Caledon Public Library Board Meeting
Monday, December 16, 2024
6:00 p.m.
Albion Bolton Branch

AGENDA

1. Call to order
2. Indigenous Acknowledgement

   As we gather, we are reminded that the Caledon Public Library sits on the Treaty Lands and Territory of the Mississaugas of the Credit First Nation. In particular we acknowledge the territory of the Huron-Wendat and Haudenosaunee peoples.

   We acknowledge the cultural injustices of the past and express our collective hope for full truth and reconciliation in the future.

   On this day our meeting place is home to many Indigenous peoples (First Nations, Métis and Inuit) from across Turtle Island (North America).

   We are grateful to have the opportunity to work on this land, and by doing so, we give our respect to its first inhabitants.
3. Apologies for non-attendance
4. Approval of the agenda **(M)**
5. Disclosure of pecuniary interest
6. Consent agenda **(M)**

   (*All items under the Consent Agenda are considered to be routine and have been read by all Board members before the meeting. The items are recommended for approval by the Chair. They may be enacted in one motion. If any member wishes to discuss an item, it can be moved anywhere in the agenda.)*

   a. Minutes of the November 18, 2024 meeting (Attachment 6-A)
   b. Minutes of the December 9, 2024 special meeting (Attachment 6-B)
   c. Treasurer's Report and Financial Statements (Attachment 6-C)
   d. Strategic Actions Update (Attachment 6-D)
   e. Correspondence
7. Business arising from the minutes
   a. Board Annual Assessment Results Report **(M)** (Attachment 7-A)
   b. OLA Super Conference Board Attendance Report **(M)** (Attachment 7-B)

8. Staff Reports
    a. CEO/Chief Librarian's Report **(M)** (Attachment 8-A)
    b. Art Exhibit, Display and Community Information Policy **(M)** (Attachment 8-B)
    c. Donation and Bequest Reserve Policy **(M)** (Attachment 8-C)
    d. Fundraising and Gift Acceptance Policy Report **(M)** (Attachment 8-D)
    e. Town of Caledon Health and Safety Policy Statement Report **(M)** (Attachment 8-E)
9. Board and Committee Reports
    a. Mid-term appointments of Board Executive and Standing Committee Members **(M)**
10. New Business
11. Board Work Plan
    a. 2024/25 Work Plan Review **(M)** (Attachment 11-A)
12. Board Advocacy and Development
    a. Upcoming Advocacy or Development Opportunities
        i. Council Budget Meeting - Town Hall/Hybrid – Tuesday, December 17, 2024, 7 PM
13. Public question period
14. Time and location of next regular meeting
    a. Monday, January 20, 2025, 6 PM - Southfields Village Branch
15. Adjournment

(M) indicates Motion Required

Attached Documents:

6-A Minutes of the November 18, 2024 meeting
6-B Minutes of the December 9, 2024 special meeting
6-C Treasurer's Report and Financial Statements
6-D Strategic Actions Update
7-A Board Annual Assessment Results Report
7-B OLA Super Conference Board Attendance Report
8-A CEO/Chief Librarian's Report
8-B Art Exhibit, Display and Community Information Policy
8-C Donation and Bequest Reserve Policy
8-D Fundraising and Gift Acceptance Policy Report
8-E Town of Caledon Health and Safety Policy Statement Report
11-A 2024/25 Work Plan Review

Attachment 6-A

Caledon Public Library Board Meeting
Monday November 18, 2024
6:00 p.m.

MINUTES

Present: Tony Maxwell (Chair); Jacqueline Iafrate (Vice-Chair); Nicholas Alleyne; Laura Brady; Scott Goodison; Mary Juric; Domenic Maggi; Councilor Dave Sheen

Staff: Colleen Lipp – CEO | Chief Librarian; Alexandra Hoffmann – Administrative Coordinator; Roop Sandhu – Director, Corporate Services and Projects; Jill Jambor – Manager, Communications & Cultural Development; Megan Renkema – Manager, Collections and Access Services; Laurie Groe – Manager, Programming and Outreach; Samantha Dillane – Branch Manager; Margot Lafrance – Branch Manager; Natalie Spaan – Branch Manager

Absent: Councilor Cosimo Napoli;

Guests: Nadia Galati - SAFFY

Note: This meeting was conducted at the Southfields Village Branch

1. **The Chair called the meeting to order at 6:01 PM**

2. **Indigenous Acknowledgment**

As we gather, we are reminded that the Caledon Public Library sits on the Treaty Lands and Territory of the Mississaugas of the Credit First Nation. In particular we acknowledge the territory of the Huron-Wendat, and Haudenosaunee peoples.

We acknowledge the cultural injustices of the past and express our collective hope for full truth and reconciliation in the future.

On this day our meeting place is home to many Indigenous peoples (First Nations, Métis and Inuit) from across Turtle Island (North America).

We are grateful to have the opportunity to work on this land, and by doing so, we give our respect to its first inhabitants.

3. **Apologies for non-attendance:** Councilor Cosimo Napoli, Leah Rucchetto, Darrel Sultana

4. **Approval of the Agenda**
   Motion: That the Caledon Public Library Board approve the agenda.
   Moved: Nicholas Alleyne **Seconded:** Laura Brady
   Carried.

5. **Disclosure of pecuniary interest:** None

6. **Consent Agenda**
   a. **Minutes of the October 21, 2024 meeting**
   b. **Treasurer's Report and Financial Statements**
   c. **Strategic Actions Update**
   d. **Board Annual Assessment Report**
   e. **OLA Super Conference Board Attendance Report**
   f. **Correspondence**

   Motion: Caledon Public Library Board receive all items and endorse all recommended motions within the consent agenda.
   Moved: Laura Brady **Seconded**: Mary Juric
   Carried.

7. **Business arising from the minutes:**
   a. **Meeting Evaluation Feedback**

   The Board Chair shared the feedback collected through the most recent meeting evaluation survey.

8. **Staff Reports**
   a. **CEO/Chief Librarian's Report**

   Motion: That the Caledon Public Library Board receive the CEO/Chief Librarian's Report.
   Moved: Scott Goodison **Seconded:** Laura Brady
   Carried.

9. **Presentations and Discussions**
   a. **Strategic Plan Discussion – Nadia Galati, SAFFY**

   Nadia Galati, Principal of SAFFY, the consultants retained to support the Library's strategic planning work, shared the information collected to date and facilitated a discussion amongst the Board and Leadership Team. Discussions focused on the Library's mission, vision, values and priorities for the 2025-2028 planning term.

10. **Board and Committee Reports**
    a. **Finance Committee Meeting Minutes of November 8, 2024**

    Motion: That the Caledon Public Library Board receive the minutes of the Finance Committee meeting of November 8, 2024**.**
    Moved: Scott Goodison **Seconded:** Laura Brady
    Carried.

    i. **CLOSED SESSION**

    Confidential Report re: labour relations or employee negotiations – 2024 Salary Review Implementation Report

    Motion: That the Caledon Public Library Board move into closed session for the purposes of discussing a Confidential Report 1-A re: labour relations or employee negotiations– 2024 Salary Review Implementation Report.
    Moved: Mary Juric **Seconded:** Laura Brady
    Carried at 7:53 PM

All those in attendance other than members of the Board, the CEO/Chief Librarian and the Director, Corporate Services and Projects left the meeting room so that the Board may enter into closed session.

Motion: That the Caledon Public Library Board return to open session.
Moved: Councillor Dave Sheen **Seconded:** Mary Juric
Carried at 8:16 PM

Open session resumed and all were invited to return to the meeting.

Motion: That the Caledon Public Library Board receive and approve the 2024 Salary Review Implementation Report;

That the Board endorse the Finance Committee's recommendations, adopting the revised salary grades and the Town implementation plan approved by Council, adjusting the wages for all library employees effective January 1, 2025.

Moved: Jacqueline Iafrate **Seconded:** Laura Brady
Carried.

ii. 2025 Budget Process and Priorities Report

Motion: That the Caledon Public Library Board receive and approve the revised 2025 Budget Process and Priorities Report as discussed and confirm the Committee's previous direction to the CEO/Chief Librarian to proceed with the revised advocacy, communication, and budget priorities.
Moved: Domenic Maggi **Seconded:** Scott Goodison
Carried.

11. New Business: None

12. Board Work Plan

a. 2024/25 Work Plan Review

Motion: That the Caledon Public Library Board receive and approve the revised 2024/25 Work Plan.
Moved: Laura Brady **Seconded:** Jacqueline Iafrate
Carried.

13. Board Advocacy and Development

a. Upcoming Advocacy Development Opportunities

i. Strategic Plan Open Houses – Saturday, November 23, 2024
   1. Southfields Village Branch – 10AM – 12PM
   2. Caledon East Branch – 1PM – 3PM
ii. Budget Presentation to Council – Town Hall/Hybrid - Monday, December 2, 2024, 2:30PM
iii. General Committee Budget Meeting – Town Hall/Hybrid - Tuesday, December 10, 2024, 2:30PM
iv. Council Budget Meeting – Town Hall/Hybrid - Tuesday December 17, 2024, 7PM

14. Public Question Period: No members of the public were present.

15. Time of next regular meeting:

a. Monday, December 16, 2024, 6:00 PM – Albion Bolton Branch

16. Adjournment

The meeting adjourned at 9:05 PM

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Tony Maxwell
Chair

Colleen Lipp
CEO | Chief Librarian

Attachment 6-B

Caledon Public Library Board
Special Meeting
Monday, December 9, 2024
7:30 p.m.

MINUTES

Present: Tony Maxwell (Chair); Nicholas Alleyne; Laura Brady; Scott Goodison; Mary Juric; Domenic Maggi; Councilor Cosimo Napoli; Councilor Dave Sheen

Staff: Colleen Lipp – CEO | Chief Librarian; Roop Sandhu – Director, Corporate Services and Projects; Leah Rucchetto – Director, Public Service; Jill Jambor – Manager, Communications & Cultural Development; Darrel Sultana – Manager, Information Technology

Absent: Jacqueline Iafrate (Vice-Chair)

Guests: Councillor Christina Early

Note: This meeting was hosted electronically via Zoom

1. **The Chair called the meeting to order at 7:31 PM**

2. **Indigenous Acknowledgment**

As we gather, we are reminded that the Caledon Public Library sits on the Treaty Lands and Territory of the Mississaugas of the Credit First Nation. In particular we acknowledge the territory of the Huron-Wendat, and Haudenosaunee peoples.

We acknowledge the cultural injustices of the past and express our collective hope for full truth and reconciliation in the future.

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We are grateful to have the opportunity to work on this land, and by doing so, we give our respect to its first inhabitants.

3. **Apologies for non-attendance:** Jaquie Iafrate

4. **Approval of the Agenda**
   Motion: That the Caledon Public Library Board approve the agenda.
   Moved: Scott Goodison **Seconded:** Nicholas Alleyne
   Carried.

5. **Disclosure of pecuniary interest:** None

6. **Consent Agenda**
   a. **Advocacy Work Plan 2024-25**
   b. **Fund Development Work Plan 2024**

   Motion: That the Caledon Public Library Board receive all items within the consent agenda.

   Moved: Mary Juric **Seconded**: Domenic Maggi

   Carried.

7. **Reports and Discussion**
   a. **2025 Budget Update – Verbal Report**

   A verbal update regarding the status of the Library Board's 2025 budget was provided. Discussions included the likelihood of obtaining Council support for the proposed amendment to the Town's budget.

   Advocacy strategies, including delegations by the Board and Friends of the Library at the December 10th meeting of Council, were highlighted. Topics of discussions also included the possible need and likely impact of further advocacy efforts, including a call to action from residents, should the Library be unsuccessful in securing the funds needed to maintain current service levels.

8. **New Business:** None

9. **Time of next regular meeting**:
   a. Monday, December 16, 2024, 6:00 PM – Albion Bolton Branch

10. **Adjournment**

The meeting adjourned at 8:05 PM

_____ _____

Tony Maxwell
Chair

Colleen Lipp
CEO | Chief Librarian

Attachment 6-C

Treasurer's Report

Prepared by Colleen Lipp
December 2024

2024 Budget

Financial statements, confirming the current budget and expenditures as of November 30, 2024 are attached as Appendix A. Items of note include:

- Deposits of $679.25 and $998.85 processed on November 13 and 27 respectively, are not yet reflected as revenue within the attached.
- The unfavourable monthly variance under Administration is largely the result of the delayed receipt of the Public Library Operating Grant (PLOG) due from the Province. This was budgeted for receipt in November. It is anticipated that expected funds of $58,171 will be received and transferred to the Town before the end of the fiscal year.
- Favourable year-to-date variances are largely the result of temporary staff vacancies during recruitment or staff leaves.
- Ongoing favourable variances in Information Technology accounts are prompted by funds being held in support of the necessary installation of fibre connectivity at the Bolton Branch. With the recent news that the Public Sector Network will be discontinued, it is anticipated that these funds will be wholly allocated in 2025.

The Library was recently advised of a change in the municipality's approach in accounting for pre-paid expenses. Past practice required that any funds expended in the current year for services to be delivered in future years must be allocated as a pre-paid expense for the year in which the services would be delivered. For example, an annual subscription for the 12 months from July 2024 to June 2025, would result in 50% of the costs being allocated to the current year (2024) and the remaining costs being allocated as a prepaid expense to the next year (2025).

Moving forward, all expenses must be allocated to the year in which the payment is made, even if some or all of the services are to be delivered in subsequent years. Exceptions will be made for purchases exceeding $20,000 and for pre-registration for conferences scheduled in the new year. The impact of this change on the Library's 2024 and 2025 budgets cannot be easily forecast. That being said, the timing of payment of individual invoices will be informed by the terms of the invoices and available variances. For example, as the Library's Online Database account is fully expended for 2024, the processing of any related invoices will be delayed to January 2025. Favourable variances in other accounts do allow for the timely payment of most invoices for 2025 services in 2024. This will have an impact on the timing of expenditures in 2025 and will need to be considered when preparing the Library's 2026 budget.

Library Service Centre (LSC) Liquidation Claim

As previously shared, Library Services Centre (LSC), CPL's past primary supplier of print and audiovisual materials, recently dissolved. In October 2023, member libraries authorized LSC to liquidate the corporation's assets, including the sale of its lands and building to an already confirmed buyer. Members were advised that proceeds of the approved sale would more than offset the corporation's liabilities.

In June 2024, Caledon Public Library proceeded with a claim to the appointed liquidator for a pre-payment made to LSC in support of CPL's Fixed Processing Plan (FPP). A cheque for $22,987 was recently issued to the Library. These funds will be transferred to Town Finance to be allocated to the Library's 24-029 Materials and Collections capital budget. Funds will offset the current shortfall in the 2024 materials budget and allow for the timely purchase of and payment for new materials.

2025 Budget

The Library's 2025 Budget was presented to Council on December 2nd. Unlike in previous years, the Board's budget was presented separately from that of the Town. Only the Library's 2024 base operating budget was included within the Strong Mayor budget, requiring that amendments be brought forth by members of Council to maintain, and ideally, enhance library service levels.

A notice of motion in support of the Board's proposed budget was considered at the December 10th meeting of the General Committee of Council. Further amendments to the language resulted in the funding of the Expanded Library Access project through Development Charges and the removal of funding for Library Furnishings and Finishes. An overview of the requested investments and resulting statuses are included below.

Request	Budget	Status
2025 Base Operating Budget Increase	$452,764	Funded
Capital Project 25-062 Library Collections and Materials 2025	$500,000	Funded
Capital Project 25-063 Library IT Equipment	$115,000	Funded
Capital Project 25-031 Expanded Library Access – Inglewood Branch	$64,000	Funded (DCs)
CISL 2025-015 Community Librarian (1 FTE)	$90,213	Funded
CISL 2025-016 Library Intern, Co-op, and Summer Students	$37,019	Funded
Capital Project 25-064 Library Furnishings and Finishes	$60.,000	Unfunded
CISL 2025-018 Library Interpreter and Translation Services	$5,600	Withdrawn
CISL 2025-017 Extended Health Benefits for PPT – Phase 2	$25,000	Withdrawn
CISL 2025-045 Systems Librarian (1 FTE)	$55,328	Withdrawn

Table 1 – Library 2025 Budget Status

Council also supported an amendment to the budget calling for the creation of dedicated library reserve to be funded from any favourable variance in the Library's operating budget at year-end. Further insights related to the implications of reserves are referenced in the Donation and Bequest Reserve Fund Policy Report - Attachment 8-C.

Though all amendments are subject to veto by the Mayor, it is anticipated that the Town's budget, including funding for library services, will be confirmed at the December 17th meeting of Council.

Grants

Connectivity Funding

The Ontario Library Service (OLS) has announced that it will once again receive up to $582,000 in Connectivity Funding from the Ministry of Tourism, Culture and Gaming for the current provincial fiscal year. This funding is intended to fully offset the connectivity costs of libraries serving populations under 20,000; however, funds will be allocated to currently participating libraries serving larger populations at a percentage to be determined as funding allows. Caledon Public Library has historically benefitted from this funding and will be submitting a request for reimbursement in advance of the January 2025 deadline. As per the following table, the amount received over the last five (5) years has varied considerably and funds expected in 2025 cannot be predicted with any accuracy. The Library's 2025 budget reflects $7000 in revenue from this funding stream.

Year	Funding
2024	$6111.16
2023	$4967.44
2022	$5639.52
2021	$6237.52
2020	$7016.76

Table 2 – CPL Provincial Connectivity Funding by Year

Healthy Communities Initiative

As previously reported, the opening of the Southfields Village Branch Reading Garden in June 2022 marked the completion of all deliverables supported by the Healthy Communities Initiative. A final report, confirming all project outcomes and expenditures of $87,623, was submitted in advance of the reporting deadline. Full project funding of $91,910 was received by the Library prior to the completion of the project, resulting in a favourable variance of $4287. In

requesting further information regarding the process for repayment of the unexpended funds, the Library was advised that these funds could be used to further enhance the space.

With the support and approval of the funders, the remaining funds are being allocated towards the creation of an mural to be mounted on the exterior wall of the branch – within the fenced reading garden. Funds have been allocated as per the funder's timelines, final reporting has been completed and the grant has been formally closed. The artist's work will be completed over the winter, with a planned installation in the Spring of 2025.

Appendix A

TOWN OF CALEDON

Caledon Public Library
ST: Object Code - Budget vs Actual by Cost Centre
As of November 30, 2024

	November Budget	November Actuals	*Monthly Variance*	YTD Budget	YTD Actuals	*YTD Variance*	Annual Budget	Percentage Expended	**Annual Variance**
40010 Administration									
50050 Miscellaneous	-1,250.00		*-1,250.00*	-13,100.00	-16,498.38	*3,398.38*	-14,000.00	117.8%	**2,498.38**
50125 Merchandise Sales	-300.00		*-300.00*	-2,700.00	-964.57	*-1,735.43*	-3,000.00	32.2%	**-2,035.43**
50235 Fundraising					-400.00				
50319 Grants/Subsidies	-58,200.00		*-58,200*	-58,200.00		*-58,200*	-58,200.00	0.0%	**-58,200.00**
50570 Donations	-50.00		*-50.00*	-550.00	-1,318.05	*768.05*	-1,000.00	131.8%	**318.05**
50705 Fines/Fees	-850.00		*-850.00*	-9,350.00	-6,833.92	*-2,516.08*	-10,000.00	68.3%	**-3,166.08**
50715 Programs	-300.00		*-300.00*	-3,300.00		*-3,300.00*	-3,500.00	0.0%	**-3,500.00**
50725 Comm.Access Prgm Funding			*0.00*	-7,000.00	-6,111.16	*-888.84*	-7,000.00	87.3%	**-888.84**
50750 Book Sales	-200.00		*-200.00*	-2,300.00	-2,184.20	*-115.80*	-2,500.00	87.4%	**-315.80**
50770 FOL-Recoverable					908.00	*-908.00*			**-908.00**
61510 Salaries-Permanent	30,193.00	29,965.03	*227.97*	298,719.00	301,698.74	*-2,979.74*	318,846.00	94.6%	**17,147.26**
61513 Benefits-Permanent	6,793.00	6,221.07	*571.93*	79,759.00	79,968.30	*-209.30*	84,136.00	95.0%	**4,167.70**
62018 Operating Supplies	60.00		*60.00*	700.00	277.80	*422.20*	760.00	36.6%	**482.20**
62113 Maint & Repairs-A/V Equip					1,623.09	*-1,623.09*			**-1,623.09**
62129 FOL-Initiatives			*0.00*		2,218.01	*-2,218.01*			**-2,218.01**
62244 Bank Charges	250.00		*250.00*	2,750.00	2,295.56	*454.44*	3,000.00	76.5%	**704.44**
62253 Lib. Brd Education & Exp.	300.00		*300.00*	4,700.00	4,746.56	*-46.56*	5,000.00	94.9%	**253.44**
62310 Training/Development/Seminars			*0.00*		23,792.64	*-23,792.64*			**-23,792.64**
62311 Memberships/Dues	150.00		*150.00*	14,400.00	15,893.60	*-1,493.60*	14,500.00	109.6%	**-1,393.60**
62314 Mileage			*0.00*		6,049.53	*-6,049.53*			**-6,049.53**
62317 Audit				-4,839.00	-4,935.46	*96.46*	4,870.00	-101.3%	**9,805.46**
62322 Postage	125.00		*125.00*	-125.00	1,238.59	*-1,363.59*			**-1,238.59**
62335 Contracted Services			*0.00*	4,000.00	15,238.13	*-11,238.13*	4,000.00	381.0%	**-11,238.13**
62360 Fundraising					339.52	*-339.52*			
Total 40010 Administration	-23,279.00	36,186.10	*-59,465.10*	303,564.00	417,042.33	*-113,478.33*	335,912.00	124.2%	**-81,130.33**
41010 Library Public Services									
61510 Salaries-Permanent	143,722.00	142,672.34	*1,049.66*	1,177,962.00	1,013,377.87	*164,584.13*	1,273,768.00	79.6%	**260,390.13**
61513 Benefits-Permanent	36,779.00	34,888.10	*1,890.90*	348,372.00	295,846.44	*52,525.56*	369,496.00	80.1%	**73,649.56**
61520 Wages-Casual Temporary	105,598.00	99,788.29	*5,809.71*	833,789.00	780,381.05	*53,407.95*	922,000.00	84.6%	**141,618.95**
61521 Overtime-Casual Temporary					167.08				
61523 Benefits-Casual Temporary	18,584.00	15,957.75	*2,626.25*	146,983.00	119,340.90	*27,642.10*	162,575.00	73.4%	**43,234.10**
62018 Operating Supplies	917.00	1,860.90	*-943.90*	10,359.00	8,408.39	*1,950.61*	11,400.00	73.8%	**2,991.61**
62312 Insurance				5,074.00		*5,074.00*	5,074.00	0.0%	**5,074.00**
62321 Rental-Facility			*0.00*	344,531.00	344,526.99	*4.01*	344,531.00	100.0%	**4.01**
62335 Contracted Services	4,721.00	1,043.04	*3,677.96*	50,863.00	40,878.75	*9,984.25*	56,890.00	71.9%	**16,011.25**
62346 Courier	2,983.00	2,672.55	*310.45*	32,015.00	23,845.21	*8,169.79*	35,000.00	68.1%	**11,154.79**
Total 41010 Library Public Services	313,304.00	298,882.97	*14,421.03*	2,949,948.00	2,626,772.68	*323,175.32*	3,180,734.00	82.6%	**553,961.32**

TOWN OF CALEDON

Caledon Public Library
ST: Object Code - Budget vs Actual by Cost Centre
As of November 30, 2024

	November Budget	November Actuals	*Monthly Variance*	YTD Budget	YTD Actuals	*YTD Variance*	Annual Budget	Percentage Expended	**Annual Variance**
41015 Collections and Access Services (formerly Information Services)									
61510 Salaries-Permanent	41,362.00	41,417.59	*-55.59*	330,029.00	291,427.27	*38,601.73*	357,603.00	81.5%	**66,175.73**
61513 Benefits-Permanent	9,765.00	8,961.70	*803.30*	95,541.00	80,518.64	*15,022.36*	101,477.00	79.3%	**20,958.36**
61520 Wages-Casual Temporary			*0.00*		1,204.84	*-1,204.84*			**-1,204.84**
61523 Benefits-Casual Temporary			*0.00*		143.97	*-143.97*			**-143.97**
62018 Operating Supplies	202.00		*202.00*	3,793.00	2,149.47	*1,643.53*	4,000.00	53.7%	**1,850.53**
62058 Online Databases			*0.00*	94,310.00	95,156.47	*-846.47*	94,310.00	100.9%	**-846.47**
Total 41015 Collections and Access Services	51,329.00	50,379.29	*949.71*	523,673.00	470,600.66	*53,072.34*	557,390.00	84.4%	**86,789.34**
41025 Library Info Technology									
61510 Salaries-Permanent	32,163.00	31,931.15	*231.85*	254,829.00	235,980.57	*18,848.43*	276,282.00	85.4%	**40,301.43**
61513 Benefits-Permanent	7,450.00	6,991.52	*458.48*	73,357.00	65,229.83	*8,127.17*	77,872.00	83.8%	**12,642.17**
61520 Wages-Casual Temporary					4,394.25	*-4,394.25*			**-4,394.25**
61522 Recovery-Wages-Casual Temp			*0.00*		-6,951.00	*6,951.00*			**6,951.00**
61523 Benefits-Casual Temporary					522.26	*-522.26*			**-522.26**
62018 Operating Supplies	40.00	307.78	*-267.78*	9,646.00	5,121.14	*4,524.86*	13,100.00	39.1%	**7,978.86**
62304 Automation	2,000.00		*2,000.00*	42,100.00	33,129.41	*8,970.59*	44,100.00	75.1%	**10,970.59**
62305 Computer Services	10,500.00		*10,500.00*	96,000.00	54,679.61	*41,320.39*	105,980.00	51.6%	**51,300.39**
62312 Insurance			*0.00*	3,550.00	5,140.80	*-1,590.80*	3,550.00	144.8%	**-1,590.80**
62335 Contracted Services	3,200.00	1,505.35	*1,694.65*	33,650.00	25,649.87	*8,000.13*	36,710.00	69.9%	**11,060.13**
62396 Mobile Phones / Pagers	1,100.00		*1,100.00*	9,230.00	5,629.46	*3,600.54*	10,280.00	54.8%	**4,650.54**
62397 Telephone	3,200.00		*3,200.00*	31,600.00	25,547.94	*6,052.06*	34,670.00	73.7%	**9,122.06**
63037 Software Licence Subscription	5,000.00	838.06	*4,161.94*	52,800.00	35,947.98	*16,852.02*	57,270.00	62.8%	**21,322.02**
Total 41025 Library Info Technology	64,653.00	41,573.86	*23,079.14*	606,762.00	490,022.12	*116,739.88*	659,814.00	74.3%	**169,791.88**
41030 Programming and Outreach Services (formerly Youth Services)									
61510 Salaries-Permanent	32,695.00	32,695.51	*-0.51*	336,174.00	390,458.54	*-54,284.54*	357,973.00	109.1%	**-32,485.54**
61513 Benefits-Permanent	7,290.00	7,305.26	*-15.26*	97,834.00	111,982.24	*-14,148.24*	102,553.00	109.2%	**-9,429.24**
61520 Wages-Casual Temporary	20,196.00	12,233.91	*7,962.09*	91,961.00	111,519.87	*-19,558.87*	106,600.00	104.6%	**-4,919.87**
61523 Benefits-Casual Temporary	3,922.00	2,563.57	*1,358.43*	17,860.00	22,756.06	*-4,896.06*	20,703.00	109.9%	**-2,053.06**
62018 Operating Supplies	100.00		*100.00*	1,600.00	462.07	*1,137.93*	1,700.00	27.2%	**1,237.93**
62414 Special Programs	730.00	229.00	*501.00*	19,651.00	33,259.07	*-13,608.07*	20,000.00	166.3%	**-13,259.07**
Total 41030 Programming and Outreach Services	64,933.00	55,027.25	*9,905.75*	565,080.00	670,437.85	*-105,357.85*	609,529.00	110.0%	**-60,908.85**
41035 Communications and Cultural Development									
61510 Salaries-Permanent	42,389.00	39,980.20	*2,408.80*	338,167.00	314,912.05	*23,254.95*	366,425.00	85.9%	**51,512.95**
61513 Benefits-Permanent	9,531.00	9,014.95	*516.05*	97,351.00	93,434.77	*3,916.23*	103,395.00	90.4%	**9,960.23**
61522 Recovery-Wages-Casual Temp					-4,020.26				
62018 Operating Supplies	500.00	261.52	*238.48*	5,700.00	4,906.83	*793.17*	6,200.00	79.1%	**1,293.17**
62304 Automation	500.00		*500.00*	7,000.00	5,875.84	*1,124.16*	7,500.00	78.3%	**1,624.16**
62315 Printing & Advertising	1,400.00	238.27	*1,161.73*	14,980.00	7,724.63	*7,255.37*	16,480.00	46.9%	**8,755.37**
62335 Contracted Services	300.00		*300.00*	2,150.00	1,271.82	*878.18*	2,400.00	53.0%	**1,128.18**
62414 Special Programs	1,000.00	150.00	*850.00*	7,500.00	4,202.17	*3,297.83*	8,000.00	52.5%	**3,797.83**
Total 41035 Communications/Community Dev	55,620.00	49,644.94	*5,975.06*	472,848.00	428,307.85	*44,540.15*	510,400.00	83.9%	**82,092.15**

TOWN OF CALEDON

Caledon Public Library
ST: Object Code - Budget vs Actual by Cost Centre
As of November 30, 2024

	November Budget	November Actuals	*Monthly Variance*	YTD Budget	YTD Actuals	*YTD Variance*	Annual Budget	Percentage Expended	**Annual Variance**
41045 Corporate Services & Projects									
61510 Salaries-Permanent	13,978.00	13,977.54	*0.46*	51,250.00	41,932.62	*9,317.38*	60,569.00	69.2%	**18,636.38**
61513 Benefits-Permanent	2,880.00	2,903.73	*-23.73*	11,635.00	9,573.79	*2,061.21*	13,540.00	70.7%	**3,966.21**
62310 Training/Development/Seminars	8,825.00	877.56	*7,947.44*	39,044.00	18,691.33	*20,352.67*	62,663.00	29.8%	**43,971.67**
62314 Mileage	460.00	508.64	*-48.64*	5,040.00	1,541.58	*3,498.42*	5,500.00	28.0%	**3,958.42**
62322 Postage			*0.00*	1,500.00	429.83	*1,070.17*	1,500.00	28.7%	**1,070.17**
62335 Contracted Services	5,000.00		*5,000.00*	26,000.00	1,310.05	*24,689.95*	31,000.00	4.2%	**29,689.95**
Total 41045 Corporate Services & Projects	31,143.00	18,267.47	*12,875.53*	134,469.00	73,479.20	*60,989.80*	174,772.00	42.0%	**101,292.80**
41050 Maker & Emerging Technologies									
61510 Salaries-Permanent	34,073.00	34,447.72	*-374.72*	124,937.00	100,648.56	*24,288.44*	147,651.00	68.2%	**47,002.44**
61513 Benefits-Permanent	9,576.00	8,663.39	*912.61*	37,529.00	28,150.75	*9,378.25*	42,827.00	65.7%	**14,676.25**
62018 Operating Supplies			*0.00*		66.64	*-66.64*			**-66.64**
62414 Special Programs	1,820.00		*1,820.00*	11,134.00	2,839.40	*8,294.60*	12,000.00	23.7%	**9,160.60**
Total 41050 Maker & Emerging Technologies	45,469.00	43,111.11	*2,357.89*	173,600.00	131,705.35	*41,894.65*	202,478.00	65.0%	**70,772.65**
Total Caledon Public Library-Lending Services	**603,172.00**	**593,072.99**	**10,099.01**	**5,729,944.00**	**5,308,368.04**	**421,575.96**	**6,231,029.00**	**85.2%**	**922,660.96**

Capital Project Expense Report - as of November 30, 2024

	Budget	Expended Previous Year(s)	Expended 2024 YTD	Total Project Spend to Date	Remaining Funding	Percentage Expended	Status
Capital Projects - Previous Years							
21-008 Library IT Equipment	73,000.00	56,884.95	8,687.71	65,572.66	7,427.34	89.8%	
21-134 Southfields Village Branch Reading Garden	91,910.00	87,622.85		87,622.85	4,287.15	95.3%	Fully grant funded
22-020 Library IT Equipment	51,000.00	0.00	45,436.14	45,436.14	5,563.86	89.1%	
22-021 Library Furniture Replacement	120,000.00	124,883.91		124,883.91	-4,883.91	104.1%	To be closed
22-025 Library In-Branch Signage/Wayfndng	24,000.00	20,089.73		20,089.73	3,910.27	83.7%	
22-026 Library and Town Joint Technology Review	35,000.00	27,274.23	3,482.74	30,756.97	4,243.03	87.9%	
23-035 Library Implementation of Microsoft 365	25,000.00		14,856.96	14,856.96	10,143.04	59.4%	
23-118 Library Materials and Collections	475,000.00	398,832.01	76,490.17	475,322.18	-322.18	100.1%	
59275 Capital Donations	567.50						To be closed
Total Library Collections and Materials (23-118)	475,567.50	398,832.01	76,490.17	475,322.18	245.32	99.9%	
23-119 Library IT Equipment	45,000.00			0.00	45,000.00	0.0%	
23-120 Library Furniture Replacement	60,000.00		16,294.78	16,294.78	43,705.22	27.2%	
Capital Projects - Current Year							
24-029 Library Materials and Coll	475,000.00		410,523.08	410,523.08	64,476.92	86.4%	
59275 Capital Donations	797.01						
Total Library Collections and Materials (24-029)	475,797.01		410,523.08	410,523.08	65,273.93	86.3%	
24-030 Library Strategic Plan	50,000.00		10,810.47	10,810.47	39,189.53	21.6%	
24-031 Library IT Equipment	15,000.00			0.00	15,000.00	0.0%	

Library Reserve Balances - as of November 30, 2024

01-00-000-00000-000-20841 Library Bequest Fund - MDV	316.54
08-07-900-35043-000-25000 Library Donation and Bequest Reserve Fund	12,286.09

Attachment 6-D

Strategic Actions Update

December 2024

Grow and Innovate

As per the identified action to "Invest in the development of all staff to build the necessary knowledge, skills, and confidence to guide and support library users", staff representatives and members of the management team participated in the following learning opportunities over the past month:

- Brampton Sponsorship Forum
- Engaging Beyond Our Walls: Libraries connecting communities through outdoor games and stories
- Intro to Neurodiversity at Work and Accommodation Conversations
- Learning Lab with PatronPoint: Get Noticed with Notices
- Microsoft AI Tour - Conference
- OLA Marketing Think Tank
- Partnerships & Building Relationships: How, Why & Who
- Strategic Planning for Public Libraries
- Top 5 AI Trends to Watch in 2025

Respond to Community Needs

In response to requests from the community, "Kids on the Go", a small, rotating collection of children's materials has been added to the Margaret Dunn Valleywood Collaboration Studio. This collection is in addition to the existing maker and STEM related children's materials already available at the branch.

Monthly "Voluntour" senior outreach events wrapped up in November, with the Caledon Cares Volunteer Celebration for 150 seniors taking place on December 5 at the Caledon East Community Complex. Two members of the Friends of Caledon Public Library and a VLS volunteer attended. "Voluntour" was a series of outreach events providing volunteer opportunities to the 55+ community. CPL was one of several community partners involved in planning and delivery.

BrightStart Caledon Family Centre will be hosted at CPL's Community Corners in the AB, CE, and Alton branches during the months of Nov & Dec

A representative of CPL's Communications and Cultural Development team attended a Chamber Networking meeting, raising awareness of the Library's available resources for businesses.

In addition to all of the core maker, partner and active living and learning programs continually offered, some items of interest included:

Programs for children, tweens & families:

- Holiday Crafts & Stories from Around the World
- Kids Book Box: Winter Fun
- Legomania for Kids & Tweens
- Jurassic Park Escape Room for families
- Pajama Story Time with EarlyON friends & families
- Shoot, Score, Science & More with Scientists in School
- Tween Club Books & Beyond

Programs for teens, adults & seniors:

An Evening with Canadian Author & Explorer Adam Shoalts
Art Club: special guest, Wendy Mitchell
Author Talk with Canadian historian Ted Barris
CPL Makers: Beat Saber VR Tournament
Introducing Hoopla Flex
Let Go My Lego Club for Teens & Adults
Teen Book Box: Fantasy Edition
Teen Book Box: Holiday Edition
Teen Super Smash Brothers Tournament

Celebrate Culture and Inclusion

Two new Artful Caledon exhibits have been installed. The work of Milly Tseng is one display in Caledon East and Shelly Ives' creations are on display in Alton.

Demonstrate our Value

Library staff continues to liaison with local high schools in the delivery of teen book clubs.

Library staff presented an overview of CPL's programs, resources and services to Teacher Librarians of the Peel District School Board.

Library staff presented to the Age Friendly Caledon Committee on services that the library provides to support older adults and encouraged attendees to participate in the library's Strategic Planning Process.

The library hosted 18 instructional class visits at the Southfields Village branch, reaching a total of 355 teachers and students.

The library hosted 17 classes for Book Exchanges at the Alton, Caledon East, and Southfields Village branches, assisting 343 students and teachers to locate and checkout library materials.

The following resident comments were recently shared in branch, via email or through the Library's social media channels:

"Southbound left turn into driveway is dangerous and unlighted. Easy to get hit by another car or miss the driveway completely. More furniture in meeting room for 10-12 people instead of 6 currently comfortable. The chairs are VERY uncomfortable, especially for handicapped" - one of many similar comments received from Caledon Village customers

"I wanted to let you know this is the best place I have been to in Canada. The peace here is like the peace in my temple"

"The yotos are an amazing addition to the library. It would be great if we could also borrow just the stories without the machines"

The following links provide a highlight of CPL's recent media coverage:

Adult Speaker Series at CPL - Just Sayin' Caledon
Caledon Public Library seeks resident feedback on new strategic plan | Caledon Citizen
Help CPL Plan for Next Four Years | Just Sayin' Caledon
Library hosts Taylor Swift-themed open mic night | Caledon Citizen
Meet Your CPL Team, Part Eight: The Board of Directors - Just Sayin' Caledon
Meet Your CPL Team, Part Seven: Megan, Amandip, Debra and Jay - Just Sayin' Caledon
Proposed 2025 budget presented to Council | Spare News | pentictonherald.ca

Attachment 7-A

Date: December 16, 2024

To: Caledon Public Library Board

From: Colleen Lipp, CEO | Chief Librarian

Subject: Board Annual Assessment Results Report

Recommendation:

That the Caledon Public Library Board review the Board Assessment Results Report

Background

As per the Caledon Public Library's Annual Board Assessment Policy (CPL-16-07), an online survey was recently shared for the Board's use in evaluating its effectiveness over the course of the past year. Responses shared by the five (5) members of the Board who contributed to the survey are collated within Appendix A for the Board's information.

Financial Implication

None.

Recommended Motion

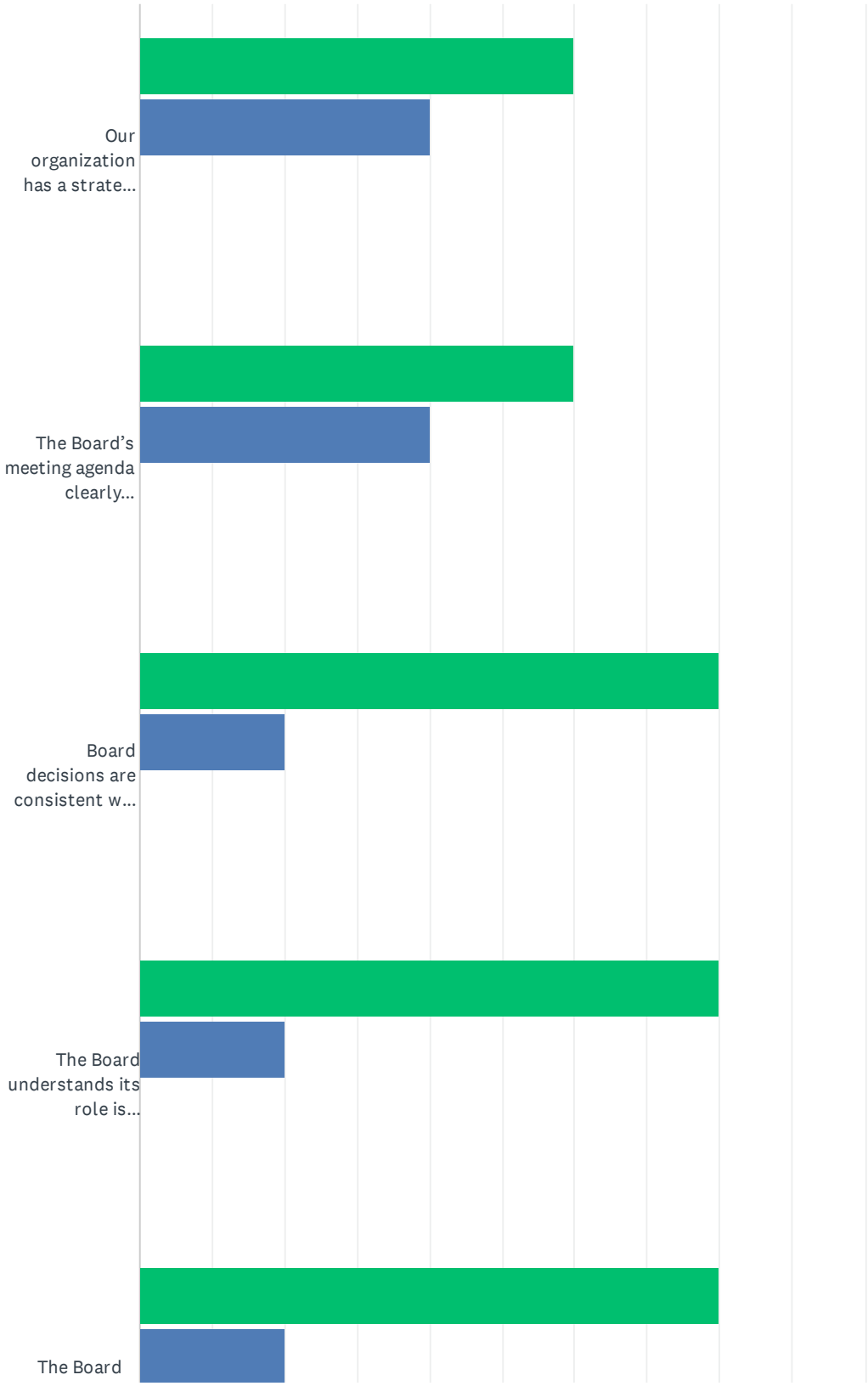
That the Caledon Public Library Board receive the results of the 2024 Board Assessment Survey

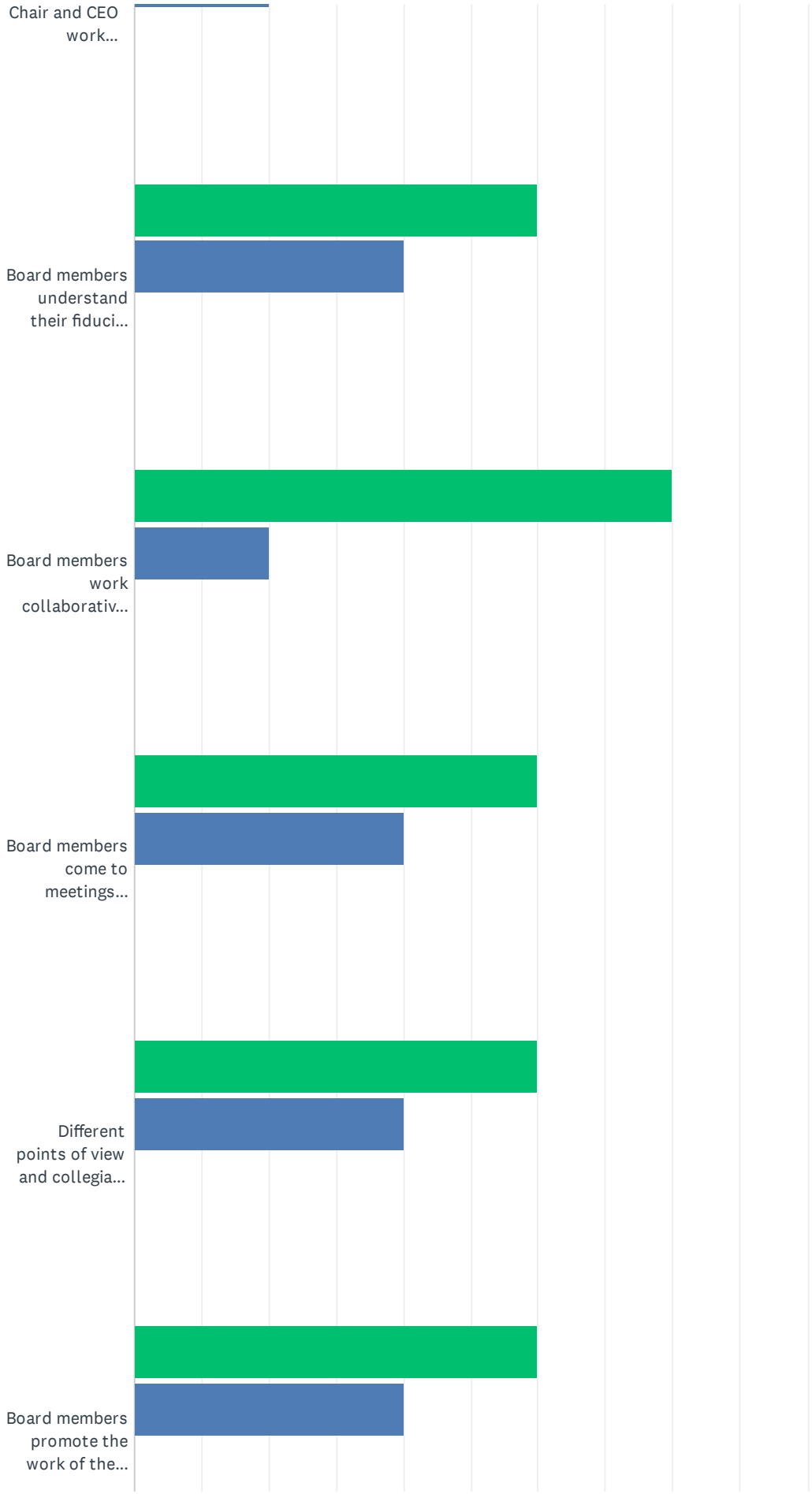
Appendix A

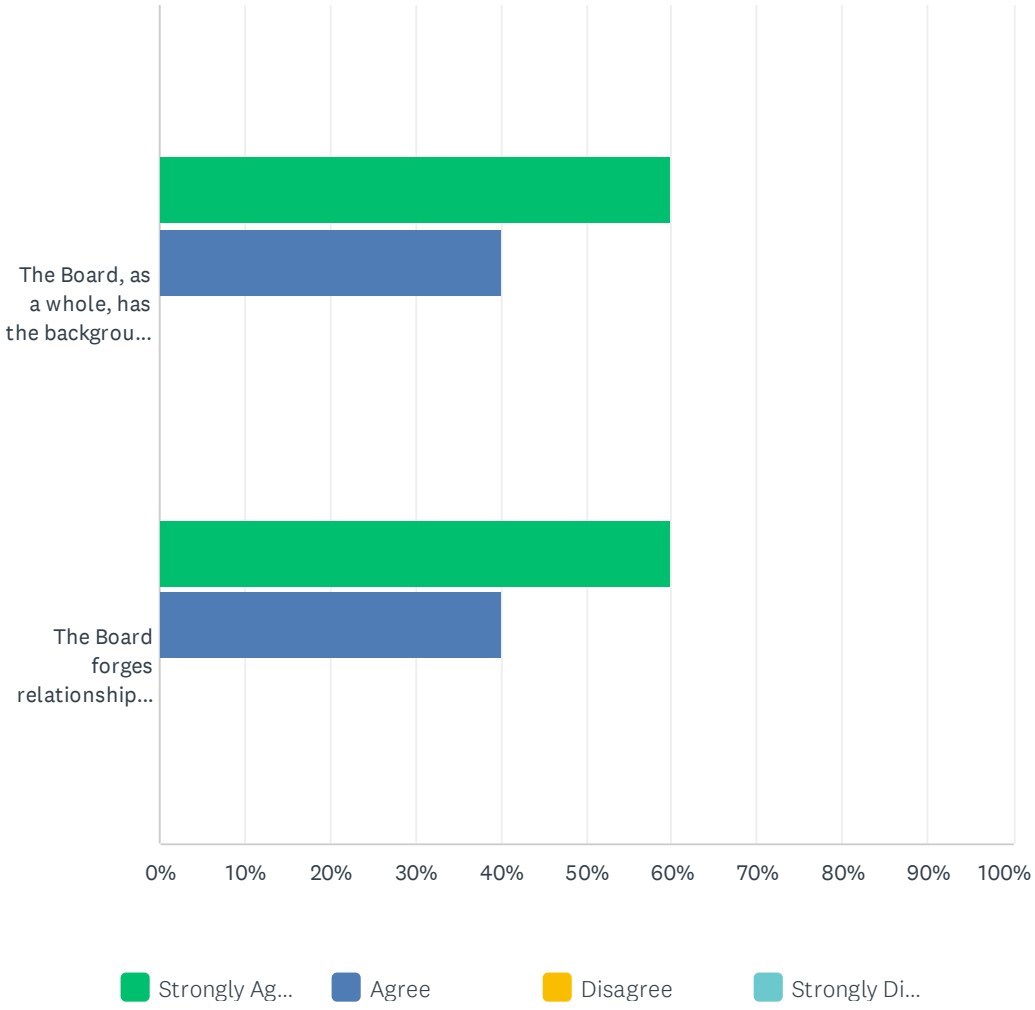
Board Self-Evaluation Questionnaire 2024

Q1 To what extent do you agree with the following statements regarding the Library Board?

Answered: 5 Skipped: 0




Chair and CEO work...
Board members understand their fiduci...
Board members work collaborativ...
Board members come to meetings...
Different points of view and collegia...
Board members promote the work of the...


The Board, as a whole, has the backgrou...
The Board forges relationship...
0%
10%
20%
30%
40%
50%
60%
70%
80%
90%
100%
Strongly Ag...
Agree
Disagree
Strongly Di...

	STRONGLY AGREE	AGREE	DISAGREE	STRONGLY DISAGREE	TOTAL	WEIGHTED AVERAGE
Our organization has a strategic plan or a set of clear long-range goals and priorities.	60.00% 3	40.00% 2	0.00% 0	0.00% 0	5	1.40
The Board's meeting agenda clearly reflects our strategic priorities.	60.00% 3	40.00% 2	0.00% 0	0.00% 0	5	1.40
Board decisions are consistent with the organization's mission, values, and priorities.	80.00% 4	20.00% 1	0.00% 0	0.00% 0	5	1.20
The Board understands its role is governance and that involvement is limited to oversight. As such, the Board is committed to assisting CEO and Library staff in achieving goals primarily through policy implementation, advocacy, strategic planning and adherence to budgets.	80.00% 4	20.00% 1	0.00% 0	0.00% 0	5	1.20
The Board Chair and CEO work collaboratively to determine the Agenda, share necessary pre-reads in a timely manner and facilitate the ability of Board members to come to meetings prepared.	80.00% 4	20.00% 1	0.00% 0	0.00% 0	5	1.20
Board members understand their fiduciary obligations and make decisions in the best interests of the library system.	60.00% 3	40.00% 2	0.00% 0	0.00% 0	5	1.40
Board members work collaboratively, and treat each other with courtesy and respect.	80.00% 4	20.00% 1	0.00% 0	0.00% 0	5	1.20
Board members come to meetings prepared and are ready to engage respectfully and with an open mind in conversation.	60.00% 3	40.00% 2	0.00% 0	0.00% 0	5	1.40
Different points of view and collegial, generative conversations and debate are encouraged but the Board speaks with one voice once Board decisions are voted on & approved.	60.00% 3	40.00% 2	0.00% 0	0.00% 0	5	1.40
Board members promote the work of the Board and the role of the Library in the community at every opportunity. Our Board is invited and expected to attend Library events when possible.	60.00% 3	40.00% 2	0.00% 0	0.00% 0	5	1.40
The Board, as a whole, has the background, skills, diversity and knowledge to carry out its roles and responsibilities and leverages opportunities to utilize each individual Director's skillsets.	60.00% 3	40.00% 2	0.00% 0	0.00% 0	5	1.40
The Board forges relationships with Council and advocates on behalf of the Library, ensuring that the organization's accomplishments and challenges are communicated to stakeholders.	60.00% 3	40.00% 2	0.00% 0	0.00% 0	5	1.40

#	COMMENTS FOR "OUR ORGANIZATION HAS A STRATEGIC PLAN OR A SET OF CLEAR LONG-RANGE GOALS AND PRIORITIES."	DATE
1	The current plan is almost complete, and the new one being worked on, so still some to be sorted out, but excited to see it finish!	11/19/2024 9:11 PM

#	COMMENTS FOR "THE BOARD'S MEETING AGENDA CLEARLY REFLECTS OUR STRATEGIC PRIORITIES."	DATE
	There are no responses.	

#	COMMENTS FOR "BOARD DECISIONS ARE CONSISTENT WITH THE ORGANIZATION'S MISSION, VALUES, AND PRIORITIES."	DATE

	There are no responses.

#	COMMENTS FOR "THE BOARD UNDERSTANDS ITS ROLE IS GOVERNANCE AND THAT INVOLVEMENT IS LIMITED TO OVERSIGHT. AS SUCH, THE BOARD IS COMMITTED TO ASSISTING CEO AND LIBRARY STAFF IN ACHIEVING GOALS PRIMARILY THROUGH POLICY IMPLEMENTATION, ADVOCACY, STRATEGIC PLANNING AND ADHERENCE TO BUDGETS."	DATE
	There are no responses.	

#	COMMENTS FOR "THE BOARD CHAIR AND CEO WORK COLLABORATIVELY TO DETERMINE THE AGENDA, SHARE NECESSARY PRE-READS IN A TIMELY MANNER AND FACILITATE THE ABILITY OF BOARD MEMBERS TO COME TO MEETINGS PREPARED."	DATE
	There are no responses.	

#	COMMENTS FOR "BOARD MEMBERS UNDERSTAND THEIR FIDUCIARY OBLIGATIONS AND MAKE DECISIONS IN THE BEST INTERESTS OF THE LIBRARY SYSTEM."	DATE
	There are no responses.	

#	COMMENTS FOR "BOARD MEMBERS WORK COLLABORATIVELY, AND TREAT EACH OTHER WITH COURTESY AND RESPECT."	DATE
	There are no responses.	

#	COMMENTS FOR "BOARD MEMBERS COME TO MEETINGS PREPARED AND ARE READY TO ENGAGE RESPECTFULLY AND WITH AN OPEN MIND IN CONVERSATION."	DATE
	There are no responses.	

#	COMMENTS FOR "DIFFERENT POINTS OF VIEW AND COLLEGIAL, GENERATIVE CONVERSATIONS AND DEBATE ARE ENCOURAGED BUT THE BOARD SPEAKS WITH ONE VOICE ONCE BOARD DECISIONS ARE VOTED ON & APPROVED."	DATE
	There are no responses.	

#	COMMENTS FOR "BOARD MEMBERS PROMOTE THE WORK OF THE BOARD AND THE ROLE OF THE LIBRARY IN THE COMMUNITY AT EVERY OPPORTUNITY. OUR BOARD IS INVITED AND EXPECTED TO ATTEND LIBRARY EVENTS WHEN POSSIBLE."	DATE
	There are no responses.	

#	COMMENTS FOR "THE BOARD, AS A WHOLE, HAS THE BACKGROUND, SKILLS, DIVERSITY AND KNOWLEDGE TO CARRY OUT ITS ROLES AND RESPONSIBILITIES AND LEVERAGES OPPORTUNITIES TO UTILIZE EACH INDIVIDUAL DIRECTOR'S SKILLSETS."	DATE
1	Diversity is an area that requires attention and a recruitment strategy may be helpful.	11/21/2024 2:15 PM

#	COMMENTS FOR "THE BOARD FORGES RELATIONSHIPS WITH COUNCIL AND ADVOCATES ON BEHALF OF THE LIBRARY, ENSURING THAT THE ORGANIZATION'S ACCOMPLISHMENTS AND CHALLENGES ARE COMMUNICATED TO STAKEHOLDERS."	DATE
1	There are so many changes at the municipality, relationship building will take time.	11/21/2024 2:15 PM

Q2 Please add any additional comments you feel may benefit the Board and its continued efforts to support the Caledon Public Library and the Caledon community.

Answered: 1 Skipped: 4

#	RESPONSES	DATE
1	For the sake of budget planning and equity, we should be advocating that Library is another department for the municipality with matrix structure to the Library Board. The relationships	11/21/2024 2:15 PM

	should be seamless.I think in this time of scarcity, it may be to the benefit of the Library to be more integrated into the senior leadership of the Town.	

Attachment 7-B

Date: December 16, 2024

To: Caledon Public Library Board

From: Colleen Lipp, CEO | Chief Librarian

Subject: OLA Super Conference 2025 Board Attendance Report

Recommendation:

That the Caledon Public Library Board review the OLA Super Conference 2025 Board Attendance Report.

Background

As approved at the November 18th meeting of the Library Board, all Trustees wishing to attend the 2025 Ontario Library Association Super Conference were asked to communicate their interest to the CEO/Chief Librarian by Friday, December 6. As indicated in the previously received report, a final recommendation with full costing has been prepared for the Board's consideration.

Expressions of interest in attending the OLA Bootcamp on Saturday, February 1 were received from Tony Maxwell, Jacquie Iafrate, Laura Brady and Nicholas Alleyne. Ms. Brady has also confirmed interest in attending on Friday, January 31. A request for accommodation on the Friday evening was also submitted by Ms. Iafrate. No other related correspondence or requests were received.

It is recommended that the Board approve the attendance of these representatives at the 2025 OLA Super Conference. It is also suggested that an opportunity for sharing any learnings acquired at the conference be added to the agenda of the March 17th meeting of the Board.

As previously reported, OLA offers free one-day registration to library stakeholders as a means of raising awareness and supporting libraries' advocacy efforts. It was suggested that the Board's Advocacy and Fundraising Committee consider how best to take advantage of this opportunity in 2025. Given the cancellation of the Committee's scheduled meeting, members did not have opportunity to discuss this initiative. In the absence of a recommendation from the Committee, and in effort to improve municipal relations, it is recommended that an invitation be extended to the Mayor or her Chief of Staff.

Financial Implication

As per the OLA's published fee schedule, trustees are subject to a flat registration fee with no increase in fees for those wishing to attend multiple days. Additional costs associated with

multi-day conference attendance include accommodation and meal per diems. Tentative hotel reservations have been made at the hotel adjacent to the conference centre in order to confirm preferred conference pricing. Travel costs are incurred for both single and multi day attendance, though as meals are provided at the Boot Camp, there are no related costs for those attending solely on the Saturday. The resulting estimated budget impact of this Board development opportunity, excluding HST, is referenced below:

Full Conference/OLBA Boot Camp Registration – 4 trustees (4 X $225)		$ 900
Hotel Accommodation – 1 room, 1 evening – J. Iafrate (Friday, January 31)		$ 400
Travel and Parking - approximate		$ 250
	TOTAL	$ 1550

Anticipated costs fall well within the available annual budget of $5000 dedicated to Board Education and Expenses. The Ontario Library Association's cancellation and refund policy indicates that "cancelled registrations will be reimbursed at 80% up until January 2 and will not be reimbursed at all after that date".

Recommended Motion

That the Caledon Public Library Board approve the attendance of Tony Maxwell, Jacquie Iafrate, Laura Brady and Nicholas Alleyne at the 2025 OLA Super Conference and OLBA Boot Camp, allowing for Library Administration to register for the conference on their behalf; and,

That the Caledon Public Library Board direct the CEO/Chief Librarian to extend an invitation to the Mayor or her Chief of Staff to attend one-day of the 2025 OLA Super Conference.

Attachment 8-A

CEO/Chief Librarian's Report

Prepared by Colleen Lipp
December 2024

Governance and Planning

Strategic Plan Update

Work to engage Caledon community members continues. Strategies for informing the Library's new strategic plan include the following:

- The public survey has been extended to December 15th with 577 responses submitted thus far.
- Twelve (12) representatives of CPL's partner organizations and community non-profits participated in a facilitated focus group discussion.
- Two (2) open houses were hosted and passive engagement displays were launched at all branches and in select public spaces. Accompanying worksheets are also available at all locations.
- Library staff connected with residents at various high traffic locations, encouraging community members to complete the public survey. Locations included Fortino's and Coffee Time in Bolton, Butter and Cup in Southfields and Foodland in Caledon East. In total, staff made over 650 connections during these outreach efforts.

Meetings of the Strategic Plan Working Group and planning consultants have been deferred to the new year, when reports of initial findings are expected from SAFFY.

Library Services

Patron Point

CPL has obtained a subscription to Patron Point as a means of customizing and automating our electronic communications to customers. Patron Point leverages the information within CPL's Integrated Library Software (ILS), allowing for targeted messaging to specific user segments. Initial product planning and implementation, as well as staff training, is scheduled to begin in January 2025. The full rollout will be timed to align with the launch of the Library's new brand.

Previously requested as part of the 2024 budget process, this subscription service is now able to be funded through efficiencies identified within the 2024 base operating budget.

Staff News

Advancing Public Library Leadership (APLL) Certification

Natalie Spaan, Branch Manager of the Caledon East family of branches, has recently completed the two-year Advancing Public Library Leadership (APLL) Certification. This certification supports Natalie's personal career development as well as CPL's efforts to foster and cultivate new leaders across the organization. As part of the program, Natalie completed a final project, creating a Branch Manager Manual to assist with business continuity and succession planning. This new manual will provide a smoother onboarding experience for new staff stepping into the Branch Manager role by providing clear step by step instructions for specific tasks which are completed on a daily, weekly, monthly, or annual basis. It will also act as a touchpoint for Branch Managers who are returning from a leave of absence and wish to refresh their institutional knowledge.

Staff Engagement Survey

Insightlink Communications has again been retained to complete a staff survey as a means of measuring employee engagement. As per the Library's strategic action plan, survey results will provide insights related to workplace culture and staff satisfaction. Survey data will be benchmarked against responses received in 2019 and 2022. To this end, most questions will mirror those previously asked.

It is anticipated that the survey will be launched to staff in early 2025. The resulting data and documentation will inform CPL's HR priorities and deliverables. An overview of survey results will be shared with the full Board and responses specific to the CEO's performance will be made available to the CEO Evaluation Committee as a means of informing the annual performance appraisal.

Attachment 8-B

Date: December 16, 2024

To: Caledon Public Library Board

From: Colleen Lipp, CEO | Chief Librarian

Subject: Art Exhibit, Display and Community Information Policy Report

Recommendation:

That the Caledon Public Library Board review the revised Art Exhibit, Display and Community Information Policy for approval and adoption.

Background

The Art Exhibit and Display Policy was first drafted and approved by the Board in November 2016. This document established the conditions and context within which the Library supports the posting of community information and display space for local community organizations and artists. It was subsequently amended as per the Board's bi-annual policy review scheduled to better reflect the increased use of library space to host outreach from community partners and as a means of highlighting the provision of online exhibit and community information platforms, both in branch and electronically. Standardized language was later added, confirming alignment with the Collection Development Policy and (CPL-16-12) and Programming Policy (CPL-18-25) as related to requests for reconsideration.

Suggested amendments resulting from this review are minor and include the removal of Appendix C. The online Request For Reconsideration Form is now linked directly from the policy and additional access points to the form have been added throughout the Library's website.

The revised policy, once approved, will be communicated to staff and made available on the Library's website and in print upon request.

Financial Implication

None.

Recommended Motion

That the Caledon Public Library Board approve and adopt the revised Art Exhibit, Display and Community Information Policy.

Title	Art Exhibit, Display and Community Information Policy
Policy Number	CPL-16-16
Policy Type	Operating
Approval Date	[approval date] 2024
Review Date	[review date} 2026
Notes	Initially adopted November 21, 2016 and updated November 19, 2018, November 16, 2020 and November 21, 2022

Purpose

Caledon Public Library recognizes its role as a source of information and inspiration to the community. This policy establishes the conditions and context within which Caledon Public Library supports the posting of community information, public engagement for community partners, and display space for local community artists and groups.

Guidelines

Art Exhibits and Displays

Through its Artful Caledon initiative and as part of its efforts to support Caledon's creative talent and cultural economy, Caledon Public Library (CPL) hosts ~~facilitates~~ art exhibits, both in branch and online. Applications from individuals and organizations seeking to display art are welcomed via the Library's Artful Caledon website. Preference will be given to exhibitors who participate in the Library's art-based programs or who live or work in Caledon. The CPL Art Exhibit/Display Application and Agreement (Appendix A) will be completed as confirmation of a scheduled exhibit. No charges will be levied for exhibition space.

Applications are reviewed by Library staff on an as-needed basis and are selected according to the following criteria:

- availability and suitability of space;
- community interests and needs;
- historical significance or representation of emerging trends;
- quality of implementation;
- relation to past/future library exhibits or programs; and,
- suitability of physical form.

The Library retains the right to determine the suitability of any proposed exhibit for display and reserves the right to reject any part of an exhibit.

Artists displaying their work cannot have exclusive use of the space and charges may not be made for viewing exhibits without express permission of the Board.

Caledon Public Library will not act as agents for exhibitors but may display price lists and information for prospective purchases. It is expected that all items submitted will remain on display for the agreed time, even if sold.

The individual or organization agrees to indemnify and hold harmless, the Caledon Public Library, its employees, the Board and the Town of Caledon from liability in case of theft, vandalism, or any other loss or damage to the exhibited materials. The individual or organization may be held liable for repairs to the Library that is a direct result of damages caused by a display or by its installation or removal. The Library cannot provide storage for the property of individuals or organizations displaying in the Library.

No installation will be made until a signed Art Exhibit/Display Application and Agreement is received and approved. Any applications submitted by a minor must be signed by the legal guardian. The Agreement confirms the following terms and conditions:

1. The Artist(s) or Exhibitor(s) agrees that the branch, location and dates of exhibit will be determined by Caledon Public Library.
2. The Artist(s) or Exhibitor(s) is responsible for delivering artwork (or Exhibits) to a specified branch of Caledon Public Library at a predetermined time.
3. The Artist(s) or Exhibitor(s) will install and remove artwork/exhibits ~~him/herself~~ under the supervision of a Caledon Public Library staff member. The installation, exhibition and removal of artwork or exhibits is the sole responsibility of the Artist(s) or Exhibitor(s), under the supervision of a Caledon Public Library staff member.
4. The Artist(s) or Exhibitor(s) will not cause damage to Caledon Public Library property by installation or removal of artwork or exhibit.
5. The Artist(s) or Exhibitor(s) is responsible for insuring the artwork or exhibit as it is installed and displayed and agrees that Caledon Public Library will not insure the artwork or exhibit displayed.
6. The Artist(s) or Exhibitor(s) agrees that Caledon Public Library may be required to move any artwork or exhibit from its original installation; as well, Caledon Public Library may require the Artist(s) to remove any artwork or exhibit from the Library at any time.
7. The Artist(s) or Exhibitor(s) agrees that the Library has the right to photograph the Artist(s), their work and exhibit(s) for publication, promotion and documentation; this includes the Library website, media and social media outlets.
8. The Artist(s) or Exhibitor(s) will provide a completed Art Exhibit/Display Information Sheet prior to the time of installation and descriptive signs/labels for each of the pieces. Each display or exhibit shall also include information indicating who prepared it and whom to contact for further information.

9. Artist(s) or Exhibitor(s), making use of the Library's online platforms, grant Caledon Public Library permission to upload and share their artwork or exhibit on the library website, social media and other virtual spaces.

Distribution and Posting of Community Information

Caledon Public Library displays and shares information in the form of pamphlets, posters, brochures or digital materials on behalf of cultural, educational, social service and volunteer agencies serving the Caledon community. The content of the information provided by community organizations does not necessarily reflect the priorities or values of the Caledon Public Library.

The Library reserves the right to assess the suitability and relative importance of submitted display materials and may refuse to display some materials.

The Library will not display or distribute:

- Materials that contravene the Ontario Human Rights Code, federal or provincial laws and regulations, municipal by-laws and/or Caledon Public Library policies and procedures;
- Materials broadly considered to be harmful to a specific group, demographic or people;
- Materials whose primary focus and/or editorial policy is partisan or political in nature and communications from political representatives. However, political materials may be eligible when announcing community meetings or forums for discussion of community issues;
- Faith-based materials whose primary purpose and/or editorial policy is promoting a particular religion;
- Materials that are primarily devoted to the sale, advertising, solicitation or promotion of commercial products or services;
- Materials in unsuitable formats (e.g. oversized materials); or,
- Materials whose primary function is the solicitation of funds and/or pledges of support. ~~Fundraising or pledge forms with the exception of local community-based non-profit endeavors.~~

The number of materials displayed for any group or organization will be limited at the discretion of the Library. The length of time that materials are displayed is subject to demand and space availability. Materials deposited or posted without Library permission may be removed from display.

All material becomes the property of Caledon Public Library. The Library does not accept responsibility for the loss, damage or safe return of materials. Materials will be disposed of at the conclusion of the display period.

Public Notice Boards

The Caledon Public Library provides two types of Public Notice Boards within our branches:

a) Community Information Boards are provided as a means of sharing local community information. Preference is given to cultural, educational, social service and volunteer agencies serving the Caledon community. Posting of personal notices or notices of items for sale is permitted if space allows and must comply with all limitations listed above.
b) Caledon Public Library Information Boards are reserved for use by the Caledon Public Library and provide a venue for raising awareness of Library programs, services and collections.

In some facilities, space dedicated to each of the above functions is located on the same notice board.

Electronic Information Sharing

Community information may also be displayed on screens located at the Library's larger branches. Community organizations serving Caledon residents may submit a request and digital file via the online Display Screen Request Form.

The Library may also share community information via its website and social media channels, as per the guidelines of the *Caledon Public Library Social Media Policy (CPL-17-19).* ~~CPL "will use social media channels to extend the Library's welcoming environment and provide a venue for communication between customers, partners and library staff in a manner that is consistent with the Library's mission, vision and service values."~~

Information Booths and Community Corner

The Library permits hosted information and service booths for community groups, non-profit organizations, and charities. Dedicated "Community Corners" are located at the Library's larger branches to allow local community service providers and non-profit organizations to offer regularly scheduled remote services to Caledon residents. Similar opportunities may also occasionally exist at smaller library facilities.

Requests for space should be directed to the Manager, Communications and ~~Community~~ Cultural Development via email at communications@caledon.library.on.ca. Requests must include a brief description of the host organization and the purpose and content of the display or services. A Community Partnership Agreement (Appendix B) will be drafted, confirming the responsibilities and deliverables of all parties.

Such spaces provided by the Library may not be used for sales or solicitation of a commercial product or service. Additionally, library spaces may not be used in support of or to advocate for political or religious purposes or in any manner broadly considered to be harmful to a specific group, demographic or people.

The guiding principles referenced in the *Caledon Public Library Partnership Policy (CPL-17-21)* will be used in considering the suitability of any organization who is seeking to make use of library spaces as a means of sharing information or services. The Library reserves the right to assess the suitability of the proposed booking and to refuse the request.

Sales, Solicitations & Petitions

As per the *Caledon Public Library Operational Policy (CPL-16-04)*, "solicitation of donations or the sale of tickets or other promotional materials for fundraising or commercial purposes is not permitted in the Library, with the exception of Library Board or Town of Caledon sponsored events. The Library may allow the sale of merchandise by community partners and sponsors at library programs and/or events. With the exception of books, such sales shall be considered only in cases when the intended audience is teens or adults. The Library will continue with the distribution and collection of donations for Remembrance Day Poppies at the Library notwithstanding this policy."

Solicitations by members of the public are not permitted in the Library, either in person, or by petition. Petitions originating with the Library Board or the Town Council are permitted.

Requests for reconsideration

The provision of exhibits and sharing of information that is balanced and represents diverse points of view may result in the display of materials that some members of the public consider to be controversial in nature.

Individuals or groups who object to materials on display may express their concern by completing an online Request for Reconsideration Form. ~~filling out a "Request for Reconsideration" form (Appendix C) and submitting it to the appropriate staff member.~~ Responses to these requests are guided by the Library's core value of intellectual freedom, including the following key principle:

> Individuals have the right to reject for themselves material of which they do not approve but this right does not extend to allow them to restrict the intellectual freedom of others.

In the majority of cases, the final operational decision regarding exhibits and community information rests with the CEO/Chief Librarian; however, some patrons may subsequently choose to escalate their request to the Library Board's attention. In such cases, the request for reconsideration will be received by the CEO/Chief Librarian who will inform the Board of the request and related considerations. The Board is the final authority in such cases. When the review is complete, the individual or group will receive an explanation of the decision from the office of the CEO/Chief Librarian.

Questions regarding this policy, including appeals of unapproved applications for exhibit or display, should also be directed in writing, to the CEO and Chief Librarian.

Office of the CEO and Chief Librarian
Caledon Public Library
150 Queen St S
Bolton, ON L7E 1E3
905.857.1400 X 215
CEO@caledon.library.on.ca

Related Documents:

- CPL-16-04 Caledon Public Library Operational Policy
- CPL-17-19 Caledon Public Library Social Media Policy
- CPL-17-21 Caledon Public Library Partnership Policy

Appendix A

Art Exhibit/Display Application and Agreement

Name of Artist(s) or Exhibitor(s)_____

Organization (if applicable):_____

Contact Information:

Phone: _____ Email: _____

Website (if applicable): _____

A completed Art Exhibit/Display Information Sheet for each Artist has been provided to Caledon Public Library's Communications & Community Development Department:

☐yes ☐no

The artwork and/or exhibit will remain on display for the period from _____ to _____ at the _____ branch of Caledon Public Library.

Set up of the exhibit will take place on _____, 20_____ @ _____ am/pm.

Take down of the exhibit will take place on _____, 20_____ @ _____ am/pm.

1. The Artist(s) or Exhibitor(s) agrees that the branch, location and dates of exhibit will be determined by Caledon Public Library.
2. The Artist(s) or Exhibitor(s) is responsible for delivering artwork (or Exhibits) to a specified branch of Caledon Public Library at a predetermined time.
3. The Artist(s) or Exhibitor(s) will install and remove artwork/exhibits ~~him/herself~~ under the supervision of a Caledon Public Library staff member. The installation, exhibition and removal of artwork or exhibits is the sole responsibility of the Artist(s) or Exhibitor(s), under the supervision of a Caledon Public Library staff member.
4. The Artist(s) or Exhibitor(s) will not cause damage to Caledon Public Library property by installation or removal of artwork or exhibit.
5. The Artist(s) or Exhibitor(s) is responsible for insuring the artwork or exhibit as it is installed and displayed and agrees that Caledon Public Library will not insure the artwork or exhibit displayed.
6. The Artist(s) or Exhibitor(s) agrees that Caledon Public Library may be required to move any artwork or exhibit from its original installation; as well, Caledon Public Library may require the Artist(s) to remove any artwork or exhibit from the Library at any time.
7. The Artist(s) or Exhibitor(s) agrees that the Library has the right to photograph the Artist(s), their work and exhibit(s) for publication, promotion and documentation; this includes the Library website, media and social media outlets.

8. The Artist(s) or Exhibitor(s) will provide a completed Art Exhibit/Display Information Sheet prior to the time of installation and descriptive signs/labels for each of the pieces. Each display or exhibit shall also include information indicating who prepared it and whom to contact for further information.

9. Artist(s) or Exhibitor(s), making use of the Library's online platforms, grant Caledon Public Library permission to upload and share their artwork or exhibit on the library website, social media and other virtual spaces.

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

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

Artist, Exhibitor, or Representative (please print)	Caledon Public Library representative (please print)
Signature	Signature
Date	Date

Art Exhibit/Display Information Sheet

Name of Artist(s) or Exhibitor(s)_____

Organization (if applicable):_____

Date of exhibit: _____

Artist Biographical Information

Title of work	Description of work	Sale price (if applicable)

Title of work	Description of work	Sale price (if applicable)

Appendix B

Community Partnership Agreement

CALEDON PUBLIC LIBRARY
for all reasons

Organization Name:

Organization Representative Name:

Position/Title:

Phone:

Email:

Website (if applicable):

DESCRIPTION OF PARTNERSHIP:

Benefits of partnership for Caledon Public Library

Benefits of Partnership for _____ organization

PARTNERSHIP TERMS AND CONDITIONS: *(scheduling; reporting structure; evaluation)*

Contract Start Date:

Contract End Date:

DELIVERABLES AND RESPONSIBILITIES:

Caledon Public Library agrees to:

DELIVERABLE	DETAILS	DEADLINE

Organization _____ agrees to

DELIVERABLE	DETAILS	DEADLINE

- **Pictures/video recordings:** Library staff may elect to take pictures and other recordings of the program for marketing and publicity purposes. Pictures and other recordings may be used on various library social media channels, including but not limited to: Facebook, Instagram and Twitter; in press releases and on the library website.

- **AODA Compliance:** As a program facilitator/organization/vendor of the Town of Caledon and/or Caledon Public Library, I acknowledge that I have read, understand and am compliant with all accessibility standards under the *Accessibility for Ontarians with Disabilities Act, 2005*, as amended from time to time, and the Caledon Public Library Accessibility Policy .

- **Proof of Insurance:** Third parties (i.e. vendors, caterers, performers, etc.) may be required to carry general liability Insurance, as confirmed by library staff.

  ☐ Insurance required, please attach a certificate of insurance naming the Caledon Public Library and Town of Caledon as additional insured.

  ☐ Insurance not required.

  ☐ Other, please specify _____

Cancellation, changes or extension both the Library and *(name of partner)* may cancel this agreement at any time upon two weeks' prior written notice to the other party. The agreement may be changed or extended if either party identifies changing needs/priorities.

Please acknowledge that you have read and agree to Caledon Public Library's Partnership Policy

☐ **I agree**

Organization representative (please print)	Caledon Public Library representative (please print)
Signature	Signature
Date	Date

Appendix C

Request for Reconsideration

Request submitted by:

Name:					
Organization Name: (if applicable)					
Address:					
City:		Province:		Postal Code:	
Phone:		Email:			

Do you represent:

- ☐ Yourself and/or your child/children
- ☐ An organization (please include organization name above)

What is the title of the material or program of concern? Please include relevant details such as author, publication and/or date and location of event or display.

What is the basis of your objection? Please be specific, cite passages, describe image, program details, etc.

What do you think might be the result of reading/viewing/listening to this material, exhibit or display or attending this program?

Have you read or examined the entire work? ☐ Yes ☐ No ☐ Not applicable

Did you attend the entire program? ☐ Yes ☐ No ☐ Not applicable

Did you view the display or exhibit in person? ☐ Yes ☐ No ☐ Not applicable

If not, what portion have you viewed, attended, or examined?

What action would you recommend that the Library take in response to this request?

Is there other information that you wish to share or other points of view on this topic that you would like the Library to consider when reviewing this request?

I understand that this Request for Reconsideration will be reviewed within the guidelines of the Caledon Public Library Collection Development Policy (CPL-16-12) and/or the Caledon Public Library Programming Policy (CPL-18-25) and that, as such, the submission of this request may not prompt any changes to the collections, programs or services of the Caledon Public Library.

_____ _____

Signature Date

For Staff Use:

Date Received: mm dd yyyy		Staff member:	
Date Reviewed: mm dd yyyy		Staff member:	
Recommended Action:			
Comments:			

Attachment 8-C

Date: December 16, 2024

To: Caledon Public Library Board

From: Colleen Lipp, CEO | Chief Librarian

Subject: Donation and Bequest Reserve Fund Policy Report

Recommendation:

That the Caledon Public Library Board review the Donation and Bequest Reserve Fund Policy for continued approval and adoption.

Background

The initial adoption of this policy was prompted by a 2020 Council resolution approving the creation of a Library Donation and Bequest Reserve Fund. Policy guidelines were developed to clarify the roles, responsibilities, and authority of the Town, Board and Leadership as they relate to the administration of the reserve as well as contributions and allocations of funds. As noted in the attached, only minor revisions are recommended at this time.

Pending Board approval, the revised policy will be shared with all staff and be made available on the Library's website and in print upon request.

The review of this policy, along with the recent changes to the municipal budget process, have prompted renewed consideration of the benefits of dedicated library reserves. The feasibility of library reserves was last considered by the Board in 2019. At that time correspondence requesting the creation of dedicated library reserves, funded through annual operating surpluses, was shared for Council's consideration. These communications and subsequent collaborative efforts with the Town Treasurer resulted in the creation of the Donation and Bequest Reserve. No progress was made in securing the support of Town Finance or Council for redirecting any annual operating surpluses to dedicated library reserves.

Such reserves are commonplace in many municipalities and are frequently used to fund a variety of capital facility and technology projects or unexpected emergency expenses not supported by the annual budget. Reserves funded through operational surpluses at year-end encourage responsible procurement and increased efficiencies, supporting the Board's commitment to integrity, accountability and fiscal sustainability. Under current practice, any favourable year-end operating variances are returned to the Town.

As per the related amendment to the Town's 2025 budget at the December 10th budget meeting, Council has formally confirmed their support for the creation of a dedicated library reserve to be funded through CPL's favourable year-end variances. Amendment language

suggests that use of the reserves would be at the discretion of Council. This does raise some concerns regarding the Board's ability to independently designate use of these funds. Further investigation is required to confirm the Board's rights and responsibilities in this regard. Best practice within the public library sector should be confirmed and shared with Town Finance as a means of informing the Town's planned review of reserves. It is also recommended that the creation of these reserves prompt revisions to the scope and guidelines of the Donation and Bequest Reserve Policy to encompass all library reserves.

Financial Implication

There are no immediate financial implications resulting from this report or the revised Donation and Bequest Reserve policy. Any anticipated financial implications resulting from the creation of additional library reserves will be addressed within the proposed report.

Recommended Motion

That the Caledon Public Library Board approve and adopt the revised Donation and Bequest Reserve Fund Policy, in advance of a further revision and scope expansion as necessitated by the creation of a dedicated Library Reserve; and,

That the Caledon Public Library Board direct the CEO/Chief Librarian to investigate best practices as related to dedicated library reserves as a means of informing the Town's planned reserves review and further revisions to the policy, preparing a report with recommendations for the Board's consideration within the first quarter of 2025.

Title	Donation and Bequest Reserve Fund Policy
Policy Number	CPL-20-27
Policy Type	Governance
Approval Date	[approval date] 2024
Review Date	November 2026
Notes	Originally adopted November 16, 2020 and reviewed November 21, 2022.

Purpose

The Caledon Public Library Board Donation and Bequest Reserve Fund has been established by the Town of Caledon to receive and hold donations and bequests received by the Caledon Public Library until utilized to support special programs or initiatives outside of the annual operating budget. The purpose of this policy is to provide Caledon Public Library with guidelines for the management of reserves, including the relevant roles, responsibilities and authorities granted to the Board and ~~Management~~ Leadership.

Guidelines

The following provides an overall framework and the terms of conditions for the management and use of the Library's Donation and Bequest Reserve:

Administration of Reserve Fund

- The Library's Donation and Bequest Reserve Fund will be an interest earning reserve to be administered by the Town's Finance division.

Contributions to Reserve Fund

- Unexpended funds raised in any given year shall be transferred to the Donation and Bequest Reserve Fund at the end of that fiscal year.

Allocation of Reserve Funds

- Like all reserve funds held by the Town, allocation of the reserve will be managed in alignment with relevant Town finance and procurement policies.
- In keeping with the terms and guidelines documented in ~~As per~~ the *Caledon Public Library Fundraising and Gift Acceptance Policy (CPL-18-23)*, the Library welcomes donations and bequests ~~are welcomed~~ for ~~"~~the purpose of enhancing and enriching the programs and services that the Library provides for the residents of Caledon~~"~~. As such, unrestricted donations and bequests should not be used to pay for utilities, building maintenance, administrative expenses, or other expenses typically supported by the Library's annual operating budget or recurring core capital budgets.

- Funds will be allocated in accordance with any documented direction or conditions stipulated by the donor. Library Management is authorized to expend designated reserves for the purpose they were accumulated without Board approval.
- All expenditures of undesignated reserves funds require Library Board approval. Such approvals may be provided for individual disbursements or through the adoption of a reserves allocation plan, identifying and formalizing planned expenditures in support of a specific project or initiative. Such plans shall detail any authority to expend reserve funds that is delegated to the CEO/Chief Librarian or designate.
- Staff will provide the Board with a summary of all disbursements from the Donation and Bequest Reserve twice annually.
- The Library may reflect the application of reserve funds to support proposed capital projects, and offset municipal contributions, as part of the Library's annual budget proposal to the Town.

Related documents

- CPL-18-23 Fundraising and Gift Acceptance Policy
- Town of Caledon Purchasing By-law

Attachment 8-D

Date: December 16, 2024

To: Caledon Public Library Board

From: Roop Sandhu, Director, Corporate Services and Projects

Subject: Fundraising and Gift Acceptance Policy Report

Recommendation:

That the Caledon Public Library Board review the revised Fundraising and Gift Acceptance Policy Report for approval and adoption.

Background

The Library's *Fundraising and Gift Acceptance Policy (CPL-18-23)* was most recently reviewed and approved by the Board in April 2024. Prompted by future emerging needs related to planned giving and acceptance of larger value gifts such as perpetual endowments, the policy was recently revised, and its scope expanded, in advance of its regularly scheduled bi-annual review in 2026.

In Q2 2024, the law firm Carters Professional Corporation was retained to provide advice, recommendations and to draft a new revised policy to replace the Library's existing Fundraising and Gift Acceptance Policy. The purpose of the legal review was to ensure compliance and alignment with all relevant legislation and to facilitate fundraising and planned giving activities in the most optimal and beneficial manner for the Library and donor impact.

Given the significant revisions made to the policy language, the standard means of markup used in communicating such changes to the Board would likely result in confusion rather than clarity. Instead, the revised policy, as proposed, is included as Appendix A to this report. The current policy is also attached for the Board's reference, as Appendix B.

Summary

In keeping with the Library's charitable purposes and mission statement, and in accordance with the requirements of the Income Tax Act (ITA) and Canada Revenue Agency (CRA), the purpose of the revised Policy is to provide the Library with general guidelines and procedures for accepting and receipting various types of gifts made to the Library in accordance with all applicable provincial and federal legislation by:

- summarizing the general principles and parameters applicable to all charitable gifts made to the Library (e.g. aligning with the Library's vision, mission and core values);

- identifying various means of charitable giving and the specific guidelines related to acceptance of each type of gift; and
- providing a comprehensive overview of responsibilities (Board, CEO, staff etc.), specific types of acceptable gifts/non-gifts, gift restrictions, special issues (e.g. accepting gifts from other charities etc.), gift acknowledgment/recognition parameters, and how to decline, dispose or return a received gift.

The highlights of the revised policy include the following:

- Clearly delineates the responsibilities and potential liabilities of the Board in the direction and acceptance of charitable gifts made to the Library by eligible donors.
- Delegated authority and corresponding responsibilities of the CEO in facilitating gift acceptance and fundraising activities on behalf of the Board.
- Definitions and types of gifts allowed including restrictions such as fair market value, split-receipting rules (ITA). Types of allowable gifts included in the policy are:
    - Cash and near cash
    - Bequests
    - Life Insurance
    - Registered Retirement Plans
    - Publicly-listed securities
    - Privately-held securities
    - Gifts-in-kind
- Definitions and types of special gifts not allowed and/or allowed but may not be eligible to receive a charitable donation receipt. Types of special gifts included in the policy are:
    - Gifts from other registered charities
    - Gifts from a business/sponsorship fees
    - Donations of business inventory
    - Gift certificates
    - Donations of services in-kind
    - Donation pledges
    - Planned gifts not yet received or realized
    - Donation tax shelters
    - Pass-through gifts (e.g. the library accepting a donation and then giving that donation to another charity etc.)
- General principles of gift acceptance in alignment with the Library's mission and values including how it relates to sponsorship activities governed by the Library's Partnership Policy

- Types of donor-restricted funds allowed where the donation comes with conditions attached including specifying what the funding can be used for (e.g. perpetual endowment funds etc.)
- Types of donor restricted funds not allowed such as Library donor advised funds where the donor must provide permission or approval on how funds are spent etc.
- General donor receipting requirements (e.g. has to be in the name of a person not an organization etc.)
- Returning gift guidelines including handling temporary loans (e.g. case by case basis) and disposal parameters in alignment with other applicable Library policies such as the Collection Development Policy for donations of books etc.
- Gift appraisal requirements to ensure due diligence (e.g. having a gift of a certain value appraised by a professional etc.)
- Gift agreements, donor recognition and acknowledgement requirements (e.g. certain value of a gift determines if the Board acknowledges the gift or the CEO including how etc.)

It should be noted that specific procedural information related to how donations should be processed such as issuing of donation receipts and sample bequest clauses that can be used in future gifting agreements will be included in a separate internal staff Standard Operating Procedure currently under development.

Pending Board approval, the revised policy will be communicated to all staff and made available publicly on the Library's website.

Financial Implication

The revised policy language supports the Library's increased fundraising efforts and the proposed launch of a planned giving program, however, there are no immediate financial implications resulting from the Board's adoption of the policy.

Recommended Motion

> *That the Caledon Public Library Board approve and adopt the revised Fundraising and Gift Acceptance Policy*

Appendix A

Title	Fundraising and Gift Acceptance Policy
Policy Number	CPL-18-23
Policy Type	Operating
Approval Date	[approval date] 2024
Review Date	April 2026
Notes	Originally approved April 16, 2018; Revised June 2020, April 2022, and April 2024

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1. PURPOSE

In keeping with the Library's charitable purposes and mission statement, and in accordance with the requirements of the ITA and CRA, the purpose of this Policy is to provide the staff of the Library with general guidelines and procedures when accepting and receipting various types of gifts made to the Library in accordance with the law in Canada (including case law and the requirements of the ITA) by:

- summarizing the general policies applicable to all charitable gifts to the Library; and
- identifying various means of charitable giving and the specific policies related to acceptance of each type of gift.

Since the law in relation to the acceptance and receipting of gifts changes from time to time, and the application of this Policy to gifts made to the Library may vary as a result of the particular circumstances surrounding each gift, this Policy is not intended to be comprehensive nor exhaustive. In situations where the application of this Policy to a particular gift is not clear, the staff of the Library should review the application of this Policy with legal and accounting advisors where necessary.

This Policy reflects the status of the law at the time when this Policy was adopted by the Library Board. Therefore, this Policy will need to be reviewed and updated in accordance with the Board's established policy review cycle to ensure that this Policy accurately reflects the current law and the practices of the Library Board.

2. DEFINITIONS

(a) Definitions

When used in this Policy, the following terms shall have the following meanings:

- "Board" means the Library's Board of Directors.
- "Library" means the Town of Caledon Public Library Board.
- "Charitable Purposes" means the powers and duties of the Library under the *Public Libraries Act* (Ontario) and the by-law establishing the Library.
- "CRA" means the Canada Revenue Agency.
- "ITA" means the *Income Tax Act* (Canada).
- "Policy" means this Gift and Sponsorship Acceptance Policy.
- "Split-receipting" means the method used for calculating the eligible amount of a gift for receipting purposes when the donor has received an advantage (i.e., a consideration or a benefit) in return for the donation as explained in Section 3b. of this Policy.

3. INTRODUCTION

(a) Duties of the Library Board and Its Directors

The Library accepts gifts in support of its charitable purposes. This Gift Acceptance Policy applies to all fundraising at the Library, including the annual campaign, planned gifts, special fundraising initiatives, and campaigns but does not include fundraising carried out by the Friends of the Caledon Public Library.

The Board has the following duties:

- to apply all funds raised to further its Charitable Purposes;
- to comply with legal requirements involving receipting of gifts and fundraising;
- to comply with the limitations, conditions, terms of reference, directions or other restrictions imposed by the donors (failing which the directors could be held personally liable for any loss or damages that might be incurred as a result of their breach of fiduciary duty).

(b) Role of CEO/Chief Librarian

All fundraising initiatives and gift acceptance (except otherwise provided in this Policy) of the Library Board are to be conducted through the CEO/Chief Librarian of the Library.

(c) Charitable Status and Charitable Purposes of the Library Board

The Library is a registered charity with the Canada Revenue Agency ("CRA") and designated as a charitable organization. the charity business number of the Library is 129093472 RR0001.

4. DEFINITION OF GIFT

(a) General Terms

A valid gift is a voluntary transfer of property without consideration. Accepted gifts to the Library are eligible for an official donation receipt that may be claimed as a non-refundable tax credit for an individual donor, or tax deductions for a corporate donor, on the donor's income tax return. Donors who receive recognition for their gifts, including honour rolls, signage, plaques, or naming opportunities, etc., are subject to section seven below.

(b) Fair Market Value

The duty to accurately determine the fair market value of donated property lies with the charity. The fair market value of an in-kind gift as of the date of the donation must be determined before an amount can be recorded on an official donation receipt. If the fair market value of an item cannot be reasonably determined, an official donation receipt cannot be issued.

Fair market value generally means the highest price, expressed in dollars, that a property would bring in an open and unrestricted market, between a willing buyer and a willing seller, both of whom are knowledgeable, informed, and prudent, and who are acting independently of each other.

CRA accepts that if the fair market value of an item can be reasonably determined, an appraisal is not required. However, where this is not the case, one or more independent appraisals will be required to determine the fair market value of donated property in accordance with the Library Board's policy for independent appraisals set out in section seven below.

(c) Split-Receipting Rules

The Library will ensure that the applicable requirements under the ITA and the administrative requirements of CRA in relation to Split-receipting are complied with in issuing donation receipts to donors.[1]

The Split-receipting rules require a charity to issue a donation receipt only for the receiptable portion of a gift, called the "eligible amount" of a gift. To determine the eligible amount for receipting purposes, the value of the advantage must be subtracted from the value of the gift. The following requirements must be met. the onus is on the Library to ensure that all of these requirements are met. If the fair market value of the gift or the amount of the advantage cannot be ascertained, no receipt can be issued.

i. Voluntariness - the gift must be donated voluntarily by the donor.
ii. Eligible amount - Only the "eligible amount" of a gift can be receipted. The eligible amount of a gift is the difference between the fair market value of the gift and the amount of the advantage. In order to ascertain the eligible amount of the gift, the charity is required to accurately determine the fair market value of the property and the amount of any advantage.
iii. Advantage - the "amount of advantage" is very broadly defined, and includes the value of any property, service, compensation, use or other benefit that the donor or a person who does not deal at arm's length with the donor has received, obtained or enjoyed, or is entitled (either immediately or in the future, either absolutely or contingently) to receive, obtain, or enjoy that is (i) in consideration of, (ii) in gratitude of, or (iii) in any other way related to the gift.
iv. Intention to donate - the donor must have a clear intention to donate the property to the charity. If the amount of the advantage does not exceed 80% of the fair market value of the donated property, then the fact that the donor obtained an advantage from the donee charity will not necessarily disqualify the transfer from being qualified as a gift. If, however, the amount of an advantage exceeds 80% of the fair market value of the transferred property, then the donor will have the onus to prove to CRA that he/she has the intention to donate the property.
v. De minimis threshold - Where the amount of complementary advantage received by the donor is of insignificant value, CRA is prepared to accept an administrative de minimis threshold for the value of the benefit that is equal to the lesser of 10% of the value of the donated property and $75.

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[1] CRA webpage "Split receipting" (https://www.canada.ca/en/revenue-agency/services/charities-giving/charities/operating-a-registered-charity/issuing-receipts/split-receipting.html)
CRA, "Income Tax Folio S7-F1-C1, Split-receipting and Deemed Fair Market Value" (https://www.canada.ca/en/revenue-agency/services/tax/technical-information/income-tax/income-tax-folios-index/series-7-charities-non-profit-organizations/series/income-tax-folio-s7-f1-c1-split-receipting-deemed-fair-market-value.html)

vi. Deeming of fair market value - Under some situations, the fair market value of the property donated would be "deemed" to be the lesser of (i) the "fair market value of the property, or (ii) the cost (or the adjusted cost base in the case of capital property) of the property to the donor immediately before the gift is made. The deeming provision does not apply to gifts made as a consequence of a taxpayer's death; gifts of inventory; gifts of real property situated in Canada; gifts of certified cultural property (special valuation procedures apply); and gifts of certain publicly-traded securities.

(d) Non Gifts

The following transactions do not constitute "gifts" and are not eligible for official donation receipts: [2]

i. a donation that does not meet all of the requirements for a gift as summarized above
ii. a court ordered donation or otherwise compelled
iii. the payment of a basic fee for admission to an event or program
iv. the payment of membership fees that convey the right to attend events, receive literature, receive services, or be eligible for entitlements of any material value that exceed 80% of the value of the payment
v. the purchase of goods or services from the Library Board
vi. a donation for which the fair market value of the advantage or consideration provided to the donor exceeds 80% of the value of the donation
ii. a gift in kind for which the fair market value cannot be determined
i. sponsorship
ii. donations provided in exchange for advertising
iii. gifts of services (for example, donated time, labour)
iv. gifts of promises (for example, gift certificates donated by the issuer, hotel accommodation)
v. pledges that have not been received by the Library Board
vi. loans to the Library Board (including loan of funds and property)
vii. use of a timeshare
viii. lease of premises or free use of property
ix. Books, audiovisual materials, or other items intended to be added to the Library's circulating collection. Related guidelines are referenced within the Library's *Collection Development Policy (CPL-16-12).*

5. GIFT ACCEPTANCE PRINCIPLES

(a) General Terms

i. Welcomes Gifts – The Library encourages and solicits contributions of various types of gifts, including cash, near cash, gifts-in-kind (such as publicly-listed securities, real estate and other personal property).

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[2] CRA, webpage "What is a gift?" (https://www.canada.ca/en/revenue-agency/services/charities-giving/charities/operating-a-registered-charity/receiving-gifts/what-a-gift.html)

ii. No Compensation Based on Contributions – The Library does not, directly or indirectly, pay finder's fees, commissions or percentage compensation based on contributions.
iii. Decisions under this Policy are independent of appointment, management, research, program and business decisions. Without limiting the generality of the foregoing, gifts/sponsorships should not require the Library to give special consideration for employment, research, or business transactions with the donor/sponsor or any designate, or allow the donor/sponsor to influence the research, learning, scholarship or other similar programs.
iv. No gift or sponsorship shall, in any way, compromise the Library's mission and vision statement, contravene any policy of the Library or reflect negatively on the Library's public image.

(b) Authority to Accept Gifts and Sponsorships

i. Authority to Accept Gifts - The CEO/Chief Librarian or designate has the authority to review and accept unrestricted and restricted gifts or gifts-in-kind, valued at less than $50,000. The authority to review and accept any conditional gifts and unrestricted or directed gifts of $50,000 or greater, whether monetary or in-kind, rests with the Caledon Public Library Board.

(c) Statement of Principles for Acceptance of Gifts and Sponsorships

In considering whether to accept a gift or sponsorship, the Library will be guided by the following principles:

i. Gifts must be consistent with the Library's Charitable Purposes, vision, freedom, mission and core values.
ii. Gifts s must not present a risk to the Library or to its reputation.
iii. Gifts must not be difficult or costly for the Library to administer or manage.
iv. Gifts must not be restrictive in nature.
v. Gifts must not have come from illegal activities;
vi. Gifts cannot have terms that may require the Library to violate the Ontario Human Rights Code;
vii. Gifts cannot give the donor or the donor's representatives the right to designate the recipient of a donation including an award, lectureship, research chair, or other honorific.
viii. Certain forms of gifts or donated properties may be subject to review by the Board or designate and/or CEO/Chief Librarian prior to acceptance.
ix. In accepting gifts, the Library also accepts the responsibility to donors to steward gifts, administer them properly and in accordance with any restrictions, conditions or limitations imposed by donors, provide donors with appropriate financial information about their gifts, and report, as appropriate, to donors about their gifts' uses.
x. Gifts accepted by the Library must not inhibit it from seeking gifts or sponsorships from other donors or potential donors.
xi. Gifts must be designed and administered in a manner consistent with legal and accounting requirements.
xii. Gifts of nominal value, such as conference gift bags, will be distributed and shared among the Library staff or may be donated to other charities.

6. GIFT RESTRICTIONS

(a) Donor Restrictions

i. Types of Restrictions - It is possible for a donor to impose certain conditions and restrictions to be attached to a gift when the gift is made. Examples of restrictions may include restrictions on use (the purpose for which a gift is to be used), restrictions on time (when a gift may be used, when the capital may be used, when the income may be used), restrictions on management (how to manage the investment and application of income or growth of a gift),

ii. Restrictions Imposed When the Gift is Made - It is a legal requirement that restrictions must be imposed at the time when the gift is made. A donor cannot impose restrictions or remove the restrictions after the gift has been made. If the restrictions are only intended to be in force for a period of time and be removed after the expiry of the period, this would also need to be set out at the time when the gift is made.

iii. Obligations to Comply with Restrictions - the directors of the Library Board are committed to fulfill their fiduciary duty under common law to comply with the limitations, conditions, terms of reference, directions or other restrictions imposed by donors of the Library Board.

iv. Restrictions in Writing and Fund Documents - All conditions and restrictions that a donor desires to be imposed on a gift must be approved by the Library Board in writing in advance before the gift is accepted. Where necessary, the Library Board will seek legal advice when a donor intends to impose restrictions on a gift to ensure that the Library is able to comply with the conditions and restrictions to be imposed and to clarify the Library Board's duties in fulfilling those conditions and restrictions. A donor who wishes to impose conditions or restrictions on a gift to the Library Board will be required to enter into a gift agreement with the Library Board to set out such conditions or restrictions on the gift. Such an agreement will generally contain a clause to provide the Library Board with the power to vary the restricted purpose of the gift in the event that it becomes impossible or impractical for any reason.

v. Externally Restricted Funds - A gift that is subject to donor restrictions will be held by the Library Board as an externally restricted fund, and be managed by the Library Board in accordance with the requirements of common law and regulations under the *Charities Accounting Act* (Ontario) (i.e. a charity may commingle funds received for a restricted or special purpose with other funds similarly received into a single account or investment portfolio, while restricted funds may not be commingled with its general operating funds).

vi. Unrestricted Gifts - A gift that is not subject to donor restrictions will be held by the Library Board as an unrestricted fund to be applied towards the general Charitable Purposes of the Library in alignment with relevant Board policies.

(b) Types of Donor Restricted Funds with Time Restrictions

There are two types of donor restricted funds, namely, (c) Perpetual Endowment Funds and (d) Long Term Funds as further described below.

(c) Perpetual Endowment Funds

A donor may impose a restriction to establish a perpetual endowment fund by requiring the capital of the fund donated to the Library be held in perpetuity, with the income to be used at the discretion of the Library Board's board of directors or for a specific purpose designated by the donor, if any. The Library Board will

not be permitted to disburse the corpus of the endowment fund in perpetuity. Should the Library Board be wound up, the perpetual endowment fund would need to be transferred to another Canadian registered charity, which would be required to continue holding the perpetual endowment fund in perpetuity, and applying the income from the perpetual endowment fund in accordance with the restrictions imposed by the donor when the fund was first established.

A donation of at least $50,000.00 is required to establish a perpetual endowment fund at the Library Board.

(d) Long Term Funds

A donor may establish a fund with the capital to be held for a long period of time, rather than to be held in perpetuity. Such a fund will be referred to as a "long term fund".

The income will be used at the discretion of the Library's board of directors or for a specific purpose designated by the donor, if any. The Library Board will not be permitted to disburse the corpus of the long-term fund for the period of time designated by the donor. At the end of this period, the corpus may be disbursed in accordance with the restrictions imposed by the donor. Should the Library Board be wound up before the expiry of this period, the long term fund would need to be transferred to another Canadian registered charity, which would be required to continue holding the long term fund until the expiry of the said period, and applying the income from the long term fund in accordance with the restrictions imposed by the donor when the fund was first established.

A donation of at least $50,000.00 is required to establish a long term fund at the Library Board.

(e) Library Donor Advised Funds

After having made a gift, it is not permissible for the donor to continue having an aspect of control over how the recipient charity deals with the gift, otherwise the continued control of the donor over the gifted property might defeat the gift. Thereby, the Library Board does not accept gifts whereby the donor requires to maintain any control over how the Library deals with the gift, including the right to give consent upon amendment of gift restrictions.

However, it is possible for the donor to provide non-binding advice to the recipient charity regarding the distribution, management or other matters concerning the gift, provided that the advice provided by the donor is not binding on the Library Board. Such a gift is commonly referred to as a "donor-advised fund." The primary concern with donor-advised funds is that, if too much control is retained by the donor, the donation will not be considered to be a gift at law.

A donor who wishes to provide advice to the Library Board with respect to a gift made to the Library will be required to establish the gift as a donor advised fund and to enter into a gift agreement with the Library Board to set out the terms of reference of the gift and how advice may be provided to the Library Board by the donor from time to time.

7. RECEIPTING

The issuance of official donation receipts by the Library Board shall be in accordance with the requirements of the ITA and CRA.[3]

(a) Due Diligence

In order to ensure the accuracy of the official donation receipts issued by the Library Board, the Library reserves the right to inquire of its donors and obtain assurance from them, either verbally or in writing as may be appropriate, concerning circumstances surrounding the gifts that may be relevant for the purpose of the Library Board's issuance of official donation receipts. The inquiry may include the ownership of the property, the cost of the property when acquired, when the property was acquired, the purpose for which it was acquired and by whom, the circumstances surrounding which the property was acquired, whether the acquisition of the gift involves any tax shelters, gifting arrangement, or limited recourse debt, whether there is any advantage in respect of the gift; as well as any other information that is essential to determining the correct eligible amount for the gift.

(b) Preparation and Contents of Receipts

In order to issue an official donation receipt, the charity must determine whether or not the donation constitutes a gift, who the donor is, and the eligible amount of the gift for receipting purposes. Contents of receipts are prescribed by the ITA. Serious consequences can occur for the Library and Board where receipts are issued incorrectly. Staff shall refer to the accompanying Standard Operating Procedure of this Policy to ensure that receipts are issued correctly.

(c) Control of Receipts

The Library Board and its employees shall guard against the unauthorized use of official donation receipts through secure physical or digital mediums.,

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[3] See

- Part XXXV of the Income Tax Regulations
- CRA webpage "Issuing receipts" (https://www.canada.ca/en/revenue-agency/services/charities-giving/charities/operating-a-registered-charity/issuing-receipts.html)
- CRA webpage '"What information must be on an official donation receipt from a registered charity?" (*https://www.canada.ca/en/revenue-agency/services/charities-giving/charities/operating-a-registered-charity/issuing-receipts/what-information-must-on-official-donation-receipt-a-registered-charity.html)*

(d) Name on Receipts

A donation receipt will be issued to the donor who provided the gift in question to the Library Board. It is a question of fact whether property donated from one individual to a registered charity is the property of that individual and/or another.[4]

In general, where a charitable donation is provided by way of a cheque on an account held jointly by spouses (i.e. both names of the spouses appear on the cheque), then the Library Board will issue the official donation receipt in either or both names, regardless of how the cheque is endorsed.
Where the provider of the gift asks the Library Board to issue an official donation receipt in another name and there is no obvious indication as to the true donor, the Library Board will request a written declaration or letter (e.g. notarized letter etc.) from the party providing the donation as to the identity of the true donor, in order to allow the Library Board to ensure that the name it records on the receipt is that of the true donor. Please note that no receipt can be issued if there is no individual name to which the receipt can be made (e.g. community organizations etc.)

8. TYPES OF GIFTS

(a) Overview

The policy for accepting, processing, acknowledging, and receipting different types of gifts is set out in this Policy.

There are many types of gifts that may be donated or may evolve with new ways of planned giving from time to time. Examples of these gifts include life insurance, "split receipt" gifts, stock options, gifts of flow-through shares, time-share recreational property, airline premium points, bitcoins, etc. It is not possible to include every type of gift in this Policy. The Library Board may establish specific policies for some of these gifts. Gifts not mentioned in this Policy or other policies of the Library Board will require individual review.

(b) Cash and Near Cash

Description of Gift

The Library accepts gifts of cash. Gifts of "near cash" are also accepted by the Library and may include cheque, money order and credit card.

Acceptance Guidelines

i. Following receipt of the cash gift, the Library will issue to the donor an official donation receipt in the eligible amount of the gift.
ii. A gift by credit card is considered to have been made on the date the donor authorized the charge to the credit card. The Library uses the Canada Helps online platform to process credit card donations.

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[4] CRA, Policy Commentary CPC – 010, *"Whether receipts can be issued in a name other than the donor's"* February 21, 1994 (https://www.canada.ca/en/revenue-agency/services/charities-giving/charities/policies-guidance/policy-commentary-010-issuing-a-receipt-a-name-other-than-donor-s.html).

iii. Gifts received after the end of the year may not be added to the previous year's donations unless the gift was postmarked in the previous year (e.g. a cash gift made by way of a cheque that was mailed and posted marked in December but not received by the Library until January).

(c) Bequests

Description of Gift

A bequest is a provision in a Will, directing a gift of property from an estate to be paid to the Library. There are several types of bequests accepted by the Library:

i. A *specific bequest* - A gift of a specific sum of money or a specific property, such as real estate or securities.
ii. A *residual bequest* – A gift of all or a percentage of the residue of the estate after having paid gifts to other beneficiaries under the estate.
iii. A *contingency bequest* – A gift of all or a share of the estate in the event of the prior death of certain other beneficiaries or in the event of certain conditions having been met.
vii. A *residual bequest subject to life interest* – A gift of property following the death of certain other beneficiaries who have use of the property in the estate during their lifetime.

Acceptance Guidelines

i. Upon request, sample bequest language will be made available to donors and their lawyers to ensure that the bequest is appropriately documented in the Will. Sample bequest clauses are set out in a separate accompanying Standard Operating Procedure to this Policy. When sending sample bequest clauses to potential donors, the following disclaimer shall be provided:

> *Disclaimer: This information is provided solely for the interest of donors to the Caledon Public Library. However, the Caledon Public Library is not a source of legal, tax or financial advice and the information set out should not be relied upon as a substitute for professional advice. While every effort has been made to ensure accuracy, the information set out herein may not apply in all situations or provinces (especially Québec). You are encouraged to discuss your Will provisions and language fully with your own lawyer (or notary), who needs to draft your Will for you.*

ii. A bequest in the appropriate amounts can be used to create named endowment funds if appropriately provided in the Will. However, where a bequest intended by a testator to create a fund does not meet the minimum fund terms set out in this Policy, then the said bequest would fail and need to be returned back to the estate.
iii. Donors are invited and encouraged to provide information to the Library Board about their bequest and, if they so choose, to send to the Library Board a copy of the relevant section of their Will. The Library encourages donors to disclose their bequest intentions to the Library Board ahead of time in writing to ensure that the Library is able to carry out their wishes and that the gifts conform to the principles stated in this Policy. Any such correspondence should be directed to the CEO/Chief Librarian as Secretary-Treasurer to the Board.

iv. If there is a gift from the estate of a deceased donor that does not meet the principles of this Policy, that decision will be communicated to the legal representative of the estate. Attempts will be made to achieve a mutually acceptable gift agreement between both parties where possible.

v. Any legal, accounting, or other professional fees borne by the Library Board in receiving the bequest from the estate of the donor will be deducted from the gift received.

vi. The Library does not provide any legal, accounting, tax or financial advice to donors in the preparation of their Will, or become involved in the execution or witnessing of a Will in which the Library is named as beneficiary. Library staff or a member of Board may not be named as executor in a donor's estate. The Library recommends that donors consult legal and tax professional advisors before completing a Will.

vii. During the probate of estates containing a bequest to the Library and during the post-death administration of testamentary trusts containing dispositive provisions benefiting the Library, the CEO/Chief Librarian or designate, in consultation with the Library's legal counsel, will represent the Library in dealings with the lawyer and/or estate trustee. The Library Board will exercise due diligence that the terms of the Will are abided by, gifts made to the Library are received in a timely manner, and the interests of the Library are maximized.

viii. The Library Board may decline the bequest if, in the discretion of the Library Board, the legal, accounting, or other professional fees associated with administration of the estate exceeds the amount of bequest.

ix. In special situations, such as unusual circumstances of the administration of the estate, gifts of residual interest of an estate, insufficient assets to pay the full bequest, etc., the Library Board will consult its legal counsel.

x. The Library Board reserves the right to decline a bequest involving an estate that has not been properly administered, and its trustees not having received appropriate compensation. In cases where personal or real property is gifted to the Library under the Will, the Library's policy in relation to the acceptance of those gifts would apply.

xi. Following receipt of the bequest, the Library will issue to the estate an official donation receipt in the eligible amount of the gift.

(d) Life Insurance

Description of Gift

Gifts of life insurance may be contributed to the Library in the following ways:

i. Irrevocably assign the ownership and beneficiary rights of a paid-up life insurance policy to the Library;

ii. Irrevocably assign the ownership and beneficiary rights of a life insurance policy to the Library, on which premiums remain to be paid;

iii. Naming the Library as a beneficiary of a life insurance policy.

Acceptance Guidelines

i. In situations I and ii above, the Library becomes the legal owner of the gifted life insurance policy. All consents required under provincial regulations to be signed to change a beneficiary must also be signed before it is a completed gift.

ii. If an assigned policy is not yet fully paid-up as in situation ii above, the acceptance of the assigned policy shall be conditional upon the Library not having any liability to the insurance company or to the donor with respect to the payment of future premiums, unless otherwise agreed to by the Library Board in advance.

iii. If an assigned policy is not yet fully paid-up as in situation ii above, the Library shall require assurance from the donor that he/she will continue to make donations towards paying future premiums (for which the donor would be entitled to official donation receipts as explained below), unless otherwise agreed to by the Library Board in advance. In the event that the donor is not willing to pay or continue to pay future premiums, the Library Board shall determine the appropriate course of action, i.e. whether to pay the premium to maintain the policy or to redeem/cash in the policy.

iv. The receipting of gifts of life insurance shall be as follows:

- Where the assigned policy is a fully paid-up life insurance policy as in situation I above, the Library may issue an official donation receipt for the eligible amount of the policy's value, including accumulated dividends and interest which are also assigned to the Library at the time. When determining the eligible amount of a policy's value, the following factors will need to be considered: (a) cash surrender value; (b) the policy's loan value; (c) face value; (d) the state of health of the insured and his/her life expectancy; (e) conversion privileges; (f) other policy terms, such as term riders, double indemnity provisions; and (g) replacement value. Generally, only a whole life or universal life policy will have a cash surrender value. A term life insurance policy cannot be fully paid-up and the cash surrender value would be nil. The cash surrender value for a new insurance policy would also be nil.
- Where the assigned policy is not yet fully paid-up as in situation ii above, the Library may issue an official donation receipt for the eligible amount of the policy, including accumulated dividends and interest which are also assigned to the Library at the time, but not including any loan outstanding on the policy. The various factors mentioned above will need to be considered when determining the eligible amount. Where the policy assigned is a term life insurance, the cash surrender value is nil.
- In addition, if the policy is not yet fully paid-up as in situation ii above, the Library may issue an official donation receipt for donations for the eligible amount of the premium paid, regardless of whether the payment is made directly to the insurance company or to the Library which would in turn pay the premium.
- Where the Library is named as a beneficiary of a life insurance policy as in situation iii above, the Library may issue an official donation receipt when the Library receives the insurance proceeds upon the death of the insured. No official donation receipt may be issued upon naming the Library as the beneficiary or for premiums paid for such a policy.

v. The administration of a gift of life insurance will involve the CEO/Chief Librarian or designate as a representative of the Library Board. This representative will:

- request a copy of the donor's life insurance policy, confirming the Library's designation as owner and beneficiary;
- in the case of policies that have not been fully paid-up, request annual, written notices of premium payments from the life insurance company.

(e) Registered Retirement Plans

Description of Gift

Gifts of registered retirement plans may include the following:

i. Direct designation of a charity as a beneficiary to receive the proceeds of registered retirement income fund or registered retirement savings plan on the death of the donor;
ii. Gifting to a charity the proceeds of registered retirement income fund or registered retirement savings plan on the death of the donor by way of bequest.

Acceptance Guidelines

i. The Library receives gifts of registered retirement plans as described above.
ii. Registered retirement income funds or registered retirement savings plans cannot be transferred to a registered charity during the life-time of the donor and be eligible for official donation receipts. While a donor may withdraw funds from these savings and make a donation to the Library, the donor will need to be cautioned in doing so and be encouraged to seek independent tax advice whether the official donation receipt issued by the Library would be sufficient to off-set tax owed on the withdrawal of the savings. Should there be tax withheld by the financial institution holding the registered retirement savings fund, an official donation receipt may be issued for the net amount of donation made to the Library.

(f) Publicly-Listed Securities

Description of Gift

Donations of publicly-listed securities do not give rise to a capital gain for the donor and therefore donors will likely have incentives to donate them. Common publicly-listed securities include the following:

- a share, debt obligation or right listed on a prescribed stock exchange (including Toronto, Montreal, Tiers 1 and 2 of the TSX Venture Exchange and a number of foreign stock exchanges set out in Income Tax Regulation 3200);
- a share of the capital stock of a mutual fund corporation;
- a unit of a mutual fund trust

Gifts of stock options may also be donated. Under certain circumstances, the donation may entitle the donor to a reduction of his/her employment benefits and/or relief from capital gains tax.

Acceptance Guidelines

i. The Library Board generally accepts gifts of publicly-listed securities that have an active secondary market, not subject to a volatile market, and can be readily converted into cash within a reasonable period of time after having received the gifts. Donors shall bear transfer costs when transferring securities to the Library. A gift of publicly-listed securities must be received by the Library no later than ten business days before the end of the calendar year in order to be eligible for a charitable income tax receipt within that calendar year.

Donations of public securities may be transferred in one of two ways, electronic transfer or presentation of the certificate. Where possible, an electronic transfer of securities is encouraged. The administration of a gift of securities will involve the CEO/Chief Librarian or designate, as Secretary-Treasurer to the Library Board, in consultation with a third-party investment advisor.

ii. Electronic transfer - Donations of public securities are normally transferred electronically. The shares are transferred electronically from the donor's account to the Library's account. The donor may be asked to open a no obligation, one time only account with the Library's brokerage firm and to direct, in writing, the internal transfer of the gifted securities to the Library's account. The CEO/Chief Librarian or designate will follow the following procedures to effect the transfer of the gift:

- assess in consultation with investment advisor if the gift is marketable and acceptable;
- consult directly with the donor's broker;
- identify immediately to the Library's broker the name of the donor; the name of the delivering broker; the name and number of delivered shares; and number of shares; and
- request written confirmation of the date of transfer from the donor's broker.

Electronic transfers can take up to several days to complete depending on the procedures used by the brokerages involved. The date of a gift of electronically transferred shares is the date the shares are received in the Library's account. The fair market value of the shares may have dropped between the date of transfer and the date the shares are received in the charity's account. Any such loss is borne by the donor

iii. Presentation of certificate – A donation of public securities may also be made by transfer of the share certificate. Share certificates should be hand-delivered to the CEO/Chief Librarian or designate or the Library Board's agent or sent by registered mail or courier. In some instances, the donor's signature requires bank notarization. Instructions are on the reverse of the certificate If an endorsed share certificate or an unendorsed share certificate accompanied by a signed stock power of attorney is hand-delivered to CEO/Chief Librarian, CRA considers the gift to have been made at the time the Library receives and accepts the gift. Where the share certificate is mailed to the CEO/Chief Librarian, the Library is deemed to have received the share certificate on the day it was mailed, provided that the Library Board accepts the gift.

iv. Valuation of gift for receipting purposes:

- In general, the value of the securities will be the closing bid price of the share on the date it is received or the mid-point between the high and the low trading prices for the day, whichever provides the best indicator, given the circumstances, of fair market value on normal and active market trading.
- However, the determination of the fair market value will take into account a number of factors, including the size of the block of shares in relation to the whole, the volume traded, the attributes of the shares, whether the donor had control or was a minority shareholder, whether there were any restrictions on the transferability of the shares, and whether the shares were thinly traded, requiring a look at trades over a longer period of time. Under those situations, an independent appraisal may be required to determine the fair market value in accordance with the Library's policy for independent appraisals set out in section 6 below. Where unusual circumstances are involved in the gift, the gift agreement with the donor will

need to set out the method of valuation to be used, a price adjustment clause should an issue arise with CRA with respect to the valuation, and whether the donor or the Library will be responsible for the cost of the appraisal.

- As well, a gift agreement with the donor will be required to set out the method of valuation used, a price adjustment clause should an issue arise with CRA with respect to the valuation, and that the donor will be responsible for the cost of the appraisal.

v. In general, the Library's policy is to liquidate gifts of securities as soon as possible after receipt.

vi. Certain employee stock options may also be donated to the Library. The employee will need to exercise the stock option, then the holder may donate to the Library the securities received from the exercise of the stock option or the holder may direct a broker or dealer to sell the securities and pay the proceeds of sale to the Library.

vii. Upon confirmation of the receipt of a gift of publicly-listed securities, the Library will issue a tax receipt for the eligible amount of the gift on the date the Library receives the gift.

(g) Private Securities and other Business Interests

Description of Gift

Donors may contribute private company shares, which are shares of stock in entities which have been organized for profit-making purposes and are rarely traded on stock exchanges. The Library Board generally accepts gifts of private company shares in accordance with the following terms.

Acceptance Guidelines

i. The Library Board generally accepts gifts of private company shares provided that:

- The Library assumes no liability in accepting these gifts;
- The fair market value of the gifts can be easily determined by an independent appraisal in accordance with section seven below and will be paid by the donor, unless the Library Board agrees in advance to be responsible for the costs;
- The gifts are not subject to a volatile market;
- The gifts can readily be converted into cash within a reasonable period of time after having received them and there is no agreement or other obligation in place that may prevent the Library Board from doing so; and
- The donor deals at arm's length with the Library Board, and the donor deals at arm's length with each director of the Library Board.

ii. Donors shall bear the transfer costs when transferring closely-held securities to the Library unless the Library Board agrees in advance to be responsible for the costs.

iii. The Library Board does *not* accept gifts of "non qualifying securities", i.e. private company shares of a donor who controls the company and gifts of debts (such as a promissory note issued to the donor by the donor's company) in respect of a donor's corporation, where the donor does not deal at arm's length with the Library, or the donor does not deal at arm's length with each director of the Library Board.

iv. The Library Board does not accept gifts of other business interests, e.g. partnership interests.

v. The fair market value of the private company shares on the date of the donation will be determined by an independent appraisal and will be paid by the donor, unless the Library Board agrees in advance to be responsible for the costs. The Library's policy for independent appraisals is set out in section seven below.

vi. The administration of a gift of securities will involve the CEO/Chief Librarian or designate as representative of the Library Board with the Library's investment advisors. The representative will:
- assess, in consultation with appropriate parties, if the gift is acceptable in accordance with this Policy; and
- obtain a valuation of the gift in accordance with the Library's policy for independent appraisals set out in section seven below.

vii. Decisions regarding the sale of private company shares rest with the Library's board of directors, upon review with its investment committee and in consultation with investment advisors. In general, the Library's policy is to liquidate these gifts as soon as possible after receipt.

viii. Upon confirmation of the receipt of a gift of private company shares, the Library will issue a tax receipt for the eligible amount of the gift on the date the Library receives the gift.

(h) Gifts-in-Kind

Description of Gift

Gift-in-kind refers to a gift of property other than cash, and includes capital property, depreciable property, personal-use property, a leasehold interest, a residual interest, a right of any kind, a license, a share, a chose in action, and inventory of a business. It does not include gift of services.

Acceptance of some gifts-in-kind are subject to special considerations and are specifically referred to in other sections of this Policy, including life insurance policies, publicly-listed securities, private securities and other business interests, real estate, etc. the acceptance of other in-kind gifts is governed by this section of the Policy, art work or art collections, equipment, software, or other property. Gifts of books, audiovisual materials and other items available for loan are exempt from this Policy and subject to the terms of the Caledon Public Library *Collection Development Policy (CPL-16-12),* including the completion of a Material Donation Waiver Form accompanying each group of library materials being donated as gifts-in-kind.

Acceptance Guidelines

i. The Library accepts gifts-in-kind that are in reasonable condition and meet other criteria set out in this Policy. The Library reserves the right to display or store the gifted property or sell it and apply the proceeds towards the charitable purpose of the Library.

ii. The ready marketability of the property and the carrying costs will be considered by the Library Board before accepting a gift. The Library Board reserves the right to secure its own appraisal and issue a gift receipt based on it. Before accepting a gift-in-kind, the Library will undertake such due diligence steps as it determines necessary. Costs such as legal fees and appraisals will be the responsibility of the donor.

iii. The Library will encourage the donor to provide a written letter of offer to the Library Board containing the desired terms for the proposed in-kind gift, to allow the Library Board to determine

whether it is interested in accepting the gift, before the donor proceeds with the establishment of the fair market value of the in-kind gift.

iv. Unrestricted gifts-in-kind, must be accompanied by a signed Caledon Public Library Gift-in-Kind Waiver.

v. Property of little or only nominal value to the donor does not qualify as a gift-in-kind. The ready marketability of the property and the carrying costs will be considered by the Library Board before accepting a gift. The Library Board reserves the right to secure its own appraisal and issue a gift receipt based on it. Before accepting a gift-in-kind, the Library will undertake such due diligence steps as it determines necessary. Costs such as legal fees and appraisals will be the responsibility of the donor.

vi. Gifts of capital property are subject to special rules when receipting these gifts. Capital property includes depreciable property, and any property that, if sold, would result in a capital gain or a capital loss. Capital property does not include the trading assets of a business, such as inventory. Examples of capital properties include cottages, securities, such as stocks, bonds, and units of a mutual fund trust, land, buildings, and equipment used in a business or a rental operation. Upon donation of a capital property, the donor is deemed to have disposed of that property for its fair market value and this deemed disposition may result in a capital gain. the donor may claim charitable donation credit/deduction from the official donation receipt from the charity. If the fair market value of the gifted capital property is greater than its adjusted cost base, the donor may designate a value between the adjusted cost base and the fair market value of the donated property to be treated both as the proceeds of disposition for the purpose of calculating the donor's capital gain and the amount of the gift for the purpose of calculating the tax credit/deduction allowed for charitable donations. However, such a designation does not affect the receipt to be issued by the Library. The issuance of the eligible amount on the receipt must comply with the Split-receipting rules in the ITA.[5]

vii. In some situations, the donation of gifts-in-kind by a donor may be treated as donation of inventory for the donor's purposes, e.g. an artist, author or composer creates a work of art, literary manuscript or musical composition with the intention of selling it, but later donates it to the Library; or an art or antique dealer who buys and sells art, antiques, , or other cultural property as a business donates one of these objects. the Library Board's policy on accepting gifts of inventory is set out in section 6 below. The issuance of the eligible amount on the receipt must comply with the Split-receipting rules in the ITA.

viii. Certified cultural property is property that has been determined by the Canadian Cultural Property Export Review Board to be of a gift of cultural property is property that is of "outstanding significance by reason of its close association with Canadian history or national life, its aesthetic qualities, or its value in the study of the arts or sciences." Gifts of cultural property made on or after March 19, 2019, are no longer required to be of "national importance" that its loss to Canada would significantly diminish the National Heritage (a change brought by the 2019 federal budget) Although a donor donating a work of certified cultural property to a designated institution or public authority

[5] CRA, P113, *Gifts and Income Tax Act* (https://www.canada.ca/en/revenue-agency/services/forms-publications/publications/p113/p113-gifts-income-tax.html)

designated by the Minister of Canadian Heritage would receive favorable tax treatment of such a disposition, donation of these types of property is not relevant to the Library because the Library is not a designated institution or public authority. Gifts of uncertified cultural property to the Library are treated in the same manner as other gifts-in-kind.

ix. An official donation receipt is issued for the eligible amount of the gift on the date of donation.

9. SPECIAL ISSUES

(a) Gifts from Other Registered Charities

Official donation receipts will not be issued for gifts received from other registered charities. However, the gift may be acknowledged by way of a letter or ordinary receipt - one that does not state that it is an official receipt for income tax purposes. The Library will not accept gifts from other registered charities that are subject to restrictions. For greater certainty, this does not include gifts received from the Friends of the Caledon Public Library Board.

(b) Gifts from Businesses and Sponsorship Fees

Sponsorship is when a business makes a donation toward the cost of a charity's activity or event and, in return, receives advertising or promotion of its brand, products or services. If a business receives special recognition for its donation, or if it receives more than minimal recognition (for example, banners, advertising of products), this usually constitutes sponsorship. Providing sponsorship to a charity or to a charitable event is not a gift, and generally an official donation receipt will not be issued. The business may be able to include the sponsorship costs in its advertising expenses, but only if this sponsorship is considered reasonable and was given with the intent of generating income.[6]

However, an official donation receipt can be issued for gifts received from businesses that are not sponsorship fees, i.e., where the business does not receive any advertising or promotion of its brand, products or services, and where the business receives the same level of recognition as all other donors, with no special treatment, and the recognition is nominal.

Sponsorship situations are unique and should be looked at individually. Here are some of the factors to consider:

- Source: Is the donation from an individual or a business? - Generally, individuals will not benefit financially from name recognition. If the recognition does constitute a benefit, it will have little value. there may be exceptions. For example, if the donor's name is closely associated with a business, using the donor's name may provide a valuable benefit to the business.
- Purpose: Is the purpose of the donation to get recognition?
- Contracting: Is there a written or unwritten understanding that shows the donor expects and will receive a benefit in return for the donation?
- Naming: How is the donor being acknowledged (for example, newsletters, plaques, cards)?

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[6] CRA's website "sponsorship" (https://www.canada.ca/en/revenue-agency/services/charities-giving/charities/operating-a-registered-charity/receiving-gifts/sponsorship.html).

- Valuation: Can the value of the recognition (for example, promotion, advertising, sponsorship) be calculated?

There are three possible scenarios involving corporate contributions to the Library:

- *Scenario 1 – 100% sponsorship fee* - A corporation makes a contribution to the Library and receives advertising or promotion of its brand, products or services in return having a value that is equal to the amount of the contribution made. An official donation receipt would not be issued by the Library.
- *Scenario 2 – 100% donation* - A corporate contribution made to the Library with absolutely no benefit received by the corporation in return for having made the gift. In those circumstances, the full amount of the contribution made would be reflected in an official donation receipt.
- *Scenario 3 - Split-donation* (i.e. part donation and part payment for the benefit received by the corporation) - A corporate contribution made to the Library and receives *some* benefits that are less than the amount of contribution made. Whether or not an official donation receipt can be issued will depend on the application of the Split-receipting rules. However, CRA is of the view that it is difficult, if not impossible to establish a fair market value for sponsorship, and when the fair market value cannot be determined, a receipt cannot be issued.

Where the Library is supported in a sponsorship arrangement, in general, the sponsor will be requested to enter into a sponsorship agreement with the Library Board to set out the terms of the sponsorship. In particular, the use of the Library's name, marks, logos and insignia by the sponsor is prohibited without the written approval and license by the Library.

Where an official donation receipt is not required to be provided to a business donor, a general receipt will be provided to the business to acknowledge the Library's receipt of the sponsorship.

(c) Donation of Inventory by Businesses

Special rules apply to donation of inventory by businesses.[7] When a charity receives inventory from a business, its responsibilities are to determine that it has in fact received a gift and to determine the value of the gift. Whether a gift has been received depends on whether the business received any benefit in return.

If the business has "sold" the inventory to the Library, no official donation receipt will be issued. If the business transfers the inventory to the Library at no charge but obtains a *material* benefit from the transaction (such as promotion or advertising), then no gift has been made and no official donation receipt will be issued.

If the business has made a true gift of inventory to the Library, an official donation receipt may be issued in accordance with the Split-receipting rules. Generally, gifts of inventory are exceptions to the deeming

[7] CRA, *Policy Commentary* CPC-018, "Gifts out of inventory ," March 29, 2000 (https://www.canada.ca/en/revenue-agency/services/charities-giving/charities/policies-guidance/policy-commentary-018-gifts-inventory.html)

provision when determining the fair market value of the inventory for purposes of gifting the inventory to the Library.

The Library has no obligation to, and does not, advise businesses of their tax obligations which generally are as follows:

- The business can deduct the cost of acquiring or producing the item given to the Library Board from its income.
- If the business does make a true gift out of inventory, it must add the fair market value of the item to its income and then claim a charitable tax deduction.
- If the business obtains a material benefit from the transaction, it can probably write off the cost as a business expense.

As provided for in section eight below, the Library does not provide any legal, accounting, tax or financial advice to corporate sponsors or donors. They are encouraged and recommended to seek their own independent legal, accounting, tax or financial advice from professionals.

(d) Gift Certificates

A corporation may issue gift certificates, vouchers and coupons in support of the Library's fundraising events. When a gift certificate is donated to the Library, the Library will comply with CRA's administrative position in regard to the circumstances under which an official donation receipt may be issued by the Library for the value of the gift certificate received.[8]

In general, an official donation receipt can be issued when the donor is not the issuer of the gift certificate and the donor has purchased the gift certificate either from the issuer or another third party. An issuer is the person (individual, retailer or business) that creates the gift certificate. A gift certificate purchased from the issuer and then donated to a charity is considered property and may be receipted for its eligible amount.

An official donation receipt for a gift certificate may be issued only in the following situations:

- When the holder of a gift certificate that has been issued for consideration (the terms of which permit its assignment) donates the gift certificate to a registered charity, the charity may issue an official receipt to the donor for the eligible amount of the gift.
- When the issuer of a gift certificate donates it to a charity for no consideration, the registered charity can only issue an official receipt at the time the charity receives property when it redeems the gift certificate. The official receipt may be issued for the eligible amount of the gift of the property to the charity by the issuer.
- When the issuer of a gift certificate gives it to a charity for partial consideration, the charity may issue an official receipt to the donor for the eligible amount of the gift.

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[8] CRA, Guidance, CG-007, "Donation of gift certificates or gift cards" August 15, 2011 (https://www.canada.ca/en/revenue-agency/services/charities-giving/charities/policies-guidance/donation-gift-certificates-gift-cards.html)

The official donation receipt shall specify the nature of the property it received in exchange for the gift certificate, as well as the eligible amount of the gift.

Sometimes, the fair market value of a gift certificate may not be the equivalent of its face value. Factors that may affect the fair market value of the gift certificate include:

- the flexibility of the certificate - does the certificate expire after a certain time, is it usable only within a specific timeframe, does it restrict the purchaser to specific merchandise within the store
- its usefulness - does the retailer offer merchandise for the amount of the gift certificate, or will the certificate account for a portion of regular selling property (for example, a $50 gift certificate at a car dealership)

No official donation receipts will be issued for gift certificates they receive directly from the issuer for no consideration. Such a certificate is not property, but rather a promise. However, when these gift certificates are redeemed for property, official donation receipts can then be issued.

(e) Donation of Services

A registered charity may issue official donation receipts for donations that qualify as gifts, which require a voluntary transfer of *property*.

Contributions of services (i.e. time, skills, effort) are not property. Therefore, official donation receipts will not be provided for services provided free of charge or for an invoice marked "paid."[9]

However, an official donation receipt may be issued if a person provides a service to the Library, the Library pays for the service, and the person then returns the payment to the Library voluntarily as a cash gift. In such circumstances, two transactions will need to take place:

- the provision of a service and the payment of the services provided;
- the making of a voluntary cash gift by the service provider.

These two transactions will need to be conducted by way of an exchange of cheques to ensure the presence of an audit trail, as the donor must account for the taxable income that would be realized either as remuneration (in which case the charity may also be required to issue a T4 slip) or as business income. A copy of the invoice issued by the service provider will be retained on file.

(f) Pledges

Pledges are commitments by donors to donate a gift (usually cash or non-cash gifts) according to a fixed time schedule.

Pledges are not gifts until the pledged property is received by the Library. Pledges are, in general, not enforceable at law.

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[9] CRA, Policy Commentary CPC-017, *Gifts of Services*, March 29, 2000 (https://www.canada.ca/en/revenue-agency/services/charities-giving/charities/policies-guidance/policy-commentary-017-gifts-services.html)

All pledges must have written documentation that contains the following: a clearly specified amount of the pledge in the case of cash or non-cash gifts; or a clearly specified identification of the property pledged; a clearly defined payment/donation schedule; there shall be no contingencies or conditions; and the donor must be considered to be financially capable of making the gift.

Upon confirmation of the receipt of a pledged gift, the Library will issue a tax receipt for the eligible amount of the gift based on the fair market value of the gift. For greater certainty, only fulfilled instalment payment of pledges may be receipted by the Library. Unfulfilled instalment pledge payments do not qualify for receipts.

(g) Planned Gifts

The Library encourages donors to make planned gifts. Planned gifts are generally gifts or commitments made in the present with the benefit to the Library, "deferred" until a future date. However, planned gifts may include outright gifts of appreciated property (securities and real estate) or gifts of tangible personal property. As such, making planned gifts is not a "type of gift", but is a method of giving. The Library's acceptance policy in relation to planned gifts is set out in this Policy depending on the nature of the gifted property.

(h) Fundraising Events

Issuing receipts for various fundraising events may be subject to special rules or legislative restrictions (e.g. lottery licenses etc.), including fundraising dinners, charity auctions, lotteries, raffles, draws, concerts, shows and sporting events, golf tournaments, and membership fees.[10]

(i) Donation Tax Shelters

Given the risks associated with abusive donation tax shelter arrangements, the Library will not enter into any arrangements to be involved in a donation tax shelter.

(j) Pass Through Gifts

The Library shall not act as a conduit for funds to third parties to which Canadian donors could not directly make a gift eligible for tax relief. As such, official donation receipts will not be issued for gifts that the donor requires to be forwarded to an organization that is not a "qualified donee". Otherwise, the Library may run the risk of being subject to sanctions and penalties and having its charitable registration revoked.

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[10] CRA, Income Tax Folio S7-F1-C1, Split-receipting and Deemed Fair Market Value" (http://cra2018.cutetax.com/en/revenue-agency/services/tax/technical-information/income-tax/income-tax-folios-index/series-7-charities-non-profit-organizations/series/income-tax-folio-s7-f1-c1-split-receipting-deemed-fair-market-value.html)

The Library will not issue an official donation receipt if a donor has directed the Library to give the funds to a specified person or family member. A donor cannot choose a specific beneficiary for their gift or ask the Library to give the gift to another non-qualified donee. However, a donor can ask that their gift be used in a particular program of the Library as long as there is no benefit to the donor or anyone not at arm's length to the donor. The Library must be able to use the gift within the particular program as it sees fit. If the donor retains control, the donation is no longer considered a gift at law and a receipt cannot be issued.[11]

(k) Consents

Prior to accepting any gifts, all necessary consents and releases must have been received, including but not limited to spousal, insurer, issuer, etc.

(l) Determination of Fair Market Value by Independent Appraisal

Where the fair market value of a donated property (e.g. gifts-in-kind, private securities and other business interests, real estate, etc.) needs to be determined by an independent appraisal, the following procedure will be followed: [12]

i. In general, an independent third-party appraiser shall be engaged who must meet all of the following qualifications:
   - a qualified professional appraiser, valuator or other individual who is accredited in the field of valuation;
   - knowledgeable about the principles, theories, and procedures of the applicable valuation discipline and follows the Uniform Standards of Professional Appraisal Practice or the standards of the profession;
   - has expertise in the property that is being appraised;
   - knowledgeable about and active in the marketplace for the specific property;
   - independent (i.e. not be associated with the donor, the Library, or another party associated with the purchase, sale, or donation of the property); and
   - knowledgeable about the elements of a properly prepared and credible valuation report.

ii. The appraiser will be required to provide an appraisal report to the Library. The appraisal or valuation report should be based on the principles, theories, and procedures of the applicable valuation discipline and follow the standards of the profession. The report has to be an estimate of the fair market value of the property as of the date of donation.

iii. The CEO/Chief Librarian or designate may be engaged to conduct the appraisal provided that all of the following conditions are met, and all documents supporting the determination of the fair market value will need to be retained.

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[11] CRA webpage "What is a gift?" (https://www.canada.ca/en/revenue-agency/services/charities-giving/charities/operating-a-registered-charity/receiving-gifts/what-a-gift.html)
[12] CRA, P113, *Gifts and Income Tax Act* (https://www.canada.ca/en/revenue-agency/services/forms-publications/publications/p113/p113-gifts-income-tax.html)

- It is difficult to find an independent appraiser or if doing so would involve unreasonable expense with documented proof.
- the gift is below $1,000 (Although CRA accepts that an employee can appraise the donation if the fair market value is just over $1,000 and the circumstances are very unusual, it is not the policy of the Library to do so).
- The staff member is knowledgeable in the field and is qualified to establish the value of the gift.

iv. For gifts greater than $5,000, the Library may seek a minimum of two independent appraisals. For gifts of less than $5,000, the Library Board may seek one appraisal. Where two appraisals are obtained, and if the discrepancy between the two appraisals is less than 10 per cent, the Library will take the average of the two. Where the discrepancy is greater than 10 per cent, the Library will take the lower of the two or the donor may choose to have a third appraisal conducted at the expense of the donor. In the latter instance, the Library will take the average of the three appraised values to be the fair market value.

v. If a property is appraised, the name and address of the appraiser will be included on the official donation receipt.

vi. All appraisals shall be at the cost of the donor, unless otherwise agreed to by the Library in writing.

(m) Determination of Costs of the Library Board

i. Proposed gifts of property and gifts-in-kind will be evaluated to determine whether the costs to the Library associated with receiving or managing the gift can be accommodated prudently.

ii. Such evaluations might include the possible cost of transportation of the gift to the Library, storage costs while making adequate space available, cost of maintenance, repair and insurance and cost of disposal. For example, accepting real property might require payment of closing costs, payoff of debt secured by the property, and physical changes to the property necessary to ensure safety or to control environmental hazards. Similarly, the cost to retrofit space and provide necessary utilities associated with a proposed gift may be deemed excessive. Occasionally, associated costs might weigh against the acceptance of a gift.

iii. For gifts-in-kind, the following documentation may be required: the donor's letterhead or other standard documentation such as a catalogue or published price list giving the value and description of the equipment or products, usually including product identification numbers; any terms of the donation; and a packing slip or other paperwork to verify receipt of the gift. If adequate documentation is not available, a qualified appraisal must be submitted for any gift-in-kind.

10. GIFT AGREEMENT, GIFT ACKNOWLEDGEMENT, AND OTHER DONOR RELATED ISSUES

The Library has a donor-centered approach to its fundraising programs. Donor recognition guidelines and processes are based on donors' needs and wishes, and allow the flexibility required to respect the individuality

of the donor, the donation, and the Library's needs and Charitable Purposes. The key purpose of donor recognition is to sincerely show respect for, and appropriate gratitude to, donors who support the Library.

(a) Gift Agreement and Pledges

In general, with respect to gifts over $5,000.00 or gifts that are subject to conditions and restrictions imposed by the donor, the Library may request donors to enter into gift agreements with the Library to evidence the gift and set out the terms of any conditions or restrictions on the gift. The Library may also enter into non-binding pledge agreements with donors with respect to gifts to be made over a period of time.

The Library has established template gift agreements. All gift agreements (including pledge agreements) that do not follow the Library's templates will be reviewed by the Library Board's legal counsel where necessary. Where substantially the same agreement is used repeatedly, then only the prototype agreement needs to be reviewed by legal counsel.

(b) Gift Acknowledgement

All gifts to the Library are to be acknowledged by the Library. Where appropriate, an official tax receipt may be issued by the Library's administrative staff. The official tax receipt may be provided to the donor, together with a pre-populated print or digital acknowledgement , depending on the amount of the gift.

(c) Donor Recognition

The Library will recognize all donations and extend thanks to donors for their generosity. The Library will issue thank you letters within one month of receipt of any donations that qualify for an official receipt for tax purposes. This receipt will accompany each letter.

Wherever possible:

a) gifts of under $1000 will be personally acknowledged by the CEO or designate; and,
b) gifts of over $1000 will be personally acknowledged by the Board Chair or designate.

Donations may be listed in library publications, including the website and annual report, or displayed in branch, as appropriate. However, the Library respects a donor's right to make an anonymous gift.

(d) Dedications

The Caledon Public Library welcomes the opportunity to dedicate spaces, collections, programs and services, in order to recognize and appreciate the charitable support of individuals, service clubs, foundations and corporate donors. Naming or dedication opportunities will be considered when a benefactor provides all or a substantial part of the cost of the space or service. The ultimate authority to accept or decline any dedication proposal rests with the Caledon Public Library Board.

Naming opportunities will be finalized through the development of an agreement that includes the space or service to be named and the terms, conditions and duration of the recognition. The terms as outlined within the agreement will also indicate the conditions under which a name may be removed.

The guidelines of the *Caledon Public Library Partnership Policy (CPL-17-21)* will inform the Library's consideration of any naming rights that may constitute a corporate or organizational sponsorship. As per the guidelines of the *CPL Partnership Policy*, "*the Board will align with the guidelines of the Town's Corporate Facility and Park Assets Naming Policy when considering the dedication of a library space and may opt to seek Council's endorsement of the proposed dedication*".

In alignment with the Library's Partnership Policy, the Library reserves the right to revoke any naming rights if, in the reasonable opinion of the Library Board, the naming right may cause prejudice or embarrassment to the Library, including but not limited to situations where the donor is involved in any criminal investigation, charges or conviction.

(e) Anonymous Donors

The Library will respect and observe the wish of a donor to remain anonymous with respect to gifts made to the Library. However, the Library reserves the right to disclose the identity of the donor and the type and value of the gift where it is required to do so at law.

(f) Stewardship

Stewardship is different from recognition in that it represents the legal obligation of the Library to manage and use the gifts as intended by the donors. Stewardship's goal is to maintain an ongoing relationship with donors to ensure they are satisfied with the handling of their past gifts and to encourage them to make future gifts. Stewardship of the donor includes thoughtful communication to the donor on the impact of their gift(s). In consideration of each individual donor's specific needs and wishes, stewardship may include:

- the chance to participate in the outcomes of their gift, ;
- a formal financial reporting on the status of the endowment and its growth/use; or
- a formal report on the impact.

(g) Frequency and Nature of Solicitations

The Library does not permit any employee, volunteer or person representing the Library to use pressure on a donor in securing any gift. The Library honours donors' and prospective donors' requests to limit the frequency of solicitations, not be solicited by telephone or other technology, and receive printed material concerning the Library. The Library will discontinue solicitations where it becomes apparent that they are unwanted or a nuisance upon request and in accordance with relevant legislation (i.e. CASL).

(h) Confidentiality

The Library will keep all information, data, or other communications with donors strictly confidential. However, the Library reserves the right to disclose such information where it is required to do so at law. The Library will maintain records of all donations in accordance with the Caledon Public Library *Records and Retention Policy (CPL-17-20)*. The contents of such will be protected and subject to disclosure in accordance with applicable privacy legislation including the *Municipal Freedom of Information and Protection of Privacy Act* and the Caledon Public Library *Privacy Policy (CPL-15-01*).

(i) No Advice to Donors

The Library does not and shall not provide any legal, accounting, tax or financial advice to donors with respect to gifts to the Library. Donors are encouraged and recommended to seek their own independent legal, accounting, tax or financial advice from professionals. Where necessary, donors will be requested to provide the Library with an acknowledgement that:

- they have obtained independent professional advice; or
- they have been advised by the Library to obtain independent professional advice and have waived obtaining such advice;

and that the Library is released from any liability that may arise in relation to the making of the gift by the donors. Donors are responsible for all costs incurred in relation to obtaining such independent advice.

(j) Legal Advice to the Library Board

The Library reserves the right to seek legal advice in relation to the negotiation, acceptance, receipting and management of gifts.

11. DECLINING A GIFT

The Library reserves the right to decline a gift. Each gift will need to be reviewed on a case-by-case basis. the following are examples of circumstances under which the Library Board may decline a gift:

i. the gift does not meet any requirements set out in this Policy;
ii. the donated property does not constitute a "gift" at law as referred to in section three.
iii. there are features to or restrictions of the gift that are contrary with the objectives, values, and goals of the Library.
iv. the gift could jeopardize the charitable status of the Library.
v. the gift or terms of a gift are illegal, discriminatory or violate any federal, provincial or municipal laws or regulations.
vi. the Library is unable to honour the terms or restrictions of the gift.
vii. the gift may compromise the Library's commitment to intellectual freedom ;
viii. the gift may require any action on the part of the Library which is unacceptable to the Library Board or violates the Library's policies and regulations.
ix. the gift requires or stipulates the future employment at the Library of any specified person or doing business with any specified company or person.

x. the gift contains unreasonable conditions.
xi. the gift does not provide the Library with any benefit whatsoever.
xii. the gift exposes the Library to liability or unacceptable risk.
xiii. the donor applies unacceptable restrictions, conditions or control over the gift.
xiv. the gift will be difficult to administer.
xv. the gift is for a partial interest in property, unless the Library agrees otherwise.
xvi. the gift is financially unsound or could expose the Library to liability or embarrassment.
xvii. the donor relies on an appraisal or evaluation provided to the donor by third parties, that is perceived by the Library to be inaccurate or unreliable.
xviii. an appropriate fair market value of the property donated or the advantage received by the donor cannot be determined, or will result in unwarranted or unmanageable expense to the Library in determining such value, or the donor does not agree with the value determined by the Library.
xix. the gift could improperly benefit any individual that is not permitted under the ITA or by CRA.
xx. the gift is made by an individual, corporation or organization whose philosophy and values are inconsistent with the overall philosophy and values of the Library Board.
xxi. where the donor requires a donation receipt issued by the Library shortly after the donation is made or within a certain time frame, but the gift could not be assessed, processed and donation receipt issued in accordance with the requirements of the ITA within the time frame requested by the donor.

12. RETURNING A GIFT

In general, once a gift has been received by the Library and an official donation receipt issued, the property becomes a charitable asset and *cannot* be returned to the donor at law. Nevertheless, if a gift is returned to a donor for whatever reason, a revised receipt will be issued to the donor and a copy of the revised receipt will be sent to CRA when the amount of the returned property is more than $50. An information return will also be filed with CRA within 90 days after the day the property is returned if an official donation receipt was issued for the original property, and if the returned property has a fair market value of more than $50.[13] Where necessary, legal advice may be sought.

(a) Temporary Loans/Gifts

Requests to have items temporarily housed in the Library will be considered on a case by case basis. Generally, such requests will not be accommodated unless their benefit to the community, as determined by the CEO/Chief Librarian, outweighs the commitment of resources required to facilitate such temporary storage. The CEO/Chief Librarian shall have the authority to establish all of the terms and conditions regarding the acceptance of a temporary loan or gift.

[13] CRA, *Guidance*, CG-016, "*Qualified donees – Consequences of returning donated property"* October 19, 2012 (https://www.canada.ca/en/revenue-agency/services/charities-giving/charities/policies-guidance/guidance-016-qualified-donees-consequences-returning-donated-property.html)

Caledon Public Library facilitates art exhibits as part of its programming and partnership efforts. Exhibited works of art are not considered as temporary loans or gifts as identified within this policy but are subject to the *Caledon Public Library Art Exhibit and Display Policy (CPL-16-16)*.

(b) Disposal of Gifts

Gifts-in-kind may be disposed of in one of the following fashions:

- Books and other materials may be weeded as per the *Caledon Public Library Collection Development Policy (CPL-16-12)*;
- Offered to another library or community organization; or,
- Sold at a public auction or sale, discarded, or destroyed as a last resort.

Appendix B

Title	Fundraising and Gift Acceptance Policy
Policy Number	CPL-18-23
Policy Type	Operating
Approval Date	April 15, 2024
Review Date	April 2026
Notes	Originally approved April 16, 2018; Revised June 2020 and April 2022

Purpose

The Caledon Public Library welcomes and encourages contributions from individuals, groups, foundations and businesses for the purpose of enhancing and enriching the programs and services that the Library provides for the residents of Caledon. This policy provides guidelines with respect to the acceptance of donations and the administration of fundraising efforts, confirming the requirements for general gift acceptance in alignment with the Library's official charitable status.

Guidelines

The Caledon Public Library welcomes donations under the following terms and conditions intended to protect the interests of the donor and those of the Library.

Most gifts will fall into one of the following four categories:

Unrestricted Monetary Gifts	Gifts of money, including cash, cheques, money orders, and bank drafts that are donated to the Library without restriction as to the use of the gift.
Unrestricted Gifts-In-Kind	Non-monetary gifts that do not have conditions as to their use and/or disposition.
Directed Gifts	Any gift, monetary or in-kind, that has been donated in support of a specified library service, including specific collections, programs and/or facilities.
Conditional Gifts	Any gift, monetary or in-kind, that has conditions attached to its use and/or disposition. Such conditions may include a requirement that the Library match donated funds or a directive that mandates the funds be used to launch a new service.

Acceptable Gifts

Monetary donations - While unrestricted gifts are preferable, directed or conditional monetary gifts may be accepted if the use stipulated by the donor is consistent with the policies, mission, vision and values of the Caledon Public Library Board.

Books and other circulating or reference materials are accepted as per the *Caledon Public Library Collection Development Policy (CPL-16-12)*.

Personal property, landscaping objects, furniture, art objects, plaques, artefacts, antiques, museum objects and other similar items are not generally accepted as gifts. Only under certain circumstances, when such a gift meets the mission and needs of the Library, will the gift be accepted. The acceptance of such a gift does not imply that the Library will retain or display the gift. All terms and conditions of this policy, and all other relevant policy documents, are applicable.

Gifts of real estate, securities, life insurance, trust funds, annuities, interests in business entities, bequests and other similar gifts may also be accepted.

Acceptance of Gifts

Gift offers made to the Library are accepted or rejected on the basis of suitability to the Library's mission, policies, décor, and availability of space for housing or display. The Library reserves the right to refuse any gift. Determination of the Library's ability to accept a gift will include the following criteria:

- The cost of ownership would be prohibitive;
- The donor wishes to exert unacceptable conditions over the donation of the gift or over the disbursement of revenue realized from the disposal of a gift;
- There are unacceptable risks associated with the receipt of the gift; or,
- If the gift is illegal or has questionable provenance.

Any gift accepted by the Library is accepted subject to the following terms and conditions:

- Upon request, the Library must receive evidence that the donor has the authority to make a gift of the donated item(s);
- The Library retains unconditional ownership of the gift;
- The Library makes all decisions regarding the use or disposal of the gift and has no responsibility to inform the donor of such decisions;
- As per *the Caledon Public Library Collection Development Policy (CPL-16-12)*, a completed Material Donation Waiver Form must accompany each group of library materials being donated;
- All unrestricted gifts-in-kind, with the exception of library collections, must be accompanied by a signed *Caledon Public Library Gift-in-Kind Waiver* (Appendix A); and,
- Any proposed directed or conditional in-kind donations should be directed to the attention of the CEO/Chief Librarian or designate.

From time to time the Library may offer the opportunity for significant philanthropic investment in order to ensure the sustainability of excellent library service in the community. Such efforts will be detailed in a plan approved by the Caledon Public Library Board prior to the solicitation of donations.

As per the *Caledon Public Library Board Donation and Bequest Reserve Fund Policy (CPL-20-27),* a fund has been established by the Town of Caledon, on behalf of the Caledon Public Library, to accept and hold donations and bequests beyond the fiscal year in which they were initially received.

Authority to Accept Gifts

The CEO/Chief Librarian or designate has the authority to review and accept unrestricted and directed monetary or gifts-in-kind, valued at less than $50,000. The authority to review and accept any conditional gifts and unrestricted or directed gifts of $50,000 or greater, whether monetary or in-kind, rests with the Caledon Public Library Board.

Tax Receipts

In accordance with Canada Revenue Agency regulations, the Library will issue official tax receipts for any monetary gift of $20.00 or more. A *Monetary Donation Form* (Appendix B) will also be issued immediately upon receipt of any monetary donation made in branch.

Upon request, the Library will issue a receipt for the appraised value of an in-kind donation in accordance with the regulations of the Canada Revenue Agency for registered charitable institutions. The Caledon Public Library will not assign a monetary value to gifts-in-kind. If a donor requires an appraisal for the purposes of the issuance of a tax receipt, it must be undertaken at the expense of the donor and by a reputable appraiser with relevant credentials. Tax receipts will be issued based on the date of donation listed on the *Gifts-in-Kind Waiver Form* (Appendix A) where the donation date is acknowledged by a staff member.

Donors who receive an advantage or consideration for a donation will not be eligible for a charitable receipt. Examples of advantages may include:

- A ticket to an event;
- Use of property; or
- A dinner and/or performance at a fundraising event.

No tax receipts will be issued in response to donation of books or other library materials or a gift of service. Gifts of services (donated time, skills, or efforts) provided to the Library are not property. As a gift is a voluntary transfer of property, gifts of service do not qualify as gifts for the purposes of issuing official donation receipts.

Donor Records

The Library will maintain records of all donations as per the guidelines of the *Caledon Public Library Records and Retention Policy (CPL-17-20)*. The contents of which will be protected by current privacy legislation (Municipal Freedom of Information and Protection of Privacy Act), and in accordance with the *Caledon Public Library Privacy Policy (CPL-15-01)*.

Donors' names and contact information will not be sold or shared in any way with parties outside the Library or Town of Caledon.

Donor Recognition

The Library will recognize all donations and extend thanks to donors for their generosity. The Library will issue thank you letters within one month of receipt of any donations that qualify for an official receipt for tax purposes. This receipt will accompany each letter.

Wherever possible:

a) gifts of under $1000 will be personally acknowledged by the CEO or designate; and,
b) gifts of over $1000 will be personally acknowledged by the Board Chair or designate.

Donations may be listed in library publications, including the website and annual report, or displayed in branch, as appropriate. However, the Library respects a donor's right to make an anonymous gift.

Dedications

The Caledon Public Library welcomes the opportunity to dedicate spaces, collections, programs and services, in order to recognize and appreciate the charitable support of individuals, service clubs, foundations and corporate donors. Naming or dedication opportunities will be considered when a benefactor provides all or a substantial part of the cost of the space or service. The ultimate authority to accept or decline any dedication proposal rests with the Caledon Public Library Board.

Naming opportunities will be finalized through the development of an agreement that includes the space or service to be named and the terms, conditions and duration of the recognition. The terms as outlined within the agreement will also indicate the conditions under which a name may be removed.

The guidelines of the *Caledon Public Library Partnership Policy (CPL-17-21)* will inform the Library's consideration of any naming rights that may constitute a corporate or organizational sponsorship. As per the guidelines of the *CPL Partnership Policy*, "the Board will align with the guidelines of the Town's Corporate Facility and Park Assets Naming Policy when considering the dedication of a library space and may opt to seek Council's endorsement of the proposed dedication".

Temporary Loans/Gifts

Requests to have items temporarily housed in the Library will be considered on a case by case basis. Generally, such requests will not be accommodated unless their benefit to the community, as determined by the CEO/Chief Librarian, outweighs the commitment of resources required to facilitate such temporary storage. The CEO/Chief Librarian shall have the authority to establish all of the terms and conditions regarding the acceptance of a temporary loan or gift.

Caledon Public Library facilitates art exhibits as part of its programming and partnership efforts. Exhibited works of art are not considered as temporary loans or gifts as identified within this policy but are subject to the *Caledon Public Library Art Exhibit and Display Policy (CPL-16-16)*.

Disposal of Gifts

Gifts-in-kind may be disposed of in one of the following fashions:

- Books and other materials may be weeded as per the *Caledon Public Library Collection Development Policy (CPL-16-12)*;
- Offered to another library or community organization; or,
- Sold at a public auction or sale, discarded, or destroyed as a last resort.

Related Documents:

- **Municipal Freedom of Information and Protection of Privacy Act,** R.S.O. 1990, c. M.56
- Town of Caledon Corporate Policy – Facility and Park Assets Naming Policy
- CPL-15-01 Caledon Public Library Privacy Policy
- CPL-16-12 Caledon Public Library Collection Development Policy
- CPL-16-16 Caledon Public Library Art Exhibit and Display Policy
- CPL-17-20 Caledon Public Library Records and Retention Policy
- CPL-17-21 Caledon Public Library Partnership Policy
- CPL-20-27 Caledon Public Library Donation and Bequest Reserve Fund Policy
- Caledon Public Library Gift-In-Kind Waiver Form
- Caledon Public Library Monetary Donation Form

Appendix A

Gift-in-Kind Waiver Form

The following waiver is necessary for the Library's records. It may be considered a receipt for donated items.

I hereby agree that the following items, donated to the Caledon Public Library, have become the property of the Caledon Public Library and will be governed solely by the wishes of the Caledon Public Library Board.

These items may be used as needed; kept indefinitely; sold to raise funds for the Library; given to another Library or organization; or disposed of in any other manner without prior notification.

Donor Information

Name of Donor:					
Address:					
City:		Province:		Postal Code:	
Phone:		Email:			

Description of Donated Item(s)

I confirm that I, _____ (insert donor name), have full authority to make a gift of the donated item. Further, I hereby relinquish all claims, now or in the future, to the items given.

_____ _____

Signature of Donor Date

As per the CPL Fundraising and Gift Acceptance Policy (CPL-18-23), acceptance of directed or conditional donations, both monetary and in-kind, may require approval of the CEO/Chief Librarian or Library Board. Those considering such donations should direct their inquiry to the attention of the CEO/Chief Librarian.

Upon request, the Library will issue a receipt for the appraised value of an in-kind donation in accordance with the regulations of the Canada Revenue Agency for registered charitable institutions. The Caledon Public Library will not assign a monetary value to gifts-in-kind. If a donor requires an appraisal for the purposes of the issuance of a tax receipt, it must be undertaken at the expense of the donor, by a reputable appraiser with relevant credentials.

Donation Details

Date Received: mm-dd-yyyy		Branch:	
Staff Member:			

Note to Staff: This original document should be retained by the Library with a copy provided to the donor.

Appendix B

Monetary Donation Form

Donor Information

Name of Donor:					
Address:					
City:		Province:		Postal Code:	
Phone:		Email:			

Mailing Address for Tax Receipt (if different from above)

Send care of:					
Address:					
City:		Province:		Postal Code:	

Donation Details

Date Received: mm-dd-yyyy	☐ In person ☐ By mail	Amount:	
Payment method:	☐Cash ☐Cheque ☐Debit ☐Other:_____		
Staff Member:		Branch:	

Has the donor provided any conditions or directions as to how donated funds should be used? ☐Yes ☐No

If yes, please provide details below and include donor signature below:

As per the CPL Fundraising and Gift Acceptance Policy (CPL-18-23), acceptance of directed or conditional donations may require approval of the CEO/Chief Librarian or Library Board. Donations with directions or conditions that are deemed unfeasible or unacceptable by the Library will be returned to the donor.

Note: A signature is required only of those who have provided conditions or directions as to how donated funds should be used.

I confirm the conditions or directions referenced above and acknowledge my understanding that such directed or conditional donations may require the approval of the CEO/Chief Librarian or Library Board.

Signature of Donor _____ Date _____

An official tax receipt will be issued for donations of $20.00 or more, within 30 days of donation receipt/approval.

Note to Staff: Please provide a copy of this form to the donor. Include a copy along with any unconditional donations in the deposit bag. Please refer any conditional monetary gifts to management for review.

The Caledon Public Library will maintain records of all donations, the contents of which will be protected by current privacy legislation (Municipal Freedom of Information and Protection of Privacy Act), and in accordance with the Caledon Public Library Privacy Policy. Donor's names and contact information will not be sold or shared in any way with parties outside the Library or the Town of Caledon.

Attachment 8-E

Date: December 16, 2024

To: Caledon Public Library Board

From: Colleen Lipp, CEO | Chief Librarian

Subject: Town of Caledon Health and Safety Policy Statement Report

Recommendation:

That the Caledon Public Library Board review the Town of Caledon Health and Safety Policy Statement for receipt and adoption

Background

As per Section 23.1 of the Caledon Public Library Personnel Policy (CPL-16-09), the Health and Safety Policy of the Town of Caledon as been adopted as the Health and Safety Policy of the Library. As per the requirements of the Occupational Health and Safety Act (OHSA), this document shall be forwarded for receipt and approval by the Library Board on an annual basis, following yearly revisions by Town Senior Leadership and subsequent signing by the Mayor and CAO.

Receipt of future policy statements have been noted on the Board's workplan and within staff calendars, in November of each year, as a means of ensuring continued communication and compliance.

This Policy Statement is posted on the health and safety boards at all branches.

Financial Implication

None.

Recommended Motion

That the Caledon Public Library Board receive and adopt the Town of Caledon Health and Safety Policy Statement

Town of Caledon Health and Safety Policy Statement

The Corporation of the Town of Caledon, in the delivery of services and as an Employer, provides safe working conditions for employees in keeping with the legislative requirements of the Occupational Health and Safety Act (OHSA). Protecting the overall mental well-being and physical health and safety of all workplace parties is a commitment of the highest priority, achieved through a strong foundation of leadership, engagement and communicated expectations, following the principles of the Town's Internal Responsibility System.

The Town will not tolerate acts of violence, harassment or other incidents of unwanted behaviours perpetrated against or by any person in our workplaces. The Town accepts that all services provided are important, however, no job or request for services is so urgent that care cannot be taken to perform the work safely, with civility, professionalism and respect.

The Chief Administrative Officer and Senior Leadership Team will ensure Town workplaces are safe and will allocate appropriate resources, as required, to manage and support Health, Safety and Wellness Programs, and the Town's four (4) Joint Health and Safety Committee(s).

People Leaders set the tone of a good safety culture and are committed to continuously improve the health, safety and wellness of our diverse workplaces through engaging in and promoting behaviors and safe work practices that ensure our workplaces are safe. People Leaders are trained to be diligent in their health and safety responsibilities and foster strong working relationships by ensuring that communication is open, respectful and supportive, whether virtual or in-person.

Competent Supervisors will ensure employees have a safe workplace, proper tools, equipment, and effective supervision. Training is provided on the Town Health and Safety Program as well as safe work procedures, equipment operation, ergonomics awareness, personal protective equipment and hazards associated with the work. Supervisors are also responsible to ensure their employees are aware of and comply with applicable legislation, safe work practices and the Town's Code of Conduct.

It is the ultimate responsibility of all workplace parties to report to work fit for duty, to work safely, to be respectful and courteous, and to ensure that all near-misses, incidents, injuries, all acts of violence and harassment, and hazardous conditions are reported to a supervisor immediately for action. Contractors, Vendors, Contract Workers and Volunteers are expected to comply with all aspects of this Statement.

Every employee must make a personal commitment to protect their own safety and the safety of others by complying with this statement and the principles of the Town's Internal Responsibility System.

Signed this 19 day of November, 2024.

Annette Groves
Mayor

TOWN OF CALEDON
2024 - 2025

Nathan Hyde
Chief Administrative Officer

Attachment 11-A

CALEDON PUBLIC LIBRARY BOARD: ANNUAL AGENDA/WORK PLAN 2024-25

Updated December 16, 2024

Month	Governance/Strategic Issues (activities in order to fulfill accountability obligations | policy development, review and revision, financial oversight, connections with council and community, monitoring and evaluation, committee work e.g. CEO appraisal, facility planning recruitment)	Information Needed (reports and monitoring documents and additional information required to support discussion of and action on strategic issues)	Board Action (proposed action as a result of governance and/or strategic issues and discussions)
January 2024	✓ Review of 2023 Strategic Actions Completed ✓ Review of 2023 Q4 and Annual Statistics ✓ Review of Operational Policy ✓ Review of Privacy Policy ✓ Review of Planning Policy	✓ 2023 Q4 and Year End Statistics Report ✓ 2023 Strategic Scoresheet ✓ 2023 Procurement Update ✓ 2023 Donations Reserve Update ✓ Drafted Policies	✓ OLA Super Conference/ OLBA Boot Camp attendance
February 2024	• No regularly scheduled meeting		
March 2024	✓ Branch operations update ✓ Review of CPL Board By-Laws ✓ Review of Annual Board Assessment Policy ✓ Review of Rights and Safety of Children and Teens in the Library ✓ OLA Super Conference Key Takeaways	✓ Presentation by Branch Managers ✓ Drafted policies and by-laws	✓ Meeting evaluation ✓ Sharing of OLA Takeaways ✓ Meeting of Advocacy/Fundraising Committee
April 2024	✓ Review of Fundraising and Gift Acceptance Policy ✓ Review of The Library and Political Elections Policy ✓ Review of quarterly statistics – Q2 ✓ Board-CEO Partnership Policy - NEW ✓ 2023 Year End Strategic Assessment and Evaluation Report ✓ Development Charge Presentation	✓ Drafted policies ✓ 2024 Q1 Statistics Report	
May 2024	✓ Review of Personnel Policy ✓ Review of Board Code of Conduct ✓ Review of Public Code of Conduct ✓ Review of Disconnecting from Work Policy ✓ Review of Remote Work Policy	✓ Drafted policies ✓ Drafted annual report	✓ Meeting of CEO Assessment Committee

	✓ Succession and Leadership Planning Policy - NEW ✓ 2023 Annual Report		
June 2024	✓ Annual CEO/Chief Librarian Performance Appraisal ✓ Review of Collection Development Policy ✓ Review of Volunteer Policy ✓ Review of Programming Policy ✓ Friends of CPL Presentation	✓ Drafted policies ✓ Mid-year procurement update ✓ Mid-year donation reserves update ✓ CEO to provide goals for coming term – July 2024 to June 2025	✓ Meeting evaluation ✓ Meeting of Advocacy/Fundraising Committee
July 2024	• No regularly scheduled meeting		
August 2024	• Meeting cancelled; agenda items deferred to September		
September 2024	✓ 2025 Budget Proposal ✓ Valuing Ontario Libraries Toolkit (VOLT) Report ✓ Review of quarterly statistics – Q2 ✓ Review of Accessibility Policy ✓ Review of Diversity and Inclusion Policy	✓ 2024 Q2 Statistics Report ✓ Draft 2025 budget ✓ VOLT findings ✓ Drafted policies	✓ Finance committee meeting to review draft budget ✓ Meeting of Advocacy/Fundraising Committee ✓ Staff Forum ✓ OLS Virtual Board Conference ✓ Meeting of Ad Hoc Planning Committee
October 2024	✓ Review of quarterly statistics – Q3 ✓ Review of Public Complaint Handling Policy ✓ Adjusted budget review ✓ Schedule of Board Meetings – 2025	✓ Drafted policy ✓ 2024 Q3 Statistics Report ✓ Revised 2025 budget	✓ Dufferin-Caledon Library Board Networking and Development ✓ Meeting evaluation ✓ Presentation of VOLT findings to Council ✓ Council Workshop – Strategic Plan ✓ Meeting of Ad Hoc Planning Committee

November 2024	• Board/Leadership Team Strategic Planning Facilitated Discussion • Revised 2025 Budget • Annual Board Assessment • Call for interest in OLA Board Attendance	• Assessment criteria and questions • Revised budget priorities • Staff reports	• Completion of Assessment Questionnaire • Meeting of Ad Hoc Planning Committee • OLS Board Assembly Meeting
December 2024	• Review of Art Exhibit, Display and Community Information Policy • Town of Caledon Health and Safety Policy Statement Report • Review of Donation and Bequest Reserve Policy • Revised Fundraising and Gift Acceptance Policy • Mid-term Executive and Committee Appointments • OLA Board Attendance Confirmation	• Board Assessment Results • Revised policy	• OLA Conference Registration • Presentation of Budget to Council • Meeting of Advocacy/Fundraising Committee
January 2025	• Collection Strategy Presentation • Review of 2024 Strategic Actions Completed • Review of 2024 Q4 and Annual Statistics	• 2024 Q4 and Year End Statistics Report • 2024 Strategic Scoresheet • 2024 Procurement Update • 2024 Donations Reserve Update • Drafted strategy	• OLA Super Conference/ OLBA Boot Camp attendance
February 2025	• No regularly scheduled meeting		
March 2025	• 2025-2028 Strategic Plan • Program Strategy Presentation • OLA Super Conference Key Takeaways • Budget Process Advocacy	• Draft strategic plan • Drafted strategy • Confirmed budget process and agreement	• Meeting evaluation • Sharing of OLA Takeaways • Meeting of Advocacy/Fundraising Committee

April 2025	• Requests for Information and Assistance Presentation • Review of Advocacy Policy • Review of quarterly statistics – Q2 • 2024 Year End Strategic Assessment and Evaluation Report • 2024 Annual Report • Staff Engagement Results	• Drafted policies • 2025 Q1 Statistics Report • Drafted annual report • Staff survey analysis	
May 2025	• Review of Bed Bug Policy	• Drafted policies	• Meeting of CEO Assessment Committee
June 2025	• Annual CEO/Chief Librarian Performance Appraisal • Review of Records Management and Retention Policy • Review of Social Media Policy	• Mid-year procurement update • Mid-year donation reserves update • CEO to provide goals for coming term – July 2025 to June 2026	• Meeting evaluation • Meeting of Advocacy/Fundraising Committee
July 2025	• No meeting	•	• Presentation of Comprehensive Growth Plan to Council
August 2025	• 2026 Budget Proposal • Review of quarterly statistics – Q2	• 2025 Q2 Statistics Report • Draft 2026 budget	• Finance committee meeting to review draft budget
September 2025	• Staff IT Acceptable Use Policy • Indigenous Respect and Acknowledgement Policy Review • Audited Financial Report	• Drafted policies • Financial documents	• Meeting of Advocacy/Fundraising Committee • Staff Forum
October 2025	• Review of quarterly statistics – Q3 • Partnership Policy Review • Adjusted budget review • Schedule of Board Meetings – 2026	• Drafted policy • 2025 Q3 Statistics Report • Revised 2026 budget	• Meeting evaluation

November 2025	✓ Annual Board Assessment ✓ Records Management and Retention Policy Review ✓ Room Usage Policy Review ✓ Call for interest in OLA Board Attendance ✓ Town of Caledon Health and Safety Policy Statement Report	✓ Assessment criteria and questions ✓ Drafted policies ✓ Staff reports	✓ Completion of Assessment Questionnaire
December 2025	• OLA Board Attendance Confirmation • Internet and Technology Acceptable Use Policy • Inclement Weather and Unscheduled Closure Policy	• Board Assessment Results • Staff policies	• OLA Conference Registration • Meeting of Advocacy/Fundraising Committee