

## **MANAGEMENT REPORT**

Date: February 20, 2025  
Author: Julia Morrison, Director, Corporate Services & CFO  
VanDocs #: DOC/2025/072352  
Meeting Date: February 26, 2025

TO: Library Board

FROM: Ziming Yang, Chair, SFHR Committee

**SUBJECT: December 31, 2024 (Q4) 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 December 31, 2024 for information.

### **BACKGROUND**

Financial results are presented quarterly, for information.

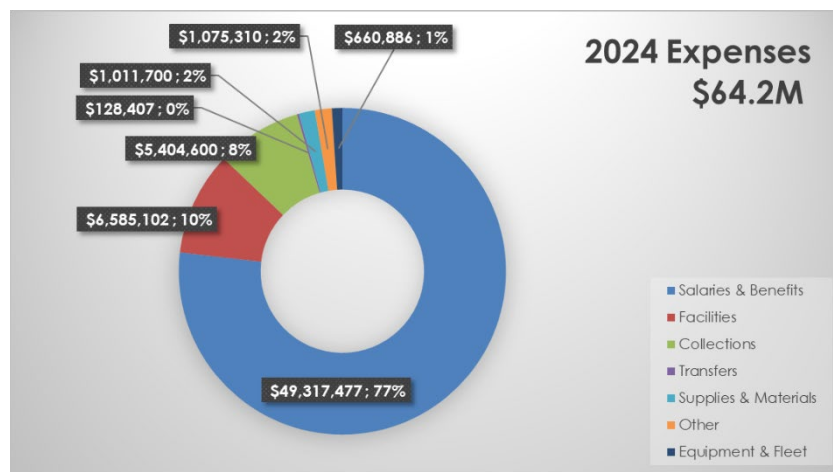
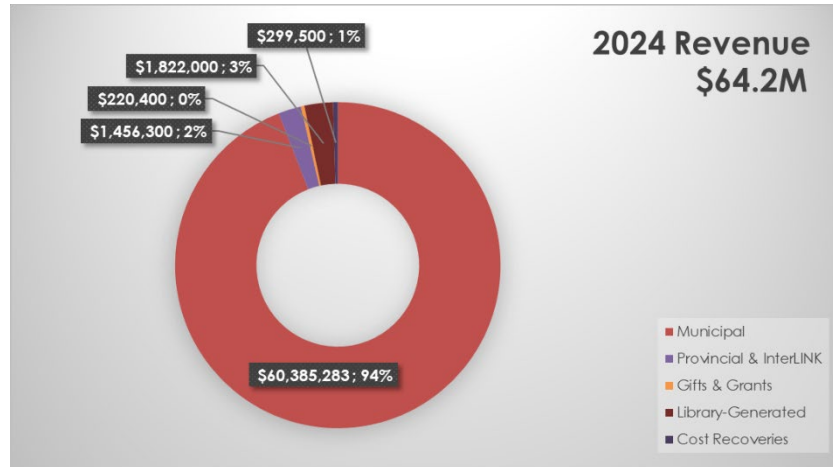
### **DISCUSSION**

Attached are the December 31, 2024 (Q4) statements of revenues and expenditures and variance explanations. There is also a summary of reserves transactions for 2024.

These statements will be reviewed by the City's Internal Audit department after adjustments are made for deferred payroll liabilities and capital assets, and the underlying financial information will be included in the independent audit of the City of Vancouver, conducted by KPMG.

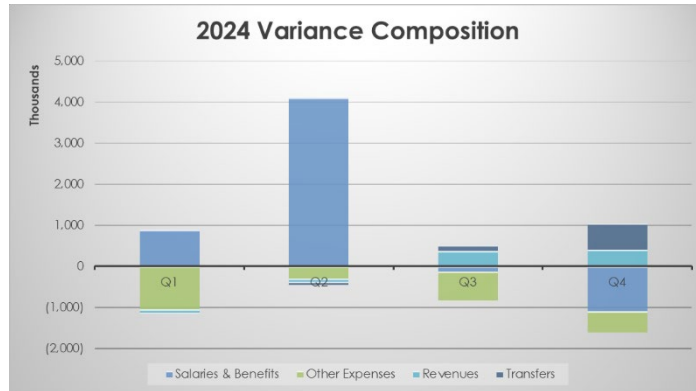
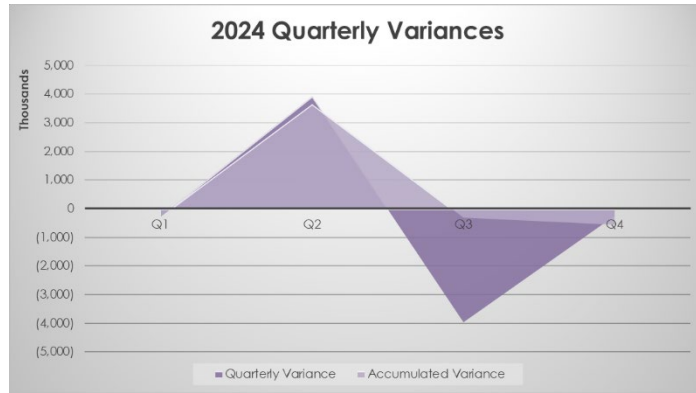
**SUMMARY**

The total VPL expenditure and transfer budget for 2024 was \$64.2M. These expenditures and transfers were funded by budgeted revenues of \$3.8M, and City funding of \$60.4M. Salaries and benefits, at \$49.3M, account for 77% of total expenses.



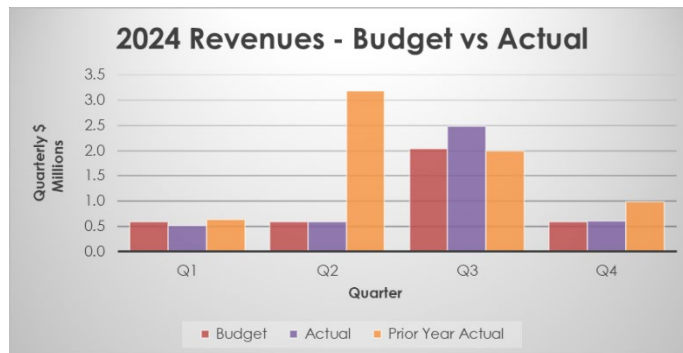
At December 31 (Q4), the library was over budget for the year by \$563K (Q3: \$308K), a variance of 0.9%. This is due to expenditures that were higher than budget by \$1.61M, partially offset by revenues which were higher than budget by \$397K, and transfers from reserves that were higher than budget by \$650K.

At the end of Q4, the library had spent 100.9% of its 2024 annual operating budget.



**YTD REVENUES**

Overall, YTD revenues were higher than budget by \$397K (Q3: \$371K).

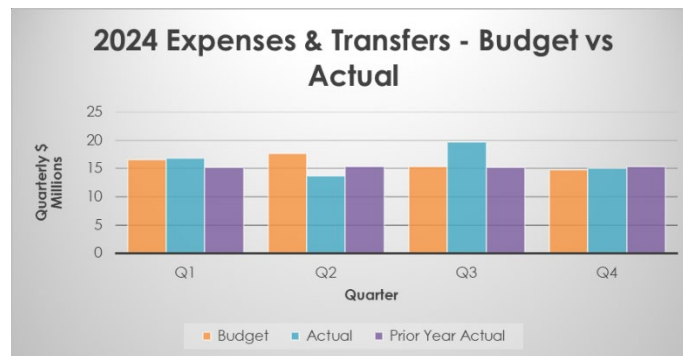


- Program Fees: Program fees were above budget by \$56K (Q3: \$28K). Photocopier and holds revenues were above budget, while revenue from the sale of goods and photos, subscription card and lost book charge revenue was all lower than budgeted.
- Cost Recoveries, Grants & Donations: Above budget by \$322K (Q3: \$330K)
  - Annual Provincial and InterLINK funding was lower than budget by \$133K. Annual grant funding of \$1.29M (Budget: \$1.32M) was received in July. Annual InterLINK funding of \$31K (Budget: \$140K) was received in August.

- In addition to the annual Provincial grant funding, the library received an additional Provincial Enhancement Grant, of \$55K, in 2024. This one-time grant was not budgeted.
  - The Vancouver Public Library Foundation disbursed donations of \$462K to the library in 2024.
  - The Vancouver Public Library Trust disbursed a donation of \$55K to the library in 2024.
  - 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 were on budget at Q4 (Q3: on budget).

**YTD EXPENDITURES & TRANSFERS**

Overall, YTD expenditures and transfers were above budget by \$960K (Q3: \$680K).

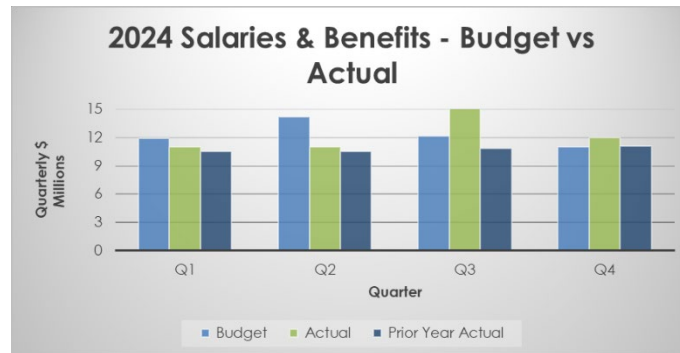


- **Salaries & Benefits**  
 Salaries and benefits were above budget by \$1.1M (Q3: 123K), with higher than budgeted costs for training replacement and sick replacement (partially due to provincial ESA changes), and casual and part-time staffing needed to keep branches open particularly on weekends, due to staffing challenges. This was partially offset by a transfer from reserve to support operations, approved by the Board in Q2, and from 2023 Provincial Enhancement Grant funding for staff training.

The 2024 budget turnover allocation of \$1.1M was not achievable. This turnover allocation was increased by the City of Vancouver in 2023 from \$0.6M, but was increased to a level that is too high in a public service environment where staffing needs to be backfilled to keep branches and services open to the public. The impact of the increased turnover was not fully evident in 2023, as we were still reopening and returning services post-COVID. Because we were fully operational and open to the public in 2024, however, the full impact of the increased turnover was felt.

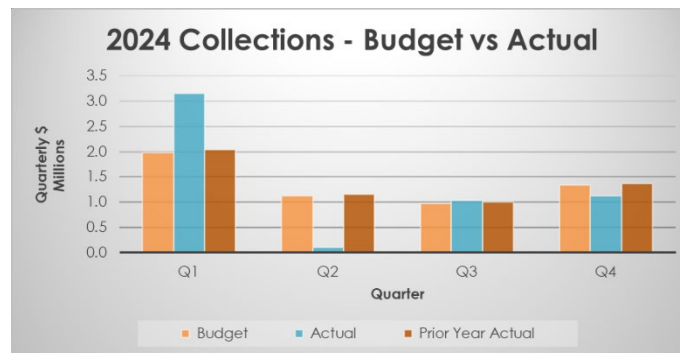
Bargaining-related wage increases (rate changes, retro and one-time payments) were processed in Q3, and reflect the new Collective Agreement. Funding for these wage-related increases was realigned by the City in the Q4 budget, which made it difficult to see the true variance between budget and actual spend throughout the year.

A portion of the salary variance was offset by a transfer from reserve for one-time and special project staffing costs that were funded from the 2023 provincial enhancement grant.



➤ Books & Publications (Collections)

Expenditures on books and publications were on budget, at \$5.4M for the year.



➤ Operating & Maintenance

- Building occupancy/facilities maintenance expenses were under budget by \$55K (Q3: over budget by \$44K). This is mostly related to higher than budgeted security costs for additional branch security, partially offset by lower than budgeted charges from the City for electricity, natural gas and insurance. The increased security costs were partially funded by a transfer from reserve, from the 2023 Provincial Enhancement Grant.
- Internal allocations are the costs for Library Square maintenance, which are transferred from the City – these costs were below budget by \$113K at Q3 (Q3: \$54K). Contract services, which are included in Professional Fees, are related to maintenance costs for Library Square.

- Professional fees were above budget, and relate to Library Square contracted maintenance services, which were offset above in lower building occupancy & maintenance costs. In addition, legal expenses related to HR and Labour Relations advice were higher than budgeted.
- Equipment & fleet costs were above budget, and mostly relate to IT service agreements resulting from a move to subscription-based services, combined with the ongoing costs for new software and tools that were introduced during COVID.
- Other expenses were above budget in both programming and special projects costs. The special projects costs were for the purchase of new public and staff printers for both Central and branches (funded from the equipment reserve), as well as for a refresh of teen and children’s furniture at Central library, accessibility upgrades to Central library meeting and program rooms, the purchase of meeting pods, and startup costs for the new West Point Grey branch. This was funded from the 2023 Provincial Enhancement Grant, and a transfer from reserves.
- Programming costs are related to the purchase of STEM kits and their associated programming, replacement musical instruments for the musical instrument-lending program, the Bibliobike program and summer staffing, book camp, and various children’s inclusivity programs. These were all funded by a transfer from reserves, with the funds originating from donations through the VPL Foundation and Friends of VPL.

**RESERVES**

Reserve funds are set aside by the Library Board with the approval of City Council for specific purposes, and the library earns interest on these reserves from the City. Interest income for the year ended December 31, 2024 was \$578K (2023 - \$474K).

	<u>2023</u>	<u>Transfers to</u>	<u>Transfers from</u>	<u>2024</u>
Grants and Donation	\$10,156,740	\$1,022,084	(\$1,024,801)	\$10,154,022
Other	1,940,429	126,047	0	2,066,475
Equipment Replacement	1,222,603	11,000	(219,050)	1,014,553
	<b>\$13,319,771</b>	<b>\$1,159,130</b>	<b>(\$1,243,851)</b>	<b>\$13,235,050</b>

In Q4, transfers of \$325K for interest and InfoAction were made to reserves. \$694K of funding was transferred from reserves in Q4 for additional security, the purchase of new printers, furniture and equipment, various programs, and staffing costs, as described above.

VPL OPERATING BUDGET  
 STATEMENT OF REVENUES AND EXPENDITURES  
 FOR THE YEAR ENDED DECEMBER 31, 2024

	Q4 2024					YTD to Dec 31, 2024					Full Year			
	Budget	Actual	Prior Year Actual	Current Qtr Variance	Actual / Budget	Budget	Actual	Prior Year Actual	YTD Variance	Actual / Budget	2024 Budget	Prior Year Actual	Remaining Budget	YTD Actual / Full Year Budget
Program Fees	-156,000	-183,559	-329,423	27,558	117.7%	-624,000	-680,055	-779,047	56,055	109.0%	-624,000	-779,047	56,055	109.0%
Cost Recoveries, Grants & Rental, Lease & Other	-129,600	-121,253	-371,197	-8,348	93.6%	-1,976,200	-2,297,847	-4,969,821	321,647	116.3%	-1,976,200	-4,969,821	321,647	116.3%
	-299,500	-306,063	-283,395	6,563	102.2%	-1,198,000	-1,217,316	-1,045,993	19,316	101.6%	-1,198,000	-1,045,993	19,316	101.6%
<b>Revenues</b>	<b>-585,101</b>	<b>-610,874</b>	<b>-984,014</b>	<b>25,773</b>	<b>104.4%</b>	<b>-3,798,200</b>	<b>-4,195,217</b>	<b>-6,794,861</b>	<b>397,017</b>	<b>110.5%</b>	<b>-3,798,200</b>	<b>-6,794,861</b>	<b>397,017</b>	<b>110.5%</b>
Salaries & Benefits	11,007,260	11,985,585	11,131,777	-978,324	108.9%	49,317,477	50,418,575	43,033,668	-1,101,097	102.2%	49,317,477	43,033,668	-1,101,097	102.2%
Regional Utility Charges	1,000	1,116	1,253	-116	111.6%	1,000	2,611	3,363	-1,611	261.1%	1,000	3,363	-1,611	261.1%
Building Occupancy & Mtce	990,919	951,684	1,036,633	39,235	96.0%	3,930,576	3,987,402	3,899,850	-56,826	101.4%	3,930,576	3,899,850	-56,826	101.4%
Professional Fees	3,100	110,062	127,449	-106,962	3550.3%	12,400	185,703	204,350	-173,303	1497.6%	12,400	204,350	-173,303	1497.6%
Equipment & Fleet	85,234	159,739	301,005	-74,505	187.4%	660,886	858,695	856,547	-197,809	129.9%	660,886	856,547	-197,809	129.9%
Other Expenses	355,191	349,033	369,195	6,157	98.3%	1,062,910	1,371,975	1,141,686	-309,065	129.1%	1,062,910	1,141,686	-309,065	129.1%
Supplies & Materials	1,553,401	1,280,808	1,538,798	272,593	82.5%	6,416,300	6,300,117	6,409,669	116,183	98.2%	6,416,300	6,409,669	116,183	98.2%
Internal Allocations	697,500	637,672	584,887	59,828	91.4%	2,653,526	2,540,142	2,540,972	113,384	95.7%	2,653,526	2,540,972	113,384	95.7%
<b>Expenditures</b>	<b>14,693,605</b>	<b>15,475,699</b>	<b>15,090,998</b>	<b>-782,094</b>	<b>105.3%</b>	<b>64,055,076</b>	<b>65,665,220</b>	<b>58,090,105</b>	<b>-1,610,144</b>	<b>102.5%</b>	<b>64,055,076</b>	<b>58,090,105</b>	<b>-1,610,144</b>	<b>102.5%</b>
Transfers to Reserves	61,383	223,218	242,594	-161,835	363.6%	245,532	722,421	2,997,186	-476,889	294.2%	245,532	2,997,186	-476,889	294.2%
Transfers from Reserves	-30,331	-693,677	0	663,346	2287.0%	-117,125	-1,243,851	-75,000	1,126,726	1062.0%	-117,125	-75,000	1,126,726	1062.0%
<b>Debt &amp; Transfers</b>	<b>31,052</b>	<b>-470,459</b>	<b>242,594</b>	<b>501,511</b>	<b>-1515.1%</b>	<b>128,407</b>	<b>-521,430</b>	<b>2,922,186</b>	<b>649,837</b>	<b>-406.1%</b>	<b>128,407</b>	<b>2,922,186</b>	<b>649,837</b>	<b>-406.1%</b>
<b>Total City Funding</b>	<b>14,139,556</b>	<b>14,394,366</b>	<b>14,349,578</b>	<b>-254,810</b>	<b>101.8%</b>	<b>60,385,283</b>	<b>60,948,572</b>	<b>54,217,430</b>	<b>-563,289</b>	<b>100.9%</b>	<b>60,385,283</b>	<b>54,217,430</b>	<b>-563,289</b>	<b>100.9%</b>

**VPL OPERATING BUDGET  
STATEMENT OF REVENUES AND EXPENDITURES  
FOR THE YEAR ENDED DECEMBER 31, 2024**

	Q4 2024					YTD to Dec 31, 2024					Full Year			
	Budget	Actual	Prior Year Actual	Current Qtr Variance	Actual / Budget	Budget	Actual	Prior Year Actual	YTD Variance	Actual / Budget	2024 Budget	Prior Year Actual	Remaining Budget	YTD Actual / Full Year Budget
490240 FINES	0	-324	-930	324		0	-2,082	-5,642	2,082		0	-5,642	2,082	
490520 PHOTOCOPIER REVENU	-53,850	-95,483	-238,940	41,633	177.3%	-215,400	-346,518	-456,382	131,118	160.9%	-215,400	-456,382	131,118	160.9%
490690 SALE OF GOODS	-13,700	-3,200	-2,374	-10,500	23.4%	-54,800	-10,217	-8,281	-44,583	18.6%	-54,800	-8,281	-44,583	18.6%
490970 SALE OF PHOTOS	-2,500	-615	-2,800	-1,885	24.6%	-10,000	-4,791	-7,799	-5,209	47.9%	-10,000	-7,799	-5,209	47.9%
490980 HOLDS REVENUE	-17,950	-29,344	-26,904	11,394	163.5%	-71,800	-110,977	-97,974	39,177	154.6%	-71,800	-97,974	39,177	154.6%
490990 SUBSCRIPTION CARDS	-43,625	-36,651	-37,421	-6,974	84.0%	-174,500	-136,675	-122,173	-37,825	78.3%	-174,500	-122,173	-37,825	78.3%
491000 LOST CARDS	0	0	0	0		0	-4	-14	4		0	-14	4	
491255 LOST BOOK PENALTIE	-24,375	-17,941	-20,054	-6,434	73.6%	-97,500	-68,792	-80,781	-28,708	70.6%	-97,500	-80,781	-28,708	70.6%
<b>Program Fees</b>	<b>-156,000</b>	<b>-183,559</b>	<b>-329,423</b>	<b>27,558</b>	<b>117.7%</b>	<b>-624,000</b>	<b>-680,055</b>	<b>-779,047</b>	<b>56,055</b>	<b>109.0%</b>	<b>-624,000</b>	<b>-779,047</b>	<b>56,055</b>	<b>109.0%</b>
430070 COST RECOVERIES	-74,500	-76,444	-75,941	1,944	102.6%	-299,500	-304,961	-301,694	5,461	101.8%	-299,500	-301,694	5,461	101.8%
434210 REC -SOCIAL PLANNI	0	0	-114,704	0		0	0	-506,138	0		0	-506,138	0	
490300 GRANTS AND DONATIO	-55,100	-44,809	-180,552	-10,291	81.3%	-220,400	-614,409	-1,109,615	394,009	278.8%	-220,400	-1,109,615	394,009	278.8%
490340 InterLINK	0	0	0	0		-1,456,300	-1,378,477	-3,052,373	-77,823	94.7%	-1,456,300	-3,052,373	-77,823	94.7%
<b>Cost Recoveries, Grants &amp;</b>	<b>-129,600</b>	<b>-121,253</b>	<b>-371,197</b>	<b>-8,348</b>	<b>93.6%</b>	<b>-1,976,200</b>	<b>-2,297,847</b>	<b>-4,969,821</b>	<b>321,647</b>	<b>116.3%</b>	<b>-1,976,200</b>	<b>-4,969,821</b>	<b>321,647</b>	<b>116.3%</b>
490100 CORP SERVICES REV	-134,325	-127,278	-125,192	-7,047	94.8%	-537,300	-541,637	-536,551	4,337	100.8%	-537,300	-536,551	4,337	100.8%
490610 RENTAL INCOME	-122,275	-53,568	-61,340	-68,707	43.8%	-489,100	-232,004	-180,432	-257,096	47.4%	-489,100	-180,432	-257,096	47.4%
490810 VARIOUS REVENUE	-42,900	-125,217	-96,863	82,317	291.9%	-171,600	-443,675	-329,010	272,075	258.6%	-171,600	-329,010	272,075	258.6%
<b>Rental, Lease &amp; Other</b>	<b>-299,500</b>	<b>-306,063</b>	<b>-283,395</b>	<b>6,563</b>	<b>102.2%</b>	<b>-1,198,000</b>	<b>-1,217,316</b>	<b>-1,045,993</b>	<b>19,316</b>	<b>101.6%</b>	<b>-1,198,000</b>	<b>-1,045,993</b>	<b>19,316</b>	<b>101.6%</b>
<b>Revenues</b>	<b>-585,101</b>	<b>-610,874</b>	<b>-984,014</b>	<b>25,773</b>	<b>104.4%</b>	<b>-3,798,200</b>	<b>-4,195,217</b>	<b>-6,794,861</b>	<b>397,017</b>	<b>110.5%</b>	<b>-3,798,200</b>	<b>-6,794,861</b>	<b>397,017</b>	<b>110.5%</b>
520000 SALARIES	10,838,149	8,753,525	8,203,117	2,084,624	80.8%	35,508,658	33,693,055	29,177,519	1,815,603	94.9%	35,508,658	29,177,519	1,815,603	94.9%
520001 SALARIES/FB ACCRUA	0	-788,983	-724,100	788,983		0	283,030	128,874	-283,030		0	128,874	-283,030	
520020 SAL-P/T - CASUAL	841,300	476,086	341,045	365,214	56.6%	2,714,800	1,676,186	1,483,197	1,038,614	61.7%	2,714,800	1,483,197	1,038,614	61.7%
520025 SALARIES - CASUAL	464,979	989,417	850,964	-524,439	212.8%	1,500,515	3,676,635	3,832,900	-2,176,120	245.0%	1,500,515	3,832,900	-2,176,120	245.0%
520099 SALARY PROVISION	-4,288,239	3,885	0	-4,292,124	-0.1%	1,341,624	1,338,076	0	3,548	99.7%	1,341,624	0	3,548	99.7%
520600 SAL-TEMP HELP	0	223,956	254,375	-223,956		0	1,050,493	735,751	-1,050,493		0	735,751	-1,050,493	
521060 GRATUITY PAY	3,895	0	0	3,895	0.0%	12,580	0	0	12,580	0.0%	12,580	0	12,580	0.0%
521100 VACATION	0	73,206	77,879	-73,206		0	73,206	77,879	-73,206		0	77,879	-73,206	
523900 F.B. - DISTRIBUTED	2,614,615	2,213,713	2,055,793	400,901	84.7%	8,547,430	8,521,280	7,460,301	26,150	99.7%	8,547,430	7,460,301	26,150	99.7%
524010 AUTO ALLOWANCE	3,474	3,078	2,972	396	88.6%	11,198	11,433	11,038	-235	102.1%	11,198	11,038	-235	102.1%
524020 SHIFT DIFFERENTIAL	10,596	4,677	4,995	5,919	44.1%	34,283	19,655	20,850	14,628	57.3%	34,283	20,850	14,628	57.3%
524030 ACTING PAY	31,367	0	0	31,367	0.0%	101,166	0	0	101,166	0.0%	101,166	0	101,166	0.0%
524060 SEPARATION COSTS	0	18,376	0	-18,376		0	27,580	91,484	-27,580		0	91,484	-27,580	
525000 OVERTIME	46,803	50,830	103,350	-4,028	108.6%	161,110	143,722	163,075	17,388	89.2%	161,110	163,075	17,388	89.2%
591050 UNALLOC TURNOVER-G	-270,305	0	0	-270,305	0.0%	-1,081,222	0	0	-1,081,222	0.0%	-1,081,222	0	-1,081,222	0.0%
595010 SALARY ALLOC(MANUA	-110,428	0	10	-110,428	0.0%	-414,240	0	10	-414,240	0.0%	-414,240	10	-414,240	0.0%
732501 Full Time Staff	0	508,920	560,131	-508,920		0	1,917,935	2,162,096	-1,917,935		0	2,162,096	-1,917,935	



	Q4 2024					YTD to Dec 31, 2024					Full Year			
	Budget	Actual	Prior Year Actual	Current Qtr Variance	Actual / Budget	Budget	Actual	Prior Year Actual	YTD Variance	Actual / Budget	2024 Budget	Prior Year Actual	Remaining Budget	YTD Actual / Full Year Budget
732502 Part Time Staff	2,626,073	1,927,295	1,851,798	698,779	73.4%	8,713,782	7,659,064	7,179,887	1,054,718	87.9%	8,713,782	7,179,887	1,054,718	87.9%
732503 Vacation Replaceme	344,927	188,592	243,835	156,335	54.7%	950,370	752,372	825,400	197,998	79.2%	950,370	825,400	197,998	79.2%
732504 Sick Replacement	77,400	62,622	60,369	14,778	80.9%	257,100	315,589	340,407	-58,489	122.7%	257,100	340,407	-58,489	122.7%
732506 Casual Help	161,849	129,715	79,264	32,134	80.1%	544,495	541,809	474,049	2,686	99.5%	544,495	474,049	2,686	99.5%
732508 Training Replaceme	37,943	55,957	71,085	-18,014	147.5%	122,371	310,784	179,802	-188,413	254.0%	122,371	179,802	-188,413	254.0%
790999 BUDGET-ACTIVIT.ALL	-2,427,136	0	0	-2,427,136	0.0%	-9,708,543	0	0	-9,708,543	0.0%	-9,708,543	0	-9,708,543	0.0%
850000 Wages & Fringe Cos	0	-2,911,711	-2,910,696	2,911,711		0	-11,603,821	-11,326,113	11,603,821		0	-11,326,113	11,603,821	
850010 Dist. Staff OT Cos	0	-321	0	321		0	-358	-912	358		0	-912	358	
852010 Building Mgt Labou	0	2,681	5,580	-2,681		0	10,737	16,133	-10,737		0	16,133	-10,737	
852020 Build Mgt Lab - OT	0	68	13	-68		0	113	42	-113		0	42	-113	
<b>Salaries &amp; Benefits</b>	<b>11,007,260</b>	<b>11,985,585</b>	<b>11,131,777</b>	<b>-978,324</b>	<b>108.9%</b>	<b>49,317,477</b>	<b>50,418,575</b>	<b>43,033,668</b>	<b>-1,101,097</b>	<b>102.2%</b>	<b>49,317,477</b>	<b>43,033,668</b>	<b>-1,101,097</b>	<b>102.2%</b>
534050 UTILITIES - WATER	1,000	1,116	1,253	-116	111.6%	1,000	2,611	3,363	-1,611	261.1%	1,000	3,363	-1,611	261.1%
<b>Regional Utility Charges</b>	<b>1,000</b>	<b>1,116</b>	<b>1,253</b>	<b>-116</b>	<b>111.6%</b>	<b>1,000</b>	<b>2,611</b>	<b>3,363</b>	<b>-1,611</b>	<b>261.1%</b>	<b>1,000</b>	<b>3,363</b>	<b>-1,611</b>	<b>261.1%</b>
531053 PERM MOBILE PATROL	0	0	3,595	0		0	281	3,595	-281		0	3,595	-281	
531057 SECURITY SYS REPAI	0	0	0	0		0	0	193	0		0	193	0	
531058 LOCKSMITH SERVICES	0	631	0	-631		0	631	308	-631		0	308	-631	
531122 PROPERTY INSURANCE	153,671	124,625	136,596	29,046	81.1%	614,684	564,734	525,430	49,950	91.9%	614,684	525,430	49,950	91.9%
531256 MAINT - BUILDINGS	83,226	70,050	113,396	13,176	84.2%	332,904	312,400	358,434	20,504	93.8%	332,904	358,434	20,504	93.8%
532100 PEST CONTROL SUP/S	0	375	0	-375		0	858	0	-858		0	0	-858	
533230 JANITORIAL SUPPLIE	9,725	-15,977	14,553	25,702	-164.3%	38,900	43,494	61,238	-4,594	111.8%	38,900	61,238	-4,594	111.8%
534010 UTILITY-HYDRO	186,664	45,781	110,516	140,883	24.5%	740,388	524,309	543,749	216,079	70.8%	740,388	543,749	216,079	70.8%
534020 UTILITY-NATURL GAS	18,596	20,747	18,301	-2,151	111.6%	71,552	50,374	59,463	21,178	70.4%	71,552	59,463	21,178	70.4%
534030 UTILITY-STEAM HEAT	28,710	264	26,130	28,446	0.9%	114,839	50,791	82,857	64,048	44.2%	114,839	82,857	64,048	44.2%
535040 REAL EST RENT/LEAS	142,086	135,521	157,274	6,565	95.4%	568,346	559,860	643,792	8,486	98.5%	568,346	643,792	8,486	98.5%
536020 TAX/LI CHARGE EXTE	7,136	0	0	7,136	0.0%	28,545	50	47	28,495	0.2%	28,545	47	28,495	0.2%
720004 Mtce - Building	60,125	187,301	84,107	-127,176	311.5%	220,100	431,187	296,316	-211,087	195.9%	220,100	296,316	-211,087	195.9%
720008 Mtce - Elec Equip	9,725	4,315	3,380	5,410	44.4%	38,900	17,334	7,352	21,566	44.6%	38,900	7,352	21,566	44.6%
720011 Mtce - Grounds	3,825	5,863	5,262	-2,038	153.3%	11,700	16,279	14,666	-4,579	139.1%	11,700	14,666	-4,579	139.1%
720013 Mtce - Lighting	825	2,953	1,545	-2,128	358.0%	3,300	7,056	3,352	-3,756	213.8%	3,300	3,352	-3,756	213.8%
733020 BUILDING SECURITY	286,605	369,234	361,977	-82,629	128.8%	1,146,418	1,407,764	1,299,057	-261,346	122.8%	1,146,418	1,299,057	-261,346	122.8%
<b>Building Occupancy &amp; Mtce</b>	<b>990,919</b>	<b>951,684</b>	<b>1,036,633</b>	<b>39,235</b>	<b>96.0%</b>	<b>3,930,576</b>	<b>3,987,402</b>	<b>3,899,850</b>	<b>-56,826</b>	<b>101.4%</b>	<b>3,930,576</b>	<b>3,899,850</b>	<b>-56,826</b>	<b>101.4%</b>
531020 CONTRACT SERV - OT	0	12,771	14,123	-12,771		0	45,164	44,791	-45,164		0	44,791	-45,164	
531024 BLDNG INT-SHELL MN	0	0	0	0		0	6	1,207	-6		0	1,207	-6	
531027 ELEVATOR SERVICES	0	4,495	1,878	-4,495		0	8,990	9,897	-8,990		0	9,897	-8,990	
531031 MECH. & PLUMBING S	0	0	0	0		0	1,064	0	-1,064		0	0	-1,064	
531070 CONSULTANT SERVICE	0	49,450	107,549	-49,450		0	56,015	144,555	-56,015		0	144,555	-56,015	
531100 MEDICAL FEES	0	848	0	-848		0	888	0	-888		0	0	-888	
531150 LEGAL EXPENSES	3,100	42,497	3,900	-39,397	1370.9%	12,400	73,576	3,900	-61,176	593.4%	12,400	3,900	-61,176	593.4%
<b>Professional Fees</b>	<b>3,100</b>	<b>110,062</b>	<b>127,449</b>	<b>-106,962</b>	<b>3550.3%</b>	<b>12,400</b>	<b>185,703</b>	<b>204,350</b>	<b>-173,303</b>	<b>1497.6%</b>	<b>12,400</b>	<b>204,350</b>	<b>-173,303</b>	<b>1497.6%</b>
531090 EQIP SERV/MTCE AGR	21,979	32,763	231,044	-10,784	149.1%	434,112	573,165	652,571	-139,053	132.0%	434,112	652,571	-139,053	132.0%

	Q4 2024					YTD to Dec 31, 2024					Full Year			
	Budget	Actual	Prior Year Actual	Current Qtr Variance	Actual / Budget	Budget	Actual	Prior Year Actual	YTD Variance	Actual / Budget	2024 Budget	Prior Year Actual	Remaining Budget	YTD Actual / Full Year Budget
531250 EQ/FURN REPAIR/MTC	4,386	17,200	33,703	-12,814	392.2%	17,544	17,328	37,054	216	98.8%	17,544	37,054	216	98.8%
533070 EQUIP/FURN EXP	25,330	78,520	12,444	-53,190	310.0%	75,684	149,082	43,111	-73,398	197.0%	75,684	43,111	-73,398	197.0%
533170 UNIFORM EXPENSE	306	0	0	306	0.0%	612	119	0	493	19.4%	612	0	493	19.4%
535030 AUTO LEASES	0	3,670	0	-3,670		0	4,704	12,035	-4,704		0	12,035	-4,704	
535050 OFFICE EQUIP RENTA	8,645	4,101	2,915	4,544	47.4%	34,578	15,525	19,018	19,053	44.9%	34,578	19,018	19,053	44.9%
594136 FLEET CHG-MATERIAL	0	0	30	0		0	27	126	-27		0	126	-27	
598030 FLEET CHG-ACC BILL	247	0	0	247	0.0%	988	0	296	988	0.0%	988	296	988	0.0%
598040 FLEET CHG-OP RESPO	114	405	0	-292	356.8%	454	594	798	-140	130.8%	454	798	-140	130.8%
598050 FMS CHG-MTCE RATE	16,067	15,180	8,606	887	94.5%	64,266	63,157	34,425	1,109	98.3%	64,266	34,425	1,109	98.3%
598052 FLEET CHG-MOTOR PL	0	2,110	650	-2,110		0	3,970	8,230	-3,970		0	8,230	-3,970	
598070 FLEET CHG-DIR MTCE	1,596	0	3,471	1,596	0.0%	6,385	1,032	10,602	5,353	16.2%	6,385	10,602	5,353	16.2%
598100 FLEET CHG-VANDALIM	5	0	0	5	0.0%	21	0	0	21	0.0%	21	0	21	0.0%
598140 FLEET CHARGES-FUEL	3,969	2,857	3,822	1,112	72.0%	15,878	18,115	18,048	-2,237	114.1%	15,878	18,048	-2,237	114.1%
598150 EQS CHG-INSURANCE	2,074	2,934	3,243	-860	141.5%	8,296	9,204	8,977	-908	110.9%	8,296	8,977	-908	110.9%
598160 FLEET CHG-OP ENVIR	113	0	361	113	0.0%	450	1,260	3,510	-810	280.1%	450	3,510	-810	280.1%
598170 FLEET CHG-USER REQ	405	0	715	405	0.0%	1,618	1,414	7,715	204	87.4%	1,618	7,715	204	87.4%
851000 City Run Hr Eq Ren	0	0	0	0		0	0	32	0		0	32	0	
<b>Equipment &amp; Fleet</b>	<b>85,234</b>	<b>159,739</b>	<b>301,005</b>	<b>-74,505</b>	<b>187.4%</b>	<b>660,886</b>	<b>858,695</b>	<b>856,547</b>	<b>-197,809</b>	<b>129.9%</b>	<b>660,886</b>	<b>856,547</b>	<b>-197,809</b>	<b>129.9%</b>
510020 CASH OVER / UNDER	0	-15	122	15		0	52	210	-52		0	210	-52	
510060 CITY MEMBER/SRVC F	2,700	15,471	5,512	-12,771	573.0%	16,600	38,797	34,324	-22,197	233.7%	16,600	34,324	-22,197	233.7%
510190 WRITEOFFS	0	0	0	0		0	0	132	0		0	132	0	
524050 PROFESS./TRADE FEE	0	-1,547	1,087	1,547		0	2,613	2,871	-2,613		0	2,871	-2,613	
531030 ADVERTISING	1,000	0	16	1,000	0.0%	4,000	0	16	4,000	0.0%	4,000	16	4,000	0.0%
531050 ARMoured CAR SVCS	7,125	0	4,723	7,125	0.0%	28,500	14,219	14,065	14,281	49.9%	28,500	14,065	14,281	49.9%
531067 TRANSLATION SERVIC	0	0	300	0		0	0	300	0		0	300	0	
531080 DISPOSAL OF REFUSE	5,600	20,933	16,011	-15,333	373.8%	22,400	49,468	45,826	-27,068	220.8%	22,400	45,826	-27,068	220.8%
531110 HONORARIA	0	0	0	0		0	0	150	0		0	150	0	
531120 INSURANCE	1,553	0	0	1,553	0.0%	6,210	0	0	6,210	0.0%	6,210	0	6,210	0.0%
531210 PRINTING SERVICES	2,250	61	-301	2,189	2.7%	9,000	-84	176	9,084	-0.9%	9,000	176	9,084	-0.9%
531220 PUBLIC INFO/EDUCAT	17,900	19,615	16,511	-1,715	109.6%	71,600	35,994	35,623	35,606	50.3%	71,600	35,623	35,606	50.3%
531280 TRANSPORT EXP	5,750	7,157	6,575	-1,407	124.5%	23,000	18,023	17,358	4,977	78.4%	23,000	17,358	4,977	78.4%
531340 DEPT HEAD EXPENSE	400	3,477	2,840	-3,077	869.1%	1,600	3,477	3,409	-1,877	217.3%	1,600	3,409	-1,877	217.3%
532030 MEETING EXPENSES	6,375	19,177	16,083	-12,802	300.8%	25,500	38,757	29,201	-13,257	152.0%	25,500	29,201	-13,257	152.0%
534040 UTILITY-TELEPHONE	7,936	11,624	27,689	-3,687	146.5%	31,744	30,240	64,813	1,504	95.3%	31,744	64,813	1,504	95.3%
534070 UTILITY-LEASE LINE	33,713	21,951	25,373	11,762	65.1%	130,950	80,551	79,008	50,399	61.5%	130,950	79,008	50,399	61.5%
536010 LICENSE/PERMIT O/S	0	0	1,047	0		0	0	1,047	0		0	1,047	0	
536040 TRAVEL & TRAINING	0	536	100	-536		0	2,259	1,417	-2,259		0	1,417	-2,259	
536045 TRAV&TRNG MANDATOR	0	0	0	0		0	87	0	-87		0	0	-87	
594350 REC - SPECIAL EVEN	-2,000	0	0	-2,000	0.0%	-8,000	0	0	-8,000	0.0%	-8,000	0	-8,000	0.0%
598025 Int Chrgs -Rec Che	0	82	1,360	-82		0	4,804	2,185	-4,804		0	2,185	-4,804	
599130 Misc Expense	0	0	1,799	0		0	0	0	0		0	0	0	

	Q4 2024					YTD to Dec 31, 2024					Full Year			
	Budget	Actual	Prior Year Actual	Current Qtr Variance	Actual / Budget	Budget	Actual	Prior Year Actual	YTD Variance	Actual / Budget	2024 Budget	Prior Year Actual	Remaining Budget	YTD Actual / Full Year Budget
700035 Comm Engagement	0	894	504	-894		0	2,043	1,531	-2,043		0	1,531	-2,043	
705022 EQUIPMENT COSTS	0	0	0	0		0	193	1,403	-193		0	1,403	-193	
730010 Library Special Pr	201,573	93,825	73,231	107,747	46.5%	321,206	486,035	275,155	-164,829	151.3%	321,206	275,155	-164,829	151.3%
733049 INTERLINK OP COSTS	0	0	0	0		110,000	108,984	89,840	1,016	99.1%	110,000	89,840	1,016	99.1%
733063 PROGRAM COSTS	43,200	130,109	147,307	-86,908	301.2%	172,800	404,749	368,775	-231,949	234.2%	172,800	368,775	-231,949	234.2%
733065 RECRUITING EXPENSE	1,475	462	0	1,013	31.3%	5,900	594	1,847	5,306	10.1%	5,900	1,847	5,306	10.1%
733110 BOOK SALE COSTS	10,975	538	513	10,437	4.9%	43,900	2,154	3,125	41,746	4.9%	43,900	3,125	41,746	4.9%
733126 CONFERENCES	7,667	4,685	20,794	2,982	61.1%	46,000	47,968	67,878	-1,968	104.3%	46,000	67,878	-1,968	104.3%
<b>Other Expenses</b>	<b>355,191</b>	<b>349,033</b>	<b>369,195</b>	<b>6,157</b>	<b>98.3%</b>	<b>1,062,910</b>	<b>1,371,975</b>	<b>1,141,686</b>	<b>-309,065</b>	<b>129.1%</b>	<b>1,062,910</b>	<b>1,141,686</b>	<b>-309,065</b>	<b>129.1%</b>
530001 MATERIALS	4,850	1,090	1,544	3,760	22.5%	9,700	3,880	6,388	5,821	40.0%	9,700	6,388	5,821	40.0%
530010 COST OF PROD MFGD	0	0	0	0		0	72	0	-72		0	0	-72	
531105 HEALTH & SAFETY	0	1,008	0	-1,008		0	1,008	0	-1,008		0	0	-1,008	
531270 POSTAGE/COURIER SV	7,600	5,793	7,237	1,807	76.2%	30,400	26,356	30,995	4,044	86.7%	30,400	30,995	4,044	86.7%
532010 COMP SUPP/SERV EXP	9,275	22,223	19,017	-12,948	239.6%	37,100	51,458	91,310	-14,358	138.7%	37,100	91,310	-14,358	138.7%
532020 FIRST AID SUPP/SER	525	882	1,062	-357	168.0%	2,100	1,484	1,592	616	70.6%	2,100	1,592	616	70.6%
532050 OFFICE SUPP/SERV	24,484	30,466	22,677	-5,983	124.4%	98,300	75,701	70,625	22,599	77.0%	98,300	70,625	22,599	77.0%
532060 PHOTOCOPY SUPP/SER	24,425	27,671	34,865	-3,246	113.3%	97,700	120,267	118,229	-22,567	123.1%	97,700	118,229	-22,567	123.1%
532070 PHOTO SUPP/SERV	1,250	1,477	2,317	-227	118.2%	5,000	3,638	4,639	1,362	72.8%	5,000	4,639	1,362	72.8%
532080 MISC SUPP/SERV	39,850	-2,509	18,974	42,359	-6.3%	225,800	125,224	114,916	100,576	55.5%	225,800	114,916	100,576	55.5%
532130 ELEC FIXTR SUPP&SE	0	230	0	-230		0	230	110	-230		0	110	-230	
533010 PROTECTIVE CLOTHIN	0	145	101	-145		0	218	1,144	-218		0	1,144	-218	
533030 BADGES PLATES,DECA	4,050	3,380	15,298	670	83.5%	16,200	26,474	25,402	-10,274	163.4%	16,200	25,402	-10,274	163.4%
533040 LIBRARY / BOOK SUP	73,475	43,642	14,281	29,833	59.4%	381,300	363,003	313,783	18,297	95.2%	381,300	313,783	18,297	95.2%
533050 BOOKS & PUBLICATIO	1,334,917	1,129,964	1,372,240	204,953	84.6%	5,404,600	5,416,074	5,564,246	-11,474	100.2%	5,404,600	5,564,246	-11,474	100.2%
533060 CONSERVATION SUPPL	17,600	6,295	13,346	11,305	35.8%	70,400	68,110	43,658	2,290	96.7%	70,400	43,658	2,290	96.7%
533100 FOOD PURCHASES	0	3,178	2,620	-3,178		0	4,629	4,047	-4,629		0	4,047	-4,629	
533160 TOOLS & WORK SUPPL	0	195	9	-195		0	541	1,743	-541		0	1,743	-541	
533210 SALEABLE PURCHASE	3,350	1,438	10,833	1,912	42.9%	6,700	5,386	11,242	1,314	80.4%	6,700	11,242	1,314	80.4%
533290 SIGNS	0	28	24	-28		0	157	1,202	-157		0	1,202	-157	
533310 PROGRAM SUPPLIES	250	127	2,217	123	50.6%	1,000	711	2,246	289	71.1%	1,000	2,246	289	71.1%
733145 FILMING EXPENSE	7,500	4,084	138	3,416	54.5%	30,000	5,497	2,153	24,503	18.3%	30,000	2,153	24,503	18.3%
<b>Supplies &amp; Materials</b>	<b>1,553,401</b>	<b>1,280,808</b>	<b>1,538,798</b>	<b>272,593</b>	<b>82.5%</b>	<b>6,416,300</b>	<b>6,300,117</b>	<b>6,409,669</b>	<b>116,183</b>	<b>98.2%</b>	<b>6,416,300</b>	<b>6,409,669</b>	<b>116,183</b>	<b>98.2%</b>
800021 Cost Alloc Bldg	697,500	637,672	584,887	59,828	91.4%	2,653,526	2,540,142	2,540,972	113,384	95.7%	2,653,526	2,540,972	113,384	95.7%
<b>Internal Allocations</b>	<b>697,500</b>	<b>637,672</b>	<b>584,887</b>	<b>59,828</b>	<b>91.4%</b>	<b>2,653,526</b>	<b>2,540,142</b>	<b>2,540,972</b>	<b>113,384</b>	<b>95.7%</b>	<b>2,653,526</b>	<b>2,540,972</b>	<b>113,384</b>	<b>95.7%</b>
<b>Expenditures</b>	<b>14,693,605</b>	<b>15,475,699</b>	<b>15,090,998</b>	<b>-782,094</b>	<b>105.3%</b>	<b>64,055,076</b>	<b>65,665,220</b>	<b>58,090,105</b>	<b>-1,610,144</b>	<b>102.5%</b>	<b>64,055,076</b>	<b>58,090,105</b>	<b>-1,610,144</b>	<b>102.5%</b>
485310 TRANS TO LIABILITY	13,886	13,887	13,887	-1	100.0%	55,544	55,548	55,548	-4	100.0%	55,544	55,548	-4	100.0%
485315 TRANSFER TO RESERV	27,750	187,546	192,593	-159,796	675.8%	111,000	580,927	2,850,819	-469,927	523.4%	111,000	2,850,819	-469,927	523.4%
598051 FMS CHG-CAP RATE	19,747	21,785	36,114	-2,038	110.3%	78,988	85,946	90,819	-6,958	108.8%	78,988	90,819	-6,958	108.8%
<b>Transfers to Reserves</b>	<b>61,383</b>	<b>223,218</b>	<b>242,594</b>	<b>-161,835</b>	<b>363.6%</b>	<b>245,532</b>	<b>722,421</b>	<b>2,997,186</b>	<b>-476,889</b>	<b>294.2%</b>	<b>245,532</b>	<b>2,997,186</b>	<b>-476,889</b>	<b>294.2%</b>
480000 TRANS FR RESERVE	-30,331	-693,677	0	663,346	2287.0%	-117,125	-1,243,851	-75,000	1,126,726	1062.0%	-117,125	-75,000	1,126,726	1062.0%

	Q4 2024					YTD to Dec 31, 2024					Full Year			
	Budget	Actual	Prior Year Actual	Current Qtr Variance	Actual / Budget	Budget	Actual	Prior Year Actual	YTD Variance	Actual / Budget	2024 Budget	Prior Year Actual	Remaining Budget	YTD Actual / Full Year Budget
Transfers from Reserves	-30,331	-693,677	0	663,346	2287.0%	-117,125	-1,243,851	-75,000	1,126,726	1062.0%	-117,125	-75,000	1,126,726	1062.0%
<b>Debt &amp; Transfers</b>	<b>31,052</b>	<b>-470,459</b>	<b>242,594</b>	<b>501,511</b>	<b>-1515.1%</b>	<b>128,407</b>	<b>-521,430</b>	<b>2,922,186</b>	<b>649,837</b>	<b>-406.1%</b>	<b>128,407</b>	<b>2,922,186</b>	<b>649,837</b>	<b>-406.1%</b>
<b>Total City Funding</b>	<b>14,139,556</b>	<b>14,394,366</b>	<b>14,349,578</b>	<b>-254,810</b>	<b>101.8%</b>	<b>60,385,283</b>	<b>60,948,572</b>	<b>54,217,430</b>	<b>-563,289</b>	<b>100.9%</b>	<b>60,385,283</b>	<b>54,217,430</b>	<b>-563,289</b>	<b>100.9%</b>