

MANAGEMENT REPORT

Date: February 15, 2023
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Meeting Date: February 22, 2023

TO: Library Board

FROM: Tim Bottomer, Chair, SFHR Committee

SUBJECT: December 31, 2022 (Q4) 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 December 31, 2022 for information.

BACKGROUND

Financial results are presented quarterly, for information.

DISCUSSION

Attached are the December 31, 2022 (Q4) statements of revenues and expenditures and variance explanations. Also attached is a summary of the reserves transactions for 2022.

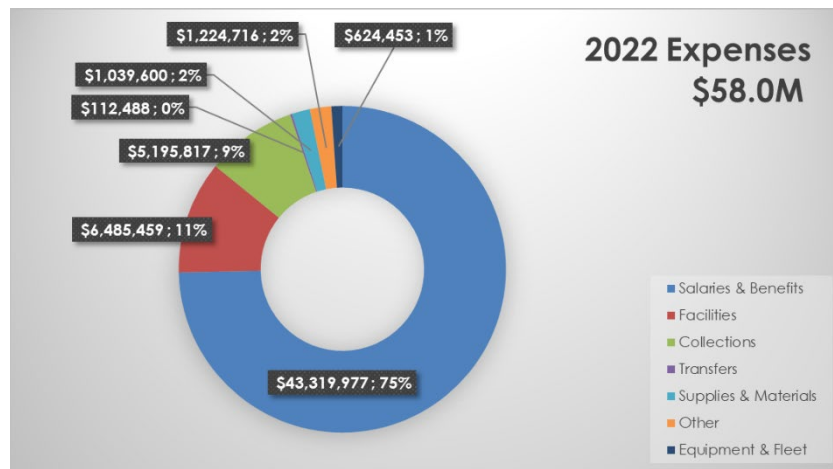
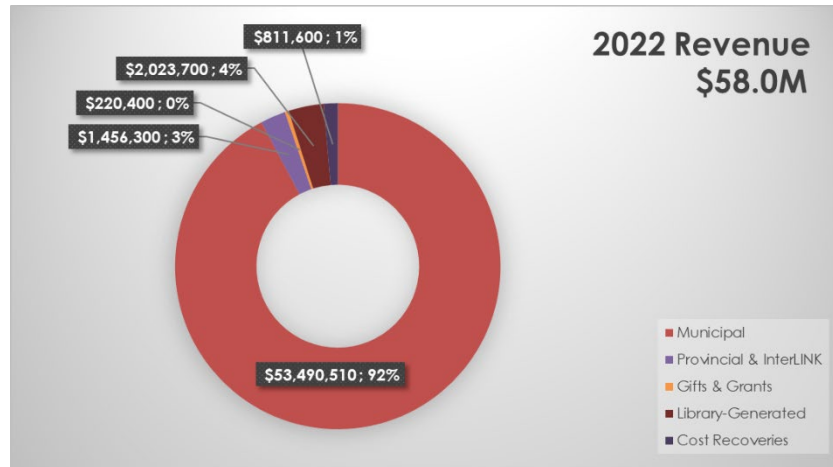
These statements will be reviewed by the City's Internal Audit department after adjustments are made for deferred payroll liabilities and capital assets, and the underlying financial information will be included in the independent audit of the City of Vancouver, conducted by KPMG.

VANCOUVER PUBLIC LIBRARY BOARD

Operating Budget - Notes to the Statement of Revenues & Expenditures
For the Year Ended December 31, 2022

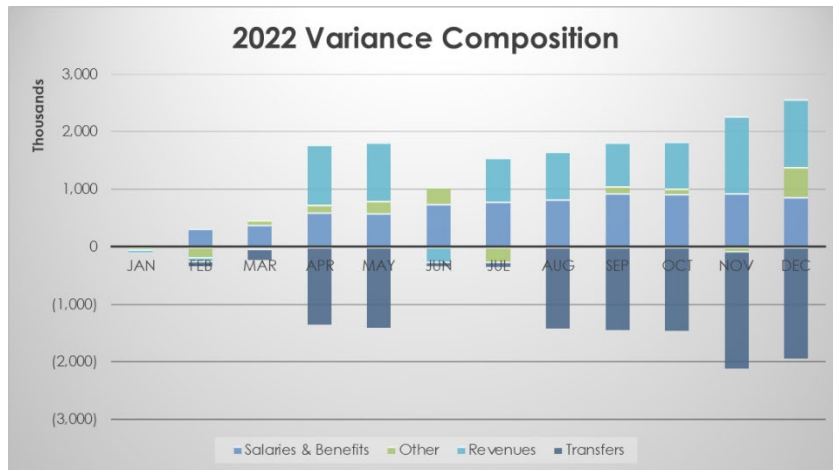
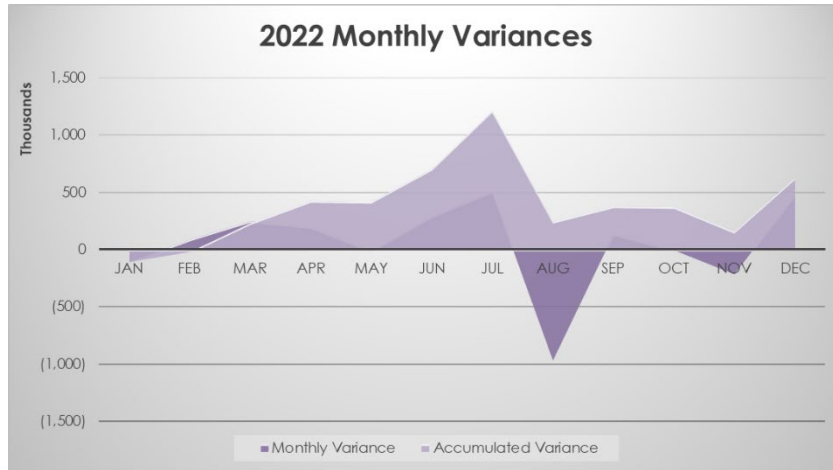
SUMMARY

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



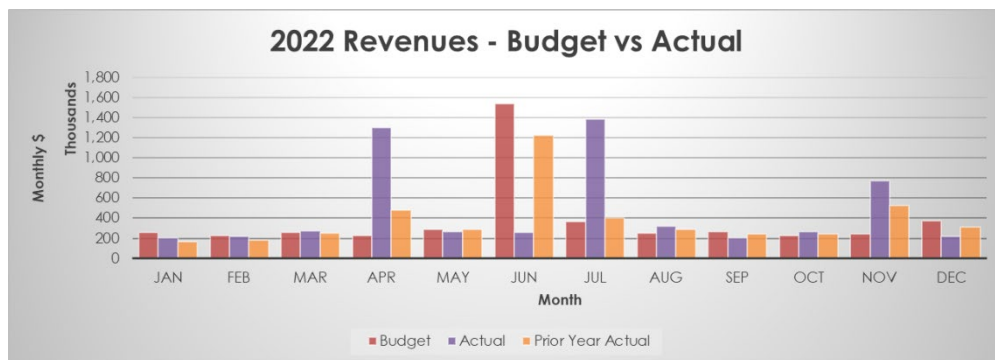
At December 31 (Q4), the library was under budget for the year by \$626K (Q3: \$379K). This is due to expenditures that were lower than budget by \$1.39M (mainly in salaries and benefits) and revenues which were higher than budget by \$1.18M (mainly from donations), partially offset by transfers to reserves (for donations received) that were higher than budget by \$1.95M.

At the end of 2022, the library had spent 98.8% of its annual operating budget.



YTD REVENUES

Overall, YTD revenues are higher than budget by \$1.18M (Q3: \$769K).

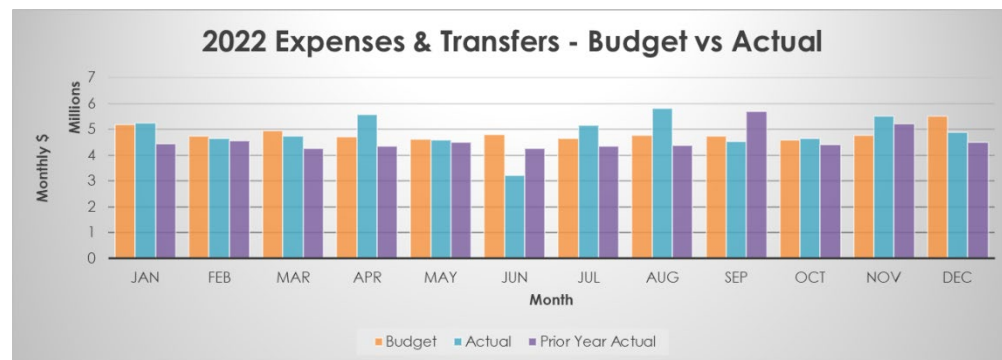


- Program Fees: Program fees were under budget by \$204K (Q3: \$114K). Photocopier, holds, fines, subscription cards, sale of goods and lost book charge revenues were all lower than budgeted.
- Cost Recoveries, Grants & Donations: Above budget by \$1.28M (Q3: \$835K)

- This is mainly due to the receipt of donations of \$1.6M 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. InterLINK revenue continues to be lower than in prior years, which appears to be due to changes in borrowing behaviour as a result of changes in commuting patterns during COVID that have not returned to 2019 patterns.
- Rental, Lease & Other: These revenues are above budget by \$110K (Q3: \$49K). Rental, event and filming revenues are lower than budgeted, offset by higher than budgeted InfoAction (our fee-based research service) revenues.

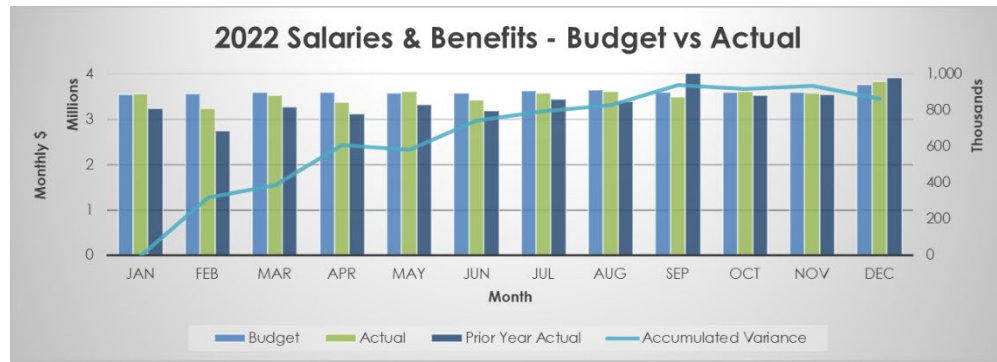
YTD EXPENDITURES & TRANSFERS

Overall, YTD expenditures and transfers are higher than budget by \$559K (Q3: \$390K)



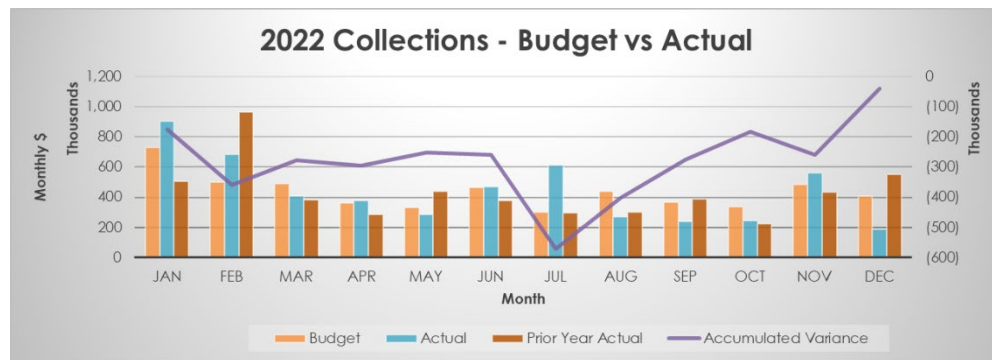
- **Salaries & Benefits**
Salaries and benefits were under budget by \$865K (Q3: \$939K). There was a positive variance in full-time and fringe benefits, partially offset by sick and training replacement costs which were higher than budgeted, along with hourly and part-time staff costs which were above budget due to hourly and part-time staff temporarily filling full-time positions.

We spent above budget on training costs in the last quarter of 2022, as we recruited and on-boarded 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 was on budget at year-end, at \$5.2M.



➤ Operating & Maintenance

- Building occupancy/facilities expenses were under budget at year-end by \$319K (Q3: \$111K). This was mostly related to internal allocations. Internal allocations are the costs for Library Square maintenance which are transferred from the City – these costs were under budget by \$197K (Q3: \$93K). The variance is a result of reduced expenditures for janitorial, maintenance, elevators, escalators, etc. Contract services, which are included in Professional Fees, are related to maintenance costs for Library Square.
- Professional fees were above budget, and relate to consulting costs for VPL’s Equity, Diversity and Inclusion work (Goal 4.2 of the 2020-2025 Strategic Plan), and to conduct the public survey, as well as for Library Square contracted maintenance services, which are offset in lower building occupancy & maintenance costs and internal allocations.
- Equipment and fleet costs were above budget, primarily due to systems-related maintenance and licensing agreements for software.
- Other expenses and supplies and materials (excluding books & publications) were 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 Q4, transfers for interest, InfoAction and donations were made to Reserves. There were no transfers made from reserves in 2022.

OPERATING BUDGET
STATEMENT OF REVENUES AND EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2022

	Q4 2022					YTD to Dec 31 2022					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	234,630-	145,347-	288,968-	89,283-	61.9%	825,700-	622,070-	749,318-	203,630-	75.3%	825,700-	749,318-	203,630-	75.3%
Cost Recoveries, Grants & Donations	314,940-	758,457-	528,645-	443,517	240.8%	2,488,300-	3,766,630-	2,673,599-	1,278,330	151.4%	2,488,300-	2,673,599-	1,278,330	151.4%
Rental, Lease & Other	294,050-	355,185-	260,298-	61,135	120.8%	1,198,000-	1,307,968-	1,179,971-	109,968	109.2%	1,198,000-	1,179,971-	109,968	109.2%
Revenues	843,620-	1,258,990-	1,077,910-	415,370	149.2%	4,512,000-	5,696,668-	4,602,888-	1,184,668	126.3%	4,512,000-	4,602,888-	1,184,668	126.3%
Salaries & Benefits	10,964,862	11,038,854	11,006,538	73,992-	100.7%	43,319,977	42,455,386	41,143,775	864,592	98.0%	43,319,977	41,143,775	864,592	98.0%
Regional Utility Charges	1,000	1,988	20,589	988-	198.8%	1,000	17,146-	21,477	18,146	-1714.6%	1,000	21,477	18,146	-1714.6%
Building Occupancy & Mtce	1,035,999	930,731	794,736	105,268	89.8%	3,982,184	3,877,988	3,320,770	104,196	97.4%	3,982,184	3,320,770	104,196	97.4%
Professional Fees	3,130	75,668	75,710	72,538-	2417.5%	12,400	131,825	126,287	119,425-	1063.1%	12,400	126,287	119,425-	1063.1%
Equipment & Fleet	82,771	337,706	188,245	254,935-	408.0%	624,453	766,680	790,837	142,227-	122.8%	624,453	790,837	142,227-	122.8%
Other Expenses	572,676	233,346	328,518	339,330	40.7%	1,212,316	878,501	1,040,394	333,815	72.5%	1,212,316	1,040,394	333,815	72.5%
Supplies & Materials	1,454,827	1,265,023	1,412,814	189,804	87.0%	6,235,417	6,103,679	6,001,064	131,738	97.9%	6,235,417	6,001,064	131,738	97.9%
Internal Allocations	719,473	615,726	541,285	103,747	85.6%	2,502,275	2,305,136	2,348,197	197,139	92.1%	2,502,275	2,348,197	197,139	92.1%
Expenditures	14,834,738	14,499,042	14,368,435	335,697	97.7%	57,890,022	56,502,050	54,792,801	1,387,972	97.6%	57,890,022	54,792,801	1,387,972	97.6%
Transfers to Reserves	57,323	560,471	224,094	503,148-	977.7%	229,613	2,059,564	670,085	1,829,951-	897.0%	229,613	670,085	1,829,951-	897.0%
Transfers from Reserves	1,400-		473,820-	1,400-	0.0%	117,125-		523,820-	117,125-	0.0%	117,125-	523,820-	117,125-	0.0%
Debt & Transfers	55,923	560,471	249,726-	504,548-	1002.2%	112,488	2,059,564	146,265	1,947,076-	1830.9%	112,488	146,265	1,947,076-	1830.9%
Total City Funding	14,047,041	13,800,523	13,040,798	246,518	98.2%	53,490,510	52,864,947	50,336,177	625,563	98.8%	53,490,510	50,336,177	625,563	98.8%

**OPERATING BUDGET
STATEMENT OF REVENUES AND EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2022**

	Q4 2022					YTD to Dec 31 2022					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
490240 FINES	47,190-	2,754-	152,068-	44,436-	5.8%	189,300-	160,198-	368,392-	29,102-	84.6%	189,300-	368,392-	29,102-	84.6%
490520 PHOTOCOPIER REVENUE	53,760-	61,694-	65,112-	7,934	114.8%	215,400-	215,248-	139,160-	152-	99.9%	215,400-	139,160-	152-	99.9%
490690 SALE OF GOODS	42,610-	4,070-	3,673-	38,540-	9.6%	54,800-	8,378-	7,316-	46,422-	15.3%	54,800-	7,316-	46,422-	15.3%
490970 SALE OF PHOTOS	2,530-	948-	1,120-	1,582-	37.5%	10,000-	5,983-	6,766-	4,017-	59.8%	10,000-	6,766-	4,017-	59.8%
490980 HOLDS REVENUE	17,980-	23,375-	8,604-	5,395	130.0%	71,800-	49,154-	28,395-	22,646-	68.5%	71,800-	28,395-	22,646-	68.5%
490990 SUBSCRIPTION CARDS	43,640-	29,175-	29,311-	14,465-	66.9%	174,500-	106,973-	123,984-	67,527-	61.3%	174,500-	123,984-	67,527-	61.3%
491000 LOST CARDS	2,950-	98	934-	3,048-	-3.3%	12,400-	515-	2,168-	11,885-	4.2%	12,400-	2,168-	11,885-	4.2%
491255 LOST BOOK PENALTIES	23,970-	23,430-	28,146-	540-	97.7%	97,500-	75,622-	73,138-	21,878-	77.6%	97,500-	73,138-	21,878-	77.6%
Program Fees	234,630-	145,347-	288,968-	89,283-	61.9%	825,700-	622,070-	749,318-	203,630-	75.3%	825,700-	749,318-	203,630-	75.3%
430070 COST RECOVERIES	127,960-	70,946-	70,783-	57,014-	55.4%	299,500-	285,055-	276,189-	14,445-	95.2%	299,500-	276,189-	14,445-	95.2%
434210 RECOVERY - SOCIAL PLANNING	127,980-	156,965-	132,069-	28,985	122.6%	512,100-	552,965-	448,417-	40,865	108.0%	512,100-	448,417-	40,865	108.0%
490300 GRANTS AND DONATIONS	59,000-	530,546-	325,793-	471,546	899.2%	220,400-	1,635,741-	642,321-	1,415,341	742.2%	220,400-	642,321-	1,415,341	742.2%
490340 InterLINK						1,456,300-	1,292,868-	1,306,673-	163,432-	88.8%	1,456,300-	1,306,673-	163,432-	88.8%
Cost Recoveries, Grants & Donations	314,940-	758,457-	528,645-	443,517	240.8%	2,488,300-	3,766,630-	2,673,599-	1,278,330	151.4%	2,488,300-	2,673,599-	1,278,330	151.4%
490100 CORPORATE SERVICES REVENUE	134,280-	135,498-	190,134-	1,218	100.9%	537,300-	668,741-	781,788-	131,441	124.5%	537,300-	781,788-	131,441	124.5%
490591 RENTAL - LICENSES		10-		10			10-		10			10		10
490610 RENTAL INCOME	122,260-	87,707-	15,780-	34,553-	71.7%	489,100-	201,951-	58,791-	287,149-	41.3%	489,100-	58,791-	287,149-	41.3%
490810 VARIOUS REVENUE	37,510-	131,971-	54,384-	94,461	351.8%	171,600-	437,266-	339,392-	265,666	254.8%	171,600-	339,392-	265,666	254.8%
Rental, Lease & Other	294,050-	355,185-	260,298-	61,135	120.8%	1,198,000-	1,307,968-	1,179,971-	109,968	109.2%	1,198,000-	1,179,971-	109,968	109.2%
Revenues	843,620-	1,258,990-	1,077,910-	415,370	149.2%	4,512,000-	5,696,668-	4,602,888-	1,184,668	126.3%	4,512,000-	4,602,888-	1,184,668	126.3%
520000 SALARIES	8,054,896	7,795,989	7,852,820	258,906	96.8%	32,043,658	28,397,305	28,119,074	3,646,353	88.6%	32,043,658	28,119,074	3,646,353	88.6%
520001 SALARIES/FB ACCRUAL		716,194-	675,197-	716,194			112,611	109,059	112,611-			109,059	112,611-	
520020 SALARIES - PART TIME /CASUAL	624,470	513,335	683,027	111,135	82.2%	2,498,000	2,104,420	2,370,330	393,580	84.2%	2,498,000	2,370,330	393,580	84.2%
520025 SALARIES - CASUAL	345,175	1,097,561	762,100	752,386-	318.0%	1,380,715	3,463,312	2,547,011	2,082,597-	250.8%	1,380,715	2,547,011	2,082,597-	250.8%
520099 SALARY PROVISION	106,148			106,148	0.0%	183,308			183,308	0.0%	183,308		183,308	0.0%
520600 SALARIES - TEMP HELP		214,236	272,569	214,236-			817,087	730,171	817,087-			730,171	817,087-	
521060 GRATUITY PAY	2,870			2,870	0.0%	11,510			11,510	0.0%	11,510		11,510	0.0%
521100 VACATION		63,786	57,628	63,786-			63,786	57,628	63,786-			57,628	63,786-	
523900 F.B. - DISTRIBUTED	1,932,408	1,992,126	1,955,073	59,719-	103.1%	7,693,840	7,292,056	7,106,170	401,784	94.8%	7,693,840	7,106,170	401,784	94.8%
524010 AUTO ALLOWANCE	2,586	2,695	2,692	109-	104.2%	10,236	10,010	10,001	226	97.8%	10,236	10,001	226	97.8%
524020 SHIFT DIFFERENTIAL	7,815	5,237	5,202	2,578	67.0%	31,395	20,717	19,975	10,678	66.0%	31,395	19,975	10,678	66.0%
524030 ACTING PAY	23,120			23,120	0.0%	92,510			92,510	0.0%	92,510		92,510	0.0%
524060 SEPARATION COSTS		23,468	43,211	23,468-			134,449	59,512	134,449-			59,512	134,449-	
525000 OVERTIME	37,919	52,677	59,040	14,758-	138.9%	151,499	115,171	102,425	36,328	76.0%	151,499	102,425	36,328	76.0%
591050 UNALLOC TURNOVER-GEN	149,658-			149,658-	0.0%	598,488-			598,488-	0.0%	598,488-		598,488-	0.0%
591053 VACANCY SAVINGS FORECAST	18,750-			18,750-	0.0%	75,000-			75,000-	0.0%	75,000-		75,000-	0.0%
595010 SALARY ALLOCATION (MANUAL)	46,120-			46,120-	0.0%	107,600-			107,600-	0.0%	107,600-		107,600-	0.0%
732501 Full Time Staff		641,904	536,986	641,904-			2,293,569	1,780,767	2,293,569-			1,780,767	2,293,569-	
732502 Part Time Staff	1,975,871	1,879,290	1,996,928	96,581	95.1%	7,968,201	7,261,793	7,205,002	706,408	91.1%	7,968,201	7,205,002	706,408	91.1%
732503 Vacation Replacement	277,150	280,735	344,550	3,585-	101.3%	882,570	864,216	863,779	18,354	97.9%	882,570	863,779	18,354	97.9%
732504 Sick Replacement	60,320	78,433	82,800	18,113-	130.0%	239,600	392,427	281,656	152,827-	163.8%	239,600	281,656	152,827-	163.8%
732506 Casual Help	127,585	173,862	154,020	46,277-	136.3%	509,995	524,483	455,965	14,488-	102.8%	509,995	455,965	14,488-	102.8%
732508 Training Replacement	28,151	70,101	49,721	41,950-	249.0%	112,571	262,261	343,823	149,690-	233.0%	112,571	343,823	149,690-	233.0%
790999 BUDGET-ACTIVIT.ALLOC	2,427,093-			2,427,093-	0.0%	9,708,543-			9,708,543-	0.0%	9,708,543-		9,708,543-	0.0%
850000 Wages & Fringe Costs		3,135,702-	3,177,203-	3,135,702-			11,684,773-	11,017,186-	11,684,773			11,017,186-	11,684,773	
852010 Building Management Labour		5,182	570	5,182-			10,342	38	10,342-			38	10,342-	

	Q4 2022					YTD to Dec 31 2022					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
852020 Build Mgt Lab - OT		135		135-			145		145-			145-		
Salaries & Benefits	10,964,862	11,038,854	11,006,538	73,992-	100.7%	43,319,977	42,455,386	41,143,775	864,592	98.0%	43,319,977	41,143,775	864,592	98.0%
534050 UTILITIES - WATER	1,000	1,988	20,589	988-	198.8%	1,000	17,146-	21,477	18,146	-1714.6%	1,000	21,477	18,146	-1714.6%
Regional Utility Charges	1,000	1,988	20,589	988-	198.8%	1,000	17,146-	21,477	18,146	-1714.6%	1,000	21,477	18,146	-1714.6%
531058 LOCKSMITH SERVICES		84		84-			84		242			242		84-
531122 PROPERTY INSURANCE	175,183	122,913	125,982	52,270	70.2%	579,568	528,369	458,518	51,199	91.2%	579,568	458,518	51,199	91.2%
531256 MAINTENANCE - BUILDINGS	59,972	72,829	46,751	12,857-	121.4%	239,522	277,901	162,955	38,379-	116.0%	239,522	162,955	38,379-	116.0%
532100 PEST CONTROL SUP/SER									425			425		
533230 JANITORIAL SUPPLIES	9,740	11,222	16,300	1,482-	115.2%	38,900	49,280	98,831	10,380-	126.7%	38,900	98,831	10,380-	126.7%
534010 UTILITIES - ELECTRICITY	206,460	25,763	48,459	180,697	12.5%	814,520	559,635	585,806	254,885	68.7%	814,520	585,806	254,885	68.7%
534020 UTILITIES - NATURAL GAS	14,073	23,694	15,917	9,621-	168.4%	50,463	76,662	54,506	26,199-	151.9%	50,463	54,506	26,199-	151.9%
534030 UTILITIES - STEAM HEAT	13,767	56,457	9,985	42,690-	410.1%	55,077	128,742	43,267	73,665-	233.7%	55,077	43,267	73,665-	233.7%
535040 REAL ESTATE RENTAL/LEASE	189,352	199,124	130,545	9,772-	105.2%	757,432	748,733	494,290	8,699	98.9%	757,432	494,290	8,699	98.9%
536020 TAX/LI CHARGE EXTERN	6,574	5,877	4,027	697	89.4%	26,284	21,548	23,895	4,736	82.0%	26,284	23,895	4,736	82.0%
720004 Maintenance - Building	60,110	90,157	76,725	30,047-	150.0%	220,100	234,647	206,820	14,547-	106.6%	220,100	206,820	14,547-	106.6%
720008 Mtce - Elec Equip	9,740	1,898	1,287	7,843	19.5%	38,900	4,605	4,417	34,295	11.8%	38,900	4,417	34,295	11.8%
720011 Maintenance - Grounds	3,600	4,424	5,060	824-	122.9%	11,700	14,791	13,225	3,091-	126.4%	11,700	13,225	3,091-	126.4%
720013 Maintenance - Lighting	780	784	454	4-	100.6%	3,300	4,737	1,820	1,437-	143.6%	3,300	1,820	1,437-	143.6%
733020 BUILDING SECURITY	286,648	315,504	313,243	28,856-	110.1%	1,146,418	1,228,255	1,171,753	81,837-	107.1%	1,146,418	1,171,753	81,837-	107.1%
Building Occupancy & Mtce	1,035,999	930,731	794,736	105,268	89.8%	3,982,184	3,877,988	3,320,770	104,196	97.4%	3,982,184	3,320,770	104,196	97.4%
531020 CONTRACT SERVICES-OTHERS		12,115	23,734	12,115-			49,330	58,894	49,330-			58,894	49,330-	
531026 ELECT.& LIGHTING SRV		73	93	73-			180	93	180-			93	180-	
531027 ELEVATOR SERVICES		2,604		2,604-			7,678		7,678-			7,678-		
531070 CONSULTANT SERVICES		55,950	14,100	55,950-			63,750	20,425	63,750-			20,425	63,750-	
531100 MEDICAL FEES			11,263					12,111				12,111		
531150 LEGAL EXPENSES	3,130	4,925	26,520	1,795-	157.3%	12,400	10,887	34,764	1,513	87.8%	12,400	34,764	1,513	87.8%
Professional Fees	3,130	75,668	75,710	72,538-	2417.5%	12,400	131,825	126,287	119,425-	1063.1%	12,400	126,287	119,425-	1063.1%
531090 EQIP SERV/MTCE AGREE	21,962	291,201	123,348	269,239-	1325.9%	434,112	579,440	522,352	145,328-	133.5%	434,112	522,352	145,328-	133.5%
531250 EQ/FURN REPAIR/MTCE	4,404	14,902	26,265	10,498-	338.4%	17,544	16,501	29,015	1,043	94.1%	17,544	29,015	1,043	94.1%
533070 EQUIP/FURN EXP	32,234	10,486	28,423	21,748	32.5%	75,684	84,292	152,921	8,608-	111.4%	75,684	152,921	8,608-	111.4%
533170 UNIFORM EXPENSE						612			612	0.0%	612		612	0.0%
535030 AUTO LEASES		4,373	343	4,373-			5,971	343	5,971-			343	5,971-	
535050 OFFICE EQUIPMENT RENTAL	8,598	4,085	1,232	4,513	47.5%	34,578	22,671	22,832	11,907	65.6%	34,578	22,832	11,907	65.6%
594136 FLEET CHARGES-MATERIALS		66		66-			429	173	429-			173	429-	
598030 FLEET CHG-ACC BILL	348			348	0.0%	1,248	33	739	1,215	2.7%	1,248	739	1,215	2.7%
598040 FLEET CHG-OP RESPO	61	189		128-	309.3%	421	833	223	412-	197.9%	421	223	412-	197.9%
598050 FMS CHARGES-RENTAL RATE-MTCE	4,304	4,316	1,227	12-	100.3%	17,264	17,264	5,115	0-	100.0%	17,264	5,115	0-	100.0%
598052 FLEET CHARGES-MOTOR POOL		1,320		1,320-			2,845	125	2,845-			125	2,845-	
598070 FLEET CHG-DIR MTCE	1,752		930	1,752	0.0%	6,972	5,636	8,517	1,336	80.8%	6,972	8,517	1,336	80.8%
598100 FLEET CHARGES-VANDALISM	46		305	46	0.0%	46		305	46	0.0%	46	305	46	0.0%
598110 FLEET CHARGES-AT COST WORK		46		46-			46		46-			46-		
598130 FLEET CHG-O/S LESE	1,829		91	1,829	0.0%	7,409	2,721	17,170	4,688	36.7%	7,409	17,170	4,688	36.7%
598140 FLEET CHARGES-FUEL	3,291	5,010	3,537	1,719-	152.2%	13,101	20,916	14,031	7,815-	159.7%	13,101	14,031	7,815-	159.7%
598150 EQS CHARGES-INSURANCE	3,174	1,653	2,171	1,521	52.1%	12,534	7,020	7,478	5,514	56.0%	12,534	7,478	5,514	56.0%
598160 FLEET CHG-OP ENVIR	111			111	0.0%	471		257	471	0.0%	471	257	471	0.0%
598170 FLEET CHARGES-USER REQUESTED	657	60	373	597	9.1%	2,457	60	9,241	2,397	2.4%	2,457	9,241	2,397	2.4%
Equipment & Fleet	82,771	337,706	188,245	254,935-	408.0%	624,453	766,680	790,837	142,227-	122.8%	624,453	790,837	142,227-	122.8%
510020 CASH OVER / UNDER		5-	70	5			232-	164	232			164	232	
510060 CITY MEMBER/SRVC FEE	2,700	2,621-	904-	5,321	-97.1%	16,600	48,636	30,064	32,036-	293.0%	16,600	30,064	32,036-	293.0%
524050 PROFESSIONAL AND TRADES FEES		473		473-			2,131	1,658	2,131-			1,658	2,131-	

	Q4 2022					YTD to Dec 31 2022					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
531030 ADVERTISING	1,030	182	197	848	17.7%	4,000	730	475	3,270	18.2%	4,000	475	3,270	18.2%
531035 MARKETING/BOOKING		1,196		1,196			7,394		7,394				7,394	
531050 ARMoured CAR SERVICES	7,080	4,698	8,677	2,382	66.4%	28,500	23,577	21,610	4,923	82.7%	28,500	21,610	4,923	82.7%
531080 DISPOSAL OF REFUSE	5,570	3,118	5,470	2,452	56.0%	22,400	36,498	23,761	14,098	162.9%	22,400	23,761	14,098	162.9%
531120 INSURANCE	1,530			1,530	0.0%	6,210			6,210	0.0%	6,210		6,210	0.0%
531210 PRINTING SERVICES	2,250	113	288	2,137	5.0%	9,000	51	94	8,949	0.6%	9,000	94	8,949	0.6%
531220 PUBLIC INFO/EDUCAT	17,870	4,557	2,196	13,313	25.5%	71,600	8,858	21,467	62,742	12.4%	71,600	21,467	62,742	12.4%
531280 TRANSPORTATION EXPENSES	5,720	5,456	5,261	264	95.4%	23,000	13,512	12,878	9,488	58.7%	23,000	12,878	9,488	58.7%
531340 DEPARTMENT HEAD EXPENSE	430	2,072	1,815	1,642	481.7%	1,600	2,264	1,815	664	141.5%	1,600	1,815	664	141.5%
532030 MEETING EXPENSES	6,330	7,445	4,047	1,115	117.6%	25,500	17,003	9,234	8,497	66.7%	25,500	9,234	8,497	66.7%
533240 INSURANCE CLAIMS PAID									82,176				82,176	
534040 UTILITIES - TELEPHONE	11,800	19,091	14,644	7,291	161.8%	46,000	58,166	49,540	12,166	126.4%	46,000	49,540	12,166	126.4%
534045 UTILITIES - CELL PHONE									642				642	
534070 UTILITY-LEASE LINES	34,490	22,675	18,586	11,815	65.7%	134,300	73,454	74,376	60,846	54.7%	134,300	74,376	60,846	54.7%
536040 TRAVEL & TRAINING		1,100		1,100			2,456	148	2,456			148	2,456	
594350 RECOVERY - SPECIAL EVENTS	8,000			8,000	0.0%	8,000			8,000	0.0%	8,000		8,000	0.0%
595020 INT-DEPT ALL(MANUAL)								869				869		
598025 Int Chrgs -Rec Check		78	234	78			4,262	390	4,262			390	4,262	
599130 Misc Expense		938	2,040	938			0		0				0	
700035 Comm Engagement		366	70	366			1,167	70	1,167			70	1,167	
705022 EQUIPMENT COSTS		514		514			6,625	87,137	6,625			87,137	6,625	
730010 Library Special Projects	394,686	88,622	216,174	306,064	22.5%	453,006	238,875	532,950	214,131	52.7%	453,006	532,950	214,131	52.7%
733049 INTERLINK OPERATING COSTS						110,000	78,881	76,666	31,119	71.7%	110,000	76,666	31,119	71.7%
733063 PROGRAM COSTS	54,350	63,785	50,842	9,435	117.4%	172,800	220,321	164,067	47,521	127.5%	172,800	164,067	47,521	127.5%
733065 RECRUITING EXPENSES	1,490	55	55	1,435	3.7%	5,900	385	434	5,515	6.5%	5,900	434	5,515	6.5%
733110 BOOK SALE COSTS	25,700	67	478	25,767	-0.3%	43,900	2,188	1,303	41,712	5.0%	43,900	1,303	41,712	5.0%
733126 CONFERENCES	7,650	11,382	2,934	3,732	148.8%	46,000	31,300	12,042	14,700	68.0%	46,000	12,042	14,700	68.0%
Other Expenses	572,676	233,346	328,518	339,330	40.7%	1,212,316	878,501	1,040,394	333,815	72.5%	1,212,316	1,040,394	333,815	72.5%
530001 MATERIALS	1,200	1,055	943	145	87.9%	9,700	4,658	3,005	5,042	48.0%	9,700	3,005	5,042	48.0%
531270 POSTAGE & COURIER SERVICES	7,630	10,146	19,705	2,516	133.0%	30,400	28,520	34,093	1,880	93.8%	30,400	34,093	1,880	93.8%
532010 COMP SUPP/SERV EXP	9,290	36,845	42,709	27,555	396.6%	37,100	92,969	162,182	55,869	250.6%	37,100	162,182	55,869	250.6%
532020 FIRST AID SUPP/SERV	480	122	138	358	25.4%	2,100	11,933	1,437	9,833	568.2%	2,100	1,437	9,833	568.2%
532040 MICROFILM SUPP/SERV							103		103				103	
532050 OFFICE SUPPLIES & SERVICES	27,850	19,046	19,229	8,804	68.4%	98,300	62,986	65,974	35,314	64.1%	98,300	65,974	35,314	64.1%
532060 PHOTOCOPY SUPP/SERV	24,880	38,890	18,757	14,010	156.3%	97,700	100,037	68,992	2,337	102.4%	97,700	68,992	2,337	102.4%
532070 PHOTO SUPP/SERV	1,220	1,176	1,666	44	96.4%	5,000	1,336	1,826	3,664	26.7%	5,000	1,826	3,664	26.7%
532080 MISC SUPP/SERV	46,880	75,317	38,564	28,437	160.7%	254,700	156,040	133,477	98,660	61.3%	254,700	133,477	98,660	61.3%
532130 ELEC FIXTR SUPP&SERV		103	2,552	103			103	2,552	103			2,552	103	
533010 PROTECTIVE CLOTHING		138	139	138			253	139	253			139	253	
533030 BADGES PLATES, DECALS ETC	4,050	1,198	1,427	2,852	29.6%	16,200	16,338	12,593	138	100.8%	16,200	12,593	138	100.8%
533040 LIBRARY / BOOK SUPPLIES	78,160	64,127	45,335	14,033	82.0%	381,300	327,113	321,682	54,187	85.8%	381,300	321,682	54,187	85.8%
533050 BOOKS & PUBLICATIONS	1,227,517	993,793	1,204,603	233,724	81.0%	5,195,817	5,236,374	5,135,664	40,557	100.8%	5,195,817	5,135,664	40,557	100.8%
533060 CONSERVATION SUPPLIES	17,570	16,436	14,172	1,135	93.5%	70,400	43,711	50,957	26,689	62.1%	70,400	50,957	26,689	62.1%
533100 FOOD PURCHASES		1,451	1,480	1,451			1,666	1,480	1,666			1,480	1,666	
533160 TOOLS & WORK SUPPLIES		11	37	11			1,527	54	1,527			54	1,527	
533210 SALEABLE GOODS PURCHASE	600	1,933	7	1,333	322.2%	6,700	11,526	170	4,826	172.0%	6,700	170	4,826	172.0%
533290 SIGNS		167		167			183	1,742	183			1,742	183	
533310 PROGRAM SUPPLIES		40	1,638	40			216	1,638	216			1,638	216	
733145 FILMING EXPENSE	7,500	3,111	287	4,389	41.5%	30,000	6,090	1,406	23,910	20.3%	30,000	1,406	23,910	20.3%
Supplies & Materials	1,454,827	1,265,023	1,412,814	189,804	87.0%	6,235,417	6,103,679	6,001,064	131,738	97.9%	6,235,417	6,001,064	131,738	97.9%

	Q4 2022					YTD to Dec 31 2022					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
594130 RECOVERY - OPERATING COSTS							4		4-				4-	
800021 Cost Allocation Building	719,473	615,726	541,285	103,747	85.6%	2,502,275	2,305,132	2,348,197	197,143	92.1%	2,502,275	2,348,197	197,143	92.1%
Internal Allocations	719,473	615,726	541,285	103,747	85.6%	2,502,275	2,305,136	2,348,197	197,139	92.1%	2,502,275	2,348,197	197,139	92.1%
Expenditures	14,834,738	14,499,042	14,368,435	335,697	97.7%	57,890,022	56,502,050	54,792,801	1,387,972	97.6%	57,890,022	54,792,801	1,387,972	97.6%
485310 TRANS TO LIABILITY	13,874	13,887	13,887	13-	100.1%	55,544	55,548	55,548	4-	100.0%	55,544	55,548	4-	100.0%
485315 TRANSFER TO RESERVES	27,720	530,817	204,173	503,097-	1914.9%	111,000	1,940,948	590,753	1,829,948-	1748.6%	111,000	590,753	1,829,948-	1748.6%
598051 FMS CHG-CAP RATE	15,729	15,767	6,035	38-	100.2%	63,069	63,069	23,784	0	100.0%	63,069	23,784	0	100.0%
Transfers to Reserves	57,323	560,471	224,094	503,148-	977.7%	229,613	2,059,564	670,085	1,829,951-	897.0%	229,613	670,085	1,829,951-	897.0%
480000 TRANSFER FROM RESERVE	1,400-		473,820-	1,400-	0.0%	117,125-		523,820-	117,125-	0.0%	117,125-	523,820-	117,125-	0.0%
Transfers from Reserves	1,400-		473,820-	1,400-	0.0%	117,125-		523,820-	117,125-	0.0%	117,125-	523,820-	117,125-	0.0%
Debt & Transfers	55,923	560,471	249,726-	504,548-	1002.2%	112,488	2,059,564	146,265	1,947,076-	1830.9%	112,488	146,265	1,947,076-	1830.9%
Total City Funding	14,047,041	13,800,523	13,040,798	246,518	98.2%	53,490,510	52,864,947	50,336,177	625,563	98.8%	53,490,510	50,336,177	625,563	98.8%

**VANCOUVER PUBLIC LIBRARY BOARD
RESERVES
FOR THE MONTH ENDED DECEMBER 31, 2022**

	Year to Date			31-Dec 2022	Net Transfer
	31-Dec 2021	Transfer To	Transfer From		
Donations and Grants					
Provincial Grants	503,058	54,882	0	557,939	54,882
Gifts & Grants	2,251,478	1,635,474	0	3,886,952	1,635,474
Interest Gifts and grants	55,897	83,122	0	139,019	83,122
Interest End Fund	178,296	56,120	0	234,416	56,120
Endowment Fund	2,289,816	0	0	2,289,816	0
	5,278,545	1,829,598	0	7,108,144	1,829,598
Other					
General	1,198,014	139,592	0	1,337,606	139,592
Bayshore	78,708	0	0	78,708	0
Coal Harbour	187,979	0	0	187,979	0
Interest other	206,552	39,588	0	246,141	39,588
	1,671,253	179,180	0	1,850,433	179,180
Reserve - Library Gifts and Grants (320084)	6,949,798	2,008,778	0	8,958,577	2,008,778
Equipment Reserve (320141)	1,000,603	111,000	0	1,111,603	111,000
TOTAL LIBRARY	7,950,401	2,119,778	0	10,070,180	2,119,778

	December			31-Dec 2022	Net Transfer
	30-Nov 2022	Transfer To	Transfer From		
Donations and Grants					
Provincial Grants	674,738	-116,798		557,939	-116,798
Gifts & Grants	3,843,566	43,386		3,886,952	43,386
Interest Gifts and grants	126,176	12,843		139,019	12,843
Interest End Fund	225,273	9,143		234,416	9,143
Endowment Fund	2,289,816			2,289,816	0
	7,159,570	-51,426	0	7,108,144	-51,426
Other					
General	1,353,459	-15,854		1,337,606	-15,854
Bayshore	78,708			78,708	0
Coal Harbour	187,979			187,979	0
Interest other	239,842	6,299		246,141	6,299
	1,859,988	-9,555	0	1,850,433	-9,555
Reserve - Library Gifts and Grants (320084)	9,019,558	-60,981	0	8,958,577	-60,981
Equipment Reserve (320141)	1,102,353	9,250		1,111,603	9,250
TOTAL LIBRARY	10,121,911	-51,731	0	10,070,180	-51,731