

MANAGEMENT REPORT

SUBJECT:	May 31, 2016 Operating Results
FROM:	Eric Smith, Director, Corporate Services & Facilities
TO:	Library Board
Meeting Date:	June 22, 2016
VanDocs #:	DOC/2016/186471
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Date:	June 16, 2016

PURPOSE

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

RECOMMENDATION

That the Board receive the Statement of Revenues and Expenditures for the five months ended May 31, 2016 for information.

BACKGROUND

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

DISCUSSION

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

Also attached is a summary of the reserves to May 31, 2016.

VANCOUVER PUBLIC LIBRARY BOARD OPERATING BUDGET STATEMENT OF REVENUES AND EXPENDITURES FOR THE FIVE MONTHS ENDED MAY 31, 2016

8 X	2016 BUDGET	BUDGET To May 31	ACTUAL 2016	VARIANCE 2016	% ACTUAL / TOTAL BUDGET	ACTUAL 2015	VARIANCE 2015	% Actual/ Total Budget
REVENUES								
FINES PHOTOCOPIER RECOVERY SOCIAL PLANNING PROVINCIAL GRANT INTERLINK GIFTS & GRANTS OTHER TOTAL REVENUES	\$719,900 194,800 484,100 1,318,400 130,000 208,300 1,878,700 4,934,200	\$301,500 81,600 201,500 1,318,400 0 172,900 744,600 2,820,500	\$263,494 86,958 206,571 1,317,066 0 316,217 694,075 2,884,381	\$(38,006) 5,358 5,071 (1,334) 0 143,317 (50,525) 63,881	36.60% 44.64% 42.67% 99.90% 0.00% 151.81% 36.94% 58.46%	\$259,189 80,888 203,874 1,318,187 0 489,796 773,673 3,125,607	\$(55,311) 7,988 4,274 (13) 0 255,796 (50,527) 162,207	34.40% 46.51% 41.66% 98.93% 0.00% 124.88% 40.81% 60.66%
EXPENDITURES								
SALARIES AND BENEFITS								
FULL TIME SALARIES PART TIME SALARIES FRINGE BENEFITS OTHER	23,105,800 7,386,400 6,044,700 (370,900)	9,547,500 2,928,400 2,499,500 (154,100)	8,826,785 3,553,768 2,435,706 44,019	720,715 (625,368) 63,794 (198,119)	38.20% 48.11% 40.29% -11.87%	8,588,031 3,548,556 2,385,824 38,767	856,259 (501,256) 98,386 (171,767)	37.85% 46.89% 40.00% -12.07%
87	36,166,000	14,821,300	14,860,277	(38,977)	41.09%	14,561,178	281,622	40.56%
BOOKS AND PUBLICATIONS	4,955,600	1,904,000	2,372,377 	(468,377)	47.87%	2,150,149	<mark>(68,149)</mark>	44.43%

VANCOUVER PUBLIC LIBRARY BOARD **OPERATING BUDGET** STATEMENT OF REVENUES AND EXPENDITURES FOR THE FIVE MONTHS ENDED MAY 31, 2016

	2016 BUDGET	BUDGET To May 31	ACTUAL 2016	VARIANCE 2016	% ACTUAL / TOTAL BUDGET	ACTUAL 2015	VARIANCE 2015	% Actual/ Total Budget
OPERATING AND MAINT								
BUILDING OCCUPANCY EQUIPMENT AND FLEET	2,934,300 571,300	1,181,900 384,300	1,069,265 383,057	112,635 1,243	36.44% 67.05%	874,331 367,712	58,069 35,388	38.71% 64.47%
OTHER SUPPLIES AND MATERIALS INTERNAL ALLOCATIONS	979,400 1,181,700 1,829,852	511,000 637,900 752,590	576,147 566,327 829,632	(65,147) 71,573 (77,042)	58.83% 47.92% 45.34%	1,057,480 545,547 1,026,000	48,020 67,853 0	62.04% 45.64% 41.67%
	7,496,552	3,467,690	3,424,428	43,262	45.68%	3,871,070	209,330	
TOTAL EXPENDITURES	48,618,152	20,192,990	20,657,082	(464,092)	42.49%	20,582,397	<mark>422,80</mark> 3	<mark>42.06%</mark>
TRANSFER TO RESERVES TRANSFER FROM RESERVES	166,500 (562,700)	708,100 (441,200)	756,296 (428,678)	(48,196) (12,522)	454.23% 76.18%	864,794 (\$685,350)	(44,294) \$50	463.70% 57.35%
CITY FUNDING	43,287,752	17,639,390	18,100,319	(\$460,929)	41.81%	17,636,234	540,766	41.23%
Revenues % YTD (Monthly) Salaries % YTD (Daily) Expenses % YTD (Monthly)		888	******		0.4167 0.4167 0.4167			

22

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

Vancouver Public Library Board Notes to the Statement of Revenues & Expenditures For the Five Months Ended May 31, 2016

REVENUES

Fines are under budget by \$38,000 (April: \$29,300). Photo printing revenues are close to 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. 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 \$50,500 (April: \$37,300). This is mostly due to Events rental and InfoAction revenues being below budget.

EXPENDITURES

Salaries & Benefits

Over all salaries and benefits are over budget by \$39,000 (April: under \$16,500). 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 \$ 468,400 (April: \$533,200). This variance is due to the timing of expenditures versus the timing of the budget. Books and publications is expected to be close to budget by year end.

Operating & Maintenance

Building occupancy is under budget by \$112,600 (April: \$78,700), due to hydro and steam heat for Library Square and property insurance. Part of this variance in hydro is due to costs being coded to the cost allocation account for library square. This should be corrected in June. Equipment and fleet is close to budget (April: under \$7,800), with the variance in services agreements offsetting the variance in equipment/furniture purchases. Other is over budget by \$65,100 (April: \$16,200), under budget in public relations, telephone, and data lines, and over budget in special projects and programs. Supplies and materials is under budget \$71,600 (April: \$67,600), mostly due to positive variances in postage, digital content expenses, and conservation supplies. This is offset by negative variances in office supplies, security tags, library cards, and rental expenses. Internal allocations relates to the costs for library square maintenance being transferred from the City. The negative variance of \$ 77,000 (April: under \$37,500) is due to hydro costs charged here rather than Building Occupancy. This will be corrected in June.

Transfers

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

<u>Other</u>

Overall the library is over budget by \$460,900 (April: \$383,500), mostly related to collections offset by transfers to reserves.

Reserves

In May, unspent Provincial grants were transferred to the reserve. Also in May funds were transferred from the Reserve to cover programs and projects.

					VANCOUVER	2016 budget						
			R PUBLIC LIBRA	RY	REV	0.4167	AS AT					
		WINGOUTEI	2016 budget	u vi	SAL	0.4167	31-May-16					
			LUIU Budger		EXP	0.4167	01 11.09 10					
		CITY	PROVINCIAL C	OTHER	BUDGET	BUDGET	ACTUAL		% Actual/	ACTUAL	VARIANCE	% Actual/
				ifts/grants	TOTAL	At April 30		VARIANCE	Total Budget	2015	2015	Total Budget
									-			
	REVENUES											
prog fee	490240 FINES	719,900	0	01	719,900	301,500) 263,494	(38,006)	36.60%	 259,189	(55,311)	34.40%
prog fee		194,800	Ō	0 i	194,800			5,358	44.64%	80,888	7,988	46.51%
prog fee		45,900	0	oj	45,900			(172)	18.14%	10,127	(2,873)	32.77%
prog fee		12,000	0	oj	12,000	5,000		(909)	34.09%	4,730	(1,270)	33.79%
prog fee		69,000	0	oj	69,000			1,379	35.33%	22,825	(6,175)	33.08%
prog fee		156,500	0	oj	156,500			10,470	48.54%	64,727	(273)	41.36%
prog fee	491000 LOST CARDS CHARGE	14,700	0	oj	14,700			- 386	36.64%	5,418	718	39.55%
prog fee	491225 LOST BOOKS CHARGE	95,000	0	oj	95,000			993	43.05%	 40,224	3,624	46.77%
			-					(475)	14 5001	 71 100	(2.4.2)	11.0001
crec	430070 SECURITY CHARGEBACKS	175,100	0	0	175,100	•	'	(175)	41.59%	71,188	(312)	41.63%
crec	430070 V.S.B. and other	67,500	0	0	67,500			253	28.82%	29,336	1,336	43.46%
CLEC	434210 RECOVERY - SOCIAL PLANNING	484,100	0	0	484,100			5,071	42.67%	203,874	4,274	41.66%
crec	490300 GIFTS & GRANTS	0	0	208,300	208,300	172,900		143,317	151.81%	489,796	255,796	124.88%
crec	490340 INTERLINK RESOURCE SHARING GRAI	N	130,000	0	130,000	0		0	0.00%	1 010 107	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	239,500	201,617	(37,883)	35.07%	230,219	(15,681)	38.74%
ren	490610 RENTAL INCOME	496,300	0	0	496,300	207,000	168,321	(38,679)	33.92%	214,990	(28,510)	42.98%
ren	490810 MISCELLANEOUS	171,800	0	0	171,800	59,000	72,812	13,812	42.38%	79,889	(1,111)	41.44%
	Total Revenue	3,277,500	1,448,400	208,300	4,934,200	2,820,500	2,884,381	63,881	58.46%	3,125,607	162,207	60.66%
	CITY OF VANCOUVER	43,287,752	0	0	43,287,752	17,639,390	18,100,319	460,929	41.81%	17,636,234	(5 <mark>40,766</mark>)	41.23%
	TOTAL REVENUE	46,565,252	1,448,400	208,300	48,221,952	20,459,890	20,984,700	524,810	43.52%	20,761,841	(378,559)	43.32%
	-				=======	========						
	:+:											
	SALARIES AND BENIFITS			I								
S&B	520000 FULL TIME SALARIES	22,547,000	558,800	oj	23,105,800	9,547,500	8,826,785	720,715	38.20%	\$8,588,031	\$856,259	37.85%
S&B	520000 FOLL TIME SALARIES 520000 PART TIME with Benefits SALARIES	22,547,000	000,000	01	2,808,100	1,220,000		(125,449)	47.91%	1,367,207	(188,207)	48.33%
S&B	520000 PART TIME WIT BENEIIS SALARIES 520020 SAL - PT -CASUAL (actual)	3,246,500	0	01	3,246,500	1,292,500		(162,499)	44.82%	1,537,011	(130,011)	45.52%
S&B	520025/600 SALARIES CASUAL/temp help (actual)	3,246,500	0	01	1,232,400	513,500		(372,643)	71.90%	721,566	(195,066)	45.52% 57.11%
S&B	790999 BUDGET ACTIVITY ALLOC	(8,503,200)	0	01	(8,503,200)	(3,543,000)	(4,293,956)	750,956	50.50%	(4,160,783)	579,783	48.41%
S&B	732501 FULL TIME SALARIES (HRLY STAFF)	(8,503,200)	0	0	(0,505,200)	(3,543,000)	669,762	(669,762)	50.5070	672,096	(672,096)	40.4170
S&B	732502 PART TIME SALARIES (STD)	6,943,100	107,400	0	7,050,500	2,908,500		137,820	39.30%	2,818,109	154,591	39.52%
S&B	732502 PART TIME SALARIES (STD) 732503 VACATION REPLACEMENT (STD)	736,100	24,000	01	760,100	205,600		680	26.96%	184,710	10,190	25.23%
S&B	732505 VACATION REPLACEMENT (STD) 732504 SICK REPLACEMENT (STD)	204,100	7,900	01	212,000	89,500		(70,353)	75.40%	156,869	(68,869)	76.11%
JOD	102004 GIORINEI ENGEMENT (GTD)	204,100	7,000	vI	212,000	08,000	100,000	(10,000)	10.1070	100,000	(00,003)	70.1178

VANCOUVER PUBLIC LIBRARY

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						VANCOUVER	PUBLIC LIBRARY 2016 budget							
			VANCOUVE	R PUBLIC LIBRARY		REV		AS AT						
			IN ATOCOTE	2016 budget			0.4167	31-May-16						
				5		EXP	0.4167							
			CITY	PROVINCIAL OTHER	1	BUDGET	BUDGET	ACTUAL		% Actual/		ACTUAL	VARIANCE	% Actual/
				GRANTS gifts/grants		TOTAL	At April 30		VARIANCE	Total Budget		2015	2015	Total Budget
S&B	732506	CASUAL (STD)	479,500	1,100	0	480,600	200,300	296,480	(96,180)	61.69%		198,906	 19,794	37.89%
S&B	732508	TRAINING	99,400		0	99,400	41,500	59,438	(17,938)	59.80%		52,866	(11,366)	53.35%
S&B	102000		55,400		Ĭ	00,400	41,000	00,400	(11,000)	00.0070		02,000	(11,000)	00.0078
S&B		Total part time/aux	7,246,000	140,400	οí	7,386,400	2,928,400	3,553,768	(625,368)	48.11%		3,548,556	(501,256)	46.89%
S&B				,	i				Ó				Ó	
S&B	523010-90	FRINGE BENEFITS	5,925,500	119,200	0	6,044,700	2,499,500	2,435,706	63,794	40.29%		2,385,824	98,386	40.00%
S&B		OTHER			İ				0				0	
S&B	521060	GRATUITY PAY	10,200		0	10,200	4,500	0	4,500	0.00%		0	4,500	0.00%
S&B	524010	AUTO ALLOWANCE	9,000		0	9,000	4,000	3,810	190	42.33%		3,696	304	41.07%
S&B	524020	SHIFT DIFF	24,500		0	24,500	10,000	8,239	1,761	33.63%		7,930	2,070	32.37%
S&B	524030	HIGHER CAPACITY	82,600		0	82,600	34,500	0	34,500	0.00%		0	34,500	0.00%
S&B	524060/50	SEPARATION COSTS/OTHER	0	•	0	0	0	0	0	444.070/		159	(159)	00 4400
S&B S&B	525000 852010	OVERTIME Building Mat Labour	26,000 0	U U	0 0	26,000 0	10, 90 0 0	28,929 3,041	(18,029) (3,041)	111.27% #DIV/0!		25,075	(14,075)	96.44%
S&B	591050	Building Mgt Labour GENERAL TURNOVER	(523,200)	•	0	(523,200)	(218,000)	3,041	(218,000)	#DIV/0: 0.00%		1,907 0	(1,907) (197,000)	#DIV/0! 0.00%
300	391030	GENERAL TORNOVER	(525,200)		. [(323,200)	(210,000)		(210,000)	0.0078			(197,000)	0.00%
S&B		Total Other	(370,900)	0	0	(370,900)	(154,100)	44,019	(198,119)	-11.87%		38,767	(<mark>171,767)</mark>	-12.07%
S&B		TOTAL SALARIES AND BENEFITS	35,347,600	818,400	0	36,166,000	14,821,300	14,860,277	(38,977)	41.09%		1 <mark>4,561,178</mark>	<mark>281,622</mark>	40.56 <mark>%</mark>
		Regional Utility Charges			'									
reg	534050	WATER	1,000	0	0	1,000	0	0	0	0.00%		0	0	0.00%
-					- 1									
	E	Building occupancy and Maintenance												
bld	531122	PROPERTY INSURANCE	236,900		0	236,900	98,500	89,585	8,915	37.82%		90,470	10,530	37.31%
bld	533230	JANITOR SUPPLIES	30,800	0	0	30,800	10,000	10,261	(261)	33.31%	783,700	6,870	5,130	24.28%
bld	534010	ELECTRICITY	687,745		01	687,745	268,500	193,962	74,538	28.20%		68,528	(1,028)	41.81%
bid	534020	GAS & OIL	52,000	0	0	52,000	22,300	14,271	8,029	27.44%		22,834	(1,334)	43.91%
bld	534030		95,955	0	0	95,955	61,800	19,335	42,465	20.15%		400.040	4.054	40 748
Bld bld	535040 720004	BUILDING RENTAL BUILDINGS	1,051,900 142,600	0	01	1,051,900 142,600	438,600 32,400	448,948 50,190	(10,348) (17,790)	42.68% 35.20%		428,249 34,323	4,851 15,677	40.71% 28.48%
bid	720004	MTC ELEC EQUIP	37,400	0	01	37,400	15,500	8,001	7,499	21.39%		988	14,512	26.46%
bid	720011	GROUNDS	11,500	0	01	11,500	2,300	1,249	1,051	10.86%		1,225	(225)	12.25%
bld	720013	LIGHT FIXTURES	3,100	0	01	3,100	1,500	677	823	21.84%		410	1,090	13.67%
bld	733020	BUILDING SECURITY	584,400	v	01	584,400	230,500	232,786	(2,286)	39.83%		220,434	8,866	40.16%
L/IM	700020		00-1,400	· ····································	Ē		200,000	202,700	(2,200)	00.0070			0,000	40.1078
	1	otal Building occupancy and Maintenance	2,934,300	0	0	2,934,300	1,181,900	1,069,265	112,635	36.44%		874,331	58,069	38.71%
				5-1000-1000	1		(A					ALL STREET,		
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						VANCOUVER	PUBLIC LIBRARY 2016 budget						
			VANCOUVE	R PUBLIC LIBR 2016 budget	ARY	REV SAL	0.4167 0.4167	AS AT 31-May-16					
			СІТҮ	PROVINCIAL GRANTS	OTHER gifts/grants	EXP BUDGET TOTAL	0.4167 BUDGET At April 30	ACTUAL	VARIANCE	% Actual/ Total Budget	ACTUAL 2015	VARIANCE 2015	% Actual/ Total Budget
			8-841001111108			0 94400044 5		C 1100					3 90000 8
		Professional fees											
pro	531150	LEGAL COSTS	12,400	0	0	12,400	Contractory	C CONTRACTOR CONTRACTOR	1,548	27.84%	58,290	(53,290)	470.08%
	E	aupment & Fleet									(Lanna)		
eqf	531090	SERVICE CONTRACT	380,100	0	0	380,100	331,200	309,245	21,955	81.36%	295,800	13,900	82.83%
eqf	531250	EQUIPMENT REP/MTC	17,200	0	oj	17,200	4,300	6,406	(2,106)	37.24%	3,030	3,970	0
eqf	533070	EQUIP/FURN PURCHASE	74,200		0	74,200	4,800	26,182	(21,382)	35.29%	24,903	21,197	25.89%
eqf	533170	UNIFORMS	600	0	0	600	200		200	0.00%	(411)	611	-68.50%
eqf	535030	AUTO LEASES	0	0	0	0	•		(1,146)	#DIV/0!	2,872	(2,872)	#DIV/0!
eqf	535050	OFFICE EQUIPMENT	33,900		0	33,900			2,821	40.35%	15,807	(3,207)	46.63%
eqf	598030	EOS ACCIDENT BILLABLE	200	-	0	200			0			0	
eqf	598040	EOS OP RESPONSIBLE	600		0	600		-	300	0.00%		100	0.00%
eqf	598050	EOS/RENT/SERVICE	31,600	0	0	31,600			(2,366)	48.63%	13,991	(1,491)	47.11%
eqf	598140	EOS/FUEL CHARGE	24,900	0	0	24,900			2,283	33.00%	9,141	1,859	34.24%
eqf	598150 598160	EOS.INSURANCE CHARGE	6,100	0	0 0	6,100			(86) 500	42.39% 0.00%	2,382	618	35.03%
eqf	598160	EOS/OPS ENVIRONMENT EOS/OPS USER REQUESTED	900 1.000	0	01	900 1.000			481	1.90%		500 400	0.00%
eqf eqf	851000	City run equip	1,000	U	V	1,000		-	(211)	#DIV/0!	197	(197)	#DIV/0!
eyi	031000	City full equip			1			211		#DIV/0:	197	(197)	#DIV/01
	T	otal Equipment & Fleet	571,300	0	0	571,300	384,300	383,057	1,243	67.05%	3 <mark>67,712</mark>	35,388	64.47%
	0	ther expenses									Will be appropriate the second se		
oth	510020	CASH OVER/SHORT	0	0	0,	0	0	251	(251)	#DIV/0	475	(475)	#DIV/0!
oth	510060	MEMBERSHIP	16,300		0	16,300	10,200		(87)	63.11%	10,014	86	1
oth	524050	PROFESS./TRADE FEES			•		0		(2,556)		2,006	(2,006)	
oth	531030	ADVERTISING/SIGN RENTALS	4,000		0	4,000	1,300	147	1,153	3.68%	0	1,300	0.00%
oth	531050	ARMORED CAR	36,600		0	36,600		12,034	3,466	32.88%	15,270	(270)	42.89%
oth	531080	REFUSE DISPOSAL	24,200	0	0	24,200			1,317	31.75%	6,832	6,668	21.28%
oth	531210	PRINTING	10,000		0	10,000	4,000	7,756	(3,756)	77.56%	3,591	1,909	27.62%
oth	531220	PUBLIC RELATIONS	57,200		0	57,200	24,000	9,079	14,921	15.87%	19,458	<mark>4,54</mark> 2	34.02%
oth	531280	TRANSPORTATION EXPENSE	29,000		0	29,000	12,000	9,231	2,769	31.83%	9,148	1,352	36.59%
oth	531340	DEP'T HEAD EXP	1,600		0	1,600	500	497	3	31.06%	217	283	13.56%
oth	532030	MEETING EXPENSES	26,500		0	26,500	11,500	10,926	574	41.23%	10,410	590	39.28%
oth	534040		49,300		0	49,300	20,000 53,000	14,704	5,296 8,627	29.83% 34.53%	19,781	(81)	40.12%
oth	534070 594350	COMPUTER TEL LINES REC-SPEC EVENTS	128,500	0	0 0	128,500	53,000	44,373 0	8,027	34.53% 0.00%	36,201 0	2,299 0	39.14% 0.00%
oth oth	594350 598025	Int Chrgs - Rec Checks	(7,500)	0	0	(7,500)	0	1.036	(1,036)	#DIV/0!	1,986	(1,986)	#DIV/0!
oth	730010	SPECIAL PROJECTS	140,000	50,700	10,000	200,700	119,900	191,514	(71,614)	#DIV/0	601,969	101,031	65.52%
oth	733049	INTERLINK OPERATING COST	140,000	120,000	0 1	120,000	120,000	115,172	4,828	95.98%	116,259	41	99.96%
oth	733063	PROGRAMS	101,700	120,000	89,800	191,500	70,700	101,093	(30,393)	52.79%	114,591	(17,591)	49.33%
			,	·	00,000		,,,	,	(,)		,	(11,001)	10.0070

						VANCOUVER	2016 budget							
			VANCOUVE	R PUBLIC LIB	RARY	REV	0.4167	AS AT						
				2016 budge	et	SAL	0.4167	31-May-16						
			CITY	PROVINCIAL GRANTS	OTHER	EXP BUDGET TOTAL	0.4167 BUDGET At April 30	ACTUAL	VARIANCE	% Actual/ Total Budget		ACTUAL 2015	VARIANCE 2015	% Actual/ Total Budget
oth	733065	RECRUITING	5,900	(* ******** ***************************	0	5,900) 2,500	414	2,086	7.02%		(3,780)	6,280	-64.07%
oth	733110	BOOK SALE COSTS	27,100		01	27,100			2,000	27.44%		7,695	1.405	28.39%
oth	733126	BUS TR/ CONF/TRAIN	45,100		0 j	45,100	, .	,	(2,105)	58.77%		27,067	(4,067)	60.02%
	Т	otal Other expenses	695,500	170,700	99,800 J	966,000	506,000	572,695	(66,695)	59.29%		999,190	101,310	59.09 <mark>%</mark>
	s	upplies and materials						· · · · · · · · · · · · · · · · · · ·						
s&m	530001	SHIPPING MATERIALS	9,700		0	9,700	4,000	696	3,304	7.18%		1,268	2,732	13.07%
s&m	531172	MGTM FEE-INSIDE	0	(0			0	#DIV/0!		281	(281)	#DIV/0!
s&m	531270	POSTAGE & MESS SERV	45,400		0	45,400	19,100	11,543	7,557	25.43%		18,062	5,938	0
s&m	532010	COMPUTER SUPP/SERV	37,100	(o oj	37,100	15,500	11,262	4,238	30.36%		13,539	1,961	36.49%
s&m	532020	FIRST AID SUPPLIES	2,100		0	2,100	1,000	370	630	17.62%		922	78	0
s&m	532050	OFFICE SUPPLIES	103,500	(o oj	103,500	45,300	49,573	(4,273)	47.90%		34100	-6500	0.312844037
s&m	532060	PHOTOCOPY SUPPLIES	96,300		0	96,300	33,500	31,870	1,630	33.09%		35,045	(2,845)	34.39%
s&m	532070	HISTORICAL PHOTOS EXP	6,700		0	6,700	3,000	318	2,682	4.75%		770	2,230	11.49%
s&m	532080	MISC - V.S.B	8,500		0	8,500	2,100	2,407	(307)	28.32%		2,587	913	30.44%
s&m	532080	MISCELLANEOUS	50,100		191,200	241,300	211,700	216,702	(5,002)	89.81%		199,577	1,923	86.73%
s&m	532080	MISC - I.L.L. EXP	6,300		0	6,300	2,500	2,069	431	32.84%		1,995	505	31.67%
s&m	532080	MISC - FACILITY RENTALS	2,000	C) 0	2,000	1,000	100	900	5.00%	236,800	179	821	8.95%
s&m	532080	MISC -INFOACTION SUBSCR	31,600	C) 0	31,600	13,000	13,909	(909)	44.02%	235,367	14,219	(1,219)	45.00%
s&m	532080	MISC - DIGITAL SRV	15,600	C	· • •	15,600		· · · · · · · · · · · · · · · · · · ·	6,320	1.15%		193	6,307	1.24%
s&m	533030	LIBRARY CARDS	8,800		0	8,800	•	•	(6,020)	93.41%		2,016	184	22.91%
s&m	533040	DIGITAL CONTENT	192,200	0		192,200			51,883	51.05%		132,821	(21)	69.11%
s&m	533040	SECURITY TAGS	99,600	9,800	- 1	109,400			(10,134)	34.03%		17,065	17,235	13.65%
s&m	533040	BOOKS AND MATERIALS PROCES.	39,000	5,100		44,100	,		(8,061)	40.05%		8,579	<mark>4,921</mark>	18.98%
s&m	533040	BAR CODE LABELS	9,100	900		10,000			(214)	25.14%	219,500	(1,549)	5,549	-15.49%
s&m	533040	PREPARATIONS MATERIALS	0	0		0	•	.,	(1,222)	#DIV/0!	190,226		1,000	0.00%
s&m	533040	CATALOGUE COSTS	72,700	0		72,700			(2,978)	46.05%		32,231	8,069	44.33%
s&m	533050	BOOKS AND PUBLICATIONS	4,132,100	443,500		4,955,600		2,372,377	(468,377)	47.87%		2,150,149	(68 <mark>,149</mark>)	44.43%
s&m	533060	CONSERVATION SUPP - binding	70,400		0	70,400		•	12,499	24.15%		20,934	566	41.05%
s&m	533210	COST OF SALEABLE SUPPLIES	6,700		0	6,700	•	•	1,939	15.84%		1,207	1,793	18.01%
s&m	733145	FILMING/RENTAL EXPENSES	61,300		01	61,300	25,500	8,820	16,680	14.39%		9,506	15,994	15.51%
	То	atal Supplies and materials	5,106,800	459,300	571,200	6,137,300	2,541,900	2,938,704	(396,804)	47.88%		2,695,696	(296)	44.67 <mark>%</mark>
					, i									
		ernal Allocations												
intall	800021	LIBRARY SQUARE	<u>1,829,852</u>	<u>0</u>		<u>1,829,852</u>		<u>829,632</u>	<u>(77,042)</u>	45.34%		<u>1.026,000</u>	<u>0</u>	<u>41.67%</u>
			1,829,852	0	0	1,829,852		829,632	(77,042)			1,026,000	0	
			augustines.											

		CITY	PUBLIC LIBRA 2016 budget PROVINCIAL O GRANTS gi		REV SAL	PUBLIC LIBRARY 2016 budget 0.4167 0.4167 0.4167 0.4167 BUDGET At April 30	AS AT 31-May-16 ACTUAL	VARIANCE	% Actual/ Total Budget	ACTUAL 2015	VARIANCE 2015	% Actual/ Total Budget
5	Total Expenditures	46,498,752	1,448,400	671,000	48,618,152	20,192,990	20,657,082	(464,092)	42.49%	20,582,397	422,803	759.24%
tsf tsf tsf	Transfers to Reserves 485310 TRANSFER TO INSURANCE RES 485315 PROVINCIAL GRANTS 485315 TRANSFER TO RESERVES Total Transfers to Reserves	55,500 0 11,000 66,500	0 0 0	0 0 100,000 100,000	55,500 0 111,000 166,500	23,000 654,300 30,800 708,100	23,145 687,090 46,061 756,296	(145) (32,790) (15,261) 	41.70% 41.50%	23,145 713,507 <u>128,142</u> 864,794	(145) (20,507) (23,642) (44,294)	41.70% 115.44%
tsf tsf	Transfer from Reserves 480000 TRANSFER FROM RESERVES 480005 TRANSFER FROM RESERVE -C/F Total Transfer from Reserves Total	 0 0	0 0 0 0	(562,700) 0 (562,700) 0	(562,700) 0 (562,700) 0	(441,200) 0 (441,200) 0	(428,678) (428,678) 0	12,522 0 12,522 0	76.18%	(485,350) (200,000) (685,350) 0	(50) 0 (50) (0)	<mark>48.78%</mark>

		Vancouver Public Library	Y		
		Reserves		31-May-16	
		Year to I	Date		
	2015	Transfer	Transfer	2016	
		То	From	2010	
Reserve - Library Gifts and Gr	ants 320084				Net Transfer
Donations and Grants	648 88 4 5 4				
Provincial Grants Gifts & Grants	318,394.51	687,089.92	0.00	1,005,484.43	687,089.92
Interest Gifts and grants	1,072,058.84 226,321.00	41,560.88	(37,748.07)	1,075,871.65	3,812.81
Interest End Fund	151,214.00	- 12,081.00 14,415.00	(191,200.00) 0.00	47,202.00	(179,119.00)
Endowment Fund	<u>2.072.913.17</u>	0.00	0.00	165,629.00 2,072,913.17	14,415.00 0.00
	3,840,901.52	755,146.80	(228,948.07)	4,367,100.25	526,198.73
Other					
General	839,475.76	0.00	0.00	839,475.76	0.00
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	<u>338,736.17</u> 1,444,898.68	<u>9,364.42</u> 9,364.42	0.00	348,100.59	9,364.42
	1,444,090.00	9,304.42	0.00	1,454,263.10	9,364.42
	5,285,800.20	764,511.22	(228,948.07)	5,821,363.35	535,563.15
	-,,		(120)0 10:01)	0,021,000.00	000,000.10
Equipment Reserve 320019	<u>934,602.96</u>	4,500.00	0.00	939,102.96	4,500.00
Reserve for future Rev 320069			(200,000.00)	-200,000.00	(200,000.00)
Reserve for Encumb 320079	<u>0.00</u>			0	0.00
Total Library	6,220,403.16	769,011.22	(428,948.07)	6,560,466.31	340,063.15
Insurance res 320072 (CITY) Total	<u>0.00</u> 6,220,403.16	<u>27,774</u> 796,785.22	(428,948.07)	27,774.00	27,774.00
i viai	0,220,403.10	190,100.22	(4/X 94X II/)	6,588,240.31	367,837.15
			(120,010.01)	0,000,2.000	
		Мау		-,,	
	2016	May	· · · ·		
25	2016 30-Apr	May Transfer	Transfer	2016	
Reserve - Library Gifts and Gr	30-Apr	May	· · · ·		Net Transfer
Donations and Grants	30-Apr ants 320084	May Transfer	Transfer	2016	
Donations and Grants Provincial Grants	30-Apr ants 320084 962,354.87	May Transfer To 43,129.56	Transfer From	2016	
Donations and Grants Provincial Grants Gifts & Grants	30-Apr ants 320084 962,354.87 1,113,619.72	May Transfer To 43,129.56 (0.00)	Transfer	2016 31-May 1,005,484.43 1,075,871.65	Net Transfer
Donations and Grants Provincial Grants Gifts & Grants Interest Gifts and grants	30-Apr ants 320084 962,354.87 1,113,619.72 44,799.00	May Transfer To 43,129.56 (0.00) 2,403.00	Transfer From	2016 31-May 1,005,484.43 1,075,871.65 47,202.00	Net Transfer 43,129.56 (37,748.07) 2,403.00
Donations and Grants Provincial Grants Gifts & Grants Interest Gifts and grants Interest End Fund	30-Apr ants 320084 962,354.87 1,113,619.72 44,799.00 162,459.00	May Transfer To 43,129.56 (0.00)	Transfer From	2016 31-May 1,005,484.43 1,075,871.65 47,202.00 165,629.00	Net Transfer 43,129.56 (37,748.07) 2,403.00 3,170.00
Donations and Grants Provincial Grants Gifts & Grants Interest Gifts and grants	30-Apr ants 320084 962,354.87 1,113,619.72 44,799.00 162,459.00 2,072,913.17	May Transfer To 43,129.56 (0.00) 2,403.00 3,170.00	Transfer From (37,748.07)	2016 31-May 1,005,484.43 1,075,871.65 47,202.00 165,629.00 2,072,913.17	Net Transfer 43,129.56 (37,748.07) 2,403.00 3,170.00 0.00
Donations and Grants Provincial Grants Gifts & Grants Interest Gifts and grants Interest End Fund	30-Apr ants 320084 962,354.87 1,113,619.72 44,799.00 162,459.00	May Transfer To 43,129.56 (0.00) 2,403.00	Transfer From	2016 31-May 1,005,484.43 1,075,871.65 47,202.00 165,629.00	Net Transfer 43,129.56 (37,748.07) 2,403.00 3,170.00
Donations and Grants Provincial Grants Gifts & Grants Interest Gifts and grants Interest End Fund	30-Apr ants 320084 962,354.87 1,113,619.72 44,799.00 162,459.00 2,072,913.17	May Transfer To 43,129.56 (0.00) 2,403.00 3,170.00	Transfer From (37,748.07)	2016 31-May 1,005,484.43 1,075,871.65 47,202.00 165,629.00 2,072,913.17	Net Transfer 43,129.56 (37,748.07) 2,403.00 3,170.00 0.00
Donations and Grants Provincial Grants Gifts & Grants Interest Gifts and grants Interest End Fund Endowment Fund	30-Apr ants 320084 962,354.87 1,113,619.72 44,799.00 162,459.00 2,072,913.17	May Transfer To 43,129.56 (0.00) 2,403.00 3,170.00	Transfer From (37,748.07)	2016 31-May 1,005,484.43 1,075,871.65 47,202.00 165,629.00 2,072,913.17 4,367,100.25	Net Transfer 43,129.56 (37,748.07) 2,403.00 3,170.00 0.00 10,954.49
Donations and Grants Provincial Grants Gifts & Grants Interest Gifts and grants Interest End Fund Endowment Fund Other General Bayshore	30-Apr ants 320084 962,354.87 1,113,619.72 44,799.00 162,459.00 2,072,913.17 3,744,525.68	May Transfer To 43,129.56 (0.00) 2,403.00 3,170.00 48,702.56	Transfer From (37,748.07)	2016 31-May 1,005,484.43 1,075,871.65 47,202.00 165,629.00 2,072,913.17 4,367,100.25 839,475.76	Net Transfer 43,129.56 (37,748.07) 2,403.00 3,170.00 0.00 10,954.49 0.00
Donations and Grants Provincial Grants Gifts & Grants Interest Gifts and grants Interest End Fund Endowment Fund Other General Bayshore Coal Harbour	30-Apr ants 320084 962,354.87 1,113,619.72 44,799.00 162,459.00 2,072,913.17 3,744,525.68 839,475.76 78,707.87 187,978.88	May Transfer To 43,129.56 (0.00) 2,403.00 3,170.00 48,702.56	Transfer From (37,748.07)	2016 31-May 1,005,484.43 1,075,871.65 47,202.00 165,629.00 2,072,913.17 4,367,100.25	Net Transfer 43,129.56 (37,748.07) 2,403.00 3,170.00 0.00 10,954.49
Donations and Grants Provincial Grants Gifts & Grants Interest Gifts and grants Interest End Fund Endowment Fund Other General Bayshore	30-Apr ants 320084 962,354.87 1,113,619.72 44,799.00 162,459.00 2,072,913.17 3,744,525.68 839,475.76 78,707.87 187,978.88 346,040.73	May Transfer To 43,129.56 (0.00) 2,403.00 3,170.00 48,702.56 V= 2,059.86	Transfer From (37,748.07) (37,748.07)	2016 31-May 1,005,484.43 1,075,871.65 47,202.00 165,629.00 2,072,913.17 4,367,100.25 839,475.76 78,707.87	Net Transfer 43,129.56 (37,748.07) 2,403.00 3,170.00 0.00 10,954.49 0.00 0.00
Donations and Grants Provincial Grants Gifts & Grants Interest Gifts and grants Interest End Fund Endowment Fund Other General Bayshore Coal Harbour	30-Apr ants 320084 962,354.87 1,113,619.72 44,799.00 162,459.00 2,072,913.17 3,744,525.68 839,475.76 78,707.87 187,978.88	May Transfer To 43,129.56 (0.00) 2,403.00 3,170.00 48,702.56	Transfer From (37,748.07)	2016 31-May 1,005,484.43 1,075,871.65 47,202.00 165,629.00 2,072,913.17 4,367,100.25 839,475.76 78,707.87 187,978.88	Net Transfer 43,129.56 (37,748.07) 2,403.00 3,170.00 0.00 10,954.49 0.00 0.00 0.00 0.00
Donations and Grants Provincial Grants Gifts & Grants Interest Gifts and grants Interest End Fund Endowment Fund Other General Bayshore Coal Harbour	30-Apr ants 320084 962,354.87 1,113,619.72 44,799.00 162,459.00 2,072,913.17 3,744,525.68 839,475.76 78,707.87 187,978.88 346,040.73 1,446,891.62	May Transfer To 43,129.56 (0.00) 2,403.00 3,170.00 48,702.56 2,059.86 2,059.86 2,059.86	Transfer From (37,748.07) (37,748.07)	2016 31-May 1,005,484.43 1,075,871.65 47,202.00 165,629.00 2,072,913.17 4,367,100.25 839,475.76 78,707.87 187,978.88 348,100.59 1,454,263.10	Net Transfer 43,129.56 (37,748.07) 2,403.00 3,170.00 0.00 10,954.49 0.00 0.0
Donations and Grants Provincial Grants Gifts & Grants Interest Gifts and grants Interest End Fund Endowment Fund Other General Bayshore Coal Harbour	30-Apr ants 320084 962,354.87 1,113,619.72 44,799.00 162,459.00 2,072,913.17 3,744,525.68 839,475.76 78,707.87 187,978.88 346,040.73	May Transfer To 43,129.56 (0.00) 2,403.00 3,170.00 48,702.56 V= 2,059.86	Transfer From (37,748.07) (37,748.07)	2016 31-May 1,005,484.43 1,075,871.65 47,202.00 165,629.00 2,072,913.17 4,367,100.25 839,475.76 78,707.87 187,978.88 348,100.59	Net Transfer 43,129.56 (37,748.07) 2,403.00 3,170.00 0.00 10,954.49 0.00 0.00 0.00 0.00 0.00
Donations and Grants Provincial Grants Gifts & Grants Interest Gifts and grants Interest End Fund Endowment Fund Other General Bayshore Coal Harbour Interest other	30-Apr ants 320084 962,354.87 1,113,619.72 44,799.00 162,459.00 2,072,913.17 3,744,525.68 839,475.76 78,707.87 187,978.88 346,040.73 1,446,891.62 5,191,417.30	May Transfer To 43,129.56 (0.00) 2,403.00 3,170.00 48,702.56 2,059.86 2,059.86 2,059.86 2,059.86	Transfer From (37,748.07) (37,748.07)	2016 31-May 1,005,484.43 1,075,871.65 47,202.00 165,629.00 2,072,913.17 4,367,100.25 839,475.76 78,707.87 187,978.88 348,100.59 1,454,263.10 5,821,363.35	Net Transfer 43,129.56 (37,748.07) 2,403.00 3,170.00 0.00 10,954.49 0.00 0.00 0.00 0.00 2,059.86 2,059.86 13,014.35
Donations and Grants Provincial Grants Gifts & Grants Interest Gifts and grants Interest End Fund Endowment Fund Other General Bayshore Coal Harbour Interest other	30-Apr ants 320084 962,354.87 1,113,619.72 44,799.00 162,459.00 2,072,913.17 3,744,525.68 839,475.76 78,707.87 187,978.88 346,040.73 1,446,891.62 5,191,417.30 938,202.96	May Transfer May 43,129.56 (0.00) 2,403.00 3,170.00 48,702.56 100 2,059.86 2,059.86 50,762.42 900.00	Transfer From (37,748.07) (37,748.07) 0.00 (37,748.07)	2016 31-May 1,005,484.43 1,075,871.65 47,202.00 165,629.00 2,072,913.17 4,367,100.25 839,475.76 78,707.87 187,978.88 348,100.59 1,454,263.10 5,821,363.35 939,102.96	Net Transfer 43,129.56 (37,748.07) 2,403.00 3,170.00 0.00 10,954.49 0.00 0.00 0.00 0.00 2,059.86 2,059.86 13,014.35 900.00
Donations and Grants Provincial Grants Gifts & Grants Interest Gifts and grants Interest End Fund Endowment Fund Other General Bayshore Coal Harbour Interest other Equipment Reserve 320019 Reserve for future Rev 320069	30-Apr ants 320084 962,354.87 1,113,619.72 44,799.00 162,459.00 2,072,913.17 3,744,525.68 839,475.76 78,707.87 187,978.88 346,040.73 1,446,891.62 5,191,417.30 938,202.96 0	May Transfer To 43,129.56 (0.00) 2,403.00 3,170.00 48,702.56 2,059.86 2,059.86 2,059.86 2,059.86	Transfer From (37,748.07) (37,748.07)	2016 31-May 1,005,484.43 1,075,871.65 47,202.00 165,629.00 2,072,913.17 4,367,100.25 839,475.76 78,707.87 187,978.88 348,100.59 1,454,263.10 5,821,363.35 939,102.96 (200,000.00)	Net Transfer 43,129.56 (37,748.07) 2,403.00 3,170.00 0.00 10,954.49 0.00 0.00 0.00 0.00 2,059.86 2,059.86 2,059.86 13,014.35 900.00 (200,000.00)
Donations and Grants Provincial Grants Gifts & Grants Interest Gifts and grants Interest End Fund Endowment Fund Other General Bayshore Coal Harbour Interest other	30-Apr ants 320084 962,354.87 1,113,619.72 44,799.00 162,459.00 2,072,913.17 3,744,525.68 839,475.76 78,707.87 187,978.88 346,040.73 1,446,891.62 5,191,417.30 938,202.96	May Transfer May 43,129.56 (0.00) 2,403.00 3,170.00 48,702.56 100 2,059.86 2,059.86 50,762.42 900.00	Transfer From (37,748.07) (37,748.07) 0.00 (37,748.07)	2016 31-May 1,005,484.43 1,075,871.65 47,202.00 165,629.00 2,072,913.17 4,367,100.25 839,475.76 78,707.87 187,978.88 348,100.59 1,454,263.10 5,821,363.35 939,102.96	Net Transfer 43,129.56 (37,748.07) 2,403.00 3,170.00 0.00 10,954.49 0.00 0.00 0.00 0.00 2,059.86 2,059.86 13,014.35 900.00
Donations and Grants Provincial Grants Gifts & Grants Interest Gifts and grants Interest End Fund Endowment Fund Other General Bayshore Coal Harbour Interest other Equipment Reserve 320019 Reserve for future Rev 320069 Reserve for Encumb 320079 Total Library	30-Apr ants 320084 962,354.87 1,113,619.72 44,799.00 162,459.00 2,072,913.17 3,744,525.68 839,475.76 78,707.87 187,978.88 346,040.73 1,446,891.62 5,191,417.30 938,202.96 0	May Transfer May 43,129.56 (0.00) 2,403.00 3,170.00 48,702.56 100 2,059.86 2,059.86 50,762.42 900.00	Transfer From (37,748.07) (37,748.07) (37,748.07) (37,748.07) (37,748.07) (200,000.00)	2016 31-May 1,005,484.43 1,075,871.65 47,202.00 165,629.00 2,072,913.17 4,367,100.25 839,475.76 78,707.87 187,978.88 348,100.59 1,454,263.10 5,821,363.35 939,102.96 (200,000.00) 0	Net Transfer 43,129.56 (37,748.07) 2,403.00 3,170.00 0.00 10,954.49 0.00 0.00 0.00 2,059.86 2,059.86 2,059.86 13,014.35 900.00 (200,000.00) 0.00
Donations and Grants Provincial Grants Gifts & Grants Interest Gifts and grants Interest End Fund Endowment Fund Other General Bayshore Coal Harbour Interest other Equipment Reserve 320019 Reserve for future Rev 320069 Reserve for Encumb 320079 Total Library Insurance res 320072 (CITY)	30-Apr ants 320084 962,354.87 1,113,619.72 44,799.00 162,459.00 2,072,913.17 3,744,525.68 839,475.76 78,707.87 187,978.88 346,040.73 1,446,891.62 5,191,417.30 938,202.96 0 0	May Transfer To 43,129.56 (0.00) 2,403.00 3,170.00 48,702.56 2,059.8	Transfer From (37,748.07) (37,748.07) 0.00 (37,748.07)	2016 31-May 1,005,484.43 1,075,871.65 47,202.00 165,629.00 2,072,913.17 4,367,100.25 839,475.76 78,707.87 187,978.88 348,100.59 1,454,263.10 5,821,363.35 939,102.96 (200,000.00) 0 6,560,466.31	Net Transfer 43,129.56 (37,748.07) 2,403.00 3,170.00 0.00 10,954.49 0.00 0.00 0.00 2,059.86 2,059.86 2,059.86 13,014.35 900.00 (200,000.00) 0.00 (186,085.65)
Donations and Grants Provincial Grants Gifts & Grants Interest Gifts and grants Interest End Fund Endowment Fund Other General Bayshore Coal Harbour Interest other Equipment Reserve 320019 Reserve for future Rev 320069 Reserve for Encumb 320079 Total Library	30-Apr ants 320084 962,354.87 1,113,619.72 44,799.00 162,459.00 2,072,913.17 3,744,525.68 839,475.76 78,707.87 187,978.88 346,040.73 1,446,891.62 5,191,417.30 938,202.96 0 0 0	May Transfer To 43,129.56 (0.00) 2,403.00 3,170.00 48,702.56 12,059.86 2,059.86 2,059.86 50,762.42 900.00 51,662.42	Transfer From (37,748.07) (37,748.07) (37,748.07) (37,748.07) (37,748.07) (200,000.00)	2016 31-May 1,005,484.43 1,075,871.65 47,202.00 165,629.00 2,072,913.17 4,367,100.25 839,475.76 78,707.87 187,978.88 348,100.59 1,454,263.10 5,821,363.35 939,102.96 (200,000.00) 0	Net Transfer 43,129.56 (37,748.07) 2,403.00 3,170.00 0.00 10,954.49 0.00 0.00 0.00 2,059.86 2,059.86 2,059.86 13,014.35 900.00 (200,000.00) 0.00