



MANAGEMENT REPORT

Date: July 21, 2016
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Meeting Date: July 27, 2016

TO: Library Board

FROM: Eric Smith, Director, Corporate Services & Facilities

SUBJECT: June 30, 2016 Operating Results

PURPOSE

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

RECOMMENDATION

That the Board receive the Statement of Revenues and Expenditures for the six months ended June 30, 2016 for information.

BACKGROUND

Financial results are presented monthly, where possible, to the Library Board for information.

DISCUSSION

Attached is the June (year to date) statement of revenues and expenditures and variance explanations.

Also attached is a summary of the reserves to June 30, 2016.

VANCOUVER PUBLIC LIBRARY BOARD
OPERATING BUDGET
STATEMENT OF REVENUES AND EXPENDITURES
FOR THE SIX MONTHS ENDED JUNE 30, 2016

	2016 BUDGET	BUDGET To June 30	ACTUAL 2016	VARIANCE 2016	% ACTUAL / TOTAL BUDGET	ACTUAL 2015	VARIANCE 2015	% Actual/ Total Budget
REVENUES								
FINES	\$719,900	\$361,800	\$313,131	\$(48,669)	43.50%	\$311,977	\$(65,423)	41.40%
PHOTOCOPIER	194,800	97,900	106,832	8,932	54.84%	99,865	12,365	57.43%
RECOVERY SOCIAL PLANNING	484,100	241,800	249,271	7,471	51.49%	246,958	6,358	50.46%
PROVINCIAL GRANT	1,318,400	1,318,400	1,317,066	(1,334)	99.90%	1,318,187	(13)	98.93%
INTERLINK	130,000	0	0	0	0.00%	0	0	0.00%
GIFTS & GRANTS	342,600	290,600	378,693	88,093	110.54%	505,547	170,747	110.38%
OTHER	1,878,700	906,200	844,863	(61,337)	44.97%	928,839	(55,661)	48.99%
TOTAL REVENUES	5,068,500	3,216,700	3,209,856	(6,844)	63.33%	3,411,373	68,373	65.38%
EXPENDITURES								
SALARIES AND BENEFITS								
FULL TIME SALARIES	23,340,700	11,467,750	10,573,893	893,857	45.30%	10,310,696	1,024,894	45.44%
PART TIME SALARIES	7,296,100	3,527,300	4,256,756	(729,456)	58.34%	4,335,007	(662,607)	57.28%
FRINGE BENEFITS	6,074,200	3,002,450	2,920,395	82,055	48.08%	2,865,278	116,732	48.03%
OTHER	(370,900)	(185,000)	51,887	(236,887)	-13.99%	45,384	(204,984)	-14.13%
	36,340,100	17,812,500	17,802,931	9,569	48.99%	17,556,364	274,036	48.90%
BOOKS AND PUBLICATIONS	4,955,600	2,329,000	2,677,721	(348,721)	54.03%	2,559,334	(21,334)	52.88%

VANCOUVER PUBLIC LIBRARY BOARD
 OPERATING BUDGET
 STATEMENT OF REVENUES AND EXPENDITURES
 FOR THE SIX MONTHS ENDED JUNE 30, 2016

	2016 BUDGET	BUDGET To June 30	ACTUAL 2016	VARIANCE 2016	% ACTUAL / TOTAL BUDGET	ACTUAL 2015	VARIANCE 2015	% Actual/ Total Budget
OPERATING AND MAINT								
BUILDING OCCUPANCY	2,965,000	1,442,000	1,386,809	55,191	46.77%	1,078,925	39,675	47.77%
EQUIPMENT AND FLEET	713,900	454,700	398,331	56,369	55.80%	455,611	(1,111)	68.51%
OTHER	1,343,100	696,200	673,855	22,345	50.17%	1,226,935	(3,735)	69.57%
SUPPLIES AND MATERIALS	1,181,700	756,300	732,291	24,009	61.97%	661,628	75,772	55.35%
INTERNAL ALLOCATIONS	1,829,852	914,900	910,888	4,012	49.78%	1,231,200	0	50.00%
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	8,033,552	4,264,100	4,102,174	161,926	51.06%	4,654,299	110,601	55.77%
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TOTAL EXPENDITURES	49,329,252	24,405,600	24,582,826	(177,226)	49.83%	24,769,997	363,303	50.46%
	=====	=====	=====	=====		=====	=====	
TRANSFER TO RESERVES	166,500	629,400	677,469	(48,069)	406.89%	\$889,787	(\$175,487)	477.10%
TRANSFER FROM RESERVES	(1,134,700)	(628,500)	(617,063)	(11,437)	54.38%	(868,334)	434	67.69%
	-----	-----	-----	-----		-----	-----	
CITY FUNDING	43,292,552	21,189,800	21,433,376	(\$243,576)	49.51%	21,380,077	256,623	49.98%
	=====	=====	=====	=====		=====	=====	
Revenues % YTD (Monthly)					0.5000			
Salaries % YTD (Daily)					0.5000			
Expenses % YTD (Monthly)					0.5000			

(expenses) = over budget
 (revenues) = under budget

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Vancouver Public Library Board
Notes to the Statement of Revenues & Expenditures
For the Six Months Ended June 30, 2016

REVENUES

Fines are under budget by \$48,700 (May: \$38,000). Photo printing revenues are slightly over budget. The recovery from Social Planning relates to the actual expenditures for the Carnegie Reading Room. The positive variance is due to vacation replacement and other staff costs being over budget. The Provincial grants are close to budget. Gifts and Grants received are over budget. The timing of the receipt of donations is unknown, thus there will be fluctuations between budget and actual throughout the year. Other revenues are under budget by \$61,300 (May: \$50,500). This is due to Events rental and InfoAction revenues being below budget.

EXPENDITURES

Salaries & Benefits

Over all salaries and benefits are over budget by \$9,600 (May \$39,000). There is a positive variance in full time and fringe benefits. Hourly staff costs are over budget with hourly staff being used to temporarily fill full time positions, as well as sick replacement and casual being over budget.

Books & Publications

Books and Publications is over budget by \$ 348,700 (May: \$468,400). This variance is due to the timing of expenditures versus the monthly allocation of the budget. Books and publications is expected to be close to budget by year end.

Operating & Maintenance

Building occupancy is under budget by \$55,200 (May: \$112,600), due to hydro and steam heat for Library Square and property insurance, offset by a negative variance in building maintenance. Equipment and fleet is under budget \$56,400 (May: close to budget), with most of the variance in services agreements. Other is under budget by \$22,300 (May over: \$65,100), with public relations, telephone, and data lines being under budget, offset by negative variances in special projects and programs. Supplies and materials is under budget \$24,000 (May: \$71,600), mostly due to positive variances in postage, conservation supplies, and rental expenses, offset by negative variances in computer supplies and digital content. Internal allocations relates to the costs for library square maintenance being transferred from the City and is close to budget.

Transfers

The transfers to reserves are over budget due to unspent Provincial and other. The transfers from reserves are slightly under budget.

Other

Overall the library is over budget by \$243,600 (May: \$460,900), mostly related to collections offset by positive variances in other cost categories.

Reserves

In June, the transfer to reserve was adjusted for June expenditures funded from the Provincial grants. Also in June, funds were transferred from the Reserve to cover programs and projects.

VANCOUVER PUBLIC LIBRARY
2016 budget

VANCOUVER PUBLIC LIBRARY 2016 budget				REV SAL EXP	0.5000 0.5000 0.5000	AS AT 30-Jun-16								
CITY	PROVINCIAL GRANTS	OTHER gifts/grants		BUDGET TOTAL	BUDGET At June 30	ACTUAL	VARIANCE	% Actual/ Total Budget	ACTUAL 2015	VARIANCE 2015	% Actual/ Total Budget			
REVENUES														
prog fee	490240	FINES		719,900	0	0	719,900	381,800	313,131	(48,669)	43.50%	311,977	(65,423)	41.40%
prog fee	490520	PHOTOCOPY		194,800	0	0	194,800	97,900	106,832	8,932	54.84%	99,865	12,365	57.43%
prog fee	490690	SALE OF GOODS		45,900	0	0	45,900	10,100	9,229	(871)	20.11%	12,186	(3,414)	39.44%
prog fee	490970	SALE OF PHOTOS		12,000	0	0	12,000	6,000	4,716	(1,284)	39.30%	5,772	(1,428)	41.23%
prog fee	490980	HOLDS NOT PICKED UP		69,000	0	0	69,000	28,800	29,909	1,109	43.35%	28,258	(6,542)	40.95%
prog fee	490990	SUBSCRIPTION CARDS		156,500	0	0	156,500	78,600	90,824	12,224	58.03%	77,530	(470)	49.54%
prog fee	491000	LOST CARDS CHARGE		14,700	0	0	14,700	5,700	6,488	788	44.14%	6,548	(252)	47.80%
prog fee	491225	LOST BOOKS CHARGE		95,000	0	0	95,000	47,500	49,888	2,388	52.51%	48,671	4,571	56.59%
crec	430070	SECURITY CHARGEBACKS		175,100	0	0	175,100	87,600	87,549	(51)	50.00%	85,631	(169)	50.08%
crec	430070	V.S.B. and other		67,500	0	0	67,500	35,300	35,710	410	52.90%	35,102	1,502	52.00%
crec	434210	RECOVERY - SOCIAL PLANNING		484,100	0	0	484,100	241,800	249,271	7,471	51.49%	246,958	6,358	50.46%
crec	490300	GIFTS & GRANTS		0	0	342,600	342,600	290,600	378,693	88,093	110.54%	505,547	170,747	110.38%
crec	490340	INTERLINK RESOURCE SHARING GRAN			130,000	0	130,000	0	0	0	0.00%	0	0	0.00%
crec	490340	PROVINCIAL GRANTS			1,318,400	0	1,318,400	1,318,400	1,317,066	(1,334)	99.90%	1,318,187	(13)	98.93%
ren	490100	FEES - INFOACTION		574,900	0	0	574,900	287,400	244,197	(43,203)	42.48%	274,140	(21,460)	46.14%
ren	490610	RENTAL INCOME		496,300	0	0	496,300	248,400	195,959	(52,441)	39.48%	250,108	(25,092)	50.00%
ren	490810	MISCELLANEOUS		171,800	0	0	171,800	70,800	90,394	19,594	52.62%	104,893	(2,907)	54.41%
Total Revenue				3,277,500	1,448,400	342,600	5,068,500	3,216,700	3,209,856	(6,844)	63.33%	3,411,373	68,373	65.38%
CITY OF VANCOUVER				43,292,552	0	0	43,292,552	21,189,800	21,433,376	243,576	49.51%	21,380,077	(256,623)	49.98%
TOTAL REVENUE				46,570,052	1,448,400	342,600	48,361,052	24,406,500	24,643,232	236,732	50.96%	24,791,450	(188,250)	51.66%

SALARIES AND BENIFITS

S&B	520000	FULL TIME SALARIES		22,781,900	558,800	0	23,340,700	11,467,750	10,573,893	893,857	45.30%	\$10,310,696	\$1,024,894	45.44%
S&B	520000	PART TIME with Benefits SALARIES		2,850,400	0	0	2,850,400	1,467,500	1,628,460	(160,960)	57.13%	1,660,548	(245,748)	58.70%
S&B	520020	SAL - PT -CASUAL (actual)		3,113,900	0	0	3,113,900	1,552,000	1,733,320	(181,320)	55.66%	1,864,592	(176,192)	55.22%
S&B	520025/600	SALARIES CASUAL/temp help (actual)		1,232,400	0	0	1,232,400	616,200	1,062,936	(446,736)	86.25%	903,771	(271,971)	71.53%
S&B	790999	BUDGET ACTIVITY ALLOC		(8,568,200)	0	0	(8,568,200)	(4,256,200)	(5,190,065)	933,865	60.57%	(5,096,929)	799,729	59.30%
S&B	732501	FULL TIME SALARIES (HRLY STAFF)		0	0	0	0	0	817,155	(817,155)		839,885	(839,885)	
S&B	732502	PART TIME SALARIES (STD)		7,008,100	107,400	0	7,115,500	3,498,000	3,333,611	164,389	46.85%	3,395,049	171,951	47.61%
S&B	732503	VACATION REPLACEMENT (STD)		736,100	24,000	0	760,100	252,500	249,496	3,004	32.82%	222,530	27,070	30.40%
S&B	732504	SICK REPLACEMENT (STD)		204,100	7,900	0	212,000	107,200	197,193	(89,993)	93.02%	189,362	(83,762)	91.88%

VANCOUVER PUBLIC LIBRARY
2016 budget

VANCOUVER PUBLIC LIBRARY 2016 budget				REV SAL EXP	0.5000 0.5000 0.5000	AS AT 30-Jun-16							
CITY	PROVINCIAL GRANTS	OTHER gifts/grants	BUDGET TOTAL	BUDGET At June 30	ACTUAL	VARIANCE	% Actual/ Total Budget	ACTUAL 2015	VARIANCE 2015	% Actual/ Total Budget			
S&B	732506	CASUAL (STD)	479,500	1,100	0	480,600	240,300	354,816	(114,516)	73.83%	281,270	(18,670)	53.59%
S&B	732508	TRAINING	99,400	0	0	99,400	49,800	69,833	(20,033)	70.25%	74,928	(25,128)	75.61%
S&B		Total part time/aux	7,155,700	140,400	0	7,296,100	3,527,300	4,256,756	(729,456)	58.34%	4,335,007	(662,607)	57.28%
S&B									0		0		
S&B	523010-90	FRINGE BENEFITS	5,955,000	119,200	0	6,074,200	3,002,450	2,920,395	82,055	48.08%	2,865,278	116,732	48.03%
S&B		OTHER							0		0		
S&B	521060	GRATUITY PAY	10,200	0	0	10,200	5,400	0	5,400	0.00%	0	5,400	0.00%
S&B	524010	AUTO ALLOWANCE	9,000	0	0	9,000	4,800	4,503	297	50.03%	4,367	433	48.52%
S&B	524020	SHIFT DIFF	24,500	0	0	24,500	12,000	9,760	2,240	39.84%	9,338	2,662	38.11%
S&B	524030	HIGHER CAPACITY	82,600	0	0	82,600	41,400	0	41,400	0.00%	0	41,400	0.00%
S&B	524060/50	SEPARATION COSTS/OTHER	0	0	0	0	0	0	0		542	(542)	
S&B	525000	OVERTIME	26,000	0	0	26,000	13,000	33,926	(20,926)	130.48%	28,780	(15,580)	110.69%
S&B	852010	Building Mgt Labour	0	0	0	0	0	3,698	(3,698)	#DIV/0!	2,357	(2,357)	#DIV/0!
S&B	591050	GENERAL TURNOVER	(523,200)	0	0	(523,200)	(261,600)	0	(261,600)	0.00%	0	(236,400)	0.00%
S&B		Total Other	(370,900)	0	0	(370,900)	(185,000)	51,887	(236,887)	-13.99%	45,384	(204,984)	-14.13%
S&B		TOTAL SALARIES AND BENEFITS	35,521,700	818,400	0	36,340,100	17,812,500	17,802,931	9,569	48.99%	17,556,364	274,036	48.90%
reg	534050	Regional Utility Charges WATER	1,000	0	0	1,000	0	0	0	0.00%	0	0	0.00%
bld	531122	Building occupancy and Maintenance PROPERTY INSURANCE	236,900	0	0	236,900	118,200	107,502	10,698	45.38%	108,328	12,872	44.67%
bld	533230	JANITOR SUPPLIES	30,800	0	0	30,800	15,200	14,848	352	48.21%	12,180	2,220	43.04%
bld	534010	ELECTRICITY	687,745	0	0	687,745	331,000	324,112	6,888	47.13%	92,382	(11,382)	56.36%
bld	534020	GAS & OIL	52,000	0	0	52,000	26,300	16,931	9,369	32.56%	23,864	1,936	45.89%
bld	534030	STEAM HEAT	95,955	0	0	95,955	62,600	22,182	40,418	23.12%			
Bld	535040	BUILDING RENTAL	1,051,900	0	0	1,051,900	528,400	535,361	(6,961)	50.89%	515,475	3,525	49.00%
bld	720004	BUILDINGS	142,600	0	0	142,600	60,700	87,735	(27,035)	61.53%	65,778	(5,778)	54.59%
bld	720008	MTC ELEC EQUIP	37,400	0	0	37,400	18,600	8,732	9,868	23.35%	1,597	17,003	4.27%
bld	720011	GROUPS	11,500	0	0	11,500	2,600	2,498	102	21.72%	1,224	1,176	12.24%
bld	720013	LIGHT FIXTURES	3,100	0	0	3,100	1,800	1,045	755	33.71%	410	1,390	13.67%
bld	733020	BUILDING SECURITY	615,100	0	0	615,100	276,600	265,863	10,737	43.22%	257,687	16,713	46.95%
		Total Building occupancy and Maintenance	2,965,000	0	0	2,965,000	1,442,000	1,386,809	55,191	46.77%	1,078,925	39,675	47.77%

783,700

VANCOUVER PUBLIC LIBRARY
2016 budget

VANCOUVER PUBLIC LIBRARY
2016 budget

REV 0.5000 AS AT
SAL 0.5000 30-Jun-16
EXP 0.5000

	CITY	PROVINCIAL GRANTS	OTHER gifts/grants	BUDGET TOTAL	BUDGET At June 30	ACTUAL	VARIANCE	% Actual/ Total Budget	ACTUAL 2015	VARIANCE 2015	% Actual/ Total Budget
Professional fees											
pro	531150	LEGAL COSTS	0	12,400	6,000	3,452	2,548	27.84%	77,586	(71,586)	625.69%
Equipment & Fleet											
eqf	531090	SERVICE CONTRACT	0	380,100	367,600	313,105	54,495	82.37%	321,272	(9,072)	89.97%
eqf	531250	EQUIPMENT REP/MTC	0	17,200	8,600	9,987	(1,387)	58.06%	2,025	6,375	11.77%
eqf	533070	EQUIP/FURN PURCHASE	142,600	216,800	26,800	28,467	(1,667)	13.13%	78,419	5,181	0
eqf	533170	UNIFORMS	0	600	400	0	400	0.00%	(241)	641	-40.17%
eqf	535030	AUTO LEASES	0	0	0	1,384	(1,384)	#DIV/0!	3,480	(3,480)	#DIV/0!
eqf	535050	OFFICE EQUIPMENT	0	33,900	18,600	13,679	4,921	40.35%	17,935	(1,135)	52.91%
eqf	598030	EOS ACCIDENT BILLABLE	0	200	0	0	0		0	0	
eqf	598040	EOS OP RESPONSIBLE	0	600	300	0	300	0.00%	361	(161)	72.20%
eqf	598050	EOS/RENT/SERVICE	0	31,600	15,600	18,308	(2,708)	57.94%	18,209	(3,209)	61.31%
eqf	598140	EOS/FUEL CHARGE	0	24,900	12,600	10,063	2,537	40.41%	11,092	2,108	41.54%
eqf	598150	EOS.INSURANCE CHARGE	0	6,100	3,000	3,103	(103)	50.87%	2,859	741	42.04%
eqf	598160	EOS/OPS ENVIRONMENT	0	900	600	600	0	0.00%	600	0	0.00%
eqf	598170	EOS/OPS USER REQUESTED	0	1,000	600	24	576	2.40%	4	496	0.57%
eqf	851000	City run equip	0	0	0	211	(211)	#DIV/0!	196	(196)	#DIV/0!
		Total Equipment & Fleet	0	713,900	454,700	398,331	56,369	55.80%	455,611	(1,111)	68.51%
Other expenses											
oth	510020	CASH OVER/SHORT	0	0	0	261	(261)	#DIV/0!	548	(548)	#DIV/0!
oth	510060	MEMBERSHIP	0	16,300	15,500	10,287	5,213	63.11%	15,264	(164)	93.64%
oth	524050	PROFESS./TRADE FEES	0	0	0	2,556	(2,556)		2,006	(2,006)	
oth	531030	ADVERTISING/SIGN RENTALS	0	4,000	2,200	147	2,053	3.88%	0	2,200	0.00%
oth	531050	ARMORED CAR	0	36,600	18,600	14,286	4,314	39.03%	18,324	(324)	51.47%
oth	531080	REFUSE DISPOSAL	0	24,200	10,700	8,985	1,715	37.13%	8,040	8,160	25.05%
oth	531210	PRINTING	0	10,000	4,800	4,960	(160)	49.60%	3,995	2,605	30.73%
oth	531220	PUBLIC RELATIONS	1,900	59,100	29,000	16,465	12,535	27.86%	24,772	4,028	43.31%
oth	531280	TRANSPORTATION EXPENSE	0	29,000	14,400	11,066	3,334	38.16%	13,237	(637)	52.95%
oth	531340	DEP'T HEAD EXP	0	1,600	600	1,699	(1,099)	106.19%	217	383	13.56%
oth	532030	MEETING EXPENSES	0	26,500	14,000	11,756	2,244	44.36%	12,258	1,842	46.26%
oth	534040	TELEPHONE	0	49,300	24,100	18,173	5,927	36.86%	23,876	524	48.43%
oth	534070	COMPUTER TEL LINES	0	128,500	63,600	51,218	12,382	39.86%	49,809	(3,609)	53.85%
oth	594350	REC-SPEC EVENTS	0	(7,500)	0	0	0	0.00%	0	0	0.00%
oth	598025	Int Chrgs - Rec Checks	0	0	0	1,233	(1,233)	#DIV/0!	2,322	(2,322)	#DIV/0!
oth	730010	SPECIAL PROJECTS	99,200	514,400	207,800	226,579	(18,779)	44.05%	700,014	50,386	73.06%
oth	733049	INTERLINK OPERATING COST	120,000	120,000	120,000	115,172	4,828	95.98%	116,259	41	99.96%
oth	733063	PROGRAMS	0	101,700	137,900	133,194	(10,094)	55.59%	117,129	5,171	46.46%

VANCOUVER PUBLIC LIBRARY
2016 budget

VANCOUVER PUBLIC LIBRARY 2016 budget				REV SAL EXP	0.5000 0.5000 0.5000	AS AT 30-Jun-16	BUDGET TOTAL	BUDGET At June 30	ACTUAL	VARIANCE	% Actual/ Total Budget	ACTUAL 2015	VARIANCE 2015	% Actual/ Total Budget	
CITY	PROVINCIAL GRANTS	OTHER gifts/grants													
oth	733065	RECRUITING	5,900	0			5,900	3,000	414	2,586	7.02%	(3,155)	6,155	-53.47%	
oth	733110	BOOK SALE COSTS	27,100	0			27,100	9,400	9,653	(253)	35.62%	9,619	681	35.49%	
oth	733126	BUS TR/ CONF/TRAIN	45,100	0			45,100	29,400	32,299	(2,899)	71.62%	34,815	(4,715)	77.20%	
Total Other expenses			695,500	219,200	415,000		1,329,700	690,200	670,403	19,797	50.42%	1,149,349	67,851	65.67%	
Supplies and materials															
s&m	530001	SHIPPING MATERIALS	9,700	0			9,700	4,800	866	3,934	8.93%	1,455	3,345	15.00%	
s&m	531172	MGMT FEE-INSIDE	0	0	0		0	0	0	0	#DIV/0!	354	(354)	#DIV/0!	
s&m	531270	POSTAGE &MESS SERV	45,400	0	0		45,400	23,000	13,165	9,835	29.00%	18,314	10,486	31.58%	
s&m	532010	COMPUTER SUPP/SERV	37,100	0	0		37,100	18,600	31,705	(13,105)	85.46%	16,680	1,920	0	
s&m	532020	FIRST AID SUPPLIES	2,100	0	0		2,100	1,200	370	830	17.62%	945	255	45.00%	
s&m	532050	OFFICE SUPPLIES	103,500	0	0		103,500	56,300	56,894	(594)	54.97%	47,767	7,033	0	
s&m	532060	PHOTOCOPY SUPPLIES	96,300	0	0		96,300	55,600	41,540	14,060	43.14%	42875	8325	0.420755643	
s&m	532070	HISTORICAL PHOTOS EXP	6,700	0	0		6,700	3,600	855	2,745	12.76%	3,700	(100)	55.22%	
s&m	532080	MISC - V.S.B	8,500	0	0		8,500	4,200	4,337	(137)	51.02%	2,587	1,613	30.44%	
s&m	532080	MISCELLANEOUS	50,100	191,200	0		241,300	215,800	215,661	139	89.37%	206,264	(664)	89.64%	
s&m	532080	MISC - I.L.L. EXP	6,300	0	0		6,300	3,000	2,481	519	39.38%	2,469	531	39.19%	
s&m	532080	MISC - FACILITY RENTALS	2,000	0	0		2,000	1,200	218	982	10.90%	247,600	208	992	10.40%
s&m	532080	MISC -INFOACTION SUBSCR	31,600	0	0		31,600	15,600	16,196	(596)	51.25%	245,284	16,444	(844)	52.04%
s&m	532080	MISC - DIGITAL SRV	15,600	0	0		15,600	7,800	6,391	1,409	40.97%	193	7,607	1.24%	
s&m	533030	LIBRARY CARDS	8,800	0	0		8,800	4,400	6,390	(1,990)	72.61%	3,247	1,153	36.90%	
s&m	533040	DIGITAL CONTENT	192,200	0	0		192,200	162,000	196,185	(34,185)	102.07%	144,288	(1,488)	75.07%	
s&m	533040	SECURITY TAGS	99,600	9,800	0		109,400	44,300	38,133	6,167	34.86%	65,780	(8,080)	52.62%	
s&m	533040	BOOKS AND MATERIALS PROCES.	39,000	5,100	0		44,100	24,100	21,199	2,901	48.07%	13,728	7,372	30.37%	
s&m	533040	BAR CODE LABELS	9,100	900	0		10,000	4,600	4,748	(148)	47.48%	271,600	172	4,628	1.72%
s&m	533040	PREPARATIONS MATERIALS	0	0	0		0	0	1,222	(1,222)	#DIV/0!	301,875	0	2,000	0.00%
s&m	533040	CATALOGUE COSTS	72,700	0	0		72,700	36,600	40,388	(3,788)	55.55%	36,243	7,957	49.85%	
s&m	533050	BOOKS AND PUBLICATIONS	4,132,100	443,500	380,000		4,955,600	2,329,000	2,677,721	(348,721)	54.03%	2,559,334	(21,334)	52.88%	
s&m	533060	CONSERVATION SUPP - binding	70,400	0	0		70,400	35,400	21,077	14,323	29.94%	24,643	1,157	48.32%	
s&m	533210	COST OF SALEABLE SUPPLIES	6,700	0	0		6,700	3,600	2,704	896	40.36%	1,072	2,528	16.00%	
s&m	733145	FILMING/RENTAL EXPENSES	61,300	0	0		61,300	30,600	9,566	21,034	15.61%	12,200	18,400	19.90%	
Total Supplies and materials			5,106,800	459,300	571,200		6,137,300	3,085,300	3,410,012	(324,712)	55.56%	3,220,962	54,438	53.37%	
Internal Allocations															
intall	800021	LIBRARY SQUARE	1,829,852	0	0		1,829,852	914,900	910,888	4,012	49.78%	1,231,200	0	50.00%	
			1,829,852	0	0		1,829,852	914,900	910,888	4,012		1,231,200	0		

VANCOUVER PUBLIC LIBRARY
2016 budget

		VANCOUVER PUBLIC LIBRARY 2016 budget			REV SAL EXP	0.5000 0.5000 0.5000	AS AT 30-Jun-16					
		CITY	PROVINCIAL GRANTS	OTHER gifts/grants	BUDGET TOTAL	BUDGET At June 30	ACTUAL	VARIANCE	% Actual/ Total Budget	ACTUAL 2015	VARIANCE 2015	% Actual/ Total Budget
Total Expenditures		46,703,552	1,496,900	1,128,800	49,329,252	24,405,600	24,582,826	(177,226)	49.83%	24,769,997	363,303	959.92%
Transfers to Reserves												
tsf	485310 TRANSFER TO INSURANCE RES	55,500	0	0	55,500	27,600	27,774	(174)	50.04%	27,774	(174)	50.04%
tsf	485315 PROVINCIAL GRANTS	0	0	0	0	595,300	597,910	(2,610)		606,611	(25,311)	
tsf	485315 TRANSFER TO RESERVES	11,000	0	100,000	111,000	6,500	51,785	(45,285)	46.65%	255,402	(150,002)	230.09%
Total Transfers to Reserves		66,500	0	100,000	166,500	629,400	677,469	(48,069)		889,787	(175,487)	
Transfer from Reserves												
tsf	480000 TRANSFER FROM RESERVES	(200,000)	(48,500)	(886,200)	(1,134,700)	(628,500)	(617,063)	11,437	54.38%	(668,334)	(434)	61.72%
tsf	480005 TRANSFER FROM RESERVE -C/F	0	0	0	0	0	0	0		(200,000)	0	
Total Transfer from Reserves		(200,000)	(48,500)	(886,200)	(1,134,700)	(628,500)	(617,063)	11,437		(868,334)	(434)	
Total		0	0	0	0	0	0	(0)		0	(0)	

Vancouver Public Library
Reserves
Year to Date

30-Jun-16

	2015	Transfer To	Transfer From	2016	Net Transfer
Reserve - Library Gifts and Grants 320084					
Donations and Grants					
Provincial Grants	318,394.51	597,909.71	0.00	916,304.22	597,909.71
Gifts & Grants	1,072,058.84	41,560.88	(225,862.90)	887,756.82	(184,302.02)
Interest Gifts and grants	226,321.00	14,485.00	(191,200.00)	49,606.00	(176,715.00)
Interest End Fund	151,214.00	17,259.00	0.00	168,473.00	17,259.00
Endowment Fund	<u>2,072,913.17</u>	<u>0.00</u>	<u>0.00</u>	<u>2,072,913.17</u>	<u>0.00</u>
	3,840,901.52	671,214.59	(417,062.90)	4,095,053.21	254,151.69
Other					
General	839,475.76	4,824.22	0.00	844,299.98	4,824.22
Bayshore	78,707.87	0.00	0.00	78,707.87	0.00
Coal Harbour	187,978.88	0.00	0.00	187,978.88	0.00
Interest other	338,736.17	11,211.73	0.00	349,947.90	11,211.73
	<u>1,444,898.68</u>	<u>16,035.95</u>	<u>0.00</u>	<u>1,460,934.63</u>	<u>16,035.95</u>
	<u>5,285,800.20</u>	<u>687,250.54</u>	<u>(417,062.90)</u>	<u>5,555,987.84</u>	<u>270,187.64</u>
Equipment Reserve 320019	<u>934,602.96</u>	<u>5,400.00</u>	<u>0.00</u>	<u>940,002.96</u>	<u>5,400.00</u>
Reserve for future Rev 320069	<u>0.00</u>		<u>(200,000.00)</u>	<u>-200,000.00</u>	<u>(200,000.00)</u>
Reserve for Encumb 320079	<u>0.00</u>			<u>0</u>	<u>0.00</u>
Total Library	6,220,403.16	692,650.54	(617,062.90)	6,295,990.80	75,587.64
Insurance res 320072 (CITY)	<u>0.00</u>	<u>27,774</u>		<u>27,774.00</u>	<u>27,774.00</u>
Total	6,220,403.16	720,424.54	(617,062.90)	6,323,764.80	103,361.64

June

	2016 31-May	Transfer To	Transfer From	2016 30-Jun	Net Transfer
Reserve - Library Gifts and Grants 320084					
Donations and Grants					
Provincial Grants	1,005,484.43	(89,180.21)		916,304.22	(89,180.21)
Gifts & Grants	1,075,871.65		(188,114.83)	887,756.82	(188,114.83)
Interest Gifts and grants	47,202.00	2,404.00		49,606.00	2,404.00
Interest End Fund	165,629.00	2,844.00		168,473.00	2,844.00
Endowment Fund	<u>2,072,913.17</u>			<u>2,072,913.17</u>	<u>0.00</u>
	3,744,525.68	(83,932.21)	(188,114.83)	4,095,053.21	(272,047.04)
Other					
General	839,475.76	4,824.22		844,299.98	4,824.22
Bayshore	78,707.87			78,707.87	0.00
Coal Harbour	187,978.88			187,978.88	0.00
Interest other	348,100.59	1,847.31		349,947.90	1,847.31
	<u>1,446,891.62</u>	<u>6,671.53</u>	<u>0.00</u>	<u>1,460,934.63</u>	<u>6,671.53</u>
	<u>5,191,417.30</u>	<u>(77,260.68)</u>	<u>(188,114.83)</u>	<u>5,555,987.84</u>	<u>(265,375.51)</u>
Equipment Reserve 320019	<u>939,102.96</u>	<u>900.00</u>		<u>940,002.96</u>	<u>900.00</u>
Reserve for future Rev 320069	<u>(200,000.00)</u>			<u>(200,000.00)</u>	<u>0.00</u>
Reserve for Encumb 320079	<u>0</u>			<u>0</u>	<u>0.00</u>
Total Library	6,126,920.26	(76,360.68)	(188,114.83)	6,295,990.80	(264,475.51)
Insurance res 320072 (CITY)	<u>27,774</u>	<u>0</u>		<u>27,774</u>	<u>0.00</u>
Total	6,131,549.26	(76,360.68)	188,114.83	6,323,764.80	(264,475.51)