



MANAGEMENT REPORT

Date: October 19, 2017
Author: Eric Smith, Director, Corporate Services & Facilities
Phone No.: 604-331-4018
VanDocs #: DOC/2017/327192
Meeting Date: October 25, 2017

TO: Library Board

FROM: Eric Smith, Director, Corporate Services & Facilities

SUBJECT: August 31, 2017 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 eight months ended August 31, 2017 for information.

BACKGROUND

Financial results are presented monthly, where possible, to the Services Finance and HR Committee for information.

DISCUSSION

Attached are the August statements of revenues and expenditures and variance explanations.

Also attached is a summary of the reserves transactions for August.

VANCOUVER PUBLIC LIBRARY BOARD
 OPERATING BUDGET
 STATEMENT OF REVENUES AND EXPENDITURES
 FOR THE EIGHT MONTHS ENDED AUGUST 31, 2017

	2017 BUDGET	BUDGET To Aug 31	ACTUAL 2017	VARIANCE 2017	% ACTUAL / TOTAL BUDGET	ACTUAL 2016	VARIANCE 2016	%: Actual/ Total Budget
REVENUES								
FINES	\$634,300	\$424,000	\$404,280	\$(19,720)	63.74%	\$418,822	\$(63,578)	58.18%
PHOTOCOPIER	200,000	132,300	156,648	24,348	78.32%	142,799	12,399	73.31%
RECOVERY SOCIAL PLANNING	496,500	330,800	339,978	9,178	68.47%	347,277	24,877	71.74%
PROVINCIAL GRANT	1,321,300	1,321,300	1,174,202	(147,098)	88.87%	1,317,066	(1,334)	99.90%
INTERLINK	140,000	140,000	140,795	795	100.57%	146,560	16,560	112.74%
GIFTS & GRANTS	534,600	322,600	367,573	44,973	68.76%	423,561	120,961	123.63%
OTHER	1,827,700	1,219,600	1,178,987	(40,613)	64.51%	1,135,230	(94,970)	60.43%
TOTAL REVENUES	5,154,400	3,890,600	3,762,463	(128,137)	73.00%	3,931,315	14,915	77.56%
EXPENDITURES								
SALARIES AND BENEFITS								
FULL TIME SALARIES	24,128,200	16,079,000	14,958,893	1,120,107	62.00%	14,143,047	1,205,753	60.59%
PART TIME SALARIES	8,081,100	5,364,600	5,861,851	(497,251)	72.54%	5,771,076	(912,176)	79.10%
FRINGE BENEFITS	6,394,400	4,262,000	4,105,330	156,670	64.20%	3,915,708	102,892	64.46%
OTHER	(366,800)	(243,600)	98,714	(342,314)	-26.91%	66,370	(313,070)	-17.89%
	38,236,900	25,462,000	25,024,788	437,212	65.45%	23,896,201	83,399	65.76%
BOOKS AND PUBLICATIONS	4,714,300	3,261,000	3,616,435	(355,435)	76.71%	3,382,859	(293,859)	68.26%

VANCOUVER PUBLIC LIBRARY BOARD
 OPERATING BUDGET
 STATEMENT OF REVENUES AND EXPENDITURES
 FOR THE EIGHT MONTHS ENDED AUGUST 31, 2017

	2017 BUDGET	BUDGET To Aug 31	ACTUAL 2017	VARIANCE 2017	% ACTUAL / TOTAL BUDGET	ACTUAL 2016	VARIANCE 2016	#: Actual/ Total Budget
OPERATING AND MAINT								
BUILDING OCCUPANCY	3,506,800	2,322,500	2,099,359	223,141	59.87%	1,826,800	84,800	61.61%
EQUIPMENT AND FLEET	742,200	531,700	556,052	(24,352)	74.92%	452,584	54,316	63.40%
OTHER	1,329,300	863,200	935,442	(72,242)	70.37%	853,952	122,148	63.58%
SUPPLIES AND MATERIALS	1,008,200	702,100	691,978	10,122	68.63%	744,490	101,210	63.00%
INTERNAL ALLOCATIONS	1,915,415	1,274,470	1,108,080	166,390	57.85%	1,190,762	19,278	65.07%
	<u>8,501,915</u>	<u>5,693,970</u>	<u>5,390,911</u>	<u>303,059</u>	63.41%	<u>5,068,588</u>	<u>381,752</u>	63.09%
TOTAL EXPENDITURES	<u>51,453,115</u>	<u>34,416,970</u>	<u>34,032,134</u>	<u>384,836</u>	66.14%	<u>32,347,648</u>	<u>171,292</u>	65.57%
TRANSFER TO RESERVES	172,500	590,900	529,880	61,020	307.18%	662,663	(115,063)	398.00%
TRANSFER FROM RESERVES	(350,500)	(353,500)	(339,126)	(14,374)	96.75%	(943,263)	(11,437)	83.13%
CITY FUNDING	<u>46,120,715</u>	<u>30,763,770</u>	<u>30,460,425</u>	<u>\$303,345</u>	66.04%	<u>28,135,733</u>	<u>59,707</u>	64.99%
Revenues % YTD (Monthly)		0.6667						
Salaries % YTD (Daily)		0.6667						
Expenses % YTD (Monthly)		0.6667						

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

**Vancouver Public Library Board
Notes to the Statement of Revenues & Expenditures
For the Eight Months Ended August 31, 2017**

REVENUES

Fines are under budget \$19,700 (July \$21,500). Photo printing revenues are over budget \$24,300 (July \$23,700). The recovery from Social Planning relates to the actual expenditures for the Carnegie Reading Room and is slightly over budget in staff costs. The Provincial per capita grant has been received, however the other Provincial grants have not been received as planned resulting in a temporary negative variance. Gifts and Grants received are over budget to August 31. The timing of the receipt of donations is difficult to accurately predict, thus there will be fluctuations between budget and actual throughout the year. Other revenues are under budget by \$40,600 (July under budget \$8,700). This is due to a negative variance in Events rentals, partially offset by positive variances in InfoAction and miscellaneous revenues.

EXPENDITURES

Salaries & Benefits

Over all salaries and benefits are under budget by \$437,200 (July \$424,700). 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. Part time staffing and vacation replacement are under budget. Sick replacement is over budget. The staff surplus, resulting from the delayed opening of the náca?mat ct Strathcona Branch Library, is \$ 126,000 and the surplus from the April implementation of living wage is approximately \$40,000.

Books & Publications

Books and Publications is over budget \$355,400 (July \$300,700). This is expected to be close to budget by year end.

Operating & Maintenance

Building occupancy is under budget by \$223,100 (July \$194,300), mostly related to library square maintenance and electricity, as well as security for náca?mat ct Strathcona. Equipment and fleet is over budget by \$24,400 (July \$25,000), mostly in services agreements and vehicle charges. Other is over budget by \$72,200 (July \$88,700), mostly in legal and special projects, partially offset by a surplus in InterLink operating costs. Special project expenses will match donations at the year end. Supplies and materials is under budget \$10,100 (July \$49,000) with a positive variance office supplies, digital content, conservation supplies and rental expenses, partially offset by negative variances in library cards and security tags. Internal allocations relates to the costs for library square maintenance being transferred from the City. There is a positive variance of \$166,400 (July \$151,400).

Transfers

The transfers to reserves are under budget due to some of the Provincial grants not being received. The transfer from reserves is slightly under budget as current donations for collections were used rather than prior year's donations.

Other

Overall the library is under budget \$303,300 (July under \$332,300) to the end of August, mostly related to salaries and benefits and Library Square maintenance, offset by Collections.

Reserves

In August, the transfer to reserves relates to interest, unspent Provincial grants, and reversing previous month's entries for InfoAction.

VANCOUVER PUBLIC LIBRARY
2017 budget

VANCOUVER PUBLIC LIBRARY
2017 budget

REV 0.6667 AS AT
SAL 0.6667 31-Aug-17
EXP 0.6667

	CITY	PROVINCIAL GRANTS	OTHER gifts/grants	BUDGET TOTAL	BUDGET At Aug 31	ACTUAL At Aug 31	VARIANCE At Aug 31	% Actual/ Total Budget	ACTUAL 2016	VARIANCE 2016	% Actual/ Total Budget		
REVENUES													
prog fee	490240	FINES	634,300	0	0	634,300	424,000	404,280	(19,720)	63.74%	418,822	(63,578)	58.18%
prog fee	490520	PHOTOCOPY	200,000	0	0	200,000	132,300	156,648	24,348	78.32%	142,799	12,399	73.31%
prog fee	490690	SALE OF GOODS	43,900	0	0	43,900	29,600	15,039	(14,561)	34.26%	11,900	(1,400)	25.93%
prog fee	490970	SALE OF PHOTOS	10,000	0	0	10,000	6,400	6,975	575	69.75%	5,777	(2,223)	48.14%
prog fee	490980	HOLDS NOT PICKED UP	70,400	0	0	70,400	47,200	44,785	(2,415)	63.62%	42,767	667	61.98%
prog fee	490990	SUBSCRIPTION CARDS	161,500	0	0	161,500	107,200	120,985	13,785	74.91%	120,852	16,252	77.22%
prog fee	491000	LOST CARDS CHARGE	14,000	0	0	14,000	7,200	8,424	1,224	60.17%	8,908	1,608	60.60%
prog fee	491225	LOST BOOKS CHARGE	95,500	0	0	95,500	68,000	74,968	6,968	78.50%	68,814	5,814	72.44%
crec	430070	SECURITY CHARGEBACKS	170,700	0	0	170,700	113,600	114,485	885	67.07%	117,294	494	66.99%
crec	430070	V.S.B. and other	68,500	0	0	68,500	35,800	36,769	969	53.68%	35,710	410	52.90%
crec	434210	RECOVERY - SOCIAL PLANNING	496,500	0	0	496,500	330,800	339,978	9,178	68.47%	347,277	24,877	71.74%
crec	490300	GIFTS & GRANTS	0	0	534,600	534,600	322,600	367,573	44,973	68.76%	423,561	120,961	123.63%
crec	490340	INTERLINK RESOURCE SHARING GRAN	0	140,000	0	140,000	140,000	140,795	795	100.57%	146,560	16,560	112.74%
crec	490340	PROVINCIAL GRANTS	0	1,321,300	0	1,321,300	1,321,300	1,174,202	(147,098)	88.87%	1,317,066	(1,334)	99.90%
ren	490100	FEES - INFOACTION	528,800	0	0	528,800	347,600	352,518	4,918	66.66%	327,209	(55,991)	56.92%
ren	490610	RENTAL INCOME	481,500	0	0	481,500	321,300	215,578	(105,722)	44.77%	244,074	(87,126)	49.18%
ren	490810	MISCELLANEOUS	182,900	0	0	182,900	135,700	188,461	52,761	103.04%	151,925	26,525	88.43%
Total Revenue			3,158,500	1,461,300	534,600	5,154,400	3,890,600	3,762,463	(128,137)	73.00%	3,931,315	14,915	77.56%
CITY OF VANCOUVER			46,120,715	0	0	46,120,715	30,763,770	30,460,425	(303,345)	66.04%	28,135,733	(59,707)	64.99%
TOTAL REVENUE			49,279,215	1,461,300	534,600	51,275,115	34,654,370	34,222,888	(431,482)	66.74%	32,067,048	(44,792)	66.31%
SALARIES AND BENIFITS													
S&B	520000	FULL TIME SALARIES	23,562,400	565,800	0	24,128,200	16,079,000	14,958,893	1,120,107	62.00%	\$14,143,047	\$1,205,753	60.59%
S&B	520000	PART TIME with Benefits SALARIES	3,451,700	0	0	3,451,700	2,300,700	2,278,022	22,678	66.00%	2,203,415	(234,915)	77.30%
S&B	520020	SAL - PT -CASUAL (actual)	3,227,200	0	0	3,227,200	2,151,000	2,333,132	(182,132)	72.30%	2,313,420	(240,420)	74.29%
S&B	520025/600	SALARIES CASUAL/temp help (actual)	1,302,500	0	0	1,302,500	868,300	1,453,055	(584,755)	111.56%	1,462,382	(640,782)	118.66%
S&B	790999	BUDGET ACTIVITY ALLOC	(8,970,600)	0	0	(8,970,600)	(5,980,800)	(7,043,285)	1,062,485	78.52%	(7,043,803)	1,350,203	82.21%
S&B	732501	FULL TIME SALARIES (HRLY STAFF)	0	0	0	0	0	1,079,059	(1,079,059)		1,109,087	(1,109,087)	
S&B	732502	PART TIME SALARIES (STD)	7,368,400	106,600	0	7,475,000	4,984,800	4,841,140	143,660	64.76%	4,511,412	184,188	63.40%
S&B	732503	VACATION REPLACEMENT (STD)	773,300	20,500	0	793,800	503,800	371,157	132,643	46.76%	421,863	42,637	55.50%
S&B	732504	SICK REPLACEMENT (STD)	206,900	7,900	0	214,800	145,600	186,546	(40,946)	86.85%	251,437	(108,737)	118.60%

VANCOUVER PUBLIC LIBRARY
2017 budget

VANCOUVER PUBLIC LIBRARY
2017 budget

				REV SAL EXP	0.6667 0.6667 0.6667	AS AT 31-Aug-17			ACTUAL At Aug 31	VARIANCE At Aug 31	% Actual/ Total Budget	ACTUAL 2016	VARIANCE 2016	% Actual/ Total Budget	
CITY	PROVINCIAL GRANTS	OTHER gifts/grants		BUDGET TOTAL	BUDGET At Aug 31	ACTUAL At Aug 31									
S&B	732506	CASUAL (STD)	0	485,900	1,100	0		487,000	324,800	281,327	43,473	57.77%	457,886	(137,686)	95.27%
S&B	732508	TRAINING	0	99,700	0	0		99,700	66,400	81,698	(15,298)	81.94%	83,977	(17,577)	84.48%
S&B		Total part time/aux	0	7,945,000	136,100	0		8,081,100	5,364,600	5,861,851	(497,251)	72.54%	5,771,076	(912,176)	79.10%
S&B	523010-90	FRINGE BENEFITS	0	6,273,700	120,700	0		6,394,400	4,262,000	4,105,330	156,670	64.20%	3,915,708	102,892	64.46%
S&B		OTHER	0								0		0	0	
S&B	521060	GRATUITY PAY	0	10,200	0	0		10,200	7,200	0	7,200	0.00%	0	7,200	0.00%
S&B	524010	AUTO ALLOWANCE	0	9,200	0	0		9,200	6,400	6,375	25	69.29%	5,888	512	65.42%
S&B	524020	SHIFT DIFF	0	26,500	0	0		26,500	17,300	13,595	3,705	51.30%	12,580	3,420	51.35%
S&B	524030	HIGHER CAPACITY	0	85,300	0	0		85,300	56,900	0	56,900	0.00%	0	55,200	0.00%
S&B	524060/50	SEPARATION COSTS/OTHER	0	0	0	0		0	0	0	0		0	0	
S&B	525000	OVERTIME	0	26,800	0	0		26,800	18,200	67,456	(49,256)	251.70%	42,536	(25,236)	163.60%
S&B	852010	Building Mgt Labour	0	0	0	0		0	0	11,288	(11,288)		5,366	(5,366)	#DIV/0!
S&B	591050	GENERAL TURNOVER	0	(524,800)	0	0		(524,800)	(349,600)	0	(349,600)	0.00%	0	(348,800)	0.00%
S&B		Total Other	0	(366,800)	0	0		(366,800)	(243,600)	98,714	(342,314)	-26.91%	66,370	(313,070)	-17.89%
S&B		TOTAL SALARIES AND BENEFITS	0	37,414,300	822,600	0		38,236,900	25,462,000	25,024,788	437,212	65.45%	23,896,201	83,399	65.76%
reg	534050	Regional Utility Charges WATER	0	1,000	0	0		1,000	0	-198	198	-19.80%	0	0	0.00%
bld	531122	Building occupancy and Maintenance PROPERTY INSURANCE	0	254,500	0	0		254,500	163,600	160,462	3,138	63.05%	144,320	13,280	60.92%
bld	531256	MAINTENANCE - BUILDINGS	0	206,500	0	0		206,500	137,600	29,889	107,711	14.47%			
bld	533230	JANITOR SUPPLIES	0	38,100	0	0		38,100	25,600	26,338	(738)	69.13%	21,089	(689)	68.47%
bld	534010	ELECTRICITY	0	828,700	0	0		828,700	551,200	547,168	4,032	66.03%	436,623	13,277	63.49%
bld	534020	GAS & OIL	0	43,800	0	0		43,800	29,600	26,989	2,611	61.62%	17,610	15,590	33.87%
bld	534030	STEAM HEAT	0	75,700	0	0		75,700	50,400	34,434	15,966	45.49%	20,183	42,417	21.03%
Bld	535040	BUILDING RENTAL	0	1,077,800	0	0		1,077,800	718,400	697,537	20,863	64.72%	711,485	(9,485)	67.64%
bld	720004	BUILDINGS	0	215,800	0	0		215,800	144,000	133,985	10,015	62.09%	95,012	(27,512)	66.63%
bld	720008	MTC ELEC EQUIP	0	38,100	0	0		38,100	25,600	11,893	13,707	31.22%	9,582	15,218	25.62%
bld	720011	GROUPS	0	11,700	0	0		11,700	5,200	4,997	203	42.71%	3,748	2,552	32.59%
bld	720013	LIGHT FIXTURES	0	3,200	0	0		3,200	2,400	4,971	(2,571)	155.34%	1,045	1,355	33.71%
bld	733020	BUILDING SECURITY	0	712,900	0	0		712,900	468,900	420,696	48,204	59.01%	366,103	18,797	59.52%
		Total Building occupancy and Maintenance	0	3,506,800	0	0		3,506,800	2,322,500	2,099,359	223,141	59.87%	1,826,800	84,800	61.61%

VANCOUVER PUBLIC LIBRARY
2017 budget

VANCOUVER PUBLIC LIBRARY 2017 budget				REV SAL EXP 0.6667	AS AT 31-Aug-17		VARIANCE At Aug 31	% Actual/ Total Budget	ACTUAL 2016	VARIANCE 2016	% Actual/ Total Budget		
CITY	PROVINCIAL GRANTS	OTHER gifts/grants	BUDGET TOTAL	BUDGET At Aug 31	ACTUAL At Aug 31								
pro	531150	Professional fees LEGAL COSTS	12,400	0	0	12,400	8,000	23,158	(15,158)	186.76%	3,452	4,548	27.84%
Equipment & Fleet													
eqf	531090	SERVICE CONTRACT	397,700	0	0	397,700	357,700	383,874	(26,174)	96.52%	333,217	39,583	87.67%
eqf	531250	EQUIPMENT REP/MTC	17,200	0	0	17,200	11,200	2,975	8,225	17.30%	13,436	(4,836)	78.12%
eqf	533070	EQUIP/FURN PURCHASE	86,500		129,600	216,100	89,400	89,186	214	41.27%	41,458	15,342	19.12%
eqf	533170	UNIFORMS	600	0	0	600	400	661	(261)	110.17%	0	400	0.00%
eqf	535030	AUTO LEASES	4,600	0	0	4,600	3,200	3,244	(44)		1,833	(1,833)	#DIV/0!
eqf	535050	OFFICE EQUIPMENT	33,900	0	0	33,900	22,600	23,767	(1,167)	70.11%	20,126	4,674	59.37%
eqf	598030	EOS ACCIDENT BILLABLE	300	0	0	300	0	926	(926)	308.67%	0	0	
eqf	598040	EOS OP RESPONSIBLE	500	0	0	500	0	0	0	0.00%	0	400	0
eqf	598050	EOS/RENT/SERVICE	36,100	0	0	36,100	24,000	33,030	(9,030)	91.50%	24,996	(4,196)	79.10%
eqf	598100	EOS/VANDALISM	0	0	0	0	0	268	(268)		0	0	
eqf	598140	EOS/FUEL CHARGE	26,500	0	0	26,500	17,600	13,957	3,643	52.67%	13,145	3,655	52.79%
eqf	598150	EOS.INSURANCE CHARGE	6,200	0	0	6,200	4,000	3,960	40	63.87%	4,138	(138)	67.84%
eqf	598160	EOS/OPS ENVIRONMENT	1,200	0	0	1,200	800	800	800	0.00%	0	700	0.00%
eqf	598170	EOS/OPS USER REQUESTED	1,300	0	0	1,300	800	48	752	3.69%	24	776	2.40%
eqf	851000	City run equip				0	0	156	(156)		211	(211)	#DIV/0!
Total Equipment & Fleet			612,600	0	129,600	742,200	531,700	556,052	(24,352)	74.92%	452,584	54,316	63.40%
Other expenses													
oth	510020	CASH OVER/SHORT	0	0	0	0	0	246	(246)		321	(321)	#DIV/0!
oth	510060	MEMBERSHIP	16,600		0	16,600	13,800	11,507	2,293	69.32%	11,241	5,059	68.96%
oth	524050	PROFESS./TRADE FEES					0	1,953	(1,953)		2,556	(2,556)	
oth	531030	ADVERTISING/SIGN RENTALS	4,000		0	4,000	3,200	0	3,200	0.00%	189	2,211	4.73%
oth	531050	ARMORED CAR	28,000		0	28,000	18,400	18,377	23	65.63%	18,789	6,011	51.34%
oth	531080	REFUSE DISPOSAL	23,100	0	0	23,100	15,200	10,257	4,943	44.40%	11,871	2,829	49.05%
oth	531122	PROPERTY INSURANCE	5,000	0	0	5,000	3,200	4,736	(1,536)	94.72%	715	(715)	#DIV/0!
oth	531210	PRINTING	9,000		0	9,000	6,700	3,142	3,558	34.91%	5,029	1,371	1
oth	531220	PUBLIC RELATIONS	57,200		0	57,200	38,400	43,263	(4,863)	75.63%	19,928	19,072	33.72%
oth	531280	TRANSPORTATION EXPENSE	29,000		0	29,000	19,200	12,948	6,252	44.65%	15,061	4,139	51.93%
oth	531340	DEPT HEAD EXP	1,600		0	1,600	800	356	444	22.25%	666	134	41.63%
oth	532030	MEETING EXPENSES	25,500		0	25,500	14,400	18,143	(3,743)	71.15%	13,783	2,617	52.01%
oth	534040	TELEPHONE	44,500		0	44,500	27,200	26,041	1,159	58.52%	27,435	4,365	55.65%
oth	534070	COMPUTER TEL LINES	132,900		0	132,900	88,800	86,478	2,322	65.07%	67,461	17,339	52.50%

VANCOUVER PUBLIC LIBRARY
2017 budget

VANCOUVER PUBLIC LIBRARY
2017 budget

REV 0.6667 AS AT
SAL 0.6667 31-Aug-17
EXP 0.6667

	CITY	PROVINCIAL GRANTS	OTHER gifts/grants	BUDGET TOTAL	BUDGET At Aug 31	ACTUAL At Aug 31	VARIANCE At Aug 31	% Actual/ Total Budget	ACTUAL 2016	VARIANCE 2016	% Actual/ Total Budget		
oth	594350	REC-SPEC EVENTS	(7,500)	0	0	(7,500)	0	0.00%	0	0	0.00%		
oth	598025	Int Chrgs - Rec Checks	0	0	0	0	0		1,408	(1,408)	#DIV/0!		
oth	730010	SPECIAL PROJECTS	84,100	117,000	233,500	434,600	243,500	306,526	(63,026)	70.53%	287,305	73,795	55.85%
oth	733049	INTERLINK OPERATING COST	0	120,000	0	120,000	120,000	108,420	11,580	90.35%	115,172	4,828	95.98%
oth	733063	PROGRAMS	100,500	25,700	180,000	306,200	193,800	205,663	(11,863)	67.17%	196,600	(17,000)	82.05%
oth	733065	RECRUITING	5,900	0	0	5,900	4,000	1,236	2,764	20.95%	773	3,227	13.10%
oth	733110	BOOK SALE COSTS	34,300	0	0	34,300	8,900	14,307	(5,407)	41.71%	16,192	(4,292)	59.75%
oth	733126	BUS TR/ CONF/TRAIN	46,000	0	0	46,000	35,700	38,883	(3,183)	84.53%	38,005	(3,105)	84.27%
		Total Other expenses	639,700	262,700	413,500	1,315,900	855,200	912,482	(57,282)	69.34%	850,500	117,600	63.96%
Supplies and materials													
s&m	530001	SHIPPING MATERIALS	9,700	0	0	9,700	6,400	2,943	3,457	30.34%	1,278	5,122	13.18%
s&m	531172	MGTM FEE-INSIDE	0	0	0	0	0	923	(923)		805	(805)	
s&m	531270	POSTAGE &MESS SERV	35,400	0	0	35,400	23,400	21,624	1,776	61.08%	17,108	13,492	37.68%
s&m	532010	COMPUTER SUPP/SERV	37,100	0	0	37,100	24,800	27,614	(2,814)	74.43%	24,898	(98)	67.11%
s&m	532020	FIRST AID SUPPLIES	2,100	0	0	2,100	1,600	1,914	(314)	91.14%	418	1,182	19.90%
s&m	532050	OFFICE SUPPLIES	103,500	0	0	103,500	53,400	51,033	2,367	49.31%	64,171	2,929	62.00%
s&m	532060	PHOTOCOPY SUPPLIES	88,500	0	0	88,500	51,400	57,047	(5,647)	64.46%	50,749	6,651	52.70%
s&m	532070	HISTORICAL PHOTOS EXP	5,000	0	0	5,000	3,200	2,240	960	44.80%	855	3,945	12.76%
s&m	532080	MISC - V.S.B	8,500	0	0	8,500	6,000	6,040	(40)	71.06%	6,029	(1,829)	70.93%
s&m	532080	MISCELLANEOUS	63,500	75,000	0	138,500	117,400	124,833	(7,433)	90.13%	230,173	(6,173)	95.39%
s&m	532080	MISC - I.L.L. EXP	6,300	0	0	6,300	4,000	4,249	(249)	67.44%	3,849	151	61.10%
s&m	532080	MISC - FACILITY RENTALS	2,000	0	0	2,000	1,600	1,127	473	56.35%	260	1,240	13.00%
s&m	532080	MISC -INFOACTION SUBSCR	35,000	0	0	35,000	23,200	24,402	(1,202)	69.72%	22,556	(1,756)	71.38%
s&m	532080	MISC - DIGITAL SRV	15,600	0	0	15,600	10,400	3,062	7,338	19.63%	3,766	6,634	24.14%
s&m	533030	LIBRARY CARDS	11,800	0	0	11,800	6,000	12,159	(6,159)	103.04%	6,391	(1,991)	72.63%
s&m	533040	DIGITAL CONTENT	185,000	0	0	185,000	182,500	157,615	24,885	85.20%	144,779	21,421	75.33%
s&m	533040	SECURITY TAGS	75,900	7,500	0	83,400	38,092	62,582	(24,490)	75.04%	38,133	3,867	34.86%
s&m	533040	BOOKS AND MATERIALS PROCES.	39,000	5,100	0	44,100	19,308	25,985	(6,677)	58.92%	25,947	3,453	58.84%
s&m	533040	BAR CODE LABELS	9,100	900	0	10,000	4,600	4,763	(163)	47.63%	4,748	(148)	47.48%
s&m	533040	PREPARATIONS MATERIALS	0	0	0	0	0	0	0	#DIV/0!	1,222	(1,222)	
s&m	533040	CATALOGUE COSTS	79,600	0	0	79,600	52,800	47,621	5,179	59.83%	50,187	(1,387)	69.03%
s&m	533050	BOOKS AND PUBLICATIONS	4,190,800	443,500	80,000	4,714,300	3,261,000	3,616,435	(355,435)	76.71%	3,382,859	(293,859)	68.26%
s&m	533060	CONSERVATION SUPP - binding	70,400	0	0	70,400	47,200	31,806	15,394	45.18%	32,750	14,450	46.52%
s&m	533210	COST OF SALEABLE SUPPLIES	6,700	0	0	6,700	4,800	13,376	(8,576)	199.64%	2,704	1,996	40.36%
s&m	733145	FILMING/RENTAL EXPENSES	30,000	0	0	30,000	20,000	7,020	12,980	23.40%	10,714	30,086	17.48%
		Total Supplies and materials	5,110,500	457,000	155,000	5,722,500	3,963,100	4,308,413	(345,313)	75.29%	4,127,349	(192,649)	67.25%

VANCOUVER PUBLIC LIBRARY
2017 budget

VANCOUVER PUBLIC LIBRARY
2017 budget

REV 0.6667 AS AT
SAL 0.6667 31-Aug-17
EXP 0.6667

	CITY	PROVINCIAL GRANTS	OTHER gifts/grants	BUDGET TOTAL	BUDGET At Aug 31	ACTUAL At Aug 31	VARIANCE At Aug 31	% Actual/ Total Budget	ACTUAL 2016	VARIANCE 2016	% Actual/ Total Budget		
Internal Allocations													
intall	800021	LIBRARY SQUARE	1,915,415	0	0	1,915,415	1,274,470	1,108,080	166,390	57.85%	1,190,762	19,278	65.07%
		Total Expenditures	49,212,715	1,542,300	698,100	51,453,115	34,416,970	34,032,134	384,836	66.14%	32,347,648	171,292	65.57%
Transfers to Reserves													
tsf	485310	TRANSFER TO INSURANCE RES	55,500	0	0	55,500	36,800	37,032	(232)	66.72%	37,032	(232)	66.72%
tsf	485315	PROVINCIAL GRANTS	0	6,000	0	6,000	496,900	375,088	121,812		576,870	(123,370)	
tsf	485315	TRANSFER TO RESERVES	11,000	0	100,000	111,000	57,200	117,760	(60,560)	106.09%	48,761	8,539	43.93%
		Total Transfers to Reserves	66,500	6,000	100,000	172,500	590,900	529,880	61,020	307.18%	662,663	(115,063)	
Transfer from Reserves													
tsf	480000	TRANSFER FROM RESERVES	0	(87,000)	(263,500)	(350,500)	(353,500)	(339,126)	14,374	96.75%	(943,263)	11,437	83.13%
tsf	480005	TRANSFER FROM RESERVE -C/F	0	0	0	0	0	0	0		0	0	
		Total Transfer from Reserves	0	(87,000)	(263,500)	(350,500)	(353,500)	(339,126)	14,374		(943,263)	11,437	
		Total	0	0	0	0	0	0	0		0	(0)	

Vancouver Public Library
Reserves
Year to Date

31-Aug-17

	2016	Transfer To	Transfer From	2017	Net Transfer
Reserve - Library Gifts and Grants 320084					
Donations and Grants					
Provincial Grants	254,960.10	375,088.38	(86,993.00)	543,055.48	288,095.38
Gifts & Grants	951,204.32	78,793.70	(177,132.82)	852,865.20	(98,339.12)
Interest Gifts and grants	57,097.00	11,004.00	(75,000.00)	(6,899)	(63,996.00)
Interest End Fund	0.00	17,992.00	0.00	17,992.00	17,992.00
Endowment Fund	<u>2,259,788.17</u>	<u>0.00</u>	<u>0.00</u>	<u>2,259,788.17</u>	<u>0.00</u>
	3,523,049.59	482,878.08	(339,125.82)	3,666,801.85	143,752.26
Other					
General	839,475.76	31,766.37	0.00	871,242.13	31,766.37
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	245,073.18	10,867.89	0.00	255,941.07	10,867.89
	<u>1,351,235.69</u>	<u>42,634.26</u>	<u>0.00</u>	<u>1,393,869.95</u>	<u>42,634.26</u>
	<u>4,874,285.28</u>	<u>525,512.34</u>	<u>(339,125.82)</u>	<u>5,060,671.80</u>	<u>186,386.52</u>
Equipment Reserve 320019	<u>945,602.96</u>	<u>7,200.00</u>	<u>0.00</u>	<u>952,802.96</u>	<u>7,200.00</u>
Reserve for future Rev 320069	<u>0.00</u>		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Reserve for Encumb 320079	<u>0.00</u>			<u>0</u>	<u>0.00</u>
Total Library	5,819,888.24	532,712.34	(339,125.82)	6,013,474.76	193,586.52
Insurance res 320072 (CITY)	<u>0.00</u>	<u>37,032</u>		<u>37,032.00</u>	<u>37,032.00</u>
Total	5,819,888.24	569,744.34	(339,125.82)	6,050,506.76	230,618.52

August

	2017 31-Jul	Transfer To	Transfer From	2017 31-Aug	Net Transfer
Reserve - Library Gifts and Grants 320084					
Donations and Grants					
Provincial Grants	666,138.17	(123,082.69)		543,055.48	(123,082.69)
Gifts & Grants	852,865.20	-		852,865.20	0.00
Interest Gifts and grants	(8,392.00)	1,493.00		(6,899.00)	1,493.00
Interest End Fund	15,550.00	2,442.00		17,992.00	2,442.00
Endowment Fund	<u>2,259,788.17</u>			<u>2,259,788.17</u>	<u>0.00</u>
	3,785,949.54	(119,147.69)	0.00	3,666,801.85	(119,147.69)
Other					
General	867,081.39	4,160.74		871,242.13	4,160.74
Bayshore	78,707.87			78,707.87	0.00
Coal Harbour	187,978.88			187,978.88	0.00
Interest other	254,466.25	1,474.82		255,941.07	1,474.82
	<u>1,388,234.39</u>	<u>5,635.56</u>	<u>0.00</u>	<u>1,393,869.95</u>	<u>5,635.56</u>
	<u>5,174,183.93</u>	<u>(113,512.13)</u>	<u>0.00</u>	<u>5,060,671.80</u>	<u>(113,512.13)</u>
Equipment Reserve 320019	<u>951,902.96</u>	<u>900.00</u>		<u>952,802.96</u>	<u>900.00</u>
Reserve for future Rev 320069				<u>0.00</u>	<u>0.00</u>
Reserve for Encumb 320079	<u>0</u>			<u>0</u>	<u>0.00</u>
Total Library	6,126,086.89	(112,612.13)	0.00	6,013,474.76	(112,612.13)
Insurance res 320072 (CITY)	<u>32,403</u>	<u>4,629</u>		<u>37,032</u>	<u>4,629.00</u>
Total	6,158,489.89	(107,983.13)	0.00	6,050,506.76	(107,983.13)



MANAGEMENT REPORT

Date: October 19, 2017
Author: Eric Smith, Director, Corporate Services & Facilities
Phone No.: 604-331-4018
VanDocs #: DOC/2017/327197
Meeting Date: October 25, 2017

TO: Library Board

FROM: Eric Smith, Director, Corporate Services & Facilities

SUBJECT: September 30, 2017 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 nine months ended September 30, 2017 for information.

BACKGROUND

Financial results are presented monthly, where possible, to the Services Finance and HR Committee for information.

DISCUSSION

Attached are the September statements of revenues and expenditures and variance explanations.

Also attached is a summary of the reserves transactions for September and the Capital Budget Statement to September 30, 2017.

VANCOUVER PUBLIC LIBRARY BOARD
 OPERATING BUDGET
 STATEMENT OF REVENUES AND EXPENDITURES
 FOR THE NINE MONTHS ENDED SEPTEMBER 30, 2017

	2017 BUDGET	BUDGET To Sept 30	ACTUAL 2017	VARIANCE 2017	% ACTUAL / TOTAL BUDGET	FORECAST To Year End	VARIANCE To Year End	ACTUAL 2016	VARIANCE 2016	%: Actual/ Total Budget
REVENUES										
FINES	\$634,300	\$477,000	\$451,314	\$(25,686)	71.15%	\$600,041	\$34,259	\$418,822	\$(63,578)	58.18%
PHOTOCOPIER	200,000	148,900	181,001	32,101	90.50%	234,610	(34,610)	142,799	12,399	73.31%
RECOVERY SOCIAL PLANNING	496,500	372,200	381,102	8,902	76.76%	503,102	(6,602)	347,277	24,877	71.74%
PROVINCIAL GRANT	1,321,300	1,321,300	1,174,202	(147,098)	88.87%	1,461,297	3	1,317,066	(1,334)	99.90%
INTERLINK	140,000	140,000	140,795	795	100.57%	0	0	146,560	16,560	112.74%
GIFTS & GRANTS	534,600	347,600	372,003	24,403	69.59%	532,003	2,597	423,561	120,961	123.63%
OTHER	1,827,700	1,378,800	1,328,276	(50,524)	72.67%	1,775,253	52,447	1,135,230	(94,970)	60.43%
TOTAL REVENUES	5,154,400	4,185,800	4,028,693	(157,107)	78.16%	5,106,307	48,093	3,931,315	14,915	77.56%
EXPENDITURES										
SALARIES AND BENEFITS										
FULL TIME SALARIES	24,128,200	18,091,100	16,918,413	1,172,687	70.12%	22,972,551	1,155,649	14,143,047	1,205,753	60.59%
PART TIME SALARIES	8,081,100	6,042,400	6,635,106	(592,706)	82.11%	8,716,422	(635,322)	5,771,076	(912,176)	79.10%
FRINGE BENEFITS	6,394,400	4,795,100	4,622,717	172,383	72.29%	6,176,250	218,150	3,915,708	102,892	64.46%
OTHER	(366,800)	(273,900)	113,842	(387,742)	-31.04%	128,093	(494,893)	66,370	(313,070)	-17.89%
	38,236,900	28,654,700	28,290,078	364,622	73.99%	37,993,316	243,584	23,896,201	83,399	65.76%
BOOKS AND PUBLICATIONS	4,714,300	3,582,000	3,935,894	(353,894)	83.49%	4,714,353	(53)	3,382,859	(293,859)	68.26%
OPERATING AND MAINT										
BUILDING OCCUPANCY	3,506,800	2,619,700	2,383,768	235,932	67.98%	3,311,105	195,695	1,826,800	84,800	61.61%
EQUIPMENT AND FLEET	742,200	604,700	608,676	(3,976)	82.01%	747,859	(5,659)	452,584	54,316	63.40%
OTHER	1,329,300	962,200	1,020,468	(58,268)	76.77%	1,299,695	29,605	853,952	122,148	63.58%
SUPPLIES AND MATERIALS	1,008,200	816,900	798,076	18,824	79.16%	996,070	12,130	744,490	101,210	63.00%

VANCOUVER PUBLIC LIBRARY BOARD
 OPERATING BUDGET
 STATEMENT OF REVENUES AND EXPENDITURES
 FOR THE NINE MONTHS ENDED SEPTEMBER 30, 2017

	2017 BUDGET	BUDGET To Sept 30	ACTUAL 2017	VARIANCE 2017	% ACTUAL / TOTAL BUDGET	FORECAST To Year End	VARIANCE To Year End	ACTUAL 2016	VARIANCE 2016	%: Actual/ Total Budget
INTERNAL ALLOCATIONS	1,915,415	1,442,090	1,259,446	182,644	65.75%	1,774,446	140,969	1,190,762	19,278	65.07%
	8,501,915	6,445,590	6,070,434	375,156	71.40%	8,129,175	372,740	5,068,588	381,752	63.09%
TOTAL EXPENDITURES	51,453,115	38,682,290	38,296,406	385,884	74.43%	50,836,844	616,271	32,347,648	171,292	65.57%
TRANSFER TO RESERVES	172,500	513,700	431,550	82,150	250.17%	237,548	(65,048)	662,663	(115,063)	398.00%
TRANSFER FROM RESERVES	(350,500)	(353,500)	(339,126)	(14,374)	96.75%	(339,126)	(11,374)	(943,263)	(11,437)	83.13%
CITY FUNDING	46,120,715	34,656,690	34,360,137	\$296,553	74.50%	45,628,959	491,756	28,135,733	59,707	64.99%
Revenues % YTD (Monthly)		0.7500								
Salaries % YTD (Daily)		0.7500								
Expenses % YTD (Monthly)		0.7500								

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

Vancouver Public Library Board
Notes to the Statement of Revenues & Expenditures
For the Nine Months Ended September 30, 2017

REVENUES

Fines are under budget \$25,700 (August \$19,700). Photo printing revenues are over budget \$32,100 (August \$24,300). The recovery from Social Planning relates to the actual expenditures for the Carnegie Reading Room and is slightly over budget in staff costs. The Provincial per capita grant has been received, however the other Provincial grants have not been received as planned resulting in a temporary negative variance. Gifts and Grants received are over budget to September 30. The timing of the receipt of donations is difficult to accurately predict, thus there will be fluctuations between budget and actual throughout the year. Other revenues are under budget by \$50,500 (August \$40,760). This is due to a negative variance in Events rentals, partially offset by a positive variance in miscellaneous revenues.

EXPENDITURES

Salaries & Benefits

Over all salaries and benefits are under budget by \$364,600 (August \$437,200). 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. Part time staffing and vacation replacement are under budget. Sick replacement is over budget. The staff surplus, resulting from the delayed opening of the náca?mat ct Strathcona Branch Library, is \$ 126,000 and the surplus from the April implementation of living wage is approximately \$40,000.

Books & Publications

Books and Publications is over budget \$353,900 (August \$355,400). This is expected to be close to budget by year end.

Operating & Maintenance

Building occupancy is under budget by \$235,900 (August \$223,100), mostly related to library square maintenance and electricity, as well as security for náca?mat ct Strathcona. Equipment and fleet is over budget by \$4,000 (August \$24,400), mostly in services agreements and vehicle charges. Other is over budget by \$58,300 (August \$72,200), mostly in legal and special projects, partially offset by a surplus in InterLink operating costs. Special project expenses will match donations at the year end. Supplies and materials is under budget \$18,800 (August \$10,100) with a positive variance office supplies, digital content, conservation supplies and rental expenses, partially offset by negative variances in library cards and security tags. Internal allocations relates to the costs for library square maintenance being transferred from the City. There is a positive variance of \$182,600 (August \$166,400).

Transfers

The transfers to reserves are under budget due to some of the Provincial grants not being received. The transfer from reserves is slightly under budget as current donations for collections were used rather than prior year's donations.

Other

Overall the library is under budget \$296,360 (August under \$303,300) to the end of September, mostly related to salaries and benefits and Library Square maintenance, offset by Collections.

Reserves

In September, the transfer to reserves relates to interest, unspent Provincial grants, and reversing previous month's entries for InfoAction.

VANCOUVER PUBLIC LIBRARY

VANCOUVER PUBLIC LIBRARY 2017 budget		
CITY	PROVINCIAL GRANTS	OTHER gifts/grants

REV	0.7500	AS AT
SAL	0.7500	30-Sep-17
EXP	0.7500	

BUDGET TOTAL	BUDGET At Sept 30	ACTUAL At Sept 30	VARIANCE At Sept 30	% Actual/ Total Budget	FORECAST To Year End	VARIANCE To Year End	ACTUAL 2016	VARIANCE 2016	% Actual/ Total Budget
--------------	-------------------	-------------------	---------------------	------------------------	----------------------	----------------------	-------------	---------------	------------------------

REVENUES

prog fee	490240	FINES	634,300	0	0	634,300	477,000	451,314	(25,686)	71.15%	600,041	34,259	418,822	(63,578)	58.18%
prog fee	490520	PHOTOCOPY	200,000	0	0	200,000	148,900	181,001	32,101	90.50%	234,610	(34,610)	142,799	12,399	73.31%
prog fee	490690	SALE OF GOODS	43,900	0	0	43,900	33,300	17,316	(15,984)	39.44%	28,798	15,102	11,900	(1,400)	25.93%
prog fee	490970	SALE OF PHOTOS	10,000	0	0	10,000	7,200	7,620	420	76.20%	10,020	(20)	5,777	(2,223)	48.14%
prog fee	490980	HOLDS NOT PICKED UP	70,400	0	0	70,400	53,100	51,580	(1,520)	73.27%	71,580	(1,180)	42,767	667	61.98%
prog fee	490990	SUBSCRIPTION CARDS	161,500	0	0	161,500	120,600	136,112	15,512	84.28%	176,367	(14,867)	120,852	16,252	77.22%
prog fee	491000	LOST CARDS CHARGE	14,000	0	0	14,000	8,100	9,559	1,459	68.28%	12,645	1,355	8,908	1,608	60.60%
prog fee	491225	LOST BOOKS CHARGE	95,500	0	0	95,500	76,500	84,827	8,327	88.82%	109,379	(13,879)	68,814	5,814	72.44%
crec	430070	SECURITY CHARGEBACKS	170,700	0	0	170,700	127,800	128,439	639	75.24%	242,804	(3,604)	117,294	494	66.99%
crec	430070	V.S.B. and other	68,500	0	0	68,500	52,200	54,481	2,281	79.53%			35,710	410	52.90%
crec	434210	RECOVERY - SOCIAL PLANNING	496,500	0	0	496,500	372,200	381,102	8,902	76.76%	503,102	(6,602)	347,277	24,877	71.74%
crec	490300	GIFTS & GRANTS	0	0	534,600	534,600	347,600	372,003	24,403	69.59%	532,003	2,597	423,561	120,961	123.63%
crec	490340	INTERLINK RESOURCE SHARING GRAN	0	140,000	0	140,000	140,000	140,795	795	100.57%			146,560	16,560	112.74%
crec	490340	PROVINCIAL GRANTS	0	1,321,300	0	1,321,300	1,321,300	1,174,202	(147,098)	88.87%	1,461,297	3	1,317,066	(1,334)	99.90%
ren	490100	FEES - INFOACTION	528,800	0	0	528,800	391,200	393,373	2,173	74.39%	522,727	6,073	327,209	(55,991)	56.92%
ren	490610	RENTAL INCOME	481,500	0	0	481,500	361,300	243,548	(117,752)	50.58%	351,548	129,952	244,074	(87,126)	49.18%
ren	490810	MISCELLANEOUS	182,900	0	0	182,900	147,500	201,421	53,921	110.13%	249,385	(66,485)	151,925	26,525	88.43%
Total Revenue			3,158,500	1,461,300	534,600	5,154,400	4,185,800	4,028,693	(157,107)	78.16%	5,106,307	48,093	3,931,315	14,915	77.56%
CITY OF VANCOUVER			46,120,715	0	0	46,120,715	34,656,690	34,360,137	(296,553)	74.50%	45,628,959	491,756	28,135,733	(59,707)	64.99%
TOTAL REVENUE			49,279,215	1,461,300	534,600	51,275,115	38,842,490	38,388,830	(453,660)	74.87%	50,735,266	539,849	32,067,048	(44,792)	66.31%

SALARIES AND BENIFITS

S&B	520000	FULL TIME SALARIES	23,562,400	565,800	0	24,128,200	18,091,100	16,918,413	1,172,687	70.12%	22,972,551	1,155,649	\$14,143,047	\$1,205,753	60.59%
S&B	520000	PART TIME with Benefits SALARIES	3,451,700	0	0	3,451,700	2,588,400	2,573,878	14,522	74.57%	3,288,714	162,986	2,203,415	(234,915)	77.30%
S&B	520020	SAL - PT -CASUAL (actual)	3,227,200	0	0	3,227,200	2,420,000	2,628,376	(208,376)	81.44%	3,502,858	(275,658)	2,313,420	(240,420)	74.29%
S&B	520025/600	SALARIES CASUAL/temp help (actual)	1,302,500	0	0	1,302,500	976,800	1,643,801	(667,001)	126.20%	2,005,695	(703,195)	1,462,382	(640,782)	118.66%
S&B	790999	BUDGET ACTIVITY ALLOC	(8,970,600)	0	0	(8,970,600)	(6,728,400)	(7,886,306)	1,157,906	87.91%	(10,178,065)	1,207,465	(7,043,803)	1,350,203	82.21%
S&B	732501	FULL TIME SALARIES (HRLY STAFF)	0	0	0	0	0	1,207,289	(1,207,289)		1,353,535	(1,353,535)	1,109,087	(1,109,087)	
S&B	732502	PART TIME SALARIES (STD)	7,368,400	106,600	0	7,475,000	5,607,900	5,418,990	188,910	72.49%	7,285,757	189,243	4,511,412	184,188	63.40%
S&B	732503	VACATION REPLACEMENT (STD)	773,300	20,500	0	793,800	573,800	417,563	156,237	52.60%	641,354	152,446	421,863	42,637	55.50%
S&B	732504	SICK REPLACEMENT (STD)	206,900	7,900	0	214,800	163,800	213,863	(50,063)	99.56%	263,251	(48,451)	251,437	(108,737)	118.60%
S&B	732506	CASUAL (STD)	485,900	1,100	0	487,000	365,400	313,530	51,870	64.38%	429,201	57,799	457,886	(137,686)	95.27%
S&B	732508	TRAINING	99,700	0	0	99,700	74,700	104,122	(29,422)	104.44%	124,123	(24,423)	83,977	(17,577)	84.48%
S&B	Total part time/aux		7,945,000	136,100	0	8,081,100	6,042,400	6,635,106	(592,706)	82.11%	8,716,422	(635,322)	5,771,076	(912,176)	79.10%
S&B								0					0		
S&B	523010-90	FRINGE BENEFITS	6,273,700	120,700	0	6,394,400	4,795,100	4,622,717	172,383	72.29%	6,176,250	218,150	3,915,708	102,892	64.46%

VANCOUVER PUBLIC LIBRARY

2017 budget

VANCOUVER PUBLIC LIBRARY 2017 budget		
CITY	PROVINCIAL GRANTS	OTHER gifts/grants

REV	0.7500	AS AT
SAL	0.7500	30-Sep-17
EXP	0.7500	

BUDGET TOTAL	BUDGET At Sept 30	ACTUAL At Sept 30	VARIANCE At Sept 30	% Actual/ Total Budget	FORECAST To Year End	VARIANCE To Year End	ACTUAL 2016	VARIANCE 2016	% Actual/ Total Budget
--------------	-------------------	-------------------	---------------------	------------------------	----------------------	----------------------	-------------	---------------	------------------------

S&B	OTHER					0				0					
S&B	521060	GRATUITY PAY	10,200	0	0	10,200	8,100	0	8,100	0.00%	10,200	0	7,200	0.00%	
S&B	524010	AUTO ALLOWANCE	9,200	0	0	9,200	7,200	7,083	117	76.99%	9,562	(362)	5,888	512	65.42%
S&B	524020	SHIFT DIFF	26,500	0	0	26,500	19,600	15,380	4,220	58.04%	20,092	6,408	12,580	3,420	51.35%
S&B	524030	HIGHER CAPACITY	85,300	0	0	85,300	64,000	0	64,000	0.00%	85,300	0	55,200	0	0.00%
S&B	524060/50	SEPARATION COSTS/OTHER	0	0	0	0	0	0	0		0	0	0	0	
S&B	525000	OVERTIME	26,800	0	0	26,800	20,500	78,049	(57,549)	291.23%	83,813	(57,013)	42,536	(25,236)	163.60%
S&B	852010	Building Mgt Labour	0	0	0	0	0	13,330	(13,330)		14,626	(14,626)	5,366	(5,366)	#DIV/0!
S&B	591050	GENERAL TURNOVER	(524,800)	0	0	(524,800)	(393,300)	0	(393,300)	0.00%	(524,800)	0	(348,800)	0	0.00%
S&B		Total Other	(366,800)	0	0	(366,800)	(273,900)	113,842	(387,742)	-31.04%	128,093	(494,893)	66,370	(313,070)	-17.89%
S&B		TOTAL SALARIES AND BENEFITS	37,414,300	822,600	0	38,236,900	28,654,700	28,290,078	364,622	73.99%	37,993,316	243,584	23,896,201	83,399	65.76%
reg	534050	Regional Utility Charges WATER	1,000	0	0	1,000	0	-198	198	-19.80%	802	198	0	0	0.00%
bld	531122	PROPERTY INSURANCE	254,500	0	0	254,500	186,300	181,515	4,785	71.32%	244,715	9,785	144,320	13,280	60.92%
bld	531256	MAINTENANCE - BUILDINGS	206,500	0	0	206,500	154,800	34,631	120,169	16.77%	74,631	131,869			
bld	533230	JANITOR SUPPLIES	38,100	0	0	38,100	28,800	29,525	(725)	77.49%	38,524	(424)	21,089	(689)	68.47%
bld	534010	ELECTRICITY	828,700	0	0	828,700	620,100	616,220	3,880	74.36%	830,731	(2,031)	436,623	13,277	63.49%
bld	534020	GAS & OIL	43,800	0	0	43,800	33,300	31,090	2,210	70.98%	41,851	1,949	17,610	15,590	33.87%
bld	534030	STEAM HEAT	75,700	0	0	75,700	56,700	34,434	22,266	45.49%	69,434	6,266	20,183	42,417	21.03%
bld	535040	BUILDING RENTAL	1,077,800	0	0	1,077,800	808,200	793,961	14,239	73.66%	1,055,572	22,228	711,485	(9,485)	67.64%
bld	720004	BUILDINGS	215,800	0	0	215,800	162,000	152,406	9,594	70.62%	209,960	5,840	95,012	(27,512)	66.63%
bld	720008	MTC ELEC EQUIP	38,100	0	0	38,100	28,800	12,704	16,096	33.34%	22,704	15,396	9,582	15,218	25.62%
bld	720011	GROUPS	11,700	0	0	11,700	7,200	7,495	(295)	64.06%	11,395	305	3,748	2,552	32.59%
bld	720013	LIGHT FIXTURES	3,200	0	0	3,200	2,700	4,971	(2,271)	155.34%	4,971	(1,771)	1,045	1,355	33.71%
bld	733020	BUILDING SECURITY	712,900	0	0	712,900	530,800	484,816	45,984	68.01%	706,618	6,282	366,103	18,797	59.52%
		Total Building occupancy and Maintenance	3,506,800	0	0	3,506,800	2,619,700	2,383,768	235,932	67.98%	3,311,105	195,695	1,826,800	84,800	61.61%
pro	531150	Professional fees LEGAL COSTS	12,400	0	0	12,400	9,000	23,159	(14,159)	186.77%	26,159	(13,759)	3,452	4,548	27.84%
eqf	531090	Equipment & Fleet SERVICE CONTRACT	397,700	0	0	397,700	377,600	394,648	(17,048)	99.23%	395,048	2,652	333,217	39,583	87.67%
eqf	531250	EQUIPMENT REP/MTC	17,200	0	0	17,200	12,600	2,976	9,624	17.30%	19,095	(1,895)	13,436	(4,836)	78.12%
eqf	533070	EQUIP/FURN PURCHASE	86,500	129,600	0	216,100	131,800	122,786	9,034	56.81%	216,766	(666)	41,458	15,342	19.12%
eqf	533170	UNIFORMS	600	0	0	600	600	661	(61)	110.17%	961	(361)	0	400	0.00%
eqf	535030	AUTO LEASES	4,600	0	0	4,600	3,600	4,290	(690)		6,090	(1,490)	1,833	(1,833)	#DIV/0!

VANCOUVER PUBLIC LIBRARY

2017 budget

VANCOUVER PUBLIC LIBRARY
2017 budget

REV 0.7500 AS AT
SAL 0.7500 30-Sep-17
EXP 0.7500

		CITY	PROVINCIAL GRANTS	OTHER gifts/grants	BUDGET TOTAL	BUDGET At Sept 30	ACTUAL At Sept 30	VARIANCE At Sept 30	% Actual/ Total Budget	FORECAST To Year End	VARIANCE To Year End	ACTUAL 2016	VARIANCE 2016	% Actual/ Total Budget	
eqf	535050	OFFICE EQUIPMENT	33,900	0	0	33,900	25,400	25,894	(494)	76.38%	34,394	(494)	20,126	4,674	59.37%
eqf	598030	EOS ACCIDENT BILLABLE	300	0	0	300	0	926	(926)	308.67%	926	(626)	0	0	
eqf	598040	EOS OP RESPONSIBLE	500	0	0	500	0	0	0	0.00%	0	500	0	400	0
eqf	598050	EOS/RENT/SERVICE	36,100	0	0	36,100	27,000	36,475	(9,475)	101.04%	45,475	(9,375)	24,996	(4,196)	79.10%
eqf	598100	EOS/VANDALISM	0	0	0	0	0	268	(268)		268	(268)	0	0	
eqf	598140	EOS/FUEL CHARGE	26,500	0	0	26,500	19,800	15,193	4,607	57.33%	21,692	4,808	13,145	3,655	52.79%
eqf	598150	EOS.INSURANCE CHARGE	6,200	0	0	6,200	4,500	4,375	125	70.56%	5,941	259	4,138	(138)	67.84%
eqf	598160	EOS/OPS ENVIRONMENT	1,200	0	0	1,200	900	900	0	0.00%	600	600	0	700	0.00%
eqf	598170	EOS/OPS USER REQUESTED	1,300	0	0	1,300	900	48	852	3.69%	448	852	24	776	2.40%
eqf	851000	City run equip				0	0	156	(156)		155	(155)	211	(211)	#DIV/0!
Total Equipment & Fleet			612,600	0	129,600	742,200	604,700	608,676	(3,976)	82.01%	747,859	(5,659)	452,584	54,316	63.40%
Other expenses															
oth	510020	CASH OVER/SHORT	0	0	0	0	0	210	(210)		310	(310)	321	(321)	#DIV/0!
oth	510060	MEMBERSHIP	16,600	0	0	16,600	13,800	11,507	2,293	69.32%	11,507	5,093	11,241	5,059	68.96%
oth	524050	PROFESS./TRADE FEES				0	0	1,953	(1,953)		1,953	(1,953)	2,556	(2,556)	
oth	531030	ADVERTISING/SIGN RENTALS	4,000	0	0	4,000	3,600	0	3,600	0.00%	1,500	2,500	189	2,211	4.73%
oth	531050	ARMORED CAR	28,000	0	0	28,000	20,700	20,741	(41)	74.08%	27,496	504	18,789	6,011	51.34%
oth	531080	REFUSE DISPOSAL	23,100	0	0	23,100	17,100	11,984	5,116	51.88%	17,493	5,607	11,871	2,829	49.05%
oth	531122	PROPERTY INSURANCE	5,000	0	0	5,000	3,600	4,736	(1,136)	94.72%	4,736	264	715	(715)	#DIV/0!
oth	531210	PRINTING	9,000	0	0	9,000	7,600	3,997	3,603	44.41%	5,498	3,503	5,029	1,371	1
oth	531220	PUBLIC RELATIONS	57,200	0	0	57,200	43,200	44,156	(956)	77.20%	59,156	(1,956)	19,928	19,072	33.72%
oth	531280	TRANSPORTATION EXPENSE	29,000	0	0	29,000	21,600	14,263	7,337	49.18%	21,463	7,537	15,061	4,139	51.93%
oth	531340	DEPT HEAD EXP	1,600	0	0	1,600	900	356	544	22.25%	1,056	545	666	134	41.63%
oth	532030	MEETING EXPENSES	25,500	0	0	25,500	16,100	19,198	(3,098)	75.29%	24,498	1,002	13,783	2,617	52.01%
oth	534040	TELEPHONE	44,500	0	0	44,500	30,600	26,915	3,685	60.48%	37,882	6,618	27,435	4,365	55.65%
oth	534070	COMPUTER TEL LINES	132,900	0	0	132,900	99,900	95,360	4,540	71.75%	129,821	3,079	67,461	17,339	52.50%
oth	594350	REC-SPEC EVENTS	(7,500)	0	0	(7,500)	0	0	0	0.00%	-7,500	0	0	0	0.00%
oth	598025	Int Chrgs - Rec Checks	0	0	0	0	0	0	0		336	(336)	1,408	(1,408)	#DIV/0!
oth	730010	SPECIAL PROJECTS	84,100	117,000	233,500	434,600	278,100	362,314	(84,214)	83.37%	433,814	786	287,305	73,795	55.85%
oth	733049	INTERLINK OPERATING COST	0	120,000	0	120,000	120,000	108,420	11,580	90.35%	108,420	11,580	115,172	4,828	95.98%
oth	733063	PROGRAMS	100,500	25,700	180,000	306,200	222,800	214,607	8,193	70.09%	304,006	2,194	196,600	(17,000)	82.05%
oth	733065	RECRUITING	5,900	0	0	5,900	4,500	1,236	3,264	20.95%	3,736	2,164	773	3,227	13.10%
oth	733110	BOOK SALE COSTS	34,300	0	0	34,300	10,700	15,561	(4,861)	45.37%	38,561	(4,261)	16,192	(4,292)	59.75%
oth	733126	BUS TR/ CONF/TRAIN	46,000	0	0	46,000	38,400	39,993	(1,593)	86.94%	46,993	(993)	38,005	(3,105)	84.27%
Total Other expenses			639,700	262,700	413,500	1,315,900	953,200	997,507	(44,307)	75.80%	1,272,734	43,166	850,500	117,600	63.96%
Supplies and materials															
s&m	530001	SHIPPING MATERIALS	9,700	0	0	9,700	7,200	3,430	3,770	35.36%	5,855	3,845	1,278	5,122	13.18%
s&m	531172	MGTM FEE-INSIDE	0	0	0	0	0	1,115	(1,115)		1,352	(1,352)	805	(805)	
s&m	531270	POSTAGE &MESS SERV	35,400	0	0	35,400	26,300	25,158	1,142	71.07%	34,158	1,242	17,108	13,492	37.68%
s&m	532010	COMPUTER SUPP/SERV	37,100	0	0	37,100	27,900	29,143	(1,243)	78.55%	38,143	(1,043)	24,898	(98)	67.11%
s&m	532020	FIRST AID SUPPLIES	2,100	0	0	2,100	1,800	2,016	(216)	96.00%	2,557	(457)	418	1,182	19.90%
s&m	532050	OFFICE SUPPLIES	103,500	0	0	103,500	80,100	60,226	19,874	58.19%	92,938	10,562	64,171	2,929	62.00%

VANCOUVER PUBLIC LIBRARY
2017 budget

VANCOUVER PUBLIC LIBRARY
2017 budget

REV 0.7500 AS AT
SAL 0.7500 30-Sep-17
EXP 0.7500

			BUDGET	BUDGET	ACTUAL	VARIANCE	% Actual/	FORECAST	VARIANCE	ACTUAL	VARIANCE	% Actual/			
			TOTAL	At Sept 30	At Sept 30	At Sept 30	Total Budget	To Year End	To Year End	2016	2016	Total Budget			
CITY	PROVINCIAL GRANTS	OTHER gifts/grants													
s&m	532060	PHOTOCOPY SUPPLIES	88,500	0	0	88,500	69,800	75,651	(5,851)	85.48%	105,869	(17,369)	50,749	6,651	52.70%
s&m	532070	HISTORICAL PHOTOS EXP	5,000	0	0	5,000	3,600	2,240	1,360	44.80%	3,439	1,561	855	3,945	12.76%
s&m	532080	MISC - V.S.B	8,500	0	0	8,500	6,000	6,040	(40)	71.06%			6,029	(1,829)	70.93%
s&m	532080	MISCELLANEOUS	63,500	75,000	0	138,500	122,700	126,934	(4,234)	91.65%	203,316	2,584	230,173	(6,173)	95.39%
s&m	532080	MISC - I.L.L. EXP	6,300	0	0	6,300	4,500	4,821	(321)	76.52%			3,849	151	61.10%
s&m	532080	MISC - FACILITY RENTALS	2,000	0	0	2,000	1,800	1,239	561	61.95%			260	1,240	13.00%
s&m	532080	MISC -INFOACTION SUBSCR	35,000	0	0	35,000	26,100	26,754	(654)	76.44%			22,556	(1,756)	71.38%
s&m	532080	MISC - DIGITAL SRV	15,600	0	0	15,600	11,700	4,127	7,573	26.46%			3,766	6,634	24.14%
s&m	533030	LIBRARY CARDS	11,800	0	0	11,800	9,000	20,634	(11,634)	174.86%	23,634	(11,834)	6,391	(1,991)	72.63%
s&m	533040	DIGITAL CONTENT	185,000	0	0	185,000	185,000	154,480	30,520	83.50%			144,779	21,421	75.33%
s&m	533040	SECURITY TAGS	75,900	7,500	0	83,400	56,475	108,404	(51,929)	129.98%	403,165	(1,065)	38,133	3,867	34.86%
s&m	533040	BOOKS AND MATERIALS PROCES.	39,000	5,100	0	44,100	29,625	30,788	(1,163)	69.81%			25,947	3,453	58.84%
s&m	533040	BAR CODE LABELS	9,100	900	0	10,000	6,900	6,812	88	68.12%			4,748	(148)	47.48%
s&m	533040	PREPARATIONS MATERIALS	0	0	0	0	0	0	0	#DIV/0!			1,222	(1,222)	
s&m	533040	CATALOGUE COSTS	79,600	0	0	79,600	59,400	51,921	7,479	65.23%			50,187	(1,387)	69.03%
s&m	533050	BOOKS AND PUBLICATIONS	4,190,800	443,500	80,000	4,714,300	3,582,000	3,935,894	(353,894)	83.49%	4,714,353	(53)	3,382,859	(293,859)	68.26%
s&m	533060	CONSERVATION SUPP - binding	70,400	0	0	70,400	53,100	35,747	17,353	50.78%			53,747	16,653	46.52%
s&m	533210	COST OF SALEABLE SUPPLIES	6,700	0	0	6,700	5,400	13,376	(7,976)	199.64%			16,875	(10,175)	40.36%
s&m	733145	FILMING/RENTAL EXPENSES	30,000	0	0	30,000	22,500	7,020	15,480	23.40%			11,021	18,979	17.48%
Total Supplies and materials			5,110,500	457,000	155,000	5,722,500	4,398,900	4,733,970	(335,070)	82.73%	5,710,422	12,078	4,127,349	(192,649)	67.25%
Internal Allocations															
intall	800021	LIBRARY SQUARE	1,915,415	0	0	1,915,415	1,442,090	1,259,446	182,644	65.75%	1,774,446	140,969	1,190,762	19,278	65.07%
Total Expenditures			49,212,715	1,542,300	698,100	51,453,115	38,682,290	38,296,406	385,884	74.43%	50,836,844	616,271	32,347,648	171,292	65.57%
Transfers to Reserves															
tsf	485310	TRANSFER TO INSURANCE RES	55,500	0	0	55,500	41,400	41,661	(261)	75.06%	55,548	(48)	37,032	(232)	66.72%
tsf	485315	PROVINCIAL GRANTS	0	6,000	0	6,000	389,200	271,391	117,809				576,870	(123,370)	
tsf	485315	TRANSFER TO RESERVES	11,000	0	100,000	111,000	83,100	118,498	(35,398)	106.75%	182,000	(65,000)	48,761	8,539	43.93%
Total Transfers to Reserves			66,500	6,000	100,000	172,500	513,700	431,550	82,150	250.17%	237,548	(65,048)	662,663	(115,063)	
Transfer from Reserves															
tsf	480000	TRANSFER FROM RESERVES	0	(87,000)	(263,500)	(350,500)	(353,500)	(339,126)	14,374	96.75%	-339,126	(11,374)	(943,263)	11,437	83.13%
tsf	480005	TRANSFER FROM RESERVE -C/F	0	0	0	0	0	0	0				0	0	
Total Transfer from Reserves			0	(87,000)	(263,500)	(350,500)	(353,500)	(339,126)	14,374		(339,126)	(11,374)	(943,263)	11,437	
Total			0	0	0	0	0	0	0		0	(0)	0	(0)	

Vancouver Public Library
Reserves
Year to Date

Sept 30/17

	2016	Transfer To	Transfer From	2017	Net Transfer
Reserve - Library Gifts and Grants 320084					
Donations and Grants					
Provincial Grants	254,960.10	271,391.46	(86,993.00)	439,358.56	184,398.46
Gifts & Grants	951,204.32	78,793.70	(177,132.82)	852,865.20	(98,339.12)
Interest Gifts and grants	57,097.00	11,789.00	(75,000.00)	(6,114)	(63,211.00)
Interest End Fund	0.00	20,996.00	0.00	20,996.00	20,996.00
Endowment Fund	<u>2,259,788.17</u>	<u>0.00</u>	<u>0.00</u>	<u>2,259,788.17</u>	<u>0.00</u>
	3,523,049.59	382,970.16	(339,125.82)	3,566,893.93	43,844.34
Other					
General	839,475.76	31,604.12	0.00	871,079.88	31,604.12
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	245,073.18	12,701.14	0.00	257,774.32	12,701.14
	<u>1,351,235.69</u>	<u>44,305.26</u>	<u>0.00</u>	<u>1,395,540.95</u>	<u>44,305.26</u>
	<u>4,874,285.28</u>	<u>427,275.42</u>	<u>(339,125.82)</u>	<u>4,962,434.88</u>	<u>88,149.60</u>
Equipment Reserve 320019	<u>945,602.96</u>	<u>8,100.00</u>	<u>0.00</u>	<u>953,702.96</u>	<u>8,100.00</u>
Reserve for future Rev 320069	<u>0.00</u>		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Reserve for Encumb 320079	<u>0.00</u>			<u>0</u>	<u>0.00</u>
Total Library	5,819,888.24	435,375.42	(339,125.82)	5,916,137.84	96,249.60
Insurance res 320072 (CITY)	<u>0.00</u>	<u>41,661</u>		<u>41,661.00</u>	<u>41,661.00</u>
Total	5,819,888.24	477,036.42	(339,125.82)	5,957,798.84	137,910.60

September

	2017 31-Aug	Transfer To	Transfer From	2017 31-Aug	Net Transfer
Reserve - Library Gifts and Grants 320084					
Donations and Grants					
Provincial Grants	543,055.48	(103,696.92)		439,358.56	(103,696.92)
Gifts & Grants	852,865.20	-		852,865.20	0.00
Interest Gifts and grants	(6,899.00)	785.00		(6,114.00)	785.00
Interest End Fund	17,992.00	3,004.00		20,996.00	3,004.00
Endowment Fund	<u>2,259,788.17</u>			<u>2,259,788.17</u>	<u>0.00</u>
	3,666,801.85	(99,907.92)	0.00	3,566,893.93	(99,907.92)
Other					
General	871,242.13	(162.25)		871,079.88	(162.25)
Bayshore	78,707.87			78,707.87	0.00
Coal Harbour	187,978.88			187,978.88	0.00
Interest other	255,941.07	1,833.25		257,774.32	1,833.25
	<u>1,393,869.95</u>	<u>1,671.00</u>	<u>0.00</u>	<u>1,395,540.95</u>	<u>1,671.00</u>
	<u>5,060,671.80</u>	<u>(98,236.92)</u>	<u>0.00</u>	<u>4,962,434.88</u>	<u>(98,236.92)</u>
Equipment Reserve 320019	<u>952,802.96</u>	<u>900.00</u>		<u>953,702.96</u>	<u>900.00</u>
Reserve for future Rev 320069				<u>0.00</u>	<u>0.00</u>
Reserve for Encumb 320079	<u>0</u>			<u>0</u>	<u>0.00</u>
Total Library	6,013,474.76	(97,336.92)	0.00	5,916,137.84	(97,336.92)
Insurance res 320072 (CITY)	<u>37,032</u>	<u>4,629</u>		<u>41,661</u>	<u>4,629.00</u>
Total	6,050,506.76	(92,707.92)	0.00	5,957,798.84	(92,707.92)

VANCOUVER PUBLIC LIBRARY
Capital Budget Statement

As at September 30, 2017

<u>Plan</u>	<u>Budget</u>	<u>Act Costs pre 2017</u>	<u>Year to Date 2017</u>	<u>Forecast to Year End</u>	<u>Forecast 2018</u>	<u>Total costs</u>	<u>Unexpended Bal</u>	<u>Unexpended Bal</u>
2015-2018 Total Central and branches renovations/refurbishments	\$ 950,000	\$ 504,057	\$ 102,889	\$ 199,242	\$ 90,000	\$ 896,188	\$ 53,812	\$ 53,812
2006-2015 Total néca?mat ct Strathcona Branch Library	18,347,131	12,680,650	1,760,322	1,000,000	0	15,440,972	2,906,159	2,906,159
Levels 8 & 9								
2012-2014 - NCL 9	800,000	459,505	58,937	0	281,558	800,000	0	0
2015-2018 - CCL 21	15,000,000	1,274,638	3,627,677	4,000,000	6,097,685	15,000,000	0	0
VPLF Fundraising	-6,000,000	0	-2,647,572	0	-3,352,428	-6,000,000	0	0
Total Level 8 and 9	9,800,000	1,734,143	1,039,042	4,000,000	3,026,815	9,800,000	0	0
Total	\$ 29,097,131	\$ 14,918,850	\$ 2,902,253	\$ 5,199,242	\$ 3,116,815	\$ 26,137,160	\$ 2,959,971	\$ 2,959,971