

CALGARY PUBLIC LIBRARY

Board Meeting

5:30 PM, Wednesday, March 19, 2025
Central Library Boardroom 0-11



1. **Treaty 7 Land Acknowledgment** 4
Dana Saric, Board Committee Member
2. **Chair's Welcoming Remarks**
3. **Review of Agenda**
4. **Consent Agenda**
 - A. **MOTION** February 12 2025 Urgent Motion 6
MOVED by Kate Andrews and seconded by Haritha Devulapally, that *Approval*
the Governance Committee recommend to the Board for approval, that
the contract with Humanis (formerly Pekarsky) be renewed for 1-year.
5. **Business Arising**
 - A. ALTA Update
 - B. Business Arising from the Minutes
6. **Chair's Report**
Evan Legate, Board Chair Verbal
7. **MOTION CEO's Report** 7
Sarah Meilleur, CEO Information
8. **Governance Committee**
 - A. **MOTION** Report of the February 8, 2025 Meeting 14
Dana Saric, Governance Committee Dana Saric Approval
9. **Strategy and Community Committee**
 - A. **MOTION** Report of the February 12, 2025 Meeting 19
Kate Andrews, Strategy and Community Committee Chair Approval

10. Audit and Finance Committee

- A. **MOTION** Report of the March 12, 2025 Meeting
Aaron J. Noga, Audit and Finance Committee Chair Approval 23
- B. **MOTION** Controller's Report for the Year Ended December 31, 2024
Aaron J. Noga, Audit and Finance Committee Chair Approval 36
- C. **MOTION** Audited Financial Statements and Auditor's Report for the
Year Ended December 31, 2024
Aaron J. Noga, Audit and Finance Committee Chair Approval 36

11. Calgary Public Library Foundation Update

- A. **MOTION** Calgary Public Library Foundation Update
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12. Board Workplan Review 60
Evan Legate, Board Chair Discussion

13. Other Business

14. In Camera

15. Adjournment

TREATY 7 LAND ACKNOWLEDGEMENT

With gratitude, mutual respect, and reciprocity, we acknowledge the ancestral home, culture, and oral teachings of the Treaty 7 signatories which includes the Siksika (*Six-ih-gah*) Nation, Piikani (*Bee-gun-knee*) Nation, Kainai (*Gah-nah-wah*) Nation, the Îlethka (*Ee-ith-kah*) Stoney Nakoda Nation, consisting of the Chiniki (*Chi-ni-key*), Bearspaw (*Bears-paw*), and Good Stoney Bands (*Good Stoe-knee*), and the people of the Tsuut'ina (*Sue-tin-ah*) Nation. The City of Calgary is also homeland to the historic Northwest Métis and to the Otipemisiwak (*Oh-tay-Pem-soo-wak*) Métis Government, Métis Nation Battle River Territory, Nose Hill Métis District 5 and Elbow Métis District 6.

At Calgary Public Library we celebrate stories: the stories of the community and the land that we live on. We serve the community on Wîcîspa (*Wing-cheese-pa*), Guts'ists'I (*Goo-tss-is-tsee*), and Moh'kinstsis (*Moh-gin-tss-is*), which describes the gathering place where the Bow and Elbow rivers meet. We respect all people who share, celebrate, and care for the Treaty 7 territory of southern Alberta and we honour the original caretakers of the land who remind us of the ongoing histories that precede us. We recognize our shared responsibilities going forward to help bring everyone together on this journey of Truth and Reconciliation.

PRONUNCIATION GUIDE

HELLO:

Oki - Ohh-gee (Blackfoot hello)

Âba Wathtech - Um-ba-wath-stitch (Stoney Nakoda hello)

Danit'ada - Duh-nee-duh-duh (Dene hello)

Taashi – Tawn-she (Michif (Métis language) hello)

Mohkinstsiss (Moh-gin-tss-is) means where the two rivers meet / the elbow at the confluence of the Bow and Elbow Rivers. Refers to where the two rivers meet and what we refer to today as Calgary.

**Calgary Public Library Board
Record of Urgent Motion
Confirmation of Third-Party Search Firm
Dated February 12, 2025**

Background:

As part of the Board recruitment process, we need to contract a third-party search firm.

The current contract with Humanis (formerly Pekarsky) expires in April 2025 with an option to extend for 2 additional 1-year terms. The Committee can either recommend extending the contract for a year or move to an RFP process if they are not satisfied with the work that the current search firm is doing.

This urgent motion is required to initiate the recruitment process no later than the beginning of March, ahead of the Board meeting March 12, 2025.

Deadline for Reply: Wednesday February 12

Urgent Motion:

MOVED by Kate Andrews and seconded by Haritha Devulapally, that the Governance Committee recommend to the Board for approval, that the contract with Humanis (formerly Pekarsky) be renewed for 1-year.

Please reply to the boardchair@calgarylibrary.ca email address with your voting option:

1. Approval
2. Disapproval
3. Abstention

Approved: Unanimously
Motion Carried

CEO REPORT MARCH 2025

Calgary Public Library entered 2025 emerging from a significant cybersecurity incident and a 10-week recovery period that impacted public services significantly. Before that disruption, the Library was on track to report record highs in service. Despite the impact of the cybersecurity attack and resultant disruption, the Library is proud to share the following strong service numbers for 2024:

- 818,564 active members
- 132,059 new members
- 58% of Calgarians are active Library members
- 15.1 million circulations (5.6 million digital | 9.1 million physical)
- 7.05 million in-person visits
- 1.2 million Wi-Fi sessions
- 666,650 computer and Chromebook sessions
- 16,416 programs delivered
- 2.34 million print jobs completed
- 93 community meeting rooms booked 84,243 times
- 87,246 free online learning courses taken
- 49,318 online program participants

While the Library completed its recovery at year-end, the system continues to repair and refine internal systems and will be launching a new public desktop operating system in March.

As a champion of intellectual freedom, the Library took part in multiple activities and initiatives to recognize Freedom to Read Week (February 23 – March 3, 2025). The Library was proud to serve on the national Freedom to Read campaign committee and joined libraries across Canada to participate in the Digital Day of Action on February 24. I also presented a challenged book to Mayor Gondek and City Council on February 25. I shared Samra Habib's, *We Have Always Been Here: A Queer Muslim Memoir*, the 2020 winner of Canada Reads. Mayor Gondek granted a formal proclamation for the week and recognized the importance of intellectual freedom for a democratic society.

Earlier in the month, the Library released *Page*, a short, stop-motion animated video set in Central Library, where a magical world exists after the Library closes and the books come to life. *Page* shows us that when we have access to different books, ideas, and ways of thinking and knowing, we have endless opportunities to grow and change. Created in partnership with Mountain Fold Studio, [the video has over 46,000 views on YouTube alone](#), with a cumulative watch time of over 460 hours.

The Library partnered with the University of Calgary's Office of Institutional Commitments for a special panel in advance of International Women's Day at Central Library. I was honoured to join

athlete and activist Farkhunda Muhtaj and quantum scientist Dr. Megan Lee to discuss the importance of women in leadership across different fields.

On International Women's Day (March 8), Central Library also hosted a Women's Health Symposium and drop-in resource fair that featured local doctors and experts with presentations on menopause, endometriosis, nutrition and other important topics. This event was created in partnership with the University of Calgary's O'Brien Institute, SGWH Research Hub, and the Calgary Health Foundation.

As a CEO, I feel a personal responsibility to help younger women see themselves in positions of influence and power, which is why I was grateful to be included in the 2025 [Exceptional Women of East Village](#) recognition alongside local pharmacist Vish Pandya, University of Calgary associate professor Lauren Dedieu, and Pai Thampi, a Doctor of Acupuncture and Traditional Chinese Medicine.

Government Relations

In January, over 2,000 students attended A Day in the Life of Calgary's Mayor, a special virtual school event featuring a day in the life of Mayor Jyoti Gondek. The Library's production team spent a day with the Mayor to show students what her job is like and to create discussion on civic engagement and public service. The [video is available on our YouTube Channel](#).

The Province's Budget 2025 was released in late February and Minister McIver informed the Library public libraries will be receiving the same operating grant in 2025/26 as the previous year. While the Library is encouraged to have received confirmation of stable funding, this per capita funding is based on 2019 population numbers and does not reflect the 16% increase in population growth that our system currently serves, the significant impacts of inflation and the low Canadian dollar, or the complex needs we are seeing in our communities.

We appreciate Minister McIver's support of libraries and will continue to share information on the impact and value of libraries as Alberta grows, as well as critical feedback on resourcing challenges.

System Developments

As prices for digital content continue to increase, the Library is making changes to the number of tickets users of the pay-per-use streaming video platform, Kanopy, can access each month. As of March 1, 2025, the number of Kanopy tickets available to Calgary Public Library members will change from 20 to 14. This change is being made to reallocate resources to support greater access to eBook and audiobook content, which are in high demand. The average Kanopy user will not be affected, as 14 tickets is far above the average number used by members each month.

The Collections team is closely monitoring the impact of potential tariffs on book prices. While books are not on the Federal Government's list of proposed products from the United States subject to a 25% tariff, the complexity of supply chains and the publishing market means there is likely to be impact to the publishing industry.

The Library continues to see demands for language learning supports for newcomers. In the first two months of the year, the in-person English Conversation Group program was delivered weekly across 17 locations with the help of 59 volunteers and over 1,500 participants attended. Of particular note, staff at Giuffre Family Library saw 120% attendance increase over the previous programming period.

Staff had the opportunity to speak with supporters of the Calgary Public Library Foundation about the impact of the Library's My First Bookshelf program. The My First Bookshelf program is maintaining a registration capacity of 4,100 active participants. There are currently 674 children on the waitlist, and the approximate wait time is 10-11 months. Since the program started in November 2020, 2,031 children have graduated from the program and there are 1,617 new members to the Library.

The Elders in Residence program is in its third year of providing cultural training for Library staff and begins on March 17. This year, we will be offering seven sessions with Adrian Wolfleg, Treffrey Deerfoot and Gail Majangowi to build staff capacity and advance the Library's commitment to Truth and Reconciliation. The first session is a full day with a ceremony in the morning to kick off the program, followed by Blackfoot Tipi teachings in the afternoon. Other sessions include: Indigenous Storywork and Storytelling; Elder and Community Hosting; and Cultural Appreciation vs Appropriation.

While recovery from the cybersecurity incident was completed at the end of 2024, the Technology team has been working hard to improve existing services. The Library will be rolling out a new public desktop computer solution in March and a new print management solution will be released in the spring that is expected to provide significant improvements to the service.

Operational Highlights

In January, Tech Mentor volunteers provided support through 12 weekly sessions at 11 community libraries. Due to increasing demand, additional sessions will be introduced in the coming months. Certain locations experienced high activity. At Louise Riley Library, during a single shift, one Tech Mentor assisted more than eight individuals with their technological concerns. In response, discussions are underway to introduce an additional session at Louise Riley Library. Similarly, the Central Library saw more than six participants in one evening, highlighting a need for expanded capacity.

Louise Riley Library's Early Learning Centre design was completed at the end of 2024, with the construction scheduled to begin in April. The area will feature play elements that invite children to explore with their senses. Elements include a sensory wall with different textures and activities,

reading nooks with coloured lighting, flooring with imagery from nature, ceiling elements and Indigenous Placemaking art.

Create Purpose Together

Planning for system-wide Civic Engagement / Election Strategy is underway. The team is working on a variety of speaker events and in-location activations to encourage respectful dialogue. The Plan My Vote digital tool will also be reactivated for both the federal and municipal elections.

During the month of January, Judith Umbach Library staff offered four Media Literacy: Debunk the Junk workshops to J.K. Mulloy Elementary School. It was an excellent opportunity to connect with local grade four students and to hear about their experience identifying what's real and what's fake online, especially with AI generated images and videos increasingly populating online spaces and platforms.

Library staff hosted sessions for teachers as part of a Calgary City Teacher's Convention, in topics ranging from teen reads to banned books with presentations on Newcomer services and Indigenous Placemaking tours. In just a week after the convention, staff received multiple follow-up requests from educators wanting to access resources and bring their students to Library locations.

After three successful seasons of Level Up Calgary, The Calgary Board of Education has decided to advance the design-thinking project beyond the Microsoft Minecraft platform while continuing their collaboration with The City and civic partners, such as Calgary Public Library. Level Up Calgary has been reimagined as *Blue Sky 2025: Unite. Innovate. Inspire*. A video will be made available for classroom use, sharing the important role of the Library in creating a sense of belonging for Calgary's youth. The project launched mid-February to teachers during Teacher's Convention.

Champion a Sense of Belonging

The artist and selection committee callouts for *Indigenous Placemaking 5* were posted on January 27 with a submission deadline of March 15. Submissions will be accepted for installations at Bowness Library, Southwood Library and Louise Riley Library. Artists have been invited to submit proposals that invite a sensory experience through sight, sound, touch and sense of place. Installations can be furnishings, sculpture, wall art or images printed on flooring or acoustic installations. Louise Riley's installation will be immersed in the design of the new Early Learning Centre.

Inii Knowledge Series is a three-part film screening in partnership with Making Treaty 7 Cultural Society and is about the reintroduction of the bison to the Plains. The series will kick off Sunday, March 30 and will screen one film a month starting with *Iniskim: Return of the Buffalo* and will include panelists Dr. Leroy Little Bear, Amethyst First Rider and a performance by Old Trout Puppet Workshop Society. The second screening on April 27 will feature *Bring Them Home* and

the final screening on June 1 with *Singing Back the Buffalo* will end the Inii Knowledge Series and formally kick off National Indigenous History Month.

As part of our Black History Month celebrations, we were honoured to host Poet Laureate Wakefield Brewster for a special storytime featuring children's books written in poetic rhyme by Black authors. These stories beautifully explored themes of identity and belonging. Brewster also captivated the audience with readings of his own poetry, drawing in a crowd of 120 attendees at the Central Library. While the event was designed for children, the adults were equally mesmerized by Brewster's brilliance and charisma, staying engaged until the very end. It was a powerful and inspiring literary experience for all.

A special event for classes featuring Bubba B the MC was also hosted. Bubba B the MC promoted music, literacy and reading through active and engaging performances that had students and teachers singing and reading together.

The Library once again partnered with Chinook Blast to create special family programming as part of the annual festival. Staff transformed Central Library's Shaikh Family Welcome Gallery into a cozy, wintry space that was then activated with free, family programming on February 16.

International Mother Language Day (February 21) brought artists, linguists, and community partners from 12 local organizations to Central Library for a day of performances, experiences and resource sharing. Over 400 people attended and checked out booths from partners, with 100 people on average attending each cultural experience in the Patricia A. Whelan Performance Hall. The day was capped off with a panel discussion about the importance and complexities of Treaty 7 Language revitalization, with Elders Adrian Wolfleg, Vera Crowchild, and Regina Crowchild.

Energize Lifelong Learning

The Wild Robot by Peter Brown is flying off the shelves! The Family Reading Pick for 2025 was an instant hit and to meet demand, Collections had to order extra copies immediately. The launch party at Central Library hosted over 250 families for a reading from the book, the movie screening and a chance to pet Steel, the robot dog, from our partners at TELUS Spark. In just one month, the *Wild Robot* classroom lesson plans were downloaded 163 times.

The Collections team has been working to highlight and promote lists including Read Alberta Fiction, Indigenous Voices of Canada, and Best Canadian Fiction of 2024, featuring them prominently in Libby. The Library is also developing a Canadian content Bookmark to allow staff to display Canadian reads on their We Recommend and display shelves.

A patron expressed her gratitude for the free digital resources we have for students. She had been searching for a Grade 11 study guide and, although the physical Key Guides were all checked out, she was thrilled when staff informed her about digital resources for students available through the Students [link](#) on our website. She repeatedly thanked the Library for making

these resources accessible to everyone for free. Seeing her excitement was a reminder of the wide range of services we offer.

Strategic Initiative Projects and Progress Updates

Prototype: Skyview is approaching its fifth month since opening. Operationally, the meeting rooms are booked daily and are well utilized. Three Solo Pods, self-contained booths designed for individual study, phone calls or video calls, are also consistently occupied, demonstrating a need in the community for group space and for individual space. In addition to printing services and Chromebook lending, outgoing fax services have also been prototyped here. Early reports show active use that exceeds initial assumptions and indicate that outgoing fax may still be a requirement for specific agencies and circumstances. Work is underway between Service Design and location staff to design further activities based on data and learnings collected to date. For example, English Language Learning and connecting with the community through volunteering are important to residents in the Skyview area. As a result, drop-in English Practice sessions will begin in May, providing opportunities to test this type of programming in a smaller, open space location.

Due to an increasing need to support large groups of youth patrons visiting Library locations, the Wellness Desk expansion initiative pilots from 2024 have been extended. This includes the Youth Engagement Supports from Wood's Homes Inglewood Opportunity Hub (IOH) at Forest Lawn Library, and the Eastside Community Mental Health Services (ECMHS) Reach-Out Team at Central Library.

Within these pilots, Wood's Homes teams provide roving supports for youth and staff, leading to increased connections with patrons, increased visibility of the Wellness Desk service, and increased relationship and trust building with youth. It has also enhanced staff capabilities in behavioral management and youth engagement.

Staff at Forest Lawn Library are deploying mini Teen Tech Lab prototypes to determine if a permanent service should be established. The teens at the location have been loving the pop-ups and use of the lab during Teens Create.

Seton Library and Shawnessy Library are excited to hear that construction will begin this year on new locations in Walden and Belmont. Both locations report patrons who reside in those communities are eager for a closer branch, even though they enjoy visiting existing libraries in that cluster.

The Fair Entry program is coming to the Shawnessy YMCA on April 1 for a one-year contract and will be located across the hall from the Library, at the east entrance to the building.

Judith Umbach Library is also making new connections with Calgary Housing complexes in the communities of MacEwan and Beddington where they are planning regular book truck visits. Lots of kids and teens with their siblings came back for multiple visits during our time at the complex

and – to no one's surprise – *Diary of a Wimpy Kid*, *Babysitter's Club*, and graphic novels were the biggest hits.

At Signal Hill Library, staff members have been involved with outreaches to Tsuut'ina Community Schools. Book Truck services have been provided for the past few years and some warm weather at the end of January enabled a winter visit to Chiila Elementary School and Chief Big Belly Middle School. Tsuut'ina community schools often have small class sizes which allow us more time to talk about books with the students.

Impact Moments

A patron asked for help with the printer at the Nicholls Family Library. Rather than communicating orally, he used gestures and his notes app to type words out. A staff member realized the patron was signing and responded to him with ASL. The patron was most surprised that they knew how to sign. He explained that he often struggled with expressing himself and, as a result, seldom asked for help. He shared that he was touched that a Library employee was proficient enough to help someone in sign. It was one of the few times he asked for help at the Library, and he said it made him feel like he belonged here.

To celebrate Lunar New Year, Nicholls Family Library staff made a display showcasing New Year greetings in Mandarin, Korean, and Vietnamese. A family who recently arrived in Canada from Vietnam saw the display in Vietnamese, Chúc Mừng Năm Mới, and expressed their appreciation and said they felt represented. They ended up sharing the display via Instagram.

A patron called Library Hotline to clarify some info she'd received from Calgary Catholic Immigration Society and ask about the Newcomers Desk hours. At the end of the conversation, she said "Changes are coming, and the one thing I will always stand up for is the library. It's the best thing about Calgary! I would chain myself to the doors to stand up for the library if I had to. Thank you for your help today and for the services you provide."

A Nose Hill Library staff member shared this recent interaction:

A young man approached me and asked if I knew why the community pool was closed. I told him it was because of Family Day, but he was welcome to come into the Library. He told me that he was from Iran and had just moved to Calgary two weeks ago and didn't have a Library membership. So, I made him a card right away. Another team member then talked with him in Farsi for a few minutes, which he appreciated. He asked about information on job searching and I showed him the online resources and programs. We have a resume class here at Nose Hill Library on Wednesday, so I signed him up for that. I took him to the ESL books and selected the English for Business one for him -- it has resumes, business letters, etc. so he was very happy to check that out. He's also going to go to Central to check out the Job Desk. When he left, he had a big smile and said that he just wanted to go to the pool today, but instead he got a library card, a book and was signed up for a job search program!

Unapproved Minutes
Governance Committee Meeting
Calgary Public Library Board
Online via Microsoft Teams
Wednesday, February 5, 2025
5:30 pm

Board in Attendance:

- Dana Saric (Chair)
- Kate Andrews
- Haritha Devulapally
- Gillian Hynes
- Evan Legate
- Aaron J. Noga

Regrets:

- Al-Karim Khimji

Administration in Attendance:

- Sarah Meilleur, *CEO*
- Lisa Minnikin, *Executive Assistant*
- Heather Robertson, *Director, Service Design and Innovation*

1. Treaty 7 Opening

Aaron Noga respectfully opened the meeting with a land acknowledgment.

2. Review of Agenda

MOVED by Aaron Noga that the February 05, 2025 Agenda be approved as presented.

Carried unanimously

3. Approval of Minutes

MOVED by Evan Legate the January 8, 2025 minutes be approved as presented.

Carried unanimously

4. Business Arising

None.

5. Mini Moment

Evan Legate shared that his daughter's Girl Guide group were at the Signal Hill location. She

told the Girl Guides that money was being raised for an outdoor learning centre, and created enthusiasm for the project among 6 year olds!

6. Board Relations

A. Review Board Orientation Process

Lisa Minnikin outlined the status of the orientation process for Evan Spencer. The Audit and Finance orientation was completed January 16 and the Strategy and Community orientation was completed February 3.

There are upcoming orientations for Governance on March 3 and for the Foundation on April 7. All Board members are encouraged to attend to refresh their memories and ask questions.

The James Turk presentation on Intellectual Freedom has been booked for Thursday May 1 for 90 minutes and all Board members are encouraged to attend.

It was noted that Board Basics and Parliamentary procedural sessions are offered through Public Library Services Branch (PLSB) and are worth consideration for Board members.

7. Board Recruitment

A. Review Board Recruitment / Appointment Process

Heather Robertson reviewed the document found in the Board Handbook showing the steps involved in the recruitment process. The process typically begins in March and could be pulled forward to February to allow more time for each part of the process.

Step 1 identifies candidates eligible for re-appointment;

Step 2 asks if members want to serve for another term and canvases for Board member feedback if necessary;

Step 3 searches for candidates once numbers are known;

Step 4 determines the candidates to be reviewed and selected by the Board in September and then submitted to City Council.

The City also requires an updated reserve list if the need arises to find a replacement with short notice.

B. Confirmation of Third-Party Search Firm

The current contract with Humanis (formerly Pekarsky) expires in April 2025 with an option to extend for 2 additional 1-year terms.

The Committee can either recommend extending the contract for a year or move to an RFP process.

If it's the former, the procurement team can execute an extension letter. If it's the latter, an RFP will need to be developed and sent out as soon as possible.

Kate Andrews joined the meeting at 5:52pm

Multiple Committee member have worked with Humanis in the past. It was noted that Humanis is aware of the needs of the Library and have consistently fielded quality candidates. Their fees are reasonable and mid-range for their expertise.

Circling back to unsuccessful candidates was also well done by Humanis in the past and may help encourage people to apply again.

MOVED by Kate Andrews and seconded by Haritha Devulapally, that the Governance Committee recommend to the Board for approval, that the contract with Humanis (formerly Pekarsky) be renewed for 1-year.

Carried unanimously

C. Initiate Recruitment Process

i) Confidential Poll on Reappointment

Haritha Devulapally stated that she would not be seeking reappointment when her term ends later in the year due to other time commitments. Thanks were given to Devulapally for all her work in her 6 years on the Board.

ii) Form Ad Hoc Board Recruitment Committee

The Committee can include any Board member, not just Governance Committee members. Last year the Committee had 3 members, this year there was an agreement to take 4 volunteers from the Governance Committee, bringing a broad range of experience. This committee will lead the recruitment for one new board member and an update of the reserve list.

iii) Confirm and Distribute Board Skills Matrix

Cybersecurity was added to the list and approved in the last meeting. The Board skills matrix will be distributed by administration for Board members to complete and return.

MOVED by Kate Andrews that the Governance Committee approve the formation of the 2025 Ad Hoc Board Recruitment Sub-Committee comprising Aaron Noga, Evan Legate, Haritha Devulapally and Gillian Hynes.

Carried unanimously

MOVED by Evan Legate that the Board Skills Matrix be distributed to Board members.

Carried unanimously

8. Chief Executive Officer Performance Review Process

A. Annual CEO Performance Evaluation Process Review

The Committee reviewed the process outlining the steps for the annual review of the CEO's performance. The committee was in agreement with the steps identified.

B. CEO 360 Review Service Provider Procurement

Administration will confirm the terms of the contract with AccessHR and the Committee will be updated.

9. Attendance and Engagement

A 5:30pm start time is challenging with Committee members' evening travel and commitments. After discussion, the consensus was to move to a daytime schedule with the calendar to reflect a 11:30am – 1:00pm timeslot, with a goal to conclude at 12:30.

MOVED by Kate Andrews to change the Governance Committee times to an 11.30am start on the same days already in the calendar.

Carried unanimously

10. Governance Committee Workplan Review

No revisions were requested.

MOVED by Aaron Noga to approve the annual Workplan for the year.

Carried unanimously

11. Other Business

Aaron Noga spoke about Imagine Canada, an external oversight body that provides governance learnings and accreditation to non-profit organizations. They provide independent appraisal and certification. Calgary Stampede Foundation has such a certification. Noga felt it would be good to consider this tool as a powerful and independent assessment that could be presented to the City to demonstrate what the Library Board is doing well and what scope there may be for improvement.

MOVED by Aaron Noga that Administration will investigate the scope and work involved to gain Imagine Canada certification, reporting back to the Committee in April.

Carried unanimously

12. In Camera

MOVED by Dana Saric that the Calgary Public Library Board move in camera at 6:36 pm.

Carried unanimously

The Governance Committee dismissed all others from the meeting with the exception of Dana Saric, Kate Andrews, Haritha Devulapally, Gillian Hynes, Evan Legate and Aaron Noga.

MOVED by Dana Saric that the Calgary Public Library Board rise and report.

13. Adjournment

MOVED by Dana Saric that the meeting be adjourned at 6:54pm.

Transcribed by Lisa Minnikin.

Dana Saric
Committee Chair

Unapproved Minutes
Strategy and Community Committee Meeting
Calgary Public Library Board
Online via Microsoft Teams
Wednesday, February 12, 2025
3:00 pm

Board in Attendance:

- Kate Andrews (Chair)
- Al-Karim Khimji
- Evan Legate
- Margaret Wu

Regrets:

- Crystal Manyfingers

Administration in Attendance:

- Sarah Meilleur, *CEO*
- Mary Kapusta, *Director, Communications and Engagement*
- Lisa Minnikin, *Executive Assistant*
- Barb Gillard, *Acting Director, Visitor Experience*
- Heather Robertson, *Director, Service Design and Innovation*

Guest:

Kelli Morning Bull, *Indigenous Design Lead*

1. Treaty 7 Opening

Al-Karim Khimji respectfully opened the meeting with a land acknowledgment.

2. Chair's Opening Remarks

Kate Andrews welcomed everyone to the first mid-afternoon meeting of the Strategy and Community Committee.

3. Approval of Agenda

MOVED by Al-Karim Khimji that the February 12, 2025 Agenda be approved as presented.

Carried unanimously

4. Approval of Minutes

MOVED by Al-Karim Khimji that the minutes of the January 15, 2025 Strategy and Community Committee meeting be approved as presented.

Carried unanimously

5. Business Arising

Kate Andrews suggested that the last Spotlight Report for the year could be about physical and psychological safety if it's not covered elsewhere. Sarah Meilleur directed members that an upcoming presentation at the Audit and Finance Committee will address this on March 12.

6. Board Retreat Planning

Planning is ongoing, there will be an update at the next meeting.

7. Spotlight Report: Truth and Reconciliation

Kelli Morning Bull introduced herself including sharing her Piikani name of Pokaakii which means Little Woman. She then highlighted some of the projects and service highlights from Indigenous Services last year.

The Elders in Residence Program works with staff presenting traditional oral concepts and how knowledge is shared. Last year, all 21 Library locations and over 400 staff received guidance on protocol and practices. Elder Evelyn Good Striker made good connections with staff, especially at Signal Hill where she often visits with her granddaughter.

Ninety staff members created tobacco ties that are now in the Children's Lodge, which staff and patrons can use as needed as a part of protocol.

Annual programming around the Red Dress Project featured artwork by Livia Manywounds, a Dene and Blackfoot artist. Each location created displays to honour missing and murdered Indigenous women, girls, and two-spirit+ people (MMIWG2S+) that encouraged patrons to write messages of hope or add names of family members impacted by MMIWG2S+. Giving staff and patrons the capacity to take ownership when building out Indigenous services is really important and gives balance when sharing out resources, materials and information.

The Powwow Trail 101 is an annual program that shares information about powwow protocols and etiquette to encourage respectful attendance at nearby local powwow from non-Indigenous visitors. Last year, dancer Shirley Hill taught the children how to hoop dance, which they absolutely loved!

The Committee were posed a question for discussion: *"What urgent community needs are you seeing from your perspective and experience related to Truth and Reconciliation?"*

Kate Andrews asked if there were ways we could bring Indigenous ways of knowing to how meetings are conducted. Apart from land acknowledgements, meetings are typically constructed from a colonial and corporate background.

Kelli Morning Bull responded that Indigenous Governance is a conversation in community right now. The Elders' Guidance Circle is talking about how to bring the two systems together and what that might look like. It involves things like prayer, smudging, language, songs and ceremonies.

The Library was commended by Margaret Wu for making Indigenous traditions so accessible to the public and so easy for people to participate in. She asked what individuals can do to participate, support and engage without worrying they've stepped over a line into appropriation.

Morning Bull responded that when traditions are shared publicly, people are always welcome to participate. Everything starts from building relationships, building trust with the community and the people you want to work with. You can for example smudge at home, but if you hosted a public smudge that would be crossing a line and extracting from the culture. Attending a moccasin making class and using some of those skills at home would be fine, however setting up a business selling moccasins would not be and would not be authentic. The advice was shared to always attend any cultural sessions with humility, curiosity and questions.

Sarah Meilleur said that one of the staff sessions that Morning Bull and her team have been working on for this year is exactly about this topic, exploring the lines and distinctions between appreciation and appropriation.

Al-Karim Khimji asked Morning Bull to expand on how Red Dress Day was received. Given the flexibility to explore with the materials, how did people show their creativity in the different Library locations? Morning Bull explained that the displays were similar, showing that people had really thought about how to represent and honour missing and murdered Indigenous women, girls, and two-spirit+ people (MMIWG2S+)

Indigenous Services held a retreat at the end of November, and Morning Bull identified future key goals involve building staff capacity, storytelling to children, workshops for staff to learn how to host Elders and bringing Elders to more Library locations.

MOVED by Al-Karim Khimji that the Spotlight Report for Truth and Reconciliation be accepted for information as presented.

Carried unanimously

8. Strategy and Community Workplan Review

The workplan was reviewed. As a reminder and for consistency, a new column was added to show which items are for information and which need approval. No changes were made.

9. Other Business

10. Adjournment

MOVED by Kate Andrews that the meeting be adjourned at 3:45pm.

Transcribed by Lisa Minnikin.

Kate Andrews
Committee Chair

**Report to the
Calgary Public Library Board
Audit & Finance Committee
March 12, 2025**

Controller's Report for the Year Ended December 31, 2024

The management financial reports of Calgary Public Library for the year ended December 31, 2024, are appended to this report for information. The reports have been prepared using the full accrual basis of accounting, which recognizes the financial effect of events that impact an entity in the accounting period, regardless of whether cash was received or spent.

Please note that amounts are subject to change based on year-end adjustments and the auditor's interpretation of how the Library has applied the accounting standard changes.

A. Executive Summary

The interim financial reports of the Calgary Public Library Board are comprised of:

- Financial Dashboard
- Operating Reserve
- Capital Lifecycle Reserve
- DRAFT – Audited Financial Statements and Notes

In 2024, the Library continued to expand its programs and presence. This was marked by the launch of the Skyview Prototype location in October, enhanced community safety efforts around Central Library, and the development of the Fish Creek Library Early Learning Centre.

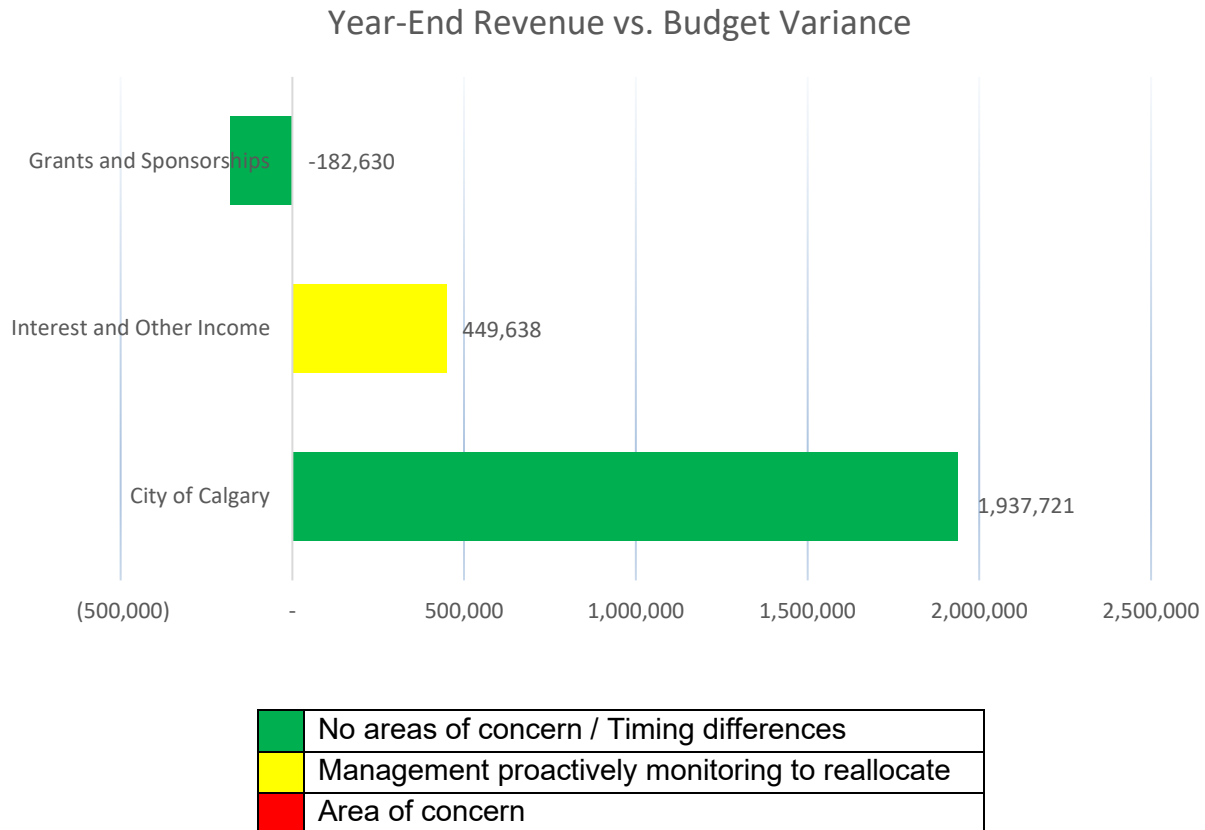
B. Statement of Financial Position

Net Financial Assets stood at \$7.8M at year end, reflecting the liquidity stability over the past years (2023 – \$8.0M; 2022 – \$7.4M). Accounts receivable primarily consists of one-time Outreach grant from the City, GST reimbursements, deposits, and interests from the Royal Bank Prime rate deposit accounts. Accounts payable and accrued liabilities mainly reflect Salaries and Benefits accruals and vendor obligations. Deferred revenues include the portion of the 2025 Safety Grant received and money received from the Foundation.

The Library made significant capital investments in 2024, acquiring \$6.95M in tangible capital assets to support both expansion and lifecycle replacement.

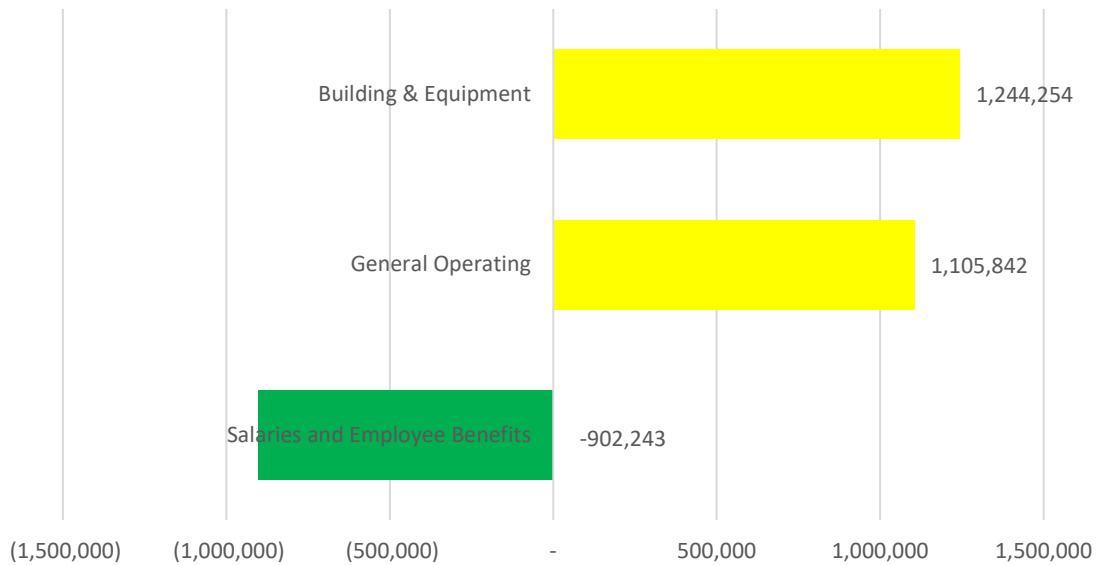
C. Statement of Operations and Accumulated Surplus - Budget Variances

The City has allocated funding for the one-time Safety Grant and CUPE salary and benefit increases in 2025, with all additional funding matched to corresponding program expenditures.



The cybersecurity incident in October 2024 disrupted operations and delayed some activities, leaving the Library with a \$1.7M cash surplus at year end. This surplus has been reallocated to meet evolving operational needs and project priorities in 2025. The City-funded Outreach program was allocated to the Building and Equipment budget for the Skyview Prototype branch and later reclassified as a tangible capital asset.

Year-End Expense vs. Budget Variance



	No areas of concern / Timing differences
	Management proactively monitoring to reallocate
	Area of concern

D. Recommendation

That the Audit & Finance Committee recommend that the Calgary Public Library Board receive the Controller's Report and the Calgary Public Library Board's financial reports for the year ended December 31, 2024.

Prepared by Chae Jun

Controller

Commentary

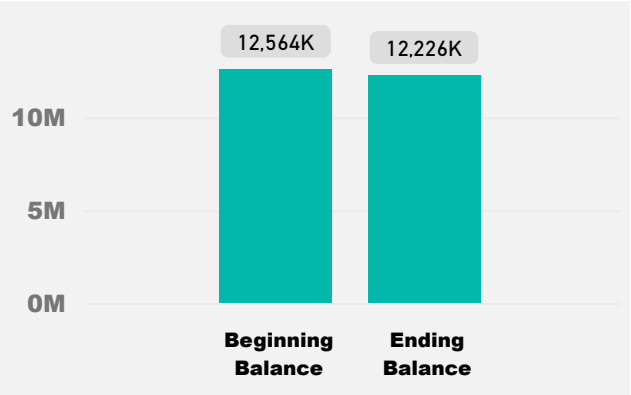
- 2024 year-end cash balance includes:
 \$3.0M Restricted Operating Reserve
 \$5.5M Accounts Payable and Deferred Revenue
 \$2.6M Capital Lifecycle Reserve

- The favourable variance in the City revenue is due to the 2024 Safety Grant (\$0.8M), 2024 CUPE increase (\$1.0M), 2025 one-time funding receivable recognized (\$0.2M) and insurance proceeds.

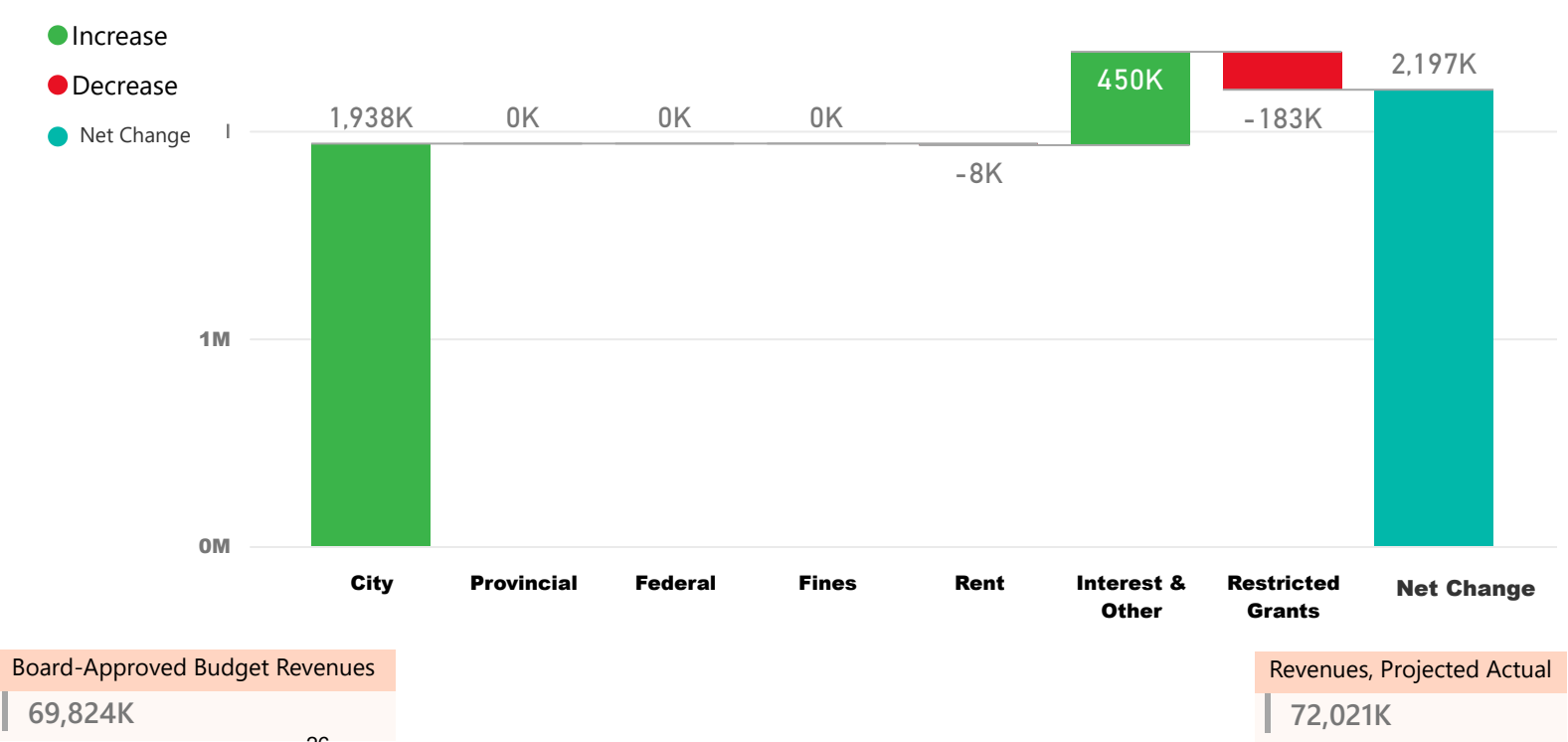
- The favourable variance in Interest & Other revenue is due to higher interest rates and the \$0.1M shared reserve received from the Genesis Centre (Saddletowne Library), which has been transferred to the Capital Lifecycle reserve.

- The unfavourable variance in Restricted Grants is due to Foundation grants carry forward to 2025.

2024 Cash Position



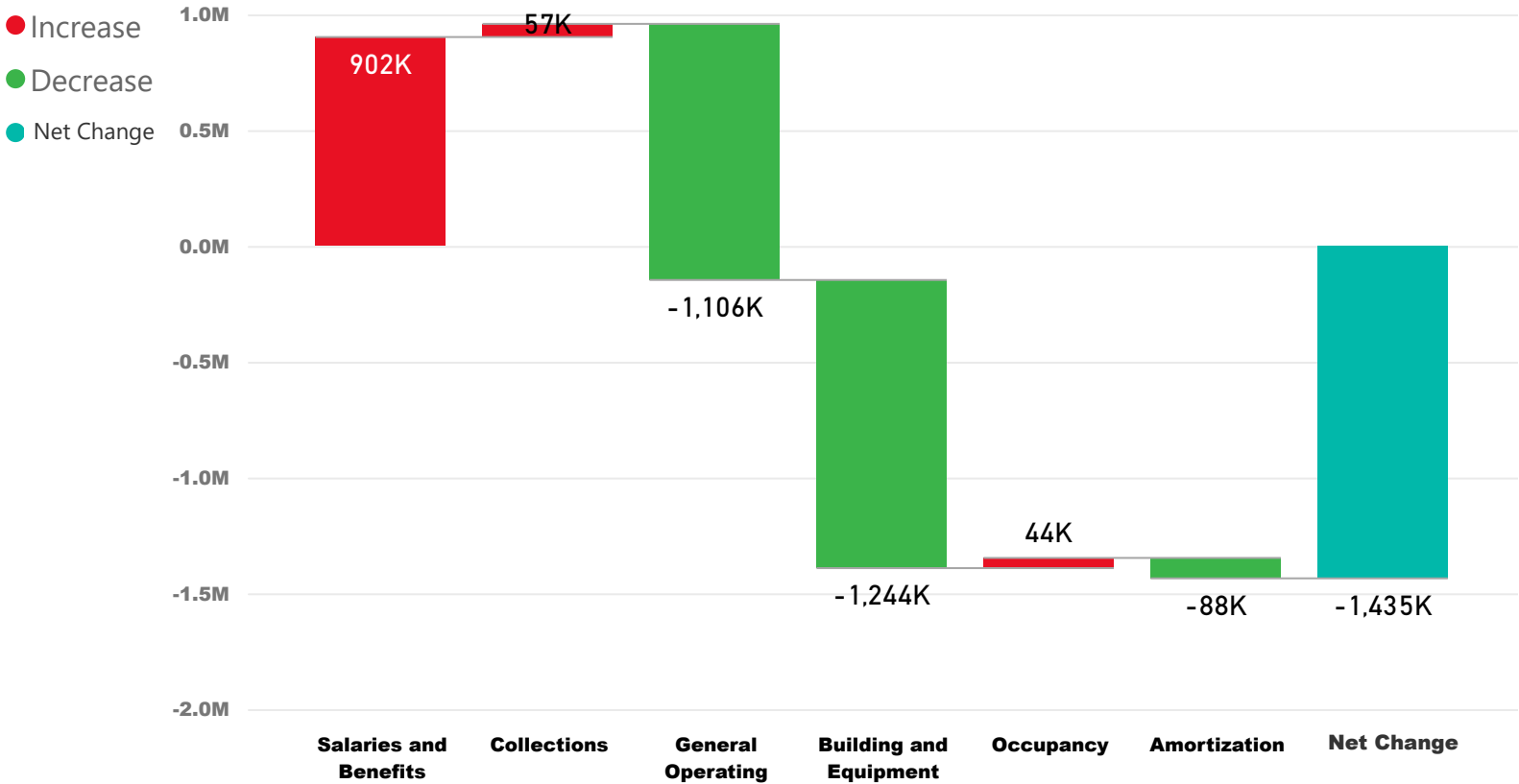
Revenue Variance, Projected Actual vs. Board-Approved Budget



Commentary

- The unfavourable variance in Salaries and Benefits reflects the 2024 CUPE Increase and vacancies.
- The cybersecurity incident in 2024 disrupted the operations and delayed some activities. The surplus has been reallocated to meet evolving operational needs and project priorities in 2025.
- The favourable variance in Building and equipment is mainly due to budget transfers to other expenditure categories.

Expense Variance, Projected Actual vs. Board-Approved Budget



Board-Approved Budget Expenses
77,334K

Expenses, Projected Actual
75,899K

Lifecycle Funding Commentary

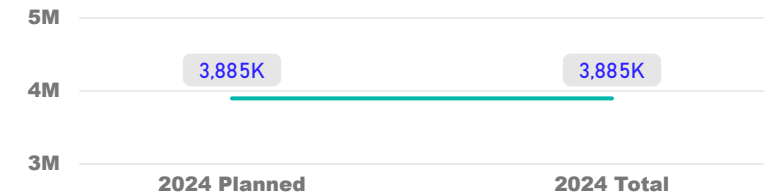
- Carry forward funds include \$1.5M Capital reserve, \$1.2M of The City lifecycle grant and \$1.1M asset management funds from prior year.

- Current year funds include \$4.5M of The City lifecycle funding, \$0.2M asset management from the operating funds, and \$0.8M for Skyview from the City one-time funding.

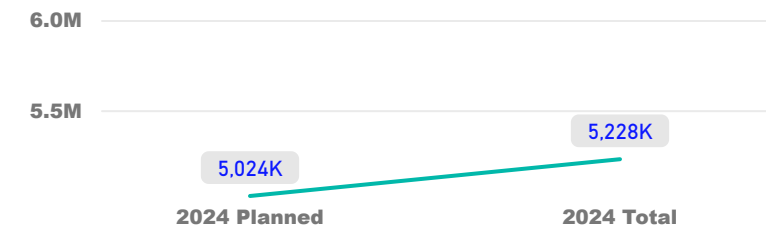
2024 Lifecycle Fund Position

Funding Source

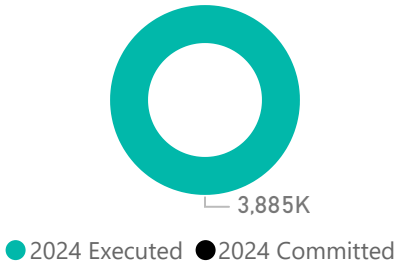
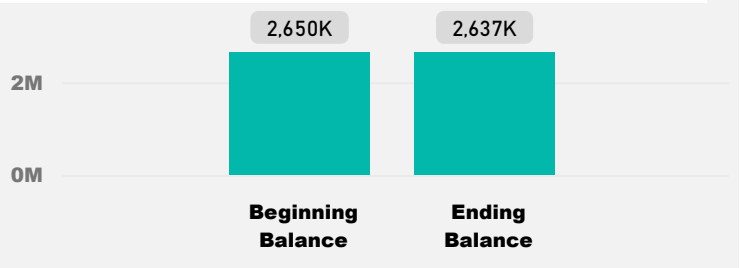
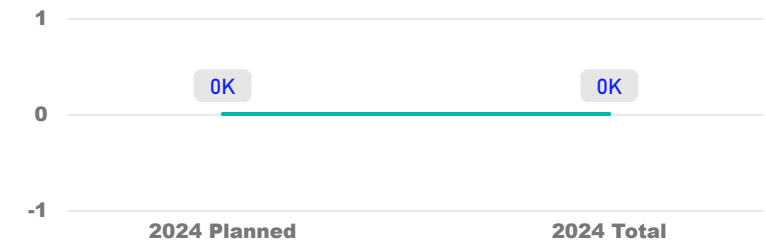
Carry Forward



Current Year Funds



Growth Projects Funds



Lifecycle Spending Commentary

- Carry forward projects include: Fish Creek (\$2.4M), Giuffre (\$0.6M), and Operations Centre (\$0.5M).

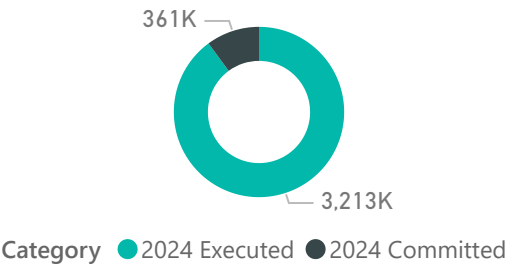
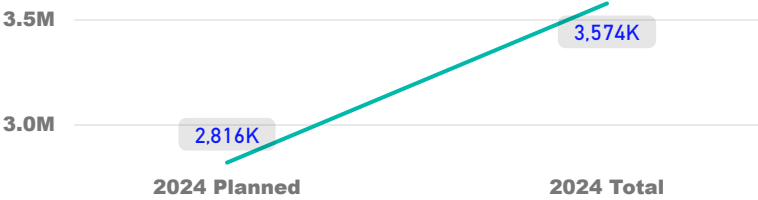
- Current year building projects include Skyview Fit-up (\$0.8M), and Memorial Park Roof Replacement (\$0.3M)

- Furniture decrease is due to fund reallocation to Fish Creek and IT.

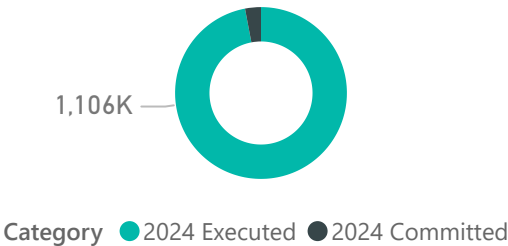
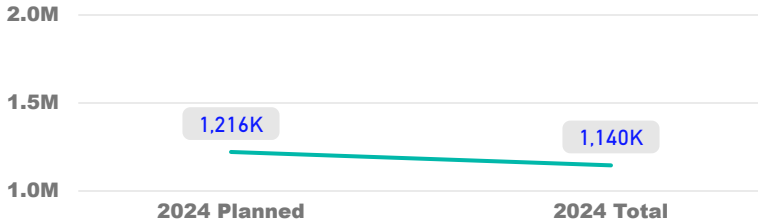
- The Library purchased five vehicles in 2024.

Spending Profile -1-

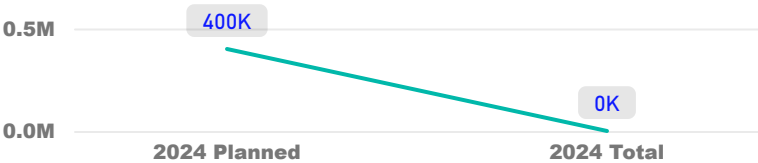
Carry Forward Projects



Building

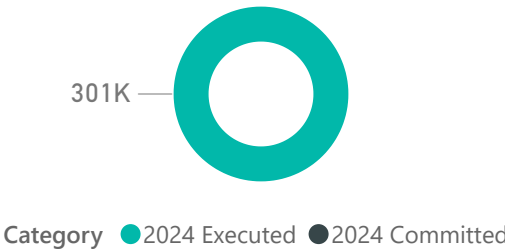
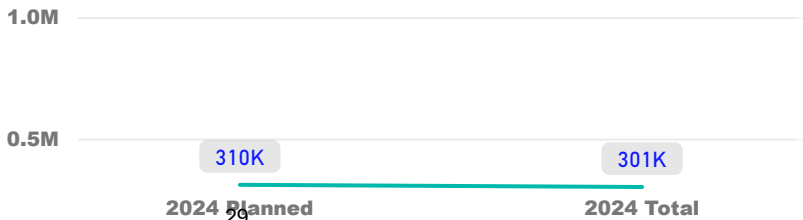


Furniture



Category 2024 Executed 2024 Committed

Vehicles



Commentary:

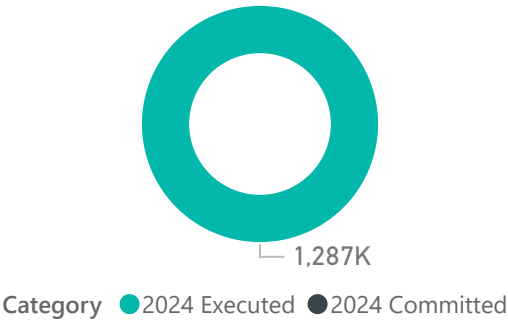
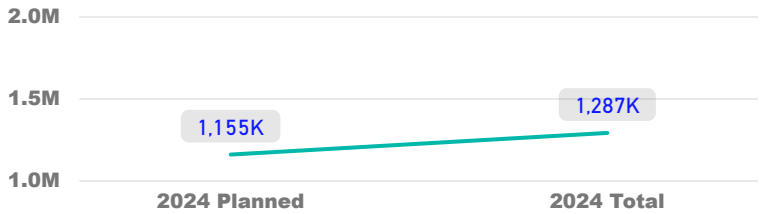
- IT lifecycle spending includes network and end-user equipment replacement (\$0.5M), automated material handling equipment (\$0.3M), and transfer for cyber security network equipment (\$0.5M).

- \$0.1M was reallocated from Demand Maintenance to IT.

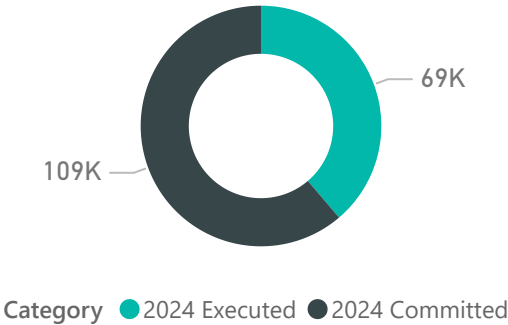
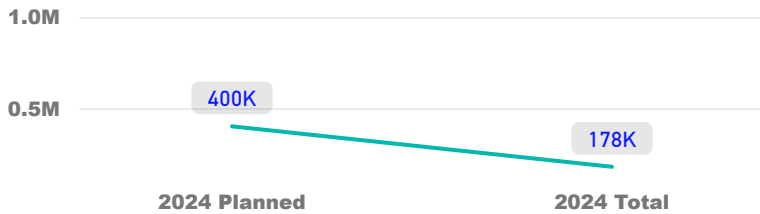
- \$0.5M of Collections is funded from Capital Lifecycle reserve.

Spending Profile -2-

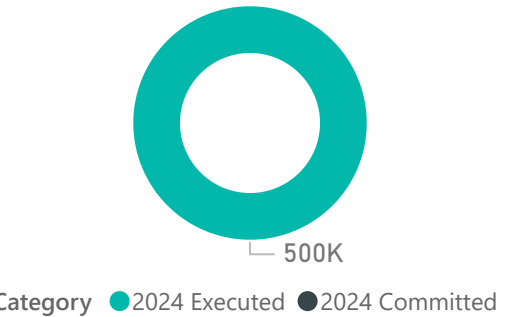
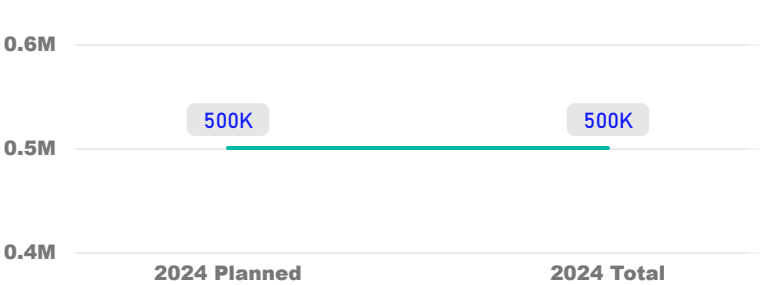
Technology



Demand Maintenance



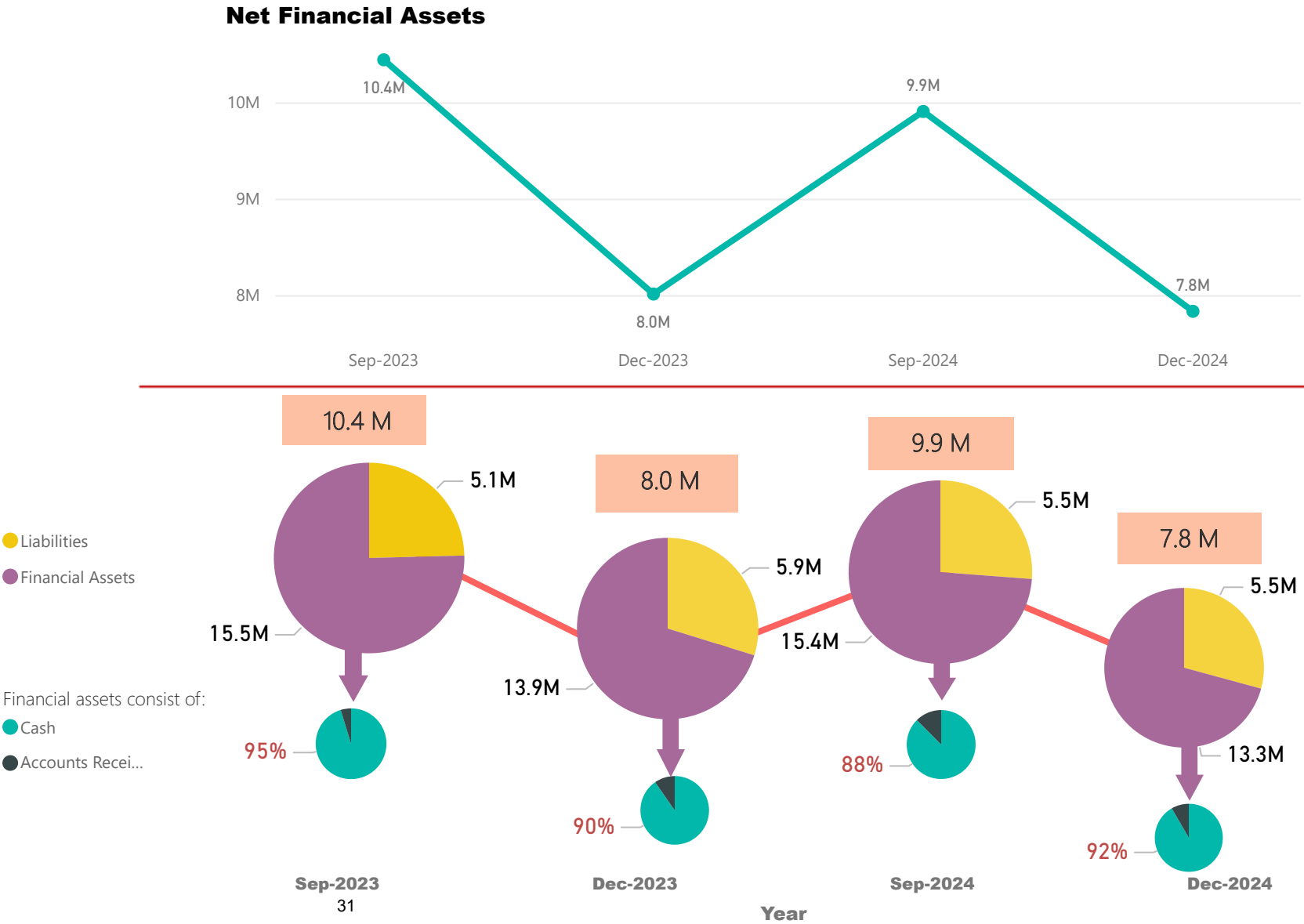
Collections



Commentary

- Year-end Net Financial Assets is \$7.8M. The working capital remains strong at year end despite the decreasing trend.

Statement of Financial Position, as at Dec 31, 2024



Commentary

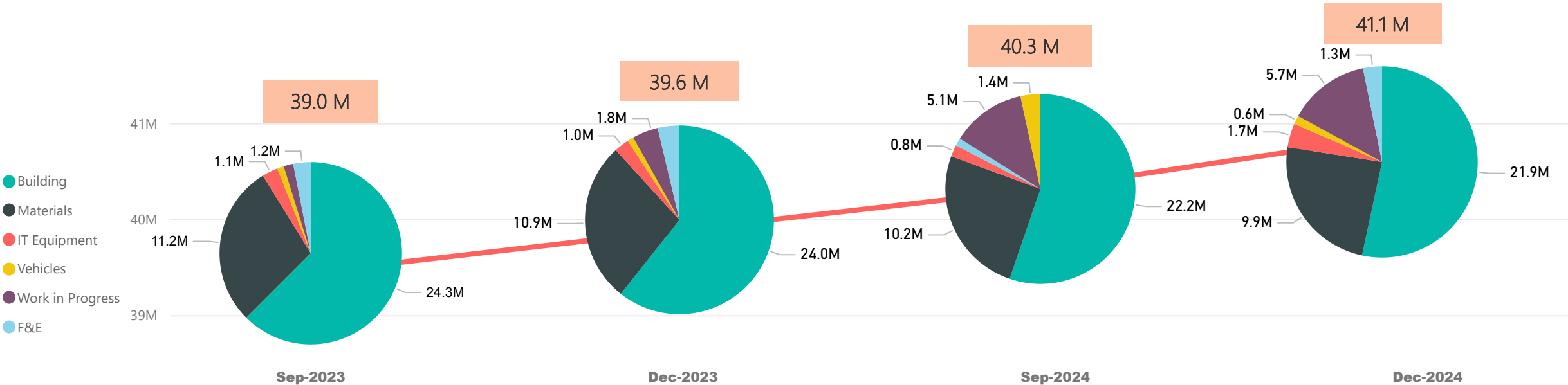
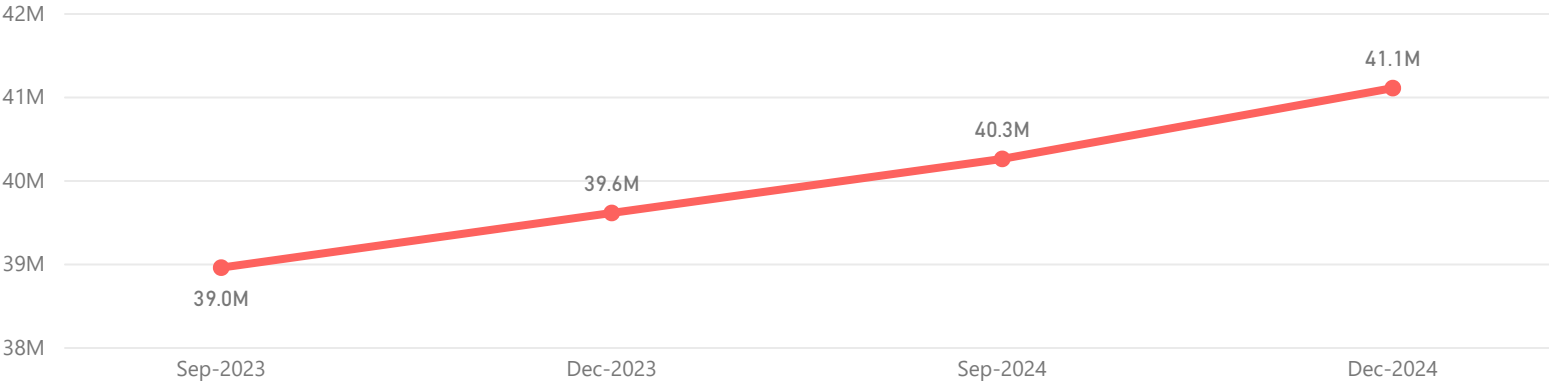
- The increase of Tangible Capital Assets is due to additions from capital projects (\$7M).

Actions

- 2024 additions:
- Books: \$1.5M
 - Buildings: \$4.6M
 - IT: \$0.5M
 - Vehicles: \$0.3M

Statement of Financial Position, as at Dec 31, 2024

Tangible Capital Assets

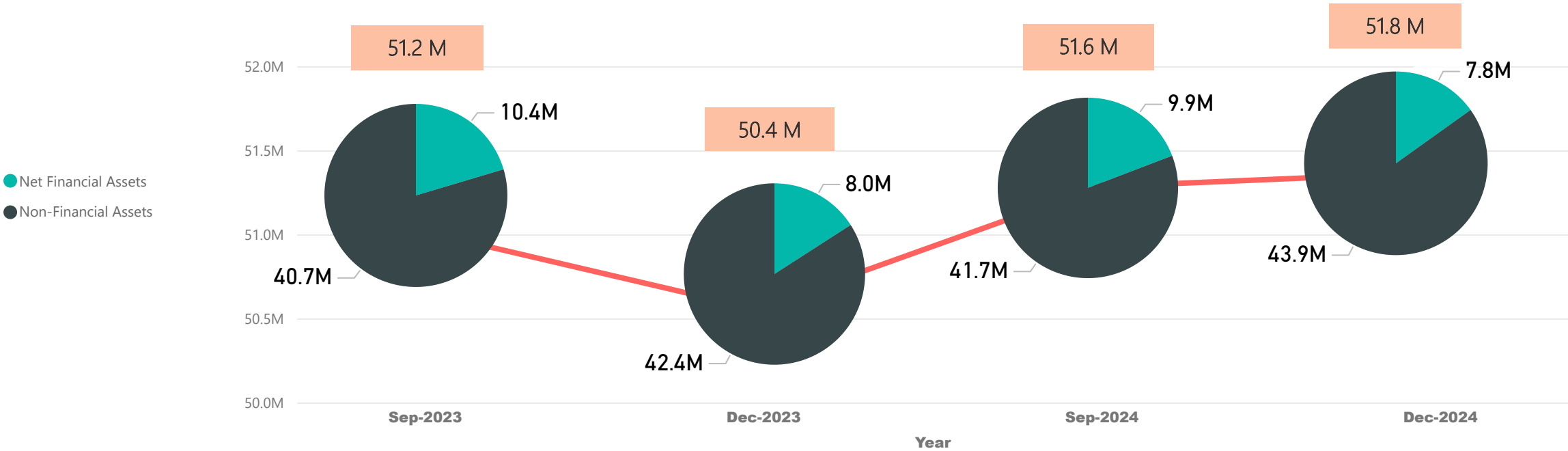
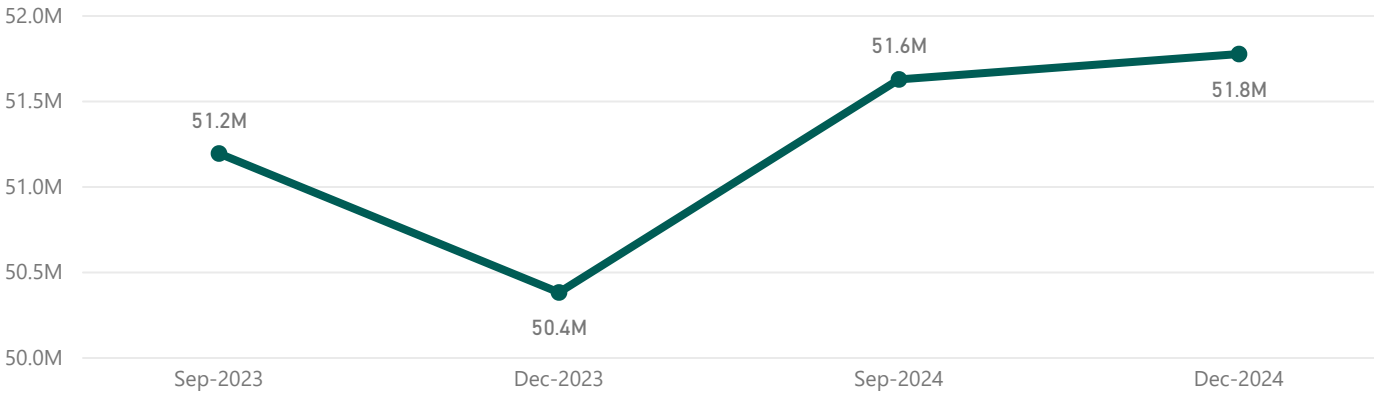


Commentary

- The increased Accumulated Surplus is due to the TCA additions.

Statement of Financial Position, as at Dec 31, 2024

Accumulated Surplus



Operating Reserve Fund	Projects	Description	2023 Carry Forward	2024 Planned	2024 Executed	2024 Committed	2024 Total
As at December 31, 2024							
Funding Source			('000)				
		Carry Forward Funds	3,000	-	-	-	3,000
		Current Year Funds	-	-	-	-	-
Total Funds Available			3,000		-	-	3,000
Spending Profile							
	Carry Forward Projects	2023 Carry Forward Projects	-	-	-	-	-
	New Projects	2024 Projects	-	-	-	-	-
Total Spending Profile			-		-	-	-
Total Funds Available			3,000		-	-	3,000

**Capital Lifecycle Funding
and Spending Profile**

Projects

Description

**2024
Planned**

**2024
Forecast**

**2024
Executed**

**2024
Committed**

**2024
Total**

As at December 31, 2024

Funding Source		('000)				
	Carry Forward Funds	3,885	3,885	3,885	-	3,885
	Current Year Funds	5,024	5,659	5,228	-	5,228
Total Funding Available		8,909	9,544	9,113	-	9,113

Spending Profile

Carry Forward Projects						
	2023 Carry Forward Projects	2,816	3,574	3,213	361	3,574
New Projects						
	Building	900	1,140	1,106	34	1,140
	Demand Maintenance	400	178	69	109	178
	Furniture	400	-	-	-	-
	Vehicles	310	301	301	-	301
	Technology	700	950	963	-	963
	Automated Materials Handling	455	324	324	-	324
	Collections	500	500	500	-	500
	Asset Management	316	-	-	-	-
	Contingency	400	-	-	-	-
Total Spending Profile		7,197	6,967	6,476	504	6,980
Total Funds Available		1,712	2,577	2,637		2,133



FINANCIAL STATEMENTS

2024



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THE CALGARY PUBLIC LIBRARY BOARD
Statement of Financial Position
As at December 31,

	2024 \$	2023 \$
FINANCIAL ASSETS		
Cash	12,226,153	12,563,619
Accounts receivable (Note 3)	1,111,570	1,342,503
	13,337,723	13,906,122
LIABILITIES		
Accounts payable and accrued liabilities (Note 4)	4,903,150	4,733,708
Deferred revenues and tenant deposits (Note 5)	603,076	1,161,609
	5,506,226	5,895,317
NET FINANCIAL ASSETS	7,831,497	8,010,805
NON-FINANCIAL ASSETS		
Tangible capital assets (Note 6, Schedule 1)	40,784,702	39,605,191
Prepaid assets (Note 7)	2,839,604	2,761,343
	43,624,306	42,366,534
ACCUMULATED SURPLUS (Note 8)	51,455,803	50,377,339

The notes to the Financial Statements are an integral part of the Financial Statements.

On behalf of the Board

_____ Member

_____ Member

THE CALGARY PUBLIC LIBRARY BOARD
Statement of Operations and Accumulated Surplus
For the year ended December 31,

	2024 Budget \$	2024 Actual \$	2023 Actual \$
REVENUES			
City of Calgary (Schedule 2)	58,855,926	60,793,647	56,691,356
Province of Alberta (Schedule 2)	7,221,420	7,221,753	7,221,420
Rental revenue	216,025	208,300	164,655
Interest and other revenue	1,492,884	1,942,522	1,963,392
Grants and sponsorships (Note 14)	2,037,553	1,854,923	2,650,112
	69,823,808	72,021,145	68,690,935
EXPENSES			
Salaries and employee benefits	44,303,785	45,206,027	42,501,313
Collections	6,857,234	6,914,053	6,578,156
Building and equipment	6,766,810	5,756,993	6,819,554
General operating	11,895,803	10,789,962	9,900,884
Amortization (Schedule 1)	5,545,905	5,539,220	5,435,914
Occupancy costs	1,964,427	2,008,472	1,787,118
	77,333,964	76,214,727	73,022,939
DEFICIENCY OF REVENUES OVER EXPENSES - BEFORE OTHER	(7,510,156)	(4,193,582)	(4,332,004)
OTHER			
Write off of tangible capital assets	-	-	(4,733)
Government transfers for capital (Schedule 2)	5,702,997	5,272,046	3,723,307
EXCESS/(DEFICIENCY) OF REVENUES OVER EXPENSES	(1,807,159)	1,078,464	(613,430)
ACCUMULATED SURPLUS, beginning of year (Note 8)	50,395,138	50,377,339	50,990,769
ACCUMULATED SURPLUS, end of year (Note 8)	48,587,979	51,455,803	50,377,339

The notes to the Financial Statements are an integral part of the Financial Statements.

THE CALGARY PUBLIC LIBRARY BOARD
Statement of Cash Flows
As at December 31,

	2024 \$	2023 \$
OPERATING		
Excess/(Deficiency) of revenues over expenses	1,078,464	(613,430)
Non-cash charges to operations		
Amortization (Schedule 1)	5,539,220	5,435,914
Write off of tangible capital assets	-	4,733
Change in non-cash working capital (Note 11)	(236,419)	86,093
Cash provided by operating transactions	6,381,265	4,913,310
CAPITAL		
Acquisition of tangible capital assets (Schedule 1)	(6,718,731)	(4,022,410)
Cash used in capital transactions	(6,718,731)	(4,022,410)
(DECREASE)/INCREASE IN CASH	(337,466)	890,900
CASH, beginning of year	12,563,619	11,672,719
CASH, end of year	12,226,153	12,563,619

THE CALGARY PUBLIC LIBRARY BOARD
Statement of Change in Net Financial Assets
As at December 31,

	2024 \$	2023 \$
EXCESS/(DEFICIENCY) OF REVENUES OVER EXPENSES	1,078,464	(613,430)
Amortization (Schedule 1)	5,539,220	5,435,914
Change in prepaid assets and deposits	(78,261)	(210,723)
Acquisition of tangible capital assets (Schedule 1)	(6,718,731)	(4,022,410)
Write off of tangible capital assets	-	4,733
(DECREASE)/INCREASE IN NET FINANCIAL ASSETS	(179,308)	594,084
NET FINANCIAL ASSETS, beginning of year	8,010,805	7,416,721
NET FINANCIAL ASSETS, end of year	7,831,497	8,010,805

THE CALGARY PUBLIC LIBRARY BOARD
Schedule of Tangible Capital Assets
Schedule 1
As at December 31,

	Materials	Building	IT Equipment	Furniture & Equipment	Work In Progress	Vehicles	2024 \$	2023 \$
COST								
BALANCE, BEGINNING OF YEAR	26,110,924	51,899,552	4,061,773	3,432,354	1,760,333	1,829,660	89,094,596	89,023,066
Acquisition of tangible capital assets	1,518,941	-	541,773	-	4,357,267	300,750	6,718,731	4,022,410
Asset transfers	-	1,397,989	402,485	-	(1,800,474)	-	-	-
Disposal of tangible capital assets	(3,207,622)*	(155,987)	(88,027)*	(83)*	-	(50,812)	(3,502,531)	(3,950,880)
BALANCE, END OF YEAR	24,422,243	53,141,554	4,918,004	3,432,271	4,317,126	2,079,598	92,310,796	89,094,596
ACCUMULATED AMORTIZATION								
BALANCE, BEGINNING OF YEAR	15,191,707	27,876,992	3,045,996	1,965,807	-	1,408,903	49,489,405	47,999,638
Annual amortization	2,526,671	2,441,332	291,298	149,480	-	130,439	5,539,220	5,435,914
Accumulated amortization on disposals	(3,207,622)*	(155,987)	(88,027)*	(83)*	-	(50,812)	(3,502,531)	(3,946,147)
BALANCE, END OF YEAR	14,510,756	30,162,337	3,249,267	2,115,204	-	1,488,530	51,526,094	49,489,405
NET BOOK VALUE, DECEMBER 31, 2024	9,911,487	22,979,217	1,668,737	1,317,067	4,317,126	591,068	40,784,702	39,605,191
Net book value, December 31, 2023	10,919,217	24,022,560	1,015,777	1,466,547	1,760,333	420,757	39,605,191	

* At the end of the life assumed
all assets were disposed.

THE CALGARY PUBLIC LIBRARY BOARD
Schedule of Government Transfers
Schedule 2
For the year ended December 31,

	2024 Budget \$	2024 Actual \$	2023 Actual \$
TRANSFERS FOR OPERATING:			
City of Calgary	58,855,926	60,726,262	56,662,737
City of Calgary Insurance Proceeds	-	67,385	28,619
Provincial Government	7,221,420	7,221,753	7,221,420
	66,077,346	68,015,400	63,912,776
TRANSFERS FOR CAPITAL:			
City of Calgary	5,702,997	5,272,046	3,723,307
	5,702,997	5,272,046	3,723,307
TOTAL GOVERNMENT TRANSFERS	71,780,343	73,287,446	67,636,083

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended December 31,

The Calgary Public Library Board (the "Library") is constituted under the Libraries Act of the Province of Alberta. It operates a system of twenty-one community libraries and the Central Library in The City of Calgary ("The City").

1. SIGNIFICANT ACCOUNTING POLICIES

These financial statements are prepared by management in accordance with Canadian Public Sector Accounting Standards ("PSAS"). The Library's significant accounting policies are:

Basis of Accounting

- i) The financial statements are prepared using the accrual basis of accounting.
- ii) Revenues are accounted for in the period in which the transactions or events occurred that gave rise to the revenues and are reliably measured and reasonably estimated.
- iii) Donated materials and services are recognized at fair value when a fair value can be reasonably estimated and when the materials and services are used in the normal course of the organization's operations and would otherwise have been purchased.
- iv) A substantial number of volunteers have made significant contributions of their time to the Library's program and supporting services. The value of this contributed time is not reflected in these financial statements.
- v) Insurance proceeds are recognized when received.
- vi) Government transfers, contributions and other amounts are received from third parties pursuant to legislation, regulation or agreement and may only be used for certain programs, in the completion of specific work, or for the purchase of tangible capital assets. These funds are accounted for as deferred revenue until used for the purpose specified. Revenue is recognized in the period when the related expenses are incurred, and any eligibility criteria have been met and a reasonable estimate of the amounts can be made.
- vii) Expenses are recognized in the period the goods and services are acquired and a liability is incurred, or transfers are due.
- viii) Transaction amounts denominated in foreign currencies are translated into their Canadian dollar equivalents at exchange rates prevailing at the transaction dates.
- viii) As there are no items to be reported on the statement of remeasurement gains and losses, the statement has not been prepared.

Financial Instruments

The Library's financial instruments, which include cash, accounts receivable, and accounts payable, approximate their fair values due to their short-term nature and are recorded at cost. At December 31, 2024 and 2023 the Library had no outstanding debt. Management believes the Library's exposure to credit, interest or liquidity risk is not significant.

Use of Estimates

The preparation of financial statements in conformity with PSAS requires management to make estimates and assumptions that affect the reported amount of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenue and expenditure during the reporting period. Where measurement uncertainty exists, the financial statements have been prepared within reasonable limits of materiality. Actual results could differ from those estimates. Significant estimates include the estimates of useful lives and potential impairment of tangible capital assets, and accrued liabilities.

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 normal course of operations. The change in non-financial assets during the year, together with the excess of revenues over expenses, provides the change in net financial assets for the year.

Deferred Revenue

Deferred revenue represents amounts received from third parties for a specified operating purpose which have yet to be performed. These amounts include funding for long term projects, which are restricted until used for the purpose intended. Deferred revenues are recognized as revenue in the period when the related expenses are incurred to reflect the completion of the Library's performance obligations.

Asset Retirement Obligation

An asset retirement obligation is recognized when, as at the financial reporting date, there is a legal obligation to incur retirement costs in relation to a tangible capital asset, the past transaction or event giving rise to the liability has occurred, it is expected that future economic benefits will be given up, and a reasonable estimate of the amount can be made. The best estimate of the liability includes all costs directly attributable to asset retirement activities based on information available at year-end.

When a liability for an asset retirement obligation is initially recognized, a corresponding asset retirement cost is capitalized to the carrying amount of the related tangible capital asset. The asset retirement cost is amortized over the useful life of the related asset.

Asset retirement obligations which are incurred incrementally with use of the asset are recognized in the period incurred with a corresponding asset retirement cost expensed in the period.

At each financial reporting date, the entity reviews the carrying amount of the liability and recognizes period-to-period changes to the liability due to the passage of time as accretion expense. Changes to the liability arising from revisions to timing, amount of the original estimate of undiscounted cash flows or the discount rate are recognized as an increase or decrease to the carrying amount of the related tangible capital asset. The entity continues to recognize the liability until settled or otherwise extinguished. Disbursements made to settle the liability are deducted from the reported liability when they are made.

The Library adopted PS3280 Asset Retirement Obligations effective January 1, 2023. The Library's asset retirement cost relates to buildings that contain asbestos, and an estimate of the asset retirement cost was based on assessments provided by third party experts. The asset retirement cost based on these assessments was not material to the financial statements, as such management has not recorded the obligation in the year-end financial statements.

Adoption of New Accounting Standards

Revenue

Revenue ("PS 3400") provides guidance on the recognition of revenue that distinguishes between revenue arising from transactions that include performance obligations and from transactions that do not have performance obligations. The Library adopted PS 3400 effective January 1, 2024. The adoption of this standard did not have an impact on the Library's financial statements.

Purchased Intangibles

Purchased Intangibles ("PSG-8") provides guidance on the recognition and reporting of purchased intangibles acquired through arm's length exchange transactions. The Library adopted PSG-8 effective January 1, 2024. The adoption of this standard did not have an impact on the Library's financial statements.

Public Private Partnerships

Public Private Partnerships ("PS 3160") provides guidance on accounting for partnerships between public and private sector entities where the public sector entity procures infrastructure using a private sector partner. The Library adopted PS 3160 effective of January 1, 2024. The adoption of this standard did not have an impact on the Library's financial statements.

Accumulated Surplus/Deficit

Accumulated surplus/deficit represents the Library's net economic resources. It is an amount by which all assets (financial and non-financial) exceed liabilities. An accumulated surplus indicates that the Library has net resources (financial and non-financial) that can be used to provide future services. An accumulated deficit means that liabilities are greater than assets.

The accumulated surplus includes funds which have been designated for the replacement and upgrade of the Library's automated systems, facility refurbishment and major renovations, and the construction of new facilities. Note 8 provides a listing of all restricted and unrestricted amounts that form the accumulated surplus.

Tangible Capital Assets

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

Major Category	Years
Materials	10
Buildings	
Buildings	10 - 75
Leasehold Improvements	5 - 25
Furniture and Equipment	5 - 25
IT Equipment	5 - 10
Vehicles	7 - 10

The Library does not hold title to any of the buildings that are included in the Schedule of Tangible Capital Assets. Legal title of these buildings is held with The City. The Library is the steward of the assets and has control over these assets. As such the value of these assets are recorded in these financial statements in the Library's role as steward, but not as title owner.

Work in progress represents assets which are not available for use and therefore are not subject to amortization.

Tangible capital assets are written down when there is permanent and measurable impairment in value and the tangible capital asset still exists.

Cultural and Historical Tangible Capital Assets

The local history collection is not recorded as a tangible capital asset but is disclosed (Note 6).

Prepaid assets

Subscriptions, software annual maintenance contracts, and occupancy are recorded as prepaid assets and are recognized as an expense over the corresponding period of the service provided (Note 7).

Leases

Leases are classified as capital or operating leases. Leases which transfer substantially all the benefits and risks incidental to ownership of property are accounted for as capital leases. All other leases are accounted for as operating leases and the related lease payments are charged to expenses as incurred. During the years ended December 31, 2024 and 2023, the Library did not have any leases which were classified as capital leases.

2. CREDIT FACILITY

The Library has an unsecured revolving credit facility to a maximum of \$5,450,000. The interest rate on the facility fluctuates with the Royal Bank's prime rate per annum. The purpose of the credit facility is to ensure cash flow timing does not affect normal Library operations. It is not intended to be used as debt to fund additional Library operations. At December 31, 2024, the drawn balance of the facility was \$nil (2023 – \$nil).

3. ACCOUNTS RECEIVABLE

Accounts receivable are comprised of the following:

	2024 \$	2023 \$
City of Calgary - Life Cycle Recovery	-	752,193
GST recovery	495,630	245,468
Other	615,940	344,842
TOTAL	1,111,570	1,342,503

4. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

Accounts payable and accrued liabilities are comprised of the following:

	2024 \$	2023 \$
Non-salary payables & accruals	1,645,204	1,221,365
Salary payables & accruals	1,316,532	1,043,528
Employee vacation pay accrual	1,228,800	1,331,661
Benefit & salary deduction payables, net	712,614	1,137,154
TOTAL	4,903,150	4,733,708

5. DEFERRED REVENUES AND TENANT DEPOSITS

Deferred revenues are comprised of the funds noted below, the use of which are externally restricted. These funds are recognized as revenue in the period they are used for the purpose specified.

	December 31 2023 \$	Inflows \$	Revenue Recognized \$	December 31 2024 \$
Program & project agreements	1,127,015	2,116,693	(2,682,522)	561,186
Tenant deposits	34,594	78,116	(70,820)	41,890
ENDING BALANCE	1,161,609	2,194,809	(2,753,342)	603,076

6. TANGIBLE CAPITAL ASSETS (Schedule 1)

Category (Net Book Value)	2024 \$	2023 \$
Materials	9,911,487	10,919,217
Buildings	22,979,217	24,022,560
IT equipment	1,668,737	1,015,777
Furniture and equipment	1,317,067	1,466,547
Work in progress	4,317,126	1,760,333
Vehicles	591,068	420,757
TOTAL	40,784,702	39,605,191

The Library maintains a local history collection that is on permanent display on the fourth floor of the Central Library. The collection is not recorded as a tangible capital asset in the financial statements and is not amortized.

7. PREPAID ASSETS

Prepaid assets are comprised of the following:

	2024 \$	2023 \$
Occupancy	85,787	83,946
Software annual maintenance contracts	1,957,204	1,860,597
Subscriptions	769,699	799,752
General	26,914	17,048
TOTAL	2,839,604	2,761,343

8. ACCUMULATED SURPLUS

Accumulated surplus consists of designated amounts and equity in tangible capital assets as follows:

	2024 \$	2023 \$
Operating fund	8,034,653	8,122,429
Capital fund	2,636,448	2,649,719
Equity in tangible capital assets	40,784,702	39,605,191
TOTAL	51,455,803	50,377,339

Equity in tangible capital assets consists of the following items:

	2024 \$	2023 \$
Tangible capital assets (Schedule 1)	92,310,796	89,094,596
Accumulated amortization (Schedule 1)	(51,526,094)	(49,489,405)
TOTAL	40,784,702	39,605,191

Included in the operating fund is \$3,000,000 (2023 - \$3,000,000) restricted specifically for unplanned operating expenses.

9. CONTRACTUAL RIGHTS

Contractual rights are rights of the Library to economic resources arising from contracts or agreements that will result in both assets and revenues in the future when the terms of those contracts or agreements are met. Currently contractual rights are comprised solely of the rental revenue for space at the Central Library.

Estimated amounts that will be received or receivable in future years are as follows:

Year	Rental Revenue \$
2025	238,845
2026	240,905
Thereafter	893,100
TOTAL	1,372,850

10. COMMITMENTS

Minimum lease payments for Library locations and equipment under operating leases in future years are as follows:

Year	\$
2025	1,254,000
2026	1,070,000
2027	959,000
2028	615,000
2029	130,000
2030 and thereafter	75,000
TOTAL	4,103,000

The Library has an electricity load pricing contract ending December 31, 2029 and a natural gas block purchase agreement ending October 31, 2026. The Library also has a fixed price thermal energy services agreement for the Central Library with a term ending August 31, 2037. All three of these contracts guarantee energy prices but do not commit the Library to any fixed payments. Capital commitments for major capital projects amount to \$389,444 at December 31, 2024 (\$2,494,663 at December 31, 2023). Operating commitments amount to \$1,064,081 at December 31, 2024 (\$1,316,907 at December 31, 2023).

11. CHANGE IN NON-CASH WORKING CAPITAL

The change in non-cash working capital consists of the following items:

	2024 \$	2023 \$	Change \$
Accounts receivable	1,111,570	1,342,503	230,933
Accounts payable and accrued liabilities	4,903,150	4,733,708	169,442
Deferred revenues and tenant deposits	603,076	1,161,609	(558,533)
Prepaid assets	2,839,604	2,761,343	(78,261)
CHANGE IN NON-CASH WORKING CAPITAL			(236,419)

12. INTER-ENTITY TRANSACTIONS

- i) Related party transactions include transactions with entities outside the reporting entity where a member of the Library's key management personnel, or their spouse or dependent, is key management personnel of the counterparty to a transaction with the Library. As key management personnel, they govern or share the power for the ongoing financial and operating decisions of that counterparty.

Key management personnel of the Library are those individuals having authority and responsibility for planning, directing and controlling the activities of the Library. The Library has controls in place to ensure that the key management personnel do not enter into transactions with related parties. For 2024 there were no material transactions between related parties which occurred at a value different from that which would have been arrived at if the parties were unrelated.

- ii) The Library conducts transactions with The City in the normal course of business: Accounts receivable from The City at December 31, 2024 are \$264,392 (2023 - \$762,783), prepaid assets and deposits are \$46,400 (2023 - \$264,774), deferred revenues are \$124,146 (2023 - \$712,799), and accounts payable and accrued liabilities are \$257,124 (2023 - \$30,092).
- iii) The City provides space to the Library under many occupancy models. During 2016 a new arrangement for managing multi use facilities constructed by The City came into existence. The Library will be included in many of these new complexes. Prior to occupancy, The City (The Landlord) enters into a leasing agreement with a third party (Lessee) to manage and operate the entire facility. The Lessee then enters into a separate sublease, as the Sublandlord, with each of the occupants. The sublease contains many of the obligations of the original lease. One of these conditions is the establishment of an asset management reserve fund to be held and used by the Sublandlord to meet common area systems life cycle maintenance needs as they arise. As the reserve is depleted each tenant will be required to replenish the fund, using the formula of the original contribution. The Library (Sublessee) expenses the amount (as building and equipment expense) in the year of payment because the sublease stipulates that any remaining funds at the expiry date or the earlier termination of the sublease will be the property of The City. However, the funds will remain intact for many years until life cycle needs start and the actual building expense are incurred. The following table describes the amounts that were contributed by the Library (as Sublessee) to the asset management reserve fund and the balance being held in the fund at the end of the year.

Location	Sublandlord	Sublease Commencing Year	Sublease Term (Years)	Opening Balance January 1, 2024 \$	Amount Contributed \$	Amount Withdrawn \$	Balance Remaining December 31 2024 \$
Quarry Park Recreation Facility	YMCA	2016	25	96,200	-	-	96,200
Seton Recreation Facility	YMCA	2019	25	59,500	-	-	59,500
TOTAL				155,700	-		155,700

These transactions are recorded at the exchange amount, which represents the amount agreed to by both parties.

13. LOCAL AUTHORITIES PENSION PLAN

The Library participates in the Local Authorities Pension Plan (LAPP). This pension plan is a multi-employer defined benefit pension plan that provides pensions for the Library's participating employees, based on years of service and earnings.

The pension expense recorded in these financial statements as salaries and employee benefits expense represents the Library's annual contributions of \$1,889,402 in 2024 (2023 - \$1,824,812). All full-time staff employed by the Library are members of the LAPP after a qualification period.

The LAPP was in a surplus position of \$15.1 billion in 2023, an increase from a surplus position of \$12.7 billion in 2022. The surplus applies to the entire plan and the Library's portion of the surplus cannot be determined. The 2023 information is provided as the most recent information was not available at the time of preparing the financial statements.

LAPP consists of over 173,459 active members. The City of Calgary's active plan membership represents approximately 8.5% of which the Library portion is approximately 0.2% as at December 31, 2023.

14. CALGARY PUBLIC LIBRARY FOUNDATION

The Calgary Public Library Foundation (the "Foundation") financial statements are not consolidated with the Library as the Foundation is an unrelated independent organization. The Foundation was established in 1999 and operationalized in 2000. It is a stand-alone charity registered with the Federal and Provincial Governments. The purpose of the Foundation is:

- To raise funds for the Library; and
- To assist the Library in providing the highest possible level and quality of service to the customers of the Library.

During fiscal 2024, the Library recognized \$1,854,923 (2023 - \$2,650,112) grants & sponsorships revenue from the Foundation and recorded \$437,040 in deferred revenues (2023 - \$414,216). At December 31, 2024, the Library contributed an in-kind donation of \$87,890 (2023 - \$85,097) to the Foundation relating to occupancy costs and general operating expenses for the Central Library Building.

15. BUDGET

The budget amounts presented throughout these financial statements are based on the operating and capital budgets approved by the Board of Directors of the Library and The City Council.

DRAFT

CALGARY PUBLIC LIBRARY FOUNDATION UPDATE

MARCH 2025



HIGHLIGHTS

- Our February **stewardship report mailing focused on the impact donors made in 2024** and has raised \$28,000 to date. Key information is available on our website:
<https://libraryfoundation.ca/donor-impact/>
- On February 21 we hosted **Locked Library: Legendary**, bringing more than 400 players to Central Library for another escape room-style puzzle game.
 - › Ticket sales are underway for **Locked Library: Crime Scene**, on Friday, April 11 at Central Library. We've sold 100+ tickets to date.
- We are once again a participating charity in the **Rogers Birdies for Kids presented by AltaLink matching program** (BKF).
 - › A 50/50 Cash Raffle will be running from April 1 to April 30. Proceeds will be matched up to 50% through BKF.
- This year, we will be hosting a **Spring Silent Auction** throughout May. All proceeds raised will support Calgary Public Library's highest priority needs, which include enhancing and expanding the physical and digital book collection.
- The Library Foundation is launching our fundraising campaign, **Pathway to Play**, for the **Signal Hill Outdoor Early Learning Centre**. Community members will be invited to support the project through a window inscription project on the window mullions at Signal Hill Library. Additional information is available at:
pathwaytoplay.ca
- **Gift Highlights**
 - › \$50,000 pledge towards the highest priority needs
 - › \$10,000 towards the Story Strolls
 - › \$7,000 towards the Borrow a Computer program
- In 2025, the Library Foundation will grow our **Third Party Fundraising strategy**, supporting external organizations and individuals to fundraise on our behalf. We are reaching out to current and prospective donor organizations to champion the Library Foundation as their charitable partner for their planned Stampede Breakfasts.
- **LibraryStore pop-ups** are running every Tuesday at Central Library from April to the end of August for the summer season.



CALGARY PUBLIC LIBRARY FOUNDATION UPDATE

MARCH 2025



UPCOMING:

- **April 1** – Library Giving Day, Foundation-hosted networking event and Library tours
- **April 11** – Locked Library: Crime Scene
- **May 13** – Epilogue Society Tea
- **May 24** – Support us through the 2025 Servus Calgary Marathon. You can walk/run in support of the Calgary Public Library. Use our referral link to register and the Library Foundation will receive a portion of your registration fee: <https://raceroster.com/88010?aff=4SVFS>



"I'm a teenager that doesn't make enough money to buy books, but the amount of books I read could never result to the amount of money I am donating. I am genuinely so, so grateful for all the free services the library gives."

— Siona, Library Member

2025 Calgary Public Library Board Workplan

Reports for Information (I) and Approval (A) Or No Motion Required (X)		Annual Meeting Cycle												
		Jan	Feb	Mar	Apr	May	Jun	Jul*	Aug	Sep	Oct	Org	Nov	Dec
Executive Leadership Team														
1.	CEO Report	I		I		I	I			I			I	
2.	Public Libraries Service Branch (PLSB) Annual Survey (in camera)	A												
General Board Governance														
3.	Chair and Vice-Chair Appointments											X		
4.	Standing Committee Appointments											X		
5.	Standing Committee Chair Appointments											X		
6.	ALTA Representative Appointment (optional)											X		
7.	Delegate Selection for Calgary Public Library Foundation Board											X		
8.	Recognition and appreciation of any departing Board member									X			X	
Governance Committee														
9.	Meeting Report(s)	I		I		I	I			I				
10.	Organizational Meeting Review and Recommendations	I												
11.	Board Self Evaluation Results Review and Recommendations	I												
12.	New Member Appointment Recommendations (in camera)									A				
13.	New Member Orientation									X				
14.	Board Governance Bylaw Review (revisions require Board approval)									I				
15.	Board Policy Review (revisions require Board approval)									I				
16.	CEO Performance Review (in camera)						A							
Strategy and Community Committee														
17.	Meeting Report(s)	I		I		I	I			I			I	

18. Community Library Liaisons	X												
19. Board Retreat Recommendations	X												
20. Board Advocacy Recommendations									A				
21. Strategic Plan (2022, 2026, 2030)						A							
Audit and Finance Committee													
22. Meeting Report(s)	I		I		I		I*		I			I	
23. Annual Budget	A												
24. Annual Financial Audit			A										
25. Quarterly and Annual Financial Review	I		I		I		I*		I			I	
26. Quarterly and Annual Risk Review	I				I		I*		I			I	
Calgary Public Library Foundation													
27. Report to the Board	I		I		I	I			I			I	

* July meeting cancelled in 2024