



MANAGEMENT REPORT

Date: July 16, 2020
Author: Julia Morrison, Director Corporate Services and Facilities
VanDocs #: DOC/2020/170042
Meeting Date: July 22, 2020

TO: Library Board

FROM: Julia Morrison, Director Corporate Services & Facilities

SUBJECT: Q2, 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 June 30, 2020 for information.

BACKGROUND

Financial results are presented quarterly, for information.

DISCUSSION

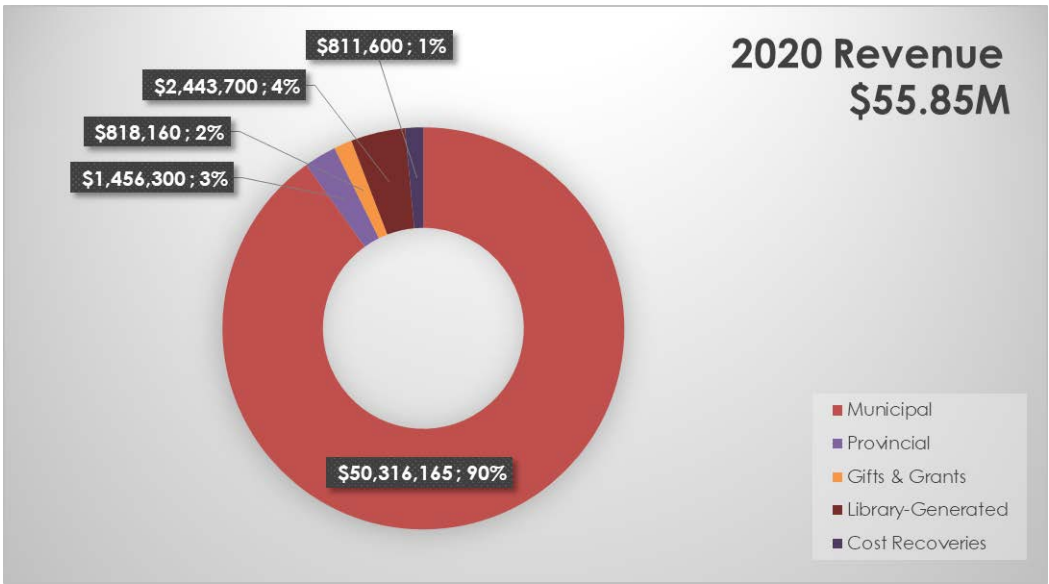
Attached are the Q2 2020 statements of revenues and expenditures and variance explanations. Also attached is a summary of the reserves transactions for 2020.

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.

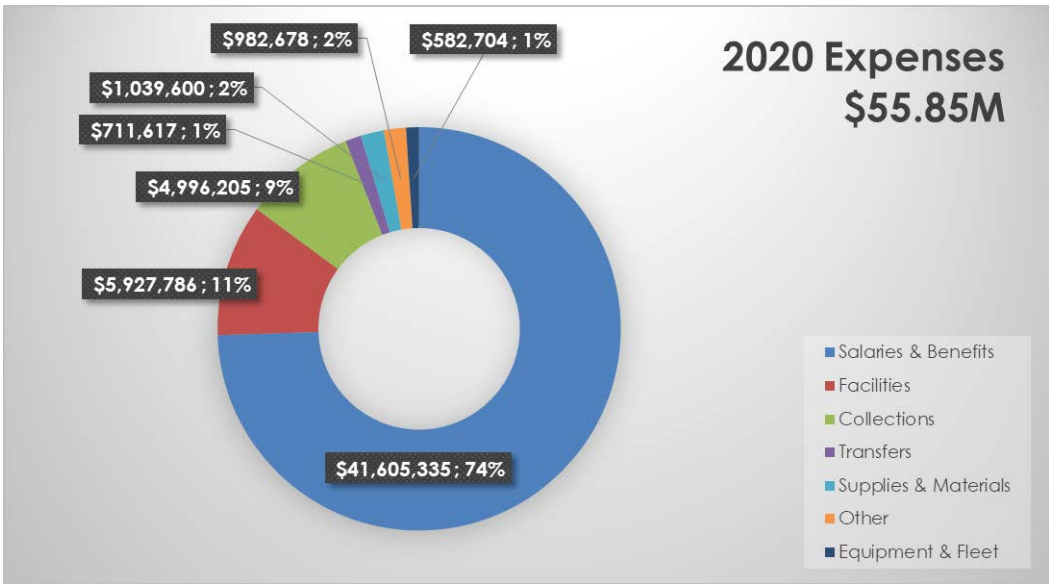
Vancouver Public Library Board
Operating Budget
Notes to the Statement of Revenues & Expenditures
For the Six Months Ended June 30, 2020

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.

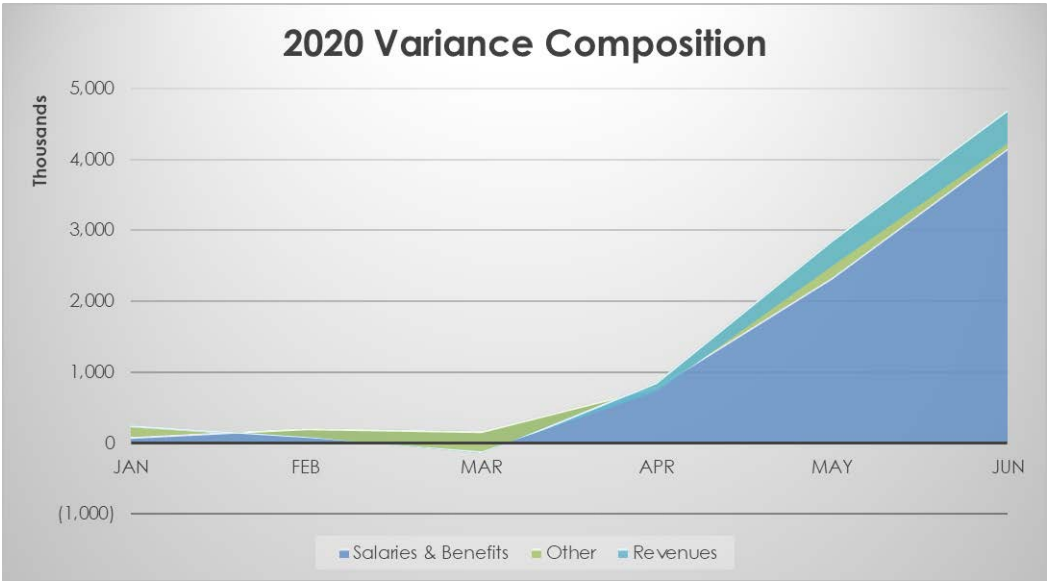
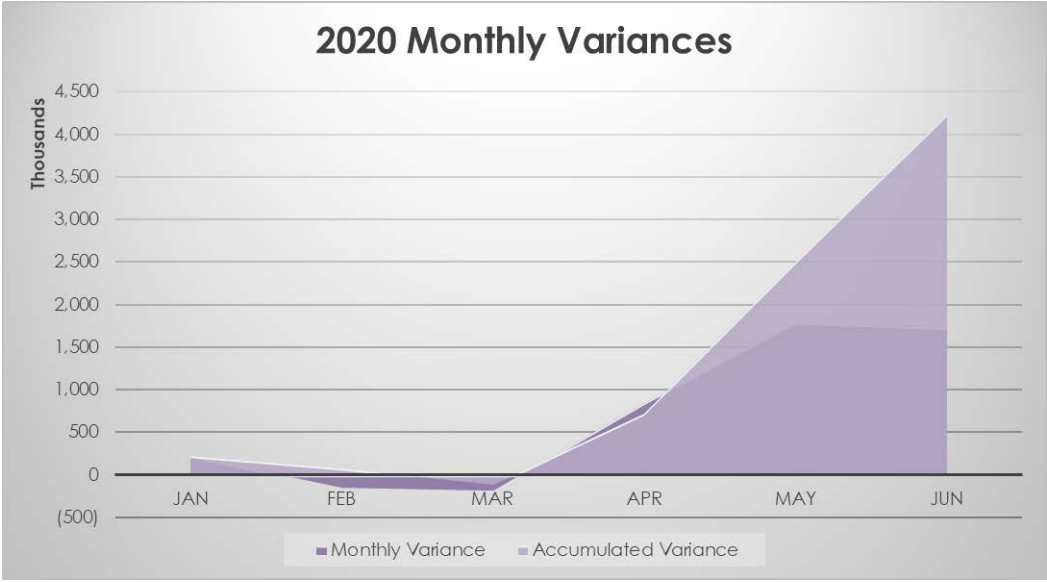


Salaries and Benefits, at \$41.6M, make up 74% of our expenses.



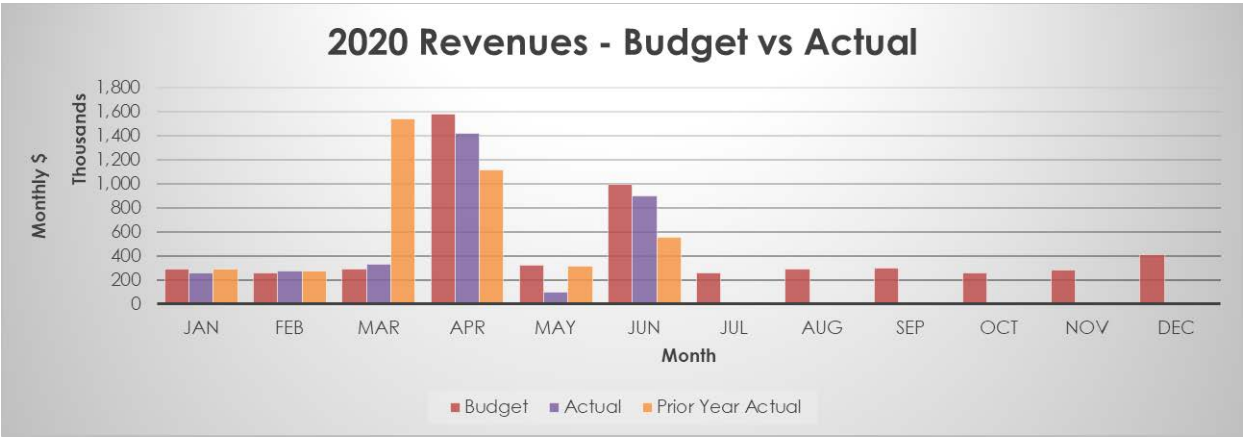
At June 30 (Q2), the library is under budget for the year by \$4.23M (Q1: \$118K over budget). This is due to expenditures and transfers that are lower than budget by \$4.70M (mainly due to reduced salaries and benefits costs due to staff layoffs and furlough, and reduced facilities costs), partially offset by revenues which are under budget by \$463K.

For the current quarter the library is under budget by \$4.35M. This is comprised of \$4.85M of expenses that are lower than budget and \$13K of transfers that are higher than budget, partially offset by \$481K in revenues that are lower than budget.



YTD REVENUES

Overall, YTD revenues are lower than budget by \$463K (Q1: higher than budget by \$18K).

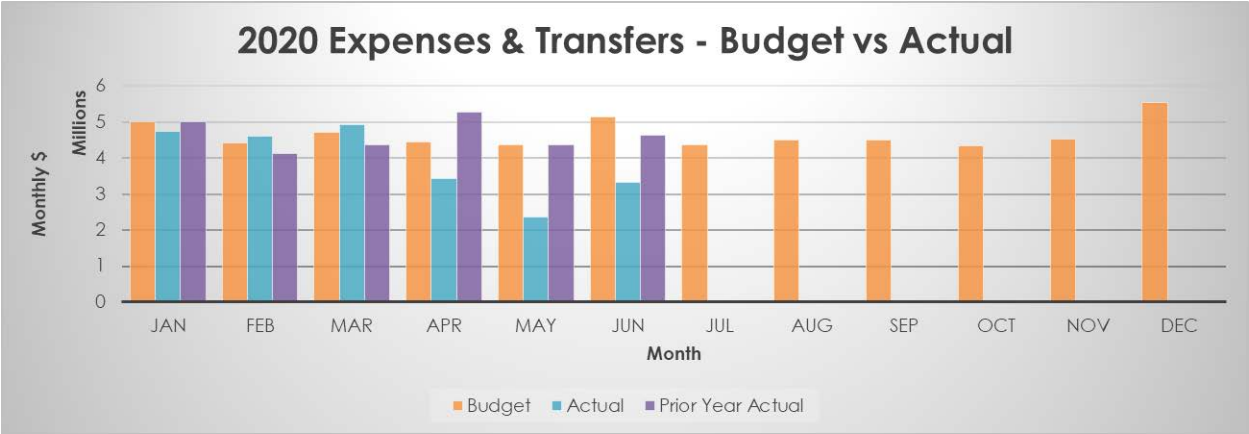


- **Program Fees:** Program fees are under budget by \$287K (Q1: \$38K). Photocopier, holds, fine revenue and lost book charges are lower than budgeted, as all forms of program fee revenue collection was suspended when the library closed in mid-March due to the COVID-19 pandemic.
- **Cost Recoveries, Grants & Donations:** Lower than budget by \$36K (Q1: above budget by \$45K)
 - This is mainly due to cost recoveries from the City for the Carnegie branch, which is lower than budgeted by \$40K because the branch has been closed since mid-March.
 - Annual Provincial funding of \$1.3M was received in April, and annual InterLINK funding of \$169K was received in June.
 - In June we received a distribution from the Vancouver Public Library Foundation of \$598K for programs, equipment and collections, from restricted donations.

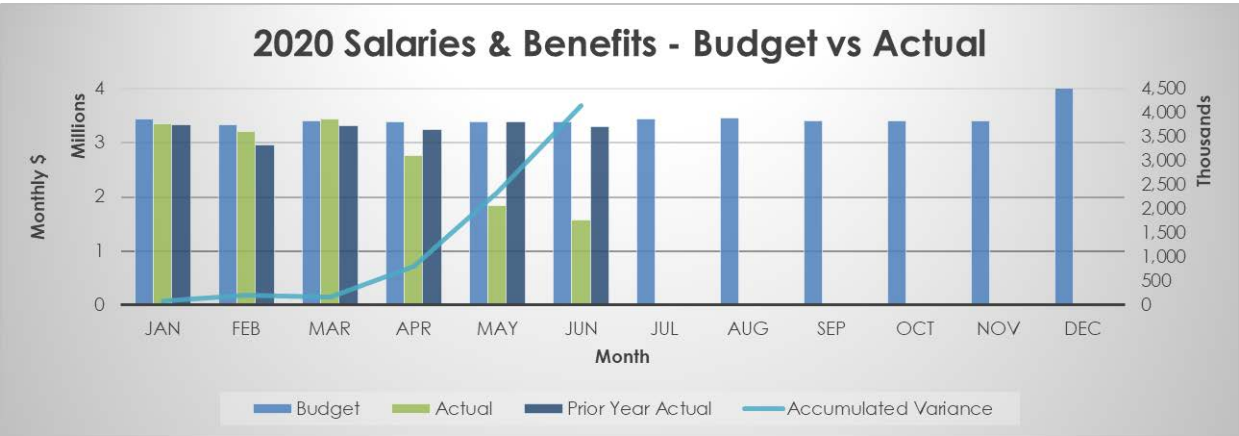
- Rental, Lease & Other: These revenues are under budget by \$140K (Q1: ahead of budget by \$12K) mainly due to a suspension of rental bookings and a reimbursement of rental income, which started in early March.

YTD EXPENDITURES & TRANSFERS

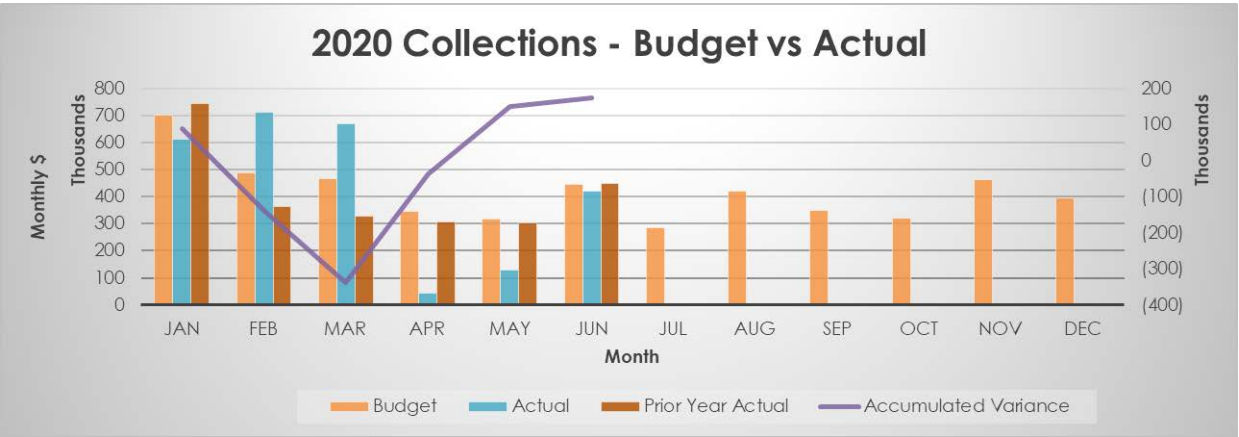
Overall, YTD expenditures and transfers are under budget by \$4.70M (Q1: above budget by \$136K).



- Salaries & Benefits
Salaries and benefits are under budget by \$4.16M (Q1: \$173K), 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.



- Books & Publications
Expenditures on books and publications is under budget by \$173K (Q1: above budget by \$338K) at \$2.59M, for the first half of 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 \$342K (Q1: \$31K), mostly related to internal allocations. Internal allocations are the costs for library square maintenance which are transferred from the City – these costs are under budget by \$325K at Q2 (Q1: \$32K). The large variance in Q2 is a result of the closure of Central library, and the reduced expenditures for janitorial, maintenance, elevators, escalators, hydro etc.
- Equipment and fleet and 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 Q2, transfers for interest, InfoAction revenue, and rentals/events refunds 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".

<u>2020 BUDGET</u>	<u>2020 Budget \$</u>	<u>2020 Forecast \$</u>	<u>Variance \$</u>
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
TOTAL REVENUE	-4,932,000	-2,888,014	2,043,986
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
TOTAL EXPENSES & TRANSFERS	55,248,165	46,833,398	-8,414,768
TOTAL NET OPERATING BUDGET	50,316,165	43,945,384	-6,370,782

**VANCOUVER PUBLIC LIBRARY BOARD
RESERVES
FOR THE MONTH ENDED JUNE 30, 2020**

	Year to Date			31-Dec 2020	Net Transfer
	31-Dec 2019	Transfer To	Transfer From		
Donations and Grants					
Provincial Grants	272,752	142,841	0	415,593	142,841
Gifts & Grants	1,445,029	697,760	0	2,142,788	697,760
Interest Gifts and grants	43,677	19,365	0	63,041	19,365
Interest End Fund	117,921	21,370	0	139,292	21,370
Endowment Fund	2,289,816	0	0	2,289,816	0
	4,169,195	881,336	0	5,050,531	881,336
Other					
General	1,120,217	-107,107	0	1,013,109	-107,107
Bayshore	78,708	0	0	78,708	0
Coal Harbour	187,979	0	0	187,979	0
Interest other	166,223	13,310	0	179,533	13,310
	1,553,127	-93,797	0	1,459,329	-93,797
Reserve - Library Gifts and Grants 320084	5,722,322	787,538	0	6,509,860	787,538
Equipment Reserve 320141	978,603	5,502	0	984,105	5,502
TOTAL LIBRARY	6,700,925	793,040	0	7,493,965	793,040

	June			30-Jun 2020	Net Transfer
	31-May 2020	Transfer To	Transfer From		
Donations and Grants					
Provincial Grants	330,858	84,735		415,593	84,735
Gifts & Grants	1,520,029	622,760		2,142,788	622,760
Interest Gifts and grants	58,488	4,913		63,401	4,913
Interest End Fund	136,725	2,336		139,061	2,336
Endowment Fund	2,289,816			2,289,816	0
	4,335,915	714,744	0	5,050,659	714,744
Other					
General	1,031,039	-17,930		1,013,109	-17,930
Bayshore	78,708			78,708	0
Coal Harbour	187,979			187,979	0
Interest other	178,021	1,384		179,405	1,384
	1,475,747	-16,546	0	1,459,201	-16,546
Reserve - Library Gifts and Grants 320084	5,811,662	698,198	0	6,509,860	698,198
Equipment Reserve 320141	983,188	917		984,105	917
TOTAL LIBRARY	6,794,850	699,115	0	7,493,965	699,115

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

	Q2 2020					YTD to Jun 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	301,690-	52,883-	327,731-	248,807-	17.5%	603,880-	316,795-	646,538-	287,085-	52.5%	1,245,700-	1,331,565-
Cost Recoveries, Grants &	2,299,680-	2,219,048-	1,284,737-	80,632-	96.5%	2,545,900-	2,510,080-	2,735,416-	35,820-	98.6%	3,086,060-	3,856,099-
Rental, Lease & Other	291,150-	139,090-	367,882-	152,060-	47.8%	583,800-	443,479-	698,455-	140,321-	76.0%	1,198,000-	1,364,545-
Revenues	2,892,520-	2,411,022-	1,980,350-	481,498-	83.4%	3,733,580-	3,270,354-	4,080,409-	463,226-	87.6%	5,529,760-	6,552,210-
Salaries & Benefits	10,167,870	6,184,000	9,924,150	3,983,870	60.8%	20,337,220	16,180,356	19,542,491	4,156,864	79.6%	41,605,335	39,927,751
Regional Utility Charges		302	508	302-			701	887	701-		1,000	2,825
Building Occupancy & Mtce	842,490	824,254	1,014,698	18,236	97.8%	1,664,610	1,647,114	1,986,109	17,496	98.9%	3,446,011	3,999,571
Professional Fees	3,090	18,004	20,464	14,914-	582.6%	6,180	66,540	30,877	60,360-	1076.7%	12,400	86,082
Equipment & Fleet	66,940	107,892	150,983	40,952-	161.2%	440,962	410,797	487,373	30,165	93.2%	582,704	644,562
Other Expenses	272,500	231,654	304,472	40,846	85.0%	453,670	385,122	502,298	68,548	84.9%	970,278	1,056,458
Supplies & Materials	1,334,550	769,099	1,283,312	565,451	57.6%	3,365,905	3,026,620	3,083,638	339,285	89.9%	6,035,805	5,783,897
Internal Allocations	606,360	313,426	562,544	292,934	51.7%	1,201,520	876,254	1,108,702	325,266	72.9%	2,480,775	2,285,202
Expenditures	13,293,800	8,448,630	13,261,131	4,845,170	63.6%	27,470,067	22,593,505	26,742,373	4,876,562	82.2%	55,134,308	53,786,349
Transfers to Other Funds			823,374					823,374				848,478
Transfers to Reserves	655,520	656,576	278,281	1,056-	100.2%	713,280	777,498	293,240	64,218-	109.0%	828,742	1,341,641
Transfers from Reserves	11,500-		95,000-	11,500-	0.0%	115,725-		95,000-	115,725-	0.0%	117,125-	380,415-
Debt & Transfers	644,020	656,576	1,006,655	12,556-	101.9%	597,555	777,498	1,021,615	179,943-	130.1%	711,617	1,809,704
Total City Funding	11,045,300	6,694,184	12,287,436	4,351,116	60.6%	24,334,042	20,100,649	23,683,579	4,233,393	82.6%	50,316,165	49,043,843

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

	Q2 2020					YTD to Jun 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-	3,364-	139,044-	149,006-	2.2%	304,740-	110,758-	283,184-	193,982-	36.3%	609,300-	556,804-
490520 PHOTOCOPIER REVENU	53,880-	3,068-	80,600-	50,812-	5.7%	107,760-	63,659-	150,701-	44,101-	59.1%	215,400-	299,725-
490690 SALE OF GOODS	3,730-	2,136-	4,415-	1,594-	57.3%	7,960-	6,342-	8,139-	1,618-	79.7%	54,800-	60,888-
490970 SALE OF PHOTOS	2,490-		1,840-	2,490-	0.0%	4,980-	2,084-	3,490-	2,896-	41.9%	10,000-	7,804-
490980 HOLDS REVENUE	17,940-	702-	27,053-	17,238-	3.9%	35,880-	24,066-	52,754-	11,814-	67.1%	71,800-	107,562-
490990 SUBSCRIPTION CARDS	43,620-	42,677-	44,775-	943-	97.8%	87,240-	86,014-	88,690-	1,226-	98.6%	174,500-	176,477-
491000 LOST CARDS	3,150-	172-	3,149-	2,978-	5.5%	6,300-	2,505-	6,381-	3,795-	39.8%	12,400-	12,609-
491255 LOST BOOK PENALTIE	24,510-	764-	26,855-	23,746-	3.1%	49,020-	21,367-	53,199-	27,653-	43.6%	97,500-	109,696-
Program Fees	301,690-	52,883-	327,731-	248,807-	17.5%	603,880-	316,795-	646,538-	287,085-	52.5%	1,245,700-	1,331,565-
430070 COST RECOVERIES	57,180-	67,377-	66,058-	10,197	117.8%	114,360-	134,220-	132,699-	19,860	117.4%	299,500-	267,462-
434210 REC -SOCIAL PLANNI	128,040-	84,475-	125,970-	43,565-	66.0%	256,080-	216,052-	255,900-	40,028-	84.4%	512,100-	512,897-
490300 GRANTS AND DONATIO	658,160-	610,954-	923,631-	47,206-	92.8%	719,160-	703,565-	937,732-	15,595-	97.8%	818,160-	1,666,655-
490340 InterLINK	1,456,300-	1,456,242-	169,078-	58-	100.0%	1,456,300-	1,456,242-	1,409,085-	58-	100.0%	1,456,300-	1,409,085-
499975 CST REC, GRT&DNT F												
Cost Recoveries, Grants &	2,299,680-	2,219,048-	1,284,737-	80,632-	96.5%	2,545,900-	2,510,080-	2,735,416-	35,820-	98.6%	3,086,060-	3,856,099-
490100 CORP SERVICES REV	134,340-	115,625-	162,166-	18,716-	86.1%	268,680-	249,882-	310,974-	18,798-	93.0%	537,300-	604,930-
490610 RENTAL INCOME	122,280-	2,970	149,555-	125,250-	-2.4%	244,560-	113,459-	280,069-	131,101-	46.4%	489,100-	507,519-
490810 VARIOUS REVENUE	34,530-	26,435-	56,161-	8,095-	76.6%	70,560-	80,138-	107,413-	9,578	113.6%	171,600-	252,096-
Rental, Lease & Other	291,150-	139,090-	367,882-	152,060-	47.8%	583,800-	443,479-	698,455-	140,321-	76.0%	1,198,000-	1,364,545-
Revenues	2,892,520-	2,411,022-	1,980,350-	481,498-	83.4%	3,733,580-	3,270,354-	4,080,409-	463,226-	87.6%	5,529,760-	6,552,210-
520000 SALARIES	7,449,990	4,682,582	6,248,585	2,767,408	62.9%	14,907,340	12,096,400	13,436,743	2,810,940	81.1%	29,806,962	27,084,006
520001 SALARIES/FB ACCRUA		96,451	767,865	96,451-			679,398-	83,438-	679,398			151,418
520020 SAL-P/T - CASUAL	588,480	141,691	616,846	446,789	24.1%	1,176,960	826,284	1,341,941	350,676	70.2%	2,353,898	2,679,548
520025 SALARIES - CASUAL	325,290	137,597	635,586	187,693	42.3%	650,580	749,938	1,315,741	99,358-	115.3%	1,301,100	2,742,457
520099 SALARY PROVISION	202,290			202,290	0.0%	404,580			404,580	0.0%	809,100	
520600 SAL-TEMP HELP		44,161	78,065	44,161-			169,856	142,531	169,856-		230,000	377,907
521060 GRATUITY PAY	2,670			2,670	0.0%	5,340			5,340	0.0%	10,621	
521100 VACATION												21,323
523900 F.B. - DISTRIBUTED	1,670,730	1,105,724	1,587,160	565,006	66.2%	3,385,260	2,992,687	3,408,492	392,573	88.4%	7,189,910	6,880,106
524010 AUTO ALLOWANCE	2,400	2,288	2,244	112	95.3%	4,800	4,957	4,861	157-	103.3%	9,619	9,723
524020 SHIFT DIFFERENTIAL	7,350	1,672	5,816	5,678	22.7%	14,700	7,396	12,442	7,304	50.3%	29,459	24,183
524030 ACTING PAY	21,720			21,720	0.0%	43,440			43,440	0.0%	86,873	
524060 SEPARATION COSTS		4,515	525	4,515-			30,688	525	30,688-			6,948
525000 OVERTIME	35,550	19,993	18,643	15,557	56.2%	71,100	56,569	40,376	14,531	79.6%	142,251	88,454
591050 UNALLOC TURNOVER-G	140,430-			140,430-	0.0%	280,860-			280,860-	0.0%	561,721-	
591052 LAYOFF SAVINGS FCT												

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

	Q2 2020					YTD to Jun 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												
732501 Full Time Staff		88,962	591,781	88,962-			494,067	1,026,501	494,067-			2,097,142
732502 Part Time Staff	1,921,740	635,753	1,930,934	1,285,987	33.1%	3,828,560	2,469,933	3,746,169	1,358,627	64.5%	7,671,990	7,416,802
732503 Vacation Replaceme	155,550	22,147	164,344	133,403	14.2%	280,320	189,591	287,943	90,729	67.6%	831,800	878,876
732504 Sick Replacement	56,520	1,291	71,615	55,229	2.3%	113,040	120,501	163,566	7,461-	106.6%	225,700	356,580
732506 Casual Help	111,870	37,685	105,229	74,185	33.7%	219,760	118,634	191,958	101,126	54.0%	443,100	432,553
732508 Training Replaceme	26,520	2,152	51,274	24,369	8.1%	53,040	38,572	95,635	14,468	72.7%	106,100	189,430
790999 BUDGET-ACTIVIT.ALL	2,270,370-			2,270,370-	0.0%	4,540,740-			4,540,740-	0.0%	9,081,427-	
850000 Wages & Fringe Cos		831,362-	2,962,206-	831,362			3,505,570-	5,607,799-	3,505,570			11,543,110-
852010 Building Mgt Labou		9,303-	9,810	9,303			749-	18,266	749			33,364
852020 Build Mgt Lab - OT			34					36				43
599970 SAL & BENFTS FCT												
Salaries & Benefits	10,167,870	6,184,000	9,924,150	3,983,870	60.8%	20,337,220	16,180,356	19,542,491	4,156,864	79.6%	41,605,335	39,927,751
534050 UTILITIES - WATER		302	508	302-			701	887	701-		1,000	2,825
Regional Utility Charges		302	508	302-			701	887	701-		1,000	2,825
531122 PROPERTY INSURANCE	63,000	80,379	63,027	17,379-	127.6%	126,000	160,758	126,054	34,758-	127.6%	361,856	286,812
531256 MAINT - BUILDINGS	21,210	33,912		12,702-	159.9%	42,420	67,504		25,084-	159.1%	84,877	
533230 JANITORIAL SUPPLIE	9,720	16,222	10,810	6,502-	166.9%	19,440	24,942	19,550	5,502-	128.3%	38,900	43,171
534010 UTILITY-HYDRO	192,280	239,879	255,673	47,599-	124.8%	378,970	361,936	405,022	17,034	95.5%	758,102	767,850
534020 UTILITY-NATURL GAS	12,030	9,798	1,522	2,232	81.4%	21,450	24,681	23,991	3,231-	115.1%	42,858	36,602
534030 UTILITY-STEAM HEAT	13,980	1,655-	1,656-	15,635	-11.8%	27,960	28,953	32,230	993-	103.6%	55,932	50,529
535040 REAL EST RENT/LEAS	179,490	163,147	304,292	16,343	90.9%	358,610	314,907	615,127	43,703	87.8%	715,486	1,196,057
536020 TAX/LI CHARGE EXTE		5,898		5,898-			11,795		11,795-			52
720004 Mtce - Building	60,130	62,292	61,192	2,162-	103.6%	110,060	155,994	134,171	45,934-	141.7%	220,100	382,851
720008 Mtce - Elec Equip	9,720	1,262	3	8,458	13.0%	19,440	1,742	4,132	17,698	9.0%	38,900	8,123
720011 Mtce - Grounds	1,600	4,479	4,167	2,879-	280.0%	1,600	4,479	4,167	2,879-	280.0%	11,700	17,030
720013 Mtce - Lighting	840			840	0.0%	1,680			1,680	0.0%	3,300	
733020 BUILDING SECURITY	278,490	208,641	315,668	69,849	74.9%	556,980	489,421	621,664	67,559	87.9%	1,114,000	1,210,493
Building Occupancy & Mtce	842,490	824,254	1,014,698	18,236	97.8%	1,664,610	1,647,114	1,986,109	17,496	98.9%	3,446,011	3,999,571
531020 CONTRACT SERV - OT		11,458	20,464	11,458-			22,647	30,877	22,647-			66,781
531070 CONSULTANT SERVICE		4,950		4,950-			41,655		41,655-			15,800
531150 LEGAL EXPENSES	3,090	1,595		1,495	51.6%	6,180	2,237		3,943	36.2%	12,400	
532001 SERVICES												3,501
Professional Fees	3,090	18,004	20,464	14,914-	582.6%	6,180	66,540	30,877	60,360-	1076.7%	12,400	86,082
531090 EQIP SERV/MTCE AGR	34,410	70,500	91,062	36,090-	204.9%	379,740	308,782	387,171	70,958	81.3%	434,112	407,773
531250 EQ/FURN REPAIR/MTC	4,380	943	6,079	3,437	21.5%	8,760	5,239	6,443	3,521	59.8%	17,544	11,399

**VANCOUVER PUBLIC LIBRARY BOARD
OPERATING BUDGET
STATEMENT OF REVENUES AND EXPENDITURES
FOR THE SIX MONTHS ENDED JUNE 30, 2020**

	Q2 2020					YTD to Jun 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
533070 EQUIP/FURN EXP	14,450	17,237	28,906	2,787-	119.3%	24,450	48,879	37,095	24,429-	199.9%	75,684	119,119
533080 FIREARM REP/AMM EX							245		245-			
533170 UNIFORM EXPENSE						612			612	0.0%	612	
535030 AUTO LEASES	1,830			1,830	0.0%	3,660			3,660	0.0%	7,264	
535050 OFFICE EQUIP RENTA	8,660	7,311	4,014	1,349	84.4%	17,320	12,654	11,287	4,666	73.1%	34,578	21,358
598030 FLEET CHG-ACC BILL	240			240	0.0%	480			480	0.0%	1,019	3,127
598040 FLEET CHG-OP RESPO	60		107	60	0.0%	120		107	120	0.0%	283	107
598050 FMS CHG-MTCE RATE	4,410-	4,369	12,459	8,779-	-99.1%	8,820-	14,934	28,893	23,754-	-169.3%	17,619-	41,363
598052 FLEET CHG-MOTOR PL		1,675	235	1,675-			2,550	235	2,550-			2,735
598070 FLEET CHG-DIR MTCE		1,793		1,793-			4,519		4,519-			3,116
598100 FLEET CHG-VANDALIM			394					394			54	394
598110 FLEET CHG-AT COST							508		508-			
598140 FLEET CHARGES-FUEL	4,470	1,836	5,864	2,634	41.1%	8,940	6,931	10,761	2,009	77.5%	17,873	22,520
598150 EQS CHG-INSURANCE	2,520	2,228	1,837	292	88.4%	5,040	5,372	3,559	332-	106.6%	10,020	7,698
598160 FLEET CHG-OP ENVIR	210			210	0.0%	420			420	0.0%	797	
598170 FLEET CHG-USER REQ	120		25	120	0.0%	240	186	1,428	54	77.5%	483	3,848
851000 City Run Hr Eq Ren											6	
Equipment & Fleet	66,940	107,892	150,983	40,952-	161.2%	440,962	410,797	487,373	30,165	93.2%	582,704	644,562
510020 CASH OVER / UNDER		12-	37	12			76-	59	76			66
510060 CITY MEMBER/SRVC F	1,900	6,683	4,884	4,783-	351.8%	11,400	14,482	14,321	3,082-	127.0%	16,600	14,893
510190 WRITEOFFS		182-		182			182-		182			
524050 PROFESS./TRADE FEE							998	998	998-			2,372
531030 ADVERTISING	990			990	0.0%	1,980	412		1,568	20.8%	4,000	1,884
531050 ARMoured CAR SVCS	7,140	7,093	6,971	47	99.3%	14,280	14,186	14,030	94	99.3%	28,500	27,610
531080 DISPOSAL OF REFUSE	5,610	5,844	5,263	234-	104.2%	11,220	12,964	11,230	1,744-	115.5%	22,400	22,792
531120 INSURANCE	1,560		548	1,560	0.0%	3,120		548	3,120	0.0%	6,210	548
531210 PRINTING SERVICES	2,250	244	1,442	2,006	10.8%	4,500	624	1,634	3,876	13.9%	9,000	2,947
531220 PUBLIC INFO/EDUCAT	17,910	4,715	20,778	13,195	26.3%	35,820	13,497	24,850	22,323	37.7%	71,600	63,898
531280 TRANSPORT EXP	5,760	2,398	6,143	3,362	41.6%	11,520	7,809	11,962	3,711	67.8%	23,000	25,873
531340 DEPT HEAD EXPENSE	390		537	390	0.0%	780		536	780	0.0%	1,600	3,169
532030 MEETING EXPENSES	6,390	537	6,496	5,853	8.4%	12,780	5,569	13,049	7,211	43.6%	25,500	28,175
533240 INSURANCE CLAIMS P												1,000
534040 UTILITY-TELEPHONE	11,400	13,747	4,312	2,347-	120.6%	22,800	18,260	12,287	4,540	80.1%	46,000	38,808
534045 UTILITIES-CELL PHO		1,605		1,605-			1,605		1,605-			
534070 UTILITY-LEASE LINE	33,270	20,418	18,987	12,852	61.4%	66,540	34,752	51,574	31,788	52.2%	134,300	94,886
536040 TRAVEL & TRAINING												400

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

	Q2 2020					YTD to Jun 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
594350 REC - SPECIAL EVEN											8,000-	
598025 Int Chrgs -Rec Che							77	75	77-			
599130 Misc Expense		1,933		1,933-			4,497		4,497-			
700035 Comm Engagement		589		589-			1,704		1,704-			711
705022 EQUIPMENT COSTS		58		58-			58		58-			
730010 Library Special Pr	19,440	7,157	45,988	12,283	36.8%	38,880	29,229	95,462	9,651	75.2%	210,968	255,072
733049 INTERLINK OP COSTS	110,000	114,288	111,142	4,288-	103.9%	110,000	114,288	111,142	4,288-	103.9%	110,000	111,142
733063 PROGRAM COSTS	33,150	47,571	52,341	14,421-	143.5%	70,300	91,278	94,455	20,978-	129.8%	172,800	273,720
733065 RECRUITING EXPENSE	1,470		330	1,470	0.0%	2,940	55	706	2,885	1.9%	5,900	881
733110 BOOK SALE COSTS	6,200	1,361	2,628	4,839	22.0%	11,800	4,410	6,874	7,390	37.4%	43,900	38,409
733126 CONFERENCES	7,670	4,392-	15,643	12,062	-57.3%	23,010	14,627	36,508	8,383	63.6%	46,000	47,202
599977 OTHER EXPENSES FCT												
Other Expenses	272,500	231,654	304,472	40,846	85.0%	453,670	385,122	502,298	68,548	84.9%	970,278	1,056,458
530001 MATERIALS	800	5,058	860	4,258-	632.3%	6,700	5,880	2,326	820	87.8%	9,700	8,412
531172 MGMT FEE-INSIDE			572					1,222				2,723
531270 POSTAGE/COURIER SV	7,590	131	5,512	7,459	1.7%	15,180	5,649	13,731	9,531	37.2%	30,400	35,736
532010 COMP SUPP/SERV EXP	9,270	15,235	9,286	5,965-	164.3%	18,540	22,441	25,538	3,901-	121.0%	37,100	65,225
532020 FIRST AID SUPP/SER	540	146	89	394	27.0%	1,080	895	221	185	82.9%	2,100	2,278
532050 OFFICE SUPP/SERV	17,530	2,488	20,160	15,042	14.2%	45,940	29,479	33,909	16,461	64.2%	98,300	71,893
532060 PHOTOCOPY SUPP/SER	23,780	35,157	37,540	11,377-	147.8%	47,560	49,974	58,359	2,414-	105.1%	97,700	105,082
532070 PHOTO SUPP/SERV	1,260	171	171	1,089	13.6%	2,520	171	327	2,349	6.8%	5,000	7,527
532080 MISC SUPP/SERV	40,340	41,241	115,898	901-	102.2%	164,680	69,137	163,366	95,543	42.0%	254,700	259,441
532130 ELEC FIXTR SUPP&SE		97		97-			256		256-			
532160 SPECIAL EVENTS SUP												17,120
532190 LESSONS SUPP/SERV							150		150-			
533010 PROTECTIVE CLOTHIN							157		157-			
533030 BADGES PLATES,DECA	4,050		5,102	4,050	0.0%	8,100	1,567	7,516	6,533	19.3%	16,200	18,708
533040 LIBRARY / BOOK SUP	99,580	66,445	11,942	33,135	66.7%	238,860	228,766	251,773	10,094	95.8%	381,300	343,657
533050 BOOKS & PUBLICATIO	1,104,700	593,210	1,057,477	511,490	53.7%	2,761,125	2,587,713	2,492,842	173,412	93.7%	4,996,205	4,755,561
533060 CONSERVATION SUPPL	17,610	7,625	11,431	9,985	43.3%	35,220	18,765	24,134	16,455	53.3%	70,400	61,847
533100 FOOD PURCHASES												1,832
533160 TOOLS & WORK SUPPL		174		174-			767		767-			
533210 SALEABLE PURCHASE			865			5,400	16	594	5,384	0.3%	6,700	11,745
533290 SIGNS			38-				2	206	2-			
533310 PROGRAM SUPPLIES							41		41-			
733145 FILMING EXPENSE	7,500	1,923	6,444	5,578	25.6%	15,000	4,794	7,574	10,206	32.0%	30,000	15,111

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

	Q2 2020					YTD to Jun 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
Supplies & Materials	1,334,550	769,099	1,283,312	565,451	57.6%	3,365,905	3,026,620	3,083,638	339,285	89.9%	6,035,805	5,783,897
800021 Cost Alloc Bldg	606,360	313,426	562,544	292,934	51.7%	1,201,520	876,254	1,108,702	325,266	72.9%	2,480,775	2,285,202
Internal Allocations	606,360	313,426	562,544	292,934	51.7%	1,201,520	876,254	1,108,702	325,266	72.9%	2,480,775	2,285,202
Expenditures	13,293,800	8,448,630	13,261,131	4,845,170	63.6%	27,470,067	22,593,505	26,742,373	4,876,562	82.2%	55,134,308	53,786,349
485025 TRANS TO CAPITAL			823,374					823,374				848,478
Transfers to Other Funds			823,374					823,374				848,478
485310 TRANS TO LIABILITY	13,890	13,887	13,887	3	100.0%	27,780	27,774	27,774	6	100.0%	55,544	55,548
485315 TRANSFER TO RESERV	625,520	637,325	260,963	11,805-	101.9%	653,280	738,996	262,036	85,716-	113.1%	708,760	1,265,510
598051 FMS CHG-CAP RATE	16,110	5,364	3,431	10,746	33.3%	32,220	10,728	3,431	21,492	33.3%	64,438	20,583
Transfers to Reserves	655,520	656,576	278,281	1,056-	100.2%	713,280	777,498	293,240	64,218-	109.0%	828,742	1,341,641
480000 TRANS FR RESERVE	11,500-		95,000-	11,500-	0.0%	115,725-		95,000-	115,725-	0.0%	117,125-	380,415-
499984 TFR FRM RESERVES F												
Transfers from Reserves	11,500-		95,000-	11,500-	0.0%	115,725-		95,000-	115,725-	0.0%	117,125-	380,415-
Debt & Transfers	644,020	656,576	1,006,655	12,556-	101.9%	597,555	777,498	1,021,615	179,943-	130.1%	711,617	1,809,704
Total City Funding	11,045,300	6,694,184	12,287,436	4,351,116	60.6%	24,334,042	20,100,649	23,683,579	4,233,393	82.6%	50,316,165	49,043,843