Belleville Public Library and John M. Parrott Art Gallery 254 Pinnacle Street, Belleville, Ontario K8N 3B1
TEL: (613) 968-6731 www.bellevillelibrary.ca

Agenda for the Regular Meeting of the Belleville Public Library Board – Tuesday, 21 April 2026 at 6:00 PM in the Board Room

1. Call to Order
2. Declarations of pecuniary interest by Library Board Members
3. Motion to approve the agenda for the Regular Meeting of 21 April 2026
4. Motion to approve the minutes of the Regular Meeting of 17 February 2026
5. 2025 Audited Financial Statements for approval – presented by KPMG Auditor

   Resolution:

   > "THAT the 2025 Library Board Audited Financial Statement, and the 2025 Library Board Trust Funds Audited Financial Statement, be approved as presented."

6. <u>Items for Information</u>
   - Statistics: February and March 2026
   - Media Report

   Resolution: "THAT the items for information be received."

7. Financial Statement to 31 March 2026

   Resolution:

   > "THAT the Financial Statement to 31 March 2026 be approved as presented."

8. Report to the Belleville Public Library Board 26_04: Update on employee group benefits

Resolution:

> "THAT the Board receives report 26_04: Update on employee group benefits for information."

9. Strategic Action Plan, April 2026 update

Resolution:

> "THAT the Board receives the Strategic Action Plan, April 2026 update for information."

10. Report to the Belleville Public Library Board 26_05: Anniversary of Library founding

Resolution:

> "THAT the Board receives Report 26_05: Anniversary of the Library founding, AND THAT the Board resolves that the official date of the founding of the Belleville Public Library will be designated as 9 January 1903."

11. Motion to enter into an In Camera session to consider the following items, pursuant to the Public Libraries Act, s. 16.1:

- In camera report on matters related to labour relations / employee negotiations
- In camera report on matters related to labour relations / employee negotiations

12. Motion to go out of In Camera session and return to the Regular Meeting
13. Other business
14. Adjournment

Next meeting: June 16, 2026

Belleville Public Library and John M. Parrott Art Gallery 254 Pinnacle Street, Belleville, Ontario K8N 3B1
TEL: (613) 968-6731 www.bellevillelibrary.ca

The Minutes of the Regular Meeting of the Belleville Public Library Board on Tuesday, 17 February 2026 at 6:00 PM in the Board Room

Present: Councillor P. Carr (Chair); P. Appolon; G. Fraiberg; S. Jennings; R. Ingersoll; E. Lindenberg; M. Roberts;

T. Pross, CEO; H. Dewar, Manager of Public Service; A. Kent, Administrative Assistant

Regrets: Councillor K. Henderson, E. Lindenberg, Councillor M. Seu

Media: None

1. **Call to Order:** The meeting was called to order by the Chair at 6:05 p.m.
2. **Declarations of pecuniary interest by Board Members:** None
3. **Motion to approve the agenda for the Regular Meeting of 17 February 2026**

   MOVED by G. Fraiberg, **SECONDED** by M. Roberts, THAT the agenda for the Regular Meeting of 17 February 2026 be approved as amended. **CARRIED**

4. **Motion to approve the minutes for the Regular Meeting of 20 January 2026**

   MOVED by P. Appolon, **SECONDED** by R. Ingersoll, THAT the minutes for the Regular Meeting of 20 January 2026 be approved. **CARRIED**

   No business arising from the minutes.

5. **Items for Information**

   - **Statistics January 2026**
   - **Media Report**

   MOVED by R. Ingersoll, **SECONDED** by P. Appolon, THAT the items for information be received. **CARRIED**

6. **Financial Statement to 31 January 2026**

   MOVED by M. Roberts, **SECONDED** by S. Jennings, THAT the Financial Statement to 31 January 2026 be approved as presented. **CARRIED**

7. **Report to the Belleville Public Library Board 26_03: Public Library Statistics comparison**

MOVED by M. Roberts, **SECONDED** by G. Fraiberg, THAT the Board receives report 26_03: Public Library Statistics comparison for information. **CARRIED**

8. **Annual policy review: BPL004 Health and Safety**

MOVED by P. Appolon, **SECONDED** by R. Ingersoll, THAT the Board approves policy BPL004 Health and Safety as presented. **CARRIED**

9. Annual policy review: **BPL006 Workplace Violence Prevention and Response**

MOVED by S. Jennings, **SECONDED** by M. Roberts, THAT the Board approves policy BPL006 Workplace Violence Prevention and Response as presented. **CARRIED**

10. Annual policy review: **BPL007 Harassment and Discrimination**

MOVED by P. Appolon, **SECONDED** by R. Ingersoll, THAT the Board approves policy BPL007 Harassment and Discrimination as presented. **CARRIED**

11. **Motion to enter into In Camera session to consider the following items, pursuant to the Public Libraries Act, s. 16.1:**

- In camera report on matters related to labour relations / employee negotiations
- In camera report on matters related to labour relations / employee negotiations

MOVED by S. Jennings, **SECONDED** by G. Fraiberg, THAT the Board enter into In Camera Session. **CARRIED**

12. **Motion to go out of In Camera session and return to the Regular Meeting**

MOVED by M. Roberts, **SECONDED** by G. Fraiberg, THAT the Board concludes the In Camera session and resumes the Regular Meeting. **CARRIED**

13. **Other business:** None

14. **Adjournment:** The meeting was adjourned at 6:55 p.m. on a motion by M. Roberts.

Next meeting: April 21, 2026

Cover sheet: Library Board 2025 audited financial statements for approval

21 April 2026

Suggested motion:

THAT the 2025 Library Board Audited Financial Statement, and the 2025 Library Board Trust Funds Audited Financial Statement, be approved as presented.

Financial Statements of

BELLEVILLE PUBLIC LIBRARY BOARD

Year ended December 31, 2025

BELLEVILLE PUBLIC LIBRARY BOARD

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Management's Responsibility for the Financial Statements

The accompanying financial statements of the Belleville Public Library Board (the "Board") are the responsibility of the Board's management and have been prepared in compliance with legislation, and in accordance with Canadian Public Sector Accounting Standards. A summary of significant accounting policies are described in note 2 to the financial statements. The preparation of financial statements necessarily involves the use of estimates based on management's judgement, particularly when transactions affecting the current accounting period cannot be finalized with certainty until future periods.

The Board's management maintains a system of internal controls designed to provide reasonable assurance that assets are safeguarded, transactions are properly authorized and recorded in compliance with legislative and regulatory requirements, and reliable financial information is available on a timely basis for preparation of financial statements. These systems are monitored and evaluated by management.

Management meets with the external auditors to review the financial statements and discuss any significant financial reporting or internal control matters prior to Board approval of the financial statements.

The financial statements have been audited by KPMG LLP, independent external auditors appointed by the Board. The accompanying Independent Auditor's Report outlines their responsibilities, the scope of their examination and their opinion on the Board's financial statements.

Councillor Paul Carr	Trevor Pross
Chair	Chief Executive Officer

INDEPENDENT AUDITOR'S REPORT

To the Members of the Belleville Public Library Board

Opinion

We have audited the financial statements of the Belleville Public Library Board (the "Entity"), which comprise:

- the statement of financial position as at December 31, 2025
- the statement of operations and accumulated surplus for the year then ended
- the statement of changes in net financial assets for the year then ended
- the statement of cash flows for the year then ended
- and notes to financial statements, including a summary of significant accounting policies

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

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Entity as at end of December 31, 2025, and its results of operations, its changes in net financial assets, and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

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

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

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

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

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

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

We also:

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

  The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Entity's internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

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

Chartered Professional Accountants, Licensed Public Accountants

Kingston, Canada

April 21, 2026

BELLEVILLE PUBLIC LIBRARY BOARD

Statement of Financial Position

December 31, 2025, with comparative information for 2024

		2025		2024
Financial assets:				
Cash (note 3)	$	652,478	$	845,328
Investments (note 4)		68,273		66,333
Accounts receivable		13,730		14,044
		734,481		925,705
Financial liabilities:				
Accounts payable and accrued liabilities		140,198		119,574
Employee benefits payable (note 6)		79,018		53,061
Deferred revenue (note 7)		2,830		2,778
Due to the City of Belleville (note 10)		175,219		311,139
		397,265		486,552
Net financial assets		337,216		439,153
Non-financial assets:				
Tangible capital assets (note 9)		526,713		527,052
Inventory		1,168		1,168
		527,881		528,220
Accumulated surplus (note 8)	$	865,097	$	967,373

See accompanying notes to financial statements.

On behalf of the Board:

____________________________ Member

____________________________ Member

BELLEVILLE PUBLIC LIBRARY BOARD

Statement of Operations and Accumulated Surplus

Year ended December 31, 2025, with comparative information for 2024

	Budget 2025 (note 12)	Actual 2025	Actual 2024
Revenue (schedule 1):			
Government transfers	$ 2,870,000	$ 2,860,780	$ 2,772,192
User charges	46,500	54,355	45,570
Other	86,500	155,877	119,362
	3,003,000	3,071,012	2,937,124
Expenses (schedule 2):			
Staffing	2,309,000	2,346,721	2,221,740
Plant and equipment	222,400	267,444	225,055
Administration	490,200	533,009	547,441
Hastinet	23,500	24,231	27,448
Special projects	2,500	1,883	3,643
	3,047,600	3,173,288	3,025,327
Annual deficit	(44,600)	(102,276)	(88,203)
Accumulated surplus, beginning of year	967,373	967,373	1,055,576
Accumulated surplus, end of year	$ 922,773	$ 865,097	$ 967,373

See accompanying notes to financial statements.

BELLEVILLE PUBLIC LIBRARY BOARD

Statement of Changes in Net Financial Assets

Year ended December 31, 2025, with comparative information for 2024

	Budget 2025 (note 12)	Actual 2025	Actual 2024
Annual deficit	$ (44,600)	$ (102,276)	$ (88,203)
Amortization of tangible capital assets	168,300	168,254	176,940
Acquisition of tangible capital assets	(123,700)	(167,915)	(137,242)
Change in prepaid expenses	–	–	6,257
Change in net financial assets	–	(101,937)	(42,248)
Net financial assets, beginning of year	439,153	439,153	481,401
Net financial assets, end of year	$ 439,153	$ 337,216	$ 439,153

See accompanying notes to financial statements.

BELLEVILLE PUBLIC LIBRARY BOARD

Statement of Cash Flows

Year ended December 31, 2025, with comparative information for 2024

	2025	2024
Operating activities:		
Annual deficit	$ (102,276)	$ (88,203)
Items not involving cash:		
Employee benefits payable	25,957	(4,434)
Amortization of tangible capital assets	168,254	176,940
Change in non-cash operating working capital:		
Accounts receivable	314	(3,460)
Prepaid expenses	–	6,257
Accounts payable and accrued liabilities	20,624	20,374
Due to the City of Belleville	(135,920)	244,850
Deferred revenue	52	(16,707)
	(22,995)	335,617
Capital activities:		
Acquisition of tangible capital assets	(167,915)	(137,242)
Investing activities:		
Proceeds from disposal of investments	15,000	16,739
Purchase of investments	(16,940)	(51,333)
	(1,940)	(34,594)
Increase (decrease) in cash	(192,850)	163,781
Cash, beginning of year	845,328	681,547
Cash, end of year	$ 652,478	$ 845,328

See accompanying notes to financial statements.

1. **Nature of operations:**

The Belleville Public Library Board (the "Board") is a local board of the Corporation of the City of Belleville ("City of Belleville") deemed to be a public library board established under the Public Libraries Act (Ontario). The Board is responsible for providing public library service to all Belleville citizens through free and equitable access to physical and digital collections, artwork, technology and services.

The Board is a registered charity under the Income Tax Act and, accordingly, is exempt from income taxes.

2. **Significant accounting policies:**

The financial statements of the Board are the representations of management and have been prepared in all material respects in accordance with Canadian Public Sector Accounting Standards ("PSAS"). Significant aspects of the accounting policies by the Board are as follows:

(a) Reporting entity:

The financial statements reflect the assets, liabilities, revenues, and expenses of the Board.

Interdepartmental and organizational transactions and balances are eliminated.

(b) Trust funds:

Trust funds administered by the Board are not consolidated but are reported separately.

(c) Basis of accounting:

The financial statements are prepared using the accrual basis of accounting. The accrual basis of accounting records revenue as it is earned and measurable. Expenses are recognized as they are incurred and measurable based upon receipt of good or services and/or the creation of legal obligation to pay.

(d) Non-financial assets:

Non-financial assets are not available to discharge existing liabilities and are held for use in the provision of services. They have useful lives extending beyond the current year, and are not intended for sale in the ordinary course of operations. The change in non-financial assets during the year, together with the annual surplus or deficit provides the change in net financial assets for the year.

2. Significant accounting policies (continued):

(e) Tangible capital assets:

Tangible capital assets are recorded at cost, which include all amounts that are directly attributable to acquisition, construction, development or betterment of the asset. When a capital asset no longer contributes to the Board’s ability to provide services, its carrying amount is written down to its residual value. The cost, less residual value, of the tangible capital assets are amortized on a straight line basis over their estimated useful lives as follows:

Asset	Estimated useful life
Books and videos	7 years
Furniture and equipment	5 years
Computer hardware and software	5 years

Assets in the construction process are not amortized until the asset is available for productive use, at which time they are capitalized.

(f) Contribution of tangible capital assets:

Tangible capital assets received as contributions are recorded at fair value at the date of receipt.

(g) Contributed materials and services:

Contributed materials and services are recognized in the financial statements when fair value can be reasonably determined and they are consumed in the normal course of the Board's operations and would otherwise have been purchased.

(h) Revenue recognition:

Government transfers are recognized as revenue when the transfer is authorized, any eligible criteria has been met and the amount can be reasonably estimated.

Funds received for specific purposes which are externally restricted by agreement and are not available for general Board purposes are accounted for as deferred revenue on the Statement of Financial Position. The revenue is recognized in the Statement of Operations in the year in which it is used for the specified purpose.

User charges, donations and fundraising, books sales and other revenue are recognized when the goods are sold or the services are provided, performance obligations fulfilled, and future economic benefits are measurable and expected to be obtained.

Interest income is recognized as earned.

2. **Significant accounting policies (continued):**

(i) Employee benefits payable:

The Board accrues its obligations under employee benefit plans as the employees render the services necessary to earn non-pension post-retirement benefits. The cost of such benefits earned by the employees is actuarially determined using the projected benefit method pro-rated on service and management’s best estimate of the retirement ages of employees and expected health and dental care costs.

Past service costs arising from plan amendments are recognized immediately in the period the plan amendments occur.

Actuarial gains (losses) on the accrued benefit obligation arise from differences between actual and expected experience and from changes in actuarial assumptions used to determine the accrued benefit obligation. The net accumulated actuarial gains (losses) are amortized over the remaining service period of active employees. The average remaining service period of active employees covered by the employee benefit plan is 12 years (2024 - 8 years).

(j) Pension benefits:

The Board accounts for its participation in the Ontario Municipal Employees Retirement System ("OMERS"), a multi-employer public sector pension fund, as a contributory defined benefit plan. The OMERS plan specifies the retirement benefits to be received by employees based on length of service and pay rates.

(k) Financial instruments:

Financial instruments are recoded at fair value on initial recognition, and reported on the Statement of Financial Position.

Unrealized changes in fair value are recognized in the Statement of Remeasurement Gains and Losses until they are realized, when they are transferred to the Statement of Operations.

Transaction costs incurred on the acquisition of financial instruments measured subsequently at fair value are expensed as incurred.

All financial assets are assessed for impairment on an annual basis. Where a decline is determined to be other than temporary, the amount of the loss is reported in the Statement of Operations and any unrealized gain is adjusted through the Statement of Remeasurement Gains and Losses. On sale, the statement of remeasurement gains and losses associated with that instrument are reversed and recognized in the Statement of Operations.

(l) Statement of remeasurement gains and losses:

A statement of remeasurement gains and losses has not been provided as there are no significant unrealized gains or losses at December 31, 2025 or 2024.

2. **Significant accounting policies (continued):**

(m) Use of estimates:

The preparation of financial statements in conformity with PSAS requires management to make estimates and assumptions that effect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the reporting period. Actual results could differ from those estimates.

3. **Cash:**

The cash balance is comprised of the following:

		2025		2024
Cash - unrestricted	$	318,929	$	511,406
Cash - restricted		333,549		333,922
	$	652,478	$	845,328

Restricted cash consists of deferred revenue and reserve funds.

4. **Investments:**

The investments balance is comprised of the following:

		2025		2024
Guaranteed investment certificates	$	68,273	$	66,333

Guaranteed investment certificates yield interest between 3.41% and 4.76%, with maturities between February 2026 and April 2029. In February 2026, one of the guaranteed investment certificates matured and was subsequently renewed.

Investments are restricted for deferred revenue donation Parrott Foundation - for repair and reframing of the Manley MacDonald Collection donation (note 7) and capital equipment reserve fund (note 8).

5. Trust funds:

Trust funds administered by the Board amounting to $84,370 (2024 - $85,819) have not been included in the Statement of Financial Position nor have their operations been included in the Statement of Operations.

6. Employee benefits payable:

(a) The Board provides certain employee benefits which will require funding in future periods. An actuarial valuation of future liabilities was completed at January 1, 2025 and forms the basis for the estimated liability reported in these financial statements.

The significant actuarial assumptions employed for the valuation as follows:

	2025	2024
Interest (discount) rate	4.00%	4.00%
Salary increase rate	3.50%	3.00%

(b) The Board's sick leave benefit plan is as follows:

		2025		2024
Employee future benefits payable, beginning of year	$	53,061	$	57,495
Service cost		2,484		3,445
Interest expense on benefits		2,699		2,134
Benefit payments		(9,678)		(7,367)
Amortization of actuarial loss (gain)		30,452		(2,646)
Employee future benefits, end of year	$	79,018	$	53,061

Under the sick leave benefit plan, unused sick leave can accumulate and certain employees may become entitled to a cash payment when they leave the Board's employment.

(c) The expense for the Board's sick leave benefit plan is as follows:

		2025		2024
Current service cost	$	2,484	$	3,445
Interest cost on accrued benefit obligation		2,699		2,135
Amortization of actuarial loss (gain)		30,452		(2,646)
	$	35,635	$	2,934

7. Deferred revenue:

The deferred revenue balance consists of the following:

	Balance, December 31, 2024	Additions	Transferred to income	Balance, December 31, 2025
Parrott Endowment Fund interest	$ 2,407	$ 52	$ –	$ 2,459
Parrott Foundation - for repair and reframing of the Manley MacDonald Collection	371	–	–	371
	$ 2,778	$ 52	$ –	$ 2,830

8. Accumulated surplus:

Accumulated surplus consists of the following:

	2025	2024
Equity in tangible capital assets	$ 526,713	$ 527,052
Capital fund	–	45,000
Reserves and reserve funds	330,719	331,144
Unfunded employee benefits	(79,018)	(53,061)
Unrestricted surplus	86,683	117,238
	$ 865,097	$ 967,373

Capital fund is the "net" position of all capital projects which is the summation of the two following types of projects:

(i) those where incurred costs are greater than financing, and

(ii) those where the financing is greater than incurred costs or those where financing has not to date been assigned to a project.

Reserves and reserve funds represent funds set aside by resolution of the Board for specific purposes.

8. Accumulated surplus (continued):

Reserves and reserve funds consist of the following:

	Balance, December 31, 2024	Interest on reserve funds	Contributions from (to) operations	Balance, December 31, 2025
Reserves:				
Main branch renovation	$ 5,000	$ –	$ 5,000	$ 10,000
Mobile and self-service library equipment	–	–	–	–
Retirement sick leave	23,393	–	10,000	33,393
Staff training	10,000	–	–	10,000
	38,393	–	15,000	53,393
Reserve funds:				
Capital equipment	285,119	1,027	(20,000)	266,146
Library materials	–	–	8,411	8,411
Mary Grace McConnell	4,975	1,496	(6,471)	–
Muriel Gibson	2,657	112	–	2,769
	292,751	2,635	(18,060)	277,326
	$ 331,144	$ 2,635	$ (3,060)	$ 330,719

9. Tangible capital assets:

Cost	Balance at December 31, 2024	Additions	Disposals and adjustments	Balance at December 31, 2025
Books and videos	$ 1,105,251	$ 123,671	$ (171,662)	$ 1,057,260
Furniture and equipment	65,412	2,992	(25,138)	43,266
Computer hardware and software	59,637	41,252	(18,524)	82,365
	$ 1,230,300	$ 167,915	$ (215,324)	$ 1,182,891

Accumulated amortization	Balance at December 31, 2024	Amortization	Disposals and adjustments	Balance at December 31, 2025
Books and videos	$ 605,066	$ 154,465	$ (171,662)	$ 587,869
Furniture and equipment	47,409	5,798	(25,138)	28,069
Computer hardware and software	50,773	7,991	(18,524)	40,240
	$ 703,248	$ 168,254	$ (215,324)	$ 656,178

9. Tangible capital assets (continued):

	Net book value December 31, 2024	Net book value December 31, 2025
Books and videos	$ 500,185	$ 469,391
Furniture and equipment	18,003	15,197
Computer hardware and software	8,864	42,125
	$ 527,052	$ 526,713

10. Related party transactions and balances:

The balance owing to/from the City of Belleville is non-interest bearing and has no specific terms of repayment.

During the year, the Board paid the City of Belleville $25,000 (2024 - $25,000) for IT services. The Board receives services without charge from the City of Belleville for accounting, payroll and cheque issuance services. The Board also uses a building owned by the City of Belleville at no cost. The Board is accountable for the administration of their financial affairs.

The above related party transactions occurred in the normal course of business and have been recorded at their exchange amount which is the amount agreed upon by the related parties.

11. Pension agreements:

The Board makes contributions to the Ontario Municipal Employees Retirement System Pension Fund ("OMERS"), which is a multi-employer plan, on behalf of its employees. As a result, the Board does not recognize any share of the OMERS pension surplus or deficit. The last available report was at December 31, 2025 and at that time, the plan reported a $1.3 billion actuarial deficit (2024 - $2.9 billion actuarial deficit). The plan is a contributory defined benefit plan which specifies the amount of the retirement benefit to be received by the employees based on the length of service and rates of pay. Employers and employees contribute to the plan.

In 2025, the contributions made by the Board were $134,271 (2024 - $122,024) and are included as a component of expenses on the Statement of Operations and Accumulated Surplus.

12. Budget figures:

Budgets established by the Board are based on a project oriented basis, the costs of which may be carried out over one or more years. Although they are not directly comparable with current year actual amounts, budget figures have been reflected on the Statement of Operations and Accumulated Surplus. Budget figures have been reclassified for the purpose of these financial statements to conform with PSAS reporting requirements.

13. Artwork donations:

During 2025, the Board received donations of art with an estimated fair value of $37,850 (2024 - $23,260). Accordingly, this amount has been reflected in the financial statements as other revenue and as an operational expenditure.

14. Financial risks:

(a) Credit risk:

Credit risk refers to the risk that a counterparty may default on its contractual obligations resulting in a financial loss.

The Board assesses, on a continuous basis, accounts receivable and provides for any amounts that are not collectible in the allowance for doubtful accounts. The maximum exposure to credit risk of the Board as at December 31, 2025 is the carrying value of these assets. The carrying amount of accounts receivable is valued with consideration for an allowance for doubtful accounts. The amount of any related impairment loss is recognized in the statement of operations. Subsequent recoveries of impairment losses related to accounts receivable are credited to the statement of operations. The balance of the allowance for doubtful accounts is $Nil (2024 - $Nil).

(b) Liquidity risk:

Liquidity risk is the risk that the Board will be unable to fulfill its obligations on a timely basis or at a reasonable cost. The Board manages its liquidity risk by monitoring its operating requirements. The Board prepares budget and cash forecasts to ensure it has sufficient funds to fulfill its obligations. Accounts payable and accrued liabilities are generally due within 30 days of receipt of an invoice.

There have been no changes to the risk exposures from 2024.

BELLEVILLE PUBLIC LIBRARY BOARD

Schedule 1 - Revenue

Year ended December 31, 2025, with comparative information for 2024

	Budget 2025 (note 12)	Actual 2025	Actual 2024
Government transfers:			
Municipal contribution - operating	$ 2,776,000	$ 2,776,000	$ 2,655,000
Municipal contribution (repayment) - capital	–	(10,859)	8,973
Federal government	3,000	–	–
Province of Ontario	80,000	83,612	80,567
Province of Ontario - pay equity grant	4,000	3,790	3,790
Province of Ontario - technology	7,000	8,237	23,862
	2,870,000	2,860,780	2,772,192
User charges	46,500	54,355	45,570
Other:			
Interest	25,000	26,679	33,588
Donations and fundraising (note 13)	7,000	73,144	32,118
Archives occupancy contribution	24,000	25,866	23,444
Book sales and equipment proceeds	500	188	212
Development charges	30,000	30,000	30,000
	86,500	155,877	119,362
	$ 3,003,000	$ 3,071,012	$ 2,937,124

BELLEVILLE PUBLIC LIBRARY BOARD

Schedule 2 - Expenses

Year ended December 31, 2025, with comparative information for 2024

	Budget 2025 (note 12)	Actual 2025	Actual 2024
Staffing:			
Salaries	$ 1,875,500	$ 1,842,930	$ 1,760,487
Employee benefits	433,500	503,791	461,253
	2,309,000	2,346,721	2,221,740
Plant and equipment:			
Building operational costs	94,000	114,250	94,228
Equipment maintenance and rent	74,400	100,114	94,623
Building maintenance and repairs	54,000	53,080	36,204
	222,400	267,444	225,055
Administration:			
Award	500	–	–
Professional services	19,500	14,411	10,663
Bank charges	1,500	1,835	1,779
Telephone and internet	12,500	14,515	13,366
Insurance	13,000	14,495	13,297
Staff training and continuing education	12,000	12,399	12,789
Gallery	2,500	3,352	3,747
Books, films and periodicals	112,600	120,419	104,106
Materials - processing and binding	4,000	7,170	5,695
Stationery, supplies and printing	103,800	100,091	103,505
Publicity and programming (note 10)	21,000	17,988	25,814
Staff travel	4,500	7,044	5,015
Board expenses	1,000	343	587
Minor capital expenditures	12,000	11,127	32,888
Artwork donations (note 13)	–	37,850	23,260
Website	1,500	1,715	13,990
Amortization:			
Books and videos	154,500	154,465	161,574
Furniture and equipment	5,800	5,798	7,469
Computer hardware and software	8,000	7,992	7,897
	490,200	533,009	547,441
Hastinet	23,500	24,231	27,448
Special projects:			
Parrot Gallery maintenance	2,500	1,883	3,643
	$ 3,047,600	$ 3,173,288	$ 3,025,327

Financial Statements of

BELLEVILLE PUBLIC LIBRARY BOARD
TRUST FUNDS

Year ended December 31, 2025

BELLEVILLE PUBLIC LIBRARY BOARD

TRUST FUNDS

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Year ended December 31, 2025

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INDEPENDENT AUDITOR'S REPORT

To the Members of the Belleville Public Library Board

Opinion

We have audited the trust fund financial statements of the Belleville Public Library Board (the Entity), which comprise:

- the statement of financial position as at December 31, 2025
- the statement of continuity and fund balances for the year then ended
- and notes to financial statements, including a summary of significant accounting policies

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

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Entity as at December 31, 2025, and its financial activities for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

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

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

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

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

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

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

We also:

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

  The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Entity's internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

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

Chartered Professional Accountants, Licensed Public Accountants

Kingston, Canada

April 21, 2026

BELLEVILLE PUBLIC LIBRARY BOARD

TRUST FUNDS

Statement of Financial Position

December 31, 2025, with comparative information for 2024

	Olive Delaney Fund	Jim Johnston Fund	Corby Trust Fund	Parrott Endowment Fund	Total 2025	Total 2024
Assets						
Current assets:						
Investments	$ –	$ 9,319	$ 22,718	$ 50,000	$ 82,037	$ 83,758
Accrued interest receivable	–	–	709	1,624	2,333	2,061
	$ –	$ 9,319	$ 23,427	$ 51,624	$ 84,370	$ 85,819
Liabilities and Fund Balances						
Liabilities:						
Due to Belleville Public Library Board	$ –	$ 220	$ 1,548	$ –	$ 1,768	$ 1,768
Fund balances	–	9,099	21,879	51,624	82,602	84,051
	$ –	$ 9,319	$ 23,427	$ 51,624	$ 84,370	$ 85,819

See accompanying notes to financial statements.

On behalf of the Board:

______________________________ Member

______________________________ Member

BELLEVILLE PUBLIC LIBRARY BOARD

TRUST FUNDS

Statement of Continuity and Fund Balances

Year ended December 31, 2025, with comparative information for 2024

	Olive Delaney Fund	Jim Johnston Fund	Corby Trust Fund	Parrott Endowment Fund	Total 2025	Total 2024
Revenue:						
Interest/dividends earned	$ 34	$ 219	$ 1,113	$ 2,509	$ 3,875	$ 3,544
Expenditures:						
Transfer to Board current operations	2,028	–	1,030	2,266	5,324	2,470
Excess of revenue over expenditures	(1,994)	219	83	243	(1,449)	1,074
Fund balances, beginning of year	1,994	8,880	21,796	51,381	84,051	82,977
Fund balances, end of year	$ –	$ 9,099	$ 21,879	$ 51,624	$ 82,602	$ 84,051

See accompanying notes to financial statements.

1. **Purpose:**

The Belleville Public Library Board (the "Board") administers the trust funds as follows:

(a) The Olive Delaney Trust Fund was established for the purpose of providing an annual award to a student employee who has left the Board's employ to pursue a post-secondary education. By Board motion, the assets of the trust are to be held in perpetuity.

(b) The Jim Johnston Trust Fund was established for the purpose of maintaining the collection through purchase of new materials or repair of existing materials. By Board motion, the assets of the trust are to be held in perpetuity.

(c) The Corby Trust fund was established for the purpose of purchasing library materials. By Board motion, the assets of the trust are to be held in perpetuity.

(d) The Parrott Endowment Fund was established for the purpose of the maintenance of the Manley MacDonald, Beverly MacDonald and Mary Gifford art collection.

2. **Significant accounting policies:**

The financial statements of the Trust Funds of the Belleville Public Library Board are prepared by management in accordance with Canadian public sector accounting standards.

(a) Basis of accounting:

Revenue and expenditures are recorded on an accrual basis of accounting. The accrual basis recognizes revenue in the period in which the transactions or events occurred and are measurable. Expenditures are recognized in the period they are incurred and measurable based upon receipt of good or services and/or the creation of a legal obligation to pay.

(b) Investments:

Investments are recorded at cost.

(c) Financial instruments:

Financial instruments are recoded at fair value on initial recognition, and reported on the Statement of Financial Position.

Unrealized changes in fair value are recognized in the Statement of Remeasurement Gains and Losses until they are realized, when they are transferred to the Statement of Operations.

Transaction costs incurred on the acquisition of financial instruments measured subsequently at fair value are expensed as incurred.

2. Significant accounting policies (continued):

(c) Financial instruments (continued):

All financial assets are assessed for impairment on an annual basis. Where a decline is determined to be other than temporary, the amount of the loss is reported in the Statement of Operations and any unrealized gain is adjusted through the Statement of Remeasurement Gains and Losses. On sale, the statement of remeasurement gains and losses associated with that instrument are reversed and recognized in the Statement of Operations.

(d) Statement of remeasurement gains and losses:

A statement of remeasurement gains and losses has not been provided as there are no significant unrealized gains or losses at December 31, 2025 or 2024.

(e) Revenue recognition:

Investment income is recognized as earned.

(f) Use of estimates:

The preparation of financial statements in conformity with Canadian public sector accounting standards requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenditures during the period. Actual results could differ from those estimates.

3. Statement of cash flows:

A statement of cash flows has not been included in these financial statements as it would not provide additional meaningful information.

4. Financial risks:

(a) Credit risk:

Credit risk refers to the risk that a counterparty may default on its contractual obligations resulting in a financial loss.

The Board assesses, on a continuous basis, accounts receivable and provides for any amounts that are not collectible in the allowance for doubtful accounts. The maximum exposure to credit risk of the Board as at December 31, 2025 is the carrying value of these assets.

4. **Financial risks (continued):**

(a) Credit risk (continued):

The carrying amount of accounts receivable is valued with consideration for an allowance for doubtful accounts. The amount of any related impairment loss is recognized in the statement of operations. Subsequent recoveries of impairment losses related to accounts receivable are credited to the statement of operations. The balance of the allowance for doubtful accounts is $Nil (2024 - $Nil).

(b) Liquidity risk:

Liquidity risk is the risk that the Board will be unable to fulfill its obligations on a timely basis or at a reasonable cost. The Board manages its liquidity risk by monitoring its operating requirements. The Board prepares budget and cash forecasts to ensure it has sufficient funds to fulfill its obligations. Accounts payable and accrued liabilities are generally due within 30 days of receipt of an invoice.

There have been no changes to the risk exposures from 2024.

February 2026

Circulation: physical

Inter-library loans - lent

February 2026	February 2025	2026 YTD	2025 YTD	YTD % Change
109	75	150	129	16%

Inter-library loans - borrowed

February 2026	February 2025	2026 YTD	2025 YTD	YTD % Change
72	71	146	129	13%

3D Prints

February 2026	February 2025	2026 YTD	2025 YTD	YTD % Change
2	5	2	6	-67%

All ages - CD audiobooks

February 2026	February 2025	2026 YTD	2025 YTD	YTD % Change
257	223	538	496	8%

Hotspot Loans

February 2026	February 2025	2026 YTD	2025 YTD	YTD % Change
42	54	92	126	-27%

Adult - DVD

February 2026	February 2025	2026 YTD	2025 YTD	YTD % Change
1,954	2,380	4,215	5,520	-24%

Children - DVD

February 2026	February 2025	2026 YTD	2025 YTD	YTD % Change
356	431	741	921	-20%

Adult and teen - print

February 2026	February 2025	2026 YTD	2025 YTD	YTD % Change
11,741	13,532	24,946	28,137	-11%

Children - print

February 2026	February 2025	2026 YTD	2025 YTD	YTD % Change
7,519	8,460	15,749	17,798	-12%

Genre breakdown (print): children's

General	French	Board books	Picture books	Graphic novels
3,136	310	530	2,299	1244

Genre breakdown (print): adult

General	Non-fiction	Romance	Sci-fi	Fantasy
4,888	1,618	776	109	333
Periodicals	**French**	**Inspirational**	**Western**	**Mystery**
185	15	120	100	1153
Biography	**Large print**	**Teen / YA**	**Graphic Novels**	**Special Collections**
472	1019	409	446	98

Total physical circulation

February 2026	February 2025	2026 YTD	2025 YTD	YTD % Change
21,872	25,080	46,281	52,998	-13%

Circulation: digital

Hoopla

February 2026	February 2025	2026 YTD	2025 YTD	YTD % Change
1,259	1,291	2,527	2,651	-5%

Kanopy

February 2026	February 2025	2026 YTD	2025 YTD	YTD % Change
253	329	478	561	-15%

Overdrive - eBooks

February 2026	February 2025	2026 YTD	2025 YTD	YTD % Change
3,118	2,700	6,777	5,671	20%

Overdrive - audiobooks

February 2026	February 2025	2026 YTD	2025 YTD	YTD % Change
2,094	1,628	4,361	3,470	26%

Overdrive - Magazines

February 2026	February 2025	2026 YTD	2025 YTD	YTD % Change
1,738	1,544	3,614	3,087	17%

Medici TV

February 2026	February 2025	2026 YTD	2025 YTD	YTD % Change
24	52	37	95	-61%

Total digital circulation

February 2026	February 2025	2026 YTD	2025 YTD	YTD % Change
8,486	7,544	17,794	15,535	15%

TOTAL CIRCULATION

February 2026	February 2025	2026 YTD	2025 YTD	YTD % Change
30,358	32,624	64,075	68,533	-7%

Percentage of total circulation (%)

2026 YTD Physical	2026 YTD Digital	2025 YTD Physical	2025 YTD Digital	
72%	28%	77%	23%	

Reserves placed

February 2026	February 2025	2026 YTD	2025 YTD	YTD % Change
2,729	2,667	5,762	6,007	-4%

Reserves filled

February 2026	February 2025	2026 YTD	2025 YTD	YTD % Change
2,392	2,347	4,824	5,361	-10%

Public computer usage

February 2026	February 2025	2026 YTD	2025 YTD	YTD % Change
816	1,104	1,872	2,539	-26%

Overdue notices

February 2026	February 2025	2026 YTD	2025 YTD	YTD % Change
154	166	318	333	-5%

Gallery Programs

Number of programs / events

February 2026	February 2025	2026 YTD	2025 YTD	YTD % Change
6	5	13	12	8%

Attendance

February 2026	February 2025	2026 YTD	2025 YTD	YTD % Change
71	63	162	247	-34%

Number of gallery opening receptions

February 2026	February 2025	2026 YTD	2025 YTD	YTD % Change
1	0	3	2	50%

Attendance

February 2026	February 2025	2026 YTD	2025 YTD	YTD % Change
150	0	225	67	236%

Children's Programs

Number of programs / events

February 2026	February 2025	2026 YTD	2025 YTD	YTD % Change
21	20	38	42	-10%

Attendance

February 2026	February 2025	2026 YTD	2025 YTD	YTD % Change
438	490	737	904	-18%

Teen Programs

Number of programs / events

February 2026	February 2025	2026 YTD	2025 YTD	YTD % Change
5	3	11	6	83%

Attendance

February 2026	February 2025	2026 YTD	2025 YTD	YTD % Change
100	69	162	133	22%

Adult Programs

Number of programs / events

February 2026	February 2025	2026 YTD	2025 YTD	YTD % Change
27	27	52	55	-5%

Attendance

February 2026	February 2025	2026 YTD	2025 YTD	YTD % Change
368	295	649	713	-9%

Total number of programs / events

February 2026	February 2025	2026 YTD	2025 YTD	YTD % Change
60	55	117	117	0%

Total attendance

February 2026	February 2025	2026 YTD	2025 YTD	YTD % Change
1,127	917	1,935	2,064	-6%

General

Patrons entering building

February 2026	February 2025	2026 YTD	2025 YTD	YTD % Change
9,933	11,552	19,558	24,611	-21%

Class visits - Library

February 2026	February 2025	2026 YTD	2025 YTD	YTD % Change
5	4	10	14	-29%

Attendance

February 2026	February 2025	2026 YTD	2025 YTD	YTD % Change
166	157	332	548	-39%

Class visits - Gallery

February 2026	February 2025	2026 YTD	2025 YTD	YTD % Change
4	0	7	4	75%

Attendance

February 2026	February 2025	2026 YTD	2025 YTD	YTD % Change
134	0	237	242	-2%

Number of Visiting Library Service visits

February 2026	February 2025	2026 YTD	2025 YTD	YTD % Change
39	37	77	74	4%

New registrations

February 2026	February 2025	2026 YTD	2025 YTD	YTD % Change
165	167	376	386	-3%

Virtual Branch

Website visits

February 2026	February 2025	2026 YTD	2025 YTD	YTD % Change
23,420	20,728	49,577	37,815	31%

# of Social media followers

February 2026	February 2025	2026 YTD	2025 YTD	YTD % Change
7,096	7,276	7,096	7,276	-2%

Research and Learning

Electronic resource usage

Ancestry	Canadian Ref Centre	History Alive	Mango Language	Tumblebooks
42	2	1,197	28	13

Novelist Plus	Gale Courses	Academic Search Premier	Hobbies & Crafts Source	MasterFILE Premier + Primary Search
15	33	3	2	3

Total Electronic resource usage

February 2026	February 2025	2026 YTD	2025 YTD	YTD % Change
1,338	822	2,920	1,733	68%

Research requests and ask-a-librarian

February 2026	February 2025	2026 YTD	2025 YTD	YTD % Change
65	59	138	143	-3%

March 2026

Circulation: physical

Inter-library loans - lent

March 2026	March 2025	2026 YTD	2025 YTD	YTD % Change
108	58	258	187	38%

Inter-library loans - borrowed

March 2026	March 2025	2026 YTD	2025 YTD	YTD % Change
87	76	233	205	14%

3D Prints

March 2026	March 2025	2026 YTD	2025 YTD	YTD % Change
7	7	9	13	-31%

All ages - CD audiobooks

March 2026	March 2025	2026 YTD	2025 YTD	YTD % Change
277	236	815	732	11%

Hotspot Loans

March 2026	March 2025	2026 YTD	2025 YTD	YTD % Change
42	56	134	182	-26%

Adult - DVD

March 2026	March 2025	2026 YTD	2025 YTD	YTD % Change
2,478	2,744	6,693	8,264	-19%

Children - DVD

March 2026	March 2025	2026 YTD	2025 YTD	YTD % Change
481	627	1,222	1,548	-21%

Adult and teen - print

March 2026	March 2025	2026 YTD	2025 YTD	YTD % Change
13,667	14,336	38,613	42,473	-9%

Children - print

March 2026	March 2025	2026 YTD	2025 YTD	YTD % Change
10,025	11,528	25,774	29,326	-12%

Genre breakdown (print): children's

General	French	Board books	Picture books	Graphic novels
4,200	370	656	3,136	1663

Genre breakdown (print): adult

General	Non-fiction	Romance	Sci-fi	Fantasy
5,535	1,890	780	134	398
Periodicals	**French**	**Inspirational**	**Western**	**Mystery**
313	26	117	207	1382
Biography	**Large print**	**Teen / YA**	**Graphic Novels**	**Special Collections**
544	1163	486	579	113

Total physical circulation

March 2026	March 2025	2026 YTD	2025 YTD	YTD % Change
26,970	29,527	73,251	82,525	-11%

Circulation: digital

Hoopla

March 2026	March 2025	2026 YTD	2025 YTD	YTD % Change
1,261	1,299	3,788	3,950	-4%

Kanopy

March 2026	March 2025	2026 YTD	2025 YTD	YTD % Change
326	376	804	937	-14%

Overdrive - eBooks

March 2026	March 2025	2026 YTD	2025 YTD	YTD % Change
3,735	3,127	10,512	8,798	19%

Overdrive - audiobooks

March 2026	March 2025	2026 YTD	2025 YTD	YTD % Change
2,308	1,860	6,669	5,330	25%

Overdrive - Magazines

March 2026	March 2025	2026 YTD	2025 YTD	YTD % Change
1,897	1,632	5,511	4,719	17%

MediciTV

March 2026	March 2025	2026 YTD	2025 YTD	YTD % Change
18	155	55	250	-78%

Total digital circulation

March 2026	March 2025	2026 YTD	2025 YTD	YTD % Change
9,545	8,449	27,339	23,984	14%

TOTAL CIRCULATION

March 2026	March 2025	2026 YTD	2025 YTD	YTD % Change
36,515	37,976	100,590	106,509	-6%

Percentage of total circulation (%)

2026 YTD Physical	2026 YTD Digital	2025 YTD Physical	2025 YTD Digital	
73%	27%	77%	23%	

Reserves placed

March 2026	March 2025	2026 YTD	2025 YTD	YTD % Change
3,172	3,193	8,934	9,200	-3%

Reserves filled

March 2026	March 2025	2026 YTD	2025 YTD	YTD % Change
2,771	2,632	7,595	7,993	-5%

Public computer usage

March 2026	March 2025	2026 YTD	2025 YTD	YTD % Change
1,092	1,276	2,964	3,815	-22%

Overdue notices

March 2026	March 2025	2026 YTD	2025 YTD	YTD % Change
127	187	445	520	-14%

Gallery Programs

Number of programs / events

March 2026	March 2025	2026 YTD	2025 YTD	YTD % Change
9	9	22	21	5%

Attendance

March 2026	March 2025	2026 YTD	2025 YTD	YTD % Change
189	308	351	555	-37%

Number of gallery opening receptions

March 2026	March 2025	2026 YTD	2025 YTD	YTD % Change
1	2	4	4	0%

Attendance

March 2026	March 2025	2026 YTD	2025 YTD	YTD % Change
35	140	260	207	26%

Children's Programs

Number of programs / events

March 2026	March 2025	2026 YTD	2025 YTD	YTD % Change
27	26	65	68	-4%

Attendance

March 2026	March 2025	2026 YTD	2025 YTD	YTD % Change
1,048	1,204	1,785	2,108	-15%

Teen Programs

Number of programs / events

March 2026	March 2025	2026 YTD	2025 YTD	YTD % Change
6	4	17	10	70%

Attendance

March 2026	March 2025	2026 YTD	2025 YTD	YTD % Change
124	81	286	214	34%

Adult Programs

Number of programs / events

March 2026	March 2025	2026 YTD	2025 YTD	YTD % Change
27	26	79	81	-2%

Attendance

March 2026	March 2025	2026 YTD	2025 YTD	YTD % Change
343	419	992	1,132	-12%

Total number of programs / events

March 2026	March 2025	2026 YTD	2025 YTD	YTD % Change
70	67	187	184	2%

Total attendance

March 2026	March 2025	2026 YTD	2025 YTD	YTD % Change
1,739	2,152	3,674	4,216	-13%

General

Patrons entering building

March 2026	March 2025	2026 YTD	2025 YTD	YTD % Change
12,331	12,888	31,889	37,499	-15%

Class visits Library

March 2026	March 2025	2026 YTD	2025 YTD	YTD % Change
5	8	15	22	-32%

Attendance

March 2026	March 2025	2026 YTD	2025 YTD	YTD % Change
222	278	554	826	-33%

Class visits Gallery

March 2026	March 2025	2026 YTD	2025 YTD	YTD % Change
3	4	10	8	25%

Attendance

March 2026	March 2025	2026 YTD	2025 YTD	YTD % Change
30	140	267	382	-30%

Number of Visiting Library Service visits

March 2026	March 2025	2026 YTD	2025 YTD	YTD % Change
39	33	116	107	8%

New registrations

March 2026	March 2025	2026 YTD	2025 YTD	YTD % Change
200	218	576	604	-5%

Virtual Branch

Website visits

March 2026	March 2025	2026 YTD	2025 YTD	YTD % Change
25,820	25,836	75,397	63,651	18%

# of Social media followers

March 2026	March 2025	2026 YTD	2025 YTD	YTD % Change
7,146	6,579	7,146	6,579	9%

Research and Learning

Electronic resource usage

Ancestry	Canadian Ref Centre	History Alive	Mango Language	Tumblebooks
50	5	866	236	13
Novelist Plus	**Gale Courses**	**Academic Search Premier**	**Hobbies & Crafts Source**	**MasterFILE Premier + Primary Search**
18	21	11	3	13

Total Electronic resource usage

March 2026	March 2025	2026 YTD	2025 YTD	YTD % Change
1,236	661	4,156	2,394	74%

Research requests and ask-a-librarian

March 2026	March 2025	2026 YTD	2025 YTD	YTD % Change
75	68	213	211	1%

Media Coverage
February to March 2026

Library Line	Reading for kindness - Jonathan Powell, Librarian Coordinator	Intelligencer Online	February 5
		Intelligencer	February 10
	Escape the cold at the Parrott Gallery - Kailey Robinson, Library Assistant	Intelligencer Online	February 12
		Intelligencer	February 19
	Celebrating Black History Month at Belleville Public Library - Jenny Pust, Librarian Coordinator	Intelligencer Online	February 19
		Intelligencer	February 24
	Trust, terror & twists: Books that keep readers guessing - Jenna Murray, Library Assistant	Intelligencer Online	February 25
		Intelligencer	March 3
	March Break Fun at Belleville Public Library - Jenny Pust, Librarian Coordinator	Intelligencer Online	March 5
		Intelligencer	March 10
	Welcoming Spring at the Parrott Gallery - Wendy Rayson-Kerr, Curator	Intelligencer Online	March 11
		Intelligencer	March 17
	All things Ireland ready to be explored at Belleville Public Library - Shantal Macarthur, Library Assistant	Intelligencer Online	March 18
		Intelligencer	March 24
	Beyond English: Reading in translation - Jonathan Powell, Library Coordinator	Intelligencer Online	March 26
		Intelligencer	March 31
Articles	Attendees design heart-shaped jigsaw puzzles during a free Valentine's workshop - David Leclair, Intelligencer	Intelligencer Online	February 9
		Intelligencer	February 12
	Celebrating Black History Month in Belleville	Intelligencer Online	February 19
		Intelligencer	February 5

	BUDGET	CURRENT YTD	VARIANCE	% SPENT	LAST YEAR YTD	LAST YEAR TOTAL
LIBRARY FUND						
REVENUE						
REVENUE						
Revenue Details						
MUNICIPAL GRANTS	-2,845,500.00	-711,000.00	-2,134,500.00	24.99	-694,000.00	-2,765,140.87
FEDERAL GRANTS	0.00	0.00	0.00	0.00	0.00	0.00
PROVINCIAL GRANTS	-94,000.00	-2,485.60	-91,514.40	2.64	-8,043.80	-95,639.60
HASTINET PARTNERSHIP	0.00	0.00	0.00	0.00	0.00	0.00
USER FEES	-44,000.00	-9,573.62	-34,426.38	21.76	-10,258.76	-51,118.55
DONATIONS REVENUE	-6,000.00	-1,792.02	-4,207.98	29.87	-830.36	-67,819.69
INVESTMENT INCOME	-26,000.00	-30,265.11	4,265.11	116.40	-13,959.66	-30,553.94
OTHER REVENUE	-74,500.00	-4.42	-74,495.58	0.01	-9,660.21	-93,333.48
SALES OF GOODS	-500.00	-47.08	-452.92	9.42	-46.24	-187.99
RESERVE FUND TRANSFERS	-110,000.00	0.00	-110,000.00	0.00	0.00	-30,000.00
TRUST FUNDS	-1,000.00	0.00	-1,000.00	0.00	0.00	-5,324.08
Total Revenue Details	**-3,201,500.00**	**-755,167.85**	**-2,446,332.15**	**23.59**	**-736,799.03**	**-3,139,118.20**
Total REVENUE	**-3,201,500.00**	**-755,167.85**	**-2,446,332.15**	**23.59**	**-736,799.03**	**-3,139,118.20**
Total REVENUE	**-3,201,500.00**	**-755,167.85**	**-2,446,332.15**	**23.59**	**-736,799.03**	**-3,139,118.20**
EXPENDITURES						
EXPENDITURES						
Expenditures Detail						
LIBRARY LABOUR - REGULAR	2,367,500.00	637,549.04	1,729,950.96	26.93	492,397.35	2,316,333.71
LIBRARY LABOUR - SUMMER	6,500.00	0.00	6,500.00	0.00	0.00	0.00
GALLERY OPERATION	5,000.00	253.97	4,746.03	5.08	693.66	5,234.26
Sales of Goods - COGS	0.00	0.00	0.00	0.00	0.00	0.00
LIBRARY MATERIALS - BOOKS	100,000.00	15,939.72	84,060.28	15.94	14,653.70	7,170.32
LIBRARY MATERIALS - PERIODICALS	4,000.00	1,140.88	2,859.12	28.52	1,648.65	4,276.84
LIBRARY MATERIALS - CD	0.00	0.00	0.00	0.00	0.00	0.00
LIBRARY MATERIALS - DISC MEDIA	28,500.00	4,660.95	23,839.05	16.35	3,694.68	0.00
LIBRARY MATERIALS ELECTRONIC RESOURCES	109,500.00	44,049.34	65,450.66	40.23	43,592.26	116,142.01
LIBRARY MATERIALS - MICROFILM	5,500.00	2,416.80	3,083.20	43.94	2,893.85	2,416.80
LIBRARY MATERIALS - ART	0.00	0.00	0.00	0.00	0.00	0.00
LIBRARY PROGRAMS	8,000.00	930.12	7,069.88	11.63	2,758.69	8,700.94
FACILITY OPERATION	200,500.00	37,718.49	162,781.51	18.81	40,959.98	218,730.81
ADMINISTRATION	282,000.00	56,068.30	225,931.70	19.88	53,743.72	271,409.48
SPECIAL PROJECTS	0.00	0.00	0.00	0.00	0.00	0.00
DONATIONS/AWARDS	500.00	0.00	500.00	0.00	0.00	0.00
HASTINET	59,000.00	42,987.01	16,012.99	72.86	41,723.72	58,461.81
AMORTIZATION EXPENSE	0.00	0.00	0.00	0.00	0.00	168,254.72
TRANSFERS TO RESERVES	25,000.00	0.00	25,000.00	0.00	0.00	37,881.95
Total Expenditures Detail	**3,201,500.00**	**843,714.62**	**2,357,785.38**	**26.35**	**698,760.26**	**3,215,013.65**

	BUDGET	CURRENT YTD	VARIANCE	% SPENT	LAST YEAR YTD	LAST YEAR TOTAL
LIBRARY FUND						
Total EXPENDITURES	3,201,500.00	843,714.62	2,357,785.38	26.35	698,760.26	3,215,013.65
Total EXPENDITURES	3,201,500.00	843,714.62	2,357,785.38	26.35	698,760.26	3,215,013.65
Surplus/Deficit	0.00	88,546.77	-88,546.77	0.00	-38,038.77	75,895.45
Total LIBRARY FUND	0.00	88,546.77	-88,546.77	0.00	-38,038.77	75,895.45
Total Surplus (-)/Deficit	0.00	88,546.77	-88,546.77	0.00	-38,038.77	75,895.45

Report to the Belleville Public Library Board 26_04: Update on employee group benefits

Trevor Pross **April 2026**

Suggested motion:

THAT the Board receives Report 26_04: Update on employee group benefits for information.

Background

Full-time employees receive group benefits including health and dental coverage.

In April of 2024, the Library switched from managing the group benefits independently to an integrated approach with the City of Belleville. The result was pooling the benefits with other staff groups from the City. The brokerage for the benefit plan was also changed to McDougall Insurance.

The provider of the benefits plan is Industrial Alliance (IA).

This switch did generate cost savings of about $30,000 over the first two years of operating with the new plan, but the savings were less significant than we had hoped.

Update

The City recently changed the brokerage used to administer the group benefits from McDougall Insurance to Mosey and Mosey Consultants, who specialize in employee benefits.

We met with Mosey and Mosey Consultants to establish contact for the Library, and asked them to review all aspects of our use of the plan, including the premium costs, over the years since we switched from Manulife to IA.

We will provide further updates to the Board after we receive the report.

Suggested motion:

THAT the Board receives the Strategic Action Plan, April 2026 update for information.

Belleville Public Library and John M. Parrott Art Gallery

Strategic Plan 2022-2027

Action Plan

Update: April 2026

Last Board review: October 2025

Mission

The Belleville Public Library and John M. Parrott Art Gallery is a community meeting place that supports and inspires lifelong learning, creativity, growth and success by providing equitable access to information, print and digital resources, technology and the arts in a welcoming environment.

Vision

The Library and Gallery will strive to meet the educational, recreational and information needs of all Belleville citizens through the provision of free and equitable access to physical and digital collections and services, delivered by skilled, knowledgeable and capable staff. The Library and Gallery will serve as a central hub and meeting place that fosters community building and enriches the lives of people of all ages. We aim to be an efficient and financially sustainable organization with a diverse revenue stream and a creative approach to public service.

Strategic Direction 1 – Support Learning and Development				
Goal	**Action**	**Who**	**Expected Timing**	**Notes & Status**
Goal 1 - Support our traditional formats and make the most of digital resources	**Action 1 -** Increase total materials budget relative to population – to $5.29 per resident.	CEO	Pursue into the next Strategic Planning timeline	Collection budget amount in 2026 is $242,000, or $4.39 per resident.
	Action 2 - Support digital collections by adding to the OverDrive Advantage collection to supplement the regular OverDrive collection (use of this collection has increased 30% from 2015 to 2018).	Coordinator of Information and Web Services	Completed.	Completed. The Overdrive budget for 2024 has been set at $30,000, a 66% increase over 2023. This will include approximately $18,000 for overdrive advantage, depending on final cost of the main overdrive subscription in 2024. Libby (overdrive) has a low cost-per circ compared to other digital products, especially Hoopla
	Action 3 - Complete an audit of the print/physical collection audit that will examine the entire collection in terms of balance of format, content relevance, overuse/underuse and budget allocation by type of materials.	Coordinators of Info and CYRS	Completed.	Completed. Report available by request. Will review periodically with staff.
	Action 4 - Determine if Quinte West is interested in an audit, especially on Adult collection which is most likely to be shared and work to create a plan for a shared collection.	Manager of Public Service	Completed.	Completed, Quinte West participated in a small portion of the audit process.

	Action 5 - Expand offering of digital resources with the addition of CloudLibrary eBook platform.	CEO	Pilot project planned for Fall of 2026, with Board approval.	Test demand with pilot project for CloudLibrary in 2026 using reserve funds.
Goal 2 – Build Our Technology and Innovation	**Action 1 -** Acquire items for a technology hub including laptops for the library, makerspace equipment.	Information Services Librarian	Completed. Sublimation printer and supplies purchased.	2 new 3D printers purchased in 2025 10 Laptops for programming and computer classes purchased in January 2026. Old electronic equipment and things that aren't used will be sold, donated or recycled (i.e. gaming consoles etc. from youth coding grant).
	Action 2 - Work to bridge the digital divide by expanding use of makerspace and investigate internet hot spots and/ or chromebooks or tablets for lending.	Coordinator of Information and Web Services and CEO	Completed.	Makerspace programming ongoing, 3D printing on demand service, tech help sessions available for booking. Internet router hotspots are available for loan. Ongoing costs for hotspot data services have been reduced significantly.
	Action 3 – Work to bridge the digital divide by working with business and community partners to fund and support makerspace programs.	CEO	2026	Not yet completed.

Strategic Direction 2 – Create Vibrant and Accessible Spaces				
Goal	**Action**	**Who**	**Expected Timing**	**Notes & Status**
Goal 1 – Assess the interior and exterior at the existing library	**Action 1 -** Complete a study of the role and purpose of interior spaces within the existing library, including but not limited to navigation, accessibility and safety features throughout the building.	Manager of Public Services	Completed.	Lighting upgrades have been completed by City. Accessibility courtyard / lobby construction project completed. Bench renewals, planters, railings etc. in progress to ensure safety in courtyard and improve appearance, including purchase of 3 new benches. User experience study has been completed which examines building usage / flow of public etc.
	Action 2 - Study the interior of the library and gallery from a User Experience (UX) point of view, for example, study how people use the space, how they find things, why they do/don't approach the desk.	Information Services Librarian	Completed.	Working with staff to review the study and see where we can make improvements.
	Action 3 - Complete an audit of the outdoor space at the existing library, identifying potential locations for furnishings, cameras and safety features.	Manager of Public Service	Completed audit. More cameras will be installed in 2026-2027.	A security and safety audit has been completed by BPS and recommendations implemented. Camera system should be expanded.
	Action 4 – Audit on Wifi use including time of day and length of time and determine strength of Wifi at various locations.	Information Services Librarian	Completed.	Completed. Wi-fi coverage is excellent throughout the building.

Goal 2 – Explore the possibilities of expanding the physical library at strategic locations around the city	**Action 1 -** Creatively consider ways to expand the physical presence of the library, for example, by developing self-serve technology as a way to extend services to other parts of the City, i.e. a Bookmobile, bike mobile library, hold lockers, self-serve machines, return bins, etc. This will increase access to services throughout the various areas in the municipality that are experiencing growth and housing developments, while keeping costs low. Mobile and self-serve options are an excellent way to reach people, especially low-income families and children that may not be using the main branch. **Action 2 –** Increase services and outreach / resource distribution to benefit the Tyendinaga Mohawk Community.	CEO	In progress. Reserve account created for capital / fundraising campaign. Research will be completed into costs and options for purchasing a bookmobile. Will reach out to the Parrott Foundation about possible support.	Ongoing outreach to Kanhiote Public Library (Tyendinaga) Major donations received / expected in 2026, to add to capital fund, pending approval of transfers by Board at June 2026 meeting. Monitoring grants for opportunities to fund project. Looking into possible locations / options for self-serve and pickup / drop-off locations throughout City.
Goal 3 - Plan for future renovation of main downtown branch.	**Action 1 –** Create a new reserve account for main branch renovation, and start to add funds to the reserve account, with yearly contributions planned for future budgets.	CEO	Completed.	The 2024 and 2025 Operating budgets include contributions to the Main Branch Renovation reserve account.
	Action 2 – Commission a needs assessment study and plans for renovation needs, to determine what exactly needs to be renovated / replaced (i.e. carpet tile, circ desk), and obtain quotes, etc., for the renovation project.	CEO / Manager	2027	Not completed.

New	**Action 3 -** Pursue / explore a possible future project to replace / renovate the Belleville Theatre Guild building, expand the archives, gallery and library, and create a new Quinte Museum on the current main branch site. This would combine an expansion / renovation of the main branch with an exciting arts and cultural centre.	CEO / Manager	Planning: 2027 Possible date of construction: 2050 – 2060.	Idea / planning stage. Council recently received a report about the need for a Quinte Museum.

Strategic Direction 3 – Focus on Culture and Destination				
Goal	**Action**	**Who**	**Expected Timing**	**Notes & Status**
Goal 1 – Focus on the library and gallery as a destination	**Action 1 –** Review all our communication strategies including but not limited to mailings, posters, radio, tourism inserts, to ensure that residents and visitors to the community would be able to see that the library and the gallery are important destinations, and well worth exploring.	Administrative Assistants	Completed.	An updated list of contacts for promotions, community listings, advertising, etc. has been produced to assist staff. Gallery 50th anniversary included several media stories and promotions of the Gallery. Some changes to social media strategy have been made.
Goal 2 – Focus on the library and gallery as a cultural hub for the community	**Action 1 –** Create a program plan of cultural activities both in person and on-line which will ensure that our library and gallery ARE viewed as cultural hubs in the community.	CEO with support of Dept. supervisors	Completed.	Gallery has completed a rough program plan to list the general approach for Gallery activities and workshops / events etc. The plan also lists partnerships and outreach activities by the Gallery.

Strategic Direction 4 – Build Community				
Goal	**Action**	**Who**	**Expected Timing**	**Notes & Status**
Goal 1 – Expand communication channels and promote the library as a valued community resource	**Action 1 –** Review all communication channels to determine uptake and reach. Increase e-newsletter subscriptions and followers on social media. • Phase-out X (Twitter), add Bluesky • Increase social media followers and engagement by 25% between 2023 and 2025 **Action 2 -** Create and distribute an Annual Report and include key messages from Board – then promote / share, starting in 2026.	Administrative Assistants / CEO	2025-2026 Completed switch from X to Bluesky.	Increased monitoring and posting / boosts to our Gallery and Library Facebook accounts. Improved social media strategy and increased posts of non-library related items to improve interaction with public and other organizations. Social media followers have not increased since the initial increases throughout 2024. Between December 2024 and December 2025, our number of social media followers declined by 3%. We have 1055 subscribers to our email newsletter as of June 2025, an increase of 94% over the start of 2023.

Goal 2 – Engage our community partners	**Action 1 –** Reach out to community partners including government supported agencies and community sponsored groups to identify potential partners. Work will include: • Create an inventory of existing partnerships • Identify other community partners • Reach out to at least 10 new partners in 2023 New partners: • Belleville JazzFest • Belleville BluesFest • Jeanette Arsenault (JAMS Canada) • Holly & Ivy Artisan Show • Ukrainian community (QUIS) • Quinte Drowning Prevention Group • Quinte Conservation • East Central Ontario Art Association • Welcoming Streets social workers • various schools.	Planning Team	Completed.	Completed. When schools are included, we established more than 10 new partnerships in 2023. We have created a list of community partners between Library and Gallery. Will pursue more partnerships in 2026 - 2027
Goal 3- Expand program offerings	**Action 1 –** Create a program plan for the entire library that focuses resources on experiential learning, interest-driven activities, and community-led programming for all ages, potentially with community partners identified in Goal 2.	Coordinators of Information and Web Services & Coordinator of Children's, Youth & Readers' Services, Gallery Curator	Completed.	Completed. Will review with staff.

Strategic Direction 5 – Strengthen Organizational Capacity				
Goal	**Action**	**Who**	**Expected Timing**	**Notes & Status**
Goal 1 – Build staff capacity to lead a 21st century library	**Action 1** – Pursue increased training opportunities for staff.	CEO and Manager of Public Services	Ongoing.	Work plan process involves supervisors reviewing job duties annually and assessing skills / training needs, including creating lists of training needs / requests. Work plan meetings involve discussion of requested training and how to improve staff skills. More staff are being sent to OLA Superconference and other OLA and OLS training sessions. In-person mental health de-escalation training being offered to all staff in June 2026.

	Action 2 - Review all processes and procedures to ensure that there are no barriers related to library and gallery use.	Manager of Public Service / CEO	Summer 2023	Completed. Barriers removed through: • new Bibliocommons online catalogue that is easier to use and has more functionality • ending practice of charging late fees for late returns • more online registration options for the public to participate in programs and contests • staff have been touring other libraries to learn how they improve access to libraries • security guard helps to maintain a safe environment that will be welcoming to all.
Goal 2 – Build the Governance capacity	**Action 1 –** Create a plan of progress in governance and support of the operations plan (how to govern, enhance administration, determination of community needs, additional revenue streams.)	Board	By end of the current term (Fall 2026).	Not yet completed.
	Action 2 – Develop a Library Advocacy Policy and create a list of advocacy activities.	Board / CEO	By end of the current term (Fall 2026).	Not yet completed.
	Action 3 - Review all policies to ensure that there are no barriers related to library and gallery use.	Board / CEO	By end of the current term (Fall 2026).	Not yet completed.

Report to the Belleville Public Library Board 26_05: Anniversary of the Library founding

Trevor Pross April 2026

Suggested motion:

> THAT the Board receives Report 26_05: Anniversary of the Library founding, AND THAT the Board resolves that the official date of the founding of the Belleville Public Library will be designated as 9 January 1903.

--or establish 1895 as the founding date—

Background

It is recommended that the Board set a date for the official founding of Belleville Public Library, to ensure the proper recognition of milestone anniversaries in the future.

The two main milestone dates in our history (see below) are 1895, when the Mechanics Institute changed its name to Belleville Public Library, and 1903, when the first municipal grant was awarded to the Library by the Belleville Council and a bylaw was passed to establish it as an institution funded by the municipality.

In the past, when grant funding agreements and other forms ask for date of incorporation, we have indicated the year 1903, given we have the original bylaws from that date (attached), and also because it represents when the library became a public sector corporation funded by the City, which has continued to present day.

History

1851: Mechanics Institute formed in Belleville, with goal of educating "working age men", providing a public reading room, with a subscription fee for members.

1859: Mechanics Institute closes after financial difficulties.

1876: A new Mechanics Institute was founded, but financial difficulties continued. The reading collection included biographies, literature, science, art, and there were German and French language classes offered for free by a local patron. Guest lectures were also provided for the community, including one by Oscar Wilde in 1882.

1895: The Mechanics Institute name was changed to the "Public Library", and a Board of Management was appointed by an Association. The library was advertised as a place for everyone to come to learn and read, not just working men. A small amount of funding was provided by the Province of Ontario, but financial difficulties continued.

1903: *(Recommended date of founding).* The Municipal Council of the City of Belleville passed Bylaw Number #1068 on 9 January 1903. An operating grant of $800 for the year was provided by the Council, payable in monthly installments.

The bylaw indicated that the City would:

> …grant aid to the Public Library of the City of Belleville upon condition that the same is kept open for the year 1903 as a free library; and the Library Board guarantee to leave the said library free from debt at the end of 1903; and that the Library Board be supplemented by at least two members of the City Council.

Audits and other financial oversights were put in place by the City, and Council representatives were placed on the Board.

Source: Mitchell, Elizabeth. "From Mechanics Institute to Corby Public Library: The development of library service in Belleville, 1851-1908." (Report by former BPL Librarian)

Primary document (attached): Belleville Council minutes, Bylaw 1068 (January 1903).

BY-LAW NO. 1068.

A BY-LAW TO GRANT AID TO THE PUBLIC LIBRARY OF THE CITY OF BELLEVILLE UPON CONDITION THAT THE SAME IS KEPT OPEN FOR THE YEAR 1903 AS A FREE LIBRARY ; AND THE LIBRARY BOARD GUARANTEE TO LEAVE THE SAID LIBRARY FREE FROM DEBT AT THE END OF THE YEAR 1903 ; AND THAT THE LIBRARY BOARD BE SUPPLEMENTED BY AT LEAST TWO MEMBERS OF THE CITY COUN--CIL.

Passed this 9th day of February 1903.

WHEREAS the Public Library Board of the City of Belleville have petitioned the Municipal Council of the City of Belleville for $800.00 to aid them in maintaining the said Library as a free Public Library.

AND WHEREAS the said Council deem it expedient and proper to grant the said Public Library the aid asked for, sub--ject to certain conditions hereinafter set forth.

THEREFORE the Municipal Council of the City of Belleville ENACTS as follows:

1. THAT upon the Board of Management of the Public Library of the City of Belleville executing a written guarantee to the Corporation of the City of Belleville to the satisfaction of the Mayor, that the said Board of Management will keep the said Library open as a free Public Library during the year 1903, and that the account-books of the said Public Library shall be open to the audit of the Chairman of the Executive Committee of the City Council at least once a month, and that the present Board of Management of the said Public Library will leave the Library free from debt at the end of this

year (1903) and that the said Board of Management of the said Public Library shall add, or have added to its members at least two members of the City Council, the Corporation of the City of Belleville grant aid towards maintaining the said Public Library to the extent of the sum of $800.00 payable in monthly installments in sums not exceeding ~~the~~ $100 any month until the said sum of $800.00 is fully paid if called for on the above terms on or before the 31st day of December next, the first of such payments to be made on the First day of the month after the said guarantee has been delivered to the Mayor for the Corporation of the City of Belleville, and after the said Board of Management of the said Public Library has been supplemented by at least two members of the City Council, provided, however, that if the said Library shall fail to be kept open as a free Public Library, or if the said Board of Management of the said Public Library shall at any time hereafter decline, refuse, or prevent the Chairman of the Executive Committee of the Council of the City of Belleville from having the proper audit of their said books of account, or if upon such audit it is shown and proven that any of the funds of the said Public Library have been improperly or illegally spent or applied, then and in any given event no further payment shall be made under authority of this By-law.

This By-law shall come into force and take effect immediately upon the final passing thereof.

B Robertson
City Clerk