

## MANAGEMENT REPORT

Date: February 17, 2016  
Author: Eric Smith, Director, Corporate Services & Facilities  
Phone No.: 604-331-4018  
VanDocs #: DOC/2016/045418  
Meeting Date: February 24, 2016

TO: Library Board  
FROM: Eric Smith, Director, Corporate Services & Facilities

**SUBJECT: December 31, 2015 Operating Results**

---

### **PURPOSE**

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

### **RECOMMENDATION**

That the Committee receive the Statement of Revenues and Expenditures for the twelve months ended December 31, 2015 for information.

### **BACKGROUND**

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

### **DISCUSSION**

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

This statement of revenues and expenditures will be used to complete the Statement of Financial Information required to be file with the Province. This will be presented to the Board for approval in April, 2016.

Also attached is a summary of the reserves to December 31.

VANCOUVER PUBLIC LIBRARY BOARD  
OPERATING BUDGET  
STATEMENT OF REVENUES AND EXPENDITURES  
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2015

	2015 BUDGET	BUDGET To Dec 31	ACTUAL 2015	VARIANCE 2015	% ACTUAL / TOTAL BUDGET	ACTUAL 2014	VARIANCE 2014	% Actual/ Total Budget
REVENUES								
FINES	\$753,500	\$753,500	\$626,306	\$(127,194)	83.12%	\$657,661	\$(151,839)	81.24%
PHOTOCOPIER	173,900	173,900	200,625	26,725	115.37%	186,967	16,467	109.66%
RECOVERY SOCIAL PLANNING	489,400	489,400	490,018	618	100.13%	488,242	13,342	102.81%
PROVINCIAL GRANT	1,332,500	1,332,500	1,318,187	(14,313)	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	637,508	179,508	139.19%	624,413	309,013	197.97%
OTHER	1,895,800	1,895,800	1,915,761	19,961	101.05%	1,948,485	191,085	110.87%
TOTAL REVENUES	5,218,100	5,218,100	5,320,170	102,070	101.96%	5,679,881	174,381	103.17%
EXPENDITURES								
SALARIES AND BENEFITS								
FULL TIME SALARIES	22,691,400	22,691,400	20,771,789	1,919,611	91.54%	20,501,435	1,964,865	91.25%
PART TIME SALARIES	7,568,300	7,568,300	9,132,374	(1,564,074)	120.67%	8,970,159	(1,367,459)	117.99%
FRINGE BENEFITS	5,965,100	5,965,100	5,803,736	161,364	97.29%	5,356,698	123,102	97.75%
OTHER	(321,100)	(321,100)	137,684	(458,784)	-42.88%	122,952	(437,252)	-39.12%
	35,903,700	35,903,700	35,845,583	58,117	99.84%	34,951,244	283,256	99.20%
BOOKS AND PUBLICATIONS	4,839,700	4,839,700	4,896,140	(56,440)	101.17%	4,220,249	167,751	96.18%

VANCOUVER PUBLIC LIBRARY BOARD  
 OPERATING BUDGET  
 STATEMENT OF REVENUES AND EXPENDITURES  
 FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2015

	2015 BUDGET	BUDGET To Dec 31	ACTUAL 2015	VARIANCE 2015	% ACTUAL / TOTAL BUDGET	ACTUAL 2014	VARIANCE 2014	% Actual/ Total Budget
	-----	-----	-----	-----	-----	-----	-----	-----
OPERATING AND MAINT								
BUILDING OCCUPANCY	2,258,400	2,258,400	2,179,956	78,444	96.53%	2,097,441	124,594	94.39%
EQUIPMENT AND FLEET	665,000	665,000	597,966	67,034	89.92%	629,740	21,460	96.70%
OTHER	1,763,600	1,763,600	1,793,919	(30,319)	101.72%	1,323,267	30,033	97.78%
SUPPLIES AND MATERIALS	1,195,400	1,195,400	995,023	200,377	83.24%	1,013,687	18,513	96.56%
INTERNAL ALLOCATIONS	2,462,400	2,462,400	2,462,400	0	100.00%	0	0	#DIV/0!
	8,344,800	8,344,800	8,029,264	315,536	96.22%	5,064,135	115,047	96.30%
TOTAL EXPENDITURES	49,088,200	49,088,200	48,770,987	317,213	99.35%	44,235,628	566,054	74.61%
	=====	=====	=====	=====		=====	=====	
TRANSFER TO RESERVES	186,500	186,500	458,294	(271,794)	245.73%	949,707	(754,907)	487.53%
TRANSFER FROM RESERVES	(1,282,900)	(1,282,900)	(1,272,059)	(10,841)	99.15%	(306,332)	226,368	57.51%
CITY FUNDING	\$42,773,700	\$42,773,700	\$42,637,052	\$136,648	99.68%	\$39,576,352	\$7,583	99.98%
	=====	=====	=====	=====		=====	=====	
Revenues % YTD (Monthly)					1.0000			
Salaries % YTD (Daily)					1.0000			
Expenses % YTD (Monthly)					1.0000			

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

**Vancouver Public Library Board**  
**Notes to the Statement of Revenues & Expenditures**  
**For the Twelve Months Ended December 31, 2015**

**REVENUES**

Fines are under budget by \$127,200 (Nov - \$118,700). 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 and is close to budget. The Provincial per capita and other Provincial grants are slightly under budget. Gifts and Grants received is over budget \$179,500 (Nov - \$114,800). The timing of the receipt of donations is unknown, thus there will be fluctuations between budget and actual throughout the year. In 2015 the library received \$149,500 in bequests and life insurance. Unspent donations are transferred to reserves. Other revenues are over budget by \$20,000 (Nov under – \$13,900) in sale of goods, subscription cards, lost books, and miscellaneous and under budget in sale of photos, Event rental and InfoAction revenues.

**EXPENDITURES**

**Salaries & Benefits**

Over all salaries and benefits are under budget by \$58,100 (Nov - \$152,600). 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 \$56,400 (Nov – \$107,500).

**Operating & Maintenance**

Building occupancy is under budget by \$78,400 (Nov - \$89,400). Most of this variance is in insurance, gas, building rentals, maintenance of electrical equipment and in security, and over budget in electricity and building maintenance. Equipment and fleet is under budget by \$67,000 (Nov - \$141,100) - mostly in service contracts, equipment repair and replacement, and equipment purchases, and over budget in vehicle costs. Other is over budget by \$30,300 (Nov under - \$12,700) – legal is over budget \$80,000; computer lines, programs, books sale costs, and conferences are also over budget. These are partially offset by surpluses in refuse disposal, meeting expenses, and special projects. Special projects and some programs are funded from donations. Unspent amounts remain in the Reserve for Gifts and Grants. Supplies and materials is under budget \$200,400 (Nov - \$143,800) in postage, office supplies, copy supplies, digital content, security tags, book and materials processing, catalogue costs, and event rental expenses and over budget in InfoAction subscriptions, and conservation costs. Internal allocations relates to the costs for library square maintenance being transferred from the City.

**Transfers**

The transfers to reserves are over budget \$271,800 due to unspent grants and donations and Event rentals and InfoAction net surpluses. The transfers from reserves is slightly under budget.

**Other**

Overall the library is under budget by \$136,600 (0.3%) (Nov under budget - \$163,100).

**Reserves**

The negative transfer to the reserves in December relates to previous transfers (for unspent Provincial and other grants) now being used. The transfer from reserves relates to projects, programs, and equipment expenses. Overall the reserves for gifts and grants is \$235, 600 lower than 2014.

VANCOUVER PUBLIC LIBRARY													
VANCOUVER PUBLIC LIBRARY 2015 budget				REV	1.0000	AS AT							
				SAL	1.0000	Dec 31/15							
				EXP	1.0000								
CITY	PROVINCIAL	OTHER		BUDGET	BUDGET	ACTUAL		VARIANCE	% Actual/ Total Budget	ACTUAL	VARIANCE	% Actual/ Total Budget	
	GRANTS	grfts/grants		TOTAL						2014	2014	Total Budget	
REVENUES													
prog fee	490240	FINES	753,500	0	0	753,500	753,500	626,306	(127,194)	83.12%	657,661	(151,839)	81.24%
prog fee	490520	PHOTOCOPY	173,900	0	0	173,900	173,900	200,625	26,725	115.37%	186,967	16,467	109.66%
prog fee	490690	SALE OF GOODS	30,900	0	0	30,900	30,900	48,955	18,055	158.43%	45,884	(7,616)	85.76%
prog fee	490970	SALE OF PHOTOS	14,000	0	0	14,000	14,000	10,129	(3,871)	72.35%	13,346	(3,954)	77.14%
prog fee	490980	HOLDS NOT PICKED UP	69,000	0	0	69,000	69,000	70,185	1,185	101.72%	66,986	(514)	99.24%
prog fee	490990	SUBSCRIPTION CARDS	156,500	0	0	156,500	156,500	182,211	25,711	116.43%	157,062	56,562	156.28%
prog fee	491000	LOST CARDS CHARGE	13,700	0	0	13,700	13,700	13,150	(550)	95.99%	12,969	(2,231)	85.32%
prog fee	491225	LOST BOOKS CHARGE	86,000	0	0	86,000	86,000	103,382	17,382	120.21%	87,004	(9,996)	89.69%
crec	430070	SECURITY CHARGEBACKS	171,000	0	0	171,000	171,000	172,339	1,339	100.78%	169,073	1,073	100.64%
crec	430070	V.S.B. and other	67,500	0	0	67,500	67,500	66,702	(798)	98.82%	67,446	1,246	101.88%
crec	434210	RECOVERY - SOCIAL PLANNING	489,400	0	0	489,400	489,400	490,018	618	100.13%	488,242	13,342	102.81%
crec	490300	GIFTS & GRANTS	0	0	458,000	458,000	458,000	637,508	179,508	139.19%	624,413	309,013	197.97%
crec	490340	INTERLINK RESOURCE SHARING GRAN	115,000	0	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	0	1,332,500	1,332,500	1,318,187	(14,313)	98.93%	1,348,700	13,600	101.02%
ren	422100	SUNDRY FEES/RECEIPTS	0	0	0	0	0	-28,075	(28,075)	#DIV/0!	(25,739)	(25,739)	0.00%
ren	490100	FEES - INFOACTION	594,200	0	0	594,200	594,200	539,303	(54,897)	90.76%	632,633	116,633	122.60%
ren	490610	RENTAL INCOME	500,200	0	0	500,200	500,200	476,252	(23,948)	95.21%	423,310	(62,090)	87.21%
ren	490620	MIN RENT	0	0	0	0	0	-1,330	(1,330)				
ren	490810	MISCELLANEOUS	192,800	0	0	192,800	192,800	262,558	69,758	136.18%	272,772	101,972	159.70%
Total Revenue			3,312,600	1,447,500	458,000	5,218,100	5,218,100	5,320,170	102,070	101.96%	5,347,810	375,010	7.54%
CITY OF VANCOUVER			42,773,700	0	0	42,773,700	42,773,700	42,637,052	(136,648)	99.68%	39,576,352	(7,583)	99.98%
TOTAL REVENUE			46,086,300	1,447,500	458,000	47,991,800	47,991,800	47,957,222	(34,578)	99.93%	44,924,162	367,427	0.00%
SALARIES AND BENIFITS													
S&B	520000	FULL TIME SALARIES	22,149,700	541,700	0	22,691,400	22,691,400	20,771,789	1,919,611	91.54%	\$20,501,435	\$1,964,865	91.25%
S&B	520000	PART TIME with Benefits SALARIES	2,829,100	0	0	2,829,100	2,829,100	3,246,077	(416,977)	114.74%	3,413,696	(1,065,896)	145.40%
S&B	520020	SAL - PT -CASUAL (actual)	3,376,700	0	0	3,376,700	3,376,700	3,916,521	(539,821)	115.99%	3,720,582	91,218	97.61%
S&B	520025/600	SALARIES CASUAL/temp help (actual)	1,263,400	0	0	1,263,400	1,263,400	2,160,201	(896,801)	170.98%	2,105,710	(759,810)	156.45%
S&B	790999	BUDGET ACTIVITY ALLOC	(8,594,500)	0	0	(8,594,500)	(8,594,500)	(10,647,029)	2,052,529	123.88%	(10,600,045)	2,179,845	125.89%
S&B	732501	FULL TIME SALARIES (HRLY STAFF)	0	0	0	0	0	1,788,265	(1,788,265)		1,977,244	(1,977,244)	0.00%
S&B	732502	PART TIME SALARIES (STD)	7,026,000	105,400	0	7,131,400	7,131,400	6,821,533	309,867	95.65%	6,649,338	230,962	96.64%

VANCOUVER PUBLIC LIBRARY													
VANCOUVER PUBLIC LIBRARY						2015 budget		AS AT					
2015 budget						REV	1.0000	Dec 31/15					
						SAL	1.0000						
						EXP	1.0000						
CITY	PROVINCIAL	OTHER				BUDGET	BUDGET	ACTUAL	VARIANCE	% Actual/ Total Budget	ACTUAL	VARIANCE	% Actual/ Total Budget
	GRANTS	gifts/grants				TOTAL					2014	2014	Total Budget
S&B	732503	VACATION REPLACEMENT (STD)	708,500	23,600	0	732,100	732,100	658,197	73,903	89.91%	633,912	178,088	78.07%
S&B	732504	SICK REPLACEMENT (STD)	198,600	7,500	0	206,100	206,100	340,049	(133,949)	164.99%	241,719	(41,119)	120.50%
S&B	732506	CASUAL (STD)	523,800	1,100	0	524,900	524,900	684,722	(159,822)	130.45%	666,726	(139,426)	126.44%
S&B	732508	TRAINING	99,100	0	0	99,100	99,100	163,838	(64,738)	165.33%	161,277	(64,077)	165.92%
S&B													
S&B		Total part time/aux	7,430,700	137,600	0	7,568,300	7,568,300	9,132,374	(1,564,074)	120.67%	8,970,159	(1,367,459)	117.99%
S&B									0			0	
S&B	523010-90	FRINGE BENEFITS	5,849,700	115,400	0	5,965,100	5,965,100	5,803,736	161,364	97.29%	5,356,698	123,102	97.75%
S&B		OTHER							0			0	
S&B	521060	GRATUITY PAY	10,200	0	0	10,200	10,200	0	10,200	0.00%	0	10,000	0.00%
S&B	524010	AUTO ALLOWANCE	9,000	0	0	9,000	9,000	8,733	267	97.03%	8,670	130	98.52%
S&B	524020	SHIFT DIFF	24,500	0	0	24,500	24,500	18,019	6,481	73.55%	17,660	6,840	72.08%
S&B	524030	HIGHER CAPACITY	82,400	0	0	82,400	82,400	0	82,400	0.00%	0	80,800	0.00%
S&B	524060/50	SEPARATION COSTS/OTHER	0	0	0	0	0	30,171	(30,171)		40,927	(40,927)	0.00%
S&B	525000	OVERTIME	26,000	0	0	26,000	26,000	74,840	(48,840)	287.85%	55,695	(30,195)	218.41%
S&B	852010	Building Mgt Labour	0	0	0	0	0	5,921	(5,921)	#DIV/0!			
S&B	591050	GENERAL TURNOVER	(473,200)	0	0	(473,200)	(473,200)	0	(473,200)	0.00%	0	(463,900)	0.00%
S&B													
S&B		Total Other	(321,100)	0	0	(321,100)	(321,100)	137,684	(458,784)	-42.88%	122,952	(437,252)	-39.12%
S&B													
S&B		TOTAL SALARIES AND BENEFITS	35,109,000	794,700	0	35,903,700	35,903,700	35,845,583	58,117	99.84%	34,951,244	283,256	99.20%
reg	534050	Regional Utility Charges											
		WATER	1,000	0	0	1,000	1,000	588	412	58.80%	664	336	66.40%
		Building occupancy and Maintenance											
bld	531122	PROPERTY INSURANCE	242,500		0	242,500	242,500	226,380	16,120	93.35%	219,064	17,636	92.55%
bld	533230	JANITOR SUPPLIES	28,300	0	0	28,300	28,300	23,180	5,120	81.91%	25,236	4,464	84.97%
bld	534010	ELECTRICITY	163,900		0	163,900	163,900	171,775	(7,875)	104.80%	167,996	(597)	100.36%
bld	534020	GAS & OIL	52,000		0	52,000	52,000	40,491	11,509	77.87%	46,167	9,369	83.13%
Bld	535040	BUILDING RENTAL	1,051,900	0	0	1,051,900	1,051,900	1,027,613	24,287	97.69%	964,949	84,551	93.73%
bld	720004	BUILDINGS	120,500	0	0	120,500	120,500	138,246	(17,746)	114.73%	121,854	(5,254)	104.51%
bld	720008	MTC ELEC EQUIP	37,400	0	0	37,400	37,400	10,515	26,885	28.11%	25,814	10,886	70.34%
bld	720011	GROUPS	10,000	0	0	10,000	10,000	11,997	(1,997)	119.97%	9,841	(141)	101.45%
bld	720013	LIGHT FIXTURES	3,000	0	0	3,000	3,000	410	2,590	13.67%	2,181	(81)	103.86%
bld	733020	BUILDING SECURITY	548,900		0	548,900	548,900	529,349	19,551	96.44%	514,339	23,761	95.58%
		Total Building occupancy and Maintenance	2,258,400	0	0	2,258,400	2,258,400	2,179,956	78,444	96.53%	2,097,441	124,594	94.39%



VANCOUVER PUBLIC LIBRARY													
VANCOUVER PUBLIC LIBRARY					REV	1.0000	AS AT						
2015 budget					SAL	1.0000	Dec 31/15						
					EXP	1.0000							
CITY	PROVINCIAL	OTHER	BUDGET	BUDGET	ACTUAL	VARIANCE	% Actual/ Total Budget	ACTUAL 2014	VARIANCE 2014	% Actual/ Total Budget			
	GRANTS	gifts/grants											
Professional fees													
pro	531150	LEGAL COSTS	12,400	0	0	12,400	12,400	92,401	(80,001)	745.17%	44,495	(32,095)	358.83%
Equipment & Fleet													
eqf	531090	SERVICE CONTRACT	357,100	0	0	357,100	357,100	329,214	27,886	92.19%	365,281	38,319	90.51%
eqf	531250	EQUIPMENT REP/MTC	17,200	0	0	17,200	17,200	3,448	13,752	20.05%	12,437	4,263	74.47%
eqf	533070	EQUIP/FURN PURCHASE	96,200		94,600	190,800	190,800	156,089	34,711	81.81%	154,067	(29,767)	123.95%
eqf	533170	UNIFORMS	600	0	0	600	600	-242	842	-40.33%	764	(164)	127.33%
eqf	535030	AUTO LEASES	0	0	0	0	0	5,204	(5,204)	#DIV/0!	1,701	(1,701)	#DIV/0!
eqf	535050	OFFICE EQUIPMENT	33,900	0	0	33,900	33,900	33,287	613	98.19%	27,897	5,203	84.28%
eqf	598040	EOS OP RESPONSIBLE	500	0	0	500	500	5,830	(5,330)	1166.00%	178	422	29.67%
eqf	598050	EOS/RENT/SERVICE	29,700	0	0	29,700	29,700	35,360	(5,660)	119.06%	34,282	1,318	96.30%
eqf	598100	EOS/VANDALISM	0	0	0	0	0	0	0	0.00%	0	0	0.00%
eqf	598110	MTC CHARGE AT COST	0	0	0	0	0	0	0	0.00%	0	0	0.00%
eqf	598140	EOS/FUEL CHARGE	26,700	0	0	26,700	26,700	23,032	3,668	86.26%	26,864	2,636	91.06%
eqf	598150	EOS.INSURANCE CHARGE	6,800	0	0	6,800	6,800	5,715	1,085	84.04%	5,425	1,075	83.46%
eqf	598160	EOS/OPS ENVIRONMENT	1,000	0	0	1,000	1,000	129	871	12.90%	574	126	82.00%
eqf	598170	EOS/OPS USER REQUESTED	700	0	0	700	700	19	681	2.71%	0	0	0.00%
eqf	851000	City run equip				0	0	881	(881)	#DIV/0!			
Total Equipment & Fleet			570,400	0	94,600	665,000	665,000	597,966	67,034	89.92%	629,740	21,460	96.70%
Other expenses													
oth	510020	CASH OVER/SHORT	0	0	0	0	0	882	(882)	#DIV/0!	0	0	0.00%
oth	510060	MEMBERSHIP	16,300		0	16,300	16,300	16,064	236	98.55%	16,261	39	99.76%
oth	524050	PROFESS./TRADE FEES					0	2,005	(2,005)				
oth	531030	ADVERTISING/SIGN RENTALS	4,000		0	4,000	4,000	2,352	1,648	58.80%	5,196	(1,196)	129.90%
oth	531050	ARMORED CAR	35,600		0	35,600	35,600	36,542	(942)	102.65%	35,521	79	99.78%
oth	531080	REFUSE DISPOSAL	32,100	0	0	32,100	32,100	16,052	16,048	50.01%	16,925	15,175	52.73%
oth	531210	PRINTING	13,000		0	13,000	13,000	7,798	5,202	59.98%	8,628	6,372	57.52%
oth	531220	PUBLIC RELATIONS	57,200		0	57,200	57,200	52,847	4,353	92.39%	72,043	(14,843)	125.95%
oth	531280	TRANSPORTATION EXPENSE	25,000		0	25,000	25,000	26,469	(1,469)	105.88%	28,798	(4,498)	118.51%
oth	531340	DEP'T HEAD EXP	1,600		0	1,600	1,600	420	1,180	26.25%	935	665	58.44%
oth	532030	MEETING EXPENSES	26,500		0	26,500	26,500	22,711	3,789	85.70%	27,236	(736)	102.78%
oth	534040	TELEPHONE	49,300		0	49,300	49,300	49,740	(440)	100.89%	48,479	(779)	101.63%
oth	534070	COMPUTER TEL LINES	92,500		0	92,500	92,500	102,843	(10,343)	111.18%	88,765	4,235	95.45%
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	3,698	(3,698)	#DIV/0!	0	0	0.00%
oth	730010	SPECIAL PROJECTS	362,700	51,200	544,200	958,100	958,100	910,456	47,644	95.03%	471,276	53,324	145.19%

VANCOUVER PUBLIC LIBRARY													
2015 budget													
AS AT													
Dec 31/15													
2015 budget													
REV													
SAL													
EXP													
1.0000													
1.0000													
BUDGET													
BUDGET													
ACTUAL													
VARIANCE													
% Actual/													
Total Budget													
ACTUAL													
VARIANCE													
% Actual/													
Total Budget													
2014													
2014													
Total Budget													
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	252,100	257,169	(5,069)	102.01%	283,948	(7,148)	102.58%
oth	733065	RECRUITING	5,900		0	5,900	5,900	617	5,283	10.46%	14,457	(8,657)	249.26%
oth	733110	BOOK SALE COSTS	27,100		0	27,100	27,100	36,322	(9,222)	134.03%	36,561	(14,361)	164.69%
oth	733126	BUS TR/ CONF/TRAIN	45,100		0	45,100	45,100	49,217	(4,117)	109.13%	42,760	2,340	94.81%
Total Other expenses			886,700	167,500	696,000	1,750,200	1,750,200	1,700,930	49,270	97.18%	1,323,267	30,033	97.78%
Supplies and materials													
s&m	530001	SHIPPING MATERIALS	9,700		0	9,700	9,700	8,693	1,007	89.62%	1,750	7,750	18.42%
s&m	531172	MGTM FEE-INSIDE	0	0	0	0	0	888	(888)	#DIV/0!	0	0	0.00%
s&m	531270	POSTAGE &MESS SERV	58,000		0	58,000	58,000	39,717	18,283	68.48%	42,830	14,070	75.27%
s&m	532010	COMPUTER SUPP/SERV	37,100	0	0	37,100	37,100	34,781	2,319	93.75%	40,805	(4,405)	112.10%
s&m	532020	FIRST AID SUPPLIES	2,100		0	2,100	2,100	1,085	1,035	50.71%	3,465	(1,465)	173.25%
s&m	532050	OFFICE SUPPLIES	109,000	0	0	109,000	109,000	89,889	19,111	82.47%	73,035	54,365	57.33%
s&m	532060	PHOTOCOPY SUPPLIES	101,900		0	101,900	101,900	93,959	7,941	92.21%	86,711	29,289	74.75%
s&m	532070	HISTORICAL PHOTOS EXP	6,700		0	6,700	6,700	5,931	769	88.52%	4,382	2,218	66.39%
s&m	532080	MISC - V.S.B	8,500		0	8,500	8,500	9,767	(1,267)	114.91%	9,889	(389)	104.09%
s&m	532080	MISCELLANEOUS	49,100		181,000	230,100	230,100	230,872	(772)	100.34%	154,725	(91,625)	245.21%
s&m	532080	MISC - I.L.L. EXP	6,300		0	6,300	6,300	5,575	725	88.49%	5,226	1,074	82.95%
s&m	532080	MISC - FACILITY RENTALS	2,000	0	0	2,000	2,000	1,260	740	63.00%	1,400	600	70.00%
s&m	532080	MISC -INFOACTION SUBSCR	31,600	0	0	31,600	31,600	34,927	(3,327)	110.53%	32,566	(1,566)	105.05%
s&m	532080	MISC - DIGITAL SRV	15,600	0	0	15,600	15,600	6,593	9,007	42.26%	0	0	0.00%
s&m	533030	LIBRARY CARDS	8,800		0	8,800	8,800	8,244	556	93.68%	9,372	(772)	108.98%
s&m	533040	DIGITAL CONTENT	192,200	0	0	192,200	192,200	172,746	19,454	89.88%	184,741	6,859	96.42%
s&m	533040	SECURITY TAGS	114,000	11,000	0	125,000	125,000	69,267	55,733	55.41%	119,392	1,008	99.16%
s&m	533040	BOOKS AND MATERIALS PROCES.	40,100	5,100	0	45,200	45,200	26,930	18,270	59.58%	32,570	14,630	69.00%
s&m	533040	BAR CODE LABELS	9,100	900	0	10,000	10,000	2,787	7,213	27.87%	10,293	(293)	102.93%
s&m	533040	PREPARATIONS MATERIALS	3,900	0	0	3,900	3,900		3,900	0.00%	0	3,800	0.00%
s&m	533040	CATALOGUE COSTS	72,700	0	0	72,700	72,700	63,924	8,776	87.93%	70,421	(2,321)	103.41%
s&m	533050	BOOKS AND PUBLICATIONS	3,922,100	487,600	430,000	4,839,700	4,839,700	4,896,140	(56,440)	101.17%	4,220,249	167,751	96.18%
s&m	533060	CONSERVATION SUPP - binding	51,000		0	51,000	51,000	56,274	(5,274)	110.34%	51,898	(1,898)	103.80%
s&m	533210	COST OF SALEABLE SUPPLIES	6,700		0	6,700	6,700	(626)	7,326	-9.34%	28,679	(22,979)	503.14%
s&m	733145	FILMING/RENTAL EXPENSES	61,300		0	61,300	61,300	31,560	29,740	51.48%	49,537	10,563	82.42%
Total Supplies and materials			4,919,500	504,600	611,000	6,035,100	6,035,100	5,891,163	143,937	97.62%	5,233,936	186,264	103.86%
Internal Allocations													
intall	800021	LIBRARY SQUARE	2,462,400	0	0	2,462,400	2,462,400	2,462,400	0	100.00%	0	0	#DIV/0!
Total Expenditures			46,219,800	1,466,800	1,401,600	49,088,200	49,088,200	48,770,987	317,213	14	44,280,787	613,848	98.63%



VANCOUVER PUBLIC LIBRARY														
2015 budget														
VANCOUVER PUBLIC LIBRARY														
2015 budget														
				REV	1.0000	AS AT								
				SAL	1.0000	Dec 31/15								
				EXP	1.0000									
				BUDGET	BUDGET	ACTUAL								
				TOTAL				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	55,500	55,548	(48)	100.09%	53,076	24	99.95%
tsf	485315	PROVINCIAL GRANTS		0	20,000	0	20,000	20,000	62,766	(42,766)		86,047	(55,347)	280.28%
tsf	485315	TRANSFER TO RESERVES		11,000	0	100,000	111,000	111,000	339,980	(228,980)	306.29%	810,584	(699,584)	730.26%
Total Transfers to Reserves				66,500	20,000	100,000	186,500	186,500	458,294	(271,794)		949,707	(754,907)	487.53%
Transfer from Reserves														
tsf	480000	TRANSFER FROM RESERVES		0	(39,300)	(1,043,600)	(1,082,900)	(1,082,900)	(1,072,059)	10,841	99.00%	(306,332)	26,368	92.07%
tsf	480005	TRANSFER FROM RESERVE -C/F		(200,000)	0	0	(200,000)	(200,000)	(200,000)	0		0	200,000	0.00%
Total Transfer from Reserves				(200,000)	(39,300)	(1,043,600)	(1,282,900)	(1,282,900)	(1,272,059)	10,841		(306,332)	226,368	57.51%
Total				0	0	0	0	0	0	(0)		0	0	

Vancouver Public Library  
Reserves  
Year to Date

Dec 31/15

	2014	Transfer To	Transfer From	2015	Net Transfer
<b>Reserve - Library Gifts and Grants 320084</b>					
Donations and Grants					
Provincial Grants	294,928.85	62,765.66	(39,300.00)	318,394.51	23,465.66
Gifts & Grants	1,300,992.26	272,825.55	(501,758.97)	1,072,058.84	(228,933.42)
Interest Gifts and grants	298,984.00	33,337.00	(106,000.00)	226,321.00	(72,663.00)
Interest End Fund	183,678.00	42,536.00	(75,000.00)	151,214.00	(32,464.00)
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	411,464.21	(722,058.97)	3,840,901.52	(310,594.76)
Other					
General	783,320.98	56,154.78	0.00	839,475.76	56,154.78
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	26,647.75	0.00	338,736.17	26,647.75
	<u>1,362,096.15</u>	<u>82,802.53</u>	<u>0.00</u>	<u>1,444,898.68</u>	<u>82,802.53</u>
	<u>5,513,592.43</u>	<u>494,266.74</u>	<u>(722,058.97)</u>	<u>5,285,800.20</u>	<u>(227,792.23)</u>
<b>Equipment Reserve 320019</b>	<u>1,273,602.96</u>	<u>11,000.00</u>	<u>(350,000.00)</u>	<u>934,602.96</u>	<u>(339,000.00)</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>505,266.74</b>	<b>(1,272,058.97)</b>	<b>6,220,403.16</b>	<b>(766,792.23)</b>
<b>Insurance res 320072 (CITY)</b>	<u>0.00</u>	<u>55,548</u>		<u>55,548.00</u>	<u>55,548.00</u>
<b>Total</b>	<b>6,987,195.39</b>	<b>560,814.74</b>	<b>(1,272,058.97)</b>	<b>6,275,951.16</b>	<b>-711,244.23</b>

December

	2015 30-Nov	Transfer To	Transfer From	2015 31-Dec	Net Transfer
<b>Reserve - Library Gifts and Grants 320084</b>					
Donations and Grants					
Provincial Grants	447,141.14	(128,746.63)		318,394.51	(128,746.63)
Gifts & Grants	1,051,817.05	44,966.79	(24,725.00)	1,072,058.84	20,241.79
Interest Gifts and grants	225,012.00	1,309.00		226,321.00	1,309.00
Interest End Fund	147,131.00	4,083.00		151,214.00	4,083.00
Endowment Fund	<u>2,072,913.17</u>			<u>2,072,913.17</u>	<u>0.00</u>
	3,944,014.36	(78,387.84)	(24,725.00)	3,840,901.52	(103,112.84)
Other					
General	854,010.89	(14,535.13)		839,475.76	(14,535.13)
Bayshore	78,707.87			78,707.87	0.00
Coal Harbour	187,978.88			187,978.88	0.00
Interest other	336,328.30	2,407.87		338,736.17	2,407.87
	<u>1,457,025.94</u>	<u>(12,127.26)</u>	<u>0.00</u>	<u>1,444,898.68</u>	<u>(12,127.26)</u>
	<u>5,401,040.30</u>	<u>(90,515.10)</u>	<u>(24,725.00)</u>	<u>5,285,800.20</u>	<u>(115,240.10)</u>
<b>Equipment Reserve 320019</b>	<u>933,502.96</u>	<u>1,100.00</u>		<u>934,602.96</u>	<u>1,100.00</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>(89,415.10)</b>	<b>(24,725.00)</b>	<b>6,220,403.16</b>	<b>(114,140.10)</b>
<b>Insurance res 320072 (CITY)</b>	<u>50,919</u>	<u>4,629</u>		<u>55,548</u>	<u>4,629.00</u>
<b>Total</b>	<b>7,496,379.56</b>	<b>(84,786.10)</b>	<b>24,725.00</b>	<b>6,275,951.16</b>	<b>(109,511.10)</b>