

## AGENDA

### OXFORD COUNTY LIBRARY BOARD BOARD MEETING

Tuesday, June 18, 2024, 1:00 PM  
Otterville Branch, Oxford County Library  
[www.oxfordcounty.ca/livestream](http://www.oxfordcounty.ca/livestream)

1. CALL TO ORDER
2. APPROVAL OF AGENDA
3. DISCLOSURES OF PECUNIARY INTEREST AND THE GENERAL NATURE THEREOF
4. ADOPTION OF BOARD MINUTES OF PREVIOUS MEETING
  - 4.1. May 21, 2024
5. DELEGATIONS. PRESENTATIONS AND CONSIDERATION THEREOF
  - 5.1. Meagan Brennan, Outreach/Teen Librarian – Ox on the Run
6. CONSIDERATION OF CORRESPONDENCE
7. REPORTS
  - 7.1. 2024-27 Key Agenda Items and Policy Review Update (verbal report)  
RECOMMENDATION
    1. That the Library Board receives Verbal Report 2024-27, Key Agenda Items and Policy Review Update for information and discussion.
  - 7.2. 2024-28 Librarian's Report and Monthly Statistics  
RECOMMENDATION
    1. That the Library Board receives Report 2024-28, Librarian's Report and Monthly Statistics, for information and discussion.
  - 7.3. 2024-29 2023 Financial Audit  
RECOMMENDATION
    1. That the Oxford County Library Financial Statements for the year ended December 31, 2023 be accepted.
  - 7.4. 2024-30 Board Committee Policy Review and Update  
RECOMMENDATION
    1. That the Library Board receives Report 2024-32, Board Committees Policy Review and Update, and approves the changes made to the Board Code of Conduct as set out in Attachment 1.

8. UNFINISHED BUSINESS
9. MOTIONS
10. NOTICE OF MOTIONS
11. ENQUIRIES
12. ADJOURNMENT



## OXFORD COUNTY LIBRARY BOARD MEETING MINUTES

Tuesday, May 21, 2024

Members Present: Chair Julia Harris  
Vice-Chair Laura Langford  
Councillor David Mayberry  
Councillor Brian Petrie  
Megan Blair  
Katherine Grieve  
Cynthia Lacroix

Members Absent: N/A

Staff Present: L.M. Williams, CEO/Chief Librarian  
L. Buchner, Director of Corporate Services

### 1. CALL TO ORDER

Oxford County Library meets in regular session this the twenty-first day of May, 2024 in Room 222, Oxford County Administration Building, Woodstock at 1:00 p.m. with Chair Julia Harris in the chair.

### 2. APPROVAL OF AGENDA

#### RESOLUTION 1

Moved By: David Mayberry  
Seconded By: Cynthia Lacroix  
Resolved that the Agenda be approved  
DISPOSTION: Motion Carried

### 3. DISCLOSURES OF PECUNIARY INTEREST AND THE GENERAL NATURE THEREOF

NIL

### 4. ADOPTION OF BOARD MINUTES OF PREVIOUS MEETING

#### RESOLUTION 2

Moved By: Cynthia Lacroix  
Seconded By: Megan Blair  
Resolved that the Library Board minutes of April 16, 2024 be adopted as amended.  
DISPOSTION: Motion Carried

## **5. DELEGATIONS. PRESENTATIONS AND CONSIDERATION THEREOF**

NIL

## **6. CONSIDERATION OF CORRESPONDENCE**

NIL

## **7. REPORTS**

### 7.1. 2024-21 Key Agenda Items and Policy Review Update (verbal report)

#### RESOLUTION 3

Moved By: David Mayberry  
Seconded By: Megan Blair

That the Library Board receives Verbal Report 2024-21, Key Agenda Items and Policy Review Update for information and discussion.

DISPOSITION: Motion Carried

### 7.2. 2024-22 Librarian's Report and Statistics

#### RESOLUTION 4

Moved By: Cynthia Lacroix  
Seconded By: Katherine Grieve

That the Library Board receives Report 2024-22, Librarian's Report and Statistics, for information and discussion.

DISPOSITION: Motion Carried

### 7.3 2024-23 Rural Customer Engagement Update (Verbal Report)

#### RESOLUTION 5

Moved By: Cynthia Lacroix  
Seconded By: David Mayberry

That the Library Board receives Verbal Report 2024-23, Rural Community Engagement, for information and discussion.

DISPOSITION: Motion Carried

### 7.4 2024-24 2023 Year End Statistics

#### RESOLUTION 6

Moved By: Cynthia Lacroix  
Seconded By: Katherine Grieve

That the Library Board receives Report 2024-24, 2023 Year End Statistics, for information and discussion.

DISPOSITION: Motion Carried

### 7.5 2024-25 2024 Q1 Library Business Plan and Budget Update

RESOLUTION 7

Moved By: Brian Petrie  
Seconded By: David Mayberry

That the Library Board receives Report 2024-25, 2024 Q1 Library Business Plan and Budget Update, for information and discussion.

DISPOSITION: Motion Carried

7.6 2024-26 Policy: Board Code of Conduct Review and Update

RESOLUTION 8

Moved By: Cynthia Lacroix  
Seconded By: Katherine Grieve

That the Library Board receives Report 2024-26, Policy: Board Code of Conduct Review and Update, and approves the changes made to the Board Code of Conduct as set out in Attachment 1.

DISPOSITION: Motion Carried

**8. UNFINISHED BUSINESS**

NIL

**9. MOTIONS**

NIL

**10. NOTICE OF MOTIONS**

NIL

**10. ENQUIRIES**

NIL

**12. ADJOURNMENT**

RESOLUTION 9

Moved By: Megan Blair  
Seconded By: Brian Petrie

Resolved that the Board meeting of May 21, 2024 be adjourned until the next meeting scheduled for June 18, 2024 at 1:00 p.m. at the Otterville Branch.

DISPOSITION: Motion Carried at 2:04 p.m.

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Julia Harris, CHAIR

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Lisa Marie Williams, SECRETARY

# Ox on the Run Progress Update



 **Oxford County Library**

*connect. discover. share. **become.***



# Ox on the Run 2023-2024

## By the Numbers

These numbers reflect Ox on the Run operations from June 2023 through May 2024

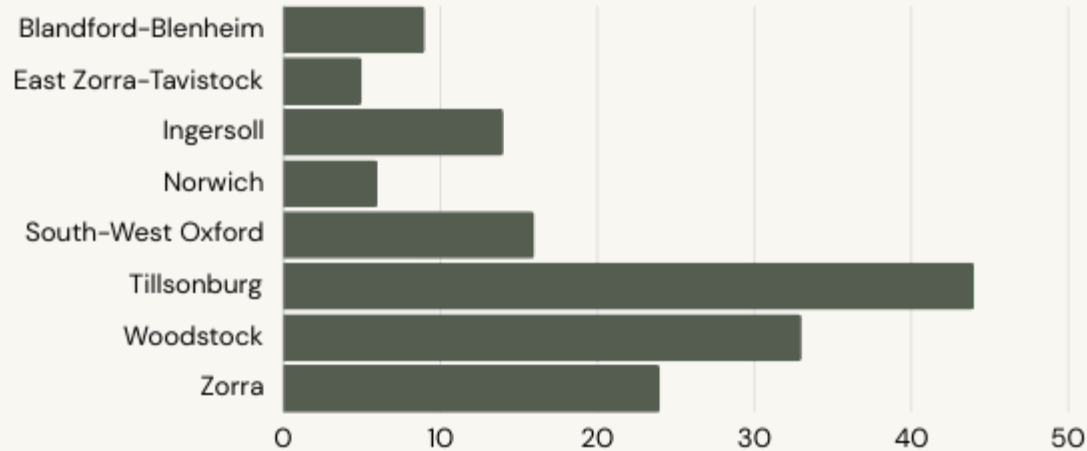
Library Cards Registered



Total visitors:



### Library Cards Registered per Township



Materials Circulated



Number of Stops



# Partnerships

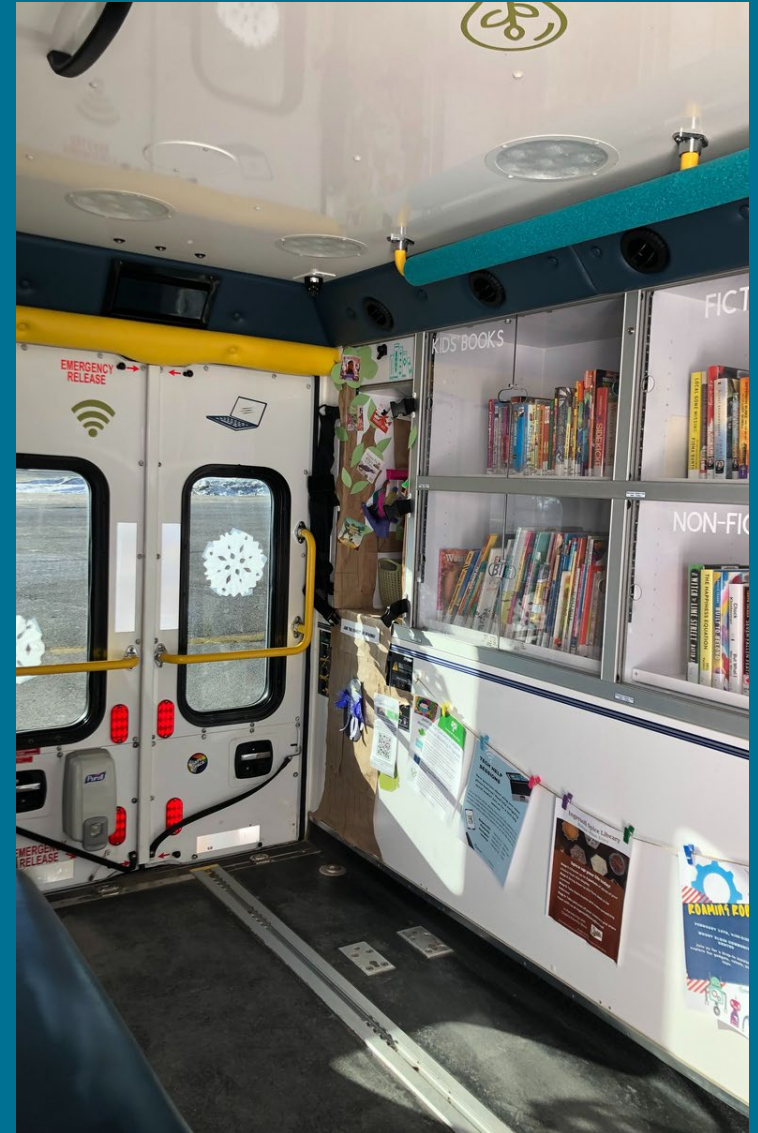


TILLSONBURG  
HELPING HAND  
FOOD BANK



# Highlights

- Woodingford Lodge & retirement residences
- School visits
- Drumbo Fall Fair
- Adam Oliver & Dereham Forge Housing Co-ops
- IndigiKNOW
- INGAMO & DASO
- Oxford EarlyON



# Challenges

- Frequent repairs took us off the road for several weeks
- Vehicle was not available for Christmas parades due to licensing issues
- Wifi access
- Vehicle is not accessible
- Public assumes it is an ambulance, and are reluctant to approach



# Opportunities

- So many events, so little time
- Businesses & organizations want to partner
- Drumbo hold pickup pilot
- Housing co-op opportunities
- CBYF Youth Calls to Action - includes making bookmobile more accessible to youth
- Book circulation is growing





### Oxford County Library Board - Key Agenda Items 2024

Agenda items	Jan	Feb	Mar	Apr	May	Jun	Aug	Sep	Oct	Nov	Notes
2023 Board Evaluation	X										Yearly Agenda Item
2023 Year End Statistics					X						Yearly Agenda Item
Librarian's Report and Monthly Statistics	X	X	X	X	X	X		X	X		Regular Agenda Item
Quarterly Metrics		Q3 (23)		Q4 (23)	Q1			Q2		Q3	Regular Agenda Item
2023 Business Plan and Budget Update					Q1			Q2		Q3	Regular Agenda Item
2022 Annual Community Report							X				Yearly Agenda Item
2023 Financial Audit						X					Yearly Agenda Item
2025 Business Plan								X			2024 Planning
2025 Budget Plan									X		2024 Planning
Library Technology Review							X				Anticipated Final Report
Library Facilities Plan											Date TBD
Rural Customer Engagement Report			X	X	X						Update Reports - Verbal
CEO/Chief Librarian Performance Goals										X	Yearly Agenda Item
2025 Board Meeting Dates and Library Closures										X	Yearly Agenda Item



**To:** Oxford County Library Board

**From:** CEO/Chief Librarian

## Librarian's Report and Monthly Statistics

### RECOMMENDATION

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1. That the Library Board receive Report 2024-28, Librarian's Report and Monthly Statistics, for information and discussion.

### DISCUSSION

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#### CEO / Chief Librarian

- May 29 – ARUPLO Executive Meeting
- June 4 – w/ Hocevar Group Re: Technology Review
- June 5 – w/ Service Ontario Staff
- June 7 – AMPLO / ARUPLO Meetings & Workshop
- June 8 – w/ Public Works Facilities Team
- June 8 – Ingersoll Town Council Presentation
- June 9 – w/ Hocevar Group Re: Technology Review
- June 9 – Reducing Poverty Together Committee
- June 13 – Oxford County Staff Long Service and ACE Award Ceremony
- June 14 – HRNOL Meeting

#### May Statistics

Note: Ingersoll Branch was closed during the week of May 6. This closure has created lower than normal usage statistics across Branch Attendance, Computer Usage and Physical Circulation.

#### Branch Attendance

Many branch locations saw solid increases in attendance during the month of May. With only Ingersoll and Innerkip noting declines in attendance.

% Total Change	May	Year to Date
<b>2023 to 2024</b>	9.1%	14.8%

### Computer Use

Use of the public computers in branches saw declines over the month of May. While Wireless usage continued to do well at many locations.

% Total Change	May	Year to Date
<b>Total Computer Use</b>	-12%	<b>9%</b>
<b>Total Wireless Use</b>	23%	17%
<b>Total Use Overall</b>	8.7%	13.7%

### Physical Circulation

Physical Circulation saw another slight decline in the month of May after a small increase in April. Nearly all branch locations saw this decline in their circulation numbers. With only Otterville, Brownsville, Norwich and Burgessville seeing increases to their circulation numbers for May.

% Total Change	May	Year to Date
<b>2023 to 2024</b>	-3%	-3%

### Digital Circulation

Digital Circulation continued strong growth in May with the only decline in usage seen in the Music category. This strong growth continues to outpace availability of budget which should be considered for an increase in the 2025 budget.

% Total Change	May	Year to Date
<b>2023 to 2024</b>	12%	15%

### Community Engagement

#### Communities Building Youth Futures (CBYF)

The Outreach / Teen Librarian took part in the Youth Summit with CBYF on April 29<sup>th</sup>. The work of that summit showed that youth feel that libraries are important to youth in Oxford. Specifically, youth reported the need for expanded library hours across Oxford County to support their educational, vocational, and recreational needs.

### **Ox on the Run**

Ox on the Run and the Outreach Team are busy with festivals and summer events. The team is also attending council meetings in Ingersoll, Zorra Township and Tillsonburg this month to report on Ox on the Run's first full year of the pilot program. They will be visiting the remaining Area Municipalities in the OCL service area in September.

## **Collections and Technology**

### **Technology Review**

Library staff, with the help of the Purchasing Team, have selected technology consultants Hocevar Group for the Library Technology Review. The firm started work the week of June 10<sup>th</sup> by meeting with library and IT/IS staff and visiting some branch libraries. Hocevar Group is anticipating a report will be ready for the Board by the new August meeting date.

### **Branch and Programming**

#### **Pride Programs**

On June 8 Ingersoll and Tillsonburg branches hosted their Pride Programs. Ingersoll branch had a family drop-in program from 10 to 12. The event was well attended with 70 children and families dropping by to make crafts and participate in other activities. In the afternoon the branch hosted a Pride documentary screening in partnership with Oxford County Community Health Centre. Tillsonburg branch celebrated the day with a family storytime in the morning that hosted 17 children and their families.

Both branches reported no disturbances at their events. However, Ingersoll branch did note disturbing discussions on a popular Ingersoll Facebook group earlier in the week. With this and staff wellness in mind, the library opted to have a security guard on site for the day at a cost of \$200. Library administration will be funding this unexpected expense with savings our programming budget line.

#### **Harrington Branch Mini Reno**

Harrington Branch will be closed the week of June 17 for a mini renovation that will include fresh paint on the walls and ceiling, as well as new window covering film. Staff are planning curbside pickup options for their normally scheduled Tuesday and Wednesday hours. The branch will be fully closed Friday, June 21 so that the shelving and materials can be put back in place for the next week.

#### **Open Houses**

Ingersoll Branch hosted an Open House event on May 29. Thank you to those members of the Library Board who were able to be in attendance. About 30 people came out for the event to showcase their mini renovation as detailed in photographs in the last Librarian Report for April 2024.

Otterville Branch will be hosting an Open House Thursday, June 13 to showcase the branches renovation and new children's mural.

To view our Program Calendar, go to:

<https://engagedpatrons.org/EventsCalendar.cfm?SiteID=2048>



## Staff News

### Awards Of Excellence and Long Service Awards

On Thursday, June 13 Oxford County will be hosting their award ceremony. Below is a list of our long service honorees and those that were nominated for an award.

#### Long Service:

Vicki Brenner – 30 Years  
Donna Arner – 25 Years  
Susan Gillespie – 20 Years  
Jessica Dertinger – 10 Years  
Sara Adam – 10 Years  
Brenda Lewis – 10 Years  
Diane Wilson – 10 Years

#### Awards for Excellence Nominees:

Ingersoll Branch Staff team – Customer Service  
Ingersoll and Tillsonburg Branch Staff teams and Meagan Brennan – Diversity, Equity and Inclusion  
Meagan Brennan – Innovation  
Susan Gillespie – Teamwork (individual contribution)  
Nicole Lippay and Jenna Fisher – Teamwork (group contribution)

## SIGNATURES

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### Departmental Approval:

Original signed by

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Lisa Marie Williams  
CEO/Chief Librarian

## ATTACHMENTS

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Attachment 1 – May Board Statistics  
Attachment 2 – Ox on the Run July and August Calendar





### Branch Attendance May 2024

BRANCH	HOURS PER WEEK	YEAR	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	YTD	TOTAL
PRINCETON	15	2023	279	220	398	273	251	317	328	375	297	334	366	326	1,421	3,764
	15	2024	408	439	524	464	367								2,202	2,202
	% Change 23 to 24			46%	100%	32%	70%	46%								55%
TAVISTOCK	35	2023	679	629	937	665	699	820	860	971	541	733	770	596	3,609	8900
	35	2024	721	721	744	775	885								3,846	3846
	% Change 23 to 24			6%	15%	-21%	17%	27%								7%
THAMESFORD	35	2023	672	593	796	713	908	732	1,196	1,227	672	937	808	820	3,682	10,074
	35	2024	865	753	922	928	981								4,449	4,449
	% Change 23 to 24			29%	27%	16%	30%	8%								21%
TILLSONBURG	54	2023	4,934	4,480	6,702	5,383	5,642	5,687	7,453	8,058	6,396	7,269	7,478	5,739	27,141	75,221
	54	2024	6,728	7,219	7,104	7,387	6,690								35,128	35,128
	% Change 23 to 24			36%	61%	6%	37%	19%								29%
TOTAL	335	2023	15,468	13,799	18,839	14,956	15,395	17,128	19,383	20,918	15,653	17,976	18,187	14,745	78,457	202,447
	335	2024	17,018	17,686	19,187	19,390	16,802								90,083	90,083
TOTAL Change 2023 to 2024			10.0%	28.2%	1.8%	29.6%	9.1%								14.8%	



### Computer Use May 2024

BRANCH		YEAR	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	YTD	TOTAL	
BROWNSVILLE	Computers	2023	10	1	11	7	14	12	11	29	27	42	23	20	43	207	
		2024	23	23	16	30	18									110	110
		% Change	130%	2200%	45%	329%	29%									156%	-47%
	Wireless	2023	24	17	18	17	21	18	11	15	16	15	6	16	97	194	
		2024	16	11	36	39	23									125	125
		% Change	-33%	-35%	100%	129%	3%									29%	-36%
	Totals 2023		34	18	29	24	35	30	22	44	43	57	29	36	140	401	
	Totals 2024		39	34	52	69	41								235	235	
	% Change		15%	89%	79%	188%	17%								68%		
BURGESSVILLE	Computers	2023	0	1	2	10	3	5	2	8	2	0	3	6	16	42	
		2024	1	2	10	10	14									37	37
		% Change	100%	100%	400%	0%	367%									100%	-12%
	Wireless	2023	13	25	25	21	30	64	29	19	26	13	9	4	114	278	
		2024	16	24	30	28	25									123	123
		% Change	23%	-4%	20%	33%	-17%									8%	-56%
	Totals 2023		13	26	27	31	33	69	31	27	28	13	12	10	130	320	
	Totals 2024		17	26	40	38	39								160	160	
	% Change		31%	0%	48%	23%	18%								23%	-50%	
EMBRO	Computers	2023	1	1	0	0	0	0	1	1	4	0	3	2	2	13	
		2024	0	6	2	3	3									14	14
		% Change	-100%	500%	200%	300%	300%									600%	8%
	Wireless	2023	30	31	49	39	68	59	318	39	107	129	176	48	217	1,093	
		2024	31	85	197	46	43								402	402	
		% Change	3%	174%	302%	18%	-37%								85%	-63%	
	Totals 2023		31	32	49	39	68	59	319	40	111	129	179	50	219	1,106	
	Totals 2024		31	91	199	49	46						0	416	416		
	% Change		0%	184%	306%	26%	-32%								90%	-62%	
HARRINGTON	Computers	2023	0	0	0	2	0	0	0	0	0	0	0	5	2	7	
		2024	1	1	0	1	0									3	3
		% Change	100%	100%	100%	100%	0									100%	-57%
	Wireless	2023	10	18	8	12	10	12	9	5	11	12	6	12	58	125	
		2024	11	15	12	14	22									74	74
		% Change	10%	-17%	50%	17%	120%									28%	-41%
	Totals 2023		10	18	8	14	10	12	9	5	11	12	6	17	60	132	
	Totals 2024		12	16	12	15	22								77	77	
	% Change		20%	-11%	50%	7%	120%								28%	-42%	



### Computer Use May 2024

BRANCH		YEAR	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	YTD	TOTAL
INGERSOLL	Computers	2023	272	222	332	332	318	268	295	331	301	265	343	233	1,476	3,512
		2024	317	291	422	332	240								1,602	1,602
		% Change	17%	31%	27%	0%	-25%									9%
	Wireless	2023	66	87	155	117	138	147	147	133	167	155	156	127	563	1,595
		2024	260	234	422	265	221								1,402	1,402
		% Change	294%	169%	172%	126%	60%									149%
	Totals 2023		338	309	487	449	456	415	442	464	468	420	499	360	2,039	5,107
	Totals 2024		577	525	844	597	461								3,004	3,004
	% Change		71%	70%	73%	33%	1%								47%	-41%
INNERKIP	Computers	2023	17	8	12	8	0	0	19	16	7	6	2	0	45	95
		2024	6	12	29	14	9								70	70
		% Change	-65%	50%	142%	75%	900%									56%
	Wireless	2023	10	11	22	14	54	43	6	11	23	15	77	12	111	298
		2024	29	16	29	26	36								136	136
		% Change	190%	45%	32%	86%	-33%									23%
	Totals 2023		27	19	34	22	54	43	25	27	30	21	79	12	156	393
	Totals 2024		35	28	58	40	45								206	206
	% Change		30%	47%	71%	82%	-17%								32%	-48%
MOUNT ELGIN	Computers	2023	0	0	0	2	3	0	0	1	0	1	0	0	5	7
		2024	3	4	0	1	0								8	8
		% Change	100%	100%	100%	-50%	-100%									300%
	Wireless	2023	34	28	46	18	54	25	24	23	35	56	61	31	180	435
		2024	17	0	0	0	0								17	17
		% Change	-50%	-100%	-100%	-100%	-100%									-91%
	Totals 2023		34	28	46	20	57	25	24	24	35	57	61	31	185	442
	Totals 2024		20	4	0	1	0								25	25
	% Change		-41%	-86%	-100%	-95%	-100%								-86%	-94%
NORWICH	Computers	2023	158	138	215	130	176	220	259	260	213	197	210	216	817	2,392
		2024	313	193	155	141	163								965	965
		% Change	98%	40%	-28%	8%	-7%									18%
	Wireless	2023	190	159	232	238	274	296	310	259	196	190	199	143	1,093	2,686
		2024	224	243	289	233	313								1,302	1,302
		% Change	18%	53%	25%	-2%	14%									19%
	Totals 2023		348	297	447	368	450	516	569	519	409	387	409	359	1,910	5,078
	Totals 2024		537	436	444	374	476								2,267	2,267
	% Change		54%	47%	-1%	2%	6%								19%	-55%



### Computer Use May 2024

BRANCH	YEAR	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	YTD	TOTAL	
OTTERVILLE	Computers	2023	15	10	14	119	7	21	13	21	6	19	22	29	165	296
		2024	18	29	29	44	45								165	165
	% Change	20%	190%	107%	-63%	543%									0%	-44%
	Wireless	2023	27	12	28	7	6	14	26	29	24	10	21	0	80	204
		2024	35	29	47	33	46								190	190
	% Change	30%	142%	68%	371%	667%									138%	-7%
	Totals 2023		42	22	42	126	13	35	39	50	30	29	43	29	245	500
	Totals 2024		53	58	76	77	91								355	355
	% Change		26%	164%	81%	-39%	600%								45%	-29%
PLATTSVILLE	Computers	2023	13	15	15	13	9	3	11	19	11	22	16	9	65	156
		2024	12	8	20	40	32								112	112
	% Change	-8%	-47%	33%	208%	256%									72%	-28%
	Wireless	2023	220	223	251	260	354	272	10	17	176	208	226	141	1,308	2,358
		2024	159	190	164	141	124								778	778
	% Change	-28%	-15%	-35%	-46%	-65%									-41%	-67%
	Totals 2023		233	238	266	273	363	275	21	36	187	230	242	150	1,373	2,514
	Totals 2024		171	198	184	181	156								890	890
	% Change		-27%	-17%	-31%	-34%	-57%								-35%	-65%
PRINCETON	Computers	2023	9	14	10	7	13	2	3	3	9	9	3	1	53	83
		2024	4	11	2	1	5								23	23
	% Change	-56%	-21%	-80%	-86%	-62%									-57%	-72%
	Wireless	2023	8	15	23	22	40	44	38	32	23	20	29	24	108	318
		2024	37	63	88	62	72								322	322
	% Change	363%	320%	283%	182%	80%									198%	1%
	Totals 2023		17	29	33	29	53	46	41	35	32	29	32	25	161	401
	Totals 2024		41	74	90	63	77								345	345
	% Change		141%	155%	173%	117%	45%								114%	-14%
TAVISTOCK	Computers	2023	16	21	25	15	20	16	20	45	12	46	34	27	97	297
		2024	11	0	0	0	0								11	11
	% Change	-31%	-100%	-100%	-100%	-100%									-89%	-96%
	Wireless	2023	14	16	20	32	20	19	15	28	16	20	24	31	102	255
		2024	35	62	52	48	53								250	250
	% Change	150%	288%	160%	50%	165%									145%	-2%
	Totals 2023		30	37	45	47	40	35	35	73	28	66	58	58	199	552
	Totals 2024		46	62	52	48	53								261	261
	% Change		53%	68%	16%	2%	33%								31%	-53%



### Computer Use May 2024

BRANCH	YEAR	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	YTD	TOTAL	
THAMESFORD	Computers	2023	13	17	18	26	24	22	16	13	8	19	29	21	98	226
		2024	21	13	15	21	13								83	83
	% Change		62%	-24%	-17%	-19%	-46%								-15%	-63%
	Wireless	2023	47	92	65	57	59	43	49	49	49	38	49	166	320	763
		2024	55	46	56	66	74								297	297
	% Change		17%	-50%	-14%	16%	25%								-7%	-61%
	Totals 2023		60	109	83	83	83	65	65	62	57	57	78	187	418	989
	Totals 2024		76	59	71	87	87								380	380
	% Change		27%	-46%	-14%	5%	5%								-9%	-62%
TILLSONBURG	Computers	2023	331	338	476	372	447	388	387	430	402	431	516	412	1,964	4,930
		2024	490	444	368	422	369								2,093	2,093
	% Change		48%	31%	-23%	13%	-17%								7%	-58%
	Wireless	2023	770	676	1,156	352	357	325	391	394	387	473	483	363	3,311	6,127
		2024	586	629	765	754	775								3,509	3,509
	% Change		-24%	-7%	-34%	114%	117%								6%	-43%
	Totals 2023		1,101	1,014	1,632	724	804	713	778	824	789	904	999	775	5,275	11,057
	Totals 2024		1,076	1,073	1,133	1,176	1,144								5,602	5,602
	% Change		-2%	6%	-31%	62%	42%								6%	-49%
TOTAL COMPUTERS		2023	855	786	1130	1043	1034	957	1037	1177	1002	1057	1204	981	4848	12263
		2024	1220	1037	1068	1060	911								5296	5296
% Change		43%	32%	-5%	2%	-12%									9%	-57%
TOTAL WIRELESS		2023	1463	1410	2098	1206	1485	1381	1383	1053	1256	1354	1522	1118	7662	16729
		2024	1511	1647	2187	1755	1827								8927	8927
% Change		3%	17%	4%	46%	23%									17%	-47%
TOTAL USAGE		2023	2,318	2,196	3,228	2,249	2,519	2,338	2,420	2,230	2,258	2,411	2,726	2,099	12,510	28,992
		2024	2,731	2,684	3,255	2,815	2,738								14,223	14,223
% Change 2023 to 2024			17.8%	22.2%	0.8%	25.2%	8.7%								13.7%	-51%







## Physical Circulation May 2024

BRANCH	YEAR	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	YTD	TOTAL
OTTERVILLE	2023	1,280	1,436	1,453	1,355	1,302	1,279	1,516	1,511	1,272	1,249	1,507	1,259	6,826	16,419
	2024	1,108	1,147	1,281	1,289	1,383								6,208	6,208
% Change 2023 to 2024		-13%	-20%	-12%	-5%	6%								-9%	
Ox on the Run	2023						96	150	203	107	96	49	70	0	771
	2024	64	115	144	77	188								588	
% CHANGE 2023 to 2024															
PLATTSVILLE	2023	2,049	1,914	2,114	1,877	1,863	1,769	2,146	2,515	1,926	1,774	1,583	1,500	9,817	23,030
	2024	1,600	1,805	2,109	1,941	1,732								9,187	9,187
% CHANGE 2023 to 2024		-22%	-6%	0%	3%	-7%								-6%	
PRINCETON	2023	1,205	1,121	1,434	1,336	1,270	1,244	1,251	1,353	1,265	1,272	1,235	1,145	6,366	15,131
	2024	1,334	1,627	1,923	1,486	1,185								7,555	7,555
% CHANGE 2023 to 2024		11%	45%	34%	11%	-7%								19%	
TAVISTOCK	2023	2,570	2,152	3,010	2,335	2,145	2,381	2,602	3,025	2,107	2,192	2,113	1,783	12,212	28,415
	2024	2,486	2,257	2,480	2,299	2,145								11,667	11,667
% CHANGE 2023 to 2024		-3%	5%	-18%	-2%	0%								-4%	
THAMESFORD	2023	1,980	1,587	1,779	1,850	1,820	1,765	2,523	2,354	1,909	1,793	1,799	1,563	9,016	22,722
	2024	1,925	1,764	2,106	1,965	1,700								9,460	9,460
% CHANGE 2023 to 2024		-3%	11%	18%	6%	-7%								5%	
TILLSONBURG	2023	7,588	6,830	8,236	7,236	6,518	6,707	7,994	7,879	7,024	6,693	6,851	6,044	36,408	85,600
	2024	6,978	6,630	6,702	6,973	6,265								33,548	33,548
% CHANGE 2023 to 2024		-8%	-3%	-19%	-4%	-4%								-8%	
TOTAL	2023	38,142	33,134	40,018	35,505	34,416	35,623	41,875	42,466	35,461	34,500	34,221	30,170	181,215	435,531
	2024	35,627	33,972	36,729	36,529	33,293								176,150	176,150
% CHANGE 2023 to 2024		-7%	3%	-8%	3%	-3%								-3%	-60%



### Digital Circulation May 2024

	YEAR	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	YTD	TOTALS
Digital TV & Movies	2023	792	706	673	655	643	658	680	758	843	901	907	723	3,469	8,939
	2024	740	703	764	696	744								3,647	3,647
% Change - Digital TV & Movies			-7%	0%	14%	6%	16%							5%	
Digital Magazines and Newspapers	2023	3,587	2,650	3,663	3,306	2,744	3,119	2,967	3,053	3,277	3,707	4,133	4,384	15,950	40,590
	2024	5,237	6,149	5,521	4,532	3,899								25,338	25,338
% Change - Digital Magazines & Newspapers			46%	132%	51%	37%	42%							59%	
Tumble Books	2023	92	66	73	79	62	92	25	31	86	205	224	233	372	1,268
	2024	174	213	192	135	128								842	842
% Change - Tumble Books			89%	223%	163%	71%	106%							126%	
Digital Music	2023	2,769	2,346	1,418	1,455	1,389	1,366	1,573	1,465	1,573	1,686	2,696	1,871	9,377	21,607
	2024	1,527	1,323	1,357	1,219	1,310								6,736	6,736
% Change - Digital Music			-45%	-44%	-4%	-16%	-6%							-28%	
Digital Audiobooks	2023	3,973	3,646	4,133	4,001	4,221	3,812	4,030	4,557	4,228	4,485	4,423	4,394	19,974	49,903
	2024	4,685	4,574	4,908	4,638	4,674								23,479	23,479
% Change - Digital Audiobooks			18%	25%	19%	16%	11%							18%	
Digital ebooks	2023	6,885	6,489	6,865	6,489	6,437	6,318	7,065	7,181	6,648	7,000	6,390	7,555	33,165	81,322
	2024	7,180	6,431	7,148	6,915	6,562								34,236	34,236
% Change - eBooks			4%	-1%	4%	7%	2%							3%	
TOTAL Digital Circulation	2023	18,098	15,903	16,825	15,985	15,496	15,365	16,340	17,045	16,655	17,984	18,773	19,160	82,307	203,629
	2024	19,543	19,393	19,890	18,135	17,317	-	-	-	-	-	-	-	94,278	94,278
% Change - Digital Circulation			8%	22%	18%	13%	12%							15%	

**Definitions:**

Digital Movies include the following: Hoopla Movies, Hoopla TV, Hoopla Binge Passes, Kanopy

Digital Magazines and Newspapers include the following: Overdrive Magazines, Press Reader

Digital Music includes the following: Freegal, Hoopla Music

Digital Audiobooks includes the following: Hoopla Audiobooks, Overdrive Audiobooks

Digital eBooks includes the following: Freeding, Hoopla Comics, Hoopla eBooks, Overdrive eBooks




# OX ON THE RUN

## JULY 2024

Report 2024-28  
Attachment 2



SUN	MON	TUES	WED	THU	FRI	SAT	
	1 	2 Hickson Park 10am-12pm	3 Memorial Park Embros 10am-12pm	4 Drumbo Park 10am-12pm Tommy Williams Memorial Park Sweaburg 1:30-3:30pm	5  Norwich Nostalgia Days 8am-8pm	6  Norwich Nostalgia Days 9am-3pm	
7	8	9  Pop-Up with EarlyON Bright Park 9-11am	10 Springford Community Park 10am-12pm	11 South Lions Park Thamesford 10am-12pm Lowville Pond Beachville 1:30-3:30pm	12 Princeton Park 10am-12pm Optimist Park Tavistock 1:30-3:30pm	13	
<p><b>Drumbo Hold Pick-Up will take place every Tuesday from 4-6pm until August 27th, at the Drumbo Park Pavilion.</b></p>		16 Hickson Park 10am-12pm	17  Pop-Up with Ducky Dennis Park Burgessville 9-11am Helping Hands Foodbank Tillsonburg 1-3pm	18 Drumbo Park 10am-12pm Salford Park 1:30-3:30pm	19 Memorial Park Embros 10am-12pm	20 Lion Daze Hickson Park 11am	
		23  Innerkip Park 10am-12pm	24 The Garden in Harrington 10am-12pm Otterville Mill 1:30-3pm	25 Plattsville Park 10am-12pm	26 Burgessville Library Lawn 10am-12pm Hilltop Park Mount Elgin 1:30-3:30	27 	
28	29	30 Hickson Park 10am-12pm	31  Pop-Up with EarlyON 9-11am Brownsville Community Centre	<p><b>*Stops are subject to change. Please visit <a href="http://ocl.net">ocl.net</a> for the most current schedule.*</b></p>			





# OX ON THE RUN AUGUST 2024

Report 2024-28  
Attachment 2



SUN MON TUES WED THU FRI SAT



\*Stops are subject to change.  
Please visit [ocl.net](http://ocl.net) for the most current schedule.\*

4	5	6 Loweville Pond Beachville 10am-12pm	7 Springford Community Park 10am-12pm Helping Hands Foodbank Tillsonburg 1-3pm	8 Optimist Park Tavistock 10am-12pm Memorial Park Embros 1:30-3:30pm	9 Plattsville Park 10am-12pm	10
Drumbo Hold Pick-Up will take place every Tuesday from 4-6pm until August 27th, at the Drumbo Park Pavilion.		13 Hickson Park 10am-12pm	14  Pop-Up with EarlyON Harrington Library Lawn 9-11am	15 Drumbo Park 10am-12pm Tommy Williams Memorial Park Sweaburg 1:30-3:30pm	16 Burgessville Library Lawn 10am-12pm	17
		20  Pop-Up with Salford Park 9-11am South Lions Park Thamesford 1:30-3:30pm	21 Springford Community Park 10am-12pm	22 Bright Park 10am-12pm Hilltop Park Mount Elgin 1:30-3:30pm	23 Optimist Park Tavistock 10am-12pm	24 Harvest Market Victoria Park Ingersoll 9:30am-4:30pm
25	26	27  Innerkip Park 10am-12pm	28 Brownsville Park 10am-12pm Helping Hands Food Bank Tillsonburg 1-3pm	29 Drumbo Park 10am-12pm	30 Memorial Park Embros 10am-12pm Harold Bishop Park, Norwich 1:30-3:30	31 

1  
Drumbo Park  
10am-12pm  
Tommy Williams  
Memorial Park  
Sweaburg  
1:30-3:30pm

2  
Harold Bishop  
Park, Norwich  
10am-12pm  
South Lions Park  
Thamesford  
1:30-3:30pm

3

4

5

6  
Loweville Pond  
Beachville  
10am-12pm

7  
Springford  
Community Park  
10am-12pm  
Helping Hands  
Foodbank  
Tillsonburg  
1-3pm

8  
Optimist Park  
Tavistock  
10am-12pm  
Memorial Park  
Embros  
1:30-3:30pm

9  
Plattsville Park  
10am-12pm

10

Drumbo Hold Pick-Up  
will take place every  
Tuesday from 4-6pm  
until August 27th, at  
the Drumbo Park  
Pavilion.

13  
Hickson Park  
10am-12pm

14  
  
Pop-Up with  
EarlyON  
Harrington Library  
Lawn  
9-11am

15  
Drumbo Park  
10am-12pm  
Tommy Williams  
Memorial Park  
Sweaburg  
1:30-3:30pm

16  
Burgessville  
Library Lawn  
10am-12pm

17

20  
  
Pop-Up with  
Salford Park  
9-11am  
South Lions Park  
Thamesford  
1:30-3:30pm

21  
Springford  
Community Park  
10am-12pm

22  
Bright Park  
10am-12pm  
Hilltop Park  
Mount Elgin  
1:30-3:30pm

23  
Optimist Park  
Tavistock  
10am-12pm

24  
Harvest Market  
Victoria Park  
Ingersoll  
9:30am-4:30pm

25

26

27  
  
Innerkip Park  
10am-12pm

28  
Brownsville Park  
10am-12pm  
Helping Hands  
Food Bank  
Tillsonburg  
1-3pm

29  
Drumbo Park  
10am-12pm

30  
Memorial Park  
Embros  
10am-12pm  
Harold Bishop  
Park, Norwich  
1:30-3:30

31

**To:** Oxford County Library Board  
**From:** Director of Corporate Services

## 2023 Oxford County Library Financial Statements

### RECOMMENDATION

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1. That the Oxford County Library Financial Statements for the year ended December 31, 2023 be accepted.

### REPORT HIGHLIGHTS

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- Long Term Financial Sustainability Plan sustainability measures for 2019 to 2023
- 2023 year end budget surplus is \$16,304

### Implementation Points

Staff will post the Financial Statements on the County's website for public information.

### Financial Impact

The 2023 year end budget surplus of \$16,304 (\$301,315 – 2022) was allocated to the library general reserve as approved under the County's Reserve Policy 6.20.

This report is prepared based on the audited 2023 Oxford County Consolidated Financial Statements.

### Communications

The County of Oxford 2023 Consolidated Financial Statements contains Note 18 that refers to the Ministry of Tourism and Culture public library operating grant and pay equity funding in the amounts of \$135,675 and \$3,229 respectively, which are consolidated in the Statement of Operations and Accumulated Surplus. This note to the County's Consolidated Financial Statements satisfies the Ministry's annual public library funding reporting requirements.

## DISCUSSION

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### Background

As a regional municipality established under the *Municipal Act, 2001*, the Treasurer is required to prepare consolidated financial statements of the County of Oxford that reflect the assets, liabilities, revenues, expenses and changes in investment in tangible capital assets of the County and enterprises accountable to the County and which are owned or controlled by the County. The consolidated financial statements of the County have been prepared in accordance with Canadian public sector accounting standards established by the Public Sector Accounting Board ("PSAB") of the Chartered Professional Accountants of Canada ("CPA Canada"). The 2023 consolidated financial statements of the County of Oxford have been audited by Scrimgeour & Company, Chartered Accountants, as appointed by County Council in accordance with the *Municipal Act, 2001*.

Attachment 1 to this report is the Oxford County Library Financial Statements for the year ended December 31, 2023, as consolidated in the County of Oxford Financial Statements for the year ended December 31, 2023.

### Comments

In September 2011, County Council adopted a Long Term Financial Sustainability Plan that sets out sustainability measures based on "Indicators of Government Financial Condition", defined and approved by the Public Sector Accounting Board. They include a core set of indicators for assessing financial condition of the government entity based on financial statements prepared on the full accrual basis of accounting. Financial condition is measured in terms of ability to meet obligations in respect of service commitments and financial commitments, using elements of sustainability, flexibility and vulnerability and provides an overall assessment of the municipality's financial condition.

Performance regarding 2023 achievements with respect to projects and advancement of the Board's strategic plan will form part of the 2023 Annual Community Report and is included on the June 18, 2024 Library Board agenda. Prior to the end of the current Board's term in 2026, the Board will release a Board Legacy report that documents significant achievements and milestones met during their term.

Sustainability measures the degree to which a government can maintain its existing service and financial commitment. Table 1 provides a list of sustainability measures based on the Library's 2019 - 2023 financial statements.

Table 1 – Sustainability Indicators

	2019	2020	2021	2022	2023	Trend
Financial assets to liabilities	1.51	2.36	2.42	2.51	2.70	
Total cash and temporary investments to operating expenses	0.17	0.22	0.13	0.12	0.26	
Net working capital to operating expenses	0.27	0.48	0.45	0.41	0.28	
Net debt to total operating revenue	0.10	0.07	0.04	0.02	-	
Accumulated surplus to taxable assessment	0.0004	0.0004	0.0004	0.0004	0.0004	
Net debt to taxable assessment	0.00003	0.00002	0.00001	0.00001	0.00000	
Total debt per household	\$16	\$11	\$6	\$3	\$0	
Current ratio <sup>1</sup>	2.43	3.38	2.91	2.72	2.71	
Taxation rates coverage <sup>2</sup>	0.95	1.04	0.95	0.92	0.82	
Interest coverage <sup>3</sup>	20.01	43.65	23.97	5.62	(393.92)	
Sustainability ratio <sup>4</sup>	0.47	0.51	0.58	1.46	0.44	

Notes:

- <sup>1</sup> current assets/current liabilities - ability to meet short term debt obligations
- <sup>2</sup> total tax revenue/total expenses - ability to cover its costs through tax revenue
- <sup>3</sup> earnings before interest/borrowing costs - ability to pay interest on outstanding debt
- <sup>4</sup> capital expenditures/amortization - net increase or decrease in the asset base

Flexibility Indicators measure the degree to which a municipality can change its debt or tax burden to meet its existing service and financial commitments. Table 2 presents flexibility indicators based on the County's 2019 - 2023 financial statements.

Table 2 – Flexibility Indicators

	2019	2020	2021	2022	2023	Trend
Debt charges to total revenues	0.004	0.003	0.002	0.001	0.000	
Total reserves to operating expenses	0.26	0.46	0.44	0.39	0.26	
Total revenue to taxable assessment	0.0003	0.0003	0.0003	0.0003	0.0003	
Net book value of capital assets to cost of capital assets	0.5084	0.4852	0.4690	0.4698	0.4484	

Vulnerability indicators measure the degree to which a government is dependent on sources of funding from outside its control or influence or the extent to which it is exposed to risks that could impair its existing ability to meet service and financial obligations. Table 3 exhibits a vulnerability indicator based on the County’s 2019 - 2023 financial statements.

Table 3 – Vulnerability Indicators

	2019	2020	2021	2022	2023	Trend
Government transfers to total revenues	0.03	0.04	0.03	0.03	0.04	

### Budget Surplus

The Financial Statements include a Statement of Financial Position which identifies the assets, liabilities and accumulated surplus as of December 31, 2023. Note 4 to the Financial Statements provides a breakdown of the components of the accumulated surplus which includes invested in tangible capital assets, the Library surplus (budget to actual) discretionary reserves and special purpose reserves.

The budget surplus at December 31, 2023 totaled \$16,304 (\$301,315– 2022). In prior years, the budget included a contribution from the General Library Reserve to minimize the levy increase, however with the 2023 year end projection of a balanced budget, the 2024 budget did not include a reserve contribution, resulting in an increased 2024 levy of \$280,456 or 6.5%.

The 2023 Library budget operating surplus is explained in Table 4.

Table 4 – Operating Budget Surplus

Description		2023
Revenues	Higher interest rates	\$5,300
Salaries and benefits	Staff vacancies	54,300
Operating and program expenses	Savings in book purchases – electronic and hard copy	21,400
	Higher expenses related to increased security costs needs, membership, training, postage, travel, supplies and development charge exemptions	(67,400)
Other	Other expenses	2,704



Description	2023
Library Budget Surplus	\$16,304

## Conclusions

The five year financial indicator comparatives as illustrated in this report suggest that the Library is well positioned in the short and mid- term to meet its service levels and financial obligations.

Overall the 2023 Oxford County Library Financial Statements, consolidated with the County of Oxford's 2023 audited financial statements, are supported by an unqualified Auditor's Report dated May 22, 2024.

## SIGNATURES

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### Departmental Approval:

Original signed by

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Lynn S. Buchner, CPA, CGA  
Director of Corporate Services

### Approved for submission:

Original signed by

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Lisa Marie Williams  
CEO/Chief Librarian

## ATTACHMENT

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Attachment 1 – Oxford County Library Board Financial Statements – December 31, 2023



**Oxford County Library Board Financial Statements**  
**December 31, 2023**

# Oxford County Library Board

## Statement of Financial Position

As at December 31, 2023 (comparative balances as at December 31, 2022)

	<u>2023</u>	<u>2022</u>
<b>Financial assets</b>		
Cash	\$1,350,245	\$524,403
Accounts receivable	18,971	15,752
Due from the County of Oxford	975,106	2,330,226
	<u>2,344,322</u>	<u>2,870,381</u>
<b>Liabilities</b>		
Accounts payable and accrued liabilities	165,259	348,526
Deferred revenue (Note 2)	702,968	709,438
Net long term liabilities (Note 3)	-	83,500
	<u>868,227</u>	<u>1,141,464</u>
<b>Net financial assets</b>	<u><b>1,476,095</b></u>	<u><b>1,728,917</b></u>
<b>Non financial assets</b>		
Tangible capital assets (Schedule 1)	4,260,178	4,497,337
Inventory	10,765	6,540
	<u>4,270,943</u>	<u>4,503,877</u>
<b>Accumulated surplus (Note 4)</b>	<u><b>\$5,747,038</b></u>	<u><b>\$6,232,794</b></u>

The accompanying notes are an integral part of these financial statements.

**Oxford County Library Board**  
**Statement of Operations and Accumulated Surplus**

For the year ended December 31, 2023 (comparative figures for year ended December 31, 2022)

	<b>Budget 2023</b>	<b>Actual 2023</b>	<b>Actual 2022</b>
	<b>(Note 5)</b>		
<b>Revenues</b>			
Property taxes	\$4,288,199	\$4,288,199	\$4,061,003
User fees and charges	17,200	52,091	33,839
Government transfer -Safe Federal Restart	-	-	5,898
Government transfer -Provincial	138,904	138,904	138,904
Government transfer -Other	-	34,600	5,541
Investment income	-	38,030	18,017
Development charges	157,160	157,160	187,450
Donations	-	13,049	8,267
	<u>4,601,463</u>	<u>4,722,033</u>	<u>4,458,919</u>
<b>Expenses</b>			
Salaries, wages and benefits	2,831,380	2,761,460	2,437,878
Materials and supplies	513,087	601,227	459,882
Contracted services	25,000	37,377	35,986
Rents and financial expenses	15,000	-	-
Interfunctional transfers	1,342,521	1,384,745	1,086,947
Interest on long term debt	1,230	1,230	4,541
Amortization	422,646	421,750	412,723
	<u>5,150,864</u>	<u>5,207,789</u>	<u>4,437,957</u>
<b>Excess revenues over expenses (expenses over revenues) before other</b>	<b>(549,401)</b>	<b>(485,756)</b>	<b>20,962</b>
<b>Other expenses</b>			
Loss on disposal of capital assets	-	-	(72,290)
<b>Excess (expenses over revenues)</b>	<b>(549,401)</b>	<b>(485,756)</b>	<b>(51,328)</b>
<b>Accumulated surplus, beginning of year</b>	<u>6,232,794</u>	<u>6,232,794</u>	<u>6,284,122</u>
<b>Accumulated surplus, end of year</b>	<u><b>\$5,683,393</b></u>	<u><b>\$5,747,038</b></u>	<u><b>\$6,232,794</b></u>

The accompanying notes are an integral part of these financial statements.

## Oxford County Library Board

### Statement of Change in Net Financial Assets (Liabilities)

For the year ended December 31, 2023 (comparative figures for year ended December 31, 2022)

	<b>Budget 2023</b>	<b>Actual 2023</b>	<b>Actual 2022</b>
<b>Excess (expenses over revenues)</b>	\$(549,401)	\$(485,756)	\$(51,328)
Acquisition of tangible capital assets	(274,400)	(184,591)	(600,767)
Amortization of tangible capital assets	422,646	421,750	412,723
Loss on sale of tangible capital assets	-	-	72,290
Decrease (increase) in inventory	-	(4,225)	5,071
Decrease (increase) in capital work in progress	-	-	191,680
<b>Increase (decrease) in net financial assets</b>	(401,155)	(252,822)	29,669
<b>Net financial assets, beginning of year</b>	1,728,917	1,728,917	1,699,248
<b>Net financial assets, end of year</b>	<b>\$1,327,762</b>	<b>\$1,476,095</b>	<b>\$1,728,917</b>

The accompanying notes are an integral part of these financial statements.

# Oxford County Library Board

## Statement of Cash Flows

For the year ended December 31, 2023 (comparative figures for year ended December 31, 2022)

	<u>2023</u>	<u>2022</u>
<b>Operating activities</b>		
Excess (expenses over revenues)	\$(485,756)	\$(51,328)
Non-cash changes to operations		
Amortization of tangible capital assets	421,750	412,723
Loss on disposal of capital assets	-	72,290
Changes in non-cash operating balances		
Accounts receivable	(3,219)	4,169
Due from Oxford County	1,355,120	15,266
Accounts payable and accrued liabilities	(183,267)	(22,041)
Deferred revenue	(6,470)	81,031
Inventory	(4,225)	5,071
Net change in cash from operating	<u>1,093,933</u>	<u>517,181</u>
<b>Capital activities</b>		
Acquisition of tangible capital assets	(184,591)	(600,767)
Decrease in capital work in progress	-	191,680
Net change in cash from capital	<u>(184,591)</u>	<u>(409,087)</u>
<b>Financing activities</b>		
Long term debt principal repayments	(83,500)	(110,479)
Net change in cash from financing	<u>(83,500)</u>	<u>(110,479)</u>
Increase (decrease) in cash	<b>825,842</b>	<b>(2,385)</b>
<b>Cash, beginning of year</b>	<u>524,403</u>	<u>526,788</u>
<b>Cash, end of year</b>	<u><b>\$1,350,245</b></u>	<u><b>\$524,403</b></u>

The accompanying notes are an integral part of these financial statements.

**1. Significant Accounting Policies**

***Management's Responsibility for the Financial Statements***

The financial statements of the Oxford County Library Board are the representation of management in accordance with accounting policies as recommended by the Public Sector Accounting Board. The preparation of financial statements in conformity with Canadian public sector accounting standards established by the Public Sector Accounting Board "PSAB" of the Chartered Professional Accountants "CPA" Canada 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 revenues and expenses during the period. Actual results could differ from management's best estimates as additional information becomes available in the future.

***Tangible Capital Assets***

Tangible capital assets are recorded at cost less accumulated amortization. Cost includes all costs directly attributable to acquisition or construction of the tangible capital asset including transportation costs, installation costs, design and engineering fees, legal fees, and site preparation costs. Contributed tangible capital assets are recorded at fair value at the time of the donation, with a corresponding amount recorded as revenue. Amortization is recorded on a straight-line basis over the estimated life of the tangible capital asset commencing once the asset is available for productive use as follows:

Land Improvements	30 to 40 years
Buildings	35 years
Furnishings and fixtures	10 years
Library books	7 years
Machinery and equipment	10 years

Assets under construction are not amortized until the asset is available for use.

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

***Government Transfer***

Government transfers from the province or federal government are recognized in the financial statements in the period in which events giving rise to the transfers occur, providing the transfers are authorized, any eligibility criteria have been met, and reasonable estimates of the amount can be made.

***Revenue Recognition***

Revenue is recognized when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

Taxation revenues are recognized when the tax is authorized and the taxable event has occurred.

**Oxford County Library Board**  
**Notes to the Financial Statements**  
**December 31, 2023**

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**Deferred Revenue**

In accordance with PSAB requirements, obligatory reserve funds are reported as a component of deferred revenue. Development charge collections have been segregated, as required by the Development Charges Act, to finance a portion of the cost of growth-related capital projects. Revenue recognition occurs when the library has incurred the expenditure for which the development charges were collected.

Revenues received for specific purposes which are externally restricted by legislation, regulation or agreement and are not available for general library purposes are accounted for as deferred revenue. The revenue is recognized in the year in which it is used for the specified purpose.

**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 excess of revenues over expenses, determines the change in net financial liabilities for the year.

**2. Deferred Revenue**

The deferred revenue balance is comprised of the following:

	<u>2023</u>	<u>2022</u>
Development charges	\$ 523,001	\$ 497,245
Donations	179,967	212,193
	<u>\$ 702,968</u>	<u>\$ 709,438</u>

**3. Net Long Term Liabilities**

(a) The balance of long term liabilities reported on the Statement of Financial Position is made up of the following:

	<u>2023</u>	<u>2022</u>
Total long term liabilities incurred on behalf of the Oxford County Library at a rate of interest of -% (2022 - 3.22%) with maturity date of September 2023	\$ -	\$ 83,500

(b) The net interest expense for the year ended December 31, 2023 was \$1,230 (2022 - \$4,541).



**Oxford County Library Board**  
**Notes to the Financial Statements**  
**December 31, 2023**

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**4. Accumulated Surplus**

	<u>2023</u>	<u>2022</u>
<b>Surpluses</b>		
Operating fund	\$ 109,466	\$ 88,406
Invested in tangible capital assets	4,260,178	4,413,837
	<u>4,369,644</u>	<u>4,502,243</u>
 <b>Reserves</b>		
Library	1,377,394	1,730,551
	<u>\$ 5,747,038</u>	<u>\$ 6,232,794</u>

**5. Budget**

The Financial Plan (Budget) By-Law adopted by Council on January 25, 2023 was prepared on a modified accrual basis consistent with the requirements of Section 289 of the Ontario Municipal Act, 2001. The 2023 actuals are reported on a full accrual basis which includes; amortization of, gains and losses on disposal of and certain revenues related to, capital assets, but excludes debt repayment, capital asset costs and transfers of accumulated surplus. This is consistent with the Public Sector Accounting Standard. As a result, the budget figures presented in the Statement of Operations and Accumulated Surplus represent the Financial Plan adopted by Council on January 25, 2023 with adjustments as follows:

	<u>2023</u>
Financial Plan (Budget) By-Law surplus for the year	\$ -
Add:	
Tangible capital assets	274,400
Debt principal repayment	83,500
Less:	
Amortization	422,646
Transfers from accumulated surplus	475,655
	<u>\$ (540,401)</u>

**Oxford County Library Board**  
**Schedule of Tangible Capital Assets**  
**As at December 31, 2023**

**Schedule 1**

	<b>Cost</b>			<b>Cost</b>	<b>Accumulated</b>			<b>Accumulated</b>	<b>Net</b>
	<b>Dec 31, 2022</b>	<b>Additions</b>	<b>Disposals</b>	<b>Dec 31, 2023</b>	<b>Amortization</b>	<b>Amortization</b>	<b>Disposals</b>	<b>Dec 31, 2023</b>	<b>Book Value</b>
					<b>Dec 31, 2022</b>				<b>Dec 31, 2023</b>
<b>General</b>									
Land improvements	519,948	-	-	519,948	210,341	15,450	-	225,791	<b>294,157</b>
Buildings	5,391,248	-	-	5,391,248	2,092,918	166,843	-	2,259,761	<b>3,131,487</b>
Furniture and fixtures	2,187,711	20,577	18,506	2,189,782	2,118,782	32,335	18,506	2,132,611	<b>57,171</b>
Machinery and equipment	58,666	-	-	58,666	16,210	5,004	-	21,214	<b>37,452</b>
Library books	1,414,829	164,014	237,103	1,341,740	636,814	202,118	237,103	601,829	<b>739,911</b>
<b>Total Tangible Capital Assets</b>	<b>\$9,572,402</b>	<b>\$184,591</b>	<b>\$255,609</b>	<b>\$9,501,384</b>	<b>\$5,075,065</b>	<b>\$421,750</b>	<b>\$255,609</b>	<b>\$5,241,206</b>	<b>\$4,260,178</b>

**To:** Oxford County Library Board

**From:** CEO/Chief Librarian

## Board Committee Policy Review and Update

### RECOMMENDATION

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1. That the Library Board receive Report 2024-30, Board Committees Policy Review and Update, and approves the changes made to the Board Committees policy as set out in Attachment 1.

### REPORT HIGHLIGHTS

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- The updated Board Committees policy, Attachment 1, has been significantly updated from the 2022 Board Committees policy, Attachment 2, that was approved as part of a larger Governance Policy Manual update in early 2022.
- Due to the significant changes, a tracked changes version of the policy has not been included for review.

### Implementation Points

The updated Board Committees policy will be distributed to the Library Board and staff once approved. Library Leadership will also review the policy highlights with staff at the upcoming Staff Development Day in September.

### Financial Impact

There is no financial impact beyond what has already been approved in the current year's operating budget.

### Communications

Pursuant to Board approval, the policy will be posted on the website for public information under the Governance Policy section.

## DISCUSSION

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### Background

The current Board Committees policy, Attachment 2, was passed by the Library Board at the March 21, 2022 meeting as part of the Board Governance Policy Review, Report 2022-04.

The policy has been set for review in 2024 as part of the 4-year Policy Review framework. All library policies are required to be reviewed as part of a 4-year cycle for re-accreditation by the Ontario Public Library Guidelines Council.

### Comments

The updated Board Committees policy, Attachment 1, has been completely overhauled to provide clearer guidance to Library Board members.

Changes include:

- **Background and Purpose:** Each section has been updated to provide clearer language and direction.
- **Procedures:**
  - **New statement to begin procedure section** around the use of committees within the Board.
  - **Types of Committees:** This section provides detailed information around the use of Standing and Ad Hoc Committees.
  - **Responsibilities:** Providing information such as meeting minutes and quorum, this section is intended to provide detailed information on the responsibilities of committees undertaken by the Board.
  - **Limitations:** Similar to the Responsibilities section, this section provides details on the limitations of any committees struck by the Board.
  - **References and Related Documents:** This section is a current standard for all new policies when references to legislation and/or other policies at the County or Library level are included within the document.

### Conclusions

The updated Board Committees policy is intended to provide the Library Board, CEO/Chief Librarian and Library staff with clear guidelines and expectations. The update of the policy will also allow the Board to meet their policy review schedule as required for re-accreditation by the Ontario Public Library Guidelines Council.

## SIGNATURE

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### Departmental Approval:

Original signed by

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Lisa Marie Williams  
CEO/Chief Librarian

## ATTACHMENTS

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Attachment 1: Updated Board Committees Policy, 2024  
Attachment 2: Current Board Committees Policy, 2022



## OXFORD COUNTY LIBRARY BOARD POLICY MANUAL

Board Motion Number:		Date of Review:	
Date Approved:		Chairperson's signature:	

### BOARD COMMITTEES

#### BACKGROUND

The *Public Libraries Act, R.S.O 1990, c. P. 44* provides the Library Board with the authority to "appoint such committees as it considers expedient."

Oxford County Library Board committees will be used only to strengthen the Board's responsibilities for overall governance of the Oxford County Library. The Board currently has no standing committees.

#### PURPOSE

The purpose of this policy is to provide a statement of the philosophy and identify key objectives with respect to establishing committees of the Library Board.

This policy applies to any group that is formed by Board action, whether or not it is called a committee, and regardless of whether the group includes Board members. It does not apply to staff committees formed under the authority of the CEO/Chief Librarian or to County staff committees under the authority of the CAO.

#### PROCEDURES

The Oxford County Library Board operates at its full strength when including all members in discussions and decisions. As such, the Board does not make use of committees unless it is determined to necessary by the Board. In the use of committees, the Board recognizes that prior to striking a committee, key objectives for said committee must be established through a Terms of Reference and approved by the Board.

#### Types of Committees

##### *Standing Committees*

- These committees will be permanent until determined by the Board to be no longer required and must deal with a specific issue.
- Standing Committee members will be appointed at the first meeting of a new term, or at the creation of the committee.
- Committee Chairs shall be elected by the committee and membership appointed by the Board Chair.

##### *Ad Hoc Committees*

- From time to time the Board may establish ad hoc committees to deal with special matters. The Chair shall appoint these committees and their Chairs.
- Ad Hoc Committees may include non-board members when appropriate.



## OXFORD COUNTY LIBRARY BOARD POLICY MANUAL

Board Motion Number:		Date of Review:	
Date Approved:		Chairperson's signature:	

- Ad Hoc Committees shall operate for a defined period of time and have a specific purpose.

### Responsibilities

The Oxford County Library Board may strike committees in areas of interest in order to further the work of the Board.

All committees shall:

- Require a quorum to conduct business.
  - If there is not a quorum, the meeting may continue and a report shall be made to the Board.
- Have a specific issue or purpose which must be defined in written terms of reference or by a Board Policy and only be amended by Board resolution.
- Produce meeting minutes recorded by the Board Secretary, or designate, unless otherwise instructed by the Board at the time the committee is struck.
- Set up a timetable that will be forwarded and reviewed by the Board.

### Limitations

Board committees may not speak or act for the Board, except when formally given such authority for specific and time-limited purposes. Expectations and authority will be carefully stated in the committee's terms of reference and approved by the Board in order not to create conflict with authority delegated to the CEO/Chief Librarian and/or to Board officers.

In keeping with the Board's broader focus, committees will not have direct dealings with current staff operations.

Committees shall not supervise or direct staff nor obstruct the authority of the CEO/Chief Librarian.

### References and Related Documents:

#### Legislation

*Public Libraries Act, R.S.O. 1990, c. P. 44.*

#### Oxford County By-Laws and Policies

County of Oxford. (August, 2023). *Procedure By-Law No. 6268-2020*



**OXFORD COUNTY LIBRARY  
BOARD GOVERNANCE  
POLICY MANUAL**

Board Motion Number:	2022-04	Date of Review:	2026
Date Approved:	March 21, 2022	Chairperson's signature:	

**BOARD COMMITTEES**

**BACKGROUND**

Section 20 of the *Public Libraries Act* gives the library board the authority to appoint such committees as it considers expedient. However, the Board believes that committees should be used only to strengthen the board's ability to do its job and not to assist or advise staff.

**PURPOSE**

- 1) The Board currently has no standing committees.
- 2) Committees shall not supervise or direct staff nor obstruct the authority of the CEO.
- 3) Generally, committees shall prepare alternatives and implications for board consideration and debate rather than make recommendations.
- 4) Board committees may not speak or act for the board.

**PROCEDURES**

- 1) Terms of Reference including the purpose, objectives, authority, membership and time-limits shall be defined for every committee. Terms of reference must not infringe on CEO authority.
- 2) Once a committee has accomplished its expectations, the committee shall cease to exist.
- 3) A committee that is established by the board may include non-board members.