



MANAGEMENT REPORT

Date: May 17, 2018
Author: Eric Smith, Director, Corporate Services & Facilities
Phone No.: 604-331-4018
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Meeting Date: May 23, 2018

TO: Library Board

FROM: Eric Smith, Director, Corporate Services & Facilities

SUBJECT: April 30, 2018 Financial 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 unaudited Statement of Revenues and Expenditures for the four months ended April 30, 2018 for information.

BACKGROUND

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

DISCUSSION

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

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

OPERATING BUDGET
STATEMENT OF REVENUES AND EXPENDITURES
FOR THE FOUR MONTHS ENDED APRIL 30, 2018

	2018 BUDGET	BUDGET To April 30	ACTUAL 2018	VARIANCE 2018	% ACTUAL / TOTAL BUDGET	ACTUAL 2017	VARIANCE 2017	%: Actual/ Total Budget
REVENUES								
FINES	\$609,300	\$203,600	\$203,573	\$(27)	33.41%	\$199,868	\$(12,132)	31.51%
PHOTOCOPIER	215,400	71,700	85,273	13,573	39.59%	74,678	8,578	37.34%
RECOVERY SOCIAL PLANNING	512,100	170,800	169,748	(1,052)	33.15%	163,910	1,110	33.57%
PROVINCIAL GRANT	1,316,300	0	0	0	0.00%	0	0	0.00%
INTERLINK	140,000	0	0	0	0.00%	0	0	0.00%
GIFTS & GRANTS	2,271,100	2,111,700	2,217,406	105,706	97.64%	184,913	139,913	86.01%
OTHER	1,918,500	606,600	651,664	45,064	33.97%	595,316	(9,984)	31.91%
TOTAL REVENUES	6,982,700	3,164,400	3,327,664	163,264	47.66%	1,218,685	127,485	25.14%
EXPENDITURES								
SALARIES AND BENEFITS								
FULL TIME SALARIES	25,012,000	8,339,200	7,523,035	816,165	30.08%	7,142,024	689,976	30.36%
PART TIME SALARIES	7,800,300	2,499,900	2,753,049	(253,149)	35.29%	2,747,429	(227,829)	35.08%
FRINGE BENEFITS	6,516,300	2,170,100	2,029,310	140,790	31.14%	1,950,513	123,987	31.33%
OTHER	(387,800)	(128,500)	78,240	(206,740)	-20.18%	35,516	(159,116)	-9.54%
	<u>38,940,800</u>	<u>12,880,700</u>	<u>12,383,634</u>	<u>497,066</u>	<u>31.80%</u>	<u>11,875,482</u>	<u>427,018</u>	<u>31.91%</u>
BOOKS AND PUBLICATIONS	4,797,300	2,169,300	2,122,882	46,418	44.25%	2,206,405	(283,405)	46.80%
OPERATING AND MAINT								
BUILDING OCCUPANCY	3,790,100	1,224,500	1,131,416	93,084	29.85%	1,058,264	88,936	30.18%
EQUIPMENT AND FLEET	616,200	415,100	381,597	33,503	61.93%	434,321	(68,721)	72.35%
OTHER	899,900	358,600	426,491	(67,891)	47.39%	482,154	(95,354)	49.74%
SUPPLIES AND MATERIALS	1,039,600	418,000	444,789	(26,789)	42.78%	379,240	50,160	37.62%
INTERNAL ALLOCATIONS	1,951,940	605,010	614,866	(9,856)	31.50%	533,195	115,015	27.84%
	<u>8,297,740</u>	<u>3,021,210</u>	<u>2,999,159</u>	<u>22,051</u>	<u>36.14%</u>	<u>2,887,174</u>	<u>90,036</u>	<u>36.09%</u>
TOTAL EXPENDITURES	52,035,840	18,071,210	17,505,675	565,535	33.64%	16,969,061	233,649	33.99%
TRANSFER TO CAPITAL FUND	2,050,700	2,050,700	2,050,700	0				
TRANSFER TO RESERVES	166,500	47,100	140,044	(92,944)	84.11%	68,214	(21,214)	37.73%
TRANSFER FROM RESERVES	(107,900)	(95,000)	(95,000)	0	88.04%	(311,638)	30,438	246.35%
CITY FUNDING	45,111,740	14,858,910	14,223,055	\$635,855	31.53%	15,506,952	370,358	34.36%
Revenues % YTD (Monthly)		0.3333		(expenses) = over budget				
Salaries % YTD (Daily)		0.3333		(revenues) = over budget				
Expenses % YTD (Monthly)		0.3333						

2

Vancouver Public Library Board
Notes to the Statement of Revenues & Expenditures
For the Four Months Ended April 30, 2018

REVENUES

Fines are on budget and photo printing revenues are slightly 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 have not been received. These are expected in June. Gifts and Grants received are over budget \$105,700 (March \$91,800). 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 is over budget \$45,100 (March \$33,300). There is a positive variance in InfoAction and miscellaneous revenues partially offset by a negative variance in rental revenues.

EXPENDITURES

Salaries & Benefits

Over all salaries and benefits are under budget by \$497,100 (March \$370,200). There is a positive variance in full time and fringe benefits. Hourly staff used to replace full time vacancies is over budget (positive variance is in the full time budget). Part time staffing is under budget as funds were being held for a staffing reorganization.

Books & Publications

Books and Publications is slightly under budget. This is expected to be close to budget by year end.

Operating & Maintenance

Building occupancy is under budget by \$93,100 (March \$115,800), mostly related to library square maintenance and electricity and in security guard costs. Steam heat is showing a small negative variance. Equipment and fleet is under budget by \$33,500 (March was over \$9,900), mostly in services agreements. Other is over budget by \$67,900 (March \$43,200), with negative variance is in special projects, programming, and recruiting, partially being offset by positive variance in public relations and telephone costs. The budget adjustment for special projects and programs funded from gifts and grants has not yet been made. Supplies and materials is over budget \$26,800 (March was under \$44,200) with Digital content and miscellaneous expenses being over budget. Internal allocations relates to the costs for library square maintenance being transferred from the City. There is a negative variance of \$9,800 (March \$20,200) due to costs related to 2017 being charged in 2018.

Transfers

The transfers to reserves is over budget due to the InfoAction surplus and under expenditures funded by the Provincial grants.

Other

Overall the library is under budget \$635,900 (March \$540,600), mostly in salaries and benefits and building occupancy costs.

Reserves

In April, the interest, InfoAction surplus, and unspent amounts related to the Provincial grant were transferred to Reserves. Funds were transferred from reserves for collections and the grant to the VPL Foundation.

VANCOUVER PUBLIC LIBRARY
2018 budget

VANCOUVER PUBLIC LIBRARY
2018 budget

REV 0.3333 AS AT
SAL 0.3333 30-Apr-18
EXP 0.3333

			CITY	PROVINCIAL GRANTS	OTHER gifts/grants	BUDGET TOTAL	BUDGET At April 30	ACTUAL At April 30	VARIANCE At April 30	% Actual/ Total Budget	ACTUAL 2017	VARIANCE 2017	% Actual/ Total Budget
REVENUES													
prog fee	490240	FINES	609,300	0	0	609,300	203,600	203,573	(27)	33.41%	199,868	(12,132)	31.51%
prog fee	490520	PHOTOCOPY	215,400	0	0	215,400	71,700	85,273	13,573	39.59%	74,678	8,578	37.34%
prog fee	490690	SALE OF GOODS	54,800	0	0	54,800	6,400	7,092	692	12.94%	7,477	(7,323)	17.03%
prog fee	490970	SALE OF PHOTOS	10,000	0	0	10,000	3,200	2,998	(202)	29.98%	4,484	1,284	44.84%
prog fee	490980	HOLDS NOT PICKED UP	71,800	0	0	71,800	24,000	26,373	2,373	36.73%	19,976	(3,624)	28.38%
prog fee	490990	SUBSCRIPTION CARDS	174,500	0	0	174,500	58,100	59,490	1,390	34.09%	60,692	7,092	37.58%
prog fee	491000	LOST CARDS CHARGE	12,400	0	0	12,400	3,500	4,275	775	34.48%	3,937	337	28.12%
prog fee	491225	LOST BOOKS CHARGE	97,500	0	0	97,500	33,700	37,918	4,218	38.89%	36,164	2,164	37.87%
crec	430070	SECURITY CHARGEBACKS	228,700	0	0	228,700	70,100	71,783	1,683	31.39%	56,372	(428)	33.02%
crec	430070	V.S.B. and other	70,800	0	0	70,800	18,400	18,989	589	26.82%	19,960	560	29.14%
crec	434210	RECOVERY - SOCIAL PLANNING	512,100	0	0	512,100	170,800	169,748	(1,052)	33.15%	163,910	1,110	33.57%
crec	490300	GIFTS & GRANTS	0	0	2,271,100	2,271,100	2,111,700	2,217,406	105,706	97.64%	184,913	139,913	86.01%
crec	490340	INTERLINK RESOURCE SHARING GRAN	0	140,000	0	140,000	0	0	0	0.00%	0	0	0.00%
crec	490340	PROVINCIAL GRANTS	0	1,316,300	0	1,316,300	0	0	0	0.00%	0	0	0.00%
ren	490100	FEES - INFOACTION	537,300	0	0	537,300	178,000	220,824	42,824	41.10%	184,138	(7,362)	31.43%
ren	490610	RENTAL INCOME	489,100	0	0	489,100	163,200	141,563	(21,637)	28.94%	123,037	(34,563)	26.03%
ren	490810	MISCELLANEOUS	171,600	0	0	171,600	48,000	60,359	12,359	35.17%	79,079	31,879	45.82%
Total Revenue			3,255,300	1,456,300	2,271,100	6,982,700	3,164,400	3,327,664	163,264	47.66%	1,218,685	127,485	25.14%
CITY OF VANCOUVER			47,162,440	0	0	47,162,440	16,909,610	16,273,755	(635,855)	34.51%	15,506,952	(370,358)	34.36%
TOTAL REVENUE			50,417,740	1,456,300	2,271,100	54,145,140	20,074,010	19,601,419	(472,591)	36.20%	16,725,637	(242,873)	33.46%
SALARIES AND BENIFITS													
S&B	520000	FULL TIME SALARIES	24,435,000	577,000	0	25,012,000	8,339,200	7,523,035	816,165	30.08%	\$7,142,024	\$689,976	30.36%
S&B	520000	PART TIME with Benefits SALARIES	3,152,500	0	0	3,152,500	1,050,900	1,090,994	(40,094)	34.61%	1,135,415	(23,415)	34.03%
S&B	520020	SAL - PT -CASUAL (actual)	3,268,200	0	0	3,268,200	1,089,000	1,002,152	86,848	30.66%	1,074,276	(30,276)	34.29%
S&B	520025/600	SALARIES CASUAL/temp help (actual)	1,275,600	0	0	1,275,600	425,200	733,103	(307,903)	57.47%	617,216	(195,616)	48.82%
S&B	790999	BUDGET ACTIVITY ALLOC	(8,865,100)	0	0	(8,865,100)	(2,954,700)	(3,332,112)	377,412	37.59%	(3,364,708)	374,308	37.51%
S&B	732501	FULL TIME SALARIES (HRLY STAFF)	0	0	0	0	0	569,599	(569,599)		520,300	(520,300)	
S&B	732502	PART TIME SALARIES (STD)	7,282,100	109,200	0	7,391,300	2,457,900	2,276,078	181,822	30.79%	2,324,540	167,860	31.10%
S&B	732503	VACATION REPLACEMENT (STD)	794,600	20,800	0	815,400	175,700	144,063	31,637	17.67%	118,929	52,671	14.98%
S&B	732504	SICK REPLACEMENT (STD)	213,400	8,300	0	221,700	75,500	103,793	(28,293)	46.82%	114,160	(41,360)	53.15%

VANCOUVER PUBLIC LIBRARY
2018 budget

VANCOUVER PUBLIC LIBRARY
2018 budget

REV 0.3333 AS AT
SAL 0.3333 30-Apr-18
EXP 0.3333

				BUDGET	BUDGET	ACTUAL	VARIANCE	% Actual/ Total Budget	ACTUAL	VARIANCE	% Actual/ Total Budget
				TOTAL	At April 30	At April 30	At April 30		2017	2017	
CITY	PROVINCIAL	OTHER									
	GRANTS	gifts/grants									
S&B	732506	CASUAL (STD)	0	436,700	145,600	126,659	18,941	29.00%	159,995	2,405	32.85%
S&B	732508	TRAINING	0	104,000	34,800	38,720	(3,920)	37.23%	47,307	(14,107)	47.45%
S&B		Total part time/aux	0	7,800,300	2,499,900	2,753,049	(253,149)	35.29%	2,747,429	(227,829)	35.08%
S&B							0			0	
S&B	523010-90	FRINGE BENEFITS	0	6,516,300	2,170,100	2,029,310	140,790	31.14%	1,950,513	123,987	31.33%
S&B		OTHER					0			0	
S&B	521060	GRATUITY PAY	0	10,400	3,600	0	3,600	0.00%	0	3,600	0.00%
S&B	524010	AUTO ALLOWANCE	0	9,400	3,200	2,514	686	26.74%	3,188	12	34.65%
S&B	524020	SHIFT DIFF	0	28,800	9,600	8,845	755	30.71%	5,962	2,038	24.33%
S&B	524030	HIGHER CAPACITY	0	84,800	28,400	0	28,400	0.00%	0	27,600	0.00%
S&B	524060/50	SEPARATION COSTS/OTHER	0	0	0	0	0		0	0	
S&B	525000	OVERTIME	0	27,300	9,500	57,192	(47,692)	209.49%	23,371	(14,571)	89.89%
S&B	852010	Building Mgt Labour	0	0	0	9,689	(9,689)		2,995	(2,995)	
S&B	591050	GENERAL TURNOVER	0	(548,500)	(182,800)	0	(182,800)	0.00%	0	(174,800)	0.00%
S&B		Total Other	0	(387,800)	(128,500)	78,240	(206,740)	-20.18%	35,516	(159,116)	-9.54%
S&B		TOTAL SALARIES AND BENEFITS	0	38,940,800	12,880,700	12,383,634	497,066	31.80%	11,875,482	427,018	31.91%
reg	534050	Regional Utility Charges WATER	0	1,000	0	595	(595)	59.50%	0	0	0.00%
bld	531122	Building occupancy and Maintenance PROPERTY INSURANCE	0	271,600	84,000	84,212	(212)	31.01%	78,904	(104)	31.00%
bld	531256	MAINTENANCE - BUILDINGS	0	210,600	70,400	14,650	55,750	6.96%	9,254	59,546	4.48%
bld	533230	JANITOR SUPPLIES	0	38,900	12,800	12,285	515	31.58%	10,541	2,259	27.67%
bld	534010	ELECTRICITY	0	801,300	265,800	242,606	23,194	30.28%	241,018	34,582	29.08%
bld	534020	GAS & OIL	0	45,300	16,400	18,159	(1,759)	40.09%	17,983	(3,183)	41.06%
bld	534030	STEAM HEAT	0	41,900	27,000	42,237	(15,237)	100.80%	33,287	(8,087)	43.97%
Bld	535040	BUILDING RENTAL	0	1,096,300	365,300	366,084	(784)	33.39%	353,335	5,865	32.78%
bld	720004	BUILDINGS	0	220,100	61,200	55,574	5,626	25.25%	107,133	(35,133)	49.64%
bld	720008	MTC ELEC EQUIP	0	38,900	12,800	5,683	7,117	14.61%	6,572	6,228	17.25%
bld	720011	GROUPS	0	11,700	700	1,249	(549)	10.68%	0	0	0.00%
bld	720013	LIGHT FIXTURES	0	3,300	1,200	1,200	1,200	0.00%	0	1,200	0.00%
bld	733020	BUILDING SECURITY	0	1,010,200	306,900	288,677	18,223	28.58%	200,237	25,763	28.09%
		Total Building occupancy and Maintenance	0	3,790,100	1,224,500	1,131,416	93,084	29.85%	1,058,264	88,936	30.18%

VANCOUVER PUBLIC LIBRARY
2018 budget

VANCOUVER PUBLIC LIBRARY 2018 budget		
CITY	PROVINCIAL GRANTS	OTHER gifts/grants

REV	0.3333	AS AT
SAL	0.3333	30-Apr-18
EXP	0.3333	
BUDGET TOTAL	BUDGET At April 30	ACTUAL At April 30

				BUDGET TOTAL	BUDGET At April 30	ACTUAL At April 30	VARIANCE At April 30	% Actual/ Total Budget	ACTUAL 2017	VARIANCE 2017	% Actual/ Total Budget		
Professional fees													
pro	531150	LEGAL COSTS	12,400	0	0	12,400	4,000	4,000	0.00%	4,190	(190)	33.79%	
Equipment & Fleet													
eqf	531090	SERVICE CONTRACT	425,600	0	0	425,600	367,300	336,633	30,667	79.10%	377,075	(68,875)	94.81%
eqf	531250	EQUIPMENT REP/MTC	17,200	0	0	17,200	3,500	2,119	1,381	12.32%	644	4,956	3.74%
eqf	533070	EQUIP/FURN PURCHASE	74,200	0	0	74,200	10,000	6,924	3,076	9.33%	17,553	(2,553)	23.66%
eqf	533170	UNIFORMS	600	0	0	600	600	600	600	0.00%	0	200	0.00%
eqf	535030	AUTO LEASES	0	0	0	0	0	1,108	(1,108)		655	945	
eqf	535050	OFFICE EQUIPMENT	33,900	0	0	33,900	12,000	11,741	259	34.63%	11,379	21	33.57%
eqf	598030	EOS ACCIDENT BILLABLE	400	0	0	400	0	0	0	0.00%	926	(926)	308.67%
eqf	598040	EOS OP RESPONSIBLE	600	0	0	600	400	400	400	0.00%	0	0	0.00%
eqf	598050	EOS/RENT/SERVICE	33,200	0	0	33,200	11,200	13,281	(2,081)	40.00%	16,232	(4,232)	44.96%
eqf	598100	EOS/VANDALISM	0	0	0	0	0	0	0		0	0	
eqf	598140	EOS/FUEL CHARGE	20,900	0	0	20,900	6,900	7,131	(231)	34.12%	7,634	1,166	28.81%
eqf	598150	EOS.INSURANCE CHARGE	7,600	0	0	7,600	2,400	2,660	(260)	35.00%	2,086	(86)	33.65%
eqf	598160	EOS/OPS ENVIRONMENT	1,300	0	0	1,300	400	400	400	0.00%	0	400	0.00%
eqf	598170	EOS/OPS USER REQUESTED	700	0	0	700	400	400	400	0.00%	20	380	1.54%
eqf	851000	City run equip				0	0	0	0		117	(117)	
Total Equipment & Fleet			616,200	0	0	616,200	415,100	381,597	33,503	61.93%	434,321	(68,721)	72.35%
Other expenses													
oth	510020	CASH OVER/SHORT	0	0	0	0	0	246	(246)		39	(39)	
oth	510060	MEMBERSHIP	16,600	0	0	16,600	10,400	13,367	(2,967)	80.52%	10,599	(299)	1
oth	524050	PROFESS./TRADE FEES				0	0	1,995	(1,995)		1,953	(1,953)	
oth	531030	ADVERTISING/SIGN RENTALS	4,000	0	0	4,000	1,200	642	558	16.05%	0	1,600	0.00%
oth	531050	ARMORED CAR	28,500	0	0	28,500	9,600	9,379	221	32.91%	9,006	194	32.16%
oth	531080	REFUSE DISPOSAL	22,400	0	0	22,400	8,000	7,007	993	31.28%	5,747	1,853	24.88%
oth	531122	PROPERTY INSURANCE	5,000	0	0	5,000	1,600	1,400	200	28.00%	1,600	200	0.00%
oth	531210	PRINTING	9,000	0	0	9,000	3,100	3,500	(400)	38.89%	1,159	3,441	12.88%
oth	531220	PUBLIC RELATIONS	71,600	0	0	71,600	23,600	13,852	9,748	19.35%	21,091	(1,891)	36.87%
oth	531280	TRANSPORTATION EXPENSE	23,000	0	0	23,000	7,600	7,582	18	32.97%	6,430	2,170	0
oth	531340	DEP'T HEAD EXP	1,600	0	0	1,600	400	538	(138)	33.63%	31	369	1.94%
oth	532030	MEETING EXPENSES	25,500	0	0	25,500	10,300	10,747	(447)	42.15%	12,831	(4,231)	50.32%
oth	534040	TELEPHONE	46,000	0	0	46,000	15,200	7,059	8,141	15.35%	12,450	1,150	27.98%
oth	534070	COMPUTER TEL LINES	134,300	0	0	134,300	44,400	47,118	(2,718)	35.08%	42,498	1,902	31.98%
oth	594350	REC-SPEC EVENTS	(8,000)	0	0	(8,000)		0	0	0.00%	0	0	0.00%

VANCOUVER PUBLIC LIBRARY
2018 budget

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REV 0.3333 AS AT
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			CITY	PROVINCIAL GRANTS	OTHER gifts/grants	BUDGET TOTAL	BUDGET At April 30	ACTUAL At April 30	VARIANCE At April 30	% Actual/ Total Budget	ACTUAL 2017	VARIANCE 2017	% Actual/ Total Budget
oth	598025	Int Chrgs - Rec Checks	0	0	0	0	0		0		336	(336)	
oth	730010	SPECIAL PROJECTS	77,700	50,700	0	128,400	26,000	62,935	(36,935)	49.01%	104,764	(57,564)	54.62%
oth	733049	INTERLINK OPERATING COST	0	110,000	0	110,000	110,000	116,112	(6,112)	105.56%	108,420	11,580	90.35%
oth	733063	PROGRAMS	100,900	0	71,900	172,800	51,100	61,647	(10,547)	35.68%	105,194	(41,994)	55.66%
oth	733065	RECRUITING	5,900	0	0	5,900	2,000	31,450	(29,450)	533.05%	105	1,895	1.78%
oth	733110	BOOK SALE COSTS	43,900	0	0	43,900	7,200	4,935	2,265	11.24%	8,568	(6,068)	24.98%
oth	733126	BUS TR/ CONF/TRAIN	46,000	0	0	46,000	22,900	24,385	(1,485)	53.01%	26,743	(8,543)	58.14%
Total Other expenses			653,900	160,700	71,900	886,500	354,600	425,896	(71,296)	48.04%	477,964	(95,164)	50.00%
Supplies and materials													
s&m	530001	SHIPPING MATERIALS	9,700	0	0	9,700	6,300	1,478	4,822	15.24%	1,410	1,790	14.54%
s&m	531172	MGTM FEE-INSIDE	0	0	0	0	0	668	(668)		385	(385)	
s&m	531270	POSTAGE &MESS SERV	30,400	0	0	30,400	10,100	11,325	(1,225)	37.25%	9,419	2,181	26.61%
s&m	532010	COMPUTER SUPP/SERV	37,100	0	0	37,100	12,400	18,164	(5,764)	48.96%	23,570	(11,170)	63.53%
s&m	532020	FIRST AID SUPPLIES	2,100	0	0	2,100	800	358	442	17.05%	695	105	33.10%
s&m	532050	OFFICE SUPPLIES	98,300	0	0	98,300	34,500	49,121	(14,621)	49.97%	24,203	2,497	23.38%
s&m	532060	PHOTOCOPY SUPPLIES	97,700	0	0	97,700	26,000	21,968	4,032	22.49%	19,900	4,700	22.49%
s&m	532070	HISTORICAL PHOTOS EXP	5,000	0	0	5,000	1,600	423	1,177	8.46%	2,068	(468)	41.36%
s&m	532080	MISC - V.S.B	8,500	0	0	8,500	1,400	3,078	(1,678)	36.21%	1,719	(419)	20.22%
s&m	532080	MISCELLANEOUS	110,300	0	75,000	185,300	108,600	115,717	(7,117)	62.45%	96,341	(141)	69.56%
s&m	532080	MISC - I.L.L. EXP	6,300	0	0	6,300	2,000	1,899	101	30.14%	1,928	72	30.60%
s&m	532080	MISC - FACILITY RENTALS	2,000	0	0	2,000	600	15,418	(14,818)	770.90%	52	748	2.60%
s&m	532080	MISC -INFOACTION SUBSCR	37,000	0	0	37,000	12,400	13,285	(885)	35.91%	11,975	(375)	34.21%
s&m	532080	MISC - DIGITAL SRV	15,600	0	0	15,600	5,200	231	4,969	1.48%	913	4,287	5.85%
s&m	533030	LIBRARY CARDS	16,200	0	0	16,200	4,000	3,180	820	19.63%	5,154	(2,154)	43.68%
s&m	533040	DIGITAL CONTENT	170,300	0	0	170,300	96,300	120,467	(24,167)	70.74%	68,480	66,520	37.02%
s&m	533040	SECURITY TAGS	80,700	8,000	0	88,700	21,900	4,467	17,433	5.04%	55,581	(36,281)	66.64%
s&m	533040	BOOKS AND MATERIALS PROCES.	39,000	5,100	0	44,100	9,700	5,538	4,162	12.56%	9,550	(150)	21.66%
s&m	533040	BAR CODE LABELS	7,800	800	0	8,600	2,000	2,434	(434)	28.30%	2,458	(158)	24.58%
s&m	533040	PREPARATIONS MATERIALS	0	0	0	0	0	0	0		0	0	#DIV/0!
s&m	533040	CATALOGUE COSTS	69,600	0	0	69,600	23,200	27,210	(4,010)	39.09%	25,208	1,192	31.67%
s&m	533050	BOOKS AND PUBLICATIONS	4,273,800	443,500	80,000	4,797,300	2,169,300	2,122,882	46,418	44.25%	2,206,405	(283,405)	46.80%
s&m	533060	CONSERVATION SUPP - binding	70,400	0	0	70,400	23,600	14,493	9,107	20.59%	14,959	8,641	21.25%
s&m	533210	COST OF SALEABLE SUPPLIES	6,700	0	0	6,700	5,400	5,465	(65)	81.57%	180	2,220	2.69%
s&m	733145	FILMING/RENTAL EXPENSES	30,000	0	0	30,000	10,000	8,402	1,598	28.01%	3,092	6,908	10.31%
Total Supplies and materials			5,224,500	457,400	155,000	5,836,900	2,587,300	2,567,671	19,629	43.99%	2,585,645	(233,245)	45.18%

VANCOUVER PUBLIC LIBRARY
2018 budget

VANCOUVER PUBLIC LIBRARY 2018 budget		
CITY	PROVINCIAL GRANTS	OTHER gifts/grants

REV	2018 budget	AS AT
SAL	0.3333	30-Apr-18
EXP	0.3333	
BUDGET TOTAL	BUDGET At April 30	ACTUAL At April 30

VARIANCE At April 30	% Actual/ Total Budget	ACTUAL 2017	VARIANCE 2017	% Actual/ Total Budget
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Internal Allocations												
intall	800021 LIBRARY SQUARE	1,951,940	0	0	1,951,940	605,010	614,866	(9,856)	31.50%	533,195	115,015	27.84%
Total Expenditures		50,351,240	1,457,700	226,900	52,035,840	18,071,210	17,505,675	565,535	33.64%	16,969,061	233,649	33.99%
Transfers to Reserves and other												
tsf	485025 TRANSFER TO CAPITAL FUND			2,050,700	2,050,700	2,050,700	2,050,700	0	100.00%			
tsf	485310 TRANSFER TO INSURANCE RES	55,500	0	0	55,500	18,500	18,516	(16)	33.36%	18,516	(116)	33.36%
tsf	485315 PROVINCIAL GRANTS	0	0	0	0		29,747	(29,747)		4,706	(4,706)	
tsf	485315 TRANSFER TO RESERVES	11,000	0	100,000	111,000	28,600	91,781	(63,181)	82.69%	44,992	(16,392)	40.53%
Total Transfers to Reserves and other		66,500	0	2,150,700	2,217,200	2,097,800	2,190,744	(92,944)	98.81%	68,214	(21,214)	37.73%
Transfer from Reserves												
tsf	480000 TRANSFER FROM RESERVES	0	(1,400)	(106,500)	(107,900)	(95,000)	(95,000)	0	88.04%	(311,638)	(30,438)	246.35%
tsf	480005 TRANSFER FROM RESERVE -C/F	0	0	0	0	0	0	0		0	0	
Total Transfer from Reserves		0	(1,400)	(106,500)	(107,900)	(95,000)	(95,000)	0		(311,638)	(30,438)	
Total		0	0	0	0	0	0	0		0	(0)	

Vancouver Public Library
Reserves
Year to Date

Dec 31/18
At April 30

	2017	Transfer To	Transfer From	2018	Net Transfer
Reserve - Library Gifts and Grants 320084					
Donations and Grants					
Provincial Grants	246,768.81	29,747.06	0.00	276,515.87	29,747.06
Gifts & Grants	851,622.96	25,000.00	(20,000.00)	856,622.96	5,000.00
Interest Gifts and grants	0.00	6,156.00	0.00	6,156	6,156.00
Interest End Fund	29,866.00	12,575.00	0.00	42,441.00	12,575.00
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>
	3,388,045.94	73,478.06	(20,000.00)	3,441,524.00	53,478.06
Other					
General	883,698.20	63,180.83	0.00	946,879.03	63,180.83
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	260,809.12	7,877.97	(75,000.00)	193,687.09	(67,122.03)
	<u>1,411,194.07</u>	<u>71,058.80</u>	<u>(75,000.00)</u>	<u>1,407,252.87</u>	<u>(3,941.20)</u>
	<u>4,799,240.01</u>	<u>144,536.86</u>	<u>(95,000.00)</u>	<u>4,848,776.87</u>	<u>49,536.86</u>
Equipment Reserve 320019	<u>956,602.96</u>	<u>3,600.00</u>	<u>0.00</u>	<u>960,202.96</u>	<u>3,600.00</u>
Total Library Insurance res 320072 (CITY)	5,755,842.97	148,136.86	(95,000.00)	5,808,979.83	53,136.86
Total	0.00	18,516		18,516.00	18,516.00
Total	5,755,842.97	166,652.86	(95,000.00)	5,827,495.83	71,652.86

April

	2018 31-Mar	Transfer To	Transfer From	2018 30-Apr	Net Transfer
Reserve - Library Gifts and Grants 320084					
Donations and Grants					
Provincial Grants	266,569.51	9,946.36		276,515.87	9,946.36
Gifts & Grants	876,622.96	-	(20,000.00)	856,622.96	(20,000.00)
Interest Gifts and grants	4,526.00	1,630.00		6,156.00	1,630.00
Interest End Fund	39,301.00	3,140.00		42,441.00	3,140.00
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>
	3,446,807.64	14,716.36	(20,000.00)	3,441,524.00	(5,283.64)
Other					
General	929,994.59	16,884.44		946,879.03	16,884.44
Bayshore	78,707.87			78,707.87	0.00
Coal Harbour	187,978.88			187,978.88	0.00
Interest other	266,691.54	1,995.55	-75,000.00	193,687.09	(73,004.45)
	<u>1,463,372.88</u>	<u>18,879.99</u>	<u>-75,000.00</u>	<u>1,407,252.87</u>	<u>(56,120.01)</u>
	<u>4,910,180.52</u>	<u>33,596.35</u>	<u>(95,000.00)</u>	<u>4,848,776.87</u>	<u>(61,403.65)</u>
Equipment Reserve 320019	<u>959,302.96</u>	<u>900.00</u>		<u>960,202.96</u>	<u>900.00</u>
Total Library Insurance res 320072 (CITY)	5,869,483.48	34,496.35	(95,000.00)	5,808,979.83	(60,503.65)
Total	13,887	4,629		18,516	4,629.00
Total	5,883,370.48	39,125.35	(95,000.00)	5,827,495.83	(55,874.65)