

## **MANAGEMENT REPORT**

Date: September 21, 2023  
Author: Julia Morrison, Director, Corporate Services & CFO  
VanDocs #: DOC/2023/217646  
Meeting Date: September 27, 2023

TO: Library Board

FROM: Tim Bottomer, Chair, SFHR Committee

**SUBJECT: June 30, 2023 (Q2) Financial Operating Results**

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### **SUMMARY**

This report is to provide the quarterly statement of revenues and expenditures for review.

### **PURPOSE**

This report is for information.

### **RECOMMENDATION**

That the Board receive the unaudited Statement of Revenues and Expenditures for the quarter ended June 30, 2023 for information.

### **BACKGROUND**

Financial results are presented quarterly, for information.

### **DISCUSSION**

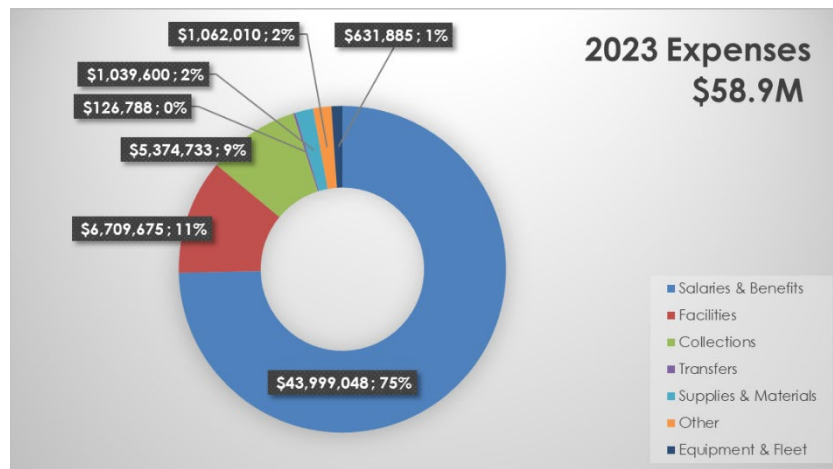
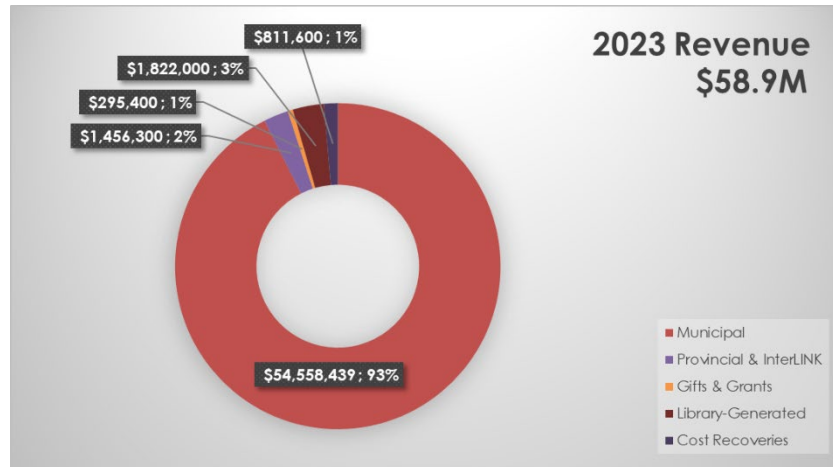
Attached are the June 30, 2023 (Q2) statements of revenues and expenditures and variance explanations. Also attached is a summary of the reserves transactions for 2023.

**VANCOUVER PUBLIC LIBRARY BOARD**

**Operating Budget - Notes to the Statement of Revenues & Expenditures**  
**For the Quarter Ended June 30, 2023**

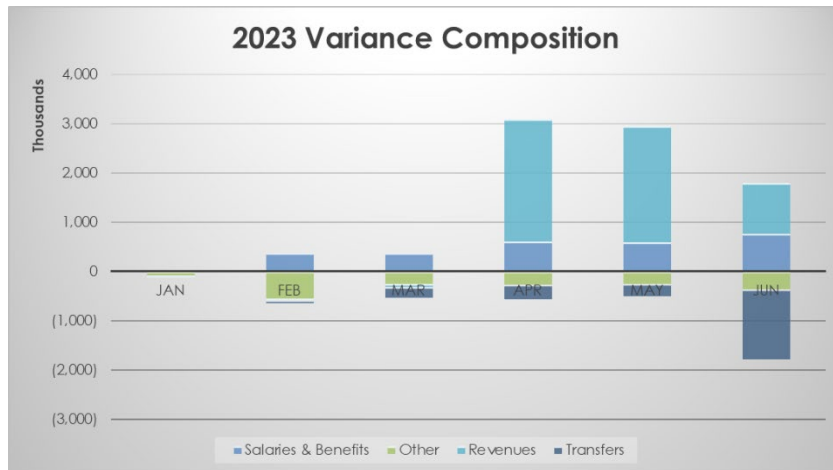
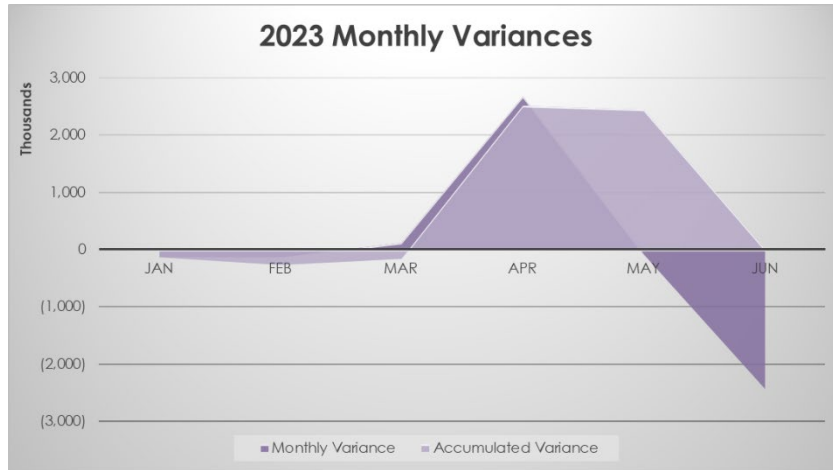
**SUMMARY**

The total VPL expenditure and transfer budget for 2023 is \$58.9M. These expenditures and transfers are funded by budgeted revenues of \$4.4M, and City funding of \$54.6M. Salaries and benefits, at \$44.0M, account for 75% of the total expenses.



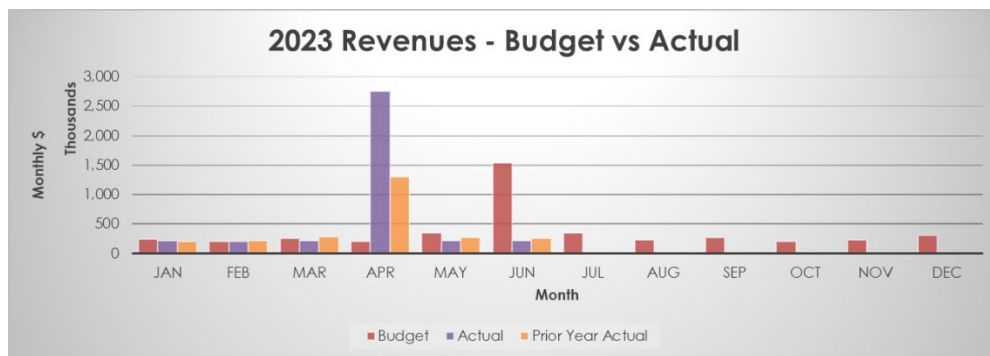
At June 30 (Q2), the library is under budget for the year by \$7K (Q1: over budget by \$157K). This is due to expenditures that are lower than budget by \$404K (primarily in salaries and benefits), combined with revenues which are higher than budget by \$1.03M, offset by transfers to reserves that are higher than budget by \$1.43M.

At the end of Q2, the library has spent 48.8% of its 2023 annual operating budget.



**YTD REVENUES**

Overall, YTD revenues are higher than budget by \$1.03M (Q1: lower than budget by \$63K).

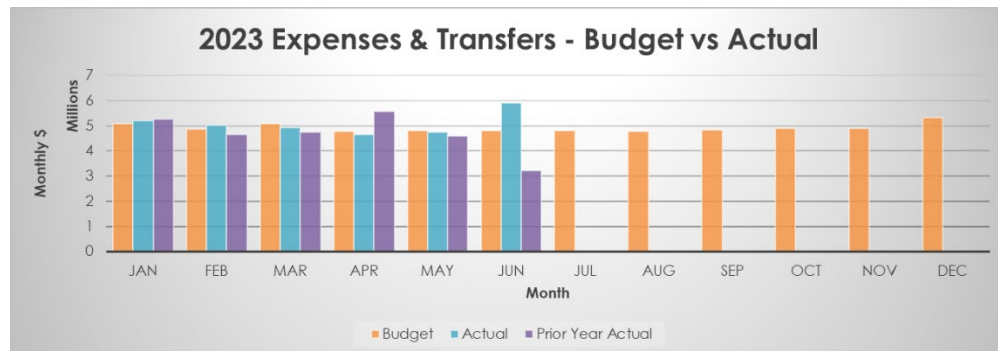


- Program Fees: Program fees are on budget at the end of Q2 (Q1: on budget)
- Cost Recoveries, Grants & Donations: Above budget by \$1.08M (Q1: under budget by \$55K)
  - Annual Provincial funding is lower than budget by \$24K. Annual grant funding of \$1.29M (Budget: \$1.32M) was received in April. InterLINK funding is budgeted to be received in July.

- In addition to the annual Provincial grant funding, the library received two additional Provincial grants, totalling \$889K, in Q2. These one-time grants were not budgeted:
    - \$150,000 - Provincial Grant: Indigenous Rights & Reconciliation Strategy
    - \$738,897 - Provincial Enhancement Grant (2023-2025)
  - In addition, the Vancouver Public Library Foundation disbursed donations of \$377K to the library in Q2.
  - The amount and timing of grants and donations that will be received in a year is difficult to accurately predict, thus there will be fluctuations between budget and actual throughout the year.
- Rental, Lease & Other: These revenues are lower than budget by \$48K (Q1: on budget). Rental, event and filming revenues are lower than budgeted, offset by higher than budgeted InfoAction (our fee-based research service) revenues.

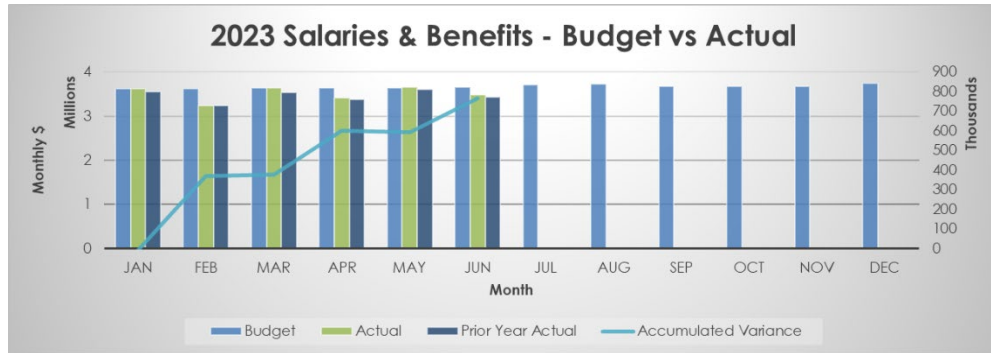
**YTD EXPENDITURES & TRANSFERS**

Overall, YTD expenditures and transfers are higher than budget by \$1.02M (Q1: \$94K), and is mainly due to transfers to library reserves for the grants and donation revenue that was received in Q2, described above.



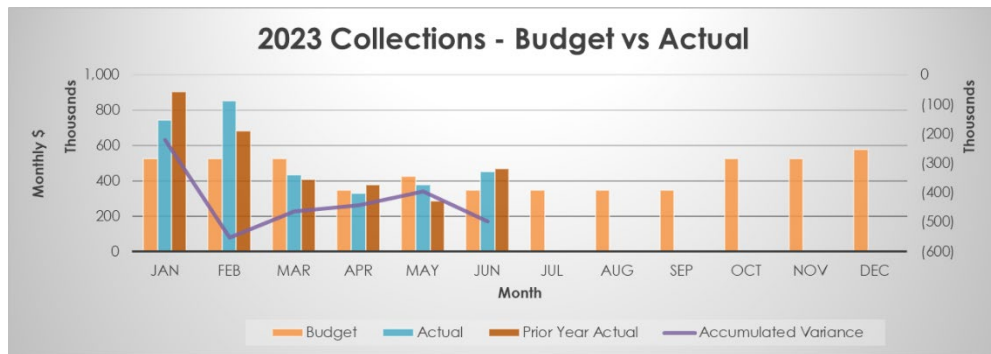
- **Salaries & Benefits**  
 Salaries and benefits are under budget by \$767K (Q1: \$378K). There is a positive variance in full-time and fringe benefits, partially offset by vacation and sick leave replacement costs which are higher than budgeted, along with hourly and part-time staff costs which are above budget due to hourly and part-time staff temporarily filling full-time positions.

Some of the YTD variance in salaries and benefits is due to filling vacancies in part-time hours on a temporary basis in order to bundle hours to create more posted part-time positions with benefits of 20 hours or more. These changes will benefit public service and reduce precarity for staff in the long term, however, they resulted in reduced staffing due to unfilled shifts in Q1 and Q2 2023. This salary variance is not expected to continue after the new positions are filled at the end of Q3 2023.



➤ **Books & Publications (Collections)**

Expenditures on books and publications are above budget by \$497K (Q1: \$463K), at \$3.19M, for the first half of the year. This is a normal fluctuation that happens between actual purchasing and delivery, and the estimated timing of spending. We anticipate spending the full annual budget of \$5.4M by year-end.



➤ **Operating & Maintenance**

- Building occupancy/facilities expenses are under budget by \$60K (Q1: 55K). This is mostly related to the timing of charges from the City for property insurance and electricity. It is expected that this variance will be reduced or eliminated once the charges are processed to us. Internal allocations are the costs for Library Square maintenance which are transferred from the City – these costs are above budget by \$38K at Q2. Contract services, which are included in Professional Fees, are related to maintenance costs for Library Square.
- Professional fees are above budget, and relate to consulting costs for VPL’s Equity, Diversity and Inclusion work (Goal 4.2 of the 2020-2025 Strategic Plan), as well as for Library Square contracted maintenance services, which are offset in lower building occupancy & maintenance costs.
- Equipment and fleet costs are below budget, primarily due to the timing of payments for systems-related maintenance and licencing agreements for software, compared with the budgeted timing of these expenses.

## **RESERVES**

In Q2, transfers for interest and InfoAction, along with grants and donation revenue, were made to Reserves. A transfer of \$75K of restricted donations for collections was made from reserves in Q2.

VPL OPERATING BUDGET  
 STATEMENT OF REVENUES AND EXPENDITURES  
 FOR THE QUARTER ENDED JUNE 30, 2023

	Q2 2023					YTD to Jun 30, 2023					Full Year			
	Budget	Actual	Prior Year Actual	Current Month Variance	Actual / Budget	Budget	Actual	Prior Year Actual	YTD Variance	Actual / Budget	2023 Budget	Prior Year Actual	Remaining Budget	YTD Actual / Full Year Budget
Program Fees	-146,170	-152,325	-162,139	6,155	104.2%	-292,840	-290,000	-355,345	-2,840	99.0%	-624,000	-622,070	-331,160	46.5%
Cost Recoveries, Grants & Rental, Lease & Other	-1,654,620	-2,787,610	-1,277,494	1,132,990	168.5%	-1,918,540	-2,996,814	-1,486,133	1,078,274	156.2%	-2,563,300	-3,766,630	-644,760	116.9%
	-291,150	-242,780	-384,880	-48,370	83.4%	-583,800	-535,767	-685,289	-48,033	91.8%	-1,198,000	-1,307,968	-614,200	44.7%
<b>Revenues</b>	<b>-2,091,940</b>	<b>-3,182,716</b>	<b>-1,824,513</b>	<b>1,090,776</b>	<b>152.1%</b>	<b>-2,795,180</b>	<b>-3,822,580</b>	<b>-2,526,767</b>	<b>1,027,400</b>	<b>136.8%</b>	<b>-4,385,300</b>	<b>-5,696,668</b>	<b>-1,590,120</b>	<b>87.2%</b>
Salaries & Benefits	10,930,419	10,541,099	10,399,844	389,320	96.4%	21,809,729	21,042,280	20,720,816	767,449	96.5%	43,999,048	42,455,386	22,189,319	47.8%
Regional Utility Charges	0	648	0	-648		0	1,589	-19,339	-1,589		1,000	-17,146	1,000	158.9%
Building Occupancy & Mtce	1,074,529	1,070,431	911,583	4,098	99.6%	2,128,448	2,028,860	1,899,840	99,588	95.3%	4,117,966	3,877,988	1,989,518	49.3%
Professional Fees	3,090	26,995	13,106	-23,905	873.6%	6,180	52,089	34,290	-45,909	842.9%	12,400	131,825	6,220	420.1%
Equipment & Fleet	79,210	237,774	123,020	-158,564	300.2%	465,502	440,296	244,757	25,206	94.6%	631,885	766,680	166,383	69.7%
Other Expenses	293,730	287,510	247,477	6,220	97.9%	470,490	493,767	399,201	-23,277	104.9%	1,049,610	878,501	579,120	47.0%
Supplies & Materials	1,353,475	1,293,215	1,260,846	60,260	95.5%	3,301,363	3,680,387	3,535,928	-379,024	111.5%	6,414,333	6,103,679	3,112,969	57.4%
Internal Allocations	597,910	596,623	499,181	1,287	99.8%	1,237,890	1,275,952	1,112,197	-38,062	103.1%	2,590,709	2,306,062	1,352,819	49.3%
<b>Expenditures</b>	<b>14,332,363</b>	<b>14,054,294</b>	<b>13,455,056</b>	<b>278,069</b>	<b>98.1%</b>	<b>29,419,602</b>	<b>29,015,220</b>	<b>27,927,688</b>	<b>404,382</b>	<b>98.6%</b>	<b>58,816,951</b>	<b>56,502,976</b>	<b>29,397,349</b>	<b>49.3%</b>
Transfers to Reserves	61,000	1,329,298	-72,013	-1,268,298	2179.2%	122,000	1,506,347	83,339	-1,384,347	1234.7%	243,913	2,059,564	121,913	617.6%
Transfers from Reserves	-11,500	-75,000	0	63,500	652.2%	-115,725	-75,000	0	-40,725	64.8%	-117,125	0	-1,400	64.0%
<b>Debt &amp; Transfers</b>	<b>49,500</b>	<b>1,254,298</b>	<b>-72,013</b>	<b>-1,204,798</b>	<b>2533.9%</b>	<b>6,275</b>	<b>1,431,347</b>	<b>83,339</b>	<b>-1,425,072</b>	<b>22810.3%</b>	<b>126,788</b>	<b>2,059,564</b>	<b>120,513</b>	<b>1128.9%</b>
<b>Total City Funding</b>	<b>12,289,923</b>	<b>12,125,877</b>	<b>11,558,530</b>	<b>164,046</b>	<b>98.7%</b>	<b>26,630,697</b>	<b>26,623,987</b>	<b>25,484,261</b>	<b>6,710</b>	<b>100.0%</b>	<b>54,558,439</b>	<b>52,865,872</b>	<b>27,927,742</b>	<b>48.8%</b>

**VPL OPERATING BUDGET  
STATEMENT OF REVENUES AND EXPENDITURES  
FOR THE QUARTER ENDED JUNE 30, 2023**

	Q2 2023					YTD to Jun 30, 2023					Full Year			
	Budget	Actual	Prior Year Actual	Current Month Variance	Actual / Budget	Budget	Actual	Prior Year Actual	YTD Variance	Actual / Budget	2023 Budget	Prior Year Actual	Remaining Budget	YTD Actual / Full Year Budget
490240 FINES	0	-1,366	-58,483	1,366		0	-3,635	-152,527	3,635		0	-160,198	0	
490520 PHOTOCOPIER REVENU	-53,880	-75,912	-54,457	22,032	140.9%	-107,760	-137,005	-99,328	29,245	127.1%	-215,400	-215,248	-107,640	63.6%
490690 SALE OF GOODS	-3,730	-1,803	1,560	-1,927	48.3%	-7,960	-3,596	-2,418	-4,364	45.2%	-54,800	-8,378	-46,840	6.6%
490970 SALE OF PHOTOS	-2,490	-2,597	-2,430	107	104.3%	-4,980	-4,534	-3,860	-446	91.0%	-10,000	-5,983	-5,020	45.3%
490980 HOLDS REVENUE	-17,940	-22,834	-5,934	4,894	127.3%	-35,880	-45,274	-10,713	9,394	126.2%	-71,800	-49,154	-35,920	63.1%
490990 SUBSCRIPTION CARDS	-43,620	-29,665	-26,250	-13,955	68.0%	-87,240	-56,430	-53,560	-30,810	64.7%	-174,500	-106,973	-87,260	32.3%
491000 LOST CARDS	0	-4	-205	4		0	-8	-405	8		0	-515	0	
491255 LOST BOOK PENALTIE	-24,510	-18,144	-15,940	-6,366	74.0%	-49,020	-39,517	-32,534	-9,503	80.6%	-97,500	-75,622	-48,480	40.5%
<b>Program Fees</b>	<b>-146,170</b>	<b>-152,325</b>	<b>-162,139</b>	<b>6,155</b>	<b>104.2%</b>	<b>-292,840</b>	<b>-290,000</b>	<b>-355,345</b>	<b>-2,840</b>	<b>99.0%</b>	<b>-624,000</b>	<b>-622,070</b>	<b>-331,160</b>	<b>46.5%</b>
430070 COST RECOVERIES	-74,880	-75,841	-71,584	961	101.3%	-149,760	-149,396	-141,699	-364	99.8%	-299,500	-285,055	-149,740	49.9%
434210 REC -SOCIAL PLANNI	-128,040	-136,347	-136,224	8,307	106.5%	-256,080	-260,587	-261,891	4,507	101.8%	-512,100	-552,965	-256,020	50.9%
490300 GRANTS AND DONATIO	-135,400	-544,082	-1,069,685	408,682	401.8%	-196,400	-555,490	-1,082,543	359,090	282.8%	-295,400	-1,635,741	-99,000	188.0%
490340 InterLINK	-1,316,300	-2,031,341	0	715,041	154.3%	-1,316,300	-2,031,341	0	715,041	154.3%	-1,456,300	-1,292,868	-140,000	139.5%
<b>Cost Recoveries, Grants &amp;</b>	<b>-1,654,620</b>	<b>-2,787,610</b>	<b>-1,277,494</b>	<b>1,132,990</b>	<b>168.5%</b>	<b>-1,918,540</b>	<b>-2,996,814</b>	<b>-1,486,133</b>	<b>1,078,274</b>	<b>156.2%</b>	<b>-2,563,300</b>	<b>-3,766,630</b>	<b>-644,760</b>	<b>116.9%</b>
490100 CORP SERVICES REV	-134,340	-125,927	-183,570	-8,413	93.7%	-268,680	-288,443	-367,677	19,763	107.4%	-537,300	-668,741	-268,620	53.7%
490591 RENTAL - LICENSES	0	0	0	0		0	0	0	0		0	-10	0	
490610 RENTAL INCOME	-122,280	-35,444	-34,335	-86,836	29.0%	-244,560	-97,575	-88,110	-146,985	39.9%	-489,100	-201,951	-244,540	19.9%
490810 VARIOUS REVENUE	-34,530	-81,410	-166,975	46,880	235.8%	-70,560	-149,749	-229,502	79,189	212.2%	-171,600	-437,266	-101,040	87.3%
<b>Rental, Lease &amp; Other</b>	<b>-291,150</b>	<b>-242,780</b>	<b>-384,880</b>	<b>-48,370</b>	<b>83.4%</b>	<b>-583,800</b>	<b>-535,767</b>	<b>-685,289</b>	<b>-48,033</b>	<b>91.8%</b>	<b>-1,198,000</b>	<b>-1,307,968</b>	<b>-614,200</b>	<b>44.7%</b>
<b>Revenues</b>	<b>-2,091,940</b>	<b>-3,182,716</b>	<b>-1,824,513</b>	<b>1,090,776</b>	<b>152.1%</b>	<b>-2,795,180</b>	<b>-3,822,580</b>	<b>-2,526,767</b>	<b>1,027,400</b>	<b>136.8%</b>	<b>-4,385,300</b>	<b>-5,696,668</b>	<b>-1,590,120</b>	<b>87.2%</b>
520000 SALARIES	8,107,909	7,725,823	7,678,547	382,086	95.3%	16,125,979	14,255,465	14,064,504	1,870,514	88.4%	32,417,346	28,397,305	16,291,367	44.0%
520001 SALARIES/FB ACCRUA	0	-807,457	-802,211	807,457		0	-104,081	-109,059	104,081		0	112,611	0	
520020 SAL-P/T - CASUAL	624,510	399,335	567,216	225,176	63.9%	1,249,020	776,623	1,118,171	472,397	62.2%	2,498,000	2,104,420	1,248,980	31.1%
520025 SALARIES - CASUAL	345,180	1,094,678	799,585	-749,498	317.1%	690,360	2,034,892	1,545,218	-1,344,532	294.8%	1,380,715	3,463,312	690,355	147.4%
520099 SALARY PROVISION	217,985	0	0	217,985	0.0%	474,875	0	0	474,875	0.0%	871,880	0	397,005	0.0%
520600 SAL-TEMP HELP	0	147,906	194,987	-147,906		0	340,595	393,466	-340,595		0	817,087	0	
521060 GRATUITY PAY	2,880	0	0	2,880	0.0%	5,760	0	0	5,760	0.0%	11,545	0	5,785	0.0%
521100 VACATION	0	0	0	0		0	0	0	0		0	63,786	0	
523900 F.B. - DISTRIBUTED	1,962,685	1,979,706	1,937,451	-17,021	100.9%	3,900,655	3,676,429	3,620,437	224,226	94.3%	7,860,730	7,292,056	3,960,075	46.8%
524010 AUTO ALLOWANCE	2,580	2,972	2,695	-392	115.2%	5,160	5,519	5,005	-359	107.0%	10,267	10,010	5,107	53.8%
524020 SHIFT DIFFERENTIAL	7,860	6,021	5,885	1,839	76.6%	15,720	11,322	10,942	4,398	72.0%	31,489	20,717	15,769	36.0%
524030 ACTING PAY	23,190	0	0	23,190	0.0%	46,380	0	0	46,380	0.0%	92,788	0	46,408	0.0%
524060 SEPARATION COSTS	0	9,467	11,810	-9,467		0	91,484	107,728	-91,484		0	134,449	0	
525000 OVERTIME	37,980	17,562	21,744	20,418	46.2%	75,960	19,784	18,657	56,176	26.0%	151,953	115,171	75,993	13.0%
591050 UNALLOC TURNOVER-G	-269,490	0	0	-269,490	0.0%	-538,980	0	0	-538,980	0.0%	-1,077,987	0	-539,007	0.0%
595010 SALARY ALLOC(MANUA	-95,890	0	0	-95,890	0.0%	-122,800	0	0	-122,800	0.0%	-383,580	0	-260,780	0.0%
732501 Full Time Staff	0	524,012	521,702	-524,012		0	991,137	1,036,151	-991,137		0	2,293,569	0	
732502 Part Time Staff	2,009,700	1,797,837	1,814,018	211,863	89.5%	4,007,670	3,567,661	3,656,873	440,009	89.0%	8,097,509	7,261,793	4,089,839	44.1%
732503 Vacation Replaceme	165,060	176,307	182,085	-11,247	106.8%	297,410	322,394	321,314	-24,984	108.4%	882,570	864,216	585,160	36.5%
732504 Sick Replacement	59,760	88,380	112,111	-28,620	147.9%	119,520	209,791	233,556	-90,271	175.5%	239,600	392,427	120,080	87.6%
732506 Casual Help	127,530	136,580	120,669	-9,050	107.1%	255,060	304,596	244,703	-49,536	119.4%	510,195	524,483	255,135	59.7%
732508 Training Replaceme	28,140	44,687	46,779	-16,547	158.8%	56,280	81,666	132,917	-25,386	145.1%	112,571	262,261	56,291	72.5%
790999 BUDGET-ACTIVIT.ALL	-2,427,150	0	0	-2,427,150	0.0%	-4,854,300	0	0	-4,854,300	0.0%	-9,708,543	0	-4,854,243	0.0%
850000 Wages & Fringe Cos	0	-2,806,321	-2,817,221	2,806,321		0	-5,550,044	-5,682,646	5,550,044		0	-11,684,773	0	
852010 Building Mgt Labou	0	3,601	1,990	-3,601		0	7,019	2,880	-7,019		0	10,342	0	
852020 Build Mgt Lab - OT	0	3	0	-3		0	26	0	-26		0	145	0	



	Q2 2023					YTD to Jun 30, 2023					Full Year			
	Budget	Actual	Prior Year Actual	Current Month Variance	Actual / Budget	Budget	Actual	Prior Year Actual	YTD Variance	Actual / Budget	2023 Budget	Prior Year Actual	Remaining Budget	YTD Actual / Full Year Budget
<b>Salaries &amp; Benefits</b>	<b>10,930,419</b>	<b>10,541,099</b>	<b>10,399,844</b>	<b>389,320</b>	<b>96.4%</b>	<b>21,809,729</b>	<b>21,042,280</b>	<b>20,720,816</b>	<b>767,449</b>	<b>96.5%</b>	<b>43,999,048</b>	<b>42,455,386</b>	<b>22,189,319</b>	<b>47.8%</b>
534050 UTILITIES - WATER	0	648	0	-648		0	1,589	-19,339	-1,589		1,000	-17,146	1,000	158.9%
<b>Regional Utility Charges</b>	<b>0</b>	<b>648</b>	<b>0</b>	<b>-648</b>		<b>0</b>	<b>1,589</b>	<b>-19,339</b>	<b>-1,589</b>		<b>1,000</b>	<b>-17,146</b>	<b>1,000</b>	<b>158.9%</b>
531058 LOCKSMITH SERVICES	0	0	0	0		0	308	0	-308		0	84	0	
531122 PROPERTY INSURANCE	175,179	122,913	156,561	52,266	70.2%	350,358	245,826	282,543	104,532	70.2%	553,111	528,369	202,753	44.4%
531256 MAINT - BUILDINGS	93,960	122,423	63,486	-28,463	130.3%	187,920	176,203	142,685	11,717	93.8%	375,835	277,901	187,915	46.9%
533230 JANITORIAL SUPPLIE	9,720	11,326	8,583	-1,606	116.5%	19,440	32,948	21,495	-13,508	169.5%	38,900	49,280	19,460	84.7%
534010 UTILITY-HYDRO	204,460	223,310	83,972	-18,850	109.2%	402,880	342,162	228,389	60,718	84.9%	805,855	559,635	402,975	42.5%
534020 UTILITY-NATURL GAS	19,510	19,091	20,758	419	97.9%	36,250	38,786	50,632	-2,536	107.0%	72,535	76,662	36,285	53.5%
534030 UTILITY-STEAM HEAT	17,760	6,223	13,095	11,537	35.0%	35,520	56,726	72,285	-21,206	159.7%	71,004	128,742	35,484	79.9%
535040 REAL EST RENT/LEAS	188,280	179,659	189,168	8,621	95.4%	376,560	351,250	362,563	25,310	93.3%	753,155	748,733	376,595	46.6%
536020 TAX/LI CHARGE EXTE	6,780	47	3,917	6,733	0.7%	13,560	47	9,794	13,513	0.3%	27,153	21,548	13,593	0.2%
720004 Mtce - Building	60,130	70,733	64,403	-10,603	117.6%	110,060	163,237	121,387	-53,177	148.3%	220,100	234,647	110,040	74.2%
720008 Mtce - Elec Equip	9,720	2,038	1,944	7,682	21.0%	19,440	2,319	1,944	17,121	11.9%	38,900	4,605	19,460	6.0%
720011 Mtce - Grounds	1,600	2,676	6,252	-1,076	167.3%	1,600	5,139	6,252	-3,539	321.2%	11,700	14,791	10,100	43.9%
720013 Mtce - Lighting	840	766	1,031	74	91.2%	1,680	1,310	2,337	370	78.0%	3,300	4,737	1,620	39.7%
733020 BUILDING SECURITY	286,590	309,225	298,411	-22,635	107.9%	573,180	612,599	597,534	-39,419	106.9%	1,146,418	1,228,255	573,238	53.4%
<b>Building Occupancy &amp; Mtce</b>	<b>1,074,529</b>	<b>1,070,431</b>	<b>911,583</b>	<b>4,098</b>	<b>99.6%</b>	<b>2,128,448</b>	<b>2,028,860</b>	<b>1,899,840</b>	<b>99,588</b>	<b>95.3%</b>	<b>4,117,966</b>	<b>3,877,988</b>	<b>1,989,518</b>	<b>49.3%</b>
531020 CONTRACT SERV - OT	0	10,169	10,536	-10,169		0	20,385	24,826	-20,385		0	49,330	0	
531024 BLDNG INT-SHELL MN	0	0	0	0		0	481	0	-481		0	0	0	
531026 ELECT.& LIGHTING S	0	0	0	0		0	0	0	0		0	180	0	
531027 ELEVATOR SERVICES	0	2,673	2,570	-2,673		0	6,237	3,360	-6,237		0	7,678	0	
531070 CONSULTANT SERVICE	0	14,153	0	-14,153		0	24,986	600	-24,986		0	63,750	0	
531150 LEGAL EXPENSES	3,090	0	0	3,090	0.0%	6,180	0	5,503	6,180	0.0%	12,400	10,887	6,220	0.0%
<b>Professional Fees</b>	<b>3,090</b>	<b>26,995</b>	<b>13,106</b>	<b>-23,905</b>	<b>873.6%</b>	<b>6,180</b>	<b>52,089</b>	<b>34,290</b>	<b>-45,909</b>	<b>842.9%</b>	<b>12,400</b>	<b>131,825</b>	<b>6,220</b>	<b>420.1%</b>
531090 EQIP SERV/MTCE AGR	34,410	199,479	96,842	-165,069	579.7%	379,740	356,729	182,146	23,011	93.9%	434,112	579,440	54,372	82.2%
531250 EQ/FURN REPAIR/MTC	4,380	1,294	528	3,086	29.5%	8,760	1,664	769	7,096	19.0%	17,544	16,501	8,784	9.5%
533070 EQUIP/FURN EXP	14,450	4,162	5,207	10,288	28.8%	24,450	15,513	19,999	8,937	63.4%	75,684	84,292	51,234	20.5%
533170 UNIFORM EXPENSE	0	0	0	0		612	0	0	612	0.0%	612	0	0	0.0%
535030 AUTO LEASES	0	6,915	48	-6,915		0	11,891	143	-11,891		0	5,971	0	
535050 OFFICE EQUIP RENTA	8,660	5,657	5,685	3,003	65.3%	17,320	12,886	12,929	4,434	74.4%	34,578	22,671	17,258	37.3%
594136 FLEET CHG-MATERIAL	0	0	189	0		0	0	363	0		0	429	0	
598030 FLEET CHG-ACC BILL	240	0	0	240	0.0%	480	296	0	184	61.7%	1,011	33	531	29.3%
598040 FLEET CHG-OP RESPO	150	0	645	150	0.0%	300	0	645	300	0.0%	615	833	315	0.0%
598050 FMS CHG-MTCE RATE	8,610	8,606	4,316	4	100.0%	17,220	17,213	8,632	8	100.0%	34,425	17,264	17,205	50.0%
598052 FLEET CHG-MOTOR PL	0	1,600	325	-1,600		0	3,125	325	-3,125		0	2,845	0	
598070 FLEET CHG-DIR MTCE	2,040	2,981	852	-941	146.2%	4,080	4,420	2,410	-340	108.3%	8,112	5,636	4,032	54.5%
598100 FLEET CHG-VANDALIM	0	0	0	0		0	0	0	0		34	0	34	0.0%
598110 FLEET CHG-AT COST	0	0	0	0		0	0	0	0		0	46	0	
598130 FLEET CHG-O/S LESE	0	0	2,721	0		0	0	2,721	0		0	2,721	0	
598140 FLEET CHARGES-FUEL	3,750	4,998	4,010	-1,248	133.3%	7,500	10,057	9,959	-2,557	134.1%	15,024	20,916	7,524	66.9%
598150 EQS CHG-INSURANCE	1,680	2,081	1,653	-401	123.9%	3,360	3,652	3,715	-292	108.7%	6,745	7,020	3,385	54.1%
598160 FLEET CHG-OP ENVIR	150	0	0	150	0.0%	300	2,768	0	-2,468	922.6%	641	0	341	431.8%
598170 FLEET CHG-USER REQ	690	0	0	690	0.0%	1,380	83	0	1,297	6.0%	2,748	60	1,368	3.0%
<b>Equipment &amp; Fleet</b>	<b>79,210</b>	<b>237,774</b>	<b>123,020</b>	<b>-158,564</b>	<b>300.2%</b>	<b>465,502</b>	<b>440,296</b>	<b>244,757</b>	<b>25,206</b>	<b>94.6%</b>	<b>631,885</b>	<b>766,680</b>	<b>166,383</b>	<b>69.7%</b>
510020 CASH OVER / UNDER	0	176	-128	-176		0	84	-108	-84		0	-232	0	
510060 CITY MEMBER/SRVC F	1,900	1,599	1,909	301	84.2%	11,400	22,336	22,281	-10,936	195.9%	16,600	48,636	5,200	134.6%
510190 WRITEOFFS	0	158	0	-158		0	159	0	-159		0	0	0	
524050 PROFESS./TRADE FEE	0	0	998	0		0	1,074	998	-1,074		0	2,131	0	
531030 ADVERTISING	990	0	140	990	0.0%	1,980	0	498	1,980	0.0%	4,000	730	2,020	0.0%

	Q2 2023					YTD to Jun 30, 2023					Full Year			
	Budget	Actual	Prior Year Actual	Current Month Variance	Actual / Budget	Budget	Actual	Prior Year Actual	YTD Variance	Actual / Budget	2023 Budget	Prior Year Actual	Remaining Budget	YTD Actual / Full Year Budget
531035 MARKETING/BOOKING	0	0	0	0		0	0	0	0		0	7,394	0	
531050 ARMOURED CAR SVCS	7,140	3,455	9,018	3,685	48.4%	14,280	5,816	13,340	8,464	40.7%	28,500	23,577	14,220	20.4%
531080 DISPOSAL OF REFUSE	5,610	10,031	9,876	-4,421	178.8%	11,220	19,651	17,078	-8,431	175.1%	22,400	36,498	11,180	87.7%
531110 HONORARIA	0	0	0	0		0	150	0	-150		0	0	0	
531120 INSURANCE	1,560	0	0	1,560	0.0%	3,120	0	0	3,120	0.0%	6,210	0	3,090	0.0%
531210 PRINTING SERVICES	2,250	477	-62	1,773	21.2%	4,500	477	-62	4,023	10.6%	9,000	51	4,500	5.3%
531220 PUBLIC INFO/EDUCAT	17,910	2,870	1,682	15,040	16.0%	35,820	6,740	2,573	29,080	18.8%	71,600	8,858	35,780	9.4%
531280 TRANSPORT EXP	5,760	4,332	3,041	1,428	75.2%	11,520	6,650	4,625	4,870	57.7%	23,000	13,512	11,480	28.9%
531340 DEPT HEAD EXPENSE	390	0	132	390	0.0%	780	0	192	780	0.0%	1,600	2,264	820	0.0%
532030 MEETING EXPENSES	6,390	4,904	4,629	1,486	76.7%	12,780	12,401	7,324	379	97.0%	25,500	17,003	12,720	48.6%
534040 UTILITY-TELEPHONE	7,830	9,653	16,098	-1,823	123.3%	15,660	23,636	26,166	-7,976	150.9%	31,744	58,166	16,084	74.5%
534070 UTILITY-LEASE LINE	32,430	24,116	20,701	8,314	74.4%	64,860	36,942	34,015	27,918	57.0%	130,950	73,454	66,090	28.2%
536040 TRAVEL & TRAINING	0	400	150	-400		0	400	150	-400		0	2,456	0	
594350 REC - SPECIAL EVEN	0	0	0	0		0	0	0	0		-8,000	0	-8,000	0.0%
598025 Int Chrgs -Rec Che	0	320	1,507	-320		0	720	1,766	-720		0	4,262	0	
599130 Misc Expense	0	0	8,659	0		0	444	778	-444		0	0	0	
700035 Comm Engagement	0	365	622	-365		0	606	622	-606		0	1,167	0	
705022 EQUIPMENT COSTS	0	1,189	0	-1,189		0	1,403	6,085	-1,403		0	6,625	0	
730010 Library Special Pr	45,080	49,707	43,334	-4,627	110.3%	64,520	94,566	98,678	-30,046	146.6%	307,906	238,875	243,386	30.7%
733049 INTERLINK OP COSTS	110,000	89,840	78,881	20,160	81.7%	110,000	89,840	78,881	20,160	81.7%	110,000	78,881	0	81.7%
733063 PROGRAM COSTS	33,150	74,136	36,421	-40,986	223.6%	70,300	128,573	63,538	-58,273	182.9%	172,800	220,321	102,500	74.4%
733065 RECRUITING EXPENSE	1,470	959	165	511	65.2%	2,940	1,091	275	1,849	37.1%	5,900	385	2,960	18.5%
733110 BOOK SALE COSTS	6,200	1,024	516	5,176	16.5%	11,800	1,587	1,191	10,213	13.5%	43,900	2,188	32,100	3.6%
733126 CONFERENCES	7,670	7,797	9,189	-127	101.7%	23,010	38,422	18,318	-15,412	167.0%	46,000	31,300	22,990	83.5%
<b>Other Expenses</b>	<b>293,730</b>	<b>287,510</b>	<b>247,477</b>	<b>6,220</b>	<b>97.9%</b>	<b>470,490</b>	<b>493,767</b>	<b>399,201</b>	<b>-23,277</b>	<b>104.9%</b>	<b>1,049,610</b>	<b>878,501</b>	<b>579,120</b>	<b>47.0%</b>
530001 MATERIALS	800	1,795	988	-995	224.4%	6,700	2,635	2,706	4,065	39.3%	9,700	4,658	3,000	27.2%
531270 POSTAGE/COURIER SV	7,590	8,616	4,998	-1,026	113.5%	15,180	16,165	13,016	-985	106.5%	30,400	28,520	15,220	53.2%
532010 COMP SUPP/SERV EXP	9,270	13,829	15,585	-4,559	149.2%	18,540	67,033	32,480	-48,493	361.6%	37,100	92,969	18,560	180.7%
532020 FIRST AID SUPP/SER	540	20	11,294	520	3.6%	1,080	215	11,646	865	19.9%	2,100	11,933	1,020	10.2%
532040 MICROFILM SUPP/SER	0	0	33	0		0	0	103	0		0	103	0	
532050 OFFICE SUPP/SERV	17,530	14,410	14,737	3,120	82.2%	45,940	27,194	25,110	18,746	59.2%	98,300	62,986	52,360	27.7%
532060 PHOTOCOPY SUPP/SER	23,740	32,678	22,429	-8,938	137.6%	47,480	60,257	41,256	-12,777	126.9%	97,700	100,037	50,220	61.7%
532070 PHOTO SUPP/SERV	1,260	587	160	673	46.6%	2,520	1,686	160	834	66.9%	5,000	1,336	2,480	33.7%
532080 MISC SUPP/SERV	40,340	43,412	42,684	-3,072	107.6%	164,680	62,186	59,283	102,494	37.8%	254,700	156,040	90,020	24.4%
532130 ELEC FIXTR SUPP&SE	0	0	0	0		0	110	0	-110		0	103	0	
533010 PROTECTIVE CLOTHIN	0	334	77	-334		0	334	115	-334		0	253	0	
533030 BADGES PLATES,DECA	4,050	-18,466	358	22,516	-456.0%	8,100	-12,968	358	21,068	-160.1%	16,200	16,338	8,100	-80.1%
533040 LIBRARY / BOOK SUP	99,580	13,325	7,913	86,255	13.4%	238,860	231,736	204,875	7,124	97.0%	381,300	327,113	142,440	60.8%
533050 BOOKS & PUBLICATIO	1,123,665	1,158,660	1,131,456	-34,995	103.1%	2,696,663	3,194,590	3,126,598	-497,926	118.5%	5,374,733	5,236,374	2,678,069	59.4%
533060 CONSERVATION SUPPL	17,610	21,873	5,988	-4,263	124.2%	35,220	24,469	13,367	10,752	69.5%	70,400	43,711	35,180	34.8%
533100 FOOD PURCHASES	0	297	214	-297		0	764	214	-764		0	1,666	0	
533160 TOOLS & WORK SUPPL	0	1,613	325	-1,613		0	1,707	1,170	-1,707		0	1,527	0	
533210 SALEABLE PURCHASE	0	233	1,185	-233		5,400	233	1,436	5,167	4.3%	6,700	11,526	1,300	3.5%
533290 SIGNS	0	0	0	0		0	1,178	0	-1,178		0	183	0	
533310 PROGRAM SUPPLIES	0	0	52	0		0	0	52	0		0	216	0	
733145 FILMING EXPENSE	7,500	0	371	7,500	0.0%	15,000	865	1,984	14,135	5.8%	30,000	6,090	15,000	2.9%
<b>Supplies &amp; Materials</b>	<b>1,353,475</b>	<b>1,293,215</b>	<b>1,260,846</b>	<b>60,260</b>	<b>95.5%</b>	<b>3,301,363</b>	<b>3,680,387</b>	<b>3,535,928</b>	<b>-379,024</b>	<b>111.5%</b>	<b>6,414,333</b>	<b>6,103,679</b>	<b>3,112,969</b>	<b>57.4%</b>
594130 REC-OPER COSTS	0	0	0	0		0	0	0	0		0	4	0	
800021 Cost Alloc Bldg	597,910	596,623	499,181	1,287	99.8%	1,237,890	1,275,952	1,112,197	-38,062	103.1%	2,590,709	2,306,058	1,352,819	49.3%
<b>Internal Allocations</b>	<b>597,910</b>	<b>596,623</b>	<b>499,181</b>	<b>1,287</b>	<b>99.8%</b>	<b>1,237,890</b>	<b>1,275,952</b>	<b>1,112,197</b>	<b>-38,062</b>	<b>103.1%</b>	<b>2,590,709</b>	<b>2,306,062</b>	<b>1,352,819</b>	<b>49.3%</b>

	Q2 2023					YTD to Jun 30, 2023					Full Year			
	Budget	Actual	Prior Year Actual	Current Month Variance	Actual / Budget	Budget	Actual	Prior Year Actual	YTD Variance	Actual / Budget	2023 Budget	Prior Year Actual	Remaining Budget	YTD Actual / Full Year Budget
<b>Expenditures</b>	<b>14,332,363</b>	<b>14,054,294</b>	<b>13,455,056</b>	<b>278,069</b>	<b>98.1%</b>	<b>29,419,602</b>	<b>29,015,220</b>	<b>27,927,688</b>	<b>404,382</b>	<b>98.6%</b>	<b>58,816,951</b>	<b>56,502,976</b>	<b>29,397,349</b>	<b>49.3%</b>
485310 TRANS TO LIABILITY	13,890	13,887	13,887	3	100.0%	27,780	27,774	27,774	6	100.0%	55,544	55,548	27,764	50.0%
485315 TRANSFER TO RESERV	27,760	1,301,604	-101,668	-1,273,844	4688.8%	55,520	1,445,424	24,031	-1,389,904	2603.4%	111,000	1,940,948	55,480	1302.2%
598051 FMS CHG-CAP RATE	19,350	13,807	15,767	5,543	71.4%	38,700	33,149	31,534	5,551	85.7%	77,369	63,069	38,669	42.8%
<b>Transfers to Reserves</b>	<b>61,000</b>	<b>1,329,298</b>	<b>-72,013</b>	<b>-1,268,298</b>	<b>2179.2%</b>	<b>122,000</b>	<b>1,506,347</b>	<b>83,339</b>	<b>-1,384,347</b>	<b>1234.7%</b>	<b>243,913</b>	<b>2,059,564</b>	<b>121,913</b>	<b>617.6%</b>
480000 TRANS FR RESERVE	-11,500	-75,000	0	63,500	652.2%	-115,725	-75,000	0	-40,725	64.8%	-117,125	0	-1,400	64.0%
<b>Transfers from Reserves</b>	<b>-11,500</b>	<b>-75,000</b>	<b>0</b>	<b>63,500</b>	<b>652.2%</b>	<b>-115,725</b>	<b>-75,000</b>	<b>0</b>	<b>-40,725</b>	<b>64.8%</b>	<b>-117,125</b>	<b>0</b>	<b>-1,400</b>	<b>64.0%</b>
<b>Debt &amp; Transfers</b>	<b>49,500</b>	<b>1,254,298</b>	<b>-72,013</b>	<b>-1,204,798</b>	<b>2533.9%</b>	<b>6,275</b>	<b>1,431,347</b>	<b>83,339</b>	<b>-1,425,072</b>	<b>22810.3%</b>	<b>126,788</b>	<b>2,059,564</b>	<b>120,513</b>	<b>1128.9%</b>
<b>Total City Funding</b>	<b>12,289,923</b>	<b>12,125,877</b>	<b>11,558,530</b>	<b>164,046</b>	<b>98.7%</b>	<b>26,630,697</b>	<b>26,623,987</b>	<b>25,484,261</b>	<b>6,710</b>	<b>100.0%</b>	<b>54,558,439</b>	<b>52,865,872</b>	<b>27,927,742</b>	<b>48.8%</b>

**VANCOUVER PUBLIC LIBRARY BOARD  
RESERVES  
AS AT JUNE 30, 2023**

	Year to Date		31-Dec 2023	Net Transfer
	31-Dec 2022	Transfer To		
Donations and Grants				
Provincial Grants	557,939	93,550	0	651,490
Gifts & Grants	3,886,952	1,266,000	-75,000	5,077,952
Interest Gifts and grants	139,019	105,924	0	244,943
Interest End Fund	234,416	51,161	0	285,577
Endowment Fund	2,289,816	0	0	2,289,816
	7,108,144	1,516,635	-75,000	8,549,778
Other				
General	1,337,606	30,374	0	1,367,980
Bayshore	78,708	0	0	78,708
Coal Harbour	187,979	0	0	187,979
Interest other	246,141	37,812	0	283,953
	1,850,433	68,186	0	1,918,619
<b>Reserve - Library Gifts and Grants (320084)</b>	8,958,577	1,584,821	-75,000	10,468,397
<b>Equipment Reserve (320141)</b>	1,111,603	55,500	0	1,167,103
<b>TOTAL LIBRARY</b>	<b>10,070,180</b>	<b>1,640,321</b>	<b>-75,000</b>	<b>11,635,500</b>

	June		30-Jun 2023	Net Transfer
	31-May 2023	Transfer To		
Donations and Grants				
Provincial Grants	724,284	-72,794	0	651,490
Gifts & Grants	3,811,952	1,266,000	0	5,077,952
Interest Gifts and grants	219,208	25,735	0	244,943
Interest End Fund	278,138	7,439	0	285,577
Endowment Fund	2,289,816	0	0	2,289,816
	7,323,399	1,226,379	0	8,549,778
Other				
General	1,369,140	-1,161	0	1,367,980
Bayshore	78,708	0	0	78,708
Coal Harbour	187,979	0	0	187,979
Interest other	278,465	5,488	0	283,953
	1,914,292	4,327	0	1,918,619
<b>Reserve - Library Gifts and Grants (320084)</b>	9,237,691	1,230,706	0	10,468,397
<b>Equipment Reserve (320141)</b>	1,157,853	9,250	0	1,167,103
<b>TOTAL LIBRARY</b>	<b>10,395,544</b>	<b>1,239,956</b>	<b>0</b>	<b>11,635,500</b>