

MANAGEMENT REPORT

Date: October 20, 2022
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VanDocs #: DOC/2022/246274
Meeting Date: October 26, 2022

TO: Library Board
FROM: Zahra Hussein, Chair, SFHR Committee
SUBJECT: September 30, 2022 (Q3) Financial Operating Results

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 September 30, 2022 for information.

BACKGROUND

Financial results are presented quarterly, for information.

DISCUSSION

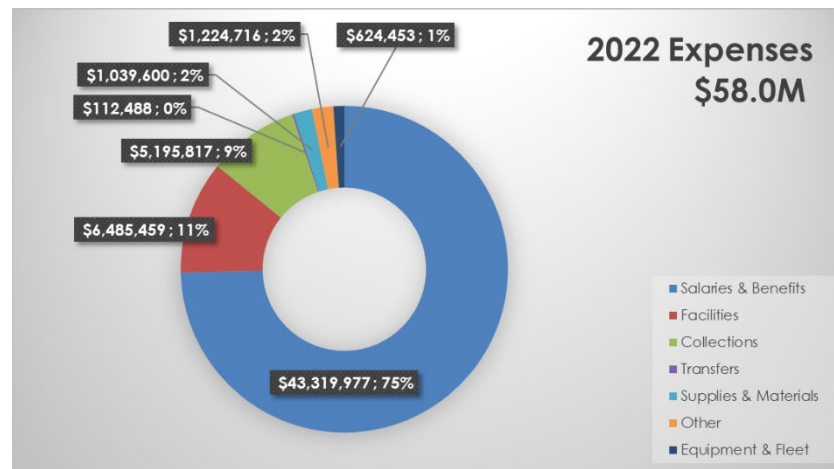
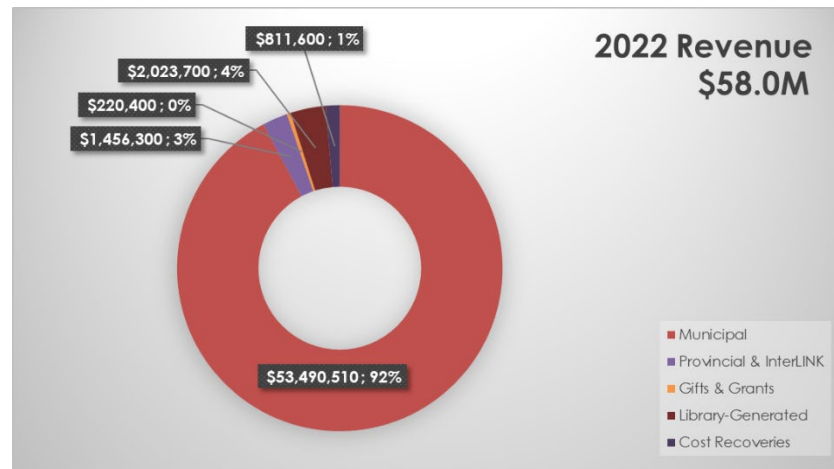
Attached are the September 30, 2022 (Q3) statements of revenues and expenditures and variance explanations. Also attached is a summary of the reserves transactions for 2022.

Vancouver Public Library Board

Operating Budget - Notes to the Statement of Revenues & Expenditures For the Nine Months Ended September 30, 2022

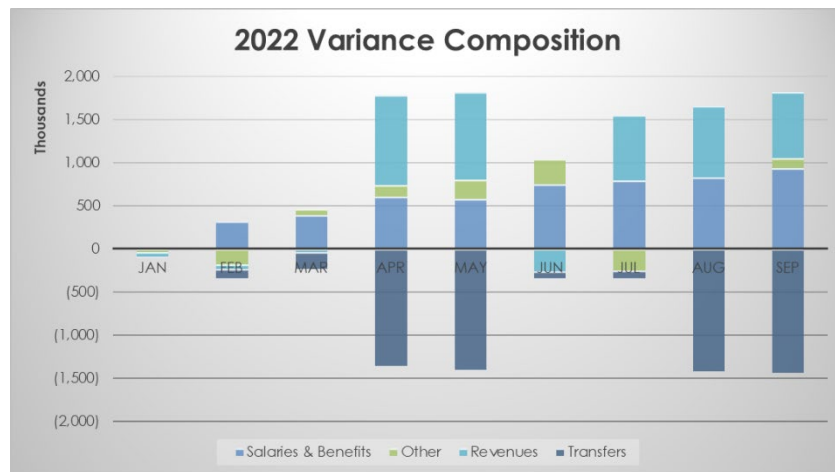
SUMMARY

The total VPL expenditure and transfer budget for 2022 is \$58.0M. These expenditures and transfers are funded by budgeted revenues of \$4.51M, and City funding of \$53.49M. Salaries and Benefits, at \$43.3M, account for 75% of our expenses.



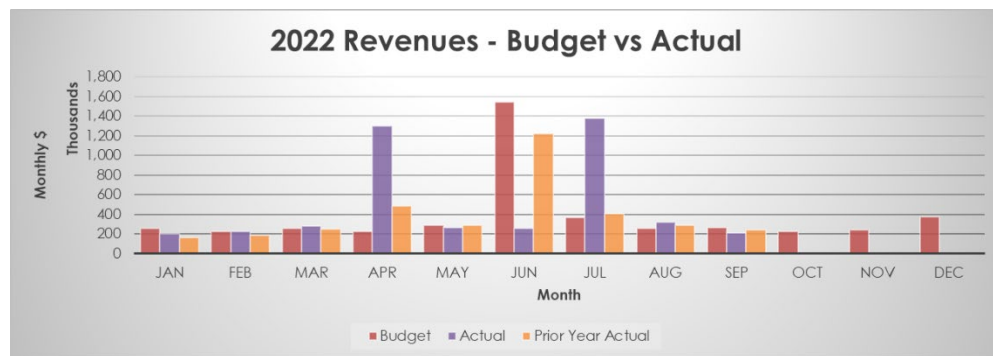
At September 30 (Q3), the library is under budget for the year by \$379K (Q2: \$703K). This is due to expenditures that are lower than budget by \$1.05M (mainly in salaries and benefits) and revenues which are higher than budget by \$769K, partially offset by transfers that are higher than budget by \$1.44M.

At the end of Q3, the library has spent 73% of its annual operating budget, with \$14.9M of expenditure and transfer budget remaining for the rest of the year.



YTD REVENUES

Overall, YTD revenues are higher than budget by \$769K (Q2: lower than budget by \$259K).



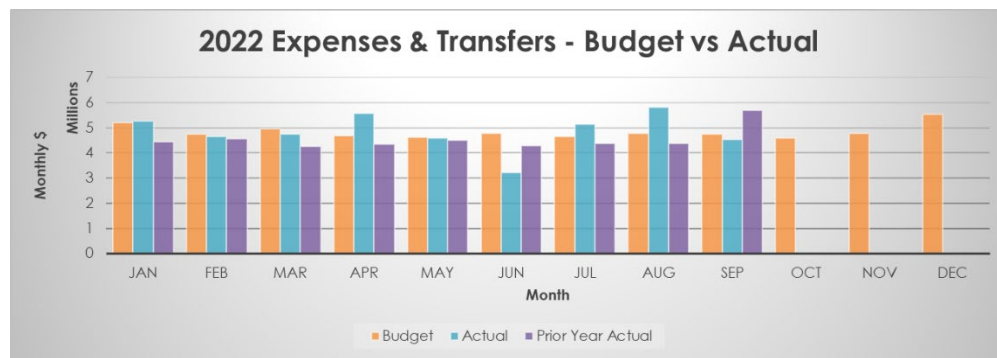
- Program Fees: Program fees are under budget by \$114K (Q2: \$39K). Photocopier, holds, subscription cards and lost book charge revenues are all lower than budgeted.
- Cost Recoveries, Grants & Donations: Above budget by \$835K (Q2: under budget by \$322K)
 - This is mainly due to the receipt of donations of \$1.0M from the Vancouver Public Library Foundation. The amount and timing of 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.

- Provincial and InterLINK funding is under budget by \$163K. Annual Provincial funding of \$1.24M (Budget: \$1.32M) was received in July, and annual InterLINK funding of \$53K (Budget: \$140K) was received in August.
- Rental, Lease & Other: These revenues are above budget by \$49K (Q2: \$101K). Rental, event and filming revenues are lower than budgeted, offset by higher than budgeted InfoAction (our fee-based research service) revenues.

YTD EXPENDITURES & TRANSFERS

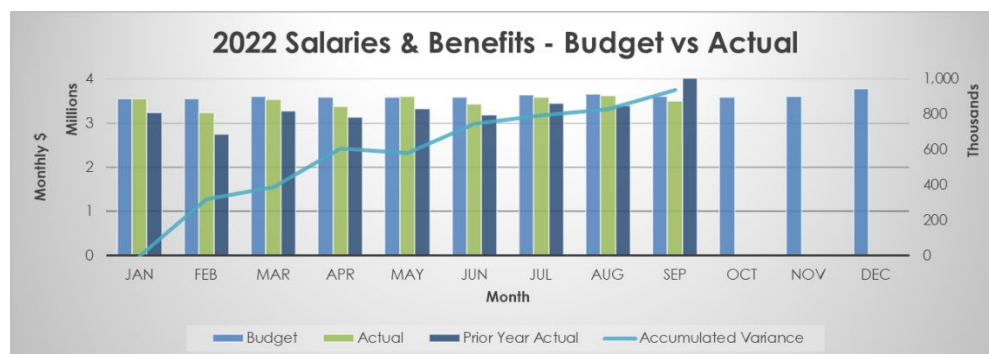
Overall, YTD expenditures and transfers are higher than budget by \$390K (Q2: lower than budget by \$962K)



➤ Salaries & Benefits

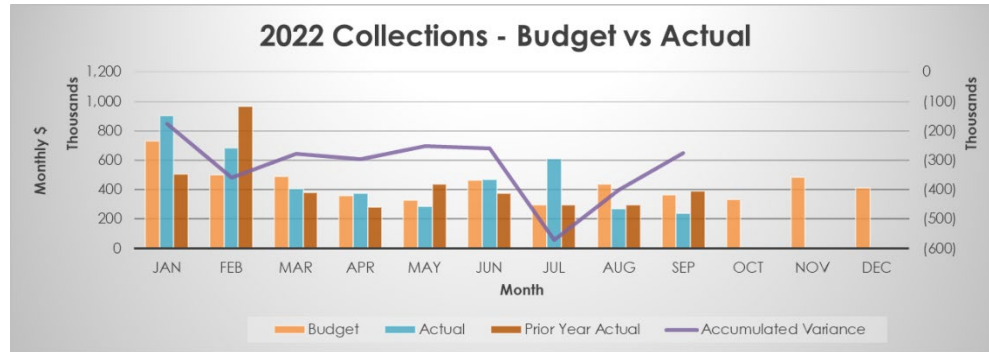
Salaries and benefits are under budget by \$939K (Q2: \$745K). There is a positive variance in full-time and fringe benefits, partially offset by sick and training replacement costs which are higher than budgeted, along with hourly and part-time staff costs which are above budget due to hourly and part-time staff temporarily filling full-time positions.

We will continue to spend above budget on training costs throughout the last quarter of 2022, as we recruit and onboard a large number of new staff into the library system, following a period of very low recruitment and training since COVID began to affect VPL in Q1 2020.



➤ **Books & Publications**

Expenditures on books and publications is above budget by \$274K (Q2: \$258K), at \$4.24M, for the year to date. This is a normal fluctuation that happens between actual purchasing and the estimated timing of spending. We anticipate spending the full annual budget of \$5.2M by year-end.



➤ **Operating & Maintenance**

- Building occupancy/facilities expenses are under budget by \$111K (Q2: \$66K), mostly related to internal allocations, and 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 under budget by \$93K (Q2: \$75K). Contract services, which are included in Professional Fees, are related to maintenance costs for Library Square.
- Equipment and fleet costs are below budget, primarily due to the timing of payment for systems-related maintenance and licencing agreements for software, compared with the budgeted timing of these expenses.
- Supplies and Materials (excluding books & publications) are under budget for the year, primarily due to reduced in-person programs, and the reduction of costs associated with the delivery of these programs.

RESERVES

In Q3, transfers for interest, InfoAction and donations were made to Reserves.

OPERATING BUDGET
STATEMENT OF REVENUES AND EXPENDITURES
FOR THE NINE MONTHS ENDED SEPTEMBER 30, 2022

	Q3 2022					YTD to Sep 30					Full Year			
	Budget	Actual	Prior Year Actual	Current Month Variance	Actual / Budget	Budget	Actual	Prior Year Actual	YTD Variance	Actual / Budget	2022 Budget	Prior Year Actual	Remaining Budget	YTD Actual / Full Year Budget
Program Fees	197,190.00-	121,378.02-	200,246.86-	75,811.98-	61.6%	591,070.00-	476,723.02-	460,349.91-	114,346.98-	80.7%	825,700.00-	749,317.94-	234,630.00-	57.7%
Cost Recoveries, Grants & Donations	365,220.00-	1,522,040.00-	440,580.86-	1,156,820.00	416.7%	2,173,360.00-	3,008,173.03-	2,144,954.83-	834,813.03	138.4%	2,488,300.00-	2,673,599.39-	314,940.00-	120.9%
Rental, Lease & Other	320,150.00-	267,493.29-	295,599.82-	52,656.71-	83.6%	903,950.00-	952,782.41-	919,673.46-	48,832.41	105.4%	1,198,000.00-	1,179,971.07-	294,050.00-	79.5%
Revenues	882,560.00-	1,910,911.31-	936,427.54-	1,028,351.31	216.5%	3,668,380.00-	4,437,678.46-	3,524,978.20-	769,298.46	121.0%	4,512,000.00-	4,602,888.40-	843,620.00-	98.4%
Salaries & Benefits	10,889,265.00	10,695,715.51	11,259,890.09	193,549.49	98.2%	32,355,115.00	31,416,531.67	30,137,237.33	938,583.33	97.1%	43,319,977.00	41,143,775.00	10,964,862.00	72.5%
Regional Utility Charges		205.60	396.18	205.60-			19,133.86-	887.97	19,133.86		1,000.00	21,477.01	1,000.00	-1913.4%
Building Occupancy & Mtce	1,019,865.00	1,047,417.65	855,060.27	27,552.65-	102.7%	2,946,185.00	2,947,257.33	2,526,034.29	1,072.33-	100.0%	3,982,184.00	3,320,770.38	1,035,999.00	74.0%
Professional Fees	3,090.00	21,868.35	21,070.35	18,778.35-	707.7%	9,270.00	56,157.91	50,577.13	46,887.91-	605.8%	12,400.00	126,286.77	3,130.00	452.9%
Equipment & Fleet	79,900.00	184,217.40	224,352.12	104,317.40-	230.6%	541,682.00	428,973.93	602,591.99	112,708.07	79.2%	624,453.00	790,837.06	82,771.00	68.7%
Other Expenses	185,970.00	245,954.76	291,989.84	59,984.76-	132.3%	639,640.00	645,155.41	711,875.67	5,515.41-	100.9%	1,212,316.00	1,040,394.00	572,676.00	53.2%
Supplies & Materials	1,307,590.00	1,302,728.28	1,191,187.45	4,861.72	99.6%	4,780,590.00	4,838,656.50	4,588,249.89	58,066.50-	101.2%	6,235,417.00	6,001,063.58	1,454,827.00	77.6%
Internal Allocations	595,461.35	577,212.79	588,394.43	18,248.56	96.9%	1,782,801.70	1,689,409.83	1,806,912.06	93,391.87	94.8%	2,502,275.00	2,348,197.08	719,473.30	67.5%
Expenditures	14,081,141.35	14,075,320.34	14,432,340.73	5,821.01	100.0%	43,055,283.70	42,003,008.72	40,424,366.33	1,052,274.98	97.6%	57,890,022.00	54,792,800.88	14,834,738.30	72.6%
Transfers to Reserves	57,430.00	1,415,754.00	60,883.88	1,358,324.00-	2465.2%	172,290.00	1,499,093.33	445,990.86	1,326,803.33-	870.1%	229,613.00	670,085.33	57,323.00	652.9%
Transfers from Reserves			50,000.00-			115,725.00-		50,000.00-	115,725.00-	0.0%	117,125.00-	523,820.34-	1,400.00-	0.0%
Debt & Transfers	57,430.00	1,415,754.00	10,883.88	1,358,324.00-	2465.2%	56,565.00	1,499,093.33	395,990.86	1,442,528.33-	2650.2%	112,488.00	146,264.99	55,923.00	1332.7%
Total City Funding	13,256,011	13,580,163	13,506,797	324,152-	102.4%	39,443,469	39,064,424	37,295,379	379,045	99.0%	53,490,510	50,336,177	14,047,041	73.0%

OPERATING BUDGET
STATEMENT OF REVENUES AND EXPENDITURES
FOR THE NINE MONTHS ENDED SEPTEMBER 30, 2022

	Q3 2022					YTD to Sep 30					Full Year			
	Budget	Actual	Prior Year Actual	Current Month Variance	Actual / Budget	Budget	Actual	Prior Year Actual	YTD Variance	Actual / Budget	2022 Budget	Prior Year Actual	Remaining Budget	YTD Actual / Full Year Budget
490200 FEES			83,503.04-											
490240 FINES	47,370.00-	4,916.81-	55,025.92-	42,453.19-	10.4%	142,110.00-	157,444.14-	216,324.00-	15,334.14	110.8%	189,300.00-	368,391.67-	47,190.00-	83.2%
490520 PHOTOCOPIER REVENUE	53,880.00-	54,227.02-	25,080.51-	347.02	100.6%	161,640.00-	153,554.52-	74,047.70-	8,085.48-	95.0%	215,400.00-	139,159.95-	53,760.00-	71.3%
490690 SALE OF GOODS	4,230.00-	1,889.47-	2,488.34-	2,340.53-	44.7%	12,190.00-	4,307.39-	3,642.79-	7,882.61-	35.3%	54,800.00-	7,315.82-	42,610.00-	7.9%
490970 SALE OF PHOTOS	2,490.00-	1,175.00-	722.63-	1,315.00-	47.2%	7,470.00-	5,035.00-	5,646.13-	2,435.00-	67.4%	10,000.00-	6,766.13-	2,530.00-	50.4%
490980 HOLDS REVENUE	17,940.00-	15,066.13-	3,613.18-	2,873.87-	84.0%	53,820.00-	25,779.10-	19,791.07-	28,040.90-	47.9%	71,800.00-	28,394.90-	17,980.00-	35.9%
490990 SUBSCRIPTION CARDS	43,620.00-	24,238.26-	20,450.00-	19,381.74-	55.6%	130,860.00-	77,798.06-	94,673.00-	53,061.94-	59.5%	174,500.00-	123,983.66-	43,640.00-	44.6%
491000 LOST CARDS	3,150.00-	207.16-	185.00-	2,942.84-	6.6%	9,450.00-	612.40-	1,233.69-	8,837.60-	6.5%	12,400.00-	2,167.92-	2,950.00-	4.9%
491255 LOST BOOK PENALTIES	24,510.00-	19,658.17-	9,178.24-	4,851.83-	80.2%	73,530.00-	52,192.41-	44,991.53-	21,337.59-	71.0%	97,500.00-	73,137.89-	23,970.00-	53.5%
Program Fees	197,190.00-	121,378.02-	200,246.86-	75,811.98-	61.6%	591,070.00-	476,723.02-	460,349.91-	114,346.98-	80.7%	825,700.00-	749,317.94-	234,630.00-	57.7%
430070 COST RECOVERIES	57,180.00-	72,410.51-	208,217.58-	15,230.51	126.6%	171,540.00-	214,109.57-	205,405.74-	42,569.57	124.8%	299,500.00-	276,188.60-	127,960.00-	71.5%
434210 RECOVERY - SOCIAL PLANNING	128,040.00-	134,109.24-	133,972.86-	6,069.24	104.7%	384,120.00-	395,999.90-	316,347.38-	11,879.90	103.1%	512,100.00-	448,416.57-	127,980.00-	77.3%
490300 GRANTS AND DONATIONS	40,000.00-	22,651.76-	31,723.75-	17,348.24-	56.6%	161,400.00-	1,105,195.07-	316,528.55-	943,795.07	684.8%	220,400.00-	642,321.06-	59,000.00-	501.4%
490340 InterLINK	140,000.00-	1,292,868.49-	66,666.67-	1,152,868.49	923.5%	1,456,300.00-	1,292,868.49-	1,306,673.16-	163,431.51-	88.8%	1,456,300.00-	1,306,673.16-		88.8%
Cost Recoveries, Grants & Donations	365,220.00-	1,522,040.00-	440,580.86-	1,156,820.00	416.7%	2,173,360.00-	3,008,173.03-	2,144,954.83-	834,813.03	138.4%	2,488,300.00-	2,673,599.39-	314,940.00-	120.9%
490100 CORPORATE SERVICES REVENUE	134,340.00-	165,566.15-	208,837.43-	31,226.15	123.2%	403,020.00-	533,243.02-	591,654.12-	130,223.02	132.3%	537,300.00-	781,788.19-	134,280.00-	99.2%
490610 RENTAL INCOME	122,280.00-	26,134.28-	35,195.55-	96,145.72-	21.4%	366,840.00-	114,244.20-	43,011.55-	252,595.80-	31.1%	489,100.00-	58,791.20-	122,260.00-	23.4%
490810 VARIOUS REVENUE	63,530.00-	75,792.86-	51,566.84-	12,262.86	119.3%	134,090.00-	305,295.19-	285,007.79-	171,205.19	227.7%	171,600.00-	339,391.68-	37,510.00-	177.9%
Rental, Lease & Other	320,150.00-	267,493.29-	295,599.82-	52,656.71-	83.6%	903,950.00-	952,782.41-	919,673.46-	48,832.41	105.4%	1,198,000.00-	1,179,971.07-	294,050.00-	79.5%
Revenues	882,560.00-	1,910,911.31-	936,427.54-	1,028,351.31	216.5%	3,668,380.00-	4,437,678.46-	3,524,978.20-	769,298.46	121.0%	4,512,000.00-	4,602,888.40-	843,620.00-	98.4%
520000 SALARIES	8,055,240.00	6,536,811.90	8,109,146.14	1,518,428.10	81.1%	23,988,762.50	20,601,315.55	20,266,253.62	3,387,446.95	85.9%	32,043,658.00	28,119,073.99	8,054,895.50	64.3%
520001 SALARIES/FB ACCRUAL		937,863.40	592,517.85-	937,863.40-			828,804.58	784,255.67	828,804.58-			109,058.82		
520020 SALARIES - PART TIME /CASUAL	624,510.00	472,913.76	721,394.85	151,596.24	75.7%	1,873,530.00	1,591,085.16	1,687,302.64	282,444.84	84.9%	2,498,000.00	2,370,330.12	624,470.00	63.7%
520025 SALARIES - CASUAL	345,180.00	820,533.35	705,519.24	475,353.35-	237.7%	1,035,540.00	2,365,751.62	1,784,910.53	1,330,211.62-	228.5%	1,380,715.00	2,547,010.71	345,175.00	171.3%
520099 SALARY PROVISION						77,160.00			77,160.00	0.0%	183,308.00		106,148	0.0%
520600 SALARIES - TEMP HELP		209,385.75	228,231.29	209,385.75-			602,851.56	457,602.28	602,851.56-			730,171.31		
521060 GRATUITY PAY	2,880.00			2,880.00	0.0%	8,640.00			8,640.00	0.0%	11,510.00		2,870	0.0%
521100 VACATION												57,627.82		
523900 F.B. - DISTRIBUTED	1,932,645.00	1,679,492.62	2,055,033.95	253,152.38	86.9%	5,761,432.50	5,299,929.53	5,151,097.75	461,502.97	92.0%	7,693,840.00	7,106,170.37	1,932,407.50	68.9%
524010 AUTO ALLOWANCE	2,550.00	2,309.94	2,691.71	240.06	90.6%	7,650.00	7,314.82	7,309.29	335.18	95.6%	10,236.00	10,001.00	2,586.00	71.5%
524020 SHIFT DIFFERENTIAL	7,860.00	4,538.87	5,372.45	3,321.13	57.7%	23,580.00	15,480.75	14,773.20	8,099.25	65.7%	31,395.00	19,975.33	7,815.00	49.3%
524030 ACTING PAY	23,130.00			23,130.00	0.0%	69,390.00			69,390.00	0.0%	92,510.00		23,120	0.0%
524060 SEPARATION COSTS		3,251.79	1,940.05	3,251.79-			110,980.26	16,301.70	110,980.26-			59,512.24		
525000 OVERTIME	37,860.00	43,837.33	37,012.52	5,977.33-	115.8%	113,580.00	62,493.88	43,385.17	51,086.12	55.0%	151,499.00	102,425.23	37,919.00	41.3%
591050 UNALLOC TURNOVER-GEN	149,610.00-			149,610.00-	0.0%	448,830.00-			448,830.00-	0.0%	598,488.00-		149,658-	0.0%
591053 VACANCY SAVINGS FORECAST	18,750.00-			18,750.00-	0.0%	56,250.00-			56,250.00-	0.0%	75,000.00-		18,750-	0.0%
595010 SALARY ALLOCATION (MANUAL)	46,110.00-			46,110.00-	0.0%	61,480.00-		1,426.40-	61,480.00-	0.0%	107,600.00-	1,426.40-	46,120.00-	0.0%
732501 Full Time Staff		615,513.98	385,302.84	615,513.98-			1,651,664.74	1,243,780.98	1,651,664.74-			1,780,767.25		
732502 Part Time Staff	1,975,650.00	1,725,630.45	1,791,406.29	250,019.55	87.3%	5,992,330.00	5,382,503.11	5,208,074.39	609,826.89	89.8%	7,968,201.00	7,205,001.96	1,975,871.00	67.5%
732503 Vacation Replacement	308,010.00	262,166.63	312,009.33	45,843.37	85.1%	605,420.00	583,480.72	519,228.32	21,939.28	96.4%	882,570.00	863,778.60	277,150.00	66.1%
732504 Sick Replacement	59,760.00	80,438.65	50,199.41	20,678.65-	134.6%	179,280.00	313,994.43	198,855.68	134,714.43-	175.1%	239,600.00	281,656.15	60,320.00	131.0%
732506 Casual Help	127,470.00	105,917.97	88,029.02	21,552.03	83.1%	382,410.00	350,621.37	301,945.03	31,788.63	91.7%	509,995.00	455,964.83	127,585.00	68.7%
732508 Training Replacement	28,140.00	59,243.26	80,387.73	31,103.26-	210.5%	84,420.00	192,159.99	294,102.32	107,739.99-	227.6%	112,571.00	343,823.47	28,151.00	170.7%
790999 BUDGET-ACTIVIT.ALLOC	2,427,150.00-			2,427,150.00-	0.0%	7,281,450.00-			7,281,450.00-	0.0%	9,708,543.00-		2,427,093-	0.0%
850000 Wages & Fringe Costs		2,866,424.31-	2,721,671.07-	2,866,424.31			8,549,070.64-	7,839,982.50-	8,549,070.64			11,017,185.51-		
852010 Building Management Labour		2,280.33	402.19	2,280.33-			5,160.40	532.34-	5,160.40-			37.71		
852020 Build Mgt Lab - OT		9.84		9.84-			9.84		9.84-					
Salaries & Benefits	10,889,265.00	10,695,715.51	11,259,890.09	193,549.49	98.2%	32,355,115.00	31,416,531.67	30,137,237.33	938,583.33	97.1%	43,319,977.00	41,143,775.00	10,964,862.00	72.5%

	Q3 2022					YTD to Sep 30					Full Year			
	Budget	Actual	Prior Year Actual	Current Month Variance	Actual / Budget	Budget	Actual	Prior Year Actual	YTD Variance	Actual / Budget	2022 Budget	Prior Year Actual	Remaining Budget	YTD Actual / Full Year Budget
534050 UTILITIES - WATER		205.60	396.18	205.60-			19,133.86-	887.97	19,133.86		1,000.00	21,477.01	1,000.00	-1913.4%
Regional Utility Charges		205.60	396.18	205.60-			19,133.86-	887.97	19,133.86		1,000.00	21,477.01	1,000.00	-1913.4%
531058 LOCKSMITH SERVICES							241.75					241.75		
531122 PROPERTY INSURANCE	175,185.00	122,913.00	125,982.00	52,272.00	70.2%	404,385.00	405,456.00	332,536.00	1,071.00-	100.3%	579,568.00	458,518.00	175,183.00	70.0%
531256 MAINTENANCE - BUILDINGS	59,850.00	62,386.74	40,550.99	2,536.74-	104.2%	179,550.00	205,071.79	116,204.03	25,521.79-	114.2%	239,522.00	162,954.72	59,972.00	85.6%
532100 PEST CONTROL SUP/SER			425.00				425.00					425.00		
533230 JANITORIAL SUPPLIES	9,720.00	16,563.12	26,012.38	6,843.12-	170.4%	29,160.00	38,057.80	82,531.08	8,897.80-	130.5%	38,900.00	98,831.26	9,740.00	97.8%
534010 UTILITIES - ELECTRICITY	200,700.00	305,482.87	176,174.04	104,782.87-	152.2%	608,060.00	533,871.66	537,347.09	74,188.34	87.8%	814,520.00	585,806.42	206,460.00	65.5%
534020 UTILITIES - NATURAL GAS	11,130.00	2,335.36	2,309.91	8,794.64	21.0%	36,390.00	52,967.74	38,588.88	16,577.74-	145.6%	50,463.00	54,505.76	14,073.00	105.0%
534030 UTILITIES - STEAM HEAT	13,770.00		2.59	13,770.00	0.0%	41,310.00	72,284.56	33,282.64	30,974.56-	175.0%	55,077.00	43,267.39	13,767.00	131.2%
535040 REAL ESTATE RENTAL/LEASE	189,360.00	187,046.55	120,057.98	2,313.45	98.8%	568,080.00	549,609.14	363,744.89	18,470.86	96.7%	757,432.00	494,290.37	189,352.00	72.6%
536020 TAX/LI CHARGE EXTERN	6,570.00	5,876.88	7,947.00	693.12	89.5%	19,710.00	15,670.90	19,867.50	4,039.10	79.5%	26,284.00	23,894.92	6,574.00	59.6%
720004 Maintenance - Building	49,930.00	23,102.95	35,296.12	26,827.05	46.3%	159,990.00	144,489.99	130,094.44	15,500.01	90.3%	220,100.00	206,819.93	60,110.00	65.6%
720008 Mtce - Elec Equip	9,720.00	763.03	893.03	8,956.97	7.9%	29,160.00	2,707.40	3,130.33	26,452.60	9.3%	38,900.00	4,417.07	9,740.00	7.0%
720011 Maintenance - Grounds	6,500.00	4,114.30	3,954.89	2,385.70	63.3%	8,100.00	10,366.70	8,164.78	2,266.70-	128.0%	11,700.00	13,224.67	3,600.00	88.6%
720013 Maintenance - Lighting	840.00	1,616.23	1,212.31	776.23-	192.4%	2,520.00	3,952.90	1,366.18	1,432.90-	156.9%	3,300.00	1,820.20	780.00	119.8%
733020 BUILDING SECURITY	286,590.00	315,216.62	314,242.03	28,626.62-	110.0%	859,770.00	912,750.75	858,509.70	52,980.75-	106.2%	1,146,418.00	1,171,752.92	286,648.00	79.6%
Building Occupancy & Mtce	1,019,865.00	1,047,417.65	855,060.27	27,552.65-	102.7%	2,946,185.00	2,947,257.33	2,526,034.29	1,072.33-	100.0%	3,982,184.00	3,320,770.38	1,035,999.00	74.0%
531020 CONTRACT SERVICES-OTHERS		12,388.82	12,203.03	12,388.82-			37,215.21	35,159.71	37,215.21-			58,894.03		
531026 ELECT.& LIGHTING SRV		107.06		107.06-			107.06		107.06-			92.98		
531027 ELEVATOR SERVICES		1,713.44		1,713.44-			5,073.60		5,073.60-					
531070 CONSULTANT SERVICES		7,200.00	6,325.00	7,200.00-			7,800.00	6,325.00	7,800.00-			20,425.00		
531100 MEDICAL FEES							848.00					12,110.62		
531150 LEGAL EXPENSES	3,090.00	459.03	2,542.32	2,630.97	14.9%	9,270.00	5,962.04	8,244.42	3,307.96	64.3%	12,400.00	34,764.14	3,130.00	48.1%
Professional Fees	3,090.00	21,868.35	21,070.35	18,778.35-	707.7%	9,270.00	56,157.91	50,577.13	46,887.91-	605.8%	12,400.00	126,286.77	3,130.00	452.9%
531090 EQIP SERV/MTCE AGREE	32,410.00	106,093.57	82,066.47	73,683.57-	327.3%	412,150.00	288,239.63	399,004.09	123,910.37	69.9%	434,112.00	522,352.44	21,962.00	66.4%
531250 EQ/FURN REPAIR/MTCE	4,380.00	829.23	1,835.58	3,550.77	18.9%	13,140.00	1,598.53	2,750.43	11,541.47	12.2%	17,544.00	29,015.19	4,404.00	9.1%
533070 EQUIP/FURN EXP	19,000.00	53,807.04	115,546.09	34,807.04-	283.2%	43,450.00	73,806.24	124,497.69	30,356.24-	169.9%	75,684.00	152,920.80	32,234.00	97.5%
533170 UNIFORM EXPENSE				612.00					612.00	0.0%	612.00			0.0%
535030 AUTO LEASES		1,454.71		1,454.71-			1,597.61		1,597.61-			343.15		
535050 OFFICE EQUIPMENT RENTAL	8,660.00	5,657.08	6,790.68	3,002.92	65.3%	25,980.00	18,586.06	21,599.53	7,393.94	71.5%	34,578.00	22,832.00	8,598.00	53.8%
594136 FLEET CHARGES-MATERIALS			172.78				363.25	172.78	363.25-			172.78		
598030 FLEET CHG-ACC BILL	300.00	33.36	739.22	266.64	11.1%	900.00	33.36	739.22	866.64	3.7%	1,248.00	739.22	348.00	2.7%
598040 FLEET CHG-OP RESPO	120.00			120.00	0.0%	360.00	644.71	222.90	284.71-	179.1%	421.00	222.90	61.00	153.1%
598050 FMS CHARGES-RENTAL RATE-MTCE	4,320.00	4,316.07	1,268.34	3.93	99.9%	12,960.00	12,948.21	3,888.34	11.79	99.9%	17,264.00	5,115.01	4,304.00	75.0%
598052 FLEET CHARGES-MOTOR POOL		1,200.00	50.00	1,200.00-			1,525.00	125.00	1,525.00-			125.00		
598070 FLEET CHG-DIR MTCE	1,740.00	3,226.21	2,263.56	1,486.21-	185.4%	5,220.00	5,636.19	7,586.12	416.19-	108.0%	6,972.00	8,516.54	1,752.00	80.8%
598100 FLEET CHARGES-VANDALISM											46.00	304.99	46.00	0.0%
598130 FLEET CHG-O/S LESE	1,860.00			1,860.00	0.0%	5,580.00	2,721.19	17,079.63	2,858.81	48.8%	7,409.00	17,170.23	1,829.00	36.7%
598140 FLEET CHARGES-FUEL	3,270.00	5,947.43	3,163.45	2,677.43-	181.9%	9,810.00	15,906.67	10,494.10	6,096.67-	162.1%	13,101.00	14,030.99	3,291.00	121.4%
598150 EQS CHARGES-INSURANCE	3,120.00	1,652.70	2,361.45	1,467.30	53.0%	9,360.00	5,367.28	5,307.00	3,992.72	57.3%	12,534.00	7,477.87	3,174.00	42.8%
598160 FLEET CHG-OP ENVIR	120.00			120.00	0.0%	360.00		257.36	360.00	0.0%	471.00	257.36	111.00	0.0%
598170 FLEET CHARGES-USER REQUESTED	600.00		8,094.50	600.00	0.0%	1,800.00		8,867.80	1,800.00	0.0%	2,457.00	9,240.59	657.00	0.0%
Equipment & Fleet	79,900.00	184,217.40	224,352.12	104,317.40-	230.6%	541,682.00	428,973.93	602,591.99	112,708.07	79.2%	624,453.00	790,837.06	82,771.00	68.7%
510020 CASH OVER / UNDER		118.36-	43.39	118.36			226.82-	94.39	226.82			164.32		
510060 CITY MEMBER/SRVC FEE	2,500.00	28,976.03		26,476.03-	1159.0%	13,900.00	51,257.30	30,967.54	37,357.30-	368.8%	16,600.00	30,063.96	2,700.00	308.8%
524050 PROFESSIONAL AND TRADES FEES		660.83	660.42	660.83-			1,658.33	1,657.92	1,658.33-			1,657.92		
531030 ADVERTISING	990.00	50.00	55.00	940.00	5.1%	2,970.00	547.50	277.66	2,422.50	18.4%	4,000.00	475.07	1,030.00	13.7%
531035 MARKETING/BOOKING		6,197.71		6,197.71-			6,197.71		6,197.71-					
531050 ARMoured CAR SERVICES	7,140.00	5,539.75	6,495.00	1,600.25	77.6%	21,420.00	18,879.25	12,933.84	2,540.75	88.1%	28,500.00	21,610.34	7,080.00	66.2%
531080 DISPOSAL OF REFUSE	5,610.00	16,302.00	7,191.84	10,692.00-	290.6%	16,830.00	33,380.09	18,291.14	16,550.09-	198.3%	22,400.00	23,760.85	5,570.00	149.0%
531120 INSURANCE	1,560.00			1,560.00	0.0%	4,680.00			4,680.00	0.0%	6,210.00		1,530	0.0%
531210 PRINTING SERVICES	2,250.00		317.40	2,250.00	0.0%	6,750.00	62.23-	382.07	6,812.23	-0.9%	9,000.00	93.89	2,250.00	-0.7%
531220 PUBLIC INFO/EDUCAT	17,910.00	1,728.01	9,336.68	16,181.99	9.6%	53,730.00	4,300.82	19,270.88	49,429.18	8.0%	71,600.00	21,466.63	17,870.00	6.0%
531280 TRANSPORTATION EXPENSES	5,760.00	3,430.38	3,316.78	2,329.62	59.6%	17,280.00	8,055.53	7,617.02	9,224.47	46.6%	23,000.00	12,878.30	5,720.00	35.0%

	Q3 2022					YTD to Sep 30					Full Year			
	Budget	Actual	Prior Year Actual	Current Month Variance	Actual / Budget	Budget	Actual	Prior Year Actual	YTD Variance	Actual / Budget	2022 Budget	Prior Year Actual	Remaining Budget	YTD Actual / Full Year Budget
531340 DEPARTMENT HEAD EXPENSE	390.00			390.00	0.0%	1,170.00	192.00		978.00	16.4%	1,600.00	1,815.07	430.00	12.0%
532030 MEETING EXPENSES	6,390.00	2,233.08	2,329.46	4,156.92	34.9%	19,170.00	9,557.37	5,186.90	9,612.63	49.9%	25,500.00	9,233.52	6,330.00	37.5%
533240 INSURANCE CLAIMS PAID							82,175.53-					82,175.53-		
534040 UTILITIES - TELEPHONE	11,400.00	12,909.50	17,312.46	1,509.50-	113.2%	34,200.00	39,075.85	34,895.63	4,875.85-	114.3%	46,000.00	49,539.87	11,800.00	84.9%
534045 UTILITIES - CELL PHONE							642.00-					642.00-		
534070 UTILITY-LEASE LINES	33,270.00	16,763.26	20,758.43	16,506.74	50.4%	99,810.00	50,778.34	55,789.92	49,031.66	50.9%	134,300.00	74,376.03	34,490.00	37.8%
536040 TRAVEL & TRAINING		1,206.45		1,206.45-			1,356.45	148.15	1,356.45-			148.15		
594350 RECOVERY - SPECIAL EVENTS											8,000.00-		8,000-	0.0%
595020 INT-DEPT ALL(MANUAL)			869.00					869.00				869.00		
598025 Int Chrgs -Rec Check		2,418.00		2,418.00-			4,184.00	156.00	4,184.00-			390.00		
599130 Misc Expense		159.32	1,059.25	159.32-			937.61	2,040.08	937.61-					
700035 Comm Engagement		178.88		178.88-			800.72		800.72-			70.28		
705022 EQUIPMENT COSTS		26.72	4,636.52	26.72-			6,111.72	87,136.52	6,111.72-			87,136.52		
730010 Library Special Projects	19,440.00	51,574.99	154,745.95	32,134.99-	265.3%	58,320.00	150,253.28	316,776.66	91,933.28-	257.6%	453,006.00	532,950.45	394,686.00	33.2%
733049 INTERLINK OPERATING COSTS						110,000.00	78,881.00	76,666.16	31,119.00	71.7%	110,000.00	76,666.16		71.7%
733063 PROGRAM COSTS	48,150.00	92,999.35	62,052.07	44,849.35-	193.1%	118,450.00	156,536.98	113,224.79	38,086.98-	132.2%	172,800.00	164,066.54	54,350.00	90.6%
733065 RECRUITING EXPENSES	1,470.00	55.00		1,415.00	3.7%	4,410.00	330.00	378.95	4,080.00	7.5%	5,900.00	433.95	1,490.00	5.6%
733110 BOOK SALE COSTS	6,400.00	1,063.38	424.26	5,336.62	16.6%	18,200.00	2,254.58	824.31	15,945.42	12.4%	43,900.00	1,302.60	25,700.00	5.1%
733126 CONFERENCES	15,340.00	1,600.48	385.93	13,739.52	10.4%	38,350.00	19,918.03	9,107.67	18,431.97	51.9%	46,000.00	12,042.11	7,650.00	43.3%
Other Expenses	185,970.00	245,954.76	291,989.84	59,984.76-	132.3%	639,640.00	645,155.41	711,875.67	5,515.41-	100.9%	1,212,316.00	1,040,394.00	572,676.00	53.2%
530001 MATERIALS	1,800.00	897.28	561.11	902.72	49.8%	8,500.00	3,603.30	2,061.84	4,896.70	42.4%	9,700.00	3,005.08	1,200.00	37.1%
531270 POSTAGE & COURIER SERVICES	7,590.00	5,358.70	7,223.75	2,231.30	70.6%	22,770.00	18,374.48	14,388.13	4,395.52	80.7%	30,400.00	34,093.08	7,630.00	60.4%
532010 COMP SUPP/SERV EXP	9,270.00	23,643.83	17,442.23	14,373.83-	255.1%	27,810.00	56,124.22	119,472.85	28,314.22-	201.8%	37,100.00	162,182.24	9,290.00	151.3%
532020 FIRST AID SUPP/SERV	540.00	164.94	464.24	375.06	30.5%	1,620.00	11,810.70	1,299.22	10,190.70-	729.1%	2,100.00	1,436.86	480.00	562.4%
532040 MICROFILM SUPP/SERV							102.88		102.88-					
532050 OFFICE SUPPLIES & SERVICES	24,510.00	18,830.43	27,648.34	5,679.57	76.8%	70,450.00	43,940.08	46,744.98	26,509.92	62.4%	98,300.00	65,974.19	27,850.00	44.7%
532060 PHOTOCOPY SUPP/SERV	25,340.00	19,890.97	25,934.15	5,449.03	78.5%	72,820.00	61,146.50	50,235.25	11,673.50	84.0%	97,700.00	68,991.97	24,880.00	62.6%
532070 PHOTO SUPP/SERV	1,260.00			1,260.00	0.0%	3,780.00	159.99	159.99	3,620.01	4.2%	5,000.00	1,825.55	1,220.00	3.2%
532080 MISC SUPP/SERV	43,140.00	21,440.26	41,540.02	21,699.74	49.7%	207,820.00	80,723.19	94,912.99	127,096.81	38.8%	254,700.00	133,476.68	46,880.00	31.7%
532130 ELEC FIXTR SUPP&SERV												2,552.00		
533010 PROTECTIVE CLOTHING							114.76		114.76-			138.86		
533030 BADGES PLATES, DECALS ETC	4,050.00	14,781.87	11,106.89	10,731.87-	365.0%	12,150.00	15,140.10	11,165.82	2,990.10-	124.6%	16,200.00	12,592.69	4,050.00	93.5%
533040 LIBRARY / BOOK SUPPLIES	64,280.00	58,110.92	53,906.30	6,169.08	90.4%	303,140.00	262,985.86	276,347.49	40,154.14	86.8%	381,300.00	321,682.36	78,160.00	69.0%
533050 BOOKS & PUBLICATIONS	1,100,000.00	1,115,982.31	985,217.43	15,982.31-	101.5%	3,968,300.00	4,242,580.49	3,931,060.76	274,280.49-	106.9%	5,195,817.00	5,135,663.90	1,227,517.00	81.7%
533060 CONSERVATION SUPPLIES	17,610.00	13,908.67	16,904.31	3,701.33	79.0%	52,830.00	27,275.17	36,785.11	25,554.83	51.6%	70,400.00	50,957.41	17,570.00	38.7%
533100 FOOD PURCHASES							214.36		214.36-			1,479.63		
533160 TOOLS & WORK SUPPLIES		346.26		346.26-			1,516.54	16.97	1,516.54-			54.32		
533210 SALEABLE GOODS PURCHASE	700.00	8,157.89	95.16	7,457.89-	1165.4%	6,100.00	9,593.47	162.76	3,493.47-	157.3%	6,700.00	170.04	600.00	143.2%
533290 SIGNS		16.10	1,626.30	16.10-			16.10	1,741.99	16.10-			1,741.99		
533310 PROGRAM SUPPLIES		203.25		203.25-			255.58		255.58-			1,638.33		
733145 FILMING EXPENSE	7,500.00	994.60	1,517.22	6,505.40	13.3%	22,500.00	2,978.73	1,693.74	19,521.27	13.2%	30,000.00	1,406.40	7,500.00	9.9%
Supplies & Materials	1,307,590.00	1,302,728.28	1,191,187.45	4,861.72	99.6%	4,780,590.00	4,838,656.50	4,588,249.89	58,066.50-	101.2%	6,235,417.00	6,001,063.58	1,454,827.00	77.6%
594130 RECOVERY - OPERATING COSTS		3.60		3.60-			3.60		3.60-					
800021 Cost Allocation Building	595,461.35	577,209.19	588,394.43	18,252.16	96.9%	1,782,801.70	1,689,406.23	1,806,912.06	93,395.47	94.8%	2,502,275.00	2,348,197.08	719,473.30	67.5%
Internal Allocations	595,461.35	577,212.79	588,394.43	18,248.56	96.9%	1,782,801.70	1,689,409.83	1,806,912.06	93,391.87	94.8%	2,502,275.00	2,348,197.08	719,473.30	67.5%
Expenditures	14,081,141.35	14,075,320.34	14,432,340.73	5,821.01	100.0%	43,055,283.70	42,003,008.72	40,424,366.33	1,052,274.98	97.6%	57,890,022.00	54,792,800.88	14,834,738.30	72.6%

	Q3 2022					YTD to Sep 30					Full Year			
	Budget	Actual	Prior Year Actual	Current Month Variance	Actual / Budget	Budget	Actual	Prior Year Actual	YTD Variance	Actual / Budget	2022 Budget	Prior Year Actual	Remaining Budget	YTD Actual / Full Year Budget
485310 TRANS TO LIABILITY	13,890.00	13,887.00	13,887.00	3.00	100.0%	41,670.00	41,661.00	41,661.00	9.00	100.0%	55,544.00	55,548.00	13,874.00	75.0%
485315 TRANSFER TO RESERVES	27,760.00	1,386,099.81	41,317.52	1,358,339.81-	4993.2%	83,280.00	1,410,130.76	386,580.58	1,326,850.76-	1693.2%	111,000.00	590,753.09	27,720.00	1270.4%
598051 FMS CHG-CAP RATE	15,780.00	15,767.19	5,679.36	12.81	99.9%	47,340.00	47,301.57	17,749.28	38.43	99.9%	63,069.00	23,784.24	15,729.00	75.0%
Transfers to Reserves	57,430.00	1,415,754.00	60,883.88	1,358,324.00-	2465.2%	172,290.00	1,499,093.33	445,990.86	1,326,803.33-	870.1%	229,613.00	670,085.33	57,323.00	652.9%
480000 TRANSFER FROM RESERVE			50,000.00-			115,725.00-		50,000.00-	115,725.00-	0.0%	117,125.00-	523,820.34-	1,400.00-	0.0%
Transfers from Reserves			50,000.00-			115,725.00-		50,000.00-	115,725.00-	0.0%	117,125.00-	523,820.34-	1,400.00-	0.0%
Debt & Transfers	57,430.00	1,415,754.00	10,883.88	1,358,324.00-	2465.2%	56,565.00	1,499,093.33	395,990.86	1,442,528.33-	2650.2%	112,488.00	146,264.99	55,923.00	1332.7%
Total City Funding	13,256,011	13,580,163	13,506,797	324,152-	102.4%	39,443,469	39,064,424	37,295,379	379,045	99.0%	53,490,510	50,336,177	14,047,041	73.0%

**VANCOUVER PUBLIC LIBRARY BOARD
RESERVES
FOR THE MONTH ENDED SEPTEMBER 30, 2022**

	Year to Date			31-Dec 2022	Net Transfer
	31-Dec 2021	Transfer To	Transfer From		
Donations and Grants					
Provincial Grants	503,058	171,680	0	674,738	171,680
Gifts & Grants	2,251,478	1,019,847	0	3,271,325	1,019,847
Interest Gifts and grants	55,897	46,528	0	102,425	46,528
Interest End Fund	178,296	33,714	0	212,010	33,714
Endowment Fund	2,289,816	0	0	2,289,816	0
	5,278,545	1,271,769	0	6,550,314	1,271,769
Other					
General	1,198,014	135,354	0	1,333,368	135,354
Bayshore	78,708	0	0	78,708	0
Coal Harbour	187,979	0	0	187,979	0
Interest other	206,552	23,753	0	230,306	23,753
	1,671,253	159,108	0	1,830,361	159,108
Reserve - Library Gifts and Grants (320084)	6,949,798	1,430,876	0	8,380,675	1,430,876
Equipment Reserve (320141)	1,000,603	83,250	0	1,083,853	83,250
TOTAL LIBRARY	7,950,401	1,514,126	0	9,464,528	1,514,126
	September			30-Sep 2022	Net Transfer
	31-Aug 2022	Transfer To	Transfer From		
Donations and Grants					
Provincial Grants	674,738	0		674,738	0
Gifts & Grants	3,271,325	0		3,271,325	0
Interest Gifts and grants	93,397	9,029		102,425	9,029
Interest End Fund	205,468	6,542		212,010	6,542
Endowment Fund	2,289,816			2,289,816	0
	6,534,743	15,571	0	6,550,314	15,571
Other					
General	1,290,296	43,072		1,333,368	43,072
Bayshore	78,708			78,708	0
Coal Harbour	187,979			187,979	0
Interest other	225,459	4,846		230,306	4,846
	1,782,442	47,918	0	1,830,361	47,918
Reserve - Library Gifts and Grants (320084)	8,317,185	63,489	0	8,380,675	63,489
Equipment Reserve (320141)	1,074,603	9,250		1,083,853	9,250
TOTAL LIBRARY	9,391,788	72,739	0	9,464,528	72,739