



## MANAGEMENT REPORT

Date: October 13, 2020  
Author: Julia Morrison, Director Corporate Services and Facilities  
VanDocs #: DOC/2020/249703  
Meeting Date: October 28, 2020

TO: Library Board  
FROM: Rhonda Sherwood, Chair, SFHR Committee  
SUBJECT: **Q3, 2020 Financial Operating Results**

---

### **PURPOSE**

The purpose of this report is for the Board to review the quarterly statement of revenues and expenditures.

### **RECOMMENDATION**

That the Board receive the unaudited Statement of Revenues and Expenditures for the quarter ended September 30, 2020 for information.

### **BACKGROUND**

Financial results are presented quarterly, for information.

### **DISCUSSION**

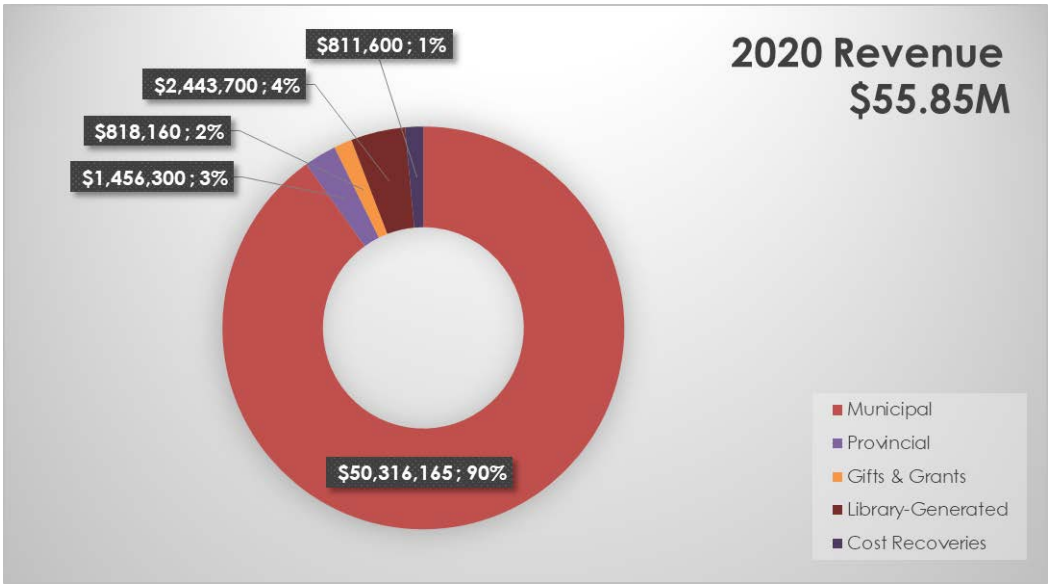
Attached are the Q3 2020 statements of revenues and expenditures and variance explanations. Also attached is a summary of the reserves transactions for 2020.

The Vancouver Public Library suspended the majority of operations on March 16, 2020 in order to stop the spread of COVID-19 and enable the health and safety of its employees and the public. This suspension of services has had a significant impact on 2020 revenues and expenditures.

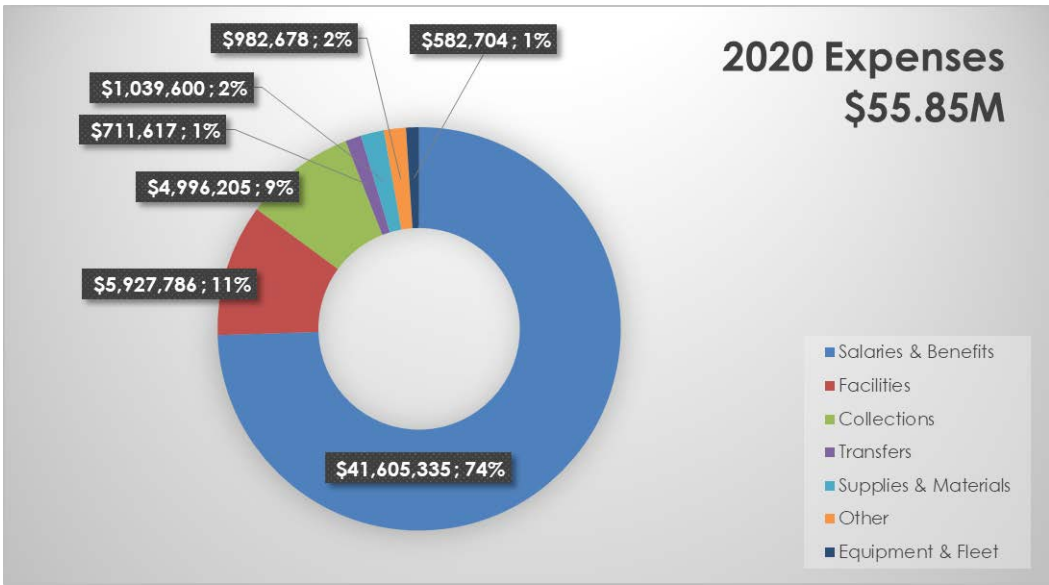
**Vancouver Public Library Board**  
**Operating Budget**  
**Notes to the Statement of Revenues & Expenditures**  
**For the Nine Months Ended September 30, 2020**

**SUMMARY**

The total VPL expenditure and transfer budget for 2020 is \$55.85M. These expenditures and transfers are funded by budgeted revenues of \$5.53M, and City funding of \$50.32M.

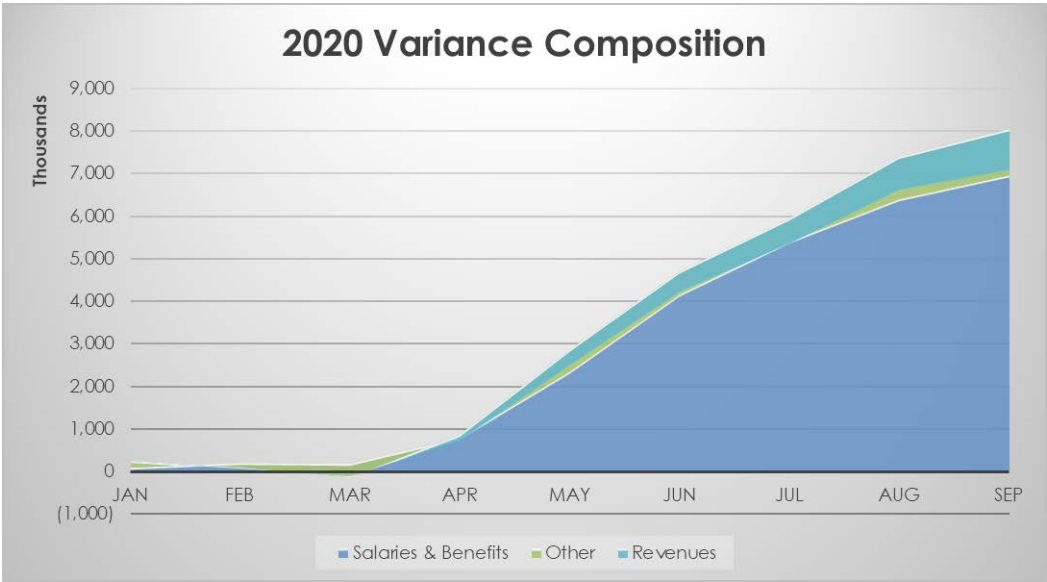
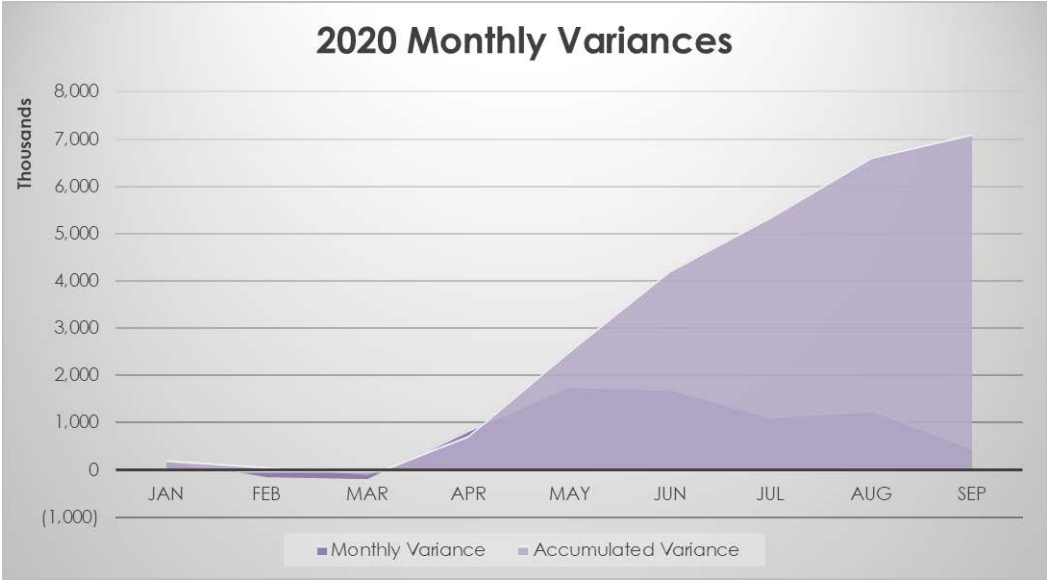


Salaries and Benefits, at \$41.6M, make up 74% of our expenses.



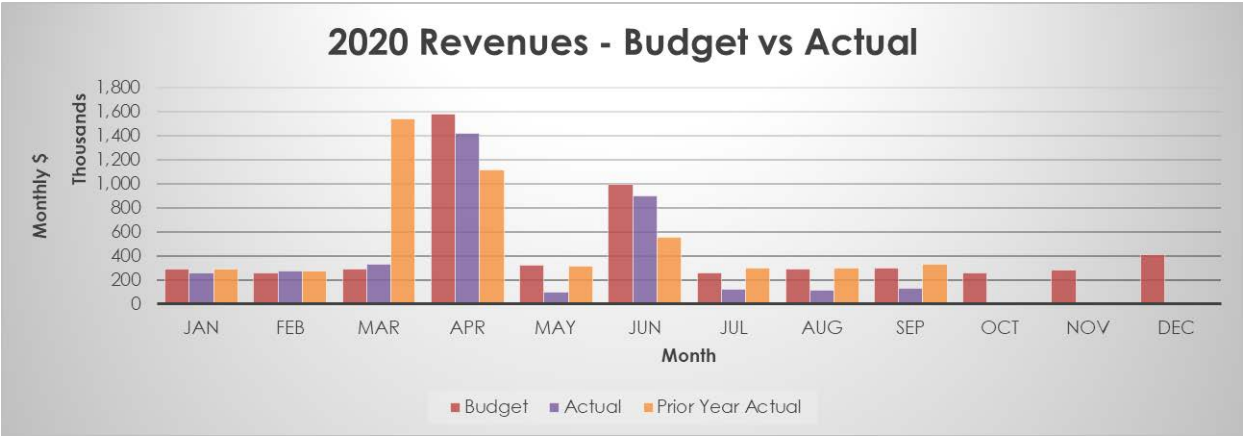
At September 30 (Q3), the library is under budget for the year by \$7.11M (Q2: \$4.23M under budget). This is due to expenditures and transfers that are lower than budget by \$8.06M (mainly due to reduced salaries and benefits costs due to staff layoffs and furlough, and reduced facilities costs), partially offset by revenues which are under budget by \$946K.

For the current quarter the library is under budget by \$2.88M. This is comprised of \$3.61M of expenses that are lower than budget and \$253K of transfers that are higher than budget, partially offset by \$483K in revenues that are lower than budget.



**YTD REVENUES**

Overall, YTD revenues are lower than budget by \$946K (Q2: lower than budget by \$463K).

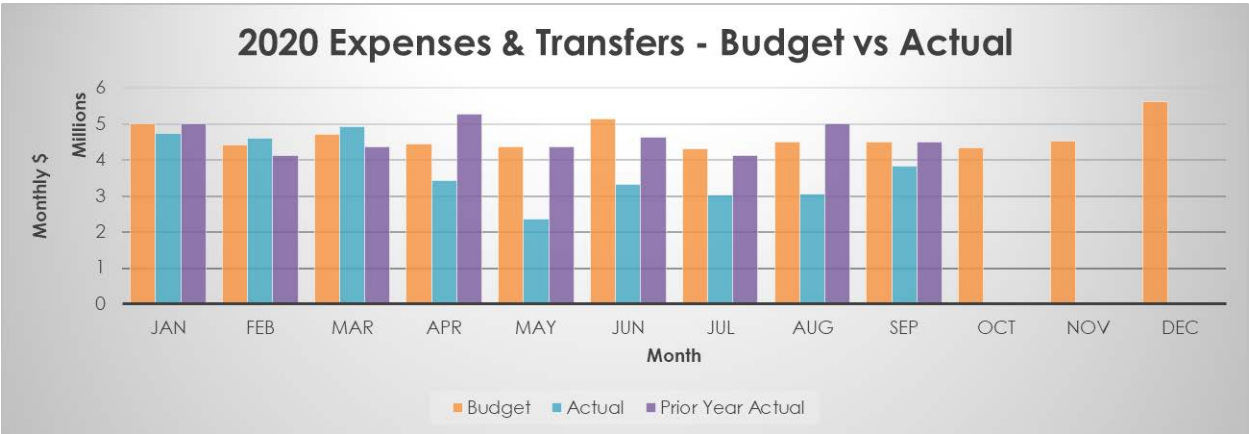


- Program Fees: Program fees are under budget by \$544K (Q2: under budget by \$287K). Photocopier, holds, fine revenue and lost book charges are lower than budgeted, as all forms of program fee revenue collection was suspended when the library closed in mid-March due to the COVID-19 pandemic.
- Cost Recoveries, Grants & Donations: Lower than budget by \$106K (Q2: lower than budget by \$36K)
  - This is mainly due to cost recoveries from the City for the Carnegie branch, which is lower than budgeted by \$96K because the branch was closed in mid-March, and has only recently resumed services.

- Rental, Lease & Other: These revenues are under budget by \$296K (Q2: under budget by \$140K) mainly due to a suspension of rental, event and filming bookings and a reimbursement of rental income, which started in early March.

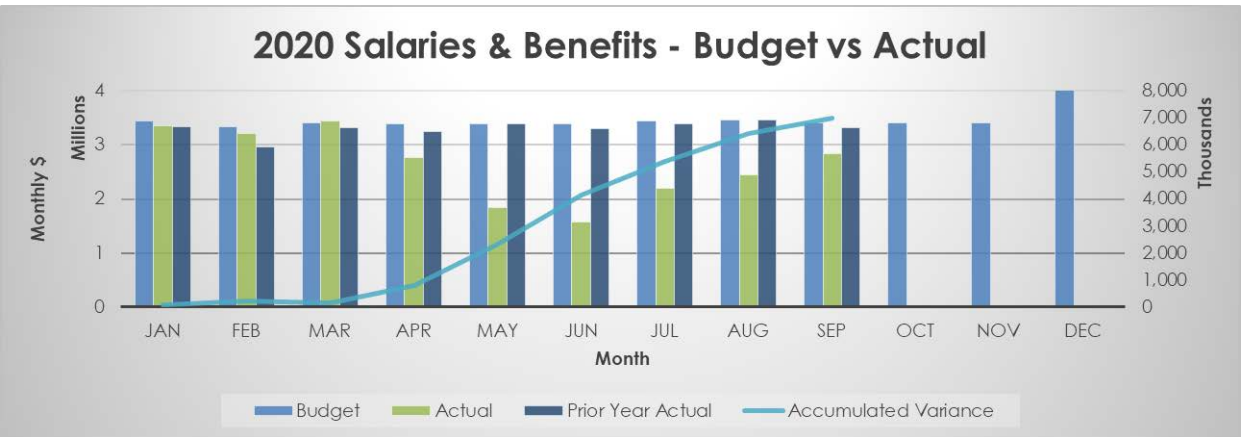
**YTD EXPENDITURES & TRANSFERS**

Overall, YTD expenditures and transfers are under budget by \$8.06M (Q2: under budget by \$4.70M).

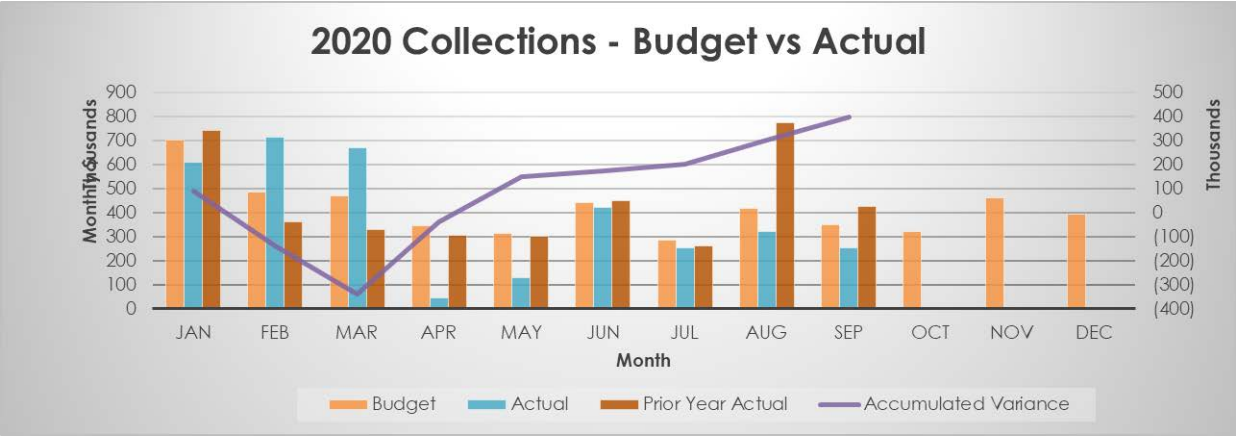


- Salaries & Benefits  
Salaries and benefits are under budget by \$6.97M (Q2: under budget by \$4.16M), as a direct result of the COVID-19 suspension of services and closure of branches in mid-March, and the significant staff layoffs and salary reductions that resulted from this. For temporary, auxiliary and regular part time without benefits employees the financial impact of these layoffs began in mid-April once their pay protection period had ended. For full time, posted part time and regular part time with benefits employees, their pay protection period ended near the beginning of May. This can be seen in the chart below, with the first drop in actual costs from March to April, and then a second larger drop in actual costs from April to May. June saw the largest variance between budgeted and actual salaries (\$1.81M variance for the month), with actual staffing costs at only 46.6% of budget.

Since June, staffing costs have increased month over month as partial services resumed, branches have gradually re-opened, and staff are being recalled from layoff. In September our staffing variance was \$565K for the month, with actual costs at 83.4% of budget.



- Books & Publications  
Expenditures on books and publications is under budget by \$398K (Q2: under budget by \$173K) at \$3.42M, three quarters of the way through the year. Since the closure, a deliberate shift was made to move from print materials to e-resources to support the digital library services that are available to our patrons. We anticipate spending the full annual budget by year-end.



➤ Operating & Maintenance

- Building occupancy/facilities expenses are under budget by \$817K (Q2: under budget by \$342K), mostly related to internal allocations, and savings in hydro and security. Internal allocations are the costs for library square maintenance which are transferred from the City – these costs are under budget by \$494K at Q3 (Q2: under budget by \$325K). The large variance is a result of the closure of Central library, and the reduced expenditures for janitorial, maintenance, elevators, escalators, etc.
- Other expenses are under budget, as operations were substantially suspended in mid-March.
- Professional fees are above budget, and relate to consulting costs for marketing & communications projects that were previously committed.

➤ Transfers

The YTD transfers to reserves are over budget mostly due to transfers for Provincial funding, and grants & donations received.

**RESERVES**

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

**2020 FORECAST**

The Library's approved 2020 budget is provided below, along with a forecast for 2020 based on the Library's three-phase re-opening plan. Delivering takeout service five days per week at all locations, introduced at two week intervals from mid-July to mid-August, and continuing enhanced services required until the Library re-opens all locations, requires total funding of \$1.18M in addition to the funding for the phased re-opening of locations. The cost of these alternative service approaches are included in "Incremental COVID support below".

<b><u>2020 BUDGET</u></b>	<b><u>2020 Budget \$</u></b>	<b><u>2020 Forecast \$</u></b>	<b><u>Variance \$</u></b>
Cost Recoveries, Grants & Donations	-2,488,300	-2,319,712	168,588
Fines & penalties	-791,000	-153,694	637,306
Other Library revenue	-454,700	-110,219	344,481
Rental, Lease & Other	-1,198,000	-304,389	893,611
<b>TOTAL REVENUE</b>	<b>-4,932,000</b>	<b>-2,888,014</b>	<b>2,043,986</b>
Building Occupancy & Mtce	3,446,011	2,878,876	-567,135
Equipment & Fleet	582,704	423,923	-158,781
Internal Allocations	2,480,775	2,083,441	-397,335
Other Expenses	970,278	700,204	-270,074
Professional Fees	12,400	52,696	40,296
Regional Utility Charges	1,000	1,399	399
Salaries & Benefits	41,605,335	33,195,244	-8,410,091
Supplies & Materials	6,035,805	6,035,971	166
Transfers	113,857	281,244	167,387
Incremental COVID Support (takeout, lab etc.)	0	1,180,400	1,180,400
<b>TOTAL EXPENSES &amp; TRANSFERS</b>	<b>55,248,165</b>	<b>46,833,398</b>	<b>-8,414,768</b>
<b>TOTAL NET OPERATING BUDGET</b>	<b>50,316,165</b>	<b>43,945,384</b>	<b>-6,370,782</b>

VANCOUVER PUBLIC LIBRARY BOARD  
OPERATING BUDGET  
STATEMENT OF REVENUES AND EXPENDITURES  
FOR THE NINE MONTHS ENDED SEPTEMBER 30, 2020

	Q3 2020					YTD to Sep 30					Full Year	
	Budget	Actual	Prior Year Actual	Current Qtr Variance	Actual / Budget	Budget	Actual	Prior Year Actual	YTD Variance	Actual / Budget	2020 Budget	Prior Year Actual
Program Fees	-302,190	-45,627	-322,839	-256,563	15.1%	-906,070	-362,422	-969,377	-543,648	40.0%	-1,245,700	-1,331,565
Cost Recoveries, Grants &	-225,220	-154,734	-224,915	-70,486	68.7%	-2,771,120	-2,664,813	-2,960,330	-106,307	96.2%	-3,086,060	-3,856,099
Rental, Lease & Other	-320,150	-164,530	-373,785	-155,620	51.4%	-903,950	-608,008	-1,072,240	-295,942	67.3%	-1,198,000	-1,364,545
Revenues	-847,560	-364,890	-921,538	-482,670	43.1%	-4,581,140	-3,635,244	-5,001,948	-945,896	79.4%	-5,529,760	-6,552,210
Salaries & Benefits	10,302,640	7,487,712	10,161,583	2,814,928	72.7%	30,639,860	23,668,069	29,704,073	6,971,791	77.2%	41,605,335	39,927,751
Regional Utility Charges	0	191	445	-191		0	892	1,332	-892		1,000	2,825
Building Occupancy & Mtce	881,850	576,151	979,145	305,699	65.3%	2,546,460	2,223,264	2,965,254	323,196	87.3%	3,446,011	3,999,571
Professional Fees	3,090	23,599	34,553	-20,509	763.7%	9,270	90,139	65,430	-80,869	972.4%	12,400	86,082
Equipment & Fleet	69,490	139,700	56,685	-70,210	201.0%	510,452	550,497	544,058	-40,045	107.8%	582,704	644,562
Other Expenses	185,970	103,224	228,765	82,746	55.5%	639,640	488,347	731,063	151,293	76.3%	970,278	1,056,458
Supplies & Materials	1,262,930	931,557	1,684,212	331,373	73.8%	4,628,835	3,958,178	4,767,849	670,657	85.5%	6,035,805	5,783,897
Internal Allocations	614,710	445,520	530,617	169,190	72.5%	1,816,230	1,321,774	1,639,319	494,456	72.8%	2,480,775	2,285,202
Expenditures	13,320,680	9,707,655	13,676,005	3,613,025	72.9%	40,790,747	32,301,160	40,418,378	8,489,587	79.2%	55,134,308	53,786,349
Transfers to Other Funds	0	75,000	0	-75,000		0	75,000	823,374	-75,000		75,000	848,478
Transfers to Reserves	57,760	160,498	-38,937	-102,738	277.9%	771,040	937,996	254,303	-166,956	121.7%	828,742	1,341,641
Transfers from Reserves	-75,000	0	0	-75,000	0.0%	-190,725	0	-95,000	-190,725	0.0%	-192,125	-380,415
Debt & Transfers	-17,240	235,498	-38,937	-252,738	-1366.0%	580,315	1,012,996	982,678	-432,681	174.6%	711,617	1,809,704
Total City Funding	12,455,880	9,578,263	12,715,530	2,877,617	76.9%	36,789,922	29,678,912	36,399,108	7,111,010	80.7%	50,316,165	49,043,843



VANCOUVER PUBLIC LIBRARY BOARD  
OPERATING BUDGET  
STATEMENT OF REVENUES AND EXPENDITURES  
FOR THE NINE MONTHS ENDED SEPTEMBER 30, 2020

	Q3 2020					YTD to Sep 30					Full Year	
	Budget	Actual	Prior Year Actual	Current Qtr Variance	Actual / Budget	Budget	Actual	Prior Year Actual	YTD Variance	Actual / Budget	2020 Budget	Prior Year Actual
490240 FINES	-152,370	0	-135,898	-152,370	0.0%	-457,110	-110,758	-419,082	-346,352	24.2%	-609,300	-556,804
490520 PHOTOCOPIER REVENU	-53,880	-377	-75,987	-53,503	0.7%	-161,640	-64,037	-226,688	-97,603	39.6%	-215,400	-299,725
490690 SALE OF GOODS	-4,230	-2,228	-6,563	-2,002	52.7%	-12,190	-8,571	-14,701	-3,619	70.3%	-54,800	-60,888
490970 SALE OF PHOTOS	-2,490	0	-1,849	-2,490	0.0%	-7,470	-2,084	-5,339	-5,386	27.9%	-10,000	-7,804
490980 HOLDS REVENUE	-17,940	0	-27,109	-17,940	0.0%	-53,820	-24,066	-79,863	-29,754	44.7%	-71,800	-107,562
490990 SUBSCRIPTION CARDS	-43,620	-43,085	-42,034	-535	98.8%	-130,860	-129,099	-130,723	-1,761	98.7%	-174,500	-176,477
491000 LOST CARDS	-3,150	0	-3,324	-3,150	0.0%	-9,450	-2,505	-9,706	-6,945	26.5%	-12,400	-12,609
491255 LOST BOOK PENALTIE	-24,510	64	-30,075	-24,574	-0.3%	-73,530	-21,303	-83,274	-52,227	29.0%	-97,500	-109,696
Program Fees	-302,190	-45,627	-322,839	-256,563	15.1%	-906,070	-362,422	-969,377	-543,648	40.0%	-1,245,700	-1,331,565
430070 COST RECOVERIES	-57,180	-68,245	-67,171	11,065	119.4%	-171,540	-202,465	-199,870	30,925	118.0%	-299,500	-267,462
434210 REC -SOCIAL PLANNI	-128,040	-72,083	-122,730	-55,957	56.3%	-384,120	-288,136	-378,630	-95,984	75.0%	-512,100	-512,897
490300 GRANTS AND DONATIO	-40,000	-14,405	-35,014	-25,595	36.0%	-759,160	-717,970	-972,746	-41,190	94.6%	-818,160	-1,666,655
490340 InterLINK	0	0	0	0		-1,456,300	-1,456,242	-1,409,085	-58	100.0%	-1,456,300	-1,409,085
499975 CST REC, GRT&DNT F	0	0	0	0		0	0	0	0		0	0
Cost Recoveries, Grants &	-225,220	-154,734	-224,915	-70,486	68.7%	-2,771,120	-2,664,813	-2,960,330	-106,307	96.2%	-3,086,060	-3,856,099
490100 CORP SERVICES REV	-134,340	-140,938	-149,189	6,598	104.9%	-403,020	-390,820	-460,163	-12,200	97.0%	-537,300	-604,930
490610 RENTAL INCOME	-122,280	5,388	-135,353	-127,668	-4.4%	-366,840	-108,071	-415,422	-258,769	29.5%	-489,100	-507,519
490810 VARIOUS REVENUE	-63,530	-28,979	-89,243	-34,551	45.6%	-134,090	-109,117	-196,656	-24,973	81.4%	-171,600	-252,096
Rental, Lease & Other	-320,150	-164,530	-373,785	-155,620	51.4%	-903,950	-608,008	-1,072,240	-295,942	67.3%	-1,198,000	-1,364,545
Revenues	-847,560	-364,890	-921,538	-482,670	43.1%	-4,581,140	-3,635,244	-5,001,948	-945,896	79.4%	-5,529,760	-6,552,210
520000 SALARIES	7,449,990	5,899,053	7,289,132	1,550,937	79.2%	22,357,330	17,995,453	20,725,874	4,361,877	80.5%	29,806,962	27,084,006
520001 SALARIES/FB ACCRUA	0	-82,057	-650,332	82,057		0	-761,454	-733,771	761,454		0	151,418
520020 SAL-P/T - CASUAL	588,480	128,270	717,018	460,210	21.8%	1,765,440	954,555	2,058,959	810,885	54.1%	2,353,898	2,679,548
520025 SALARIES - CASUAL	325,290	160,162	798,953	165,128	49.2%	975,870	910,100	2,114,694	65,770	93.3%	1,301,100	2,742,457
520099 SALARY PROVISION	202,290	0	0	202,290	0.0%	606,870	0	0	606,870	0.0%	809,100	0
520600 SAL-TEMP HELP	0	50,959	120,466	-50,959		0	220,814	262,997	-220,814		230,000	377,907
521060 GRATUITY PAY	2,670	0	0	2,670	0.0%	8,010	0	0	8,010	0.0%	10,621	0
521100 VACATION	0	0	0	0		0	0	0	0		0	21,323
523900 F.B. - DISTRIBUTED	1,670,730	1,374,642	1,867,954	296,088	82.3%	5,055,990	4,367,329	5,276,446	688,661	86.4%	7,189,910	6,880,106
524010 AUTO ALLOWANCE	2,400	2,669	2,618	-269	111.2%	7,200	7,626	7,479	-426	105.9%	9,619	9,723
524020 SHIFT DIFFERENTIAL	7,350	5,093	6,298	2,257	69.3%	22,050	12,489	18,740	9,561	56.6%	29,459	24,183
524030 ACTING PAY	21,720	0	0	21,720	0.0%	65,160	0	0	65,160	0.0%	86,873	0
524060 SEPARATION COSTS	0	8,081	4,733	-8,081		0	38,770	5,258	-38,770		0	6,948
525000 OVERTIME	35,550	8,435	28,085	27,115	23.7%	106,650	65,004	68,461	41,646	61.0%	142,251	88,454
591050 UNALLOC TURNOVER-G	-140,430	0	0	-140,430	0.0%	-421,290	0	0	-421,290	0.0%	-561,721	0
591052 LAYOFF SAVINGS FCT	0	0	0	0		0	0	0	0		0	0



	Q3 2020					YTD to Sep 30					Full Year	
	Budget	Actual	Prior Year Actual	Current Qtr Variance	Actual / Budget	Budget	Actual	Prior Year Actual	YTD Variance	Actual / Budget	2020 Budget	Prior Year Actual
591054 EXEMPT SAVINGS FCT	0	0	0	0		0	0	0	0		0	0
595010 SALARY ALLOC(MANUA	0	10,901	0	-10,901		0	10,901	0	-10,901		0	0
732501 Full Time Staff	0	240,508	566,388	-240,508		0	734,575	1,592,889	-734,575		0	2,097,142
732502 Part Time Staff	1,921,740	484,709	1,824,857	1,437,031	25.2%	5,750,300	2,954,642	5,571,026	2,795,658	51.4%	7,671,990	7,416,802
732503 Vacation Replaceme	290,320	64,175	269,737	226,145	22.1%	570,640	253,767	557,680	316,874	44.5%	831,800	878,876
732504 Sick Replacement	56,520	12,945	84,991	43,575	22.9%	169,560	133,446	248,557	36,114	78.7%	225,700	356,580
732506 Casual Help	111,870	74,701	118,968	37,169	66.8%	331,630	193,334	310,925	138,296	58.3%	443,100	432,553
732508 Training Replaceme	26,520	5,136	31,774	21,384	19.4%	79,560	43,708	127,409	35,852	54.9%	106,100	189,430
790999 BUDGET-ACTIVIT.ALL	-2,270,370	0	0	-2,270,370	0.0%	-6,811,110	0	0	-6,811,110	0.0%	-9,081,427	0
850000 Wages & Fringe Cos	0	-942,553	-2,928,008	942,553		0	-4,448,123	-8,535,806	4,448,123		0	-11,543,110
852010 Building Mgt Labou	0	-18,117	7,946	18,117		0	-18,865	26,212	18,865		0	33,364
852020 Build Mgt Lab - OT	0	0	7	0		0	0	43	0		0	43
599970 SAL & BENFTS FCT	0	0	0	0		0	0	0	0		0	0
Salaries & Benefits	10,302,640	7,487,712	10,161,583	2,814,928	72.7%	30,639,860	23,668,069	29,704,073	6,971,791	77.2%	41,605,335	39,927,751
534050 UTILITIES - WATER	0	191	445	-191		0	892	1,332	-892		1,000	2,825
Regional Utility Charges	0	191	445	-191		0	892	1,332	-892		1,000	2,825
531122 PROPERTY INSURANCE	117,900	99,611	80,379	18,289	84.5%	243,900	260,369	206,433	-16,469	106.8%	361,856	286,812
531256 MAINT - BUILDINGS	21,210	33,591	19,675	-12,381	158.4%	63,630	101,095	19,675	-37,465	158.9%	84,877	0
533230 JANITORIAL SUPPLIE	9,720	11,617	11,395	-1,897	119.5%	29,160	36,560	30,945	-7,400	125.4%	38,900	43,171
534010 UTILITY-HYDRO	186,690	-2,810	217,976	189,500	-1.5%	565,660	359,126	622,997	206,534	63.5%	758,102	767,850
534020 UTILITY-NATURL GAS	9,420	3,394	2,709	6,026	36.0%	30,870	28,075	26,700	2,795	90.9%	42,858	36,602
534030 UTILITY-STEAM HEAT	13,980	4,687	0	9,293	33.5%	41,940	33,640	32,230	8,300	80.2%	55,932	50,529
535040 REAL EST RENT/LEAS	177,450	144,863	290,301	32,587	81.6%	536,060	459,770	905,428	76,290	85.8%	715,486	1,196,057
536020 TAX/LI CHARGE EXTE	0	5,951	52	-5,951		0	17,746	52	-17,746		0	52
720004 Mtce - Building	49,930	23,451	73,469	26,479	47.0%	159,990	179,445	207,640	-19,455	112.2%	220,100	382,851
720008 Mtce - Elec Equip	9,720	952	1,740	8,768	9.8%	29,160	2,694	5,872	26,466	9.2%	38,900	8,123
720011 Mtce - Grounds	6,500	2,674	3,747	3,826	41.1%	8,100	7,153	7,915	947	88.3%	11,700	17,030
720013 Mtce - Lighting	840	0	0	840	0.0%	2,520	0	0	2,520	0.0%	3,300	0
733020 BUILDING SECURITY	278,490	248,170	277,703	30,320	89.1%	835,470	737,591	899,367	97,879	88.3%	1,114,000	1,210,493
Building Occupancy & Mtce	881,850	576,151	979,145	305,699	65.3%	2,546,460	2,223,264	2,965,254	323,196	87.3%	3,446,011	3,999,571
531020 CONTRACT SERV - OT	0	12,812	17,998	-12,812		0	35,459	48,874	-35,459		0	66,781
531070 CONSULTANT SERVICE	0	0	15,800	0		0	41,655	15,800	-41,655		0	15,800
531150 LEGAL EXPENSES	3,090	10,787	0	-7,697	349.1%	9,270	13,024	0	-3,754	140.5%	12,400	0
532001 SERVICES	0	0	755	0		0	0	755	0		0	3,501
Professional Fees	3,090	23,599	34,553	-20,509	763.7%	9,270	90,139	65,430	-80,869	972.4%	12,400	86,082
531090 EQIP SERV/MTCE AGR	32,410	107,770	14,782	-75,360	332.5%	412,150	416,553	401,953	-4,403	101.1%	434,112	407,773
531250 EQ/FURN REPAIR/MTC	4,380	2,095	454	2,285	47.8%	13,140	7,333	6,897	5,807	55.8%	17,544	11,399
533070 EQUIP/FURN EXP	19,000	12,329	8,802	6,671	64.9%	43,450	61,208	45,897	-17,758	140.9%	75,684	119,119
533080 FIREARM REP/AMM EX	0	0	0	0		0	245	0	-245		0	0
533170 UNIFORM EXPENSE	0	0	0	0		612	0	0	612	0.0%	612	0
535030 AUTO LEASES	1,830	0	0	1,830	0.0%	5,490	0	0	5,490	0.0%	7,264	0

	Q3 2020					YTD to Sep 30					Full Year	
	Budget	Actual	Prior Year Actual	Current Qtr Variance	Actual / Budget	Budget	Actual	Prior Year Actual	YTD Variance	Actual / Budget	2020 Budget	Prior Year Actual
535050 OFFICE EQUIP RENTA	8,660	5,575	5,657	3,085	64.4%	25,980	18,229	16,944	7,751	70.2%	34,578	21,358
598030 FLEET CHG-ACC BILL	240	0	3,127	240	0.0%	720	0	3,127	720	0.0%	1,019	3,127
598040 FLEET CHG-OP RESPO	60	0	0	60	0.0%	180	0	107	180	0.0%	283	107
598050 FMS CHG-MTCE RATE	-4,410	774	10,058	-5,184	-17.6%	-13,230	15,708	38,951	-28,938	-118.7%	-17,619	41,363
598052 FLEET CHG-MOTOR PL	0	0	1,740	0		0	2,550	1,975	-2,550		0	2,735
598070 FLEET CHG-DIR MTCE	0	1,793	2,248	-1,793		0	6,312	2,248	-6,312		0	3,116
598100 FLEET CHG-VANDALIM	0	389	0	-389		0	389	394	-389		54	394
598110 FLEET CHG-AT COST	0	0	0	0		0	508	0	-508		0	0
598130 FLEET CHG-O/S LESE	0	1,237	0	-1,237		0	1,237	0	-1,237		0	0
598140 FLEET CHARGES-FUEL	4,470	3,704	5,749	766	82.9%	13,410	10,634	16,510	2,776	79.3%	17,873	22,520
598150 EQS CHG-INSURANCE	2,520	3,607	2,070	-1,087	143.1%	7,560	8,979	5,628	-1,419	118.8%	10,020	7,698
598160 FLEET CHG-OP ENVIR	210	0	0	210	0.0%	630	0	0	630	0.0%	797	0
598170 FLEET CHG-USER REQ	120	428	1,994	-308	356.3%	360	614	3,422	-254	170.4%	483	3,848
851000 City Run Hr Eq Ren	0	0	6	0		0	0	6	0		0	6
<b>Equipment &amp; Fleet</b>	<b>69,490</b>	<b>139,700</b>	<b>56,685</b>	<b>-70,210</b>	<b>201.0%</b>	<b>510,452</b>	<b>550,497</b>	<b>544,058</b>	<b>-40,045</b>	<b>107.8%</b>	<b>582,704</b>	<b>644,562</b>
510020 CASH OVER / UNDER	0	0	46	0		0	-76	105	76		0	66
510060 CITY MEMBER/SRVC F	2,500	3,444	291	-944	137.8%	13,900	17,927	14,613	-4,027	129.0%	16,600	14,893
510190 WRITEOFFS	0	0	0	0		0	-182	0	182		0	0
524050 PROFESS./TRADE FEE	0	645	627	-645		0	1,643	1,624	-1,643		0	2,372
531030 ADVERTISING	990	0	439	990	0.0%	2,970	412	439	2,558	13.9%	4,000	1,884
531050 ARMoured CAR SVCS	7,140	-682	6,841	7,822	-9.5%	21,420	13,504	20,872	7,916	63.0%	28,500	27,610
531080 DISPOSAL OF REFUSE	5,610	3,249	5,138	2,361	57.9%	16,830	16,213	16,367	617	96.3%	22,400	22,792
531120 INSURANCE	1,560	0	0	1,560	0.0%	4,680	0	548	4,680	0.0%	6,210	548
531210 PRINTING SERVICES	2,250	-253	1,543	2,503	-11.3%	6,750	371	3,177	6,379	5.5%	9,000	2,947
531220 PUBLIC INFO/EDUCAT	17,910	15,862	13,510	2,048	88.6%	53,730	29,359	38,360	24,371	54.6%	71,600	63,898
531280 TRANSPORT EXP	5,760	2,172	5,975	3,588	37.7%	17,280	9,981	17,937	7,299	57.8%	23,000	25,873
531340 DEPT HEAD EXPENSE	390	196	99	194	50.2%	1,170	196	635	974	16.7%	1,600	3,169
532030 MEETING EXPENSES	6,390	318	4,612	6,072	5.0%	19,170	5,886	17,660	13,284	30.7%	25,500	28,175
533240 INSURANCE CLAIMS P	0	0	710	0		0	0	710	0		0	1,000
534040 UTILITY-TELEPHONE	11,400	11,841	11,729	-441	103.9%	34,200	30,101	24,016	4,099	88.0%	46,000	38,808
534045 UTILITIES-CELL PHO	0	11,556	0	-11,556		0	13,161	0	-13,161		0	0
534070 UTILITY-LEASE LINE	33,270	16,494	23,040	16,776	49.6%	99,810	51,246	74,614	48,564	51.3%	134,300	94,886
536040 TRAVEL & TRAINING	0	180	0	-180		0	180	0	-180		0	400
536045 TRAV&TRNG MANDATOR	0	228	0	-228		0	228	0	-228		0	0
594350 REC - SPECIAL EVEN	0	0	0	0		0	0	0	0		-8,000	0
598025 Int Chrgs -Rec Che	0	0	0	0		0	77	75	-77		0	0
599130 Misc Expense	0	2,110	0	-2,110		0	6,607	0	-6,607		0	0
700035 Comm Engagement	0	0	0	0		0	1,704	0	-1,704		0	711
705022 EQUIPMENT COSTS	0	0	0	0		0	58	0	-58		0	0
730010 Library Special Pr	19,440	13,517	71,621	5,923	69.5%	58,320	42,745	167,083	15,575	73.3%	210,968	255,072
733049 INTERLINK OP COSTS	0	0	0	0		110,000	114,288	111,142	-4,288	103.9%	110,000	111,142

	Q3 2020					YTD to Sep 30					Full Year	
	Budget	Actual	Prior Year Actual	Current Qtr Variance	Actual / Budget	Budget	Actual	Prior Year Actual	YTD Variance	Actual / Budget	2020 Budget	Prior Year Actual
733063 PROGRAM COSTS	48,150	20,870	76,373	27,280	43.3%	118,450	112,148	170,828	6,302	94.7%	172,800	273,720
733065 RECRUITING EXPENSE	1,470	0	55	1,470	0.0%	4,410	55	761	4,355	1.2%	5,900	881
733110 BOOK SALE COSTS	6,400	1,502	3,837	4,898	23.5%	18,200	5,912	10,710	12,288	32.5%	43,900	38,409
733126 CONFERENCES	15,340	-23	2,279	15,363	-0.1%	38,350	14,604	38,787	23,746	38.1%	46,000	47,202
599977 OTHER EXPENSES FCT	0	0	0	0		0	0	0	0		0	0
Other Expenses	185,970	103,224	228,765	82,746	55.5%	639,640	488,347	731,063	151,293	76.3%	970,278	1,056,458
530001 MATERIALS	1,800	3,585	4,601	-1,785	199.2%	8,500	9,465	6,927	-965	111.4%	9,700	8,412
531172 MGMT FEE-INSIDE	0	0	0	0		0	0	1,222	0		0	2,723
531270 POSTAGE/COURIER SV	7,590	2,214	7,313	5,376	29.2%	22,770	7,863	21,043	14,907	34.5%	30,400	35,736
532010 COMP SUPP/SERV EXP	9,270	19,621	12,264	-10,351	211.7%	27,810	42,062	37,802	-14,252	151.2%	37,100	65,225
532020 FIRST AID SUPP/SER	540	493	1,483	48	91.2%	1,620	1,387	1,704	233	85.6%	2,100	2,278
532050 OFFICE SUPP/SERV	24,510	-1,269	12,266	25,779	-5.2%	70,450	28,210	46,174	42,240	40.0%	98,300	71,893
532060 PHOTOCOPY SUPP/SER	25,380	3,590	41,483	21,790	14.1%	72,940	53,565	99,841	19,375	73.4%	97,700	105,082
532070 PHOTO SUPP/SERV	1,260	0	0	1,260	0.0%	3,780	171	327	3,609	4.5%	5,000	7,527
532080 MISC SUPP/SERV	43,140	25,741	42,589	17,399	59.7%	207,820	94,878	205,955	112,942	45.7%	254,700	259,441
532130 ELEC FIXTR SUPP&SE	0	317	0	-317		0	574	0	-574		0	0
532160 SPECIAL EVENTS SUP	0	0	17,120	0		0	0	17,120	0		0	17,120
532190 LESSONS SUPP/SERV	0	0	0	0		0	150	0	-150		0	0
533010 PROTECTIVE CLOTHIN	0	2,677	0	-2,677		0	2,833	0	-2,833		0	0
533030 BADGES PLATES,DECA	4,050	7,385	1,474	-3,335	182.4%	12,150	8,952	8,989	3,198	73.7%	16,200	18,708
533040 LIBRARY / BOOK SUP	64,280	36,024	47,175	28,256	56.0%	303,140	264,791	298,949	38,349	87.3%	381,300	343,657
533050 BOOKS & PUBLICATIO	1,055,300	830,620	1,465,555	224,680	78.7%	3,816,425	3,418,333	3,958,397	398,092	89.6%	4,996,205	4,755,561
533060 CONSERVATION SUPPL	17,610	0	19,671	17,610	0.0%	52,830	18,765	43,806	34,065	35.5%	70,400	61,847
533100 FOOD PURCHASES	0	0	0	0		0	0	0	0		0	1,832
533160 TOOLS & WORK SUPPL	0	554	0	-554		0	1,320	0	-1,320		0	0
533210 SALEABLE PURCHASE	700	4	9,838	696	0.6%	6,100	20	10,432	6,080	0.3%	6,700	11,745
533290 SIGNS	0	0	0	0		0	2	206	-2		0	0
533310 PROGRAM SUPPLIES	0	0	173	0		0	41	173	-41		0	0
733145 FILMING EXPENSE	7,500	0	1,207	7,500	0.0%	22,500	4,794	8,782	17,706	21.3%	30,000	15,111
Supplies & Materials	1,262,930	931,557	1,684,212	331,373	73.8%	4,628,835	3,958,178	4,767,849	670,657	85.5%	6,035,805	5,783,897
800021 Cost Alloc Bldg	614,710	445,520	530,617	169,190	72.5%	1,816,230	1,321,774	1,639,319	494,456	72.8%	2,480,775	2,285,202
Internal Allocations	614,710	445,520	530,617	169,190	72.5%	1,816,230	1,321,774	1,639,319	494,456	72.8%	2,480,775	2,285,202
Expenditures	13,320,680	9,707,655	13,676,005	3,613,025	72.9%	40,790,747	32,301,160	40,418,378	8,489,587	79.2%	55,134,308	53,786,349
485025 TRANS TO CAPITAL	0	75,000	0	-75,000		0	75,000	823,374	-75,000		75,000	848,478
Transfers to Other Funds	0	75,000	0	-75,000		0	75,000	823,374	-75,000		75,000	848,478
485310 TRANS TO LIABILITY	13,890	13,887	13,887	3	100.0%	41,670	41,661	41,661	9	100.0%	55,544	55,548
485315 TRANSFER TO RESERV	27,760	141,247	-57,970	-113,487	508.8%	681,040	880,243	204,066	-199,203	129.2%	708,760	1,265,510
598051 FMS CHG-CAP RATE	16,110	5,364	5,146	10,746	33.3%	48,330	16,092	8,576	32,238	33.3%	64,438	20,583
Transfers to Reserves	57,760	160,498	-38,937	-102,738	277.9%	771,040	937,996	254,303	-166,956	121.7%	828,742	1,341,641
480000 TRANS FR RESERVE	-75,000	0	0	-75,000	0.0%	-190,725	0	-95,000	-190,725	0.0%	-192,125	-380,415
499984 TFR FRM RESERVES F	0	0	0	0		0	0	0	0		0	0

	Q3 2020					YTD to Sep 30					Full Year	
	Budget	Actual	Prior Year Actual	Current Qtr Variance	Actual / Budget	Budget	Actual	Prior Year Actual	YTD Variance	Actual / Budget	2020 Budget	Prior Year Actual
Transfers from Reserves	-75,000	0	0	-75,000	0.0%	-190,725	0	-95,000	-190,725	0.0%	-192,125	-380,415
Debt & Transfers	-17,240	235,498	-38,937	-252,738	-1366.0%	580,315	1,012,996	982,678	-432,681	174.6%	711,617	1,809,704
Total City Funding	12,455,880	9,578,263	12,715,530	2,877,617	76.9%	36,789,922	29,678,912	36,399,108	7,111,010	80.7%	50,316,165	49,043,843