

## **MANAGEMENT REPORT**

Date: October 21, 2021  
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Meeting Date: October 27, 2021

TO: Library Board  
FROM: Zahra Hussein, Chair SFHR Committee  
**SUBJECT: September 30, 2021 (Q3) 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 September 30, 2021 for information.

### **BACKGROUND**

Financial results are presented quarterly, for information.

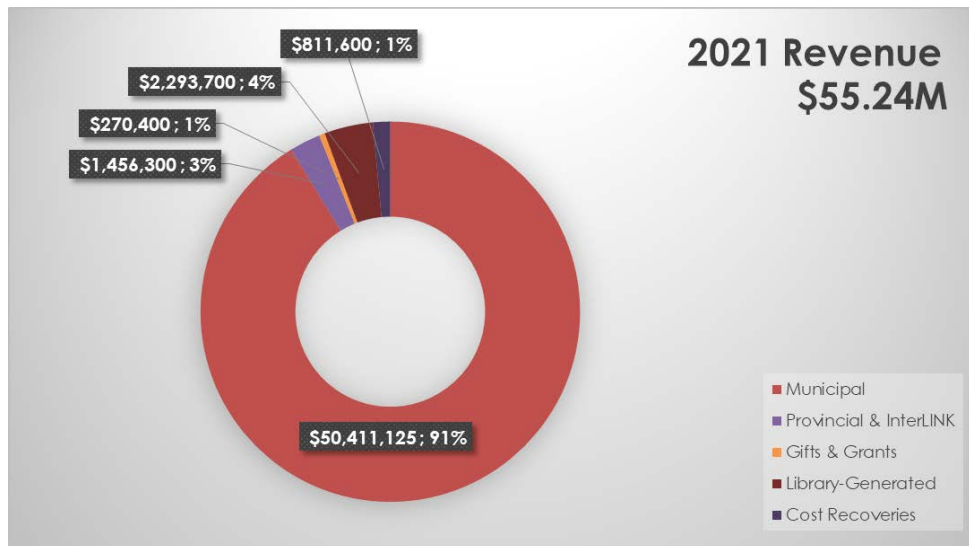
### **DISCUSSION**

Attached are the September 30, 2021 (Q3) statements of revenues and expenditures and variance explanations. Also attached is a summary of the reserves transactions for 2021.

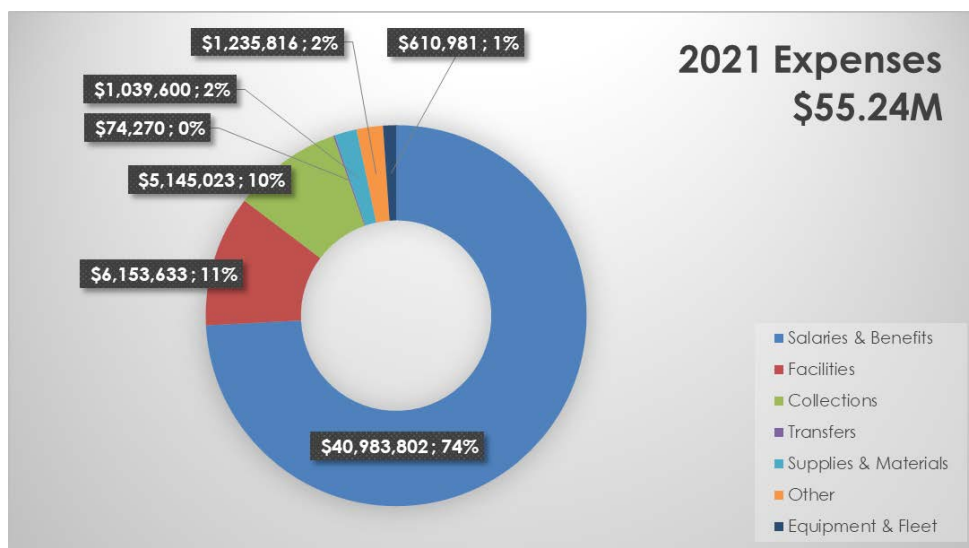
**Vancouver Public Library Board**  
**Operating Budget**  
**Notes to the Statement of Revenues & Expenditures**  
**For the Nine Months Ended September 30, 2021**

**SUMMARY**

The total VPL expenditure and transfer budget for 2021 is \$55.24M. These expenditures and transfers are funded by budgeted revenues of \$4.83M, and City funding of \$50.41M.

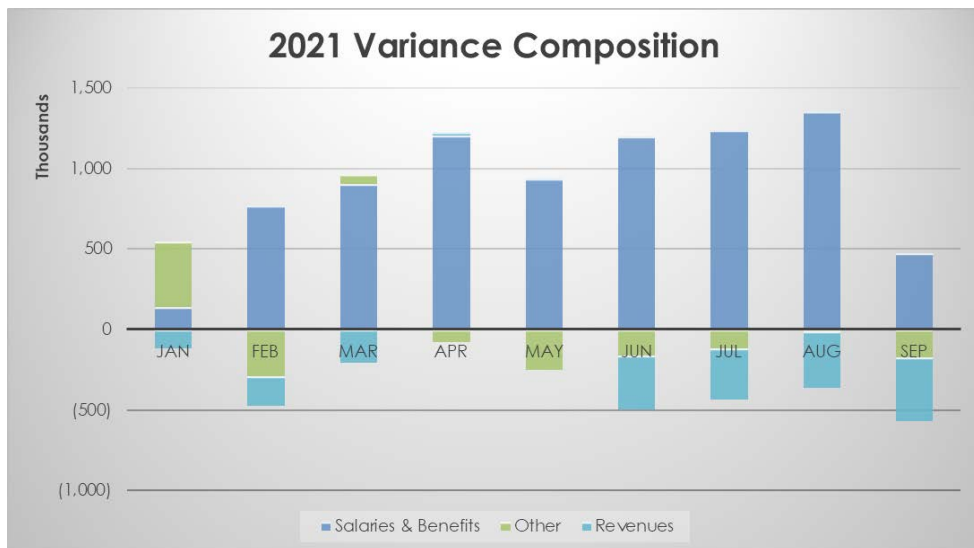
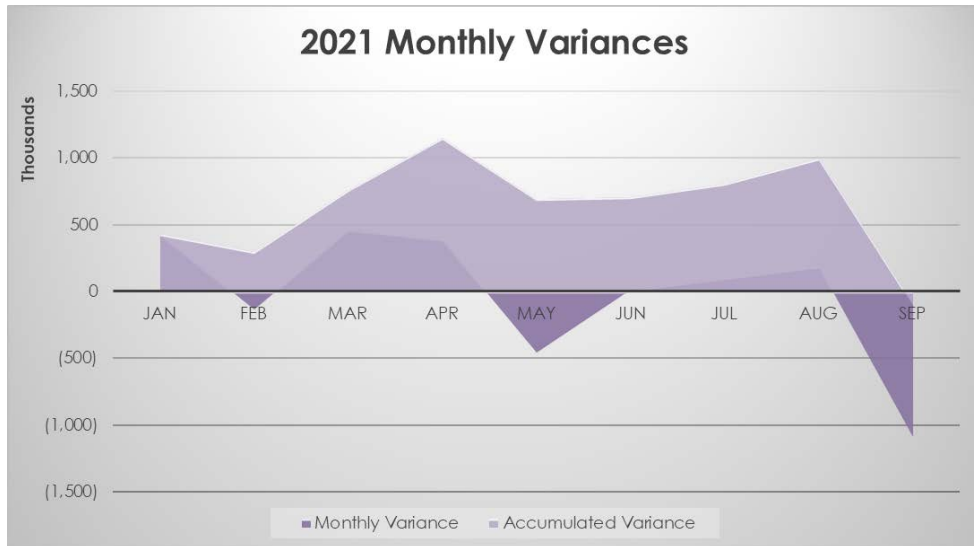


Salaries and Benefits, at \$41.0M, make up 74% of VPL expenses.



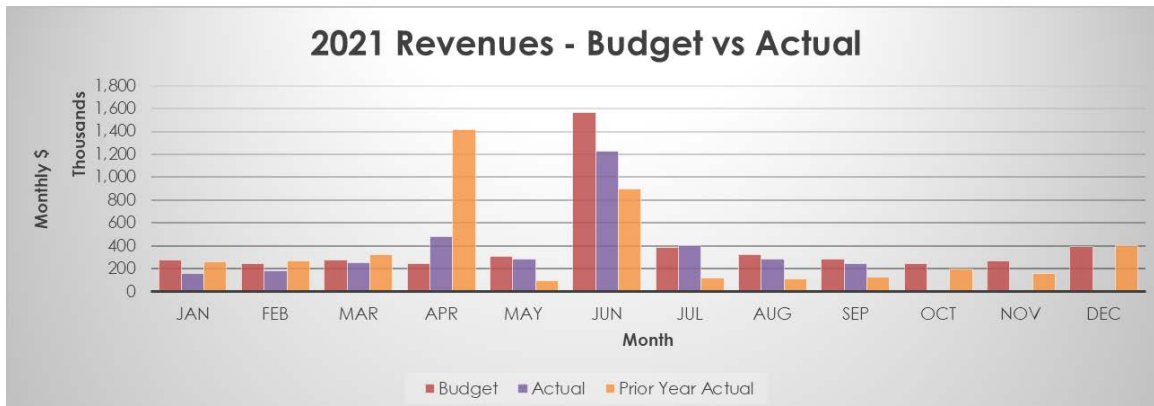
At September 30th (Q3), the library is over budget for the year by \$98K (Q2: under budget by \$703K). This is due to revenues which are below budget by \$396K, partially offset by expenditures and transfers that are lower than budget by \$297K (mainly in salaries and benefits, and facilities costs).

The library incrementally restored service throughout the first two quarters of 2021, in line with increased staff capacity and health guidelines. The 2021 budget was reduced by \$500K in anticipation of this restoration of service. The \$500K required savings was achieved in the first quarter.



## **YTD REVENUES**

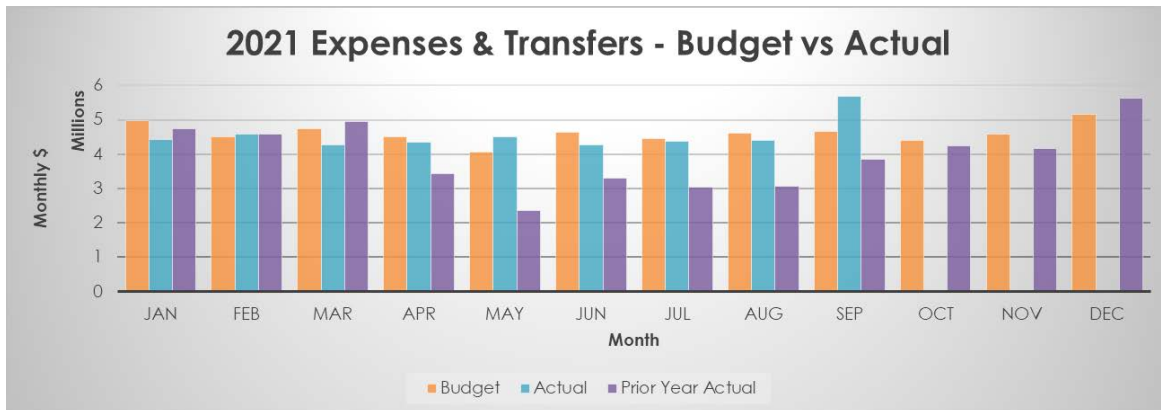
Overall, YTD revenues are lower than budget by \$396K (Q2: \$332K).



- Program Fees: Program fees are under budget by \$333K (Q2: \$268K). Fines, photocopier, holds and lost book charge revenues are all lower than budgeted.
- Cost Recoveries, Grants & Donations: Under budget by \$78K (Q2: \$104K)
  - Gifts and grants received are higher than budget by \$105K. The timing of the receipt of donations is difficult to accurately predict, thus there will be fluctuations between budget and actual throughout the year.
  - Cost recoveries from the City for the Carnegie branch are lower than budgeted by \$68K because the branch, while open, was not operating at full service levels for the first half of the year, and therefore had reduced expenses that were recovered from the City. The reduced cost recoveries are offset by reduced expenses.
  - Annual Provincial funding of \$1.24M (2020: \$1.3M) was received in June, and annual InterLINK funding of \$67K (2020: \$169K) was received in August.
- Rental, Lease & Other: These revenues are above budget by \$16K (Q2: \$40K) mainly due to InfoAction revenues, combined with funding received through the Government of Canada's Computers for Success intern program, partially offset by a reduction in revenue due to the suspension of rental, event and filming bookings which started in March 2020.

## **YTD EXPENDITURES & TRANSFERS**

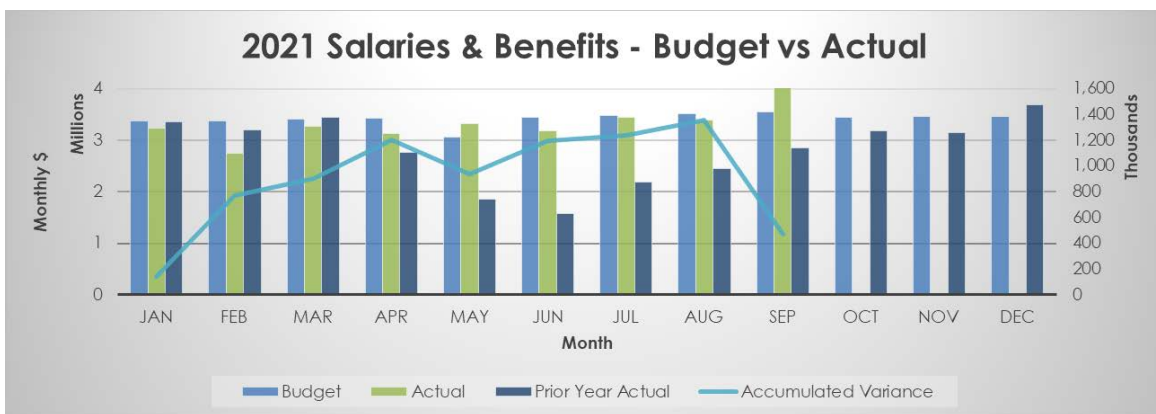
Overall, YTD expenditures and transfers are below budget by \$297K (Q2: \$1,035K).



### ➤ **Salaries & Benefits**

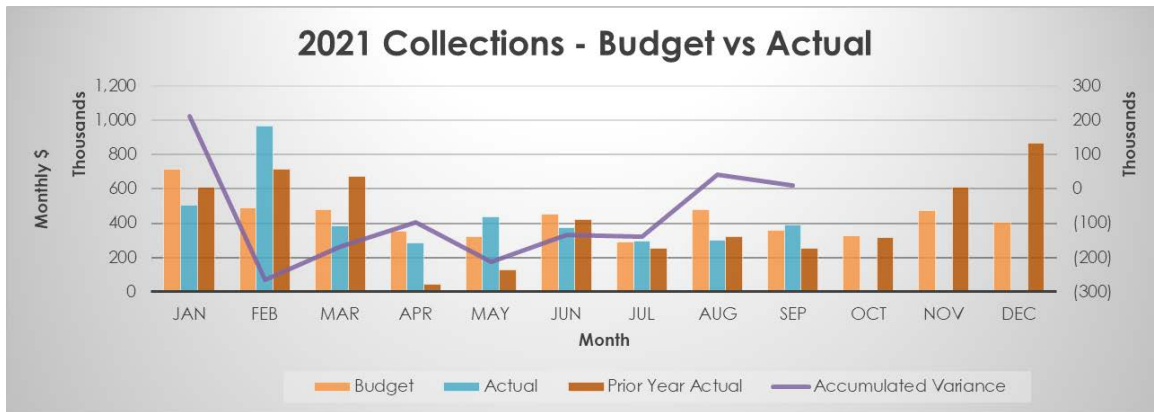
Salaries and benefits are under budget by \$473K (Q2: \$1.2M), as a direct result of the COVID-19 suspension of services and closure of branches in mid-March 2020. Since June 2020, staffing costs have steadily increased each quarter as services resumed, branches re-opened, staff were recalled from layoff, and hours and services were increased.

In September, the bargaining related wage increases (rate changes, retro and circumstantial payment) were processed to reflect the new Collective Agreement. Funding for these wage-related increases was included in VPL's 2021 operating budget. The term of the new collective agreement is 36 months, from January 1, 2020 to December 31, 2022.



### ➤ **Books & Publications**

Expenditures on books and publications is on budget, at \$3.93M, for the first nine months of the year. We anticipate spending the full annual budget (\$5.15M) by year-end.



### ➤ Operating & Maintenance

- Building occupancy/facilities expenses are under budget by \$212K (Q2: \$135K), mostly related to the timing of charges from the City for property insurance, electricity and lease costs. It is expected that this variance will be reduced or eliminated once the charges are processed to us. Contract services, which are included in Professional Fees, are related to maintenance costs for Library Square.
- Equipment and fleet costs are above budget by \$71K, primarily due to the timing of payment for systems-related maintenance and licencing agreements for software, compared with the budgeted timing of these expenses. In addition, this includes the purchase of new chairs for the lower-level meeting rooms. Funding for this purchase will be transferred from reserves, if necessary, at year-end.
- Other expenses are above budget at Q3 by \$72K. This is primarily due to the costs of the early literacy spaces at Renfrew and Britannia, as well as the purchase of new microfilm equipment, largely offset by savings in programming costs and funding received from insurance claims. Funding for these projects/purchases will be transferred from reserves, if necessary, at year-end.

### RESERVES

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

OPERATING BUDGET  
STATEMENT OF REVENUES AND EXPENDITURES  
FOR THE NINE MONTHS ENDED SEPTEMBER 30, 2021

	Q3 2021					YTD to Sep 30					Full Year	
	Budget	Actual	Prior Year Actual	Current Quarter Variance	Actual / Budget	Budget	Actual	Prior Year Actual	YTD Variance	Actual / Budget	2021 Budget	Prior Year Actual
Program Fees	264,690.00-	200,246.86-	45,627.08-	64,443.14-	75.7%	793,570.00-	460,349.91-	362,422.41-	333,220.09-	58.0%	1,095,700.00-	522,224.85-
Cost Recoveries, Grants & Donations	415,220.00-	440,580.86-	154,733.59-	25,360.86	106.1%	2,223,360.00-	2,144,954.83-	2,664,813.24-	78,405.17-	96.5%	2,538,300.00-	3,000,590.61-
Rental, Lease & Other	320,150.00-	295,599.82-	164,529.53-	24,550.18-	92.3%	903,950.00-	919,673.46-	608,008.46-	15,723.46	101.7%	1,198,000.00-	875,006.82-
<b>Revenues</b>	<b>1,000,060.00-</b>	<b>936,427.54-</b>	<b>364,890.20-</b>	<b>63,632.46-</b>	<b>93.6%</b>	<b>3,920,880.00-</b>	<b>3,524,978.20-</b>	<b>3,635,244.11-</b>	<b>395,901.80-</b>	<b>89.9%</b>	<b>4,832,000.00-</b>	<b>4,397,822.28-</b>
Salaries & Benefits	10,534,016.72	11,259,890.09	7,487,712.41	725,873.37-	106.9%	30,610,061.72	30,137,237.33	23,668,068.83	472,824.39	98.5%	40,983,802.13	33,680,865.17
Regional Utility Charges		396.18	191.43	396.18-			887.97	892.25	887.97-		1,000.00	1,609.45
Building Occupancy & Mtce	909,000.00	855,060.27	576,150.62	53,939.73	94.1%	2,744,880.00	2,526,034.29	2,223,264.39	218,845.71	92.0%	3,671,858.00	3,267,853.55
Professional Fees	3,090.00	21,070.35	23,598.69	17,980.35-	681.9%	9,270.00	50,577.13	90,138.84	41,307.13-	545.6%	12,400.00	104,041.02
Equipment & Fleet	76,570.00	224,352.12	139,700.19	147,782.12-	293.0%	531,692.00	602,591.99	550,497.17	70,899.99-	113.3%	610,981.00	669,158.55
Other Expenses	185,970.00	291,989.84	103,224.42	106,019.84-	157.0%	639,640.00	711,875.67	488,346.73	72,235.67-	111.3%	1,223,416.00	621,558.56
Supplies & Materials	1,336,090.00	1,191,187.45	931,557.49	144,902.55	89.2%	4,752,990.00	4,588,249.89	3,958,177.79	164,740.11	96.5%	6,184,623.00	5,983,427.65
Internal Allocations	612,830.00	588,394.43	445,519.97	24,435.57	96.0%	1,801,440.00	1,806,912.06	1,321,773.89	5,472.06-	100.3%	2,480,775.00	1,846,872.83
<b>Expenditures</b>	<b>13,657,566.72</b>	<b>14,432,340.73</b>	<b>9,707,655.22</b>	<b>774,774.01-</b>	<b>105.7%</b>	<b>41,089,973.72</b>	<b>40,424,366.33</b>	<b>32,301,159.89</b>	<b>665,607.39</b>	<b>98.4%</b>	<b>55,168,855.13</b>	<b>46,175,386.78</b>
Transfers to Other Funds			75,000.00					75,000.00				75,000.00
Transfers to Reserves	47,860.00	60,883.88	160,498.17	13,023.88-	127.2%	143,580.00	445,990.86	937,996.04	302,410.86-	310.6%	191,395.00	1,097,535.84
Transfers from Reserves		50,000.00-		50,000.00		115,725.00-	50,000.00-		65,725.00-	43.2%	117,125.00-	
<b>Debt &amp; Transfers</b>	<b>47,860.00</b>	<b>10,883.88</b>	<b>235,498.17</b>	<b>36,976.12</b>	<b>22.7%</b>	<b>27,855.00</b>	<b>395,990.86</b>	<b>1,012,996.04</b>	<b>368,135.86-</b>	<b>1421.6%</b>	<b>74,270.00</b>	<b>1,172,535.84</b>
Total City Funding	12,705,367	13,506,797	9,578,263	-801,430	106.3%	37,196,949	37,295,379	29,678,912	-98,430	100.3%	50,411,125	42,950,100



OPERATING BUDGET  
STATEMENT OF REVENUES AND EXPENDITURES  
FOR THE NINE MONTHS ENDED SEPTEMBER 30, 2021

	Q3 2021					YTD to Sep 30					Full Year	
	Budget	Actual	Prior Year Actual	Current Quarter Variance	Actual / Budget	Budget	Actual	Prior Year Actual	YTD Variance	Actual / Budget	2021 Budget	Prior Year Actual
490200 FEES		83,503.04-		83,503.04								83,503.04-
490240 FINES	114,870.00-	55,025.92-		59,844.08-	47.9%	344,610.00-	216,324.00-	110,758.00-	128,286.00-	62.8%	459,300.00-	127,131.31-
490520 PHOTOCOPIER REVENUE	53,880.00-	25,080.51-	377.43-	28,799.49-	46.5%	161,640.00-	74,047.70-	64,036.58-	87,592.30-	45.8%	215,400.00-	64,695.50-
490690 SALE OF GOODS	4,230.00-	2,488.34-	2,228.24-	1,741.66-	58.8%	12,190.00-	3,642.79-	8,570.62-	8,547.21-	29.9%	54,800.00-	10,517.09-
490970 SALE OF PHOTOS	2,490.00-	722.63-		1,767.37-	29.0%	7,470.00-	5,646.13-	2,084.48-	1,823.87-	75.6%	10,000.00-	2,407.48-
490980 HOLDS REVENUE	17,940.00-	3,613.18-		14,326.82-	20.1%	53,820.00-	19,791.07-	24,066.26-	34,028.93-	36.8%	71,800.00-	28,986.37-
490990 SUBSCRIPTION CARDS	43,620.00-	20,450.00-	43,085.26-	23,170.00-	46.9%	130,860.00-	94,673.00-	129,099.04-	36,187.00-	72.3%	174,500.00-	169,275.04-
491000 LOST CARDS	3,150.00-	185.00-		2,965.00-	5.9%	9,450.00-	1,233.69-	2,504.66-	8,216.31-	13.1%	12,400.00-	2,762.21-
491255 LOST BOOK PENALTIES	24,510.00-	9,178.24-	63.85	15,331.76-	37.4%	73,530.00-	44,991.53-	21,302.77-	28,538.47-	61.2%	97,500.00-	32,946.81-
499972 PROGRAM FEES FORECAST												
Program Fees	264,690.00-	200,246.86-	45,627.08-	64,443.14-	75.7%	793,570.00-	460,349.91-	362,422.41-	333,220.09-	58.0%	1,095,700.00-	522,224.85-
430070 COST RECOVERIES	57,180.00-	208,217.58-	68,245.00-	151,037.58	364.1%	171,540.00-	205,405.74-	202,464.97-	33,865.74	119.7%	299,500.00-	408,430.97-
434210 RECOVERY - SOCIAL PLANNING	128,040.00-	133,972.86-	72,083.45-	5,932.86	104.6%	384,120.00-	316,347.38-	288,135.86-	67,772.62-	82.4%	512,100.00-	405,087.43-
490300 GRANTS AND DONATIONS	90,000.00-	31,723.75-	14,405.14-	58,276.25-	35.2%	211,400.00-	316,528.55-	717,970.41-	105,128.55	149.7%	270,400.00-	730,830.21-
490340 InterLINK	140,000.00-	66,666.67-		73,333.33-	47.6%	1,456,300.00-	1,306,673.16-	1,456,242.00-	149,626.84-	89.7%	1,456,300.00-	1,456,242.00-
499975 CST REC, GRT&DNT FCT												
Cost Recoveries, Grants & Donations	415,220.00-	440,580.86-	154,733.59-	25,360.86	106.1%	2,223,360.00-	2,144,954.83-	2,664,813.24-	78,405.17-	96.5%	2,538,300.00-	3,000,590.61-
490100 CORPORATE SERVICES REVENUE	134,340.00-	208,837.43-	140,937.78-	74,497.43	155.5%	403,020.00-	591,654.12-	390,819.90-	188,634.12	146.8%	537,300.00-	577,055.26-
490610 RENTAL INCOME	122,280.00-	35,195.55-	5,387.50	87,084.45-	28.8%	366,840.00-	43,011.55-	108,071.36-	323,828.45-	11.7%	489,100.00-	150,681.80-
490810 VARIOUS REVENUE	63,530.00-	51,566.84-	28,979.25-	11,963.16-	81.2%	134,090.00-	285,007.79-	109,117.20-	150,917.79	212.5%	171,600.00-	147,269.76-
499978 RNTL, LEASE, OTH FCT												
Rental, Lease & Other	320,150.00-	295,599.82-	164,529.53-	24,550.18-	92.3%	903,950.00-	919,673.46-	608,008.46-	15,723.46	101.7%	1,198,000.00-	875,006.82-
Revenues	1,000,060.00-	936,427.54-	364,890.20-	63,632.46-	93.6%	3,920,880.00-	3,524,978.20-	3,635,244.11-	395,901.80-	89.9%	4,832,000.00-	4,397,822.28-
520000 SALARIES	7,919,511.00	8,109,146.14	5,899,053.28	189,635.14-	102.4%	22,880,738.00	20,266,253.62	17,995,453.00	2,614,484.38	88.6%	30,528,865.94	25,488,214.16
520001 SALARIES/FB ACCRUAL		592,517.85-	82,056.73-	592,517.85			784,255.67	761,454.33-	784,255.67-			1,327,489.09-
520020 SALARIES - PART TIME /CASUAL	623,810.00	721,394.85	128,270.20	97,584.85-	115.6%	1,800,770.00	1,687,302.64	954,554.57	113,467.36	93.7%	2,401,000.00	1,460,137.55
520025 SALARIES - CASUAL	344,790.00	705,519.24	160,162.04	360,729.24-	204.6%	995,370.00	1,784,910.53	910,099.87	789,540.53-	179.3%	1,327,100.00	1,426,426.63
520099 SALARY PROVISION	293,992.86-			293,992.86-	0.0%	110,587.14			110,587.14	0.0%	59,099.98	
520600 SALARIES - TEMP HELP		228,231.29	50,958.77	228,231.29-			457,602.28	220,814.42	457,602.28-			307,218.01
521060 GRATUITY PAY	2,970.00			2,970.00	0.0%	8,310.00			8,310.00	0.0%	11,042.00	
521100 VACATION												72,852.43
523900 F.B. - DISTRIBUTED	1,902,088.58	2,055,033.95	1,374,642.12	152,945.37-	108.0%	5,506,948.58	5,151,097.75	4,367,329.29	355,850.83	93.5%	7,342,640.05	6,155,847.31
524010 AUTO ALLOWANCE	2,550.00	2,691.71	2,669.17	141.71-	105.6%	7,350.00	7,309.29	7,626.20	40.71	99.4%	9,819.01	10,295.37
524020 SHIFT DIFFERENTIAL	7,830.00	5,372.45	5,092.76	2,457.55	68.6%	22,590.00	14,773.20	12,488.63	7,816.80	65.4%	30,118.01	16,919.73
524030 ACTING PAY	23,030.00			23,030.00	0.0%	66,530.00			66,530.00	0.0%	88,747.01	
524060 SEPARATION COSTS		1,940.05	8,081.17	1,940.05-			16,301.70	38,769.61	16,301.70-			136,399.49
525000 OVERTIME	37,720.00	37,012.52	8,435.01	707.48	98.1%	108,940.00	43,385.17	65,003.58	65,554.83	39.8%	145,335.02	98,638.55
591050 UNALLOC TURNOVER-GEN	149,160.00-			149,160.00-	0.0%	430,500.00-			430,500.00-	0.0%	574,144.00-	
591053 VACANCY SAVINGS FORECAST						503,162.00-			503,162.00-	0.0%	503,162.00-	
595010 SALARY ALLOCATION (MANUAL)			10,900.60				1,426.40-	10,900.60	1,426.40			10,900.60
732501 Full Time Staff		385,302.84	240,507.89	385,302.84-			1,243,780.98	734,575.24	1,243,780.98-			1,090,273.37
732502 Part Time Staff	2,015,800.00	1,791,406.29	484,708.95	224,393.71	88.9%	5,820,160.00	5,208,074.39	2,954,641.62	612,085.61	89.5%	7,760,330.97	4,342,732.11
732503 Vacation Replacement	302,760.00	312,009.33	64,175.20	9,249.33-	103.1%	583,080.00	519,228.32	253,766.50	63,851.68	89.0%	848,300.05	522,401.82
732504 Sick Replacement	60,110.00	50,199.41	12,944.84	9,910.59	83.5%	173,150.00	198,855.68	133,445.83	25,705.68-	114.8%	230,300.02	204,776.43
732506 Casual Help	117,500.00	88,029.02	74,700.72	29,470.98	74.9%	339,260.00	301,945.03	193,334.38	37,314.97	89.0%	451,800.08	270,561.52
732508 Training Replacement	28,100.00	80,387.73	5,136.01	52,287.73-	286.1%	81,140.00	294,102.32	43,708.28	212,962.32-	362.5%	108,200.00	70,241.63



OPERATING BUDGET  
STATEMENT OF REVENUES AND EXPENDITURES  
FOR THE NINE MONTHS ENDED SEPTEMBER 30, 2021

	Q3 2021					YTD to Sep 30					Full Year	
	Budget	Actual	Prior Year Actual	Current Quarter Variance	Actual / Budget	Budget	Actual	Prior Year Actual	YTD Variance	Actual / Budget	2021 Budget	Prior Year Actual
790999 BUDGET-ACTIVIT.ALLOC	2,411,400.00-			2,411,400.00-	0.0%	6,961,200.00-			6,961,200.00-	0.0%	9,281,590.01-	
850000 Wages & Fringe Costs		2,721,671.07-	942,552.90-	2,721,671.07			7,839,982.50-	4,448,123.09-	7,839,982.50			6,646,543.92-
852010 Building Management Labour		402.19	18,116.69-	402.19-			532.34-	18,865.37-	532.34			29,938.53-
599970 SALARIES & BENEFITS FORECAST												
Salaries & Benefits	10,534,016.72	11,259,890.09	7,487,712.41	725,873.37-	106.9%	30,610,061.72	30,137,237.33	23,668,068.83	472,824.39	98.5%	40,983,802.13	33,680,865.17
534050 UTILITIES - WATER		396.18	191.43	396.18-			887.97	892.25	887.97-		1,000.00	1,609.45
599971 REGNAL UTIL CHRG FCT												
Regional Utility Charges		396.18	191.43	396.18-			887.97	892.25	887.97-		1,000.00	1,609.45
531058 LOCKSMITH SERVICES							241.75		241.75-			240.75
531122 PROPERTY INSURANCE	114,600.00	125,982.00	99,611.00	11,382.00-	109.9%	350,400.00	332,536.00	260,369.00	17,864.00	94.9%	465,025.00	359,312.00
531256 MAINTENANCE - BUILDINGS	35,460.00	40,550.99	33,591.18	5,090.99-	114.4%	106,380.00	116,204.03	101,094.75	9,824.03-	109.2%	141,824.00	155,736.74
532100 PEST CONTROL SUP/SER		425.00		425.00-			425.00		425.00-			
533230 JANITORIAL SUPPLIES	9,720.00	26,012.38	11,617.42	16,292.38-	267.6%	29,160.00	82,531.08	36,559.63	53,371.08-	283.0%	38,900.00	54,305.85
534010 UTILITIES - ELECTRICITY	206,790.00	176,174.04	2,809.81-	30,615.96	85.2%	626,350.00	537,347.09	359,126.35	89,002.91	85.8%	839,228.00	714,813.21
534020 UTILITIES - NATURAL GAS	9,990.00	2,309.91	3,393.64	7,680.09	23.1%	32,660.00	38,588.88	28,074.90	5,928.88-	118.2%	45,330.00	44,141.42
534030 UTILITIES - STEAM HEAT	13,020.00	2.59	4,686.88	13,017.41	0.0%	39,060.00	33,282.64	33,639.92	5,777.36	85.2%	52,045.00	54,390.61
535040 REAL ESTATE RENTAL/LEASE	159,780.00	120,057.98	144,862.86	39,722.02	75.1%	483,150.00	363,744.89	459,770.21	119,405.11	75.3%	644,907.00	618,098.68
536020 TAX/LI CHARGE EXTERN	6,060.00	7,947.00	5,950.73	1,887.00-	131.1%	18,180.00	19,867.50	17,746.19	1,687.50-	109.3%	24,181.00	23,643.92
720004 Maintenance - Building	49,930.00	35,296.12	23,450.85	14,633.88	70.7%	159,990.00	130,094.44	179,445.18	29,895.56	81.3%	220,100.00	213,582.59
720008 Mtce - Elec Equip	9,720.00	893.03	951.63	8,826.97	9.2%	29,160.00	3,130.33	2,693.55	26,029.67	10.7%	38,900.00	2,815.46
720011 Maintenance - Grounds	6,500.00	3,954.89	2,674.18	2,545.11	60.8%	8,100.00	8,164.78	7,153.45	64.78-	100.8%	11,700.00	14,016.15
720013 Maintenance - Lighting	840.00	1,212.31		372.31-	144.3%	2,520.00	1,366.18		1,153.82	54.2%	3,300.00	
733020 BUILDING SECURITY	286,590.00	314,242.03	248,170.06	27,652.03-	109.6%	859,770.00	858,509.70	737,591.26	1,260.30	99.9%	1,146,418.00	1,012,756.17
599972 BLDG OCCUP & MTC FCT												
Building Occupancy & Mtce	909,000.00	855,060.27	576,150.62	53,939.73	94.1%	2,744,880.00	2,526,034.29	2,223,264.39	218,845.71	92.0%	3,671,858.00	3,267,853.55
531020 CONTRACT SERVICES-OTHERS		12,203.03	12,811.98	12,203.03-			35,159.71	35,459.32	35,159.71-			47,113.66
531070 CONSULTANT SERVICES		6,325.00		6,325.00-			6,325.00	41,655.44	6,325.00-			41,655.44
531100 MEDICAL FEES							848.00		848.00-			
531150 LEGAL EXPENSES	3,090.00	2,542.32	10,786.71	547.68	82.3%	9,270.00	8,244.42	13,024.08	1,025.58	88.9%	12,400.00	15,271.92
599973 PROFESSIONAL FEES FORECAST												
Professional Fees	3,090.00	21,070.35	23,598.69	17,980.35-	681.9%	9,270.00	50,577.13	90,138.84	41,307.13-	545.6%	12,400.00	104,041.02
531090 EQIP SERV/MTCE AGREE	32,410.00	82,066.47	107,770.44	49,656.47-	253.2%	412,150.00	399,004.09	416,552.57	13,145.91	96.8%	434,112.00	472,789.49
531250 EQ/FURN REPAIR/MTC	4,380.00	1,835.58	2,094.53	2,544.42	41.9%	13,140.00	2,750.43	7,333.06	10,389.57	20.9%	17,544.00	13,686.07
533070 EQUIP/FURN EXP	19,000.00	115,546.09	12,328.64	96,546.09-	608.1%	43,450.00	124,497.69	61,207.57	81,047.69-	286.5%	75,684.00	102,861.82
533080 FIREARM REP/AMM EXP								245.00				
533170 UNIFORM EXPENSE						612.00			612.00	0.0%	612.00	
535050 OFFICE EQUIPMENT RENTAL	8,660.00	6,790.68	5,575.33	1,869.32	78.4%	25,980.00	21,599.53	18,229.21	4,380.47	83.1%	34,578.00	22,329.09
594136 FLEET CHARGES-MATERIALS		172.78		172.78-			172.78		172.78-			
598030 FLEET CHG-ACC BILL	150.00	739.22		589.22-	492.8%	450.00	739.22		289.22-	164.3%	620.00	
598040 FLEET CHG-OP RESPO	120.00			120.00	0.0%	360.00	222.90		137.10	61.9%	457.00	
598050 FMS CHARGES-RENTAL RATE-MTCE	1,320.00	1,268.34	774.36	51.66	96.1%	3,960.00	3,888.34	15,707.92	71.66	98.2%	5,323.00	16,750.49
598052 FLEET CHARGES-MOTOR POOL		50.00		50.00-			125.00	2,550.00	125.00-			2,900.00
598070 FLEET CHG-DIR MTCE	1,740.00	2,263.56	1,793.04	523.56-	130.1%	5,220.00	7,586.12	6,311.76	2,366.12-	145.3%	6,956.00	7,047.27
598100 FLEET CHARGES-VANDALISM			388.91					388.91			12.00	388.91
598110 FLEET CHARGES-AT COST WORK								507.75				507.75
598130 FLEET CHG-O/S LESE	1,830.00		1,236.62	1,830.00	0.0%	5,490.00	17,079.63	1,236.62	11,589.63-	311.1%	7,264.00	1,236.62

OPERATING BUDGET  
STATEMENT OF REVENUES AND EXPENDITURES  
FOR THE NINE MONTHS ENDED SEPTEMBER 30, 2021

	Q3 2021					YTD to Sep 30					Full Year	
	Budget	Actual	Prior Year Actual	Current Quarter Variance	Actual / Budget	Budget	Actual	Prior Year Actual	YTD Variance	Actual / Budget	2021 Budget	Prior Year Actual
598140 FLEET CHARGES-FUEL	3,630.00	3,163.45	3,703.58	466.55	87.1%	10,890.00	10,494.10	10,634.12	395.90	96.4%	14,496.00	15,294.75
598150 EQS CHARGES-INSURANCE	2,940.00	2,361.45	3,607.14	578.55	80.3%	8,820.00	5,307.00	8,979.18	3,513.00	60.2%	11,773.00	12,752.79
598160 FLEET CHG-OP ENVIR	30.00			30.00	0.0%	90.00	257.36		167.36-	286.0%	89.00	
598170 FLEET CHARGES-USER REQUESTED	360.00	8,094.50	427.60	7,734.50-	2248.5%	1,080.00	8,867.80	613.50	7,787.80-	821.1%	1,461.00	613.50
599974 EQUIPMENT & FLEET FORECAST												
Equipment & Fleet	76,570.00	224,352.12	139,700.19	147,782.12-	293.0%	531,692.00	602,591.99	550,497.17	70,899.99-	113.3%	610,981.00	669,158.55
510020 CASH OVER / UNDER		43.39		43.39-			94.39	75.95-	94.39-			125.26-
510060 CITY MEMBER/SRVC FEE	2,500.00		3,444.30	2,500.00	0.0%	13,900.00	30,967.54	17,926.70	17,067.54-	222.8%	16,600.00	17,926.70
510190 WRITEOFFS								181.65-				181.65-
524050 PROFESSIONAL AND TRADES FEES		660.42	645.16	660.42-			1,657.92	1,642.66	1,657.92-			1,642.66
531030 ADVERTISING	990.00	55.00		935.00	5.6%	2,970.00	277.66	412.34	2,692.34	9.3%	4,000.00	412.34
531050 ARMoured CAR SERVICES	7,140.00	6,495.00	681.73-	645.00	91.0%	21,420.00	12,933.84	13,504.17	8,486.16	60.4%	28,500.00	11,446.22
531080 DISPOSAL OF REFUSE	5,610.00	7,191.84	3,248.99	1,581.84-	128.2%	16,830.00	18,291.14	16,213.20	1,461.14-	108.7%	22,400.00	24,127.02
531120 INSURANCE	1,560.00			1,560.00	0.0%	4,680.00			4,680.00	0.0%	6,210.00	
531210 PRINTING SERVICES	2,250.00	317.40	253.49-	1,932.60	14.1%	6,750.00	382.07	370.74	6,367.93	5.7%	9,000.00	381.30
531220 PUBLIC INFO/EDUCAT	17,910.00	9,336.68	15,861.85	8,573.32	52.1%	53,730.00	19,270.88	29,358.84	34,459.12	35.9%	71,600.00	34,459.74
531280 TRANSPORTATION EXPENSES	5,760.00	3,316.78	2,171.67	2,443.22	57.6%	17,280.00	7,617.02	9,980.71	9,662.98	44.1%	23,000.00	12,406.28
531340 DEPARTMENT HEAD EXPENSE	390.00		195.61	390.00	0.0%	1,170.00		195.61	1,170.00	0.0%	1,600.00	609.68
532030 MEETING EXPENSES	6,390.00	2,329.46	317.57	4,060.54	36.5%	19,170.00	5,186.90	5,886.29	13,983.10	27.1%	25,500.00	11,122.12
532031 RENT & STAFF SUPPLEMENTS												19.75
533240 INSURANCE CLAIMS PAID							82,175.53-		82,175.53			
534040 UTILITIES - TELEPHONE	11,400.00	17,312.46	11,840.96	5,912.46-	151.9%	34,200.00	34,895.63	30,101.00	695.63-	102.0%	46,000.00	48,691.89
534045 UTILITIES - CELL PHONE			11,556.00				642.00-	13,161.00	642.00			12,379.90
534070 UTILITY-LEASE LINES	33,270.00	20,758.43	16,493.77	12,511.57	62.4%	99,810.00	55,789.92	51,245.73	44,020.08	55.9%	134,300.00	74,844.96
536040 TRAVEL & TRAINING			180.43				148.15	180.43	148.15-			356.27
536045 TRAV&TRNG MANDATORY			227.50					227.50				227.50
594350 RECOVERY - SPECIAL EVENTS											8,000.00-	
595020 INT-DEPT ALL(MANUAL)		869.00		869.00-			869.00		869.00-			
598025 Int Chrgs -Rec Check							156.00	77.00	156.00-			77.00
599130 Misc Expense		1,059.25	2,109.90	1,059.25-			2,040.08	6,606.76	2,040.08-			
700035 Comm Engagement								1,703.84				1,703.84
705022 EQUIPMENT COSTS		4,636.52		4,636.52-			87,136.52	57.98	87,136.52-			2,429.27
730010 Library Special Projects	19,440.00	154,745.95	13,516.68	135,305.95-	796.0%	58,320.00	316,776.66	42,745.36	258,456.66-	543.2%	464,106.00	76,235.48
733049 INTERLINK OPERATING COSTS						110,000.00	76,666.16	114,287.93	33,333.84	69.7%	110,000.00	114,287.93
733063 PROGRAM COSTS	48,150.00	62,052.07	20,869.67	13,902.07-	128.9%	118,450.00	113,224.79	112,147.68	5,225.21	95.6%	172,800.00	136,866.85
733065 RECRUITING EXPENSES	1,470.00			1,470.00	0.0%	4,410.00	378.95	55.00	4,031.05	8.6%	5,900.00	55.00
733110 BOOK SALE COSTS	6,400.00	424.26	1,502.28	5,975.74	6.6%	18,200.00	824.31	5,911.85	17,375.69	4.5%	43,900.00	5,911.85
733126 CONFERENCES	15,340.00	385.93	22.70-	14,954.07	2.5%	38,350.00	9,107.67	14,604.01	29,242.33	23.7%	46,000.00	33,243.92
599977 OTHER EXPENSES FORECAST												
Other Expenses	185,970.00	291,989.84	103,224.42	106,019.84-	157.0%	639,640.00	711,875.67	488,346.73	72,235.67-	111.3%	1,223,416.00	621,558.56
530001 MATERIALS	1,800.00	561.11	3,584.98	1,238.89	31.2%	8,500.00	2,061.84	9,465.18	6,438.16	24.3%	9,700.00	13,676.71
531270 POSTAGE & COURIER SERVICES	7,590.00	7,223.75	2,214.03	366.25	95.2%	22,770.00	14,388.13	7,863.31	8,381.87	63.2%	30,400.00	14,487.46
532010 COMP SUPP/SERV EXP	9,270.00	17,442.23	19,621.23	8,172.23-	188.2%	27,810.00	119,472.85	42,061.98	91,662.85-	429.6%	37,100.00	209,578.52
532020 FIRST AID SUPP/SERV	540.00	464.24	492.50	75.76	86.0%	1,620.00	1,299.22	1,387.41	320.78	80.2%	2,100.00	1,622.04
532050 OFFICE SUPPLIES & SERVICES	24,510.00	27,648.34	1,269.04-	3,138.34-	112.8%	70,450.00	46,744.98	28,209.72	23,705.02	66.4%	98,300.00	32,680.67
532060 PHOTOCOPY SUPP/SERV	25,340.00	25,934.15	3,590.46	594.15-	102.3%	72,820.00	50,235.25	53,564.67	22,584.75	69.0%	97,700.00	34,380.24

OPERATING BUDGET  
STATEMENT OF REVENUES AND EXPENDITURES  
FOR THE NINE MONTHS ENDED SEPTEMBER 30, 2021

	Q3 2021					YTD to Sep 30					Full Year	
	Budget	Actual	Prior Year Actual	Current Quarter Variance	Actual / Budget	Budget	Actual	Prior Year Actual	YTD Variance	Actual / Budget	2021 Budget	Prior Year Actual
532070 PHOTO SUPP/SERV	1,260.00			1,260.00	0.0%	3,780.00	159.99	171.19	3,620.01	4.2%	5,000.00	7,028.81-
532080 MISC SUPP/SERV	43,140.00	41,540.02	25,741.29	1,599.98	96.3%	207,820.00	94,912.99	94,878.41	112,907.01	45.7%	254,700.00	127,184.47
532130 ELEC FIXTR SUPP&SERV			317.21					573.61				573.61
532190 LESSONS SUPPLIES & SERVICES								150.00				150.00
533010 PROTECTIVE CLOTHING			2,676.61					2,833.14				4,101.74
533030 BADGES PLATES, DECALS ETC	4,050.00	11,106.89	7,385.29	7,056.89-	274.2%	12,150.00	11,165.82	8,951.92	984.18	91.9%	16,200.00	11,305.11
533040 LIBRARY / BOOK SUPPLIES	64,280.00	53,906.30	36,024.36	10,373.70	83.9%	303,140.00	276,347.49	264,790.69	26,792.51	91.2%	381,300.00	293,998.53
533050 BOOKS & PUBLICATIONS	1,128,500.00	985,217.43	830,620.42	143,282.57	87.3%	3,940,700.00	3,931,060.76	3,418,333.40	9,639.24	99.8%	5,145,023.00	5,205,421.83
533060 CONSERVATION SUPPLIES	17,610.00	16,904.31		705.69	96.0%	52,830.00	36,785.11	18,765.05	16,044.89	69.6%	70,400.00	31,611.80
533160 TOOLS & WORK SUPPLIES			553.99				16.97	1,320.49	16.97-			1,567.46
533210 SALEABLE GOODS PURCHASE	700.00	95.16	4.16	604.84	13.6%	6,100.00	162.76	20.28	5,937.24	2.7%	6,700.00	42.12
533290 SIGNS		1,626.30		1,626.30-			1,741.99	1.81	1,741.99-			1.81
533310 PROGRAM SUPPLIES								41.05				57.10
733145 FILMING EXPENSE	7,500.00	1,517.22		5,982.78	20.2%	22,500.00	1,693.74	4,794.48	20,806.26	7.5%	30,000.00	8,015.24
599978 SUPPL & MATERIAL FCT												
Supplies & Materials	1,336,090.00	1,191,187.45	931,557.49	144,902.55	89.2%	4,752,990.00	4,588,249.89	3,958,177.79	164,740.11	96.5%	6,184,623.00	5,983,427.65
594130 RECOVERY - OPERATING COSTS												330.01
800021 Cost Allocation Building	612,830.00	588,394.43	445,519.97	24,435.57	96.0%	1,801,440.00	1,806,912.06	1,321,773.89	5,472.06-	100.3%	2,480,775.00	1,846,542.82
599980 INTERNAL ALLOC FCT												
Internal Allocations	612,830.00	588,394.43	445,519.97	24,435.57	96.0%	1,801,440.00	1,806,912.06	1,321,773.89	5,472.06-	100.3%	2,480,775.00	1,846,872.83
Expenditures	13,657,566.72	14,432,340.73	9,707,655.22	774,774.01-	105.7%	41,089,973.72	40,424,366.33	32,301,159.89	665,607.39	98.4%	55,168,855.13	46,175,386.78
485025 TRANSFER TO CAPITAL FUND			75,000.00					75,000.00				75,000.00
Transfers to Other Funds			75,000.00					75,000.00				75,000.00
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
485315 TRANSFER TO RESERVES	27,760.00	41,317.52	141,247.05	13,557.52-	148.8%	83,280.00	386,580.58	880,242.68	303,300.58-	464.2%	111,000.00	1,020,799.58
598051 FMS CHG-CAP RATE	6,210.00	5,679.36	5,364.12	530.64	91.5%	18,630.00	17,749.28	16,092.36	880.72	95.3%	24,851.00	21,188.26
499983 TFR TO RESERVES FCT												
Transfers to Reserves	47,860.00	60,883.88	160,498.17	13,023.88-	127.2%	143,580.00	445,990.86	937,996.04	302,410.86-	310.6%	191,395.00	1,097,535.84
480000 TRANSFER FROM RESERVE		50,000.00-		50,000.00		115,725.00-	50,000.00-		65,725.00-	43.2%	117,125.00-	
499984 TFR FRM RESERVES FCT												
Transfers from Reserves		50,000.00-		50,000.00		115,725.00-	50,000.00-		65,725.00-	43.2%	117,125.00-	
Debt & Transfers	47,860.00	10,883.88	235,498.17	36,976.12	22.7%	27,855.00	395,990.86	1,012,996.04	368,135.86-	1421.6%	74,270.00	1,172,535.84
Total City Funding	12,705,367	13,506,797	9,578,263	-801,430	106.3%	37,196,949	37,295,379	29,678,912	-98,430	100.3%	50,411,125	42,950,100

**VANCOUVER PUBLIC LIBRARY BOARD  
RESERVES  
FOR THE MONTH ENDED SEPTEMBER 30, 2021**

	Year to Date			31-Dec 2021	Net Transfer
	31-Dec 2020	Transfer To	Transfer From		
Donations and Grants					
Provincial Grants	548,924	-66,861	0	482,063	-66,861
Gifts & Grants	2,100,859	218,297	-50,000	2,269,156	168,297
Interest Gifts and grants	75,802	20,491	0	96,293	20,491
Interest End Fund	152,647	18,027	0	170,674	18,027
Endowment Fund	2,289,816	0	0	2,289,816	0
	5,168,048	189,954	-50,000	5,308,001	139,954
Other					
General	1,198,014	226,910	0	1,424,924	226,910
Bayshore	78,708	0	0	78,708	0
Coal Harbour	187,979	0	0	187,979	0
Interest other	189,184	13,044	0	202,228	13,044
	1,653,885	239,954	0	1,893,839	239,954
<b>Reserve - Library Gifts and Grants (320084)</b>	<b>6,821,933</b>	<b>429,907</b>	<b>-50,000</b>	<b>7,201,840</b>	<b>379,907</b>
<b>Equipment Reserve (320141)</b>	<b>989,603</b>	<b>8,235</b>	<b>0</b>	<b>997,838</b>	<b>8,235</b>
<b>TOTAL LIBRARY</b>	<b>7,811,536</b>	<b>438,142</b>	<b>-50,000</b>	<b>8,199,678</b>	<b>388,142</b>

	September			30-Sep 2021	Net Transfer
	31-Aug 2021	Transfer To	Transfer From		
Donations and Grants					
Provincial Grants	498,461	-16,398		482,063	-16,398
Gifts & Grants	2,269,156	0		2,269,156	0
Interest Gifts and grants	94,342	2,310		96,652	2,310
Interest End Fund	168,363	2,080		170,442	2,080
Endowment Fund	2,289,816			2,289,816	0
	5,320,138	-12,008	0	5,308,130	-12,008
Other					
General	1,418,973	5,950		1,424,924	5,950
Bayshore	78,708			78,708	0
Coal Harbour	187,979			187,979	0
Interest other	200,576	1,524		202,100	1,524
	1,886,236	7,475	0	1,893,710	7,475
<b>Reserve - Library Gifts and Grants (320084)</b>	<b>7,206,373</b>	<b>-4,533</b>	<b>0</b>	<b>7,201,840</b>	<b>-4,533</b>
<b>Equipment Reserve (320141)</b>	<b>996,922</b>	<b>916</b>		<b>997,838</b>	<b>916</b>
<b>TOTAL LIBRARY</b>	<b>8,203,295</b>	<b>-3,617</b>	<b>0</b>	<b>8,199,678</b>	<b>-3,617</b>