



## MANAGEMENT REPORT

Date: December 9, 2015  
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Meeting Date: December 16, 2015

TO: VPL Board

FROM: Eric Smith, Director, Corporate Services & Facilities

**SUBJECT: November 30, 2015 Operating Results**

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### **PURPOSE**

The purpose of this report is for the Board (as there was no SFHR Committee meeting) to review the monthly statement of revenues and expenditures.

### **RECOMMENDATION**

That the Board receive the Statement of Revenues and Expenditures for the eleven months ended November 30, 2015 for information.

### **BACKGROUND**

Financial results are presented monthly, where possible, to the Services Finance and HR Committee for information. There was no SFHR meeting in December.

### **DISCUSSION**

Attached is the November statement of revenues and expenditures and variance explanations.

VANCOUVER PUBLIC LIBRARY BOARD  
 OPERATING BUDGET  
 STATEMENT OF REVENUES AND EXPENDITURES  
 FOR THE ELEVEN MONTHS ENDED NOVEMBER 30, 2015

	2015 BUDGET	BUDGET To Nov 30	ACTUAL 2015	VARIANCE 2015	% ACTUAL / TOTAL BUDGET	ACTUAL 2014	VARIANCE 2014	% Actual/ Total Budget
<b>REVENUES</b>								
FINES	\$753,500	\$691,400	\$572,750	\$(118,650)	76.01%	\$603,783	\$(138,387)	74.59%
PHOTOCOPIER	173,900	160,500	182,333	21,833	104.85%	170,313	13,673	99.89%
RECOVERY SOCIAL PLANNING	489,400	445,000	446,841	1,841	91.30%	445,396	10,016	93.79%
PROVINCIAL GRANT	1,332,500	1,318,200	1,318,187	(13)	98.93%	1,348,700	13,600	101.02%
INTERLINK	115,000	115,000	131,765	16,765	114.58%	119,081	9,081	108.26%
GIFTS & GRANTS	458,000	458,000	572,766	114,766	125.06%	520,402	216,632	165.00%
OTHER	1,895,800	1,749,700	1,735,823	(13,877)	91.56%	1,774,996	173,196	101.00%
<b>TOTAL REVENUES</b>	<b>5,218,100</b>	<b>4,937,800</b>	<b>4,960,465</b>	<b>22,665</b>	<b>95.06%</b>	<b>5,307,703</b>	<b>290,143</b>	<b>100.04%</b>
<b>EXPENDITURES</b>								
<b>SALARIES AND BENEFITS</b>								
FULL TIME SALARIES	22,691,400	20,788,590	18,981,798	1,806,792	83.65%	18,674,706	1,905,434	83.12%
PART TIME SALARIES	7,568,300	6,914,500	8,308,052	(1,393,552)	109.77%	8,186,483	(1,242,933)	107.68%
FRINGE BENEFITS	5,965,100	5,468,510	5,309,269	159,241	89.01%	4,902,108	120,632	89.46%
OTHER	(321,100)	(292,600)	127,253	(419,853)	-39.63%	117,477	(405,787)	-37.38%
	35,903,700	32,879,000	32,726,371	152,629	91.15%	31,880,773	377,347	90.48%
<b>BOOKS AND PUBLICATIONS</b>	<b>4,839,700</b>	<b>4,393,400</b>	<b>4,500,917</b>	<b>(107,517)</b>	<b>93.00%</b>	<b>4,011,012</b>	<b>25,788</b>	<b>91.41%</b>

VANCOUVER PUBLIC LIBRARY BOARD  
 OPERATING BUDGET  
 STATEMENT OF REVENUES AND EXPENDITURES  
 FOR THE ELEVEN MONTHS ENDED NOVEMBER 30, 2015

	2015 BUDGET	BUDGET To Nov 30	ACTUAL 2015	VARIANCE 2015	% ACTUAL / TOTAL BUDGET	ACTUAL 2014	VARIANCE 2014	% Actual/ Total Budget
<b>OPERATING AND MAINT</b>								
BUILDING OCCUPANCY	2,258,400	2,057,900	1,968,468	89,432	87.16%	1,866,762	147,158	84.01%
EQUIPMENT AND FLEET	665,000	654,100	513,021	141,079	77.15%	544,475	76,195	83.61%
OTHER	1,763,600	1,680,100	1,667,419	12,681	94.55%	1,192,620	(116,320)	103.41%
SUPPLIES AND MATERIALS	1,195,400	1,085,600	941,754	143,846	78.78%	932,733	(39,033)	91.21%
INTERNAL ALLOCATIONS	2,462,400	2,257,200	2,257,200	0	91.67%	0	0	#DIV/0!
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	8,344,800	7,734,900	7,347,862	387,038	88.05%	4,536,590	99,381	48.02%
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TOTAL EXPENDITURES	49,088,200	45,007,300	44,575,150	432,150	90.81%	40,428,375	502,516	74.61%
	=====	=====	=====	=====		=====	=====	
TRANSFER TO RESERVES	186,500	294,700	550,877	(256,177)	295.38%	1,039,432	(316,892)	533.59%
TRANSFER FROM RESERVES	(1,282,900)	(1,282,900)	(1,247,334)	(35,566)	97.23%	(325,032)	7,668	97.70%
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<b>CITY FUNDING</b>	<b>\$42,773,700</b>	<b>\$39,081,300</b>	<b>\$38,918,228</b>	<b>\$163,072</b>	<b>90.99%</b>	<b>\$36,178,803</b>	<b>\$437,017</b>	<b>91.40%</b>
	=====	=====	=====	=====		=====	=====	
Revenues % YTD (Monthly)					0.9167			
Salaries % YTD (Daily)					0.9167			
Expenses % YTD (Monthly)					0.9167			

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



**Vancouver Public Library Board**  
**Notes to the Statement of Revenues & Expenditures**  
**For the Eleven Months Ended November 30, 2015**

**REVENUES**

Fines are under budget by \$118,700 (Oct - \$107,800). This is continuing the trend of falling fine revenues seen in 2014. Photo printing revenues are over budget. The recovery from Social Planning relates to the actual expenditures for the Carnegie Reading Room. The Provincial per capita and other Provincial grants are close to budget. Gifts and Grants received is over budget \$114,800 (Oct - \$150,100). The timing of the receipt of donations is unknown, thus there will be fluctuations between budget and actual throughout the year. Unspent donations are transferred to reserves. Other revenues are under budget by \$13,900 (Oct - \$9,000) in Event rental and InfoAction revenues and over budget in miscellaneous.

**EXPENDITURES**

**Salaries & Benefits**

Over all salaries and benefits are under budget by \$152,600 (Oct - \$128,200). There is a positive variance in full time staffing as well as fringe benefits. Hourly staff costs are over budget with hourly staff being used to temporarily fill vacant full time positions (note the budget is in full time). Part time staffing is under budget and sick and casual replacement is over budget.

**Books & Publications**

Books and Publications is over budget \$107,500 (Oct Under - \$201,700). This is expected to be close to budget by year end.

**Operating & Maintenance**

Building occupancy is under budget by \$89,400 (Oct - \$81,800). Most of this variance is in insurance, gas, building rentals, maintenance of electrical equipment and in security, and over budget in electricity. Equipment and fleet is under budget by \$141,100 (Oct - \$142,400)– mostly in a timing difference between budget and receipt of goods for equipment purchases and in service contracts. Other is under budget by \$12,700 (Oct - \$9,500); special projects is under budget as is disposal of refuse, offset by legal expenses being over budget by \$80,100. Supplies and materials is under budget \$143,800 (Oct - \$161,700) in postage, digital content, security tags, catalogue costs, and event rental expenses and over budget in office supplies and library cards. Internal allocations relates to the costs for library square maintenance being transferred from the City.

**Transfers**

The transfers to reserves are over budget due to unspent grants and donations and Event rentals and InfoAction net surpluses. Transfers from reserves are under budget.

**Other**

Overall the library is under budget by \$163,100 to the end of November (Oct under budget - \$507,200).

**Reserves**

The negative transfer to the reserves in November relates to previous transfers (for unspent Provincial and other grants) now being used.

VANCOUVER PUBLIC LIBRARY

2015 budget

VANCOUVER PUBLIC LIBRARY

2015 budget

REV 0.9167

SAL 0.9167

EXP 0.9167

AS AT

Nov 30/15

				BUDGET	BUDGET	ACTUAL	VARIANCE	% Actual/ Total Budget	ACTUAL 2014	VARIANCE 2014	% Actual/ Total Budget		
				TOTAL									
CITY	PROVINCIAL GRANTS	OTHER gifts/grants											
<b>REVENUES</b>													
prog fee	490240	FINES	753,500	0	0	753,500	691,400	572,750	(118,650)	76.01%	603,783	(138,387)	74.59%
prog fee	490520	PHOTOCOPY	173,900	0	0	173,900	160,500	182,333	21,833	104.85%	170,313	13,673	99.89%
prog fee	490690	SALE OF GOODS	30,900	0	0	30,900	28,400	47,547	19,147	153.87%	43,792	(5,268)	81.85%
prog fee	490970	SALE OF PHOTOS	14,000	0	0	14,000	13,200	9,649	(3,551)	68.92%	11,801	(4,039)	68.21%
prog fee	490980	HOLDS NOT PICKED UP	69,000	0	0	69,000	63,800	61,816	(1,984)	89.59%	59,477	(2,453)	88.11%
prog fee	490990	SUBSCRIPTION CARDS	156,500	0	0	156,500	143,200	114,009	(29,191)	72.85%	118,845	26,665	118.25%
prog fee	491000	LOST CARDS CHARGE	13,700	0	0	13,700	11,300	12,145	845	88.65%	12,064	(1,906)	79.37%
prog fee	491225	LOST BOOKS CHARGE	86,000	0	0	86,000	81,200	94,150	12,950	109.48%	80,431	(8,449)	82.92%
crec	430070	SECURITY CHARGEBACKS	171,000	0	0	171,000	157,300	157,731	431	92.24%	154,703	703	92.09%
crec	430070	V.S.B. and other	67,500	0	0	67,500	61,600	50,902	(10,698)	75.41%	51,633	1,983	78.00%
crec	434210	RECOVERY - SOCIAL PLANNING	489,400	0	0	489,400	445,000	446,841	1,841	91.30%	445,396	10,016	93.79%
crec	490300	GIFTS & GRANTS	0	0	458,000	458,000	458,000	572,766	114,766	125.06%	520,402	216,632	165.00%
crec	490340	INTERLINK RESOURCE SHARING GRAN		115,000	0	115,000	115,000	131,765	16,765	114.58%	119,081	9,081	108.26%
crec	490340	PROVINCIAL GRANTS		1,332,500	0	1,332,500	1,318,200	1,318,187	(13)	98.93%	1,348,700	13,600	101.02%
ren	490100	FEES - INFOACTION	594,200	0	0	594,200	544,200	495,154	(49,046)	83.33%	600,890	128,580	116.45%
ren	490610	RENTAL INCOME	500,200	0	0	500,200	463,700	452,604	(11,096)	90.48%	381,451	(63,499)	78.58%
ren	490810	MISCELLANEOUS	192,800	0	0	192,800	181,800	240,116	58,316	124.54%	259,909	100,879	152.17%
Total Revenue			3,312,600	1,447,500	458,000	5,218,100	4,937,800	4,960,465	22,665	95.06%	4,982,671	297,811	5.99%
CITY OF VANCOUVER			42,773,700	0	0	42,773,700	39,081,300	38,918,228	(163,072)	90.99%	36,178,803	(437,017)	91.40%
TOTAL REVENUE			46,086,300	1,447,500	458,000	47,991,800	44,019,100	43,878,693	(140,407)	91.43%	41,161,474	(139,206)	92.42%
<b>SALARIES AND BENIFITS</b>													
S&B	520000	FULL TIME SALARIES	22,149,700	541,700	0	22,691,400	20,788,590	18,981,798	1,806,792	83.65%	\$18,674,706	\$1,905,434	83.12%
S&B	520000	PART TIME with Benefits SALARIES	2,829,100	0	0	2,829,100	2,593,800	2,964,365	(370,565)	104.78%	3,106,122	(941,622)	132.30%
S&B	520020	SAL - PT -CASUAL (actual)	3,376,700	0	0	3,376,700	3,095,400	3,567,855	(472,455)	105.66%	3,391,146	103,974	88.96%
S&B	520025/600	SALARIES CASUAL/temp help (actual)	1,263,400	0	0	1,263,400	1,158,300	1,960,193	(801,893)	155.15%	1,940,483	(707,273)	144.18%
S&B	790999	BUDGET ACTIVITY ALLOC	(8,594,500)	0	0	(8,594,500)	(7,878,200)	(9,683,088)	1,804,888	112.67%	(9,663,453)	1,931,223	114.77%
S&B	732501	FULL TIME SALARIES (HRLY STAFF)	0	0	0	0	0	1,655,322	(1,655,322)		1,846,303	(1,846,303)	0.00%
S&B	732502	PART TIME SALARIES (STD)	7,026,000	105,400	0	7,131,400	6,539,100	6,189,364	349,736	86.79%	6,038,490	282,760	87.76%
S&B	732503	VACATION REPLACEMENT (STD)	708,500	23,600	0	732,100	640,500	576,666	63,834	78.77%	546,615	157,955	67.32%
S&B	732504	SICK REPLACEMENT (STD)	198,600	7,500	0	206,100	192,800	317,081	(124,281)	153.85%	223,498	(39,028)	111.41%



VANCOUVER PUBLIC LIBRARY  
2015 budget

VANCOUVER PUBLIC LIBRARY 2015 budget				REV SAL EXP	0.9167 0.9167 0.9167	AS AT Nov 30/15								
CITY	PROVINCIAL GRANTS	OTHER gifts/grants		BUDGET TOTAL	BUDGET	ACTUAL	VARIANCE	% Actual/ Total Budget	ACTUAL 2014	VARIANCE 2014	% Actual/ Total Budget			
S&B	732506	CASUAL (STD)		523,800	1,100	0	524,900	481,500	608,460	(126,960)	115.92%	608,783	(125,223)	115.45%
S&B	732508	TRAINING		99,100	0	0	99,100	91,300	151,834	(60,534)	153.21%	148,495	(59,395)	152.77%
S&B		Total part time/aux		7,430,700	137,600	0	7,568,300	6,914,500	8,308,052	(1,393,552)	109.77%	8,186,483	(1,242,933)	107.68%
S&B										0		0		
S&B	523010-90	FRINGE BENEFITS		5,849,700	115,400	0	5,965,100	5,468,510	5,309,269	159,241	89.01%	4,902,108	120,632	89.46%
S&B		OTHER								0		0		
S&B	521060	GRATUITY PAY		10,200	0	0	10,200	9,900	0	9,900	0.00%	0	9,130	0.00%
S&B	524010	AUTO ALLOWANCE		9,000	0	0	9,000	8,800	8,061	739	89.57%	8,003	27	90.94%
S&B	524020	SHIFT DIFF		24,500	0	0	24,500	22,000	16,701	5,299	68.17%	16,427	6,013	67.05%
S&B	524030	HIGHER CAPACITY		82,400	0	0	82,400	75,900	0	75,900	0.00%	0	74,030	0.00%
S&B	524060/50	SEPARATION COSTS/OTHER		0	0	0	0	0	27,331	(27,331)		40,927	(40,927)	0.00%
S&B	525000	OVERTIME		26,000	0	0	26,000	24,200	69,691	(45,491)	268.04%	52,120	(28,800)	204.39%
S&B	852010	Building Mgt Labour		0	0	0	0	0	5,469	(5,469)	#DIV/0!			
S&B	591050	GENERAL TURNOVER		(473,200)	0	0	(473,200)	(433,400)	0	(433,400)	0.00%	0	(425,260)	0.00%
S&B		Total Other		(321,100)	0	0	(321,100)	(292,600)	127,253	(419,853)	-39.63%	117,477	(405,787)	-37.38%
S&B		TOTAL SALARIES AND BENEFITS		35,109,000	794,700	0	35,903,700	32,879,000	32,726,371	152,629	91.15%	31,880,773	377,347	90.48%
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		242,500	0	0	242,500	222,200	208,463	13,737	85.96%	199,073	17,957	84.10%
bld	533230	JANITOR SUPPLIES		28,300	0	0	28,300	26,400	21,247	5,153	75.08%	22,477	4,803	75.68%
bld	534010	ELECTRICITY		163,900	0	0	163,900	148,700	158,053	(9,353)	96.43%	135,936	17,514	81.20%
bld	534020	GAS & OIL		52,000	0	0	52,000	47,000	31,636	15,364	60.84%	32,158	18,772	57.90%
Bld	535040	BUILDING RENTAL		1,051,900	0	0	1,051,900	953,500	931,607	21,893	88.56%	865,214	73,696	84.04%
bld	720004	BUILDINGS		120,500	0	0	120,500	110,000	112,582	(2,582)	93.43%	111,881	(17,771)	95.95%
bld	720008	MTC ELEC EQUIP		37,400	0	0	37,400	34,100	7,984	26,116	21.35%	21,734	11,926	59.22%
bld	720011	GROUPS		10,000	0	0	10,000	9,500	8,653	847	86.53%	7,555	(3,025)	77.89%
bld	720013	LIGHT FIXTURES		3,000	0	0	3,000	2,900	410	2,490	13.67%	2,181	(201)	103.86%
bld	733020	BUILDING SECURITY		548,900	0	0	548,900	503,600	487,833	15,767	88.87%	468,553	23,487	87.08%
		Total Building occupancy and Maintenance		2,258,400	0	0	2,258,400	2,057,900	1,968,468	89,432	87.16%	1,866,762	147,158	84.01%

VANCOUVER PUBLIC LIBRARY  
2015 budget

		VANCOUVER PUBLIC LIBRARY 2015 budget			REV SAL EXP	0.9167 0.9167 0.9167	AS AT Nov 30/15								
		CITY	PROVINCIAL GRANTS	OTHER gifts/grants	BUDGET TOTAL	BUDGET	ACTUAL	VARIANCE	% Actual/ Total Budget	ACTUAL 2014	VARIANCE 2014	% Actual/ Total Budget			
Professional fees															
pro	531150	LEGAL COSTS	12,400	0	0	12,400	11,000	91,139	(80,139)	734.99%	18,699	(7,369)	150.80%		
Equipment & Fleet															
eqf	531090	SERVICE CONTRACT	357,100	0	0	357,100	354,400	326,552	27,848	91.45%	364,863	35,727	90.40%		
eqf	531250	EQUIPMENT REP/MTC	17,200	0	0	17,200	16,400	3,349	13,051	19.47%	4,780	7,760	28.62%		
eqf	533070	EQUIP/FURN PURCHASE	96,200		94,600	190,800	193,000	79,726	113,274	41.79%	86,768	22,972	69.81%		
eqf	533170	UNIFORMS	600	0	0	600	600	-242	842	-40.33%	0	450	0.00%		
eqf	535030	AUTO LEASES	0	0	0	0	0	6,379	(6,379)	#DIV/0!	1,701	(1,701)	#DIV/0!		
eqf	535050	OFFICE EQUIPMENT	33,900	0	0	33,900	29,600	31,159	(1,559)	91.91%	25,769	4,701	77.85%		
eqf	598040	EOS OP RESPONSIBLE	500	0	0	500	300	5,830	(5,530)	1166.00%	178	372	29.67%		
eqf	598050	EOS/RENT/SERVICE	29,700	0	0	29,700	27,500	33,194	(5,694)	111.76%	31,409	1,261	88.23%		
eqf	598100	EOS/VANDALISM	0	0	0	0	0	0	0		0	0	0.00%		
eqf	598110	MTC CHARGE AT COST	0	0	0	0	0	0	0		0	0	0.00%		
eqf	598140	EOS/FUEL CHARGE	26,700	0	0	26,700	24,200	20,938	3,262	78.42%	23,501	3,559	79.66%		
eqf	598150	EOS.INSURANCE CHARGE	6,800	0	0	6,800	6,400	5,241	1,159	77.07%	4,932	1,008	75.88%		
eqf	598160	EOS/OPS ENVIRONMENT	1,000	0	0	1,000	1,000	14	1,000	0.00%	574	86	82.00%		
eqf	598170	EOS/OPS USER REQUESTED	700	0	0	700	700	881	686	2.00%	0	0	0.00%		
eqf	851000	City run equip	0	0	0	0	0	881	(881)	#DIV/0!	0	0	0.00%		
Total Equipment & Fleet			570,400	0	94,600	665,000	654,100	513,021	141,079	77.15%	544,475	76,195	83.61%		
Other expenses															
oth	510020	CASH OVER/SHORT	0	0	0	0	0	968	(968)	#DIV/0!	0	0	0.00%		
oth	510060	MEMBERSHIP	16,300	0	0	16,300	16,300	16,064	236	98.55%	16,261	39	99.76%		
oth	524050	PROFESS./TRADE FEES	0	0	0	0	0	2,006	(2,006)		0	3,630	0.00%		
oth	531030	ADVERTISING/SIGN RENTALS	4,000	0	0	4,000	3,400	0	3,400	0.00%	0	3,630	0.00%		
oth	531050	ARMORED CAR	35,600	0	0	35,600	33,000	33,594	(594)	94.37%	32,527	143	91.37%		
oth	531080	REFUSE DISPOSAL	32,100	0	0	32,100	29,400	14,957	14,443	46.60%	15,633	13,427	48.70%		
oth	531210	PRINTING	13,000	0	0	13,000	12,100	6,107	5,993	46.98%	7,282	3,968	48.55%		
oth	531220	PUBLIC RELATIONS	57,200	0	0	57,200	52,800	46,916	5,884	82.02%	58,759	(6,289)	102.73%		
oth	531280	TRANSPORTATION EXPENSE	25,000	0	0	25,000	23,100	23,312	(212)	93.25%	24,016	(1,686)	98.83%		
oth	531340	DEPT HEAD EXP	1,600	0	0	1,600	1,100	217	883	13.56%	2,235	(805)	139.69%		
oth	532030	MEETING EXPENSES	26,500	0	0	26,500	22,500	19,848	2,652	74.90%	23,315	995	87.98%		
oth	534040	TELEPHONE	49,300	0	0	49,300	43,800	43,716	84	88.67%	44,236	(726)	92.74%		
oth	534070	COMPUTER TEL LINES	92,500	0	0	92,500	84,700	93,071	(8,371)	100.62%	79,378	5,872	85.35%		
oth	594350	REC-SPEC EVENTS	(7,500)	0	0	(7,500)	(7,500)	(9,533)	2,033	127.11%	(9,126)	1,626	121.68%		
oth	598025	Int Chrgs - Rec Checks	0	0	0	0	0	3,197	(3,197)	#DIV/0!	0	0	0.00%		
oth	730010	SPECIAL PROJECTS	362,700	51,200	544,200	958,100	933,900	847,305	86,595	88.44%	419,241	(108,331)	129.16%		
oth	733049	INTERLINK OPERATING COST	0	116,300	0	116,300	116,300	116,259	41	99.96%	134,604	(1,604)	101.21%		
oth	733063	PROGRAMS	100,300	0	151,800	252,100	230,500	236,424	(5,924)	93.78%	251,881	(3,031)	91.00%		



VANCOUVER PUBLIC LIBRARY  
2015 budget

VANCOUVER PUBLIC LIBRARY 2015 budget				REV SAL EXP	0.9167 0.9167 0.9167	AS AT Nov 30/15							
	CITY	PROVINCIAL GRANTS	OTHER gifts/grants	BUDGET TOTAL	BUDGET	ACTUAL	VARIANCE	% Actual/ Total Budget	ACTUAL 2014	VARIANCE 2014	% Actual/ Total Budget		
oth	733065	RECRUITING	5,900	0	5,900	5,500	(2,272)	7,772	-38.51%	14,457	(9,177)	249.26%	
oth	733110	BOOK SALE COSTS	27,100	0	27,100	26,600	35,484	(8,884)	130.94%	35,742	(14,292)	161.00%	
oth	733126	BUS TR/ CONF/TRAIN	45,100	0	45,100	41,600	48,640	(7,040)	107.85%	42,179	(79)	93.52%	
Total Other expenses			886,700	167,500	696,000	1,750,200	1,669,100	1,576,280	92,820	90.06%	1,192,620	(116,320)	103.41%
Supplies and materials													
s&m	530001	SHIPPING MATERIALS	9,700	0	9,700	8,800	8,693	107	89.62%	1,750	6,940	18.42%	
s&m	531172	MGTM FEE-INSIDE	0	0	0	0	815	(815)	#DIV/0!	0	0	0.00%	
s&m	531270	POSTAGE &MESS SERV	58,000	0	58,000	52,800	42,533	10,267	73.33%	39,998	12,142	70.30%	
s&m	532010	COMPUTER SUPP/SERV	37,100	0	37,100	34,100	33,699	401	90.83%	39,909	(6,579)	109.64%	
s&m	532020	FIRST AID SUPPLIES	2,100	0	2,100	2,100	1,065	1,035	50.71%	1,302	568	65.10%	
s&m	532050	OFFICE SUPPLIES	109,000	0	109,000	82,400	89,283	(6,883)	81.91%	63,525	53,785	49.86%	
s&m	532060	PHOTOCOPY SUPPLIES	101,900	0	101,900	83,300	85,101	(1,801)	83.51%	68,529	25,911	59.08%	
s&m	532070	HISTORICAL PHOTOS EXP	6,700	0	6,700	6,300	3,807	2,493	56.82%	4,308	1,742	65.27%	
s&m	532080	MISC - V.S.B	8,500	0	8,500	7,700	9,009	(1,309)	105.99%	7,571	(431)	79.69%	
s&m	532080	MISCELLANEOUS	49,100	181,000	230,100	226,100	221,875	4,225	96.43%	153,526	(95,666)	243.31%	
s&m	532080	MISC - I.L.L. EXP	6,300	0	6,300	5,500	4,732	768	75.11%	4,424	1,406	70.22%	
s&m	532080	MISC - FACILITY RENTALS	2,000	0	2,000	1,900	1,236	664	61.80%	1,277	593	63.85%	
s&m	532080	MISC -INFOACTION SUBSCR	31,600	0	31,600	28,600	30,630	(2,030)	96.93%	29,572	(1,192)	95.39%	
s&m	532080	MISC - DIGITAL SRV	15,600	0	15,600	14,300	6,568	7,732	42.10%	0	0	0.00%	
s&m	533030	LIBRARY CARDS	8,800	0	8,800	6,600	17,961	(11,361)	204.10%	7,593	(1,143)	88.29%	
s&m	533040	DIGITAL CONTENT	192,200	0	192,200	192,200	174,173	18,027	90.62%	184,741	6,859	96.42%	
s&m	533040	SECURITY TAGS	114,000	11,000	125,000	102,200	42,956	59,244	34.36%	114,679	(25,379)	95.25%	
s&m	533040	BOOKS AND MATERIALS PROCES.	40,100	5,100	45,200	40,900	26,383	14,517	58.37%	32,111	(6,961)	68.03%	
s&m	533040	BAR CODE LABELS	9,100	900	10,000	8,800	4,003	4,797	40.03%	5,330	1,510	53.30%	
s&m	533040	PREPARATIONS MATERIALS	3,900	0	3,900	3,600	0	3,600	0.00%	0	2,100	0.00%	
s&m	533040	CATALOGUE COSTS	72,700	0	72,700	67,500	57,410	10,090	78.97%	66,288	(15,198)	97.34%	
s&m	533050	BOOKS AND PUBLICATIONS	3,922,100	487,600	4,309,700	4,393,400	4,500,917	(107,517)	93.00%	4,011,012	25,788	91.41%	
s&m	533060	CONSERVATION SUPP - binding	51,000	0	51,000	47,300	50,033	(2,733)	98.10%	47,834	(1,964)	95.67%	
s&m	533210	COST OF SALEABLE SUPPLIES	6,700	0	6,700	6,500	(469)	6,969	-7.00%	10,675	(5,395)	187.28%	
s&m	733145	FILMING/RENTAL EXPENSES	61,300	0	61,300	56,100	30,258	25,842	49.36%	47,791	7,319	79.52%	
Total Supplies and materials			4,919,500	504,600	611,000	6,035,100	5,479,000	5,442,671	36,329	90.18%	4,943,745	(13,245)	103.86%
Internal Allocations													
intall	800021	LIBRARY SQUARE	2,462,400	0	0	2,462,400	2,257,200	2,257,200	0	91.67%	0	0	#DIV/0!
Total Expenditures			46,219,800	1,466,800	1,401,600	49,088,200	45,007,300	44,575,150	432,150	13	40,447,074	463,766	90.50%



		VANCOUVER PUBLIC LIBRARY 2015 budget			REV	0.9167	AS AT						
		VANCOUVER PUBLIC LIBRARY 2015 budget			SAL	0.9167	Nov 30/15						
		VANCOUVER PUBLIC LIBRARY 2015 budget			EXP	0.9167							
		CITY	PROVINCIAL GRANTS	OTHER gifts/grants	BUDGET TOTAL	BUDGET	ACTUAL	VARIANCE	% Actual/ Total Budget	ACTUAL 2014	VARIANCE 2014	% Actual/ Total Budget	
Transfers to Reserves													
tsf	485310	TRANSFER TO INSURANCE RES	55,500	0	0	55,500	50,600	50,919	(319)	91.75%	48,653	77	91.63%
tsf	485315	PROVINCIAL GRANTS	0	20,000	0	20,000	134,200	191,512	(57,312)		647,755	(59,065)	0.00%
tsf	485315	TRANSFER TO RESERVES	11,000	0	100,000	111,000	109,900	308,446	(198,546)	277.88%	343,024	(257,904)	309.03%
Total Transfers to Reserves			66,500	20,000	100,000	186,500	294,700	550,877	(256,177)		1,039,432	(316,892)	533.59%
Transfer from Reserves													
tsf	480000	TRANSFER FROM RESERVES	0	(39,300)	(1,043,600)	(1,082,900)	(1,082,900)	(1,047,334)	35,566	96.72%	(325,032)	7,668	-97.70%
tsf	480005	TRANSFER FROM RESERVE -C/F	(200,000)	0	0	(200,000)	(200,000)	(200,000)	0		0	0	0.00%
Total Transfer from Reserves			(200,000)	(39,300)	(1,043,600)	(1,282,900)	(1,282,900)	(1,247,334)	35,566		(325,032)	7,668	97.70%
Total			0	0	0	0	0	0	(0)		0	(0)	

Vancouver Public Library  
Reserves  
Year to Date

Nov 30/15

	2014	Transfer To	Transfer From	2015	Net Transfer
<b>Reserve - Library Gifts and Grants 320084</b>					
Donations and Grants					
Provincial Grants	294,928.85	191,512.29	(39,300.00)	447,141.14	152,212.29
Gifts & Grants	1,300,992.26	227,858.76	(477,033.97)	1,051,817.05	(249,175.21)
Interest Gifts and grants	298,984.00	32,028.00	(106,000.00)	225,012.00	(73,972.00)
Interest End Fund	183,678.00	38,453.00	(75,000.00)	147,131.00	(36,547.00)
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>
	4,151,496.28	489,852.05	(697,333.97)	3,944,014.36	(207,481.92)
Other					
General	783,320.98	70,689.91	0.00	854,010.89	70,689.91
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	312,088.42	24,239.88	0.00	336,328.30	24,239.88
	<u>1,362,096.15</u>	<u>94,929.79</u>	<u>0.00</u>	<u>1,457,025.94</u>	<u>94,929.79</u>
	<u>5,513,592.43</u>	<u>584,781.84</u>	<u>(697,333.97)</u>	<u>5,401,040.30</u>	<u>(112,552.13)</u>
<b>Equipment Reserve 320019</b>	<u>1,273,602.96</u>	<u>9,900.00</u>	<u>(350,000.00)</u>	<u>933,502.96</u>	<u>(340,100.00)</u>
<b>Reserve for Encumb 320079</b>	<u>200,000.00</u>		<u>(200,000.00)</u>	<u>0</u>	<u>(200,000.00)</u>
<b>Total Library</b>	<b>6,987,195.39</b>	<b>594,681.84</b>	<b>(1,247,333.97)</b>	<b>6,334,543.26</b>	<b>(652,652.13)</b>
<b>Insurance res 320072 (CITY)</b>	<u>0.00</u>	<u>50,919</u>		<u>50,919.00</u>	<u>50,919.00</u>
<b>Total</b>	<b>6,987,195.39</b>	<b>645,600.84</b>	<b>(1,247,333.97)</b>	<b>6,385,462.26</b>	<b>-601,733.13</b>

November

	2015 31-Oct	Transfer To	Transfer From	2015 30-Nov	Net Transfer
<b>Reserve - Library Gifts and Grants 320084</b>					
Donations and Grants					
Provincial Grants	556,894.08	(109,752.94)		447,141.14	(109,752.94)
Gifts & Grants	1,051,817.05	-		1,051,817.05	0.00
Interest Gifts and grants	222,333.00	2,679.00		225,012.00	2,679.00
Interest End Fund	143,934.00	3,197.00		147,131.00	3,197.00
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>
	4,047,891.30	(103,876.94)	0.00	3,944,014.36	(103,876.94)
Other					
General	856,871.16	(2,860.27)		854,010.89	(2,860.27)
Bayshore	78,707.87			78,707.87	0.00
Coal Harbour	187,978.88			187,978.88	0.00
Interest other	334,314.05	2,014.25		336,328.30	2,014.25
	<u>1,457,871.96</u>	<u>(846.02)</u>	<u>0.00</u>	<u>1,457,025.94</u>	<u>(846.02)</u>
	<u>5,505,763.26</u>	<u>(104,722.96)</u>	<u>0.00</u>	<u>5,401,040.30</u>	<u>(104,722.96)</u>
<b>Equipment Reserve 320019</b>	<u>932,602.96</u>	<u>900.00</u>		<u>933,502.96</u>	<u>900.00</u>
<b>Reserve for Encumb 320079</b>	<u>0</u>			<u>0</u>	<u>0.00</u>
<b>Total Library</b>	<b>7,445,460.56</b>	<b>(103,822.96)</b>	<b>0.00</b>	<b>6,334,543.26</b>	<b>(103,822.96)</b>
<b>Insurance res 320072 (CITY)</b>	<u>46,920</u>	<u>3,999</u>		<u>50,919</u>	<u>3,999.00</u>
<b>Total</b>	<b>7,492,380.56</b>	<b>(99,823.96)</b>	<b>0.00</b>	<b>6,385,462.26</b>	<b>(99,823.96)</b>