

LIBRARY BOARD
Regular Meeting
Monday, September 21, 2020 – 4:30 P.M.
VIRTUAL – BOARD ROOM & VIA ZOOM
AGENDA



1. Call to Order
 - 1.1 Excused Absence
2. Declaration of Conflict of Interest
3. Approval of Agenda
4. Approval of the Minutes
 - 4.1 June 22, 2020 Regular Board Meeting Minutes
 - 4.2 Matters arising from the June 22, 2020 Regular Board Meeting Minutes
5. Consent Agenda
 - 5.1 Invoices Paid
 - 5.1.1 June 2020
 - 5.1.2 July 2020
 - 5.1.3 August 2020
 - 5.2 Friends Report – NONE
 - 5.3 Correspondence
 - 5.3.1 In-coming: NONE
 - 5.3.2 Out-going: NONE
 - 5.4 Information Items
 - 5.4.1 Friends of the Library
 - 5.4.2 YCW Internship
 - 5.4.3 Manager of Community Engagement Position
 - 5.4.4 Francophone Grant
 - 5.5 Statistics 2020 2nd Quarter
- 6 Items Removed from Consent
- 7 2019 Audit
- 8 Closed Session
- 9 Resolved that the members of the Sault Ste. Marie Public Library Board move into Closed Session pursuant to the Public Libraries Act, Section 16.4 Closed Meetings, as the subject matter being considered is: Advice that is subject to solicitor-client privilege, including communications necessary for that purpose; and Personal matters about an identifiable individual;. Further be it resolved that should the said Closed Session be adjourned, the Board may reconvene in Closed Session to continue to discuss the same matter without the need for further authorizing resolution. Be it further resolved that the following individuals be permitted to attend: M. MacDonald, R. Chan, C. Pomeroy
- 10 Report of the Closed Session

- 11 Financials
 - 11.1 August 2020 Financial Reports
 - 11.2 Restricted Donations Bank Account
 - 11.3 Financial Committee Report (verbal)
 - 11.4 2021 Operating Budget
- 12 Library Operations
 - 12.1 Library Programming During COVID-19
 - 12.2 Library Reopening
- 13 Facilities
 - 13.1 Sump Pump Replacements
 - 13.2 Facilities Committee Report (verbal)
- 14 Library's 125th Anniversary
- 15 New Business
- 16 Next Board Meeting October 19, 2020
- 17 Adjournment

**Sault Ste. Marie Public Library
Library Board
REGULAR MEETING
Monday, June 22, 2020 – 4:30 P.M.
Virtually – VIA ZOOM**



Board Members Present:

Ashlee Gerard	Erin Ferlano
Jami Van-Haaften	Wayne Greco
Frances Ryan	Luke Dufour
Elsbeth Belair	

Library: Matthew MacDonald, Chris Rumas, Rosanne Chan

Media: David Helwig

Absent: Kevin Harrison, Sara McCleary

1. Call to Order

W. Greco called meeting to order at 4:35 p.m.

1.1 Excused Absence

No excused absences

2. Declaration of Conflict of Interest

No conflicts declared.

3. Approval of Agenda

MOTION:

The Sault Ste. Marie Public Library Board approves the agenda of June 22, 2020 meeting as presented:

Moved: A. Gerard

Seconded: F. Ryan

CARRIED

4. Approval of the Minutes

4.1 May 19, 2020 Regular Board Meeting Minutes

MOTION:

The Sault Ste. Marie Public Library Board approves the minutes of the May 19, 2020 meeting as presented:

Moved: F. Ryan

Seconded: E. Belair

CARRIED

4.2 Matters arising from the May 19, 2020 Minutes

No matters arising from the minutes

5. Consent Agenda

5.1 Invoices Paid May 2020

5.2 Friends Report - NONE

5.3 Correspondence

5.3.1 In-coming: Summer Experience Program from the Ministry of Heritage, Sport, Tourism, and Culture Industries

5.3.2 Out-going: NONE

5.4 Information Items

5.4.1 SEP Grant

MOTION

The Sault Ste. Marie Public Library Board approves the **consent agenda** of the June 22, 2020 meeting as presented:

Moved: A. Gerard

Seconded: E. Belair

CARRIED

6. Items Removed from Consent

No items removed from consent

7. Financial Reports

7.1 May 2020

At the time of the meeting the financials were reconciled up until the end of May. A comparative analysis between actual and budgeted amounts was made for the month. Any actual amounts greater than 40% of the budgeted amounts were highlighted and explained to the Board.

W. Greco suggested that R. Chan work with the Finance Committee of the Board.

MOTION

The Sault Ste. Marie Public Library Board accept the **Financial Report** of May 2020.

Moved: A. Gerard

Seconded: E. Ferlaino

CARRIED

8. Business Continuity

8.1 Curbside Service

M. MacDonald reported on the success of the limited curbside service offered to patrons at the Centennial branch.

8.2 Expanding Service

M. MacDonald informed the Board that due to current demand, he does not feel that providing curbside service at the North branch is necessary at this time.

M. MacDonald informed the board that the majority of the province of Ontario has entered Phase 2 of reopening. Libraries are permitted to provide on-site computer access and contactless book pickup and drop-off. However, patrons are not permitted to handle books or materials on shelves and libraries should operate in adherence to public health guidelines for COVID-19. Management team will discuss on whether the additional services can be provided and how.

9. Facilities

9.1 AHU Project

The AHU project is continuing. The AHU 2 replacement in the penthouse and AHU 3 in the lower lobby mechanical room are nearing completion.

9.2 Sump Pump Replacements

A Request for Proposal was created by Normech Engineering Inc. to assist in the project. Three companies responded to the proposal. The Board requested that the motion be deferred until after the Facilities Committee reviewed the RFP. A meeting for the committee is to be set sometime early July.

9.3 Window Caulking

M. MacDonald informed the Board that the Library's windows and doors will receive new caulking as part of the City's asset management plan.

9.4 Asbestos Abatement

M. MacDonald informed the Board that the Library has prepared a Request for Proposal for engineering services to oversee the asbestos abatement project. The Board requested that the motion be deferred until after the Facilities Committee reviewed the RFP. A meeting for the committee is to be set sometime early July.

10. New Business

10.1 Library Diversity – The Board inquired about the Library's diversity in its programming and collections.

R. Chan exited the meeting at 5:45 p.m.

11. Closed Session

MOTION

The members of the Sault Ste. Marie Public Library Board move into Closed Session pursuant to the Public Libraries Act, Section 16.4 Closed Meetings, as the subject matter being considered is: Personal matters about an identifiable individual; and Labour relations or employee negotiations. Further be it resolved that should the said Closed Session be adjourned, the Board may reconvene in Closed Session to continue to discuss the same matter without the need for further authorizing resolution. Be it further resolved that the following person(s) be permitted to attend: M. MacDonald, C. Rumas.

Moved: F. Ryan

Seconded: A. Gerard

CARRIED

Entered Closed Session at 5:45 p.m.

C. Rumas entered the closed session at 5:59 p.m.

C. Rumas exited the closed session at 6:30

Returned to Open Session at 7:25 p.m.

12. Report of the Closed Session

MOTION

Resolved that the Sault Ste. Marie Public Library Board received the report of the Closed Session of the June 20, 2020 meeting.

Resolved that Library management will receive a 2.25% increase in salaries with retro-payment dating back to January 1, 2020. Further, management salaries will be reviewed annually.

Moved: F. Ryan

Seconded: J. Van-Haaften

CARRIED

13. Board Meeting

13.1 Next Meeting July 20, 2020

14. Adjournment

MOTION

The Sault Ste. Marie Public Library Board move to adjourn the June 22, 2020 meeting at 7:25 p.m.

Moved: F. Ryan

Seconded: A. Gerard

CARRIED

Chairperson, Library Board

June 4, 2020	\$1,603.12
June 11, 2020	\$90,925.25
June 18, 2020	\$439.23
June 25, 2020	\$281.07
RBC Visa	\$404.21
	\$93,652.88

Moved by: _____
 Seconded by: _____

That the cheques for the month of May 2020, which include wages and benefits and RBC Visa in the amount of \$93,652.88 be confirmed paid.

Carried/Denied

CHAIR - LIBRARY BOARD

July 9/2020	\$133,589.48
July 16/2020	\$37,542.76
July 23/2020	\$12,072.38
RBC Visa 7/29/2020	\$907.01
July 30/2020	\$7,510.11
	\$191,621.74

Moved by: _____
 Seconded by: _____

That the cheques for the month of July 2020, which include wages and benefits
 and RBC Visa in the amount of \$191,621.74 be confirmed paid.

Carried/Denied

CHAIR - LIBRARY BOARD

August 13/2020	\$26,728.47
August 27/2020	\$172,249.16
RBC Visa 8/29/2020	\$928.85
	\$199,906.48

Moved by: _____
 Seconded by: _____

That the cheques for the month of August 2020, which include wages and benefits and RBC Visa in the amount of \$199,906.48 be confirmed paid.

Carried/Denied

 CHAIR - LIBRARY BOARD



Sault Ste. Marie Public Library

"One stop....endless possibilities"

AGENDA ITEM: 5.4

TO: LIBRARY BOARD
FROM: MATTHEW MACDONALD, CEO
SUBJECT: INFORMATION ITEMS
DATE: SEPTEMBER 21, 2020

5.4.1 FRIENDS OF THE LIBRARY

The Friends of the Library bookstore reopened Monday September 14, 2020 and is operating Monday to Friday from 1:00 to 5:00 pm. Due to the limited floor space within the store, there is a limit of 3 customers in the store at a time.

The bookstore's stock is dependent on the generosity of the community and is made up primarily of book donations from the public. When the Library closed to the public we stopped accepting community donations. Beginning October 1, 2020 the Library will once again be accepting donations. For the health and safety of the volunteers, public and our staff, donations will be quarantined for a minimum of 96 hours before being handled by the Library's volunteers and put either into the Library's collections or into the bookstore.

5.4.2 YCW INTERSHIP

The Library was successful in its application for a Young Canada Works intern through Industry Canada. The Library will be hiring a temporary Creator Studio Intern for the North Branch. The grant will pay for 80% of the intern's salary and benefits while the library will pay for the remaining 20%. The Intern is expected to start on October 5, 2020 and work until the end of the Government's fiscal year, March 31, 2021. Due to the pandemic, Industry Canada has relaxed many of the restrictions on the original grant application. The Creator Studio Intern in addition to the tasks set out in the original proposal, which included creative workshops for the public, will also assist the Archive Technician with digital preservation of archival material.

5.4.3 MANAGER OF COMMUNITY ENGAGEMENT POSITION

The Manager of Community Engagement position remains vacant since H. Huopalainen's retirement earlier this year. There was a delay in filling the position due to the COVID-19 pandemic and the position had to be reposted in the summer. The call for applications closed Monday September 14, 2020 and the hiring committee will soon be reviewing the applicant pool.

Since many applicants are from outside of Sault Ste. Marie, final interviews, which are typically done in person, is expected to present a challenge. The committee will consider whether or not to forgo the in person interview and instead focus on virtual interviews.

5.4.3 FRANCOPHONE GRANT

The Library received a grant from the Ministry of Francophone Affairs late 2019. Due to the COVID-19 pandemic, there was an extension on the grant's deadline which is now October 31, 2020. To date the Library has used the grant to purchase two bilingual multimedia children's computers, French books and French ebooks.

The final portion of the grant is to update wayfinding to be bilingual at the James L. McIntyre Centennial Library. As the grant will only cover a portion of the costs for a complete upgrade of the signage, the project will be done in phases. Signs will be prioritized and Management will seek out other funding opportunities to help pay for the remaining phases.

Respectfully submitted,
Matthew MacDonald, Chief Executive Officer

Location Usage Statistics for the 2nd Quarter 2020

Location	Active Card Holders	Patron Door Count	Computer Bookings	Wi-Fi Visitors
*Centennial - 2nd Qrt. 2019	18,224	62,478	5,096	27,140
**Centennial - 2nd Qrt. 2020	19,561	0	0	8,284
% Change	7	-100	-100	-69
North - 2nd Qrt. 2019	0	21,295	676	N/A
North - 2nd Qrt. 2020	244	0	0	2,250
% Change	#DIV/0!	-100	-100	N/A
2nd Quarter Total - 2019	18,224	83,773	5,772	28,665
2nd Quarter Total - 2020	19,805	0	0	10,534
Curbside Service 2020		1,518		
% Change	9	-100	-100	-63

*Centennial Card holders total for 2019 include Korah 2019 card holders

**Centennial Card holders for total for 2020 includes patrons that were at the Korah Branch

Digital Library Statistics for the 2nd Quarter of 2020

Location	Database Use	OverDrive Circulation	Website Visits	Social Media Impressions	Total
2nd Quarter Total - 2019	3,234	17,699	21,341	166,246	208,520
2nd Quarter Total - 2020	2,449	24,182	16,160	268,272	311,063
% Change	-24	37	-24	61	49

Collection Circulation Statistics for 2nd Quarter 2020

Circulation by Format	Centennial	North/(Korah 2019)	System Total
Print - 2nd Qrt. 2019	41,412	3,624	45,036
Print - 2nd Qrt. 2020	4,956	972	5,928
% Change	-88	-73	-87
DVD/Blu Ray - 2nd Qrt. 2019	14,438	148	14,586
DVD/Blu Ray - 2nd Qrt. 2020	845	209	1,054
% Change	-94	41	-93
Books on CD - 2nd Qrt. 2019	1,930	132	2,062
Books on CD - 2nd Qrt. 2020	133	17	150
% Change	-93	-87	-93
Music CD - 2nd Qrt. 2019	531	N/A	531
Music CD - 2nd Qrt. 2020	6	N/A	6
% Change	-99	N/A	-99
2nd Quarter Total - 2019	58,311	3,904	62,215
2nd Quarter Total - 2020	5,940	1,198	7,138
% Change	-90	-69	-89

Reference Queries for the 2nd Quarter 2020

Location	Adult	Juvenile	Location Totals
Centennial - 2nd Qrt. 2019	4,220	1,175	5,395
Centennial - 2nd Qrt. 2020	1,314	0	1,314
% Change	-69	-100	-76
North - 2nd Qrt. 2019	909	60	969
North - 2nd Qrt. 2020	0	0	0
% Change	-100	-100	-100
2nd Quarter Total - 2019	5,129	1,235	6,364
2nd Quarter Total - 2020	1,314	0	1,314
% Change	-74	-100	-79

Number of In Library Programs Held in 2nd Quarter 2020

Location	Juvenile	Teen	Adult	Seniors	Location Total
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Consent Agenda Item : 5.5

Centennial - 2nd Qrt. 2019	91	0	81	21	193
Centennial - 2nd Qrt. 2020	6	0	11	6	23
% Change	-93	#DIV/0!	-86	-71	-88
North - 2nd Qrt. 2019	14	12	1	3	30
North - 2nd Qrt. 2020	0	0	0	0	0
% Change	-100	-100	-100	0	-100
2nd Quarter Total - 2019	105	12	82	24	223
2nd Quarter Total - 2020	6	0	11	6	23
% Change	-94	-100	-87	-75	-90

In Library Program Attendance in 2nd Quarter 2020

Location	Juvenile	Teen	Adult	Seniors	Location Total
Centennial - 2nd Qrt. 2019	1,355	40	603	34	2,032
Centennial - 2nd Qrt. 2020	0	0	0	0	0
% Change	-100	-100	-100	-100	-100
North - 2nd Qrt. 2019	89	97	2	12	200
North - 2nd Qrt. 2020	0	0	0	0	0
% Change	-100	-100	-100	-100	-100
2nd Quarter Total - 2019	1,444	137	605	46	2,232
2nd Quarter Total - 2020	0	0	0	0	0
% Change	-100	-100	-100	-100	-100

Number of Outreach Programs Held in 2nd Quarter 2020

Location	Juvenile	Teen	Adult	Seniors	Location Total
Centennial - 2nd Qrt. 2019	4	1	0	4	9
Centennial - 2nd Qrt. 2020	6	0	11	6	23
2nd Quarter Total - 2019	4	1	0	4	9
2nd Quarter Total - 2020	6	0	11	6	23
% Change	50	0	#DIV/0!	50	156

Outreach Program Attendance in 2nd Quarter 2020

Location	Juvenile	Teen	Adult	Seniors	Location Total
Centennial - 2nd Qrt. 2019	2830	34	1	34	2899
Centennial - 2nd Qrt. 2020	185	0	272	3	460
2nd Quarter Total - 2019	2830	34	1	34	2899
2nd Quarter Total - 2020	185	0	272	3	460
% Change	-93	0	27,100	-91	-84

Financial Statements of

**SAULT STE. MARIE
PUBLIC LIBRARY BOARD**

Year ended December 31, 2019



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INDEPENDANT AUDITORS' REPORT

To the Directors of Sault Ste. Marie Public Library Board

Opinion

We have audited the financial statements of Sault Ste. Marie Public Library Board (the "Board"), which comprise:

- the statement of financial position as at December 31, 2019
- the statement of operations and accumulated surplus for the year then ended
- the statement of changes in net debt for the year then ended
- the statement of cash flows for the year then ended
- and notes to the financial statements, including a summary of significant accounting policies

(Hereinafter referred to as the "financial statements").

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Board as at December 31, 2019 and its results of operations, its changes in net financial assets (liabilities) and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the "***Auditors' Responsibilities for the Audit of the Financial Statements***" section of our auditors' report.

We are independent of the Board in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada and we have fulfilled our other ethical responsibilities in accordance with these requirements.

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



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

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

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

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

Auditors' Responsibilities for the Audit of the Financial Statements

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

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit.

We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion.

The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Board's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.



- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Board's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Board to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation
- Communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the group Board to express an opinion on the financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

Chartered Professional Accountants, Licensed Public Accountants

Sault Ste. Marie, Canada

[date]

SAULT STE. MARIE PUBLIC LIBRARY BOARD

Statement of Financial Position

December 31, 2019, with comparative information for 2018

	2019	2018
Financial assets		
Cash	\$ 320,564	\$ 119,664
Accounts receivable (note 4)	196,671	22,670
	517,235	142,334
Financial liabilities		
Accounts payable and accrued liabilities	\$ 420,002	139,936
Payable to the Corporation of the City of Sault Ste. Marie	11,078	57,953
Deferred revenue (note 4)	51,536	51,536
Employee future benefits (note 3)	702,270	651,086
	1,184,886	900,511
Net financial assets	(667,651)	(758,177)
Non-financial assets		
Tangible capital assets (note 5)	1,334,693	1,185,668
Prepaid expenses	50,529	38,580
	1,385,222	1,224,248
Subsequent events (note 7)		
Commitments (note 8)		
Accumulated surplus (note 6)	\$ 717,571	\$ 466,071

The accompanying notes are an integral part of this financial statement.

On behalf of the Board:

Director

Director

SAULT STE. MARIE PUBLIC LIBRARY BOARD

Statement of Operations and Accumulated Surplus

Year ended December 31, 2019, with comparative information for 2018

	Budget (note 9)	2019	2018
Revenues:			
Grants - municipal	\$ 2,945,100	\$ 2,853,290	\$ 2,582,209
- provincial	368,069	376,932	385,807
- federal	305,761	269,386	50,000
- other	3,658	-	53,662
User charges	32,050	38,091	35,700
Community and regional contract receipts	22,965	24,280	22,672
Donations	85,000	41,817	71,549
Other	74,835	106,200	49,068
Total revenues	3,837,438	3,709,996	3,250,667
Expenses:			
Salaries, wages and benefits	2,499,826	2,426,677	2,448,550
Amortization of tangible capital assets	220,618	220,618	225,137
Rent	319,018	307,888	-
Utilities	85,000	90,245	93,135
Repairs and maintenance	61,000	92,795	177,292
Cleaning	55,750	56,526	53,307
Membership fees and public relations	72,544	42,321	20,696
Software support	32,000	32,119	33,255
Telephone and telecommunications	33,400	33,196	22,816
Periodicals and electronic resources	18,700	15,133	13,455
Equipment rental	31,250	26,831	25,799
Library supplies and postage	29,000	40,095	21,049
Travel	8,000	9,047	10,374
Bookkeeping	12,500	11,998	11,763
Insurance and security	19,500	18,940	15,842
Professional fees	16,000	11,091	30,333
Freight	4,400	2,749	1,891
Miscellaneous	4,500	20,227	11,089
Total expenses	3,523,006	3,458,496	3,215,783
Annual surplus	314,432	251,500	34,884
Accumulated surplus, beginning of year	466,071	466,071	431,187
Accumulated surplus, end of year	\$ 780,503	\$ 717,571	\$ 466,071

The accompanying notes are an integral part of this financial statement.

SAULT STE. MARIE PUBLIC LIBRARY BOARD

Statement of Change in Net Financial Assets

Year ended December 31, 2019, with comparative information for 2018

	Budget (note 9)	2019	2018
Annual surplus	\$ 314,432	\$ 251,500	\$ 34,884
Acquisition of tangible capital assets	(535,050)	(369,643)	(123,476)
Amortization of tangible capital assets	220,618	220,618	225,137
	-	102,475	136,545
Acquisition of prepaid expenses	-	(11,949)	(38,579)
Use of prepaid expenses	-	-	2,870
Change in net financial assets	-	90,526	100,836
Net financial assets, beginning of year	(758,177)	(758,177)	(859,013)
Net financial assets, end of year	\$ (758,177)	\$ (667,651)	\$ (758,177)

The accompanying notes are an integral part of this financial statement.

SAULT STE. MARIE PUBLIC LIBRARY BOARD

Statement of Cash Flows

Year ended December 31, 2019, with comparative information for 2018

	2019	2018
Cash provided by (used in):		
Operating activities:		
Annual surplus	\$ 251,500	\$ 34,884
Items not involving cash:		
Amortization of tangible capital assets	220,618	225,137
Increase (decrease) in employee future benefits	51,184	(9,651)
	523,302	250,370
Change in non-cash assets and liabilities:		
(Increase) decrease in accounts receivable	(174,001)	11,237
Increase in prepaid expenses	(11,949)	(35,709)
Increase (decrease) in accounts payable and accrued liabilities	280,066	(169,150)
Decrease in deferred revenue	-	(21,002)
(Decrease) increase in payable to the Corporation of the City of Sault Ste. Marie	(46,875)	42,222
Net change in cash from operating activities	570,543	77,968
Capital activities:		
Purchase of tangible capital assets	(369,643)	(123,476)
Net change in cash	200,900	(45,508)
Cash, beginning of year	119,664	165,172
Cash, end of year	\$ 320,564	\$ 119,664

The accompanying notes are an integral part of this financial statement.

SAULT STE. MARIE PUBLIC LIBRARY BOARD

Notes to Financial Statements

Year ended December 31, 2019

The Sault Ste. Marie Public Library Board (the "Board") is a Board of the Corporation of the City of Sault Ste. Marie (the "City") to provide library services to the ratepayers of the area. The Board is incorporated under the Ontario Library Act.

1. Significant accounting policies:

The financial statements of the Board are provided by management in accordance with Canadian public sector accounting standards. Significant aspects of the accounting policies adopted by the Board are as follows:

(a) Basis of accounting:

The Board follows the accrual basis of accounting.

The accrual basis of accounting recognizes revenue as it is earned and measurable. Expenses are recognized as they are incurred and measurable as a result of receipt of goods or services and the creation of a legal obligation to pay.

(b) Deferred revenue:

Deferred revenue represents funds which have been received but for which the related services have yet to be performed. These amounts will be recognized as revenue in the year the appropriate expenses are incurred.

(c) Non-financial assets:

Non-financial assets are not available to discharge existing liabilities and are held for use in the provision of services. They have useful lives extending beyond the current year and are not intended for sale in the ordinary course of operations.

(i) Tangible capital assets

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

Buildings	40 years
Furniture, fixtures and equipment	10 - 30 years
Books and audio visual resources	2 - 10 years
Computer hardware and software	3 - 10 years

Amortization is charged in the year of acquisition and in the year of disposal at half the annual rate. Assets under construction are not amortized until the asset is available for use.

SAULT STE. MARIE PUBLIC LIBRARY BOARD

Notes to Financial Statements

Year ended December 31, 2019

1. Significant accounting policies (continued):

(d) Government transfers:

Government grants are recognized in the financial statements as revenues in the period in which events giving rise to the grant occur, providing the grants are authorized, any eligibility criteria have been met and reasonable estimates of the amounts can be made.

User fees are recognized in the financial statements as the charge occurs. Other revenue is recorded when the revenue is earned.

(e) Amounts to be recovered:

Amounts to be recovered are reported in accumulated surplus on the statement of financial position. The balance represents the amounts to be recovered from future operations to fund liability for employee future benefits.

(f) Employee future benefits:

The Board sponsors a defined benefit supplementary health plan for certain employees and retirees funded on a pay-as-you-go basis and a defined benefit pension plan. The Board has adopted the following policies:

- i) The cost of the accrued benefit obligation for the post-employment supplementary health plan is actuarially determined using the projected benefit method pro-rated on service and management's estimate of retirement age and health costs.
- ii) Actuarial gains (losses) on the accrued benefit obligation arise from the difference between actual and expected experience and from changes in the actuarial assumptions used to determine the accrued benefit obligation. Actuarial gains (losses) are amortized over the average remaining service period of active employees. The average remaining service period of active employees is 10 years.
- iii) The Board is an employer member of the Ontario Municipal Employees Retirement Fund ("the Plan") which is a multi-employer, defined benefit pension plan. The Board has adopted defined contribution plan accounting principles for this Plan because insufficient information is available to apply defined benefit plan accounting principles.

(g) Use of estimates:

The preparation of the financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the dates of the financial statements and the reported amounts of revenues and expenses during the reporting period. Significant items subject to such estimates and assumptions include employee future benefits and the carrying value of tangible capital assets. Actual results could differ from those estimates. These estimates are reviewed periodically, and, as adjustments become necessary, they are reported in the statement of operations in the year in which they become known.

SAULT STE. MARIE PUBLIC LIBRARY BOARD

Notes to Financial Statements

Year ended December 31, 2019

2. Pension agreement:

The Board makes contributions to the Ontario Municipal Employees Retirement Fund (OMERS), which is a multi-employer plan, on behalf of 27 (2018 - 31) members of its staff. The plan is a defined benefit plan which specified the amount of the retirement benefit to be received by employees based on length of service and rates of pay.

The amount contributed to OMERS for 2019 was \$126,782 (2018 - \$145,788) for current service and is included as an expense on the statement of operations.

3. Employee future benefits:

Employee future benefits are liabilities of the Board to its employees and early retirees for the following benefits earned but not taken as at December 31, 2019:

	2019	2018
Post-employment and post-retirement benefits	\$ 380,015	\$ 355,681
Accrued vacation pay	197,271	184,522
Prepaid sick leave benefits	124,984	110,883
	<u>\$ 702,270</u>	<u>\$ 651,086</u>

Post employment and post retirement benefits

The Board provides non-pension benefits to employees and retirees until they reach 65 years of age. The values that follow have been estimated based upon employee data available during the actuarial review which was completed as at December 31, 2019.

The benefit obligation continuity is as follows:

	2019	2018
Accrued benefit obligation, January 1	\$ 355,681	\$ 383,197
Expense (recovery)	33,007	(9,947)
Premiums paid	(8,673)	(17,569)
Accrued benefit obligation, December 31	<u>\$ 380,015</u>	<u>\$ 355,681</u>

Significant assumptions are as follows:

Discount rate	3.75%
Health cost increases	6.25%

SAULT STE. MARIE PUBLIC LIBRARY BOARD

Notes to Financial Statements

Year ended December 31, 2019

3. Employee future benefits (continued):

Accrued vacation

Accrued vacation pay represents the liability for vacation entitlements earned by employees but not taken as at December 31, 2019.

Accrued sick leave

Sick leave benefits accrue to employees at a rate of one and a half days per month. Unused sick days are banked and may be used in the future if sick leave is beyond yearly allocation. No cash payments are made for unused sick time upon termination or retirement.

4. Deferred revenue:

The balances in the deferred revenue of the Board consist of:

	2019	2018
Ministry of Tourism and Culture – Operating Grant	\$ 22,486	\$ 22,486
Ministry of Tourism and Culture – Pay equity	29,050	29,050
Other grants	–	–
	<u>\$ 51,536</u>	<u>\$ 51,536</u>

Continuity of deferred revenue is as follows:

	2019	2018
Balance, beginning of year:		
Ministry of Tourism and Culture – Operating Grant	\$ 22,486	\$ 22,486
Ministry of Tourism and Culture – Pay equity	29,050	29,050
Other grants	–	21,002
	<u>51,536</u>	<u>72,538</u>
Add: contributions received		
Ministry of Tourism and Culture – Operating Grant	160,595	160,595
Ministry of Tourism and Culture – Pay equity	207,474	207,474
Less: amounts recognized to revenue		
Ministry of Tourism and Culture – Operating Grant	(160,595)	(160,595)
Ministry of Tourism and Culture – Pay equity	(207,474)	(207,474)
Other grants	–	(21,002)
Balance, end of year	<u>\$ 51,536</u>	<u>\$ 51,536</u>

SAULT STE. MARIE PUBLIC LIBRARY BOARD

Notes to Financial Statements

Year ended December 31, 2019

5. Tangible capital assets:

Cost	Balance at December 31, 2018	Additions	Disposals	Balance at December 31, 2019
Books	\$ 1,912,325	138,031	(215,995)	1,834,361
Furniture and fixtures	380,259	199,025	(25,592)	553,692
Equipment	434,649	5,046	(1,629)	438,066
Computer hardware	183,973	27,541	(3,357)	208,157
Computer software	165,724	-	-	165,724
Total	\$ 3,076,930	369,643	(246,573)	3,200,000

Accumulated Amortization	Balance at December 31, 2018	Disposals	Amortization Expense	Balance at December 31, 2019
Books	\$ 1,175,284	(215,995)	165,352	1,124,641
Furniture and fixtures	276,458	(25,592)	24,289	275,155
Equipment	115,031	(1,629)	16,503	129,905
Computer hardware	172,301	(3,357)	10,870	179,814
Computer software	152,188	-	3,604	155,792
Total	\$ 1,891,262	(246,573)	220,618	1,865,307

	Net book value, December 31, 2018	Net book value, December 31, 2019
Books	\$ 737,041	709,720
Furniture and fixtures	103,801	278,537
Equipment	319,618	308,161
Computer hardware	11,672	28,343
Computer software	13,536	9,932
Total	\$ 1,185,668	1,334,693

SAULT STE. MARIE PUBLIC LIBRARY BOARD

Notes to Financial Statements

Year ended December 31, 2019

5. Tangible capital assets (continued):

Cost	Balance at December 31, 2017	Additions	Disposals	Balance at December 31, 2018
Books	\$ 2,027,822	106,688	(222,185)	1,912,325
Furniture and fixtures	385,423	508	(5,672)	380,259
Equipment	436,987	-	(2,338)	434,649
Computer hardware	202,782	16,280	(35,089)	183,973
Computer software	165,724	-	-	165,724
Total	\$ 3,218,738	123,476	(265,284)	3,076,930
Accumulated Amortization	Balance at December 31, 2017	Disposals	Amortization Expense	Balance at December 31, 2018
Books	\$ 1,222,370	175,099	(222,185)	1,175,284
Furniture and fixtures	264,472	17,658	(5,672)	276,458
Equipment	101,266	16,103	(2,338)	115,031
Computer hardware	197,562	9,828	(35,089)	172,301
Computer software	145,739	6,449	-	152,188
Total	\$ 1,931,409	225,137	(265,284)	1,891,262
	Net book value, December 31, 2017			Net book value, December 31, 2018
Books	\$ 805,452			737,041
Furniture and fixtures	120,951			103,801
Equipment	335,721			319,618
Computer hardware	5,220			11,672
Computer software	19,985			13,536
Total	\$ 1,287,329			1,185,668

SAULT STE. MARIE PUBLIC LIBRARY BOARD

Notes to Financial Statements

Year ended December 31, 2019

5. Tangible capital assets (continued):

a) Contributed tangible capital assets:

Contributed capital assets have been recognized at fair market value at the date of contribution.

b) Works of art and historical treasures:

The Board manages and controls various works of art and non-operational historical cultural assets including buildings, artifacts, paintings and sculptures located at City sites and public display areas. These assets are not recorded as tangible capital assets and are not amortized.

6. Accumulated surplus:

Accumulated surplus is comprised of:

	2019	2018
Invested in tangible capital assets	\$ 1,334,693	\$ 1,185,668
Operating fund	85,148	(68,511)
Amount to be recovered in future years	(702,270)	(651,086)
	<u>\$ 717,571</u>	<u>\$ 466,071</u>

7. Subsequent events:

Subsequent to December 31, 2019, the COVID-19 outbreak was declared a pandemic by the World Health Organization and has had a significant financial, market and social dislocating impact.

At the time of approval of these financial statements, the entity has experienced the following indicators of financial implications and undertaken the following activities in relation to the COVID-19 pandemic.

- Temporary closure of facilities based on public health recommendations, with modified reopening plans in place
- Implementation of working from home requirements for those able to do so

At this time, these factors present uncertainty over future cash flows, may cause changes to the assets or liabilities and may have an impact on future operations. The ultimate duration and magnitude of the COVID-19 pandemic's impact on the Board's operations and financial position is not known at this time.

SAULT STE. MARIE PUBLIC LIBRARY BOARD

Notes to Financial Statements

Year ended December 31, 2019

8. Commitments:

The Board has commitments for the lease of one of their branch locations beginning in 2019. The Board has committed to minimum monthly lease payments of 16,275 plus harmonized sales tax for the first 10 years and \$9,925 plus harmonized sales tax for the final 10 years, expiring in March 2039 with options for renewal. Future annual minimum lease payments to the expiry date are \$195,300 and \$119,100 respectively.

9. Budget figures:

The operating budget approved by the Board for 2019 was prepared for the purpose of establishing the estimated revenue and expenses for fiscal 2019. The budget established does not include a budget for the amortization of tangible capital assets. The Board also does not budget activity within reserves.

The budget figures presented in the statement of operations and accumulated surplus and the statement of change in net debt have been restated to be comparable with the Public Sector Accounting Standards. A reconciliation of the Board approved budget and the budget presented in these financial statements is presented below:

Adopted budgeted surplus for the year	\$ –
Adjustments to adopted budget:	
Amortization of tangible capital assets	(220,618)
Acquisition of tangible capital assets	535,050
Restated budgeted annual surplus	\$ 314,432

10. Segmented reporting:

The Chartered Professional Accountants of Canada - Public Sector Accounting Handbook Section PS2700 – *Segmented Disclosures* establishes standards on defining and disclosing segments in a government's financial statements. Government organizations that apply these standards are encouraged to provide the disclosures established by this section when their operations are diverse enough to warrant such disclosures. The Board has only one identifiable segment, considered to be public access to information and related services as presented in these financial statements.

SSM LIBRARY
Summary of All Units
For the Eight Months Ending Monday, August 31, 2020

Department	Actual	Budget	Percentage to Date
REVENUE			
Grants	(\$2,117,225.00)	(\$3,231,591.00)	66%
Fines	(3,989.84)	(\$20,500.00)	19%
Concessions			0%
Sales	(10,838.08)	(\$52,250.00)	21%
Donations	(11,012.39)	(\$43,331.00)	25%
Other income	(53,995.34)	(\$36,800.00)	147%
Change in future employee benefits			0%
Surplus, prior year			0%
	<u>(2,197,060.65)</u>	<u>(\$3,384,472.00)</u>	<u>65%</u>
EXPENDITURES			
Salaries and benefits	1,361,912.36	\$2,521,920.00	54%
Future employee benefits			0%
Books and periodicals	97,556.42	\$203,881.00	48%
Utilities	52,384.69	\$94,000.00	56%
Office expenditures	81,088.31	\$134,200.00	60%
Operating expenditures	209,077.91	\$370,971.00	56%
Equipment purchases	36,787.76	\$59,500.00	62%
Depreciation			0%
Default			0%
	<u>1,838,807.45</u>	<u>\$3,384,472.00</u>	<u>54%</u>
(Surplus)/Deficit	(358,253.20)	\$0.00	0%

SSM LIBRARY
LIBRARY ADMINISTRATION
For the Eight Months Ending Monday, August 31, 2020

Department	Actual	Budget	Percentage to Date
REVENUE			
Grants	(\$2,117,225.00)	(\$3,231,591.00)	66%
Fines			
Concessions			
Sales	(7,314.36)	(\$31,500.00)	23%
Donations	(11,012.39)	(\$43,331.00)	25%
Other income	(50,975.36)	(\$28,000.00)	182%
Change in future employee benefits			
Surplus, prior year			
	<u>(2,186,527.11)</u>	<u>(\$3,334,422.00)</u>	<u>66%</u>
EXPENDITURES			
Salaries and benefits	437,135.40	\$759,938.00	58%
Future employee benefits			
Books and periodicals		\$1,000.00	0%
Utilities			
Office expenditures	55,745.86	\$94,900.00	59%
Operating expenditures	2,578.83	\$18,777.00	14%
Equipment purchases	36,787.76	\$55,000.00	67%
Depreciation			
Default			
	<u>532,247.85</u>	<u>\$929,615.00</u>	<u>57%</u>
(Surplus)/Deficit	(1,654,279.26)	(\$2,404,807.00)	69%

SSM LIBRARY
LIBRARY MAIN BRANCH
For the Eight Months Ending Monday, August 31, 2020

Department	Actual	Budget	Percentage to Date
REVENUE			
Grants			
Fines	(3,330.75)	(\$18,000.00)	19%
Concessions			
Sales	(3,086.83)	(\$18,900.00)	16%
Donations			
Other income	(2,164.62)	(\$6,000.00)	36%
Change in future employee benefits			
Surplus, prior year			
	<u>(8,582.20)</u>	<u>(\$42,900.00)</u>	<u>20%</u>
EXPENDITURES			
Salaries and benefits	770,194.34	\$1,474,091.00	52%
Future employee benefits			
Books and periodicals	73,348.28	\$134,550.00	55%
Utilities	52,384.69	\$94,000.00	56%
Office expenditures	24,562.14	\$36,600.00	67%
Operating expenditures	63,491.32	\$142,100.00	45%
Equipment purchases		\$2,500.00	0%
Depreciation			
Default			
	<u>983,980.77</u>	<u>\$1,883,841.00</u>	<u>52%</u>
(Surplus)/Deficit	975,398.57	\$1,840,941.00	53%

SSM LIBRARY
LIBRARY KORAH BRANCH
For the Eight Months Ending Monday, August 31, 2020

Department	Actual	Budget	Percentage to Date
REVENUE			
Grants			
Fines			
Concessions			
Sales			
Donations			
Other income			
Change in future employee benefits			
Surplus, prior year			
		\$0.00	0%
EXPENDITURES			
Salaries and benefits			
Future employee benefits			
Books and periodicals			
Utilities			
Office expenditures	310.62		0%
Operating expenditures			
Equipment purchases			
Depreciation			
Default			
	310.62	\$0.00	0%
(Surplus)/Deficit	310.62	\$0.00	0%

SSM LIBRARY
LIBRARY NORTH BRANCH
For the Eight Months Ending Monday, August 31, 2020

Department	Actual	Budget	Percentage to Date
REVENUE			
Grants			
Fines	(659.09)	(\$2,500.00)	26%
Concessions			
Sales	(436.89)	(\$1,850.00)	24%
Donations			
Other income	(855.36)	(\$2,800.00)	31%
Change in future employee benefits			
Surplus, prior year			
	<u>(1,951.34)</u>	<u>(\$7,150.00)</u>	<u>27%</u>
EXPENDITURES			
Salaries and benefits	154,582.62	\$287,891.00	54%
Future employee benefits			
Books and periodicals	24,208.14	\$68,331.00	35%
Utilities			
Office expenditures	469.69	\$2,700.00	17%
Operating expenditures	143,346.19	\$208,094.00	69%
Equipment purchases		\$2,000.00	0%
Depreciation			
Default			
	<u>322,606.64</u>	<u>\$569,016.00</u>	<u>57%</u>
(Surplus)/Deficit	320,655.30	\$561,866.00	57%

SSM LIBRARY
LIBRARY CONCESSION
For the Eight Months Ending Monday, August 31, 2020

Department	Actual	Budget	Percentage to Date
REVENUE			
Grants			
Fines			
Concessions			
Sales			
Donations			
Other income			
Change in future employee benefits			
Surplus, prior year			
		\$0.00	0%
EXPENDITURES			
Salaries and benefits			
Future employee benefits			
Books and periodicals			
Utilities			
Office expenditures			
Operating expenditures	(338.43)	\$2,000.00	(17%)
Equipment purchases			
Depreciation			
Default			
	(338.43)	\$2,000.00	(17%)
(Surplus)/Deficit	(338.43)	\$2,000.00	(17%)



Sault Ste. Marie Public Library

"One stop....endless possibilities"

AGENDA ITEM: 11.2

TO: LIBRARY BOARD
FROM: ROSANNE CHAN, BUSINESS ADMINISTRATOR
SUBJECT: RESTRICTED DONATIONS
DATE: SEPTEMBER 21, 2020

PURPOSE

For the Board to approve the opening of a second bank account to hold restricted donation funds separately as per 200-03 Financial Management for Fund Development Policy.

RESTRICTED DONATIONS FUNDS

Restricted donations are charitable donations that have restrictions placed by the donor on its use by the Library, i.e. funds designated as a gift for a special purpose. Currently, the Library has only one bank account for the receipt of all cash, i.e. grants, sales, rentals, donations, etc. Restricted donations funds received by the Library should be set aside in a separate bank account. This would ease in the tracking and accounting of the funds and ensure they are spent as designated. This would also ensure that any funds unspent in a year would be available in the following year(s) and not spent on normal Library operations.

The second bank account will have all the same features, costs and interest-earning rate as our current bank account at the Royal Bank of Canada (RBC). The costs are highly discounted and grandfathered under an umbrella contract negotiated by the City. The interest-earning rate is the best offered compared to other accounts available at RBC. Any interest earned will offset costs incurred with this second account.

It is recommended that the second bank account be opened at RBC.

MOTION

Be it resolved that the Sault Ste. Marie Public Library Board approve the opening of the second bank account at the Royal Bank of Canada for the purpose of holding restricted donations.

Moved by:

Seconded:

Respectfully submitted,
Rosanne Chan, Business Administrator



Sault Ste. Marie Public Library

"One stop....endless possibilities"

AGENDA ITEM: 11.4

TO: LIBRARY BOARD
FROM: MATTHEW MACDONALD, CEO & ROSANNE CHAN, BUSINESS ADMINISTRATOR
SUBJECT: OPERATING BUDGET
DATE: SEPTEMBER 21, 2020

PURPOSE

For the Board to approve the Library's Operating Budget for the 2021 fiscal year.

PROVIDED

- Operating Budget document

MUNICIPAL GRANT

The Library will be requesting from the City of Sault Ste. Marie City Council a municipal grant in the amount of \$2,832,381.86 for 2021 which represents a 1.5% increase over the 2020 municipal grant. This increase is required to meet the Library's salary and benefits obligations as negotiated in its Collective Agreements.

As per the Operating Budget document, the additional cost for salary and benefits is \$14,934. However, for the 2020 fiscal year, we were able to obtain a grant from Northern Ontario Heritage Fund Corporation (NOHFC) of \$46,783 to cover wages for a social media intern. To reflect the true additional cost of salaries and wages for the 2021 fiscal year, this amount should be added to the difference. Therefore, the actual additional cost for salary and benefits is \$61,717.

After considering the NOHFC grant, there is an increase in total expenses of \$37,231 (\$46,783 – 9,552) from the prior year. Comparatively, we were able to find some savings to reduce the true additional salary and benefits costs from \$61,717 to \$37,231. However, to cover the remaining costs, an increase to our municipal grant is required.

MOTION

Be it resolved that the Sault Ste. Marie Public Library Board approve the Library's 2021 Operating Budget as presented/amended.

Further, that the Operating Budget be presented to City Council during its 2021 budget deliberations.

Moved by:

Seconded:

Respectfully submitted,

Matthew MacDonald, Chief Executive Officer & Rosanne Chan, Business Administrator

Draft 2021 Library Budget

Dated: September 15, 2020

		Admin	Main	North	Total	Total 2020	Diff
Grants:							
ONT SPEC GRANT PAY EQUITY	30-720-7201-5210	(207,474)	-	-	(207,474)	(207,474)	-
ONT SPEC GRANT SUMMER EXPERIENCE	30-720-7201-5211	(3,658)	-	-	(3,658)	-	(3,658)
ONT SPEC GRANT LIB CREDIT PROG	30-720-7201-5212	-	-	-	-	-	-
ONT SPEC GRANT LIBRARY	30-720-7201-5291	(160,595)	-	-	(160,595)	(160,595)	-
MUN GRANT CONTRACT COMMUNITIES	30-720-7201-5293	(22,965)	-	-	(22,965)	(22,965)	-
GRANTS MUNICIPAL	30-720-7201-5294	(2,832,382)	-	-	(2,832,382)	(2,790,524)	(41,858)
NOHFC	30-720-7201-9903	-	-	-	-	(46,783)	46,783
ONT SPEC SERVICE ONTARIO	30-720-7201-9904	(850)	-	-	(850)	(850)	-
EMPLOYMENT SOLUTIONS	30-720-7201-9905	(2,400)	-	-	(2,400)	(2,400)	-
Total Grants	(5000 TO 5300)	(3,230,324)	-	-	(3,230,324)	(3,231,591)	1,267
Fines:							
INTEREST PENALTY LIBRARY FINES	30-720-7201-5843	-	(17,000)	(2,500)	(19,500)	(20,500)	1,000
Total Fines	(5840 TO 5845)	-	(17,000)	(2,500)	(19,500)	(20,500)	1,000
Sales:							
SALES BAGS	30-720-7201-5891	-	(150)	-	(150)	(150)	-
SALES BOOKS	30-720-7201-5898	(37,000)	(3,600)	(100)	(40,700)	(38,100)	(2,600)
SALES COIN OP COPIES	30-720-7201-5893	-	(8,300)	(700)	(9,000)	(11,350)	2,350
SALES AUDIO TAPES	30-720-7201-5894	-	-	-	-	-	-
FEES LIBRARY REGISTRATION-PROG	30-720-7201-5895	-	(1,000)	-	(1,000)	(2,650)	1,650
Total Sales	(5891 TO 5898)	(37,000)	(13,050)	(800)	(50,850)	(52,250)	1,400
Donations:							
DONATIONS	30-720-7201-5861	(7,000)	-	-	(7,000)	(7,000)	-
RESTRICTED DONATIONS	30-720-7201-5866	(12,000)	-	-	(12,000)	(36,331)	24,331
SURPLUS RESTRICTED DONATIONS P/Y	30-720-7201-5902	-	-	(24,000)	(24,000)	-	(24,000)
Total Donations	(5861 TO 5869...)	(19,000)	-	(24,000)	(43,000)	(43,331)	331
Other income:							
RENT PROGRAM ROOM A	30-720-7201-5751	-	(3,500)	(2,000)	(5,500)	(5,500)	-
INVESTMENT INCOME BANK	30-720-7201-5847	(7,000)	-	-	(7,000)	(10,000)	3,000
SUNDRY REVENUE	30-720-7201-5860	(18,000)	(1,500)	-	(19,500)	(19,500)	-
RENT COMPUTER COMMON ROOM	30-720-7201-5752	-	(1,000)	(800)	(1,800)	(1,800)	-
CONCESSIONS FOOD	30-720-7206-5801	(2,000)	-	-	(2,000)	-	(2,000)
Total Other income	(5846 TO 5860...)	(27,000)	(6,000)	(2,800)	(35,800)	(36,800)	1,000
TOTAL REVENUE:		\$(3,313,324)	\$ (36,050)	\$ (30,100)	\$(3,379,474)	\$(3,384,472)	\$ 4,998
Salaries and benefits:							
SALARIES FULL TIME	30-720-7201-6001	582,295	858,931	170,188	1,611,414	1,594,458	16,956
SALARIES PART TIME	30-720-7201-6011	5,884	353,301	60,583	419,767	459,154	(39,387)
CANADA PENSION PLAN	30-720-7201-6031	21,898	56,970	10,692	89,560	95,153	(5,594)
EMPLOYMENT INSURANCE	30-720-7201-6032	8,691	25,730	4,926	39,347	21,975	17,373
EMPLOYER HEALTH TAX	30-720-7201-6033	11,465	23,308	4,440	39,213	39,486	(273)
OMERS	30-720-7201-6041	61,142	83,473	16,659	161,274	153,474	7,800
HEALTH CARE	30-720-7201-6042	19,724	38,671	7,734	66,129	66,481	(352)
DENTAL	30-720-7201-6043	11,919	22,797	4,559	39,275	39,794	(518)
GROUP INSURANCE	30-720-7201-6044	5,765	3,556	705	10,025	3,822	6,203
LONG TERM DISABILITY	30-720-7201-6045	12,228	8,055	1,611	21,894	36,469	(14,575)
WSIB	30-720-7201-6046	9,000	-	-	9,000	3,000	6,000
RETIRED HEALTH CARE	30-720-7201-6052	34,500	-	-	34,500	13,200	21,300
Total Salaries and benefits	(6001 TO 6098)	784,511	1,474,792	282,097	2,541,400	2,526,466	14,934
Future employee benefits:							
POST RETIREMENT EXPENSES	30-720-7201-6099	-	-	-	-	-	-
Total Future employee benefits	6099	-	-	-	-	-	-

Draft 2021 Library Budget

Dated: September 15, 2020

		Admin	Main	North	Total	Total 2020	Diff
Books and periodicals:							
RESTRICTED DONATION EXPENSE	30-720-7201-6166	1,000	-	-	1,000	1,000	-
BOOKS PROFESSIONAL	30-720-7201-6133	-	-	-	-	-	-
BOOKS REFERENCE ADULT	30-720-7201-6135	-	4,500	-	4,500	4,500	-
BOOKS ADULT	30-720-7201-6136	-	40,000	15,000	55,000	57,000	(2,000)
BOOKS JUVENILE	30-720-7201-6137	-	16,000	10,000	26,000	27,000	(1,000)
BOOKS FRENCH	30-720-7201-6138	-	700	1,200	1,900	2,000	(100)
PERIODICALS	30-720-7201-6141	-	13,000	2,500	15,500	15,500	-
DIGITAL VIDEO DISCS ADULT	30-720-7201-6151	-	12,000	4,000	16,000	17,000	(1,000)
DIGITAL VIDEO DISCS JUVENILE	30-720-7201-6152	-	2,000	1,800	3,800	4,200	(400)
CD ROM CIRCULATION	30-720-7201-6153	-	-	-	-	-	-
CD ROM JUVENILE	30-720-7201-6155	-	-	1,500	1,500	1,500	-
CD MUSIC ADULT	30-720-7201-6156	-	100	-	100	200	(100)
CD MUSIC JUVENILE	30-720-7201-6157	-	100	-	100	150	(50)
ELECTRONIC DATABASES	30-720-7201-6158	-	32,000	-	32,000	32,000	-
AUDIO BOOKS ADULT	30-720-7201-6159	-	3,350	2,000	5,350	5,000	350
AUDIO BOOKS JUVENILE	30-720-7201-6160	-	1,000	1,500	2,500	2,500	-
BINDING	30-720-7201-6165	-	10,000	-	10,000	10,000	-
Total Books and periodicals	(6130 TO 6169)	1,000	134,750	39,500	175,250	179,550	(4,300)
Utilities:							
WATER & ELECTRIC	30-720-7201-6252	-	79,000	-	79,000	78,000	1,000
NATURAL GAS	30-720-7201-6254	-	16,000	-	16,000	16,000	-
Total Utilities	(6250 TO 6259)	-	95,000	-	95,000	94,000	1,000
Office expenditures:							
OFFICE EXPENSES	30-720-7201-6111	-	22,000	-	22,000	20,000	2,000
MEMBERSHIPS & SUBSCRIPTIONS	30-720-7201-6170	4,500	-	-	4,500	4,500	-
TRAVEL	30-720-7201-6182	7,000	-	-	7,000	10,000	(3,000)
TRAINING	30-720-7201-6185	2,500	-	-	2,500	2,500	-
MILEAGE	30-720-7201-6200	1,900	600	200	2,700	2,700	-
POSTAL SERVICE	30-720-7201-6470	3,000	-	-	3,000	3,000	-
CARTAGE	30-720-7201-6474	3,500	-	-	3,500	3,500	-
TELEPHONE	30-720-7201-6480	10,250	10,250	9,500	30,000	35,000	(5,000)
AUDIT FEES	30-720-7201-6500	12,500	-	-	12,500	12,500	-
BOOKKEEPING SERVICE	30-720-7201-6506	12,300	-	-	12,300	12,000	300
EAP PROGRAM	30-720-7201-6508	-	-	-	-	-	-
PUBLIC RELATIONS	30-720-7201-6542	24,500	-	-	24,500	24,000	500
LEGAL FEES	30-720-7201-6511	2,000	-	-	2,000	2,000	-
BANK CHARGES	30-720-7201-6720	3,000	-	-	3,000	2,500	500
DATA PROCESSING	30-720-7201-6560	-	-	-	-	-	-
US \$ EXCHANGE	30-720-7201-6726	-	-	-	-	-	-
Total Office expenditures	(6111 TO 6120...)	86,950	32,850	9,700	129,500	134,200	(4,700)
Operating expenditures:							
MISCELLANEOUS	30-720-7201-6316	3,000	5,300	3,000	11,300	20,977	(9,677)
MAINTENANCE OFFICE EQUIPMENT	30-720-7201-6400	-	1,000	1,000	2,000	6,000	(4,000)
MAINTENANCE & ALTERATIONS	30-720-7201-6410	-	60,000	-	60,000	60,000	-
JANITORIAL SERVICE	30-720-7201-6496	-	43,000	4,500	47,500	43,500	4,000
SECURITY	30-720-7201-6620	-	6,000	2,000	8,000	8,000	-
RENT	30-720-7201-6700	-	-	197,686	197,686	191,294	6,391
MACHINE RENTAL	30-720-7201-6704	-	13,000	1,800	14,800	24,000	(9,200)
JANITORIAL SUPPLY	30-720-7201-6395	-	10,000	-	10,000	8,000	2,000
INSURANCE	30-720-7201-6462	7,200	-	-	7,200	7,200	-
ARCHIVES	30-720-7204-6132	-	-	24,331	24,331	24,331	-
RESALE FOOD	30-720-7206-6595	2,000	-	-	2,000	2,000	-
Total Operating expenditures	(6300 TO 6469...)	12,200	138,300	234,317	384,817	395,302	(10,486)
Equipment purchases:							
OFFICE EQUIPMENT	30-720-7201-8201	6,000	2,500	-	8,500	10,500	(2,000)
COMPUTER EQUIPMENT	30-720-7201-8202	12,000	-	-	12,000	16,000	(4,000)
SOFTWARE	30-720-7201-8300	33,000	-	-	33,000	33,000	-
Total Equipment purchases	(8000 TO 8899)	51,000	2,500	-	53,500	59,500	(6,000)
TOTAL EXPENSES:		\$ 935,661	\$ 1,878,192	\$ 565,614	\$ 3,379,466	\$ 3,389,018	\$ (9,552)
DEFICIT / (SURPLUS)		\$ (2,377,663)	\$ 1,842,142	\$ 535,514	\$ (7)	\$ 4,546	\$ (4,553)



Sault Ste. Marie Public Library

"One stop....endless possibilities"

AGENDA ITEM: 12.1

TO: LIBRARY BOARD
FROM: SHARON WIGNEY, MANAGER OF PUBLIC SERVICES
SUBJECT: LIBRARY PROGRAMMING DURING COVID-19
DATE: SEPTEMBER 21, 2020

PURPOSE

To inform the Board of the shift in Library programming caused by the COVID-19 pandemic and the resulting governmental restrictions which is currently preventing traditional, in person library programming.

SHIFT IN LIBRARY SERVICES

When COVID forced the immediate suspension our library operations, including in-person programming in March, it came as a shock to many people and forced everyone to start thinking creatively in order to maintain contact with our patrons. We began looking for alternative ways to keep our patrons engaged and our staff started working on a variety of different types of programming that could be transferred to an online format.

For children, we initially concentrated on online story times and online crafts that could be done easily at home. For the adults, we began with tutorials, providing instructions how to use some of the online tools, databases and resources that were available to our patrons, including how to place holds online. We also added some topics that promoted some parts of our collection as well as some videos that were simply entertaining to watch.

The following is a brief summary of some of the programming that our staff have been creating and producing during this current time period that we find ourselves in.

- May 10, 2020 – Began posting online video content – uploaded to our YouTube channel with links published through social media posts.
- As of September 14, 2020 – 96 separate videos have been created and uploaded to our YouTube channel.
- Content includes:
 - Online story times (2 story times are posted per week)

- Online craft videos for children, teens and adults
 - Puppet Plays
 - Science experiments (that can be done at home)
 - Tutorials on some of the library databases and resources
 - Promotion of specific collections (i.e. new materials)
 - Creation and filming of a Rube Goldberg Challenge (as part of our partnership with Science North and the ThinkHub installation) – link for this video was shared on the Science North website and the other ThinkHub sites.
 - Gardening how-to videos
 - Baking how-to videos
- Summer Reading Programs for Children, Teens and Adults
 - Children's Reading Program –8 week program - the staff created and emailed a weekly newsletter with links to activities on the TD Summer Reading Club website, colouring pages and activities, and links to online craft videos (featuring the children's staff) that children could do at home to all of the participants.
 - During the summer, staff also created 2 take-away craft kits that families could pick up through the Curbside Pickup service.
 - Teen Program – involved weekly reading challenges – teens reported their progress at the end of each week. Prizes were awarded weekly and at the end of the summer.
 - Adult Program – Card was distributed with a variety of library related challenges – submitted their completed cards at the end of the summer in order to be entered for draws.
- Launched a 4 week Summer Lego program in August that was designed to be done through email challenges – challenge was emailed to them on Mondays and they had to submit pictures of their completed challenges by Friday in order to have a ballot entered for the prize baskets. Used this program as a trial in order to work out the details for running a fall edition of Lego My Library online.
- Staff have been creating content for posting on social media – including I Spy challenges and Word Searches.
- In addition to the online programming, the Reference & Information staff have been continuing to research and write articles for the Remember This columns which are published every Sunday on SooToday.

LOOKING FORWARD

Plans are continuing for additional programming for the fall - looking at some options for delivering some of our normal programs online. A number of the staff are currently working out the logistics to make the delivery for these other programs successful.

At the current time, we do not expect to be able to return to in-person programming for a little while so we will be continuing with this format of programming for the foreseeable future. We are continuing with our recording sessions in order to have content ready to roll out for the remainder of the year, at least.

SUMMARY

In conclusion, I feel that the staff have done an amazing job and have challenged themselves to develop and implement some new skills that they have been able to use to expand the type of programming we have traditionally done. While online programming is not a replacement for in-person programming, it has definitely been an excellent option for us to implement in order to remain engaged with our patrons and ensure that the public library continues to have an important presence within our community at this time.

Respectfully submitted,
Sharon Wigney, Manager of Public Services



Sault Ste. Marie Public Library

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AGENDA ITEM: 12.2

TO: LIBRARY BOARD
FROM: MATTHEW MACDONALD, CEO
SUBJECT: LIBRARY REOPENING
DATE: SEPTEMBER 21, 2020

PURPOSE

To inform the Board of the Library's reopening successes and future plans during the ongoing pandemic.

CURBSIDE SERVICE

As the Government of Ontario's restrictions for libraries slowly lifted, the Sault Ste. Marie Public Library began to reoffer and expand its services to the community. This began with the Library offering no-contact curbside pick-up service, which began on May 26, 2020. While the Library's doors remained closed, this was the first opportunity for the Library's patrons to get access to library materials (other than online) since it was forced to close on March 16, 2020.

Curbside pick-up service was very popular up until the Library reopened, with limited hours, to the public. Between May 26, 2020 and August 31, 2020 there were 3521 appointments made and over 10,000 items circulated. As people gained confidence in the Library and its operations, the average weekly curbside appointments dropped from 290 per week to less than 20 appointments per week in September. Curbside pick-up is still being offered to those individuals that are wary to come into a public setting like a library, however the majority of people have shifted to picking their holds up inside.

REOPENING THE CENTENNIAL LIBRARY

After much preparation, the James L. McIntyre Centennial Library reopened with limited hours and services on August 17, 2020. The hours of operation are Monday to Friday 1:00 – 6:00 pm, Saturdays 10:00 am – 1:00 pm, and closed on Sundays. Computer stations are available for use, however there are fewer terminals and session lengths have been reduced. Most furniture

was removed from the public area and the quiet study area has been closed to discourage loitering in the library, which under different circumstances is often encouraged by the library.

There is a limit to 35 members of the public permitted in the building at once. Security is screening patrons at the entrance, making sure that everyone entering the library is adhering to the Board's Face Covering Policy and is not exhibiting symptoms of COVID-19. Some patrons have been turned away and there have been relatively few incidents. Thus far the library has not met maximum occupancy.

Feedback from the public has mostly been positive. They appreciate the opportunity to peruse the shelves and the unexpected discoveries that comes along with it.

LIBRARY USE

The Library's online resources have gained in popularity since the onset of the pandemic. The use of Overdrive has increased by 23% from January to the end of August in 2020 over the same time period in 2019. In addition, the newly added service HOOPLA which also provides ebooks and audio books as well as music and movies, has had a circulation of 2,537.

The use of other electronic resources such as research databases, Ancestry genealogical database, online reading resources for children, and other academic research databases saw a 24% decline in use the 2nd quarter of 2020. It is estimated that the school closures impacted the use of these resources.

Similarly, website visits also declined by 24%. There has been less traffic on the Library website because a lot of visitors had visited the library website to check hours of operation, access the library's catalogue and to view the Library's events calendar. With the library being closed for many months and no in person programming being offered, there was less need to visit the Library's website. It should also be noted that the website can be bypassed for services such as Overdrive through the Libby App.

Program attendance since the closure, which is calculated using views and interactions for online programming, was 1138. The Library will continue to offer online programming, including for such events as Culture Days.

The Library's social media presence has grown with social media impressions rising from 521,234 in 2019 to 768,884 in 2020 for a total increase of 32.2% between the months of January and August.

Overall, despite closures, reduction of services and other restrictions, the Library has been able to continue to engage and inform the community, providing them with resources from which they can learn, enjoy and improve the quality of their lives.

CONTINUED REOPENING PLANS

The Library is currently planning to expand its hours and services. This will include reopening the North Branch and expanding hours at the Centennial Library. The target date for these expansions is Monday, October 5, 2020, however this date is subject to change due to changes within the community and/or government orders.

The Library is prepared to return to Curbside Service only should the pandemic worsen in our community.

An official media release will be provided to the media and public outlining any changes to the Library's hours and services prior to said changes coming into effect.

Respectfully submitted,
Matthew MacDonald, Chief Executive Officer



Sault Ste. Marie Public Library

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AGENDA ITEM: 13.1

TO: LIBRARY BOARD
FROM: MATTHEW MACDONALD, CEO
SUBJECT: SUMP PUMP REPLACEMENTS
DATE: SEPTEMBER 21, 2020

PURPOSE

To update the Board on facility improvements at the James L. McIntyre Centennial Library.

SUMP PUMP REPLACEMENT

As mentioned earlier in the June 2020 report, two sump pit pumps located in the James L. McIntyre Centennial Library's lower lobby mechanical room are reaching the end of their life expectancy and will be required to be replaced soon. A tender process was done but unfortunately the company that was awarded the contract made a mistake in their quote and withdrew their application.

Meanwhile a hole in the building's foundation was discovered near the pumps. Normech Engineering Inc. will be issuing an updated tender for the project with an increased scope that will include adding weeping tile to the mechanical room and repairs to the foundation.

M. MacDonald inquired if the City Asset Management Fund would be able to cover the cost of these replacements and repairs but unfortunately, it cannot. Funding for the replacements and repairs will therefore come from the Library's 2020 Operating Budget. Using savings in salaries due to the pandemic, there should be sufficient funds for this project.

Respectfully submitted,
Matthew MacDonald, Chief Executive Officer



Sault Ste. Marie Public Library

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AGENDA ITEM: 14

TO: LIBRARY BOARD
FROM: MATTHEW MACDONALD, CEO
SUBJECT: 125TH ANNIVERSARY
DATE: SEPTEMBER 21, 2020

PURPOSE

To inform the Board of the Library's 125th Anniversary and to discuss how the Library might celebrate this event.

LIBRARY INCORPORATION

According to records, the Sault Ste. Marie Public Library was incorporated August 31, 1896 by a motion passed by City council. This makes August 31, 2021 the Library's 125th anniversary date. Also known as a quasiquicentennial year, it marks an important milestone in our organizations' development and history.

CELEBRATING

Though the ongoing pandemic makes it challenging to organize, plan and hold events and activities, the Library should not pass up the opportunity to illustrate and celebrate that it is one of the longest running organizations in Sault Ste. Marie, having provided services to generations of Saultites, and has continued to evolve to meet our community's changing needs.

Library Management is seeking input from the Library Board and staff to help celebrate and create awareness of this momentous occasion.

Respectfully submitted,
Matthew MacDonald, Chief Executive Officer



THE CORPORATION OF THE CITY OF SAULT STE. MARIE
LEGAL DEPARTMENT

FILE NO. L.5.6.

1984 03 20

Mr. Brian Ingram,
Director of Public Libraries,
50 East Street,
Sault Ste. Marie, Ontario,
P6A 3C3.

Dear Sir:

Re: Creation of Public Library

After your request of a couple of weeks ago, I asked my secretary to examine the by-laws of the Town of Sault Ste. Marie to see if one had ever been passed establishing the Public Library. Although I could not find a by-law to this effect I was able to find a notation in the minutes of the Town of Sault Ste. Marie council meeting of August 31, 1896 (page 244 of the minute book). The minutes indicate that a delegation attended at Council and asked that Council assume the management of the Public Library making it a free library. A motion was passed at that meeting agreeing to the request. I am enclosing a copy of the minutes referred to for your future reference.

You will see from the minutes that a reference is made to recent legislation but I am unaware of what that legislation was and there is no other notation in the minutes that I could find that gives more detail.

This probably is not exactly what you were looking for but I hope you will find it to be of some assistance.

Yours very truly,

L. A. BOTTOS
City Solicitor

LAB/kd

Encl. (1)