creativity and empowerment through storytelling. Although scheduling limitations and updated school board procedures for guest speakers prevented Erin from visiting all local schools, the positive impact was widespread. One teacher, inspired by the presentations, requested additional contest information for her school's Writing Club, while another sought promotional materials to maintain the momentum. In the three weeks following Erin's tour, the Library received seventeen new submissions for the *Short Story Contest*. The contest, which closes on October 25, 2024, continues to provide a platform for youth to express themselves, develop their literacy skills, and build confidence through creative writing.



SUSTAINABILITY, EDUCATION & CONSERVATION Monarch Butterfly Rearing Program 2024 Highlights



The *Monarch Butterfly Rearing Program* started at both the Lakeshore and Cookstown Branches in July, following a late migration this spring. The first eggs were found in the Lakeshore Pollinator Garden, and the last butterfly was released during *MakerFEST*. A total of 23 butterflies were successfully reared and released, with approximately 250 people attending. As in previous years, naming the insects garnered more interest and emotional attachment from people. A number of families reported that they made regular

visits just to check on the development of the caterpillars and butterflies, demonstrating that the program brings people to the Library more frequently.



Light UP pathways to personal & professional growth

ADULT AND SENIOR PROGRAMMING

Paint With Us: Acrylic Series

Paint With Us is a new series for this fall, which welcomes both adult and senior participants. Based on the popularity of painting programs as part of the Library's *Sociable Seniors* programs, these 3-week series allow participants to explore various subject matter and painting techniques. Participants have the ability to develop their artistic and creative skills by working on a different painting each week. For the month of September, the series focused on teaching the techniques of acrylic painting.



The program drew in a full class of both senior participants and younger adults as well. In addition to supporting artistic development, the series offers a relaxing environment for participants to unwind and socialize with others.

Confidently Computing

"I really enjoyed these classes and I've been practicing how to use apps at home. I'm interested in taking more classes like this."

To provide opportunities for continuous learning and development of digital literacy skills, *Confidently Computing* classes are now offered as 3-week series. Rather than individual classes, the series functions to boost learning and understanding of core computer and digital device topics. Participants are provided with detailed handouts at each class, are encouraged to practice skills learned through at home exercises and are invited to bring questions to following classes to solidify their learning.

This fall, two series are being offered at all three branches, *Intro to Smartphones and Tablets Series* and *Intro to Computers Series*.

During these classes, participants have learned the basics to using their smartphone or tablet, including messaging and calling, exploring apps and their device's app store, and even how to use their device for leisurely activities, such as reading eBooks, online shopping, or streaming videos with Netflix. Participants who are new to computers or need a refresher on the basics have also learned how to navigate the mouse and keyboard, browse the internet, and communicate online through email and video calling.

STAFF DEVELOPMENT

Ontario Works Presentation

On Monday, September 23, we received an informative presentation from Ontario Works, providing valuable insights into the services they provide, including financial assistance and health benefits. The Library currently has Ontario Works staff working out of all three of our Branches, and this presentation gave staff knowledge on which resources Ontario Works can provide and how they can provide assistance. By having these social services in our spaces, we can help our community members work towards improving their financial stability and well-being.

*Library staff
listening to
Ontario
Works
presentation*



APPENDIX A:

Level UP! Communications Insights

Media Outreach & Social Media Response

DATE PUBLISHED	NEWS OUTLET	TITLE
Sept. 3, 2024	Innisfil Today Barrie Today	Distinct Orbit, lakeshore wards? Plenty pondered in Innisfil's ward boundary probe
Sept. 6, 2024	Innisfil Today	Four events you have to check out in South Simcoe this weekend
Sept. 6, 2024	Innisfil Today	Artist 'thrilled and honoured' to have work showcased in town hall
Sept. 9, 2024	Innisfil Today	Local government info session gives 'crucial' insight into spending, services
Sept. 10, 2024	Innisfil Today	Starting a business? Check out Innisfil's Emerging Entrepreneurs event
Sept. 10, 2024	Innisfil Today	Celebrate decade of creativity, innovation during MakerFEST
Sept. 12, 2024	Innisfil Today	Town hosting open houses on possible ward boundary changes
Sept. 13, 2024	F101 Milton	Have Your Say
Sept. 13, 2024	F101 Milton	MakerFEST Celebrates 10 years
Sept. 14, 2024	Barrie Today	Read between the lines: Innisfil eyeing possible ward changes

Sept. 17, 2024	CTV News	Bird walk offers chance to spot fall migrants with expert guide
Sept. 20, 2024	CTV News	Innisfil ideaLab & Library hosts National Truth and Reconciliation Day activities
Sept. 20, 2024	NationTalk	IdeaLAB event series set to mark Orange Shirt Day
Sept. 20, 2024	Innisfil Today	IdeaLab event series set to mark Orange Shirt Day
Sept. 20, 2024	F101 Milton	Innisfil ideaLAB and Library to Mark National Day for Truth and Reconciliation
Sept. 21, 2024	Innisfil Today	HISTORY'S MYSTERIES: A tale of two Cookstowns
Sept. 23, 2024	Innisfil Today	'Difficult process': New ward options for Innisfil coming into focus
Sept. 26, 2024	The Trillium	'Difficult process': New ward options for Innisfil coming into focus
Sept. 26, 2024	Innisfil Today Bradford Today	Rise with the sun to mark National Day for Truth and Reconciliation

Facebook Insights (Sept. 1 to 30, 2024)

FOLLOWERS	# OF POSTS	TOTAL ENGAGEMENT	TOTAL IMPRESSIONS
3,962 Followers 3,312 Page Likes	46 during this period	4,913 engagements 848 reactions	Posts earned 207K impressions over this period (number of times our posts have entered a person's screen)

Top Organic Post (based on reach):

Date: Sept. 22, 2024, 34K Reach

 **Innisfil Idealab & Library**
Published by Later
September 22 at 8:00 AM

It's Banned Books Week—a time to celebrate the freedom to read and raise awareness about the importance of intellectual freedom.

Our Library is committed to protecting and defending intellectual freedom across our collections, programs and spaces. Our Book Sanctuary Collection represents books that have been challenged, censored or removed from a public library or school in North America.

Explore the collection to learn more about why these books were challenged:
innisfilidealab.ca/book-sanctuary/

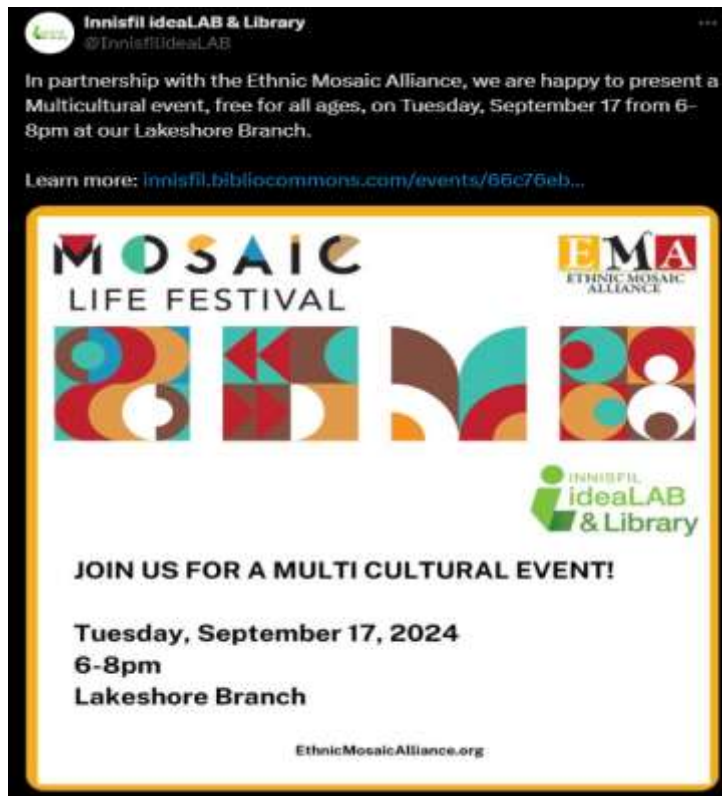


X (Twitter) Insights (Sept. 1 to 30, 2024)

FOLLOWERS	# OF TWEETS	TOTAL ENGAGEMENT	TWEET IMPRESSIONS
1,561	32 during this period	17 engagements (13 likes, 4 retweets)	1.9K impressions over this period (number of times users saw our tweets)

Top Organic Post (based on reach):

Top Tweet earned 317 impressions



Instagram Insights (Sept. 1 to 30, 2024)

FOLLOWERS	# OF POSTS	TOTAL LIKES & REACH	TOTAL COMMENTS
2,663	45 during this period	7,655 accounts were reached. 903 likes.	22 comments in total on content posted during this period

Top Post (based on engagement): Sept. 4, 2024 1.6K Reach



Top Reel (based on engagement): Sept. 13, 2024 1.5K Reach



Municipal Council Report

September 11, 2024 Special Council Meeting

- A closed session was held for the appeal of two by-laws related to heritage designation and community benefit charges.

September 11, 2024 Council Meeting

- The Innisfil Lions Club presented the plan to install community signs for service clubs. View the [Presentation](#).
- Community members delivered presentations related to building exemptions and alterations.

September 18, 2024 Special Council Planning Public Meeting

- Special Council meeting was held for the purposes of planning public meetings related to:
 - 3185 Ireton Street (zoning by-law amendment)
 - 3424 6th Line (draft plan of subdivision application)
 - 2025 Victoria Street (draft plan of subdivision application)

September 25, 2024 Special Council Meeting

- A closed session was held for Council education related to the police services.

September 25, 2024 Council Meeting

- Simcoe County YouthReach [presented to Council](#) on their mission and services. YouthReach is a registered charity that serves the County of Simcoe in supporting youth and families to participate in recreational activities that they may not be able to access due to financial barriers. They provide grants of up to \$300.00 per 12-month period for a child to participate in extracurricular activities.
- A community member raised concerns with Council about Uber services in Innisfil related to rider limits and accessibility of services for families with children. Town Staff will report back to Council on ongoing discussions with Uber.
- Town Staff presented an [update](#) on the Town's integrated Sustainability Master Plan. Priorities include: To reduce corporate emissions by 38%* by 2030, To adapt to the impacts of climate change in Innisfil, To reduce waste, To support and enhance placemaking, To enhance natural assets and resources, To support sustainable economic prosperity
- Read the Staff Report [Integrated Sustainability Master Plan: 2024-2030](#)
- Council received an [informational report](#) on the automated speed enforcement camera and red light cameras and efforts to improve road and traffic safety in Innisfil.

News from the Community

Municipal Council Report

- [Local government info session gives 'crucial' insight into spending, services - Innisfil News](#)
- [Community groups join forces to raise money for new gateway signs - Innisfil News](#)
- ['Incredible' progress celebrated at Innisfil Mayor's Business Breakfast - Innisfil News](#)
- ['Ill conceived' new Stroud subdivision panned by neighbours - Innisfil News](#)
- ['Difficult process': New ward options for Innisfil coming into focus - Innisfil News](#)
- [Innisfil Rotary Club installs pair of peace poles around town - Innisfil News](#)
- [Rise with the sun to mark National Day for Truth and Reconciliation - Innisfil News](#)
- [Innisfil resident feels 'penalized' by Uber rules - Innisfil News](#)
- [Community 4 Kids gets help beating back rising need, costs - Innisfil News](#)
- [Red-light running in rearview mirror after Cookstown camera installed - Innisfil News](#)
- [Innisfil youth invited to town's Speak Your Mind event - Innisfil News](#)
- [Innisfil saving St. Andrews by the Lake, toppling old Cookstown garage - Innisfil News](#)
- [Heritage Walk takes deep dive into Lefroy - Innisfil News](#)
- [Auxiliary unit makes 'a big difference' for local police - Innisfil News](#)
-

News from around the County:

- [New Tecumseth trustee breached board's code of conduct: report - Innisfil News](#)
- [Politician says council shouldn't be 'human billboard for social justice' - Innisfil News](#)
 - [Linked article Innisfil responds to Indian group's cancellation of cultural event - Bradford News](#)
- [Springwater council on the lookout for cheaper integrity commissioner - Barrie News](#)
- [New lab space at downtown library to focus on 'complex' social problems - Barrie News](#)
- [Bradford planning for 'unprecedented' investment ahead of growth - Barrie News](#)
- [From deepfakes to false claims, detect what's real and fake](#)
- ['Really excited': New library CEO brings decade of local experience to role - Orillia News](#)

Library News from the Province and Beyond

- [Public computers return to Hamilton's Central Public Library](#)
- [Libraries and 'vocational awe' - Halifax Examiner](#)
- [Low literacy rates in Canada prompt reading curriculum changes | CBC Radio](#)

JHSC Meeting Agenda

MEETING DATE: Thursday September 26, 2024

TIME: 1:00PM

LOCATION: Ops Meeting Room 2 and Teams

CO-CHAIRS: Management Co-Chair – Eric Chudzinski
Worker Co-Chair – Jennifer Sheremeto

MINUTES: Sierra Warren

ATTENDANCE: Eric Chudzinski, Elishia LaRose, Vivian Lough, Kristi Prentice, Jennifer Sheremeto, Kyle Stitt, Sierra Warren

GUEST(S):

REGRETS: Nick Ayres

Item	Agenda Item	Lead	Item Details	ACTION & NOTES
1.	<u>Call Meeting to Order</u>	Co-Chair	- Time – opened	- Meeting started at 1:06pm.
2.	<u>Approval of Previous Minutes</u>	Co-Chair	2024.8.15 JHSC Meeting Agenda Minutes Draft.docx	- Elishia motioned to approve the minutes of the previous meeting. - Seconded by Jennifer - All in favour; Motion Carried.
3.	<u>JHSC members</u>	Co-Chair	2024.05.15 JHSC Members List.docx	- Still awaiting new CUPE member to join the committee.
4.	<u>Workplace Inspections WHIMIS LOTO</u>	Co-Chair	Roundtable discussions <ul style="list-style-type: none"> • Findings worth sharing? • Additional action needed? • Repeat findings? • Changes to the schedule, or support needed? 	Nick – absent. Inspections not completed. Jen – Ec. Dev. - first aid and eye wash station has not been inspected since 2023. Eric to support group to establish an inspection program. Rizzardo – housekeeping issues in the shipping and receiving area. Reached out to Facilities regarding the issue. Town Square – Deficiencies from last month have not been corrected. Ladder was not stored right and a skid of mats are blocking the entrance in the compressor room. New deficiencies added this month includes loose wires required to be coiled outside near the gas meter and rocks at the end of the slide that required to be moved.

				<p>Fleet – tailgate has been moved that was teetering on two tires. The venting in the cabinets also appeared to not be working correctly – Facilities is currently looking into this and believes the motor went in the fan.</p> <p>Kristi – Not completed – will complete inspection next week.</p> <p>Sierra – Operations Centre – Ladder was not secured and lying on a skid of wood in the sign bay. When inspecting the wash bay, there was a pool of water in the room between the Fleet bay and the wash bay. Kyle advised that water is leaking from under the wall and Facilities is currently investigating the issue. Wet floor signs will be installed as area typically gets wet from the wash bay.</p> <p>Churchill Community Centre – no deficiencies to report; however, stove needs to be cleaned in the kitchen from past event.</p> <p>Knock Community Centre – fire extinguisher has not been inspected since June. Garbage left in the kitchen and yard from event that occurred over the weekend. Multiple alcohol containers left on the ground behind the building.</p> <p>Elishia – Sand/Salt Dome – stated that there were no issues during the inspection. Eric was in the building last week and advised that it appeared that hydraulic fluid was leaking from one of the plows. This has since been cleaned up.</p> <p>Lefroy Arena – suggested that the clutter in the compressor room should be addressed,</p> <p>Stroud Arena – Door does not open/close easily – the door and the frame need to be repaired.</p> <p>Vivian – Lakeshore branch – no deficiencies to report; however, there were a clutter of books in an office area. This has since been removed.</p> <p>Cookstown branch – chain is still hanging at head height in the storage room.</p> <p>No deficiencies to report at the other branches.</p> <p>Eric – No items to report.</p>
	<p><u>SOP's</u> <u>Corporate</u> <u>Policies</u></p>	<p>Co-Chair</p>	<ol style="list-style-type: none"> 1. Any updates for discussion? 2. Review Respectful Workplace Policy Updates 	<ul style="list-style-type: none"> - Clerks finalized the Health and Safety Policy. ACTION: Eric to send out the policy to JHSC members. - Updates are being made to the Respectful Workplace Policy. Minor changes were made to flow readability and definitions were updated. Eric reviewed the updates with the committee.

				<ul style="list-style-type: none"> - ACTION: JHSC members to review the policy and let Eric know of any changes to be made by Oct 11 as the policy will be going to Council.
6.	<u>Workplace Incidents & Accidents</u>	Co-Chair	<ol style="list-style-type: none"> 1. Report on accidents since last meeting accidents (Aug 2024) 2. Review Section 52 Report 	<ul style="list-style-type: none"> - Reviewed the incidents from August. There was a decrease of incident reports from July and seeing less severe incidents compared to last year. - During the month of August, there was one equipment incident, one incident that required medical attention, one first aid incident and one incident that resulted in lost time. - Discussed a Section 52 notice from a staff event. Corrective actions will be taking place to prevent a similar incident from occurring.
7.	<u>Budget & Training</u>	Co-Chair	<ol style="list-style-type: none"> 1. Budget 2. Training 	<ul style="list-style-type: none"> - JHSC budget is currently underbudget. Committee member asked if there was an opportunity for incident investigation training with the left over funds. ACTION: Eric to explore incident investigation training for the committee. - Vivian is scheduled to complete part 2 on September 30th.
8.	<u>JHSC Other Business</u>	All Members	<ol style="list-style-type: none"> 1. Ladder Inspections 	<ul style="list-style-type: none"> - Discussed ladder deficiencies during inspections as a group. Advised that leaders are not alerted when a ladder deficiency is added to the Moar module. ACTION: Eric to reach out to IT to see if there can be an action request added to the ladder inspection module. - Kyle advised that two new tenants are soon taking over space at the Rizzardo. - Vivian stated that there is currently construction taking place at the Cookstown branch as a Montessori will soon be opening in the building. - Vivan also shared a question that was asked by one of the library staff members. There is a drop box for library books; however, there is no fire extinguisher in the room that it is located in. Since the drop box is designed to prevent the fire from spreading from outside the box, what should a staff member do if there is an item in the box that is of a fire concern? Committee discussed ensuring the box is closed, and leaving the room immediately as per fire/evacuation procedures.
9.	<u>ACTION ITEMS Follow up</u>	Co-Chair	Review of Action items from July 18, 2024 meeting minutes.	<p>ACTION – Eric to review concerns, near misses, and opportunities to improve safety when patching with Roads management. Additionally, to seek information from other local municipalities on patching practices, for comparison. – In Progress.</p> <p>ACTION – Eric to follow up with CUPE regarding new committee member. – In Progress</p>

				<p>ACTION – Eric to review/update opioid risk assessment based on potential risk and need for Naloxone kits and training. – In Progress</p> <p>ACTION: Eric to send out the Health and Safety to JHSC members.</p> <p>ACTION: JHSC members to review the Respectful Workplace Policy and advise Eric of any changes to be made by Oct 11 as the policy will be going to Council for approval.</p> <p>ACTION: Eric to explore incident investigation training for the committee.</p>
10.	Close Meeting	Co-Chair	Enter the time of the meeting closed.	The meeting closed at 2:46pm.

Supporting Ontario's Public Libraries to Empower Local Economic Growth

OLA & FOPL Advocacy Priorities July 2024

Public libraries are critical to communities across Ontario and essential to thriving local economies and economic growth.

- Public libraries are Ontario's farthest-reaching, most cost-effective public resource. They are engines of innovation, entrepreneurship, and local economic development in communities of all sizes.
- Millions of Ontarians rely on local public libraries in their communities: to work, to learn, to connect to community and government services, and to find or train for a job.
- Despite this, many individuals and families across the province are unable to access the local public library resources they need.
- In urban centres, rural and Northern communities alike, public library budgets are overstretched – and the situation is getting worse.
- The combined impact of the pandemic, the pressure of inflation on public library and municipal budgets, and growing social and economic challenges in communities across the province have brought public libraries to a critical point.

Building on Ontario's Investment in Public Libraries

Over the past several years, OLA & FOPL have worked successfully with the Ontario Government to secure vital support for Ontario's public libraries.

- Through the 2024 Ontario Budget, enhanced provincial funding to support the operations and staffing of First Nations Public Libraries on reserve.
- \$582,000 investment for up to 155 eligible public libraries in small, rural and First Nation communities to provide internet access.
- \$4.8 million investment to install or upgrade high-speed broadband internet at over 100 public libraries across Ontario.

Priorities Overview

Public Libraries

- Provide critical e-learning support and fair access to modern, digital resources for all Ontario public libraries through **the creation of an Ontario Digital Public Library**, leveraging the province's significant purchasing power to give all Ontarians access to a universal set of high-quality e-learning & online resources through their local public library.
- **Increase provincial operating funding for Ontario's public libraries** to address critical shared priorities and community needs.
- Building upon the enhanced funding committed in the 2024 Ontario Budget, **develop a sustainable funding model for public libraries on reserve** to ensure that these important local hubs are fully funded and viable.

School Libraries

- **Mandate that school boards must spend funding allocated by the Ministry of Education for school libraries, staffing and resources** on for student success. They should also be made to fully complete the corresponding accountability and planning measures now required under the Grants for Student Needs.

Priorities

Provide critical e-learning support and equitable access to modern, digital resources for all Ontario public libraries through the creation of an Ontario Digital Public Library, leveraging the province's significant purchasing power to give all Ontarians access to a universal set of high-quality e-learning & online resources through their local public library.

- Ontario's public libraries are essential to equitable, reliable access to broadband internet and computers. They are especially vital for many First Nation, rural and Northern communities where at home connectivity is limited, and for hundreds of thousands of Ontarians that cannot afford in-home internet services.
- The Ontario Government has already recognized the crucial importance of public libraries to broadband connectivity and equity of access:
 - o in *Building a Digital Ontario*, making a \$4.8 million investment to install or upgrade broadband connectivity at more than 100 public libraries across the province; and
 - o in February 2024, the Ontario Government invested an additional \$122,000 to the *Internet Connectivity Grant* enabling up to 155 eligible public libraries that serve communities of 20,000 or less to be fully reimbursed for the costs of providing publicly accessible internet access.
- Building on that critical foundation, it is the right time to take the next step to empower Ontarians with the online resources they need to succeed – no matter where they live in Ontario.
- In particular, people rely on local public libraries for access to digital and online resources, which contribute to student success and life-long learning, as well as towards entrepreneurship and job readiness. These include:
 - o in-depth job and career skills training;
 - o language learning;
 - o live tutoring and homework help;
 - o health information; and
 - o resources to support vulnerable residents, such as seniors and adults living with developmental disabilities.

A proposed Ontario Digital Public Library would provide a core suite of highly impactful digital resources accessible by every Ontarian through their local public library. While the specific resource set will depend on the outcome of competitive negotiations with vendors, potential resources could include:

- **Live Tutoring;** resources are available that provide a powerful suite of live tutoring, skills development and test preparation tools for learners of all ages, with a focus on K-12.
- **Job Skill Development and Training;** some libraries already subscribe to databases that include an ever-expanding catalogue of virtual courses and learning modules for career, creative, digital skills development and certifications.
- **Language Learning;** these apps have become increasingly popular, providing highly personalized and comprehensive language learning capabilities for dozens of global languages.

- However, these resources are expensive, especially when purchased on a patchwork, library-by-library basis – and a diverse set of the highest impact resources is well beyond the means of an individual or family to afford. Many public libraries in Ontario, particularly in smaller and First Nation communities, struggle to pay for or are unable to afford these high-quality resources.
- People living in communities of less than 5,000 have access to less than a third of the online resources as those living in Toronto – despite accessing them twice as often per capita as people in large urban communities.

- According to the 2022 Annual Survey of Public Libraries, only 147 of our 363 library systems are able to afford subscriptions to five (5) or more databases.
- Meanwhile, 67 public libraries reported having zero (0) database subscriptions; majority of which are public libraries on reserve.

Recommended Priority:

- By following the well-established approach used in Alberta and Saskatchewan and leveraging volume purchasing through an annual provincial investment, as well as existing public library infrastructure, the Ontario Digital Public Library could provide a universal set of the highest-impact digital resources to every public library – and every Ontarian – **at an overall cost savings of up to 40%** when compared to library-by-library subscription.
- Addressing this digital divide – through both broadband connectivity and the high-impact resources to match – is how public libraries are at the forefront of fulfilling Ontario’s vision of an economy where every individual and community can contribute and compete.
- *Projected cost:* \$10 million - \$20 million / annually.¹

¹ See Appendix for provincial investment scenarios based on different funding levels.

How Would an Ontario Digital Public Library Work?

- Based on an annual provincial investment, Ontario’s public library sector would work closely with the Ministry of Tourism, Culture and Gaming and agency partners to determine the appropriate mix of resources to deliver the greatest impact across the province.
- The designated delivery partner – such as the Ontario Library Service or another identified entity – would negotiate to secure province-wide access to a universal set of resources.
- Access to these resources will ideally be connected directly through local public library websites, providing a seamless experience for local users.
- Ontarians will be able to access the complete resource set either in-person at their local library, from home, or through their personal devices wherever they are.
- For those public libraries without an online presence, the Ontario Digital Public Library will maintain a direct online portal to provide access.

Increase provincial funding for Ontario's public libraries to address critical shared priorities and community needs.

- Public libraries in Ontario have received no increase in provincial funding support (Provincial Libraries Operating Grant, or PLOG) in over 25 years, during which time the value of the province's investment in public libraries has decreased by over 60%.
- Although over 90% of public library funding is provided by the local municipal government, provincial operating funding provides critical stability to public library budgets.
- Libraries have adapted and maximized the impact of every dollar despite inflation, substantial changes in technology, and the increasing importance of libraries as a vital community hub and public resource.
- Across Ontario – in communities of all sizes – these **budget pressures are reaching a tipping point.**
- Public libraries are the focal point of municipalities across Ontario; critical to social cohesion and community building. As a result, they find themselves on the front lines of many of the most critical challenges facing our communities, including homelessness, mental health and addictions, newcomer integration, re-skilling in a changing economy, and overcoming the digital divide.
- Ontario's public libraries are proposing a targeted investment in additional operating funding for public libraries to specifically address critical areas of shared community and provincial priority, including:
 - Supporting economic recovery through job training and skills development;
 - Addressing the community impacts of mental health and addictions;
 - Providing services and resources to assist with high-needs members of the community such as seniors, newcomers, working families and all vulnerable members; and
 - Supporting early literacy and K-12 success.
- This investment, which would be in addition to and separate from existing provincial operating funding under the PLOG, would be shared across hundreds of Ontario libraries to provide predictable, flexible funding for local public libraries to respond to these critical areas of focus based on the needs of the people and the local communities they serve.
- This funding could be utilized to support ongoing operations, programming, resources, or front-line staffing specifically targeted to the four identified priority areas based on community need.
- The proposed level of investment corresponds to a restoration of the present value of the Ontario Government's support for Ontario's public libraries, addressing the impact of inflation, rising costs and other pressures over more than two decades.
- In conjunction with this investment, the Ontario Government and Ontario's public libraries would work alongside municipalities to ensure that this critical investment builds upon and enhances existing municipal support for public library budgets.
- *Projected cost: \$25 million / annually.*

Building upon the enhanced funding committed in the 2024 Ontario Budget, develop a sustainable funding model for public libraries on reserve to ensure that these important local hubs are fully funded and viable.

- Public libraries on reserve serve as an accessible gathering place and information sharing resource for First Nations communities. They are deeply important to maintaining a sense of community

and to minimizing social isolation, many of which are remote or face systemic social and economic challenges.

- Furthermore, public libraries on reserve perform a unique role in the preservation of their communities' memory, archiving photos and historical information, and in revitalizing First Nations languages through cultural resources, language learning programming, storytelling events, and craft groups.
- Public libraries on reserve are chronically under-funded. The municipal tax revenue used to support most public libraries does not exist for public libraries in First Nation communities.
- There is little to no funding available for collections, programming and technology resources. Librarians rely on one-time grants or donations to develop their collections, and many librarians contribute personally to purchase programming supplies and food.
- Many public libraries on reserve operate with only one staff person who is expected to perform many functions. Public libraries on reserve need additional funding to provide staff with a living wage and to increase staffing levels so that they can meet their communities' needs for library programs and services.
- Of the 133 First Nations communities in Ontario, only 39 have public libraries. The number has steadily dropped in recent years and the pandemic has only made this situation worse, with four public libraries on reserve closing their doors due to inadequate funding over the past 20 months.
- In recognition of the significant financial barriers faced by First Nations Public Libraries on reserve, the Ontario Government made a multi-million-dollar enhancement through the 2024 Ontario Budget to both the First Nation Salary Supplement and Public Library Operating Grant funding.
- This investment was a vital first step to restoring stability to First Nations Public Libraries on-reserve.
- There is more important work to be done. Together with the Ministry of Tourism, Culture and Gaming and First Nations Public Library leaders, this recent investment provides an opportunity to work together on a sustainable funding and operating model to preserve the long-term viability of these important local hubs.

Recommended Priority:

- Work alongside First Nations Public Library leaders to work towards the design and implementation of a sustainable funding model for public libraries on reserve to ensure that these important local hubs are fully-funded and viable.
- Projected cost: N/A; projected funding requirements would be based on the identified model and requirements.

Ontario Library Association / Federation of Ontario Public Libraries

The Ontario Library Association (OLA) is the oldest continually-operating non-profit library association in Canada, with over 3,500 members comprised of library staff and supporters from public, school, academic, and special libraries.

The Federation of Ontario Public Libraries (FOPL) represents 237 public library systems in Ontario, including 39 Public Libraries on Reserves.

Together, OLA & FOPL are committed to ensuring that libraries can continue to play a critical role in the social, education, cultural and economic success of our communities and schools.

ONTARIO DIGITAL PUBLIC LIBRARY – BRIDGING THE DIGITAL DIVIDE

August 2024

Public libraries are critical infrastructure for successful, thriving communities across Ontario.

- Public libraries are Ontario’s farthest-reaching, most cost-effective public resource and vital community infrastructure.
- It’s much more than books: in most communities across the province, public libraries are either the most flexible – or the only – local resource with the capability to adapt and support emerging local needs and priorities.
- Millions of Ontarians rely on local public libraries in their communities: to work, to learn, to connect to community and government services, and to find or train for a job.

Public libraries are essential for bridging the digital divide.

- With access to many necessary resources, services and learning supports now primarily or entirely accessible online, Ontario’s public libraries are essential to equitable, reliable access to broadband internet and computers.
- They are especially vital for many First Nation, rural and Northern communities where at-home connectivity is limited, and for hundreds of thousands of Ontarians that cannot afford in-home internet services.
- Over the past several years, the Ontario Government has recognized the crucial importance of public libraries to bridging the digital divide.
- These infrastructure and connectivity investments have built the necessary foundation to now take the next step to empower all Ontarians with the online resources they need to succeed – no matter where they live in Ontario.

Building the Foundation for the Ontario Digital Public Library

Since 2021, the Ontario Government has made the necessary targeted structural investments to ensure that all Ontarians can benefit from an Ontario Digital Public Library and the valuable learning, job skills and training resources it will provide.

- **Broadband Infrastructure:** \$4.8 million investment to install or upgrade high-speed broadband internet connections at over 100 public libraries across rural, Northern and First Nations communities in Ontario.
- **Connectivity:** \$582,000 annually – including a \$122,000 increase in 2024 – to ensure that up to 155 eligible public libraries in small, rural and First Nation communities receive full funding to cover the ongoing costs of broadband subscriptions.
- **First Nations Public Libraries:** Through the 2024 Ontario Budget, \$1.25 million in additional ongoing funding to help stabilize staffing and operations of First Nations Public Libraries on reserve in Ontario.

Providing equitable access to modern digital resources through public libraries is a logical next step under the *Building a Digital Ontario* plan.

- Digital resources provided through public libraries provide Ontarians with digital and online resources that contribute to student success and life-long learning, entrepreneurship and job readiness. These include:
 - o in-depth job and career skills training;
 - o language learning;
 - o live tutoring and homework help;
 - o health information; and
 - o resources to support vulnerable residents, such as seniors and adults living with developmental disabilities.
- In larger urban and suburban communities, residents can expect 24/7 access to powerful, subscription-based online resources.
- However, these resources are expensive, especially when purchased on a patchwork, library-by-library basis.
- For a well-resourced urban or suburban public library, these subscriptions cost many tens – or even hundreds – of thousands of dollars each year.
- Many public libraries in Ontario, particularly in smaller and First Nation communities, struggle to pay for or are unable to afford these high-quality resources.
- People living in communities of less than 5,000 have access to less than a third of the online resources as those living in Toronto – despite accessing them twice as often per capita as people in large urban communities.

Ontarians Living in Small, Rural and Northern Communities Lack Access

Across Ontario, access to powerful digital resources through local public libraries is very uneven. While Ontarians living in cities and major suburban communities may have excellent access, the picture is very different in other part of Ontario.

- According to the 2022 Annual Survey of Public Libraries, only 147 of our 363 library systems can afford subscriptions to five (5) or more resources.
- Meanwhile, 67 public libraries reported having zero (0) database subscriptions; the majority of which are First Nations public libraries on reserve.

The Ontario Digital Public Library: Expanding Access & Cost Savings – Without More Bureaucracy.

- With the infrastructure and operating support in place, there is a logical opportunity to level the playing field.
- Ontario's public libraries are proposing the creation of an **Ontario Digital Public Library (ODPL)**.
- By following the well-established approach used in Alberta and Saskatchewan and leveraging

the province's significant purchasing power, Ontario can give all Ontarians access to a universal set of high-quality e-learning & online resources through their local public library.

- The Ontario Digital Public Library, through volume purchasing, can provide digital resources **at a cost savings of up to 40%** when compared to a direct subscription by an average Ontario public library.
- Better still, most Ontarians would be able to access these resources directly through their local public library, whether at a branch, at home or on the go.
- A provincial investment in an Ontario Digital Public Library would **save costs for all public libraries** and help improve consistency of service delivery. This is an investment directly in the quality of supports that libraries can deliver – with the overwhelming majority of the investment going directly into digital resources.
- This is a red tape reduction-friendly approach that modernizes access to digital resources by making them available to all Ontario municipalities – and millions of Ontarians – for the first time.
- The Ontario Digital Public Library will **seamlessly integrate with existing public library infrastructure and operations**, without the need to significantly expand provincial bureaucracy to deliver it.
- **Recommended Annual Investment:** \$10 – 20 million annually

How Would an Ontario Digital Public Library Work?

- Based on an annual provincial investment, Ontario's public library sector would work closely with the Ministry of Tourism, Culture and Gaming and agency partners to determine the appropriate mix of resources to deliver the greatest impact across the province.
- The designated delivery partner - such as the Ontario Library Service or another identified entity - would negotiate to secure province-wide access to a universal set of resources.
- Access to these resources will ideally be connected directly through local public library websites, providing a seamless experience for local users.
- Ontarians will be able to access the complete resource set either in-person at their local library, from home, or through their personal devices wherever they are.
- For those public libraries without an online presence, the Ontario Digital Public Library will maintain a direct online portal to provide access.

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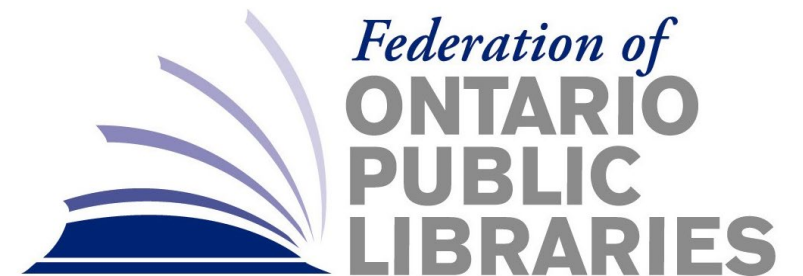
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Together, OLA & FOPL are committed to ensuring that libraries can continue to play a critical role in the social, education, cultural and economic success of our communities and schools.

Ontario Digital Public Library

Bridging the Digital Divide

Dina Stevens, Executive Director
October 17, 2024



Building a Digital Ontario

[Building a Digital Ontario](#) is the Ontario Government's ambitious strategy to make the province a world-leading digital jurisdiction.

Targeted Investments:

- Broadband Infrastructure: \$4.8 million to install or upgrade broadband internet in over 100 libraries
- Connectivity: \$582k annually – including a \$122k increase in 2024
- First Nations Public Libraries: \$1.25 million in additional, ongoing funding through the Public Libraries

Operating Grant and First Nations Salary Supplement

Need for a Digital Library

Current situation:

Millions of Ontarians rely on local public libraries for 24/7 access to online resources.

Challenge:

Resources are expensive when purchased on a library-by-library basis.

Solution:

Establish the Ontario Digital Public Library (ODPL) to provide equitable access to a universal set of online resources for all Ontarians.

Breaking it Down

A collection of electronic resources funded directly by the Ontario Government and administered through an existing body like the Ontario Library Service.

- Does not include e-books
- Subscriptions would depend on negotiations with vendors and the amount we are allocated by the province
- Able to be integrated into your library's website or through a central online portal
- Come with administrative support

Key Points

- Simultaneous use resources.
- Resources in multiple languages.
- Resources for learning, research, and personal leisure.
- Delivered locally via each library.
- Funding includes support for libraries to provide these resources.
- Funding must be annual (continuous).

Investment Scenarios

Funding Level*	Number of Databases	Database Examples**
\$10 million	14	General: <ul style="list-style-type: none"> • <i>Health and Small Business reference</i> • <i>Language learning</i> • <i>Consumer Reports</i> • <i>Legal forms and templates</i> • <i>Magazines and News in 70 languages</i> • <i>French e-books</i> • <i>Auto Repair</i> • <i>Genealogy</i> • <i>Self Publishing</i>
\$15 million (recommended)	18	General and Advanced – all content listed above and: <ul style="list-style-type: none"> • <i>K-12 e-content</i> • <i>Live Tutoring</i> • <i>Resume and Job coaching</i>
\$20 million	22	General, Advanced and Specialized - all content listed above and: <ul style="list-style-type: none"> • <i>Online learning courses, including business essentials</i> • <i>Wellness and personal development</i>

Impact on Communities

Access:

- Access to digital resources is uneven across Ontario, especially in small, rural, and Northern communities.
- 61% of technology users in libraries rely on them as their only access to digital technology.
- 67 public libraries, mostly in First Nations communities, have no database subscriptions.

Skills Development:

- 31% currently use digital resources to develop employable skills.

Cost-Effective:

- Saves costs for all public libraries by reducing the need for individual subscriptions.
- Most of the investment goes directly into digital resources, enhancing library services without expanding bureaucracy.

Current Advocacy Efforts

Working Towards the 2025 Ministry of Finance Pre-Budget Submission

- February 2025

Budget Priorities

- Funding an Ontario Digital Public Library
- Increase to the PLOG: \$25 mil increase to the existing \$21 mil envelope
- Sustainable funding model for increased investment into FNPLs

Cabinet Shuffle: Relationship Building with New Ministers

- Tourism, Culture and Gaming: Stan Cho, MPP Willowdale
- Education: Jill Dunlop, MPP Simcoe North

Government Relations Cont.

Meetings with Ministry Staff

- Nancy Kennedy, Deputy Minister
- Rebecca Guida, Director of Stakeholder and Community Relations

Municipal Engagement and Outreach

- AMO, AMCTO, FONOM and ROMA Conferences
- New campaign: "Libraries are for Everyone"
 - Response to protests, book banning, censorship and issues of intellectual freedom

PC Caucus MPP Outreach

- Meeting with PC Caucus MPPs before cabinet resumes October 16
- Catch MPPs before the November/December cabinet budget meetings

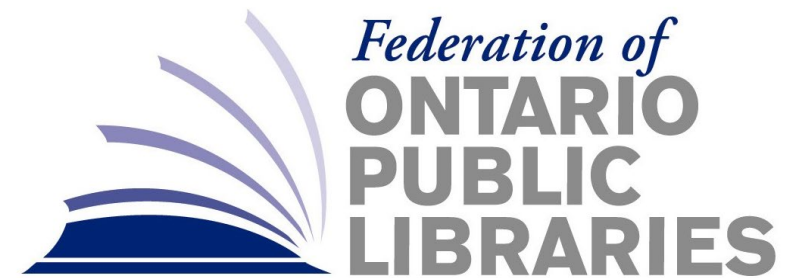
Call to Action!

Meet with your local MPP(S)!

- Share information about the ODPL as our sector's main priority
- Communicate the NEED and IMPACT of the ODPL
- Let us know how the meeting went!

Questions?

[Dina Stevens - dinastevens@fopl.ca](mailto:dinastevens@fopl.ca)





INNISFIL PUBLIC LIBRARY COMMITTEE REPORT

REPORT NO.: LIB-15-2024
DATE: October 21, 2024
TO: Innisfil Public Library Board
FROM: Finance Committee
SUBJECT: 2024 Q3 Operating & Capital Update

RECOMMENDATION:

That Committee Report LIB-14-2024 regarding the 2024 Q3 Update dated October 21, 2024 be received.

Background:

On February 8, 2023, through Staff Report DSR-018-23, Town Council approved the Library Board's 2024 Operating Budget in the amount of \$4,055,229, and the 2024 Capital Budget in the amount of \$251,666. Finalized Operating and Capital results to June 30, 2024, are included in this report.

Financial Results – Operating

The Operating budget provides for expenses that cover day-to-day expenditures and activities including utilities, insurance, staff wages and benefits, program supplies, collections, and facility maintenance. It includes revenues expected to be received from fees, room rentals, grants, and other miscellaneous sources, as well as the contribution from the Town of Innisfil.

As of September 30, 2024, the total operating budget was at 205% of total budgeted revenues, and 77% of total budgeted expenses.

Appendix A provides a detailed financial report of the Q3 Operating Results.

Overview of Revenues

Registration & Facility Fees: Hall rentals are trending higher at 124% of total budgeted amount; registration fees are at 116%.

User Fees & Licenses: Trending high at 123% of budget.

Grants: In Q3 the Library received a \$500 grant from International Dyslexia Association to support our Decodable's collection, a \$5000 grant from the Innisfil Community Foundation's Jason Reynar Innovation Fund to support the purchase of Envoy players and \$6707 in funding from the Canada Summer Jobs Grant. The Library was also notified that we would be receiving \$31k from the My Main Street Community Activator program. These funds will be represented in the Q4 reports.

Donations: The Library has received over \$28k in donations mostly attributed to the Spark Gala sponsors and Tim Horton's Smile Cookie dollars.

Overview of Expenditures

Wages & Benefits: Trending slightly higher at 76% of budgeted amount.

Materials & Supplies: Trending slightly higher at 79% of budgeted amount.

Other Expenditures: Utilities higher than budgeted due to new phones; contracted services higher due to transactions associated with the BSCF expenses and unbudgeted expenses; rents & financials are on track.

Facility Related expenses: All facility expenditures are trending higher than budgeted at 82% of budgeted amount due to unbudgeted expenses related to the Churchill facility, higher than anticipated cleaning and snow removal contracts, and ongoing issues with the Lakeshore generator.

Expenditures from Donations: The CEO approved the spending of donation funds for a variety of projects this quarter: the sensory room project (approx. \$5k), the installation of a shade sail at the Lakeshore branch (approx. \$9k), and the use of Tim Horton's donations to support the Cookstown Fresh Air Flicks event (approx. \$2k).

In February 2016, the Library Board approved the expenditure of up to \$10k from the Library's donation reserve for the creation of a Bike Rack Project, as per Motion #2016.17. This quarter the Library moved this project forward with the purchase of beautiful orange leaf-like bike racks for the Lakeshore Branch.

Financial Results – Capital

The 2023 approved capital budget consists of funding requests for planned capital expenditures expected to occur in the upcoming years that are required to undertake or complete capital initiatives. In addition to the 2024 approved capital projects, the Library Board has carried over projects approved in previous years.

- Year to date spending for capital projects is \$72,918, related to projects LIB4, LIB5, LIB52, LIB65, LIB67, and LIB68.
- Plans for LIB66 Mobile Outreach Unit and LIB70 Mobile Kiosk are currently underway. Staff are also working on projects related to LIB37 Cookstown Facility Assessment & Repairs, with repairs currently taking place.
- LIB42 deferred to 2025.

Appendix B provides a detailed financial report of the Q3 Capital Results.

Financial Consideration:

Staff will continue to monitor the operating financial results to ensure that the year-end results are in-line with the approved budget. We do however recognize that the budget estimates are developed with the best information known at the time, and that there are numerous factors that can impact the final results. Accordingly, Staff will employ cost mitigating strategies when required, and will keep the Library Board's Finance Committee and the Library Board informed of progress through the financial quarterly reports.

Conclusion:

This report provides information to the Library Board regarding the operating and capital activities that occurred during the third quarter of 2024.

PREPARED BY:

Erin Scuccimarri, CEO

APPROVED BY:

Finance Committee: Anne Smith, Rob Nicol, Sue Bennett & Rhonda Flanagan

Appendix A



Corporation of the Town of Innisfil
 Budget to Actual Variance Report - Operating
 For the Period Ended September 2024
 Library

	Year to	YTD Actual as	2024	Prior Year to	2023	2023
	Date	a Percent	Total	Date	Total	Total
	Actuals	of Budget	Budget	Actuals	Actuals	Budget
Library Operating						
Library Fleet						
Total Library Fleet		0%	3,545			3,545
Library Administration						
Revenue						
Opening (Surplus) Deficit						
Opening (Surplus) Deficit						
3100 Beginning Deficit(Surplus)	0	0%	0	-79,012	-79,012	-1
Total Opening (Surplus) Deficit	0		0	-79,012	-79,012	-1
Total Opening (Surplus) Deficit	0		0	-79,012	-79,012	-1
Registration & Facility Fees						
Facility Rental						
4438 Hall Rental	-12,379	124%	-10,000	-9,677	-11,190	-10,000
Total Facility Rental	-12,379	124%	-10,000	-9,677	-11,190	-10,000
Registration Fees						
4464 Programming	-26,572	116%	-23,000	-19,603	-28,348	-23,000
Total Registration Fees	-26,572	116%	-23,000	-19,603	-28,348	-23,000
Total Registration & Facility Fees	-38,951	118%	-33,000	-29,280	-39,538	-33,000
User Fees, Licences and Fines						
User Fees						
4447 Misc. Revenue	-28,784	96%	-30,000	-12,936	-13,567	-30,000
4490 Photocopy Etc.	-14,798	197%	-7,500	-10,287	-13,998	-7,500
4491 Books	-5,423	194%	-2,800	-4,148	-5,110	-2,800
4492 ideaSHOP sales	-2,838	142%	-2,000	-2,131	-3,355	-2,000
Total User Fees	-51,843	123%	-42,300	-29,502	-36,030	-42,300
Total User Fees, Licences and Fines	-51,843	123%	-42,300	-29,502	-36,030	-42,300
Other						
Government Grants						
4100 Grants - Ontario	-35,000	76%	-45,922	-2,633	-51,817	-45,921
4200 Grants - Federal	-93,982	0%	0	-36,463	-38,483	
Total Government Grants	-128,982	281%	-45,922	-39,096	-90,300	-45,921
Other Revenue						
4760 Donations	-28,213	0%	0	-9,417	-9,593	
Total Other Revenue	-28,213			-9,417	-9,593	
Total Other	-157,195	342%	-45,922	-48,513	-99,893	-45,921
Total Revenue	-247,989	205%	-121,222	-186,307	-254,473	-121,222
Expenditures						
Wages & Benefits						
Total Wages & Benefits	2,553,393	76%	3,344,519	2,247,800	3,083,017	3,074,294
Materials & Supplies						
Facility/Park Maintenance						
7080 Cleaning Supplies	5,542	62%	9,000	3,597	5,447	9,000
Total Facility/Park Maintenance	5,542	62%	9,000	3,597	5,447	9,000
Advertising & Publicity						
7020 Advertising & Publicity	5,448	61%	8,865	5,334	6,640	8,865
Total Advertising & Publicity	5,448	61%	8,865	5,334	6,640	8,865
Clothing						
5210 Clothing/PPE	0	0%	675	0	200	675
Total Clothing		0%	675		200	675
Education, Seminars & Memberships						



Corporation of the Town of Innisfil
 Budget to Actual Variance Report - Operating
 For the Period Ended September 2024
 Library

	Year to	YTD Actual as	2024	Prior Year to	2023	2023
	Date	a Percent	Total	Date	Total	Total
	Actuals	of Budget	Budget	Actuals	Actuals	Budget
5230 Education & Development	17,287	86%	20,000	17,085	24,072	20,000
7300 Prof. Dues & Memberships	3,096	103%	2,993	3,176	3,221	2,993
Total Education, Seminars & Memberships	20,906	91%	22,993	20,261	27,293	22,993
Equipment Maintenance						
7140 Equipment Maintenance	917	42%	2,200	3,482	3,734	2,200
Total Equipment Maintenance	917	42%	2,200	3,482	3,734	2,200
Office, Printing & Postage						
7360 Office Supplies	8,466	91%	9,296	14,212	15,712	9,296
7400 Photocopy	6,959	70%	10,000	5,993	10,773	10,000
7440 Postage	1,515	152%	1,000	688	943	1,000
7460 Printing	3,238	45%	7,240	3,173	6,098	7,240
Total Office, Printing & Postage	20,278	74%	27,536	23,813	33,273	27,536
Materials						
7029 Electronic Collections	60,043	50%	119,377	26,878	81,920	108,525
7041 Physical Collections	120,099	83%	145,200	121,906	144,467	132,000
7280 Material	15,668	71%	22,000	17,526	24,731	22,000
7283 Technology Supplies	25,260	130%	19,500	22,193	34,226	19,500
7284 ideaSHOP Supplies	117	23%	500	172	249	500
Total Materials	221,187	72%	306,577	188,675	285,593	282,525
Other Expenses						
5120 Board&Committee /Non-payroll	1,800	45%	4,000	1,950	3,100	4,000
7285 Meals & Beverages	2,037	0%	0	0	0	
7320 Mileage	8,277	84%	9,858	5,542	7,810	9,858
7389 Culture Engagement	11,886	37%	32,500	24,746	34,276	32,500
7470 Programming - Children	20,400	143%	14,260	16,657	19,336	14,260
7545 Project Expense	30,145	0%	0	14,613	26,637	
Total Other Expenses	74,545	123%	60,618	63,508	91,159	60,618
Public Relations						
7485 Public Relations	9,841	131%	7,503	15,707	22,015	7,503
Total Public Relations	9,841	131%	7,503	15,707	22,015	7,503
Software Maintenance and Licencing						
7580 Software Annual Maint. Fees	37,792	64%	58,842	23,877	40,103	50,752
Total Software Maintenance and Licencing	37,792	64%	58,842	23,877	40,103	50,752
Total Materials & Supplies	396,456	79%	504,809	348,254	515,457	472,667
Utilities						
Telephone and Utilities						
7600 Telephone	4,320	123%	3,508	2,708	5,226	3,508
Total Telephone and Utilities	4,320	123%	3,508	2,708	5,226	3,508
Total Utilities	4,320	123%	3,508	2,708	5,226	3,508
Contracted Services						
Audit Fees						
8080 Audit	4,127	76%	5,398	3,969	5,292	5,241
Total Audit Fees	4,127	76%	5,398	3,969	5,292	5,241
Contracts						
8250 Contracts - Labour	0		3,133	0	0	3,133
8290 Contracts	5,472	50%	10,888	637	637	10,888
Total Contracts	5,472	39%	14,021	637	637	14,021
Consulting Services						
8220 Consulting Services	9,919		0	0	0	
Total Consulting Services	9,919		0	0	0	



Corporation of the Town of Innisfil
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 For the Period Ended September 2024
 Library

	Year to	YTD Actual as	2024	Prior Year to	2023	2023
	Date	a Percent	Total	Date	Total	Total
	Actuals	of Budget	Budget	Actuals	Actuals	Budget
External Legal Costs						
8640 Legal	15,711		0	253	253	
Total External Legal Costs	15,711			253	253	
Total Contracted Services	35,229	181%	19,419	4,859	6,182	19,262
Rents & Financial						
Service Charges						
9110 Debit/Visa Charges	2,535	57%	4,481	2,869	3,796	4,481
Total Service Charges	2,535	57%	4,481	2,869	3,796	4,481
Total Rents & Financial	2,535	57%	4,481	2,869	3,796	4,481
Total Expenditures	2,991,933	77%	3,876,736	2,685,502	3,692,690	3,574,212
Total Library Administration	2,743,944	73%	3,755,514	2,499,195	3,438,217	3,452,990
Stroud Branch						
Expenditures						
Materials & Supplies						
Facility/Park Maintenance						
7180 Facility/Parks Maintenance	1,835	40%	4,550	1,926	2,198	4,550
Total Facility/Park Maintenance	1,835	40%	4,550	1,926	2,198	4,550
Insurance						
7220 Insurance	1,555	67%	2,311	1,506	2,089	1,926
Total Insurance	1,555	67%	2,311	1,506	2,089	1,926
Total Materials & Supplies	3,390	49%	6,861	3,432	4,287	6,476
Utilities						
Telephone and Utilities						
7600 Telephone	1,079	58%	1,855	928	1,733	1,855
Total Telephone and Utilities	1,079	58%	1,855	928	1,733	1,855
Total Utilities	1,079	58%	1,855	928	1,733	1,855
Contracted Services						
Cleaning Contract						
8185 Cleaning Contract	9,928	110%	8,990	8,446	12,761	8,990
Total Cleaning Contract	9,928	110%	8,990	8,446	12,761	8,990
Total Contracted Services	9,928	110%	8,990	8,446	12,761	8,990
Internal Recoveries/Transfers						
Internal Rental Expenditure(Revenue)						
9610 Facility rental expenditures(I	19,724	75%	26,300	19,724	26,300	26,300
Total Internal Rental Expenditure(Revenue)	19,724	75%	26,300	19,724	26,300	26,300
Internal Transfers						
9696 Depart. Overhead Allocations	0	0%	0	0	0	0
Total Internal Transfers	0		0	0	0	0
Total Internal Recoveries/Transfers	19,724	75	26,300	19,724	26,300	26,300
Total Expenditures	34,121	78%	44,005	32,530	45,081	43,620
Total Stroud Branch	34,121	78%	44,005	32,530	45,081	43,620
Churchill Branch						
Revenue						
Registration & Facility Fees						
4538 Rental Income		0%	0			
Total Registration & Facility Fees	0	0%	0	0	0	0
Expenditures						
Materials & Supplies						
Facility/Park Maintenance						
7080 Cleaning Supplies	17					



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 Library

	Year to	YTD Actual as	2024	Prior Year to	2023	2023
	Date	a Percent	Total	Date	Total	Total
	Actuals	of Budget	Budget	Actuals	Actuals	Budget
7180 Facility/Parks Maintenance	24,211	968%	2,500	1,967	2,710	2,500
Total Facility/Park Maintenance	24,228	969%	2,500	1,967	2,710	2,500
Insurance						
7220 Insurance	2,322	61%	3,776	2,266	3,137	3,146
Total Insurance	2,322	61%	3,776	2,266	3,137	3,146
Total Materials & Supplies	26,533	423%	6,276	4,233	5,847	5,646
Utilities						
Telephone and Utilities						
7660 Utilities - Hydro	855	51%	1,664	800	1,034	1,632
7680 Utilities - Natural Gas	1,149	68%	1,698	1,156	1,607	1,502
7700 Utilities - Water/Sewer	272	74%	370	406	525	370
Total Telephone and Utilities	2,276	61%	3,732	2,362	3,166	3,504
Total Utilities	2,276	61%	3,732	2,362	3,166	3,504
Contracted Services						
Contracts						
8325 Contracts - Grass Cutting	0	0%	992	0	0	992
8850 Snow Removal	0	0%	3,722	0	0	3,722
Total Contracts		0%	4,714	0	0	4,714
Total Contracted Services		0%	4,714	0	0	4,714
Internal Recoveries/Transfers						
Internal Transfers						
9681 Snow Clearing - Expenditures	1,428	57%	2,500	1,251	1,970	2,500
Total Internal Transfers	1,428	57%	2,500	1,251	1,970	2,500
Total Internal Recoveries/Transfers	1,428	57%	2,500	1,251	1,970	2,500
Total Expenditures	30,254	176%	17,222	7,846	10,983	16,364
Total Churchill Branch	30,254	176%	17,222	7,846	10,983	16,364
Cookstown Branch						
Expenditures						
Materials & Supplies						
Facility/Park Maintenance						
7180 Facility/Parks Maintenance	12,299	61%	20,018	13,164	19,220	20,018
Total Facility/Park Maintenance	12,299	61%	20,018	13,164	19,220	20,018
Insurance						
7220 Insurance	10,142	54%	18,714	10,017	13,820	15,595
Total Insurance	10,142	54%	18,714	10,017	13,820	15,595
Total Materials & Supplies	22,441	58%	38,732	23,181	33,040	35,613
Utilities						
Telephone and Utilities						
7600 Telephone	853	43%	2,000	950	1,773	2,000
7660 Utilities - Hydro	20,873	73%	28,500	18,479	23,367	28,500
7680 Utilities - Natural Gas	2,870	115%	2,500	1,339	2,038	2,500
7700 Utilities - Water/Sewer	1,591	74%	2,138	1,665	2,247	2,138
Total Telephone and Utilities	26,187	75%	35,138	22,433	29,425	35,138
Total Utilities	26,187	75%	35,138	22,433	29,425	35,138
Contracted Services						
Cleaning Contract						
8185 Cleaning Contract	12,410	93%	13,395	10,558	15,951	13,395
Total Cleaning Contract	12,410	93%	13,395	10,558	15,951	13,395
Contracts						



Corporation of the Town of Innisfil
 Budget to Actual Variance Report - Operating
 For the Period Ended September 2024
 Library

	Year to	YTD Actual as	2024	Prior Year to	2023	2023
	Date	a Percent	Total	Date	Total	Total
	Actuals	of Budget	Budget	Actuals	Actuals	Budget
8850 Snow Removal	12,352	103%	11,942	8,209	14,487	11,942
Total Contracts	12,352	103%	11,942	8,209	14,487	11,942
Total Contracted Services	24,762	98%	25,337	18,767	30,438	25,337
Internal Recoveries/Transfers						
Internal Rental Expenditure(Revenue)						
9600 Facility rental revenue(Intern	-21,749	75%	-29,000	-21,749	-29,000	-29,000
Total Internal Rental Expenditure(Revenue)	-21,749	75%	-29,000	-21,749	-29,000	-29,000
Internal Transfers						
9695 Internal Charges(Recoveries)	0	0%	0	-500	-500	0
9696 Depart. Overhead Allocations	0	0%	0	0	0	0
Total Internal Transfers		0%	0		0	0
Total Internal Recoveries/Transfers	-21,749	75%	-29,000	-22,249	-29,500	-29,000
Total Expenditures	224,492	92%	243,058	221,236	242,666	246,192
Total Cookstown Branch	51,641	74%	70,207	42,132	63,562	67,088
Lakeshore Branch						
Expenditures						
Materials & Supplies						
Facility/Park Maintenance						
7180 Facility/Parks Maintenance	43,318	142%	30,535	29,355	50,792	30,535
Total Facility/Park Maintenance	43,318	142%	30,535	29,355	50,792	30,535
Insurance						
7220 Insurance	20,843	53%	39,159	20,625	28,441	32,632
Total Insurance	20,843	53%	39,159	20,625	28,441	32,632
Total Materials & Supplies	64,161	92%	69,694	49,980	79,233	63,167
Utilities						
Telephone and Utilities						
7600 Telephone	1,086	29%	3,700	2,341	3,545	3,700
7660 Utilities - Hydro	21,647	61%	35,495	20,413	26,971	35,495
7680 Utilities - Natural Gas	9,128	71%	12,795	9,238	12,055	12,795
7700 Utilities - Water/Sewer	3,916	91%	4,290	3,171	4,157	4,290
Total Telephone and Utilities	35,777	64%	56,280	35,163	46,728	56,280
Total Utilities	35,777	64%	56,280	35,163	46,728	56,280
Contracted Services						
Cleaning Contract						
8185 Cleaning Contract	13,644	79%	17,335	10,642	16,079	17,335
Total Cleaning Contract	13,644	79%	17,335	10,642	16,079	17,335
Contracts						
8325 Contracts - Grass Cutting	0		1,000			1,000
8850 Snow Removal	12,759	62%	20,427	14,043	20,320	20,427
Total Contracts	12,759	60%	21,427	14,043	20,320	21,427
Total Contracted Services	26,403	68%	38,762	24,685	36,399	38,762
Total Expenditures	126,341	77%	164,736	109,828	162,360	158,209
Total Lakeshore Branch	126,341	77%	164,736	109,828	162,360	158,209
Total Facilities	242,357	82%	296,170	192,336	281,986	285,282
Total Library Operating	2,986,301	74%	4,055,229	2,691,531	3,720,203	3,741,817
Total Library	2,986,301	74%	4,055,229	2,691,531	3,720,203	3,741,817

Appendix B

	Carryover	2024	Total	2024	Jan to Sept 30	Variance	Forecasted
	from Prior	Budget	Approved	Planned	Spent to	2024 Planned	Year End
	Years	Approved	Budget	Spending	Date	Spend to Actual	Variance
Library							
Library							
LIB37 Cookstown Facility Assessment & Repairs	97,289	-	97,289	97,289	-	97,289	(97,289)
LIB39 Job Evaluation/Job Description/Pay Equity	2,573	-	2,573	2,573	-	2,573	-
LIB4 RFID	50,000	-	50,000	50,000	13,097	36,903	(36,903)
LIB42 Design / Preparation for ideaLAB & Library with Recrea	550,000	-	550,000	-	-	-	-
LIB45 Updated Needs Assessment Study	40,000	-	40,000	40,000	-	40,000	(40,000)
LIB5 Electronic Equipment - All Branches	3,470	71,666	75,136	75,136	16,620	58,516	(58,516)
LIB52 Replacement Furnishings	2,222	30,000	32,222	32,222	16,049	16,173	-
LIB65 Marketing Kiosks	87,193	-	87,193	87,193	10,800	76,393	(76,393)
LIB66 Mobile Outreach Unit (InnMotion)	78,000	-	78,000	78,000		78,000	-
LIB67 Space Planning	26,609	-	26,609	26,609	11,617	14,992	-
LIB68 Movable Meeting Space	4,735	-	4,735	4,735	4,735	-	-
LIB70 ideaLAB & Library Mobile Kiosk	-	150,000	150,000	150,000	-	150,000	(75,000)
Total Library	942,091	251,666	1,193,757	643,757	72,918	570,839	(384,101)
Total Library	942,091	251,666	1,193,757	643,757	72,918	570,839	(384,101)
Percentage of planned spend achieved at Q3					11.33%		

Policy Changes Summary

10a.01.01 OPERATING & TECHNOLOGY – Art Display Policy #2024-19

- Minor wording and formatting changes

10b.01.01 OPERATING & TECHNOLOGY – Children & Youth Services Policy #2024-20

- Merged the Children’s Services Policy with the Youth Services Policy
- Inclusion of the following definitions:
 - Caregiver: Any person, including parents and guardians, who have responsibility for the direct care of the child/children using the Library or library services
 - Children: Persons aged 0-11, through to their 12th birthday
 - Youth: Persons aged 12-17, through to their 18th birthday
- Language changes to reflect the merging of the two policies

10c.01.01 OPERATING & TECHNOLOGY – Tangible Capital Assets Policy #2024-21

- In table under Section 9:
 - Changes to “Useful Life” in Machinery & Equipment (Fleet); backhoe changed from 8 years to 10 years
 - Addition of Alternate Fuel/Electric Vehicles under Vehicles section
- Minor wording and formatting changes.



SUBJECT: ART DISPLAY POLICY

Policy No: 2024-19

Date: October 21, 2024

Revision Date: October 2028

Pages: 9 (including appendices)

PURPOSE:

To establish the conditions and context within which Innisfil Public Library Board provides space for temporary art exhibits by local community artists.

POLICY:

Underlying Principles

The Library endeavours to support the municipality's Culture Master Plan, recognizing the role that culture, creativity and quality of place play in community development and growth. It achieves this goal through:

- Reinforcing the principles of creative placemaking;
- Catalyzing community connections;
- Building civic engagement and community agency;
- Enriching and activating the built and natural environment; and
- Nurturing creativity, experimentation and innovation.

Through its collections, the Library provides access to a wide range of expressions of imagination, knowledge, creativity, intellectual activity and thought, in a welcoming and supportive environment. The Library also does this by providing space to local community artists for the display of their work. This exhibit space enables Library visitors to participate in the creative life of their community, and presents community artists with a valued avenue for exhibiting their work locally.

Application

This policy applies to:

- Art exhibits that are offered for temporary display in designated areas on Library premises by individuals, library employees, community organizations, or groups;
- Library-initiated exhibits that are developed by the Library for specific purposes;
- Exhibits, including but not limited to, those which are freestanding, digital, placed in cabinets or display windows, attached to Library walls, shelf-ends, general wall space, or attached to exhibit panels owned by the Library or provided by the Exhibitor.

Guidelines

The Library offers space for art exhibits that reflect the diverse cultural interests of the Municipality and its neighbourhoods and that:

- Foster community and individual expression;
- Respond to the diverse interests of the community;
- Are compatible with the Library's vision, mission and values;
- Are appropriate to the Library/Civic environment;
- Comply with federal or provincial laws and regulations, or municipal by-laws;
- Contain no advertisements or solicitations for recruitment, business or fund-raising.

Application Process

The Library welcomes applications from individuals, and from community organizations or groups seeking to display artwork on Library property.

Applications to exhibit on Library premises shall be made in writing. In every case, the Library and the exhibitor or the exhibiting group's representative will sign a formal written contract, which will detail the rights and responsibilities of each party.

Exhibit Space, Art Selection and Display

All exhibits must be presented appropriately for public display and according to the requirements of the Library as described in the policy and the procedures of the branch where the exhibit is placed.

Special consideration will be given to exhibitors who are members of the local organizations that support arts, culture, local history preservation and heritage, and those who live or work in the Town of Innisfil.

The process for review and selection of work for an exhibit, and the allocation of space will vary from location-to-location. The Library's preferred approach is to work

collaboratively with the local arts councils, local arts groups or professional artists to review and select work for exhibit in accordance with this policy.

Exhibit space in branches is offered subject to availability, and taking into account the Library's own needs, especially the necessity to maintain all usual Library functions and operations throughout the period of the exhibit. The Library reserves the right to exhibit the works of more than one artist at the same time.

Exhibits are unsupervised and are accessible to the public throughout Library open hours and when the Library is open for special events outside of posted hours. Exhibits may not be accessible to the public when the space is required for Library purposes. Should a ladder be required for installation or removal of the display, the Artist must adhere to the Library's Ladder Safety Guidelines. Artists installing art works that need to be hung at or above ten feet are required to produce the applicable certification for working at heights prior to installation. All works of art will be installed under the supervision of Library Staff.

Insurance

The Library does not bear responsibility for theft or damage of temporary exhibits. Insurance is the personal responsibility of the exhibitor. An exemption could be considered provided that the artist submits a current appraisal from a recognized professional appraiser.

Library Right of Refusal

The Library strives to create a welcoming environment for visitors of diverse ages and backgrounds. The Library retains the right to determine the suitability of any proposed exhibit for display in its premises and has final authority over the review, selection and arrangement of all public exhibitions on its premises.

The Library reserves the right to reject any part of an exhibit or to change the manner of display. In particular, exhibits must be reviewed within the context of the public space and its users. The Library may require the removal of any item during the period of the exhibit.

In the event that the whole or any part of an exhibit is rejected by the Library, a request to reconsider may be submitted to the CEO's Office.

Sale of Work(s)

The Library will not act as an agent with respect to the sale of any work by the artist(s).

Related Policies & Procedures:

Room Rental Policy

Community Information & Display Policy

Approved by the Innisfil Public Library Board, October 21, 2024

Motion Number: 2024.XX

Supersedes Policy #2020-25, approved October 19, 2020, Motion #2020.77; and Policy #2016-20, approved October 17, 2016, Motion #2016.84 & Policy #2011-11, approved May 16, 2011, Motion #2011.35; & Policy #2008-15, approved October 20, 2008, Motion #2008.61; & Policy #2005-11, approved December 12, 2005, Motion #2005.60.

Appendix 1



ART DISPLAY APPLICATION

Date of Application: _____

Name of Artist or Group:

Contact Person/Applicant: _____

Address: _____

Telephone: _____

Mobile: _____

Email: _____

Preferred Date(s) of Exhibit: _____

Your complete application includes:

- A list of the artworks to be displayed, including the actual dimensions
- Photographs of the original artwork proposed
- A curriculum vitae of the artist(s) and any relevant reviews

The Library does not bear responsibility for theft or damage of exhibits. Insurance is the personal responsibility of the exhibitor.

All applicants are advised to read the Library's Art Display Policy, which can be found at <http://www.innisfil.library.on.ca/content/policies> prior to submitting an application.



Appendix 2 – Art Inventory

The artwork of _____ will be on
exhibit from _____ to _____
at the _____ branch of the Innisfil Public Library

Please provide a description of each item and its dimensions

1. _____
2. _____
3. _____
4. _____
5. _____
6. _____
7. _____
8. _____
9. _____
10. _____
11. _____
12. _____

Artist's signature _____

Date: _____

Approved by: _____

Appendix 3.



Innisfil Public Library

ART DISPLAY AGREEMENT & WAIVER OF LIABILITY

An Agreement between Innisfil Public Library and

to establish the Terms and Conditions for the display of original art in the

_____ Branch of Innisfil Public Library.

Artists are responsible for installing the exhibit, as identified in the Art Inventory, under the supervision of Library Staff, at _____ on _____, 20__.
(Time) (Date)

Should a ladder be required for installation or removal of the display, the Artist must adhere to the Library’s Ladder Safety Guidelines. Artists installing art works that need to be hung at or above ten feet are required to produce the applicable certification for working at heights prior to installation.

The Artist will remove the exhibit on _____, 20__ between the
(Date)
hours of _____ and _____.

Exhibits not dismantled within the agreed upon display period will be removed by the Library without any liability or assumption of risk by the Library. All works unclaimed within three months shall become the property of the Library.

Artists must leave the exhibit area in the same condition as found.

The Library will not act as an agent with respect to the sale of any work by the Artist(s). Works may not have a price affixed to them, but the Artist(s) may provide contact information.

The Artist agrees to abide by the Library’s Art Display Policy # 2024-19, and any or all legislated requirements such as those required under the *Ontario Health and Safety Act*.

The exhibitor agrees that their works may be photographed for the:

Promotion of exhibit on library website or literature,

- Promotion of exhibit in local newspapers,
- Public for their general enjoyment.

The Library does not bear responsibility for theft or damage of exhibits. Insurance is the personal responsibility of the Artist.



INNISFIL PUBLIC LIBRARY ART DISPLAY AGREEMENT & WAIVER OF LIABILITY

By signing below, I/We accept the Terms and Conditions as described in the Art Display Agreement;

I/We further agree to indemnify fully and save harmless the Town of Innisfil, including the Innisfil Public Library Board, their officers, agents, officials, and employees, from any and all actions, suits, claims, and demands whatsoever, and from all losses, costs, charges, damages, and expenses, including legal costs on a substantial indemnity basis and disbursements, which may be made by any party against the Town of Innisfil, including the Innisfil Public Library Board, or which may be incurred, sustained or paid by the Town of Innisfil, including the Town of Innisfil Public Library Board, in consequence of my acts or omissions in the course of installing or dismantling my art display at an Innisfil Public Library facility, or otherwise arising from my use of the space at a Library facility to display my artwork.

I/We further agree to release, waive and forever discharge the Town of Innisfil, including the Innisfil Public Library Board, from all actions, claims, demands, debts, costs or liabilities whatsoever with regard to any and all damages that may be caused to my art display for so long as my art display is exhibited at a facility of the Innisfil Public Library, including any periods of storage at a Library facility when my art display is not on public display, howsoever such damage was caused and from any injuries that I may sustain in the course of installing or dismantling my art display at the Innisfil Public Library.

Name of Applicant (Print) _____

Signature of Applicant: _____ Date: _____



SUBJECT: CHILDREN & YOUTH SERVICES POLICY

Policy No: 2024-20

Date: October 21, 2024

Revision Date: October 2028

Pages: 11 (including appendices)

PURPOSE:

The purpose of this policy is to outline the criteria and guidelines in providing high-quality service to children and youth. All programs, events, and services will provide age-appropriate content and experiences to meet and honour the diverse intellectual, cultural, and recreational needs of Innisfil's children and youth.

Definitions:

Caregiver: Any person, including parents and guardians, who have responsibility for the direct care of the child/children using the Library or library services.

Children: Persons aged 0-11, through to their 12th birthday.

Youth: Persons aged 12-17, through to their 18th birthday.

Employee: All Library employees including, but not limited to, full-time, part-time, contract, seasonal, casual, student/co-op employees, long-term volunteers, and Board Members.

POLICY:

General

Library services to children and youth are a vital and integral part of the Library's mandate. They contribute to the individual growth and development of children and youth by supporting life-long learning, including literacy, numeracy, and problem solving, in a technology-rich environment. As highlighted in the Library's *Position Statement on Equity, Diversity, Inclusion & Accessibility*, Libraries have

a responsibility to create an environment and contribute to a culture that respects people's dignity, ideas, and beliefs, and in which individuals can participate, maximize their contributions, and achieve their full potential.

Children and Youth Services include, but are not limited to, collections, programs, partnerships, and spaces; and are delivered, where possible, by employees with educational backgrounds in services to children, youth, and their families.

Application

This policy applies to all Library Employees, children and youth, their caregivers, and those who work with people under 18 years old in library spaces.

Administration

The Innisfil Public Library Board is committed to providing the best possible services for children and youth and fully endorses the *Children's Rights in the Public Library* statement and the OLA's statement on *Teen's Rights in the Public Library*. The Board also endorses the Canadian Federation of Library Association's *Statement on Intellectual Freedom and Libraries*, which informs various aspects of library service to children and youth. (**see Appendices**)

Guidelines

Space for Children

The Library demonstrates its commitment to exemplary library service for Children, by providing dedicated areas for children and their collections in each branch. These areas strive to be interactive learning environments that, where possible, include children-specific furnishings, age-appropriate technologies, educational toys, and manipulatives; and offer a friendly, inviting atmosphere that encourages exploration and learning. The Library will not restrict children to these spaces, nor will other customers be restricted from accessing children's spaces for appropriate use under the Library's *Rules of Conduct* Policy.

Space for Youth

The Library strives to dedicate a flexible area for youth and their respective collections in each branch. These areas will offer a friendly, inviting atmosphere that promotes communication, respect, and acceptance. Youth are actively encouraged to use all spaces in the Library for both leisure and study, either independently or in groups.

Library employees engage with youth, and work collaboratively with them to tailor programming, collections, and services to meet their needs. Furthermore, the Library will consider the needs of youth in the planning of public spaces, including areas such as the HackLAB, and MediaLAB.

Employees

The Library employs qualified employees dedicated to the provision of excellent library service to children and youth. Library employees do not act in place of a caregiver in programs or the delivery of library services.

Collections, Reference & Readers Advisory

The Library provides a wide range of materials in all formats and at various reading levels to meet the informational, cultural, educational, and leisure needs of children and youth. The Library will maintain a fresh, comprehensive, up-to-date collection for children and youth, which will be accomplished by an ongoing evaluation of resources in accordance with the Library's Collection Management Policy.

Employees will use the full range of library collections, technology, and resources to answer all users' requests for books and information, regardless of age and without judgment, with confidentiality and respect. When seeking to better understand what each child or youth wants and needs, employees will engage in meaningful and age-appropriate conversations, and will point out resources available in all areas of the library as appropriate.

The Library provides unfiltered Internet use for children and youth in accordance with the Public Internet and Technology Use Policy. As stated in this policy, caregivers are responsible for children's use of digital devices and services, including damage, loss, and restricting access to materials online.

Library employees do not act in place of caregivers and will not censor or restrict access to materials found anywhere in the collection. Caregivers, not library employees, determine the suitability of materials in the Library for their child or teen. Additionally, caregivers are responsible for the materials accessed and/or borrowed by the young people in their care as set out in the Membership & Borrowing Policy.

Programming

The Library provides activities, events, and programs for children and youth to enrich their lives, invoke curiosity, stimulate the imagination, and encourage life-long learning and literacy through the incorporation of current trends in early childhood research and education.

Programs support the use of library collections and resources, promote services, and share knowledge and expertise where appropriate.

Programs for children, youth, and families are developed and run as outlined in the Program Policy. Library employees will work alongside caregivers to ensure

children and youth are able to participate in programs to the best of their ability, making recommendations for appropriate programs and services when requested and/or when a child/youth would be better served in another program. Library employees support the safety and wellbeing of children and youth in programs and request caregiver support for the child/youth when and where needed.

Advocacy & Outreach

Employees primarily focused on Children & Youth Services will take an active role in advocacy by:

- Collaborating with appropriate municipal departments, local agencies, services, schools, childcares, etc. to promote early literacy, life-long learning, and the overall wellbeing of children and youth in Innisfil;
- Actively seeking support for children and youth services from community organizations, including fundraising, donations, etc.;
- Networking with others who provide services to children and youth locally, provincially and beyond;
- Fostering two-way communication with principals, teacher librarians, teachers, and other school staff in Innisfil, as well as with other educators providing services to Innisfil children and youth.

Volunteering

The Library offers a variety of youth volunteering opportunities for students living and/or attending school in Innisfil. Volunteer hours are offered to those students who apply on an as needed basis.

Conduct and Behaviour

The Library's *Rules of Conduct Policy* applies to all visitors, regardless of age. Library employees balance access to services for children and youth with their ongoing safety and wellbeing. Responsibility for the behaviour and wellbeing of any child/youth using the library rests with the caregivers. Library employees will enforce the Rules of Conduct Policy to ensure that all customers can enjoy access to Library resources and services. Employees cannot assume responsibility for the safety and wellbeing of children and youth left unattended and will follow the guidelines for unattended children and youth below.

Unattended Children and Youth

The Library is a public place and caregivers are responsible for the supervision of any children or youth in their care at all times. The Library is guided by the Ontario *Child, Youth and Family Services Act (CYFSA)*, and per Section 136 (3) "**Leaving child unattended** (3) No person having charge of a child younger than 16 shall leave the child without making provision for the child's supervision and care that is reasonable under the circumstances".

This legislation does not specify an age at which a child/youth can be left alone, rather the legislation sets out to protect young people from any type of abuse or neglect and requires that all caregivers must make reasonable plans (which will vary according to a child's age, maturity, and circumstances) for the supervision of young people under the age of 16 in their care.

The library requires caregivers to:

- Not leave children/youth under 16, requiring supervision, unattended in or about library premises;
- Monitor the use of services by children and youth under their care;
- Be responsible for the appropriate behaviour of children and youth under their care.

Young people ages 12 years or older are welcome to use the library independently, with the understanding that caregivers remain responsible for their behaviour while on library property. Those caregivers of children under 10 years of age should not leave the library premises while their children are using the space or participating in a program.

Reporting Abuse and Neglect

Employees of the Library, as members of society, as members of the public, and as professionals who work with children, are obligated under the Ontario *Child, Youth and Family Services Act* (Section 125) to report to the Children's Aid Society (known locally as Simcoe Muskoka Family Connexions) any suspicions of physical, emotional and sexual abuse, neglect, and risk of harm to children or youth under the age of 16. The reporting must be done promptly by the individual who witnesses or suspects that a child/youth has experienced harm or is at risk of being harmed, and Library management must be informed. Employees who are concerned that a 16 or 17 year old is, or may be, in need of protection may make a report to the Children's Aid Society, and the agency is required to assess the reported information.

Appendix #1 – Ontario Library Association Position on Children's Rights in the Library, Adopted 1998

Appendix #2 – Ontario Library Association Teen's Rights In the Library, Adopted 2010

Appendix #3 – Canadian Federation of Library Associations Statement on the Intellectual Freedom and Libraries, Adopted 1974

RELATED POLICIES:

Collection Management Policy

Membership and Borrowing Policy

Program Policy

Public Internet and Technology Use Policy

Rules of Conduct Policy

Approved by the Innisfil Public Library Board, October 21, 2024

Motion Number: 2024.XX

Supersedes Policy #2020-26, approved October 19, 2020, Motion #2020.78; and Policy #2016-16, approved October 17, 2016, Motion #2016.80 & Policy #2013-21, approved December 9, 2013, Motion #2013.110; & Policy #2010-11, approved May 17, 2010, Motion #2010.40; & Policy #2005-09, approved November 14, 2005, Motion #2005.54; & Policy #2001-12, approved November 9, 1998, Motion #98.40.

Appendix 1

THE ONTARIO LIBRARY ASSOCIATION POSITION ON CHILDREN'S RIGHTS IN THE LIBRARY

Children in public libraries have the right to:

1. Intellectual freedom.
2. Equal access to the full range of services and materials available to other users.
3. A full range of materials, services and programs specifically designed and developed to meet their needs.
4. Adequate funding for collections and services related to population, use and local community needs.
5. A library environment that complements their physical and developmental stages.
6. Trained and knowledgeable staff specializing in children's services.
7. Welcoming, respectful, supportive service from birth through the transition to adult user.
8. An advocate who will speak on their behalf to the library administration, library board, municipal council and community to make people aware of the goals of children's services.
9. Library policies written to include the needs of the child.

Appendix 2



∴ ontario library association

Teen's rights in the Public Library

Goals for Library Services for Teens:

Young people are valuable members of our library community who deserve the same respect, dignity and human rights as all library members. This document provides a framework for developing library services to teens that meet the educational, informational, and cultural and leisure needs of young people in ways that are developmentally appropriate. Each public library has a different community to serve and therefore different priorities and needs.

Although specific services for teens have not been well established in all libraries, these goals are created in the belief that young adulthood is a unique life stage and that young adults are entitled to the same quality of library services offered to other age groups in the population.

(Adapted from the IFLA Guidelines for Library Services for Young Adults, 2006 and the YALSA Guidelines for Library Services to Teens, Ages 12-18, 2006.)

The goal of library services for teens is to assist with the transition from children's services to adult services and to provide access to both resources and an environment that meets the needs of young people for intellectual, emotional and social development. Specifically these needs are based on the unique seven developmental needs of adolescents and the five core values of quality service to teens:

7 Developmental Needs of Teens	5 Core Values of service to teens
<ul style="list-style-type: none">• Physical activity,• Competence and achievement,• Self definition,• Creative expression,• Positive social Interaction with Peers and Adults,• Structure and Clear Limits,• Meaningful Participation	<ul style="list-style-type: none">• Respecting and responding to unique YA needs,• Providing equal access,• Empowering Youth through participation,• Engaging Teens in active collaboration,• Supporting healthy youth development.
<small>Excerpted from: Dorman, G. (1981). The Middle Grades Assessment Program: User's Manual. Carrboro, NC: Center for Early Adolescence.</small>	<small>Core Values excerpted from Jones, P. (2002). <i>New directions for library service to young adults</i>. Chicago: American Library Association.</small>

Teens in Ontario Public Libraries have the right to:

1. Intellectual freedom

The library establishes clear policy statements concerning the right to free access by young adults to library resources and information sources; and respect for the rights of young adults to select materials appropriate to their needs without censorship, The library's teen collection, policies and services should be consistent with the concepts of intellectual freedom defined by the CLA, OLA and Ontario Human Rights code.

2. Equal access to the full range of materials, services, and programs specifically designed and developed to meet their unique needs.

The Library integrates library service to teens into the overall plan, budget and service program for the library. Library service to teens is integrated with those offered to other user groups.

3. Adequate funding for collections and services related to population, use and local community needs.

The Library incorporates funding for materials and services for teens in the library operating budget and ensures there is equitable distribution of resources to support programs and services for young adults.

4. Collections that specifically meet the needs of teens

The Library provides a wide spectrum of current materials of interest to young adults to encourage lifelong learning, literacy, reading motivation, and reader development. The library endeavors to develop collections that encourage leisure reading, support homework and school success and responds to gender and cultural diversity. The library provides unfettered access to technology including social networking, licensed databases, and other online library resources for teens.

5. A library environment that complements their physical and developmental stages.

The Library provides identifiable spaces for teens that are separate from children's spaces where possible, reflects their lifestyle and allows for teens to use this library space for leisure or study, either independently or in groups.

6. Welcoming, respectful, supportive service at every service point.

The Library promotes friendly, positive, non-biased customer interactions with teens, providing staff development and training and ensures that services for teens embrace cultural and gender diversity and economic differences. Library staff will endeavor to respect the teen's need for privacy and nonjudgmental service and assist young adults in acquiring the skills to effectively access all library resources and become information literate.

7. Library Programs and Services appropriate for Teens

The Library fosters youth development by providing programs for teens that contribute to literacy, life-long learning and healthy youth development. The library endeavors to provide volunteer opportunities for helping others through community service hours including participating on Library Advisory Boards, and other projects that help develop a sense of responsibility and community involvement. The library's teen services initiatives are effectively managed according to best practices in the field of Youth Services.

8. Trained and knowledgeable staff specializing in teen services.

Library staff is knowledgeable about adolescent development and age appropriate resources for young adults inclusive of those with special needs. The library provides services by teen specialists as well as by others who are trained to serve teens.)

9. An advocate who will speak on their behalf to the library administration, library board, municipal council and community to make people aware of the goals of teen services.

The Library works in partnership with other community agencies and organizations to support all aspects of healthy, successful youth development.

10. Library policies are written to include the needs of the youth.

Adopted at the Ontario Library Association Annual General Meeting June 2010.

Appendix 3



Canadian Federation of Library Associations
Fédération canadienne des associations de bibliothèques

Statement on Intellectual Freedom and Libraries

Approval History: ~ CLA: June 27, 1974. Amended November 17, 1983; November 18, 1985; September 27, 2015. CFLA-FCAB:
Adopted August 26, 2016; Reviewed April 12, 2019.

The Canadian Federation of Library Associations recognizes and values the Canadian Charter of Rights and Freedoms as the guarantor of the fundamental freedoms in Canada of conscience and religion; of thought, belief, opinion, and expression; of peaceful assembly; and of association.

The Canadian Federation of Library Associations supports and promotes the universal principles of intellectual freedom as defined in the Universal Declaration of Human Rights, which include the interlocking freedoms to hold opinions and to seek, receive and impart information and ideas through any media and regardless of frontiers.

In accordance with these principles, the Canadian Federation of Library Associations affirms that all persons in Canada have a fundamental right, subject only to the Constitution and the law, to have access to the full range of knowledge, imagination, ideas, and opinion, and to express their thoughts publicly. Only the courts may abridge free expression rights in Canada.

The Canadian Federation of Library Associations affirms further that libraries have a core responsibility to support, defend and promote the universal principles of intellectual freedom and privacy.

The Canadian Federation of Library Associations holds that libraries are a key institution in Canada for rendering expressive content accessible and affordable to all. Libraries are essential gateways for all persons living in Canada to advance themselves through literacy, lifelong learning, social engagement, and cultural enrichment.

Libraries have a core responsibility to safeguard and facilitate access to constitutionally protected expressions of knowledge, imagination, ideas, and opinion, including those which some individuals and groups consider unconventional, unpopular or unacceptable. To this end, in accordance with their mandates and professional values and standards, libraries provide, defend and promote equitable access to the widest possible variety of expressive content and resist calls for censorship and the adoption of systems that deny or restrict access to resources.

Libraries have a core responsibility to safeguard and foster free expression and the right to safe and welcoming places and conditions. To this end, libraries make available their public spaces and services to individuals and groups without discrimination.

Libraries have a core responsibility to safeguard and defend privacy in the individual's pursuit of expressive content. To this end, libraries protect the identities and activities of library users except when required by the courts to cede them.



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Furthermore, in accordance with established library policies, procedures and due process, libraries resist efforts to limit the exercise of these responsibilities while recognizing the right of criticism by individuals and groups.

Library employees, volunteers and employers as well as library governing entities have a core responsibility to uphold the principles of intellectual freedom in the performance of their respective library roles.

You can find CFLA-FCAB's Position on Third Party Use of Publicly Funded Library Meetings Rooms and Facilities: An Interpretation of the Canadian Federation of Library Associations' Statement on Intellectual Freedom and Libraries [here](#)



SUBJECT: TANGIBLE CAPITAL ASSETS POLICY

Policy No: 2024-21

Date: October 21, 2024

Review Date: October 2028

Pages: 45 (included appendix)

PURPOSE:

The objective of this policy is to prescribe the accounting treatment for Library owned tangible capital assets (TCA) and to gather, maintain and apply financial reporting consistency across the Library system as part of the Town of Innisfil, for the information needed in preparing financial statements. The primary issues in accounting are:

- Recognizing that the asset(s) exist(s);
- Determining the acquisition cost;
- Differentiating tangible capital assets for statement of financial position reporting and other assets for income statement reporting;
- Determining and recording appropriate asset lives for amortization calculation charges; and
- Recognizing and recording any subsequent impairment or disposal gains and losses.
- The treatment of tangible capital assets for financial reporting purposes is to be in accordance with Public Sector Accounting Standards (PSAS).

TABLE OF CONTENTS:

Section Heading	Page Number
General & Background, Application and Definitions	2
Responsibilities	6
Tangible Capital Assets	6
Elements of Cost	7
Acquisition of Assets	9
Accounting Treatment	11
Asset Categories	16
Capitalization Thresholds	18
Capital Leases	18
Decision Tree for Capital Leases	20
Asset Categories Descriptors - Chart	21

POLICY:

General & Background

In 2006, the Public Sector Accounting Board (PSAB) of the Canadian Institute of Chartered Accountants approved revisions to their Accounting and Auditing Handbook section 3150. This section provides recommended practices and guidance related to Tangible Capital Assets. Effective for 2009 fiscal year reporting, all Canadian municipalities are required to capitalize their assets at historical costs, amortize them over their estimated useful lives and include them in their financial statements. The purpose of this change is to make certain that local governments report all tangible capital assets in their financial statements, to instill stewardship responsibilities and ensure that the cost of using those assets to deliver programs and provide services is duly matched with the period to which they pertain.

The Town's original *Tangible Capital Asset Policy #CP.04-08*, approved on March 19, 2008, was repealed and a revised version was approved on July 13, 2016, as per CR-154.12.16, which was subsequently repealed and a revised version was approved on November 8, 2023, as per 2023.11.08-CR-02. The development of the Library's original *Tangible Capital Asset Policy #2008-11*, was based on the Town's guidelines. Library Policy #2024-21 fully incorporates the Town's approved 2023 TCA Policy as it impacts the Library.

Application

This policy applies to the Innisfil Public Library Board, as it falls within the financial reporting entity of the Town of Innisfil.

Definitions

Accumulated Amortization also referred to as **accumulated depreciation**, is the sum of all amortization charges made against a tangible capital asset and represents the total historical cost consumed or used portion of that asset.

Acquisition Date is the date on which legal ownership of an asset is transferred to the Library or the asset being constructed or developed is substantially complete and ready for use.

Amortization also referred to as **depreciation**, is the accounting process of allocating the costs less residual value of a tangible capital asset to operating periods as an expense over the estimated useful life in equal amounts each fiscal year.

Assets are resources with economic value that the corporation owns and/or controls with the expectation that it will provide future benefit.

Betterments are material costs incurred to enhance the service potential of a tangible capital asset, which may or may not extend the useful life of the asset. Betterments include additions to a tangible capital asset or a substitution of a component part of a tangible capital asset. The distinguishing feature between a betterment and a replacement is that betterment is the substitution of a better component for the one currently used and will:

- Increase the previously assessed physical output or service capacity;
- Significantly lower associated operating costs (efficiency);
- Extend the life of the asset or improve quality of the output.

Betterments are treated as tangible capital assets and the costs of betterments are added to the recorded cost of the affected asset, amortized accordingly.

Capital Leases are leases with contractual terms that transfer substantially all the benefits and risks inherent in ownership of property to the Library/Town.

Carrying Costs are costs directly attributable to an asset's acquisition, construction or development activity where, due to the nature of the asset, it takes a considerable period of time to elapse before it is available for its intended use. Common carrying costs include:

- Technical and administrative work prior to commencement of and during construction;
- Overhead charges directly attributable to construction or development;
- Interest;
- Administrative and staff costs to manage the project.

Component is a part of an asset with a cost that is significant in relation to the total cost of that asset. Component accounting recognizes that each part might have a different useful life and thus requires separate accounting for each element that has a different useful life than the whole asset does.

Consumer Price Index (CPI) is a measure of changes in the purchasing-power of a currency and the rate of inflation; it expresses the current prices of a basket of consumer goods and services, in terms of the prices during the same period in a previous year to show the effect of inflation.

Costs also referred to as **historical cost**, is the amount of financial consideration required to acquire, construct, develop or better a capital asset, and includes all costs directly attributable, such as installing the asset and preparing it for its intended use.

Deemed Disposition refers to a method of disposal for pooled assets where the pool of assets is deemed to have been disposed of in the year following its last year of estimated useful life; full cost of the addition and the related accumulated amortization is removed from the accounting records.

Disposals refers to the removal of assets from service and the asset records as a result of a sale, destruction, loss or abandonment.

Fair Market Value is the amount of consideration that would be agreed upon in an arm's length transaction between knowledgeable, willing parties who are under no compulsion to act.

Financial Assets are more liquid than tangible capital assets as they may be traded in the open markets and can be used to satisfy existing liabilities. Financial assets include cash, investments, accounts receivable, inventory held for sale, etc.

Gain is the result of a transaction involving disposition of an asset purchased for use and not resale that is sold for more than its net book value.

Impairment is the term used when a tangible capital asset no longer has the ability to provide goods or services, has the ability to provide goods or services but at a reduced rate or quality, or whose value of future economic benefits is less than its net book value.

Infrastructure is composed of linear assets and their associated specific components generally constructed or arranged in a continuous and connected network and may include transportation components like roads, bridges, tunnels, guide rails, traffic signals and signage or environmental asset components such as storm sewers.

Land is the surface that is used to support structures and is purchased or acquired for value, for building sites, infrastructure and other program use but not land held for resale. Land normally has an unlimited useful life and is not amortized.

Land Improvements consist of betterments, site preparation and site improvements (other than buildings) that prepare land for its intended use, which generally decay or break down over time. Land improvements that are removable and can degrade or erode over a period of time through use or due to the elements, should be separately capitalized and their value amortized over the useful life of the improvement.

Linear Assets are generally constructed or arranged in a continuous and connected network usually defined in terms of detail such as length, unit of measure and geographic reference of start and end points.

Loss is the result of a transaction or event, including disposition of an asset purchased for use and not for resale, is sold for less than its net book value.

Net Book Value (NBV) is the total cost of the tangible capital asset less its accumulated amortization and any write-downs. It represents the unconsumed value of a tangible capital asset attributable to its remaining useful life.

Pooled Assets are consistent in their physical characteristics, use and useful life. These assets have a unit value below the materiality threshold when considered on an individual basis, but have a material value when aggregated as a group.

Repairs and Maintenance (R&M) is an expenditure required as part of the anticipated schedule of works to ensure an asset achieves its useful life. It keeps an asset in a condition that helps maintain or ensure realization of the future economic benefits that are expected as per the Library's operating standards. These expenditures are expensed in the year they occur.

Replacements are substitutions of a part or component of a tangible capital asset that has essentially the same type and performance capabilities.

Residual Value is the estimated net realizable value of a tangible capital asset at the end of its useful life.

Straight-line method is an amortization method that allocates the cost less estimated residual value of a tangible capital asset equally over each year of its estimated useful life. It is considered as a function of time rather than a function of usage and it is assumed that the economic usefulness is the same each year.

Tangible Capital Assets are non-financial assets with physical substance that are acquired, constructed or developed and:

- Are used on a continuous basis in the Library's operations;
- Have useful lives extending beyond one accounting period; and
- Are held for use in the production or supply of goods and services, for rental to others, administration purposes or for development, construction, maintenance or repair of other tangible capital assets.

Tangible capital assets subject to the threshold amounts are recorded in the financial statements when it is probable that future benefits from the asset will be obtained by the Library and its value is known or can be easily determined.

Threshold Amount also known as "**capitalization threshold,**" is the minimum cost an individual asset must total before it is to be classified and treated as a tangible capital asset and reported in the financial statements.

Useful Life is the estimated period over which a tangible capital asset is expected to be used by the Library or the number of production or similar units that it can obtain from the tangible capital asset. The life of a tangible capital asset may extend beyond its useful life, and is normally the shortest of the physical, technological, commercial and legal life.

Work-in-Progress (WIP) is the accumulation of costs for partially constructed or developed projects/assets that are not yet in use.

Write-down is a reduction in the cost of a tangible capital asset when a permanent impairment in the value of future economic benefits associated with the asset is less than its net book value.

Write-off is when complete (100%) permanent impairment of the value of a tangible capital asset is acknowledged and expensed as the carrying value of tangible capital asset, net of its residual value.

Guidelines

Responsibilities

Responsibilities of Library Staff

- Compile and maintain inventory and asset records;
- Communicate any desired or appropriate update to the capitalization threshold or useful lives of the tangible capital assets contained within this policy;
- Ensure that all asset information remains current, as they are components of the asset management program and form part of the tangible capital assets accounting records;
- Advise appropriate staff in Finance when an asset is substantially complete and is “in service”;
- Advise and or consult with appropriate staff in Finance of all acquisitions, disposals and impairment (life expectancy condition changes) with respect to tangible capital assets;
- Ensure proper safeguard, access and control of tangible capital assets is maintained;
- Communicate with Finance to ensure Library policy is current.

Responsibilities of Finance

- Assist in maintaining and updating capital asset records;
- Record and report tangible capital assets in accordance with the Town’s *Tangible Capital Assets Policy*, on which this policy is based;
- Recommend policies and procedures surrounding the financial management of tangible capital assets;
- Generate and post amortization amounts;
- Report tangible capital assets in the annual financial statements of the Town of Innisfil and the Library;
- Update the Town’s *Tangible Capital Assets Policy* when appropriate and monitor compliance on a continual basis;
- Ensure disposals are accounted for and assets impaired or destroyed are removed from asset records and all gains or losses are reported as/when required;
- Ensure that the useful lives contained within the Town’s *Tangible Capital Asset Policy* are consistent with those used for asset management purposes;
- Ensure appropriate staff are trained on new PSAB directive/initiatives.

Tangible Capital Assets

Tangible capital assets, subject to threshold amounts, are recorded in the financial statements when it is probable that future benefits from the asset will be obtained by the Town of Innisfil and its local Boards and its value is known or can be easily determined. Tangible capital assets are a significant economic resource and a vital component in the delivery of programs and services.

Inclusions

Tangible capital assets include but are not limited to:

- Land/Land Improvements;
- Buildings and Facilities;
- Road networks;
- Machinery and equipment;
- Computer hardware and software;
- Furniture and fixtures;
- Vehicles.

Although many lower valued assets may meet the above criteria, they will not be considered a tangible capital asset for PSAS 3150 reporting purposes. Assets must meet the capitalization thresholds or be identified as pooled assets as described in the Section 9 to be included on financial statements as tangible capital assets. Assets that do not meet these requirements will be expensed through the operating budget in the year acquired.

Exclusions

Tangible Capital Assets will not include:

- Crown land (where ownership is not transferred) also referred to as public land;
- Intangibles - copyrights, patents, trademarks, goodwill, easements and right of ways;
- Natural resources – shrubs, trees, forests, and mineral resources;
- Major studies, master plans or reviews (not specifically related to an acquisition of a tangible capital asset);
- Assets purchased for re-sale;
- Works of Art, Historical Treasures, archival records - have a cultural, aesthetic or historical value that is worth preserving in perpetuity, however it is not possible to estimate the future economic benefits or accurately put a value on these assets. The existence of such property should be disclosed in the notes to the financial statements and expenditures for preservation should be expensed in the period incurred.

Elements of Cost

The cost of a tangible capital asset is the gross amount of consideration given up to acquire, construct, develop or better a tangible capital asset and includes direct construction or development costs (such as materials and labour) and overhead costs directly attributable to the acquisition, construction or development of the asset. These costs are considered integral to the acquisition of the asset and may include, but not limited to:

- Amounts paid to vendors;
- Transportation/freight charges to the point of initial use - including transportation insurance costs, customs and duty charges;
- Handling and storage charges;
- HST and other non-refundable taxes;
- Legal fees;

- Appraisal costs;
- Advertising costs;
- Application fees;
- Supervisory fees - administration and staff time;
- Utility costs;
- Site preparation costs - acquisition and preparation costs;
- Installation costs;
- Direct design/production costs - labour, equipment rentals, materials and supplies;
- Design and engineering fees - architectural and other outside services, specification and survey costs;
- Fixed equipment and related installation costs required for activities in a building or facility;
- Direct costs of inspection, supervision and administration of construction contracts and work;
- Fair values of land, facilities and equipment donated;
- Land transfer taxes;
- Building inspection fees;
- Interest carrying costs during construction phase.

Historical cost is the most appropriate value to apply to an asset as it is the most objective and measurable amount. In some instances, historical cost information may not be available and hence an alternate valuation method will be required.

Capitalization of Interest Costs

Borrowing costs incurred in the acquisition, construction or production of an asset that takes a substantial period of time to complete for its intended use, should be capitalized as part of the cost of that asset. In this case, capitalization begins when expenditures are being incurred, borrowing costs are being incurred and activities that are necessary to prepare the asset for its intended use are in progress. Capitalization should cease when substantially all of the activities necessary to prepare the asset for its intended use are complete. If only minor modifications are outstanding, this indicates that substantially all of the activities are complete.

Alternate Methods

Alternate methods that have been accepted and will be applied in collaboration with the Finance Department, include but not limited to:

Reproduction Cost – cost of reproducing the asset in the same physical form or closely similar material and design as of a specific date. An appropriate index (CPI) should be used to deflate the current cost to arrive at an estimated cost at the time of acquisition.

Replacement Cost – cost of replacing an asset that may encompass a different physical form but with the same productive capacity or equivalent level of service potential. CPI should be used to deflate the current cost to arrive at an estimate of the asset cost at the time of acquisition.

Appraisal Value – is a professional assessment of what the asset is currently worth given its current age and condition. CPI should be used to deflate the current cost to arrive at an estimate of the asset cost at the time of acquisition.

Fair Value – is the amount of consideration that would be agreed upon in an arm's length transaction between knowledgeable, willing parties who are under no compulsion to act.

To reflect the remaining useful life of the asset, it shall be adjusted for the proportion of the useful life that has already been consumed.

Acquisition of Assets

The Library shall notify the appropriate personnel in Finance of all asset acquisitions so all the required information is recorded in the asset register for future tracking, amortization and accounting of the asset. Tangible capital assets should be recorded at historical cost (actual cost at time of acquisition) plus all directly related charges incurred in order to bring the asset into a condition ready for use.

Purchased Assets

This is the gross amount of consideration paid to purchase the asset. This includes all non-refundable taxes and duties, freight and delivery charges, installation and site preparation costs, and is net of any trade discounts and/or rebates. For land, costs include purchase price, legal fees, registration fees, transfer taxes and any other costs related to make the land suitable for its intended use.

When two or more assets are acquired for a single purchase price, it is necessary to allocate the purchase price to the various assets included in the purchase. This allocation should be based on the fair value of each asset at the time of acquisition or some other reasonable basis if fair value is not readily available or determinable.

Acquired, Constructed or Developed Assets

This includes all costs, such as construction, architectural and other professional fees related to the acquisition, construction or development of the asset. Carrying costs such as internal design, inspection, direct administration and other similar costs may be capitalized. Capitalization of carrying costs stops when no construction or development is taking place or when the tangible capital asset is "in service."

If construction or development of an asset is not complete to a usable state at the end of the reporting period, the project shall be classified as "Work-in-Progress" and disclosed as such on financial statements. Upon substantial completion costs will be removed from "Work-in-Progress" and capitalized or expensed should they not meet the capitalization threshold.

Any costs incurred following the capitalization of the asset will be expensed unless the additional costs are greater than 20% of total project costs and no

less than \$20,000. Costs below this threshold shall be expensed through the operating budget in the year evaluated.

In order for the tangible capital asset to be considered “in service” engineering certifications and safety standards must be met and the tangible capital asset must be ready for use. With respect to a building or facility, evidence of an occupancy permit and certification should demonstrate that the asset is ready for use.

Donated or Contributed Assets

This includes donated or contributed assets by an external third party which meet the criteria of capital recognition, by an external third party with no cash outlay. Where an asset is acquired through a third party contribution, the asset will be recorded at cost provided by the contributor. If the costs cannot be provided, a fair value may be estimated using market or appraisal values. Ancillary costs shall be capitalized. Where an estimate of fair value cannot be made, the asset will be recognized at a nominal value.

When the Library receives funds from a third party, such as provincial or federal government, to assist with the construction or purchase of a capital asset, the full cost of the asset shall be recorded. The funds received are to be recognized as revenue.

Internal Transfers

Transfers of tangible capital assets between departments shall be made at the net book value of the asset. The receiving department would record the asset at its original historical cost (as an expense) and accumulated amortization. Any remaining amortization shall be charged to the transfer-in department.

Work-in-Progress

This includes costs incurred to date on a project in which the Town has not issued the certificate of initial acceptance or the asset has not been placed into production/service/use. These capital costs should be accumulated until the asset is ready for use and not capitalized or amortized until the asset is in use.

If at any point it is determined that the acquisition, construction or development of the tangible capital asset will not precede, all costs that have been accumulated as work in progress will be expensed in the current reporting period.

The acquisition date of a tangible capital asset is the earliest of:

- The date on which the tangible capital asset being constructed is substantially complete and ready for use; or
- The date legal ownership of the tangible capital asset is obtained by the Library/Town; or
- The date control of the tangible capital asset has been transferred to the Library/Town.
- In a case where the exact date of acquisition may not be known an estimate is acceptable.

Accounting Treatment

Componentization

Tangible capital assets may be accounted for using either the single asset or component approach. The single asset approach capitalizes and amortizes all parts as one asset, for example computer network, signage, etc. The componentized approach capitalizes and amortizes all parts individually, for example a building under the componentized approach would be recorded as structure, mechanical, electrical, process piping, etc. The component approach is used if the major components of an asset have significantly different useful lives and consumption patterns differ. The use of this approach will depend on the usefulness of the information versus the cost of collecting and maintaining information at the component level.

Factors to consider when determining whether to use a component approach include:

- The difference in useful lives and consumption patterns of the components of the asset;
- The historical value of components in relation to the asset; in that the costlier and more frequently replaced a replacement component is, the greater the need to separate individual components from cost of the overall asset;
- Availability of information with respect to specific components of the capital expenditures;
- The specific information needs of management for decision making and asset control purposes.

Pooling (Grouping) Assets

Where individual assets are below the threshold value, but their total group value is significant, pooling is the suggested method for recording these assets. The pool of assets is set up and valued at the total historical cost of all the individual assets in the pool. Where historical cost information is not available, an alternate method shall be used to determine historical cost. Pooled assets are recorded and amortized as a single unit but may be tracked individually in the asset register for asset management purposes.

There are two available methods to account for pooled assets:

Open Pool – is when an individual asset within the pool is disposed, the cost and associated accumulated amortization for this asset is removed. This method is ideal for larger, more complex assets that hold a greater risk and require legislative maintenance. Some examples are walkways, hot water tanks, electrical panels, and infrastructure assets such as, street lights, manholes, catch basins, hydrants, etc.

Closed Pool – When an individual asset within the pool is disposed there is no related accounting transaction. Assets within this type of pool are disposed of using the “deemed disposition” method, which is not necessarily the actual year it was disposed of. This pool is ideal for smaller and less complex assets, such as books, hardware, chairs, signs, phone desk sets, etc.

The initial recommended threshold for a group of pooled assets is \$20,000. Once a group of pooled assets in the same asset class reaches the initial threshold of \$20,000 in a given year, all additional assets in onward years within that asset class will be capitalized.

Betterment vs. Maintenance

Betterments are considered to be part of the cost of a tangible capital asset and would be added to the recorded cost of the related asset.

For tangible capital assets other than complex network systems, betterment is when the service potential of tangible capital assets is enhanced by meeting one of the following criteria:

- Increases the previously assessed physical output or service capacity;
- Lowers the associated operating costs;
- Extends the useful life of the asset a minimum of two years; or
- Improves the quality of the output.

Examples of betterments for non-complex networks include but are not limited to:

- Replacing existing lighting with energy saving lighting reducing future operating costs;
- Substituting a tile roof for a wooden shingle roof increasing the expected useful life of the building beyond its currently estimated life;
- Adding an extra wing or room to a building;
- Adding or re-routing wires in the building that increase the number of computer workstations or that add IT capabilities to enhance output or service.

In the case of individual tangible capital assets or pooled tangible capital assets the capitalization threshold for betterments is \$10,000. Where the betterment enhances the service potential of a capital asset without increasing its estimated useful life; the amortization period should remain the same. If the betterment increases the estimated useful life of a tangible capital asset, its useful life for amortization should also change.

Maintenance expenditures are incurred to repair or maintain the pre-determined service potential of an asset to the end of its useful life and are usually incurred on a more or less continuous basis. Because these expenditures do not enhance the functionality, capacity, usability, efficiency or service potential of the tangible capital assets, they will be accounted for as an expense in the fiscal year in which they are incurred. Restoration of an asset to its original intended design does not constitute an increase in its service potential.

Two types of maintenance or repair expenditures can take place:

Minor maintenance or repair expenditures are regular activities, such as, a manufacturer of a new ventilation and air conditioning system (HVAC) would normally be required to service the asset so that is it able to provide service at a level and quality as originally intended by the manufacturer (i.e. lubrication of motor and compressors, replacement of filters, inspections, monitoring, flushing, etc.)

Major maintenance or repair expenditures are generally unplanned, however are anticipated. These expenditures ensure that the asset reaches its original useful life; some examples included but are not limited to are, main breaks, manhole repairs, defective/worn parts, etc.

Amortization

The costs, less any residual value, of a tangible capital asset with a limited life should be amortized over its useful life in a rationale and systematic manner appropriate to its nature and use. The amortization costs of tangible capital assets should be accounted for as an expense in the statement of operations. Amortization will be allocated, at a minimum, annually and will be posted to the appropriate department's operating centre. The useful life is normally the shortest of the asset's physical, technological, commercial or legal life. The Finance Department will work collaboratively with the Library to establish and standardize the useful life of its assets.

Land normally has an infinite life and under normal circumstances will not be amortized.

In the year of acquisition and disposal one half year of amortization will be recorded.

The Town will use a straight-line method for calculating annual amortization. Where the residual value of the asset is significant then it should be factored into the calculation of amortization otherwise assume zero residual value for the components.

Method of amortization should be reviewed on a regular basis and/or can be event driven. Prior to any changes being administered, it must be clearly demonstrated that those changes are justified.

Significant events that may indicate a need to revise the amortization method of a tangible capital asset are:

- a change in the extent to which the tangible capital asset is used;
- a change in the manner in which the tangible capital asset is used;
- removal of the tangible capital asset from service for an extended period of time;
- significant technological developments;
- a change in the law or environment affecting the period of time over which the tangible capital asset can be used.

A change in an asset's amortization rate as a result of a revision of its estimated life shall be treated as change in the accounting estimates rather than a change in accounting policy.

Per PS2120 Accounting Changes, a change in an estimate is not given retroactive effect since it arises from new information or developments. The effect of a change in the estimated useful life of a tangible capital asset and its associated effect on amortization expense are allocated to the period of revision and applicable future periods.

Useful Life

Useful life is the estimate of the period over which a tangible capital asset is used. The economic or physical life of an asset may extend beyond the useful life of an asset. Depending on the nature of the asset, useful life may be expressed in terms of time (years or machine hours) or output (production or service units). Estimating useful lives of assets is a matter of judgment based on experience and should be applied on a consistent basis.

Factors to be considered in estimating the useful life of a tangible capital asset include:

- expected future usage;
- technical obsolescence;
- expected wear and tear through the passage of time;
- maintenance program; and
- condition of existing comparable items.

Section 9 provides a list of the various asset classes and their useful lives. The following table is a high level summary of Section 9.

ASSET CLASS	USEFUL LIFE
Land	Infinite
Land Improvements	10 – 40 yrs.
Buildings	15 – 50 yrs.
Linear Assets	10 – 75 yrs.
Leasehold Improvements	Term of Lease or maximum of 25 yrs.
Machinery and Equipment	5 – 50 yrs.
Vehicles	10 – 20 yrs.
Work-in-Progress	N/A

The service potential of an asset is normally depleted through usage. Factors such as obsolescence, excessive wear and tear or other events could significantly diminish the service potential that was originally anticipated from the asset.

Significant events that may trigger a need to revise the estimated useful life of a tangible capital asset include:

- completion of a major betterment;
- change in degree that the asset is used;
- change in the manner the asset is used;
- removal of the asset from service for an extended period of time;
- physical damage or destruction;
- significant technological developments;
- significant changes in the market value; or
- change in law, environment or public preferences that affect usage and time periods over which assets are used.

Disposal of Assets

The disposal of a tangible capital asset results in its removal from service as a result of sale, destruction, loss or abandonment. A disposal in this nature represents a reduction in the Library/Town's investment in the tangible capital asset, regardless of how the investment was reported. When a tangible capital asset is disposed of, the cost and the associated accumulated amortization should be removed from the accounting records and any gain or loss is recorded at that time. Costs that are associated with the disposal and paid by the Library will reduce any gain or increase any loss.

Trade-in and/or proceeds from sale of a tangible capital asset should be accounted for as two separate entries. The trade-in and/or proceeds from sale should be used to calculate the gain or loss on the disposal of the assets being traded-in or sold. Trade-in value does not affect the cost of the new asset; the new asset acquired is recorded at its full cost.

In the case of smaller pooled assets, such as personal computers, chairs, books, road signs, phone desk sets and bunker gear, deemed disposition should take place. Disposition will take place when such assets have been fully amortized, being the year following the final year in which amortization is posted. On disposal of assets, the historical cost and accumulated amortization must be removed from the accounting records.

List of assets to which the deemed disposition method shall apply has been established in Section 9 of this policy and is a balance between the accurate presentation of information for decision-making and the cost of acquiring and maintaining such information.

Write-Down/Write-Off

A write-down is used to reflect a partial impairment in the value of an asset. A write-off is used to reflect total impairment in the value of an asset.

When conditions indicate that a tangible capital asset no longer contributes to provide goods and services, or that the value of future economic benefits associated with the tangible capital asset is less than its net book value, the cost of the tangible capital asset should be reduced or written-down, to reflect the decline in the asset's value.

Write-downs of a tangible capital asset take place when it can be demonstrated that the reduction in future economic benefits is expected to be permanent.

Conditions that indicate a write-down is appropriate include:

- a change in the extent to which the asset is used;
- a change in the manner in which the asset is used;
- significant technological developments;
- physical damage to the asset;
- removal of the tangible capital asset from service;

- a decline in, or cessation of, the need for the services provided by the asset;
- a decision to halt construction of the asset before it is complete or in usable or salable condition; or
- a change in the law or environment affecting the extent to which the asset can be used.

The persistence of such conditions over several successive years increases the probability that a write-down is required unless there is persuasive evidence to the contrary. The department must be able to demonstrate that the impairment of the tangible capital asset's service potential is permanent in nature and a reasonable estimate of the amount can be made.

When a tangible capital asset can no longer contribute to the ability to provide service and the impairment is permanent in nature, the carrying value of that tangible capital asset, less residual value is written off. A write-off also occurs in instances where a tangible capital asset is destroyed, stolen, lost or becomes obsolete.

The amount of the write-down or write-off of a tangible capital asset should be accounted for as an expense to the appropriate operating centre in the period there is a permanent impairment to the tangible capital asset's service potential, whether the impairment is partial or complete. Annual amortization of an asset that has been written down should be calculated using the net book value after the write-down and remaining estimated useful life. A write-down/write-off cannot be reversed.

The Library shall notify the Finance Department when an asset becomes surplus to operations for any reason or its value has been reduced by some particular event.

Asset Categories

The primary asset categories have been established in accordance with the municipal best practices. Those categories will include:

Primary Asset Class	Description Notes
Land	Includes all expenditures made to acquire land and to ready it for use where the improvements are considered permanent in nature and includes purchase price, closing costs, grading, filing, draining, and clearing, assumption of liens or mortgages, land transfer tax. Examples include but are not limited to: land for buildings, parks, parking lots, playgrounds, fields, open space, land under road, allowances, easements. Excludes forests, mineral resources and land held for resale. The cost of the acquired land is not amortized as land normally maintains its value overtime, and thus has an infinite useful life. The cost of acquired land is separated from the other costs of an asset and

	maintained as a component. Land transfers as a result of registered subdivisions shall be valued at a nominal fee.
Land Improvements	Consist of betterments, site preparation and site improvements (other than buildings) that ready land for its intended use, which generally decay or break down over time. Examples include but are not limited to: construction of driveways, parking lots, retaining walls, bike paths, sidewalks, fencing, patios, water fountains, outdoor swimming or wading pools, ball diamonds, soccer fields, irrigation systems, tennis courts.
Buildings & Structures	All structures and their betterments that provide shelter from the elements. Examples include but are not limited to: bus transit facilities, sport and recreation facilities, office buildings, fire/police stations, libraries, pavilions, change rooms, park washrooms & concession buildings.
Leasehold Improvements	Betterments made to tangible capital assets under operating leases. To be considered a leasehold improvement, modifications must be made to assets that have been leased, the lessee must pay for the modifications, the modifications must be durable and should bring benefits to the municipality for a prolonged period of time (at least one year) and the betterment is attached to or forms part of the leased premises that revert to the lessor at the end of the lease. Examples include but are not limited to upgrades to electrical systems to meet the needs of computer systems, installation of walls and doors to create permanent offices. Examples of modifications that would not be capitalized include but are not limited to remodelling costs such as painting and carpeting. Betterments made to an asset subject to a capital lease where ownership is expected to transfer to the lessee, should be classified as betterments.
Primary Asset Class	Description Notes
Linear Assets	Constructed or arranged in a continuous and connected network that applies only with respect to the "Infrastructure" type assets that has no counterpart in the "General" type assets. Linear assets include connected surface systems such as roads, sidewalks, guardrails, bridges, drainage ditches, street lights, and transit rail lines; and underground systems such as manholes, catch basins, and storm drainage collection systems and tunnels.
Machinery & Equipment	Includes apparatus, tools, devices, implements or instruments that use energy (hydraulic or fuel) to facilitate a process, function or completion of a task. Also includes appliances, furniture and fixtures. It may be installed within a building or structure but is generally capable of being moved and reinstalled at a different location if necessary. Examples include but are not limited to: mechanical equipment such as elevators, HVAC units, hot water tanks, furnaces, electric panels; operating equipment such as

	backhoe, chipper, loader, tractor, ice resurfacers, mower, sweeper; fuelling systems; and office equipment such as furniture and fixtures, computer hardware and software, audio visual and resource materials.
Vehicles	Includes means of transportation, usually having wheels or tracks, for transporting persons or things or designed to be towed behind such as an apparatus. Examples include but are not limited to: automobiles, trailers, fire trucks, pickup trucks, dump trucks, trailers and boats.
Work-in-Progress	The costs of assets that are partially constructed or are in an uncompleted process of acquisition that are not yet in service and/or have not received substantial completion. As capital works are completed they are recorded as "Work-in-Progress", until which time they are placed into service and/or receive substantial completion. At that time the asset will be moved into the appropriate asset class and amortization will begin. Examples include but are not limited to: buildings, infrastructure and computer software systems.

Assets have been established in Section 9 of this policy by sub-type and sub-classes.

Capitalization Thresholds

Capitalization threshold relates to the minimum dollar threshold that is used to assist in determining which expenditures will be capitalized as tangible capital assets and amortized, and which expenditures will be treated as current year expenses. The capitalization threshold has an impact on the size of the tangible asset inventory and the complexity of managing subsequent acquisitions and disposals. The capitalization threshold levels established in Section 9 of this policy are a balance between the accurate presentation of information for decision-making and the cost of acquiring and maintaining such information. Due to the nature of some assets, the threshold will be nominal; e.g. – land.

Capital Leases

There are two types of leases: operating leases and capital leases.

Operating leases are not considered to be tangible capital assets and are therefore not included on the statement of financial position. A lease shall be considered an operating lease and expensed on the Statement of Operations when not within accordance of the Public Sector Guidelines PSG-2; or the fair value of the asset does not meet the capitalization threshold per Section 9. In determining the fair value of the leased asset, costs related to the operation of the leased asset (insurance, maintenance costs and property taxes) must be excluded.

A capital lease would normally transfer substantially all the benefits and risks of ownership from the lessor to the lessee when, at inception of the lease, one or more of the following conditions are present:

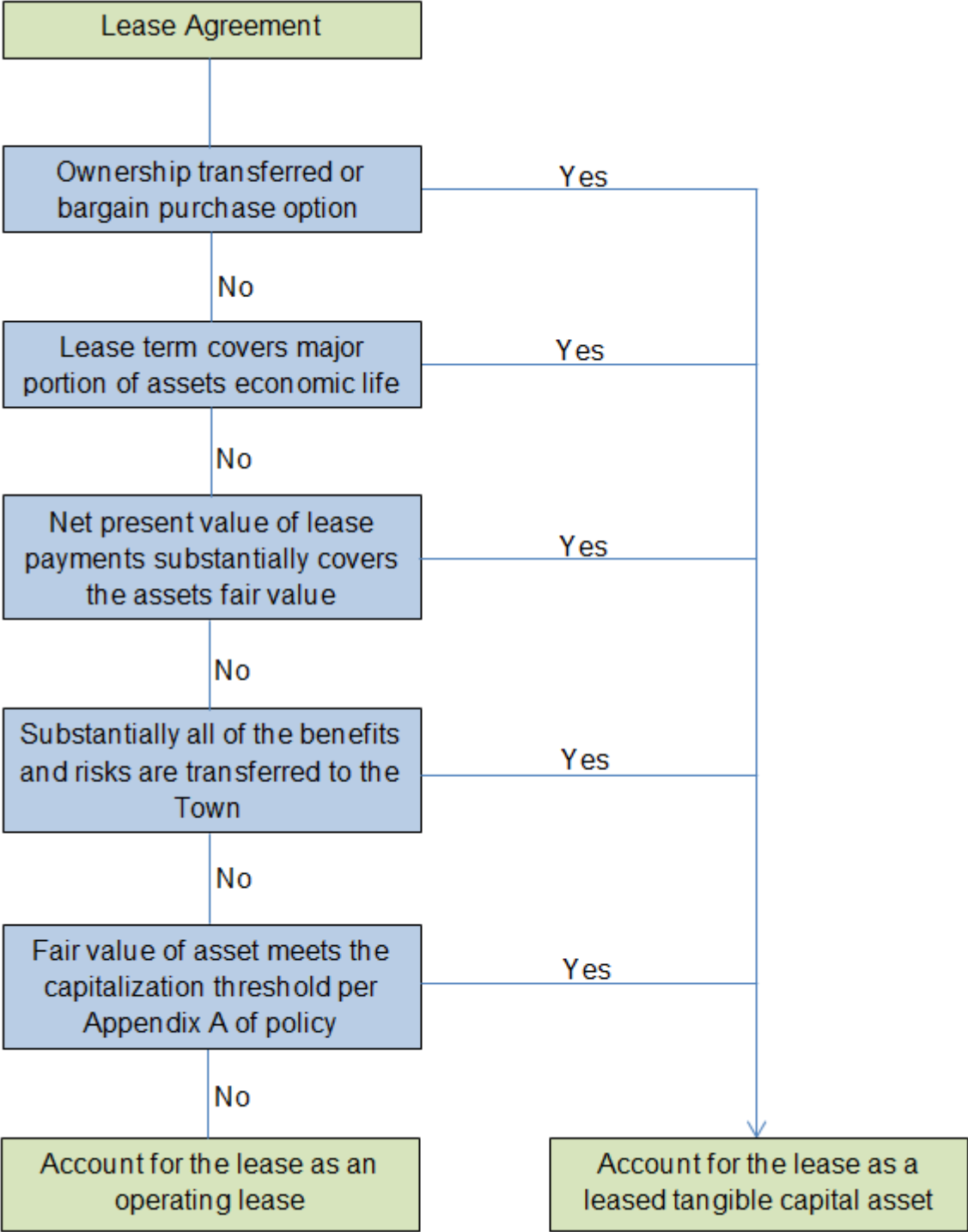
- There is reasonable assurance that the Library/Town will obtain ownership of the leased property by the end of the lease term;

- The lease term is of such duration that the Library/Town will receive substantially all of the economic benefits to be derived from the use of the leased property over its life span;
- The lessor would be assured of recovering the investment in the leased property and of earning a return on the investment as a result of the lease agreement.

Capital leases will be accounted for as acquiring a capital asset and incurring a liability and are a means of financing the acquisition of assets. The leased asset should be amortized over the estimated useful life as identified in Section 9. Should the asset type not be identified in Section 9, a similar asset's estimated useful life should be used.

When determining if a lease qualifies as a Tangible Capital Asset, the decision tree following should be referred to.

Decision Tree for Capital Leases



Asset Category Descriptors

Asset Category	Asset Type & Class	Useful Life	Threshold	Pooled	Deemed Disposition	
Land	Land Land	Infinite	1			
Land Improvements	Parking Lot Asphalt & Gravel Parking Lot	20	10,000			
	Rec Structures Baseball Diamonds	30	10,000			
	Basketball Courts Bike & Litter Racks Bleachers / Benches	25 20 20	10,000 20,000 20,000	X X		
	Playground Equipment	20	10,000			
	Skateboard Park Soccer / Football Fields	10 20	10,000 10,000			
	Splash Pads / Play Pads	20	10,000			
	Tennis Courts	20	10,000			
	Volleyball Court	30	10,000			
	Landscaping Decorative Misc. Structures	30	10,000			
	Fences	20	20,000	X		
	Outdoor Lighting	20	20,000	X		
	Pedestrian Bridges	25	10,000			
	Retaining Walls Signs-Not Electric Walkways	20 20	20,000 20,000	X X	X	
	Boat Launch Concrete Boat Launch	25	10,000			
	Other Land Improvements Irrigation Systems	15	10,000			
	Septic Systems	20	10,000			
	Wells	40	10,000			
	Buildings and Structures	Complex Arenas & Multi-Use Recreation Facility	50	20,000		
		Operational Bldgs Maintenance Garage	40	20,000		
		Pump Stations & Treatment Plants	50	20,000		
General Bldgs Administration & Operational Buildings		50	20,000			
Libraries / Cultural Facilities		50	20,000			
Outbuildings Permanent		30	20,000			
Temporary / Moveable		15	20,000			
Open Buildings Pavilions		25	20,000			
Leasehold Improvements	Leasehold Improvements Leasehold Improvements	25	10,000		X	
Linear Assets Storm Water	Storm Mains Catch Basins	50	20,000	X		
	Manholes	75	20,000	X		
	Services	75	20,000	X		

Asset Category	Asset Type & Class	Useful Life	Threshold	Pooled	Deemed Disposition
	Storm Water Sewer	75	1		
	SW Ponds	50	5,000		
Linear Assets Roads & Related	Roads				
	Acoustical Fence Concrete Acoustical	30	10,000		
	Fence Wood / Plastic Asphalt	20	10,000		
	Sidewalks	15	10,000		
	Bridges	75	50,000		
Linear Assets Roads & Related	Roads				
	Concrete Driveway Culvert	50	20,000	X	
	Concrete Road X Culverts	75	50,000		
	Concrete Sidewalks	25	10,000		
	Earth Roads	35	1		
	Gravel or Stone Roads	20	1		
	Road Safety Guide Post	10	20,000	X	X
	Road Safety Guide Rail Road	20	20,000	X	X
	Safety Guide Wire HCB	15	20,000	X	X
	Roads	20	1		
	ICB & LCB Roads	10	1		
	Metal Driveway & Road Culverts	20	20,000	X	
	Metal Road X Culverts	20	20,000	X	
	Other Sidewalks	15	10,000		
	Plastic Driveway & Road Culverts	40	20,000	X	
	Road Signs	10	20,000	X	X
Road Sub-base	50	1			
Streetlight Arms / Heads / Poles	25	20,000	X		
	Traffic Lights / PXO / Etc.	20	10,000		
Linear Assets IT	Data Communication				
	Fibre Optics	30	50,000		
Machinery & Equipment (Building & Structure)	Mechanical Equipment				
	Communication Systems	10	5,000		
	Communication Towers	25	5,000		
	Compressors / Condensers / Chillers	25	5,000		
	Electrical Panels	30	20,000	X	X
	Elevators	20	5,000		
	Fuelmakers	30	5,000		
	Furnace / Air	25	5,000		
	Generators	30	5,000		
	Heaters	25	5,000		
	Dehumidifiers & Humidifiers	30	5,000		
	Heating, Ventilation, & Air Conditioning (HVAC)	25	5,000		
	Hot Water Tank (HWT)	25	20,000	X	
	Ice Surface Lights	25	20,000	X	
	Motor Control Centres (MCC)	30	5,000		
	Pumps	10	20,000	X	X
Receivers	25	20,000	X		
Refrigeration	25	5,000			
Ventilation Fans / Blowers	25	20,000	X	X	
	Water Recirculating Tank	25	20,000	X	
	Operating				
	Backhoe	10	5,000		

Asset Category	Asset Type & Class	Useful Life	Threshold	Pooled	Deemed Disposition
Machinery & Equipment (Fleet)	Golf Cart / ATV / Utility Vehicle	8	5,000		
	Chipper	10	5,000		
	Graders	20	5,000		
	Hot Box	15	5,000		
	Ice Resurfacers	8	5,000		
	Large Riding Equipment	8	5,000		
	Loader	10	5,000		
	Operating Equipment Attachments	10	5,000		
	Packers	10	5,000		
	Power Brooms	10	5,000		
	Scissor Lift	10	5,000		
	Small Riding Equipment	8	5,000		
	Snow Blowers	5	5,000		
	Steamer	15	5,000		
	Sweeper	10	5,000		
	Trackless (Sidewalk Sweeper)	8	5,000		
	Tractor	10	5,000		
Vacuum Truck	10	5,000			
Machinery & Equipment (Operating)	Other Equipment				
	Arena Boards Arena Slab Athletic Equipment	25	5,000		
	Bunker & Other Fire Gear	10	20,000	X	X
	Cameras (Thermal & Sewer)	10	5,000		
	Custodial Equipment Defibrillators	10	5,000		
	Docks	5	20,000	X	X
	Electric Signs Fire	15	5,000		
	Hose Flag Poles	25	5,000		
	Gym Equip / B-Ball Backboards	10	20,000	X	X
	Jaws of Life	25	5,000		
	Kiosks / Vending	25	20,000	X	
	Laboratory	10	5,000		
	Lifting Equipment / Gantry / Hoist / Crane	7	5,000		
	Metal Finishing Equipment	10	5,000		
	Misc. Equipment & Small Tools	15	5,000		
	Spectator Netting & Safety Devices	15	5,000		
	Pagers	10	5,000		
	Parking meters	10	20,000	X	
	Pool - Indoor / Outdoor	5	20,000	X	X
	Portable Generators	10	5,000		
	Portable Radios Scales	40	5,000		
	Self Contained Breathing Appar	6	20,000	X	X
	Scoreboards & Sound Systems	10	20,000	X	X
Running Track - Flooring	15	5,000			
	10	20,000	X	X	
	25	5,000			
	20	5,000			
Machinery & Equipment (Operating)	Fuel Storage				
	Fuel Dispensing Pump Fuel	20	5,000		
	Storage Tanks	20	5,000		

Asset Category	Asset Type & Class	Useful Life	Threshold	Pooled	Deemed Disposition
Machinery & Equipment (Administration)	Furniture & Fixtures				
	Appliances Circulation	10	20,000	X	X
	Desks	20	5,000		
	Tables, Chairs & Various Office Equipment	10	20,000	X	X
	Piano	25	5,000		
	Shelving & Cabinets Workstations	25	20,000	X	X
	& Desks	20	20,000	X	X
	Information Technology				
	Audio Visual	10	5,000		
	Communication Tower Equipment	10	5,000		
	Data Commun. Infrastructure	10	5,000		
	Computer Hardware	4	20,000	X	X
	Phone Desk Sets Telephone	10	20,000	X	X
	System / Radios	10	5,000		
	Printers / Photocopiers / Faxes	5	20,000	X	X
	Security Equipment Customized	10	5,000		-
	Computer Software Packaged	10	5,000		
	Computer Software	5	20,000	X	X
Road Weather Info.	10	5,000			
Machinery & Equipment (Administration)	Resource Materials				
	Multi-Media	5	20,000	X X	X X
	Printed Materials	10	20,000		
Vehicles	Light Duty				
	Pick-ups / Vans / SUV / Sedan	10	5,000		
	Alternate Fuel / Electric Vehicles	8	5,000		
	Maintenance				
	Service Dump Truck	8	5,000		
	Heavy Duty Service Vehicle	10	5,000		
	Single & Tandem Axle Combination Vehicles	8	5,000		
	Service Truck Crane (Garbage Truck)	10	5,000		
	Trailers				
	Trailers - Heavy Duty / Floats	15	5,000		
	Trailers - Light Duty	10	5,000		
	Emergency				
	Fire - Safety House & Prevention Trailer	20	5,000		
	Fire - Pick-up / Light Duty	8	5,000		
	Fire - Ladder Truck / Pumper / Pump Tank	15	5,000		
Water					
Fire - Boat	15	5,000			

All pooled assets have been identified with an initial threshold of \$20,000. Once a group of pooled assets in the same asset class reaches the initial threshold of \$20,000 in a given year, all additional assets in onward years within that assets class shall be capitalized.

Attachments

Appendix #1 – Town of Innisfil Tangible Capital Asset Policy #2023.11.08-CR-02. revised & approved November 8, 2023

Approved by the Innisfil Public Library Board, October 21, 2024
Motion Number: 2024.XX

Supersedes Policy #2020-27, approved October 19, 2020, Motion #2020.79; and Policy #2016-14, approved October 17, 2016, Motion #2016.78 & Policy #2008-11, approved April 21, 2008, Motion #2008.28

Corporate Policy



One Town One Team

CP.7.2.3

Section: Financial

Subsection: Assets

Subject: Tangible Capital Assets Policy

Approval Authority: 2023.11.08-CR-02

Effective Date: November 08, 2023

1. Policy Statement

In 2006, the Public Sector Accounting Board (PSAB) of the Canadian Institute of Chartered Accountants approved revisions to their Accounting and Auditing Handbook section 3150. This section provides recommended practices and guidance related to Tangible Capital Assets. Effective for 2009 fiscal year reporting, all Canadian municipalities are required to capitalize their assets at historical cost, amortize them over their estimated useful lives and include them in their financial statements. The purpose of this change is to make certain that local governments report all tangible capital assets in their financial statements, to instill stewardship responsibilities and ensure that the cost of using those assets to deliver programs and provide services is duly matched with the period they pertain to.

2. Purpose

The policy is to prescribe the accounting treatment for Town owned tangible capital assets and to gather, maintain and apply financial reporting consistency across the organization for the information needed in preparing financial statements. The primary issues in accounting for tangible capital assets are:

- recognizing that the asset(s) exist(s);
- determining the acquisition cost;
- differentiating tangible capital assets for statement of financial position reporting and other assets for income statement reporting;
- determining and recording appropriate asset lives for amortization calculation charges and;
- recognizing and recording any subsequent impairment or disposal gains and losses.

The treatment of tangible capital assets for financial reporting purposes is to be in accordance with and Public Sector Accounting Standards (PSAS) standards.

3. Definitions

“Accumulated Amortization” also referred to as **accumulated depreciation** is the sum of all amortization charges made against a tangible capital asset and represents the total historical cost consumed or used portion of that asset.

“Acquisition Date” is the date on which legal ownership of an asset is transferred to the Town or the asset being constructed or developed is substantially complete and ready for use.

“Amortization” also referred to as **depreciation**, is the accounting process of allocating the costs less residual value of a tangible capital asset to operating periods as an expense over the estimated useful life in equal amounts each fiscal year.

“Assets” are resources with economic value that the corporation owns and/or control with expectation that it will provide future benefit.

“Betterments” are material costs incurred to enhance the service potential of a tangible capital asset, which may or may not extend the useful life of the asset. Betterments' include additions to a tangible capital asset or a substitution of a component part of a tangible capital asset. The distinguishing feature between betterment and a replacement is that betterment is the substitution of a better component for the one currently used and will:

- Increase the previously assessed physical output or service capacity;
- Significantly lower associated operating costs (efficiency);
- Extend the life of the asset or improve quality of the output.

Betterments are treated as tangible capital assets and the cost of are added to the recorded cost of the affected asset, amortized accordingly.

“Capital Leases” are leases with contractual terms that transfer substantially all the benefits and risks inherent in ownership of property to the Town.

“Carrying Costs” are costs directly attributable to an asset's acquisition, construction or development activity where, due to the nature of the asset, it takes considerable period of time to elapse before it is available for its intended use. Common carrying costs include:

- Technical and administrative work prior to commencement of and during construction
- Overhead charges directly attributable to construction or development
- Interest
- Administrative and staff costs to manage the project

“Component” is a part of an asset with a cost that is significant in relation to the total cost of that asset. Component accounting recognizes that each part might have a different useful life and requires separate accounting for each element than the whole asset does.

“Consumer Price Index (CPI)” is a measure of changes in the purchasing-power of a currency and the rate of inflation; it expresses the current prices of a basket of consumer goods and services, in terms of the prices during the same period in a previous year to show effect of inflation.

“Contributed Assets” are assets acquired without cash outlay by the Town, such as developer constructed services in new subdivisions (i.e. storm sewer or roads infrastructure).

“Costs” also referred to as **historical cost**, is the amount of financial consideration required to acquire, construct, develop or better a capital asset, and includes all costs directly attributable, such as installing the asset and preparing it for its intended use.

“Deemed Disposition” refers to a method of disposal for pooled assets where the pool of assets is deemed to have been disposed of in the year following its last year of estimated useful life; full cost of the addition and the related accumulated amortization is removed from the accounting records.

“Disposals” refers to the removal of assets from service and the asset records as a result of a sale, destruction, loss or abandonment.

“Fair Market Value” is the amount of consideration that would be agreed upon in an arm's length transaction between knowledgeable, willing parties who are under no compulsion to act.

“Financial Assets” are more liquid than tangible capital assets as they may be traded in the open markets and can be used to satisfy existing liabilities. Financial assets include cash, investments, accounts receivable, inventory held for sale, etc...

“Gain” is the result of a transaction involving disposition of an asset purchased for use and not resale that is sold for more than its net book value.

“Impairment” is the term used when a tangible capital asset no longer has the ability to provide goods or services, has the ability to provide goods or services but at a reduced rate or quality, or whose value of future economic benefits is less than its net book value.

“Infrastructure” is composed of linear assets and their associated specific components generally constructed or arranged in a continuous and connected network and may include transportation components like roads, bridges, tunnels, guide rails, traffic signals and signage or environmental asset components' such as storm sewers.

“Land” is the surface that is used to support structures and is purchased or acquired for value, for building sites, infrastructure and other program use but not land held for resale. Land normally has an unlimited useful life and is not amortized.

“Land Improvements” consist of betterments, site preparation and site improvements (other than buildings) that prepare land for its intended use, which generally decay or break down over time. Land improvements that are removable and can degrade or erode over a period of time through use or due to the elements, should be separately capitalized and their value amortized over the useful life of the improvement.

“Linear Assets” are generally constructed or arranged in a continuous and connected network usually defined in terms of detail such as length, unit of measure and geographic reference of start and end points.

“Loss” is the result of a transaction or event, including disposition of an asset purchased for use and not for resale, is sold for less than its net book value.

“Net Book Value (NBV)” is the total cost of the tangible capital asset less its accumulated amortization and any write-downs. It represents the unconsumed value of a tangible capital asset attributable to its remaining useful life.

“Pooled Assets” are consistent in their physical characteristics, use and useful life. These assets have a unit value below the materiality threshold when considered on an individual basis, but have a material value when aggregated as a group.

“Repairs and Maintenance (R&M)” is an expenditure required as part of the anticipated schedule of works to ensure an asset achieves its useful life. It keeps an asset in a condition that helps maintain or ensure realization of the future economic benefits that are expected as per Town's operating standards. These expenditures are expensed in the year they occur.

“Replacements” are substitutions of a part or component of a tangible capital asset that has essentially the same type and performance capabilities.

“Residual Value” is the estimated net realizable value of a tangible capital asset at the end of its useful life.

“Straight-line method” is an amortization method that allocates the cost less estimated residual value of a tangible capital asset equally over each year of its estimated useful life. It is considered as a function of time rather than a function of usage and is assumed that the economic usefulness is the same each year.

“Tangible Capital Assets” are non-financial assets with physical substance that are acquired, constructed or developed and:

- Are used on a continuous basis in the Town's operations;
- Have useful lives extending beyond one accounting period; and
- Are held for use in the production or supply of goods and services, for rental to others, administration purposes or for development, construction, maintenance or repair of other tangible capital assets.

Tangible capital assets subject to the threshold amounts are recorded in the financial statements when it is probable that future benefits from the asset will be obtained by the Town and its value is known or can be easily determined.

“Threshold Amount” also known as **“capitalization threshold,”** is the minimum cost an individual asset must total before it is to be classified and treated as a tangible capital asset and reported in the financial statements.

“Useful Life” is the estimated period over which a tangible capital asset is expected to be used by the Town or the number of production or similar units that it can obtain from the tangible capital asset. The life of a tangible capital asset may extend beyond its useful life, and is normally the shortest of the physical, technological, commercial and legal life.

“Work-in-Progress (WIP)” is the accumulation of costs for partially constructed or developed projects/assets that are not yet in use.

“Write-down” is a reduction in the cost of a tangible capital asset when a permanent impairment in the value of future economic benefits associated with the asset is less than its net book value.

“Write-off” is when complete (100%) permanent impairment of the value of a tangible capital asset is acknowledged and expensed as the carrying value of tangible capital asset, net of its residual value.

4. Responsibility

Responsibilities of Department Staff:

- Compile and maintain inventory and asset records.
- Communicate any desired or appropriate update to the capitalization threshold or useful lives of the tangible capital assets contained within this policy.
- Ensure that all asset information remains current, as they are components of the asset management program and form part of the tangible capital assets accounting records.
- Advise appropriate staff in Finance when an asset is substantially complete and is “in service.”
- Advise and or consult with appropriate staff in Finance of all acquisitions, disposals and impairment (life expectancy condition changes) with respect to tangible capital assets.
- Ensure proper safeguard, access and control of tangible capital assets is maintained.

Responsibilities of Finance:

- Assist in maintaining and updating capital asset records.
- Record and report tangible capital assets in accordance with this policy.
- Recommend policies and procedures surrounding the financial management of tangible capital assets.
- Generate and post amortization amounts.
- Report tangible capital assets in the annual financial statements of the Town of Innisfil.
- Update this policy when appropriate and monitor compliance on a continual basis.
- Ensure disposals are accounted for and assets impaired or destroyed are removed from asset records and all gains or losses are reported as/when required.
- Ensure that the useful lives contained within the Tangible Capital Asset Policy are consistent with those used for asset management purposes.
- Ensure appropriate staff are trained on new PSAB directive/initiatives’.

5. Application

This policy applies to all departments, boards, commissions, agencies and other organizations falling within the financial reporting entity of the Town of Innisfil.

To promote efficiency, Administration is authorized to make minor changes to the Appendix in this policy without Council's prior approval. Council must be informed of all amendments as they occur.

6. Administration

6.1 TANGIBLE CAPITAL ASSETS

Tangible capital assets, subject to threshold amounts, are recorded in the financial statements when it is probable that future benefits from the asset will be obtained by the Town and its value is known or can be easily determined. Tangible capital assets are a significant economic resource and a vital component in the delivery of programs and services.

6.1.1 Inclusions

Tangible capital assets include but are not limited to:

- Land/Land Improvements
- Buildings and Facilities
- Road networks
- Machinery and equipment
- Computer hardware and software
- Furniture and fixtures
- Vehicles

Although many lower valued assets may meet the above criteria, they will not be considered a tangible capital asset for PSAS 3150 reporting purposes. Assets must meet the capitalization thresholds' or be identified as pooled assets as described in the Appendix to be included on financial statements as tangible capital assets. Assets that do not meet these requirements' will be expensed through the operating budget in the year acquired.

6.1.2 Exclusions

Tangible Capital Assets will not include:

- Crown land (where ownership is not transferred) also referred to as public land
- Intangibles - copyrights, patents, trademarks, goodwill, easements and right of ways
- Natural resources – shrubs, trees, forests, and mineral resources
- Major studies, master plans or reviews (not specifically related to an acquisition of a tangible capital asset)
- Assets purchased for re-sale
- Works of Art, Historical Treasures, archival records - have a cultural, aesthetic or historical value that is worth preserving in perpetuity, however it is not possible to estimate the future economic benefits or accurately put a value on these assets. The existence of such property should be disclosed in the notes to the financial statements and expenditures for preservation should be expensed in the period incurred

6.2 ELEMENTS OF COST

The cost of a tangible capital asset is the gross amount of consideration given up to acquire, construct, develop or better a tangible capital asset and includes direct construction or development costs (such as materials and labour) and overhead costs directly attributable to the acquisition, construction or development of the asset. These costs are considered integral to the acquisition of the asset and may include, but not limited to:

- Amounts paid to vendors;
- Transportation/freight charges to the point of initial use - including transportation insurance costs, customs and duty charges;
- Handling and storage charges;
- HST and other non-refundable taxes;
- Legal fees;
- Appraisal costs;
- Advertising costs;
- Application fees;
- Supervisory fees - administration and staff time;
- Utility costs;
- Site preparation costs - acquisition and preparation costs;
- Installation costs;
- Direct design/production costs - labour, equipment rentals, materials and supplies;
- Design and engineering fees - architectural and other outside services, specification and survey costs;
- Fixed equipment and related installation costs required for activities in a building or facility;
- Direct costs of inspection, supervision and administration of construction contracts and work;
- Fair values of land, facilities and equipment donated;
- Land transfer taxes;
- Building Inspection Fees;
- Interest carrying costs during construction phase.

Historical cost is the most appropriate value to apply to an asset as it is the most objective and measurable amount. In some instances, historical cost information may not be available and hence an alternate valuation method will be required.

6.2.1 Capitalization of Interest Costs

Borrowing costs incurred in the acquisition, construction or production of an asset that takes a substantial period of time to complete for its intended use should be capitalized as part of the cost of that asset. In this case, capitalization begins when expenditures are being incurred, borrowing costs are being incurred and activities that are necessary to prepare the asset for its intended use are in progress. Capitalization should cease when substantially all of the activities necessary to prepare the asset for its intended use are complete. If only minor modifications are outstanding, this indicates that substantially all of the activities are complete.

6.2.2 Alternate methods

Alternate methods that have been accepted and will be applied in collaboration with the Finance Department include but not limited to:

Reproduction Cost – cost of reproducing the asset in the same physical form or closely similar material and design as of a specific date. An appropriate index (CPI) should be used to deflate the current cost to arrive at an estimated cost at the time of acquisition.

Replacement Cost – cost of replacing an asset that may encompass a different physical form but with the same productive capacity or equivalent level of service potential. CPI should be used to deflate the current cost to arrive at an estimate of the asset cost at the time of acquisition.

Appraisal Value – is a professional assessment of what the asset is currently worth given its current age and condition. CPI should be used to deflate the current cost to arrive at an estimate of the asset cost at the time of acquisition.

Fair Value – is the amount of consideration that would be agreed upon in an arm's length transaction between knowledgeable, willing parties who are under no compulsion to act.

To reflect the remaining useful life of the asset, it shall be adjusted for the proportion of the useful life that has already been consumed.

6.3 ACQUISITION OF ASSETS

Project Managers shall notify the appropriate personnel in Asset Management and/or Finance of all asset acquisitions so all the required information is recorded in the asset register for future tracking, amortization and accounting of the asset. Tangible capital assets should be recorded at historical cost (actual cost at time of acquisition) plus all directly related charges incurred in order to bring the asset into a condition ready for use by the Town.

6.3.1 Purchased Assets

This is the gross amount of consideration paid to purchase the asset. This includes all non-refundable taxes and duties, freight and delivery charges, installation and site preparation costs, and is net of any trade discounts and/or rebates. For land, costs includes purchase price, legal fees, registration fees, transfer taxes and any other costs related to make the land suitable for its intended use.

When two or more assets are acquired for a single purchase price, it is necessary to allocate the purchase price to the various assets included in the purchase. This allocation should be based on the fair value of each asset at the time of acquisition or some other reasonable basis if fair value is not readily available or determinable.

6.3.2 Acquired, Constructed or Developed Assets

This includes all costs, such as construction, architectural and other professional fees related to the acquisition, construction or development of the asset. Carrying costs such as internal design, inspection, direct administration and other similar costs may be capitalized. Capitalization of carrying costs stops when no construction or development is taking place or when the tangible capital asset is "in service."

If construction or development of an asset is not complete to a usable state at the end of the reporting period, the project shall be classified as "Work in Progress" and disclosed as such on financial statements. Upon substantial completion costs will be removed from "Work in Progress" and capitalized or expensed should they not meet the capitalization threshold. Any costs incurred following the capitalization of the asset will be expensed unless the additional costs are greater than 20% of total project costs and no less than \$20,000. Costs below this threshold shall be expensed through the operating budget in the year evaluated.

In order for the tangible capital asset to be considered "in service" engineering certifications and safety standards must be met and the tangible capital asset must be ready for use. With respect to a building or facility, evidence of an occupancy permit and certification should demonstrate that the asset is ready for use.

6.3.3 Donated or Contributed Assets

This includes donated or contributed assets by an external third party which meet the criteria of capital recognition, by an external third party with no cash outlay. Where an asset is acquired through a third party contribution, the asset will be recorded at cost provided by the contributor. If the costs cannot be provided, a fair value may be estimated using market or appraisal values. Ancillary costs shall be capitalized. Where an estimate of fair value cannot be made, the asset will be recognized at a nominal value.

When a tangible capital asset is gifted or contributed by an external third party with cash outlay, the value of the asset will be equivalent to the greater of the cash outlay or the actual cost to the developers. For developer-constructed services in new subdivisions, the schedule of work to be constructed, used in determining the developer's security deposit

will be referred to when determining the fair value. If done in lieu of development charges, the value of the assets will be the development charges foregone. If done in lieu of non-financial considerations, such as increased densities, the value of the assets will be equivalent to the cost paid by the developer. If the costs cannot be provided, a fair value may be estimated using market or appraisal values. Ancillary costs shall be capitalized.

In a case of developer-constructed assets, such as in a subdivision, these assets will be recognized as Town owned upon completion of construction and issuance of an underground certificate or above ground certificate. These assets will be considered in a "warranty" period from date of issued certificate until assumption.

When Town receives funds from a third party, such as provincial or federal government, to assist with the construction or purchase of a capital asset, the full cost of the asset shall be recorded. The funds received are to be recognized as revenue.

6.3.4 Internal Transfers

Transfers of tangible capital assets between departments shall be made at the net book value of the asset. The receiving department would record the asset at its original historical cost (as an expense) and accumulated amortization. Any remaining amortization shall be charged to the transfer-in department.

6.3.5 Work in Progress

This includes costs incurred to date on a project in which the Town has not issued the certificate of initial acceptance or the asset has not been placed into production/service/use. These capital costs should be accumulated until the asset is ready for use and not capitalized or amortized until the asset is in use.

If at any point it is determined that the acquisition, construction or development of the tangible capital asset will not precede, all costs that have been accumulated as work in progress will be expensed in the current reporting period.

The acquisition date of a tangible capital asset is the earliest of:

- The date on which the tangible capital asset being constructed is substantially complete and ready for use; or
- The date legal ownership of the tangible capital asset is obtained by the Town; or,
- The date control of the tangible capital asset has been transferred to the Town.

In a case where the exact date of acquisition may not be known an estimate is acceptable.

6.4 ACCOUNTING TREATMENT

6.4.1 Componentization

Tangible capital assets may be accounted for using either the single asset or component approach. The single asset approach capitalizes and amortizes all parts as one asset, for example computer network, signage, etc... The componentized approach capitalizes and amortizes all parts individually, for example a building under the componentized approach would be recorded as structure, mechanical, electrical, process piping, etc... The component approach is used if the major components of an asset have significantly different useful lives and consumption patterns differ. The use of this approach will depend on the usefulness of the information versus the cost of collecting and maintaining information at the component level.

Factors to consider when determining whether to use a component approach include:

- The difference in useful lives and consumption patterns of the components of the asset.

- The historical value of components in relation to the asset; in that the more costly and more frequently a replacement component is, the greater the need to separate individual components from cost of the overall asset.
- Availability of information with respect to specific components' of the capital expenditures.
- The specific information needs of management for decision making and asset control purposes.

6.4.2 Pooling (Grouping) Assets

Where individual assets are below the threshold value, but their total group value is significant, pooling is the suggested method for recording these assets. The pool of assets is set up and valued at the total historical cost of all the individual assets in the pool. Where historical cost information is not available, an alternate method as described in section 2.1 of this policy shall be used to determine historical cost. Pooled assets are recorded and amortized as a single unit but may be tracked individually in the asset register for asset management purposes. There are two available methods to account for pooled assets:

Open Pool – is where an individual asset within the pool is disposed, the cost and associated accumulated amortization for this asset is removed. This method is ideal for larger, more complex assets that hold a greater risk and require legislative maintenance. Some examples are walkways, hot water tanks, electrical panels, and infrastructure assets such as, street lights, manholes, catch basins, hydrants, etc...

Closed Pool – When an individual asset within the pool is disposed there is no related accounting transaction. Assets within this type of pool are disposed of using the “deemed disposition” method, which is not necessarily the actual year it was disposed of. This pool is ideal for smaller and less complex assets, such as books, hardware, chairs, signs, phone desk sets, etc...

The initial recommended threshold for a group of pooled assets is \$20,000. Once a group of pooled assets in the same asset class reaches the initial threshold of \$20,000 in a given year, all additional assets in onward years within that asset class will be capitalized.

6.4.3 Betterment vs. Maintenance

Betterments are considered to be part of the cost of a tangible capital asset and would be added to the recorded cost of the related asset.

For tangible capital assets other than complex network systems, betterment is when the service potential of tangible capital assets is enhanced by meeting one of the following criteria:

- Increases the previously assessed physical output or service capacity;
- Lowers the associated operating costs;
- Extends the useful life of the asset a minimum of two years; or
- Improves the quality of the output.

Examples of betterments' for non-complex networks include but are not limited to:

- Replacing existing lighting with energy saving lighting reducing future operating costs.
- Substituting a tile roof for a wooden shingle roof increasing the expected useful life of the building beyond its currently estimated life.
- Adding an extra wing or room to a building.
- Adding or re-routing wires in the building that increase the number of computer workstations or that add IT capabilities to enhance output or service.

For complex network systems, such as roads and storm sewer systems, the following basic distinctions shall be used to identify maintenance and betterments:

- Maintenance and repairs maintain the predetermined service potential and/or operating standard of a tangible capital asset for a given useful life and are expensed in the accounting period in which they are made.
- Betterments increase service potential and/or capacity (and may or may not increase the remaining useful life of the tangible capital asset) and are included in the cost of the related asset.

Examples of betterments' for complex networks include but are not limited to:

- Re-construction of roadways and related environmental studies.
- Road resurfacing.
- Alterations of intersections, street capacity/design.
- Upgrade/replacement of existing distribution /collection main servicing several properties.

In the case of individual tangible capital assets or pooled tangible capital assets the capitalization threshold for betterments is \$10,000. Where the betterment enhances the service potential of a capital asset without increasing its estimated useful life; the amortization period should remain the same. If the betterment increases the estimated useful life of a tangible capital asset, its useful life for amortization should also change.

Maintenance expenditures are incurred to repair or maintain the pre-determined service potential of an asset to the end of its useful life and are usually incurred on a more or less continuous basis. Because these expenditures do not enhance the functionality, capacity, usability, efficiency or service potential of the tangible capital assets, they will be accounted for as an expense in the fiscal year in which they are incurred. Restoration of an asset to its original intended design does not constitute an increase in its service potential. Two types of maintenance or repair expenditures can take place:

Minor maintenance or repair expenditures are regular activities, such as, a manufacturer of a new ventilation and air conditioning system (HVAC) would normally be required to service the asset so that it is able to provide service at a level and quality as originally intended by the manufacturer (i.e. lubrication of motor and compressors, replacement of filters, inspections, monitoring, flushing, etc...)

Major maintenance or repair expenditures are generally unplanned, however are anticipated. These expenditures ensure that the asset reaches its original useful life; some examples included but are not limited to are, main breaks, manhole repairs, defective/worn parts, etc...

6.4.4 Amortization

The costs, less any residual value, of a tangible capital asset with a limited life should be amortized over its useful life in a rationale and systematic manner appropriate to its nature and use. The amortization costs of tangible capital assets should be accounted for as an expense in the statement of operations. Amortization will be allocated, at a minimum, annually and will be posted to the appropriate department's operating centre. The useful life is normally the shortest of the asset's physical, technological, commercial or legal life. The Finance Department will work collaboratively with the other Town departments to establish and standardize the useful life of its assets.

Land normally has an infinite life and under normal circumstances will not be amortized.

In the year of acquisition and disposal one half year of amortization will be recorded. The Town will use a straight-line method for calculating annual amortization. Where the residual value of the asset is significant then it should be factored into the calculation of amortization otherwise assume zero residual value for the components'.

Method of amortization should be reviewed on a regular basis and/or can be event driven. Prior to any changes being administered, it must be clearly demonstrated that those

changes are justified. Significant events that may indicate a need to revise the amortization method of a tangible capital asset are:

- a change in the extent to which the tangible capital asset is used,
- a change in the manner in which the tangible capital asset is used,
- removal of the tangible capital asset from service for an extended period of time,
- significant technological developments,
- a change in the law or environment affecting the period of time over which the tangible capital asset can be used.

A change in an asset's amortization rate as a result of a revision of its estimated life shall be treated as change in the accounting estimates rather than a change in accounting policy.

Per PS2120 Accounting Changes, a change in an estimate is not given retroactive effect since it arises from new information or developments. The effect of a change in the estimated useful life of a tangible capital asset and its associated effect on amortization expense are allocated to the period of revision and applicable future periods.

6.4.5 Useful Life

Useful life is the estimate of the period over which a tangible capital asset is used. The economic or physical life of an asset may extend beyond the useful life of an asset. Depending on the nature of the asset, useful life may be expressed in terms of time (years or machine hours) or output (production or service units). Estimating useful lives of assets is a matter of judgment based on experience and should be applied on a consistent basis. Factors to be considered in estimating the useful life of a tangible capital asset include:

- expected future usage,
- technical obsolescence,
- expected wear and tear through the passage of time,
- maintenance program, and
- condition of existing comparable items.

The Appendix provides a list of the various asset classes and their useful lives. The following table is a high level summary of the Appendix.

ASSET CLASS	USEFUL LIFE
Land	Infinite
Land Improvements	10 – 40 yrs
Buildings	15 – 50 yrs
Linear Assets	10 – 75 yrs
Leasehold Improvements	Term of Lease or maximum of 25 yrs
Machinery and Equipment	5 – 50 yrs
Vehicles	8 – 20 yrs
Work in Progress	N/A

The service potential of an asset is normally depleted through usage. Factors such as obsolescence, excessive wear and tear or other events could significantly diminish the service potential that was originally anticipated from the asset. Significant events that may trigger a need to revise the estimated useful life of a tangible capital asset include:

- completion of a major betterment,
- change in degree that the asset is used,
- change in the manner the asset is used,
- removal of the asset from service for an extended period of time,
- physical damage or destruction,

- significant technological developments,
- significant changes in the market value, or
- change in law, environment or public preferences that affect usage and time periods over which assets are used.

6.4.6 Disposal of Assets

The disposal of a tangible capital asset results in its removal from service as a result of sale, destruction, loss or abandonment. A disposal in this nature represents a reduction in the Town's investment in the tangible capital asset, regardless of how the investment was reported. When a tangible capital asset is disposed of, the cost and the associated accumulated amortization should be removed from the accounting records and any gain or loss is recorded at that time. Costs that are associated with the disposal and paid by the Town will reduce any gain or increase any loss.

Trade-in and/or proceeds from sale of a tangible capital asset should be accounted for as two separate entries. The trade-in and/or proceeds from sale should be used to calculate the gain or loss on the disposal of the assets being traded-in or sold. Trade-in value does not affect the cost of the new asset; the new asset acquired is recorded at its full cost.

In the case of smaller pooled assets, such as personal computers, chairs, books, road signs, phone desk sets and bunker gear, deemed disposition should take place. Disposition will take place when such assets have been fully amortized, being the year following the final year in which amortization is posted. On disposal of assets, the historical cost and accumulated amortization must be removed from the accounting records.

List of assets to which the deemed disposition method shall apply has been established in the Appendix of this policy and is a balance between the accurate presentation of information for decision-making and the cost of acquiring and maintaining such information.

6.4.7 Write-Down/off

A write down is used to reflect a partial impairment in the value of an asset. A write off is used to reflect total impairment in the value of an asset.

When conditions indicate that a tangible capital asset no longer contributes to provide goods and services, or that the value of future economic benefits associated with the tangible capital asset is less than its net book value, the cost of the tangible capital asset should be reduced or written-down, to reflect the decline in the asset's value.

Write downs of a tangible capital asset take place when it can be demonstrated that the reduction in future economic benefits it expected to be permanent. Conditions that indicate a write-down is appropriate include:

- a change in the extent to which the asset is used,
- a change in the manner in which the asset is used,
- significant technological developments,
- physical damage to the asset,
- removal of the tangible capital asset from service,
- a decline in, or cessation of, the need for the services provided by the asset,
- a decision to halt construction of the asset before it is complete or in usable or salable condition, or
- a change in the law or environment affecting the extent to which the asset can be used.

The persistence of such conditions over several successive years increases the probability that a write down is required unless there is persuasive evidence to the contrary. The department must be able to demonstrate that the impairment of the tangible capital asset's service potential is permanent in nature and a reasonable estimate of the amount can be made.

When a tangible capital asset can no longer contribute to the ability to provide service and the impairment is permanent in nature, the carrying value of that tangible capital asset, less residual value is written off. A write off also occurs in instances where a tangible capital asset is destroyed, stolen, lost or becomes obsolete.

The amount of the write down or write off of a tangible capital asset should be accounted for as an expense to the appropriate department's operating centre in the period there is a permanent impairment to the tangible capital asset's service potential, whether the impairment is partial or complete. Annual amortization of an asset that has been written down should be calculated using the net book value after the write down and remaining estimated useful life. A write down/off cannot be reversed.

The service area shall notify the Finance Department when an asset becomes surplus to operations for any reason or its value has been reduced by some particular event.

6.5 ASSET CATEGORIES

The primary asset categories have been established in accordance with the municipal best practices. Those categories will include:

Primary Asset Class	Description Notes
Land	Includes all expenditures made to acquire land and to ready it for use where the improvements are considered permanent in nature and includes purchase price, closing costs, grading, filing, draining, and clearing, assumption of liens or mortgages, land transfer tax. Examples include but are not limited to: land for buildings, parks, parking lots, playgrounds, fields, open space, land under road, allowances', easements. Excludes forests, mineral resources and land held for resale. The cost of the acquired land is not amortized as land normally maintains its value overtime, and thus has an infinite useful life. The cost of acquired land is separated from the other costs of an asset and maintained as a component. Land transfers as a result of registered subdivisions shall be valued at a nominal fee.
Land Improvements	Consist of betterments, site preparation and site improvements (other than buildings) that ready land for its intended use, which generally decay or break down over time. Examples include but are not limited to: construction of driveways, parking lots, retaining walls, bike paths, sidewalks, fencing, patios, water fountains, outdoor swimming or wading pools, ball diamonds, soccer fields, irrigation systems, tennis courts.
Buildings & Structures	All structures and their betterments that provide shelter from the elements. Examples include but are not limited to: bus transit facilities, sport and recreation facilities, office buildings, fire/police stations, libraries, pavilions, change rooms, park washrooms & concession buildings.
Leasehold Improvements	Betterments made to tangible capital assets under operating leases. To be considered a leasehold improvement, modifications must be made to assets that have been leased, the lessee must pay for the modifications, the modifications must be durable and should bring benefits to the municipality for a prolonged period of time (at least one year) and the betterment is attached to or form part of the leased premises that revert to the lessor at the end of the lease. Examples include but are not limited to upgrades to electrical systems to meet the needs of computer systems, installation of walls and doors to create permanent offices. Examples of modifications that would not be capitalized include but are not limited to remodelling costs such as

Primary Asset Class	Description Notes
	painting and carpeting. Betterments made to an asset subject to a capital lease where ownership is expected to transfer to the lessee, should be classified as betterments.
Linear Assets	Constructed or arranged in a continuous and connected network that applies only with respect to the "Infrastructure" type assets that has no counterpart in the "General" type assets. Linear assets include connected surface systems such as roads, sidewalks, guardrails, bridges, drainage ditches, street lights, and transit rail lines; and underground systems such as manholes, catch basins, and storm drainage collection systems and tunnels.
Machinery & Equipment	Includes apparatus, tools, devices, implements or instruments that use energy (hydraulic or fuel) to facilitate a process, function or completion of a task. Also includes appliances, furniture and fixtures. It may be installed within a building or structure but is generally capable of being moved and reinstalled at a different location if necessary. Examples include but are not limited to: mechanical equipment such as elevators, HVAC units, hot water tanks, furnaces, electric panels; operating equipment such as backhoe, chipper, loader, tractor, ice resurfer, mower, sweeper; fuelling systems; and office equipment such as furniture and fixtures, computer hardware and software, audio visual and resource materials.
Vehicles	Includes means of transportation, usually having wheels or tracks, for transporting persons or things or designed to be towed behind such as an apparatus. Examples include but are not limited to: automobiles, trailers, fire trucks, pickup trucks, dump trucks, trailers and boats.
Work in Progress	The costs of assets that are partially constructed or are in an uncompleted process of acquisition that are not yet in service and/or have not received substantial completion. As capital works are completed they are recorded as "Work in Progress", until which time they are placed into service and/or receive substantial completion. At that time the asset will be moved into the appropriate asset class and amortization will begin. Examples include but are not limited to: buildings, infrastructure and computer software systems.

Town's assets have been established in the Appendix of this policy by sub-type and sub-classes.

6.6 CAPITALIZATION THRESHOLDS

Capitalization threshold relates to the minimum dollar threshold that is used to assist in determining which expenditures will be capitalized as tangible capital assets and amortized, and which expenditures will be treated as current year expenses. The capitalization threshold has an impact on the size of the tangible asset inventory and the complexity of managing subsequent acquisitions and disposals. The capitalization threshold levels established in the Appendix of this policy are a balance between the accurate presentation of information for decision-making and the cost of acquiring and maintaining such information. Due to the nature of some assets, the threshold will be nominal; examples are land, roads, and storm water pipes.

6.7 CAPITAL LEASES

There are two types of leases: operating leases and capital leases.

Operating leases are not considered to be tangible capital assets and are therefore not included on the statement of financial position. A lease shall be considered an operating lease and expensed on the Statement of Operations when not within accordance of the Public Sector Guidelines PSG-2; or the fair value of the asset does not meet the capitalization threshold per the Appendix. In determining the fair value of the leased asset, costs related to the operation of the leased asset (insurance, maintenance costs and property taxes) must be excluded.

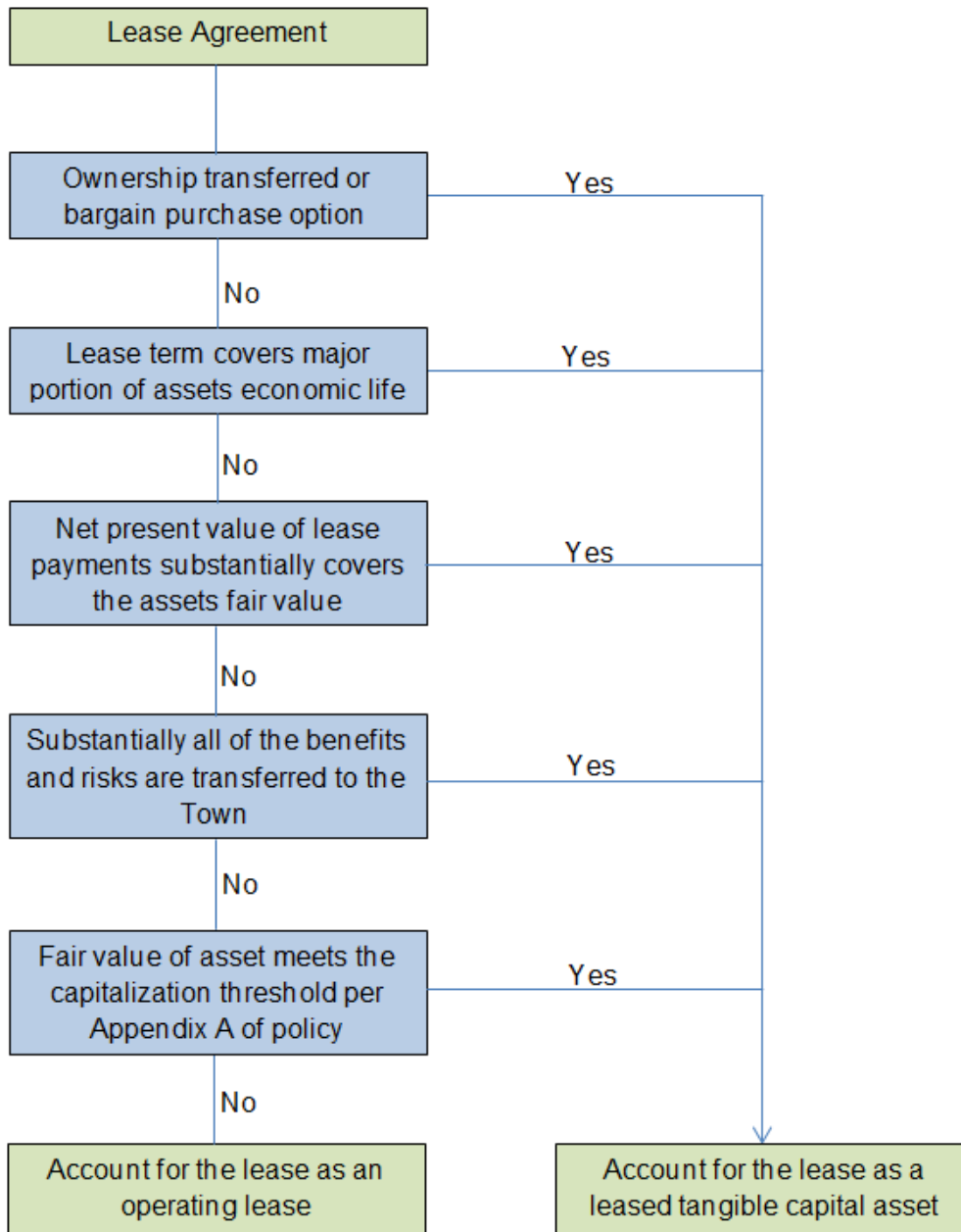
A capital lease would normally transfer substantially all the benefits and risks of ownership from the lessor to the lessee when, at inception of the lease, one or more of the following conditions are present:

- There is reasonable assurance that the Town will obtain ownership of the leased property by the end of the lease term.
- The lease term is of such duration that the Town will receive substantially all of the economic benefits to be derived from the use of the leased property over its life span.
- The lessor would be assured of recovering the investment in the leased property and of earning a return on the investment as a result of the lease agreement.

Capital leases will be accounted for as acquiring a capital asset and incurring a liability and are a means of financing the acquisition of assets. The leased asset should be amortized over the estimated useful life as identified in the Appendix. Should the asset type not be identified in the Appendix, a similar asset's estimated useful life should be used. There are instances where the impact of a lease on the financial statements will be nearly the same regardless of whether a lease is operating or capital. In such instances the Town has determined that if the term of a capital lease is essentially the same as the estimated useful life of the asset, the Town will treat the lease as an operating lease.

When determining if a lease qualifies as a Tangible Capital Asset, the decision tree below should be referred to.

Decision Tree for Capital Leases



7. Exceptions

None.

8. References

None.

9. Revision History

Revision No.	Date	Summary of Changes	Approval Authority
V1	2008.03.19	Adoption	CR-098.07
V2	2016.07.13	Revision	CR-154-12.16

V3	2023.11.08	Updated useful life for some machinery, equipment, and vehicles, plus the addition of a vehicle category per the revisions to the Fleet Management Policy.	2023.11.08-CR-02
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Appendix

Asset Category	Asset Type & Class	Useful Life	Threshold	Pooled	Deemed Disposition
Land	Land Land	Infinite	1		
Land Improvements	Parking Lot Asphalt & Gravel Parking Lot	20	10,000		
	Rec Structures Baseball Diamonds	30	10,000		
	Basketball Courts	25	10,000		
	Bike & Litter Racks	20	20,000	X	
	Bleachers / Benches	20	20,000	X	
	Playground Equipment	20	10,000		
	Skateboard Park	10	10,000		
	Soccer / Football Fields	20	10,000		
	Splash Pads / Play Pads	20	10,000		
	Tennis Courts	20	10,000		
	Volleyball Court	30	10,000		
	Landscaping Decorative Misc. Structures	30	10,000		
	Fences	20	20,000	X	
	Outdoor Lighting	20	20,000	X	
	Pedestrian Bridges	25	10,000		
	Retaining Walls	20	20,000	X	
	Signs-Not Electric	20	20,000	X	X
	Walkways	20	20,000	X	
	Boat Launch Concrete Boat Launch	25	10,000		
	Other Land Improvements Irrigation Systems	15	10,000		
Septic Systems	20	10,000			
Wells	40	10,000			
Buildings and Structures	Complex Arenas & Multi-Use Recreation Facility	50	20,000		
	Operational Bldgs Maintenance Garage	40	20,000		
	Pump Stations & Treatment Plants	50	20,000		
	General Bldgs Administration & Operational Buildings	50	20,000		
	Libraries / Cultural Facilities	50	20,000		
	Outbuildings Permanent	30	20,000		
	Temporary / Moveable	15	20,000		
	Open Buildings Pavilions	25	20,000		
	Leasehold Improvements Leasehold Improvements	25	10,000		X
	Linear Assets Storm Water	Storm Mains Catch Basins	50	20,000	X
Manholes		75	20,000	X	
Services		75	20,000	X	

Asset Category	Asset Type & Class	Useful Life	Threshold	Pooled	Deemed Disposition
	Storm Water Sewer	75	1		
	SW Ponds	50	5,000		
Linear Assets Roads & Related	Roads				
	Acoustical Fence Concrete	30	10,000		
	Acoustical Fence Wood / Plastic	20	10,000		
	Asphalt Sidewalks	15	10,000		
	Bridges	75	50,000		
Linear Assets Roads & Related	Roads				
	Concrete Driveway Culvert	50	20,000	X	
	Concrete Road X Culverts	75	50,000		
	Concrete Sidewalks	25	10,000		
	Earth Roads	35	1		
	Gravel or Stone Roads	20	1		
	Road Safety Guide Post	10	20,000	X	X
	Road Safety Guide Rail	20	20,000	X	X
	Road Safety Guide Wire	15	20,000	X	X
	HCB Roads	20	1		
	ICB & LCB Roads	10	1		
	Metal Driveway & Road Culverts	20	20,000	X	
	Metal Road X Culverts	20	20,000	X	
	Other Sidewalks	15	10,000		
	Plastic Driveway & Road Culverts	40	20,000	X	
	Road Signs	10	20,000	X	X
	Road Sub-base	50	1		
Streetlight Arms / Heads / Poles	25	20,000	X		
Traffic Lights / PXO / Etc.	20	10,000			
Linear Assets IT	Data Communication				
	Fibre Optics	30	50,000		
Machinery & Equipment (Building & Structure)	Mechanical Equipment				
	Communication Systems	10	5,000		
	Communication Towers	25	5,000		
	Compressors / Condensers / Chillers	25	5,000		
	Electrical Panels	30	20,000	X	X
	Elevators	20	5,000		
	Fuelmakers	30	5,000		
	Furnace / Air	25	5,000		
	Generators	30	5,000		
	Heaters	25	5,000		
	Dehumidifiers & Humidifiers	30	5,000		
	Heating, Ventilation, & Air Conditioning (HVAC)	25	5,000		
	Hot Water Tank (HWT)	25	20,000	X	
	Ice Surface Lights	25	20,000	X	
	Motor Control Centres (MCC)	30	5,000		
	Pumps	10	20,000	X	X
	Receivers	25	20,000	X	
	Refrigeration	25	5,000		
Ventilation Fans / Blowers	25	20,000	X	X	
Water Recirculating Tank	25	20,000	X		
	Operating				
	Backhoe	10	5,000		

Asset Category	Asset Type & Class	Useful Life	Threshold	Pooled	Deemed Disposition
Machinery & Equipment (Fleet)	Golf Cart / ATV / Utility Vehicle	8	5,000		
	Chipper	10	5,000		
	Graders	20	5,000		
	Hot Box	15	5,000		
	Ice Resurfacers	8	5,000		
	Large Riding Equipment	8	5,000		
	Loader	10	5,000		
	Operating Equipment Attachments	10	5,000		
	Packers	10	5,000		
	Power Brooms	10	5,000		
	Scissor Lift	10	5,000		
	Small Riding Equipment	8	5,000		
	Snow Blowers	5	5,000		
	Steamer	15	5,000		
	Sweeper	10	5,000		
	Trackless (Sidewalk Sweeper)	8	5,000		
	Tractor	10	5,000		
Vacuum Truck	10	5,000			
Machinery & Equipment (Operating)	Other Equipment				
	Arena Boards	25	5,000		
	Arena Slab	50	5,000		
	Athletic Equipment	10	5,000		
	Bunker & Other Fire Gear	10	20,000	X	X
	Cameras (Thermal & Sewer)	10	5,000		
	Custodial Equipment	10	5,000		
	Defibrillators	5	20,000	X	X
	Docks	15	5,000		
	Electric Signs	25	5,000		
	Fire Hose	10	20,000	X	X
	Flag Poles	25	5,000		
	Gym Equip / B-Ball Backboards	25	20,000	X	
	Jaws of Life	10	5,000		
	Kiosks / Vending	7	5,000		
	Laboratory	10	5,000		
	Lifting Equipment / Gantry / Hoist / Crane	15	5,000		
	Metal Finishing Equipment	15	5,000		
	Misc. Equipment & Small Tools	10	5,000		
	Spectator Netting & Safety Devices	10	20,000	X	
	Pagers	5	20,000	X	X
	Parking meters	10	5,000		
	Pool - Indoor / Outdoor	40	5,000		
	Portable Generators	6	20,000	X	X
	Portable Radios	10	20,000	X	X
Scales	15	5,000			
Self Contained Breathing Appar	10	20,000	X	X	
Scoreboards & Sound Systems	25	5,000			
Running Track - Flooring	20	5,000			
Machinery & Equipment (Operating)	Fuel Storage				
	Fuel Dispensing Pump	20	5,000		
	Fuel Storage Tanks	20	5,000		

Asset Category	Asset Type & Class	Useful Life	Threshold	Pooled	Deemed Disposition
Machinery & Equipment (Administration)	Furniture & Fixtures				
	Appliances	10	20,000	X	X
	Circulation Desks	20	5,000		
	Tables, Chairs & Various Office Equipment	10	20,000	X	X
	Piano	25	5,000		
	Shelving & Cabinets	25	20,000	X	X
	Workstations & Desks	20	20,000	X	X
	Information Technology				
	Audio Visual	10	5,000		
	Communication Tower Equipment	10	5,000		
	Data Commun. Infrastructure	10	5,000		
	Computer Hardware	4	20,000	X	X
	Phone Desk Sets	10	20,000	X	X
	Telephone System / Radios	10	5,000		
	Printers / Photocopiers / Faxes	5	20,000	X	X
	Security Equipment	10	5,000		-
	Customized Computer Software	10	5,000		
Packaged Computer Software	5	20,000	X	X	
Road Weather Info.	10	5,000			
Machinery & Equipment (Administration)	Resource Materials				
	Multi-Media	5	20,000	X	X
	Printed Materials	10	20,000	X	X
Vehicles	Light Duty				
	Pick-ups / Vans / SUV / Sedan	10	5,000		
	Alternate Fuel / Electric Vehicles	8	5,000		
	Maintenance				
	Service Dump Truck	8	5,000		
	Heavy Duty Service Vehicle	10	5,000		
	Single & Tandem Axle Combination Vehicles	8	5,000		
	Service Truck Crane (Garbage Truck)	10	5,000		
	Trailers				
	Trailers - Heavy Duty / Floats	15	5,000		
	Trailers - Light Duty	10	5,000		
	Emergency				
	Fire - Safety House & Prevention Trailer	20	5,000		
	Fire - Pick-up / Light Duty	8	5,000		
	Fire - Ladder Truck / Pumper / Pump Tank	15	5,000		
Water					
Fire - Boat	15	5,000			

All pooled assets have been identified with an initial threshold of \$20,000. Once a group of pooled assets in the same asset class reaches the initial threshold of \$20,000 in a given year, all additional assets in onward years within that assets class shall be capitalized.



Our Operating Budget Overview

	2024 Approved Budget	2024 Proposed Budget	2025 Year to Year \$ Change	2025 Year to Year % Change	2026 Proposed Budget	2026 Year to Year \$ Change	2026 Year to Year % Change	Note
Revenues								
Registration & Facility Fees	(\$33,000)	(\$72,164)	(\$39,164)	118.7%	(\$78,313)	(\$6,149)	8.5%	1
User Fees, Licences and Fines	(42,300)	(47,500)	(5,200)	12.3%	(56,500)	(9,000)	18.9%	2
Other	(45,922)	(45,922)	-	0.0%	(45,922)	-	0.0%	
Transfer from Reserve & Reserve Funds	(172,851)	(166,389)	6,462	(3.7%)	(160,032)	6,357	(3.8%)	3
Total Revenues	(\$294,073)	(\$331,975)	(\$37,902)	12.9%	(\$340,767)	(\$8,792)	2.6%	
Expenditures								
Wages & Benefits	\$3,344,519	\$3,661,197	\$316,678	9.5%	\$3,915,780	\$254,583	7.0%	4
Materials & Supplies	629,917	648,876	18,960	3.0%	662,119	13,243	2.0%	5
Utilities	100,513	98,781	(1,732)	(1.7%)	96,781	(2,000)	(2.0%)	
Contracted Services	97,222	113,633	16,411	16.9%	111,050	(2,583)	(2.3%)	6
Rents & Financials	4,481	10,323	5,842	130.4%	10,440	117	1.1%	7
Long-Term Debt - Principal & Interest	172,851	166,389	(6,462)	(3.7%)	160,032	(6,357)	(3.8%)	8
Internal Recoveries/Transfers	(200)	(350)	(150)	75.0%	(190)	160	(45.7%)	
Total Expenditures	\$4,349,302	\$4,698,849	\$349,547	8.0%	\$4,956,012	\$257,163	5.5%	
Total Operating Budget	\$4,055,229	\$4,366,874	\$311,645	7.7%	\$4,615,245	\$248,371	5.7%	



Note: Explanation of Change

- (1) Increase in revenue reflects a new leasing opportunity at the Churchill Branch, combined with anticipated increases in programming and hall rental revenue.
- (2) Anticipated increase in miscellaneous revenues, photocopy revenues, and books/ideaSHOP sales.
- (3) Decrease in reserve funding for Lakeshore Library Expansion debt as interest payments are declining in 2025 & 2026.
- (4) The 2025 & 2026 change in wages and benefits reflects salary progressions, employment agreements, economic adjustments, and changes in benefit costs. The change also includes annualizing the positions that were approved with delayed start dates in 2024 through the last budget cycle, and the anticipated impacts of salary grid reviews.
- (5) Increase in physical collections, insurance, and software costs.
- (6) Anticipated increases in cleaning/snow removal contracts as well as legal costs.
- (7) Addition of property tax expense as a result of generating external revenue at the Churchill Branch.
- (8) Decrease in budgeted debt interest as interest payments are declining in 2025 & 2026.





Capital Projects Overview

Project No. & Project Name	2025 Proposed	2026 Proposed
LIB5 Electronic Equipment - All Branches	\$80,784	\$73,750
LIB49 Lakeshore Facility Assessment & Repairs	75,000	75,000
LIB52 Replacement Furnishings	80,000	30,000
LIB54 Strategic Plan	---	60,000
LIB71 Lakeshore Children's Area Expansion	250,000	---
Total	\$485,784	\$238,750

Read details on these Capital Projects at innisfil.ca/CapitalProjects.

