



## MANAGEMENT REPORT

Date: July 14, 2017  
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Meeting Date: July 26, 2017

TO: VPL Board

FROM: Eric Smith, Director, Corporate Services & Facilities

**SUBJECT: June 30, 2017 Financial Operating Results**

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### **PURPOSE**

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

### **RECOMMENDATION**

That the Board receive the Statement of Revenues and Expenditures for the six months ended June 30, 2017 for information.

### **BACKGROUND**

Financial results are presented monthly, where possible, to the Services Finance and HR Committee for information. The Committee did not meet in July.

### **DISCUSSION**

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

Also attached is a summary of the reserves transactions, and a summary of capital expenditures to June 30.

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

	2017 BUDGET	BUDGET To June 30	ACTUAL 2017	VARIANCE 2017	% ACTUAL / TOTAL BUDGET	FORECAST To Year End	VARIANCE To Year End	ACTUAL 2016	VARIANCE 2016	%: Actual/ Total Budget
<b>REVENUES</b>										
FINES	\$634,300	\$318,000	\$301,600	\$(16,400)	47.55%	\$624,748	\$9,552	\$313,131	\$(48,669)	43.50%
PHOTOCOPIER	200,000	99,300	119,393	20,093	59.70%	226,610	(26,610)	106,832	8,932	54.84%
RECOVERY SOCIAL PLANNING	488,300	244,200	246,672	2,472	50.52%	490,672	(2,372)	249,271	7,471	51.49%
PROVINCIAL GRANT	1,309,100	1,314,200	1,174,202	(139,998)	89.70%	1,449,100	0	1,317,066	(1,334)	99.90%
INTERLINK	140,000	0	0	0	0.00%	0	0	0	0	0.00%
GIFTS & GRANTS	534,600	303,600	328,093	24,493	61.37%	528,094	6,506	378,693	88,093	110.54%
OTHER	1,818,900	899,500	911,796	12,296	50.13%	1,842,043	(23,143)	844,863	(61,337)	44.97%
<b>TOTAL REVENUES</b>	<b>5,125,200</b>	<b>3,178,800</b>	<b>3,081,756</b>	<b>(97,044)</b>	<b>60.13%</b>	<b>5,161,267</b>	<b>(36,067)</b>	<b>3,209,856</b>	<b>(6,844)</b>	<b>63.33%</b>
<b>EXPENDITURES</b>										
<b>SALARIES AND BENEFITS</b>										
FULL TIME SALARIES	23,524,100	11,754,600	10,847,879	906,721	46.11%	22,713,544	810,556	10,573,893	893,857	45.30%
PART TIME SALARIES	7,833,000	3,800,400	4,188,758	(388,358)	53.48%	8,204,500	(371,500)	4,256,756	(729,456)	58.34%
FRINGE BENEFITS	6,226,100	3,113,100	2,971,631	141,469	47.73%	6,044,861	181,239	2,920,395	82,055	48.08%
OTHER	(372,100)	(185,400)	57,302	(242,702)	-15.40%	84,346	(456,446)	51,887	(236,887)	-13.99%
	<b>37,211,100</b>	<b>18,482,700</b>	<b>18,065,569</b>	<b>417,131</b>	<b>48.55%</b>	<b>37,047,251</b>	<b>163,849</b>	<b>17,802,931</b>	<b>9,569</b>	<b>48.99%</b>
<b>BOOKS AND PUBLICATIONS</b>	<b>4,714,300</b>	<b>2,619,000</b>	<b>2,954,180</b>	<b>(335,180)</b>	<b>62.66%</b>	<b>4,714,395</b>	<b>(95)</b>	<b>2,677,721</b>	<b>(348,721)</b>	<b>54.03%</b>

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

	2017 BUDGET	BUDGET To June 30	ACTUAL 2017	VARIANCE 2017	% ACTUAL / TOTAL BUDGET	FORECAST To Year End	VARIANCE To Year End	ACTUAL 2016	VARIANCE 2016	#: Actual/ Total Budget
OPERATING AND MAINT										
BUILDING OCCUPANCY	3,506,800	1,733,000	1,596,706	136,294	45.53%	3,345,400	161,400	1,386,809	55,191	46.77%
EQUIPMENT AND FLEET	742,200	448,500	498,700	(50,200)	67.19%	741,768	432	398,331	56,369	55.80%
OTHER	1,329,300	660,900	671,948	(11,048)	50.55%	1,326,461	2,839	673,855	22,345	50.17%
SUPPLIES AND MATERIALS	1,008,200	626,800	586,816	39,984	58.20%	987,445	20,755	732,291	24,009	61.97%
INTERNAL ALLOCATIONS	1,915,415	968,710	847,072	121,638	44.22%	1,877,072	38,343	910,888	4,012	49.78%
	8,501,915	4,437,910	4,201,242	236,668	49.42%	8,278,146	223,769	4,102,174	161,926	51.06%
TOTAL EXPENDITURES	50,427,315	25,539,610	25,220,991	318,619	50.01%	50,039,792	387,523	24,582,826	(177,226)	49.83%
TRANSFER TO RESERVES	180,800	651,800	608,131	43,669	336.36%	290,843	(110,043)	677,469	(48,069)	406.89%
TRANSFER FROM RESERVES	(350,500)	(353,500)	(339,126)	(14,374)	96.75%	(339,126)	(11,374)	(617,063)	(11,437)	54.38%
<b>CITY FUNDING</b>	<b>45,132,415</b>	<b>22,659,110</b>	<b>22,408,240</b>	<b>\$250,870</b>	<b>49.65%</b>	<b>44,830,242</b>	<b>302,173</b>	<b>21,433,376</b>	<b>(243,576)</b>	<b>49.51%</b>
Revenues % YTD (Monthly)		0.5000								
Salaries % YTD (Daily)		0.5000								
Expenses % YTD (Monthly)		0.5000								

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

**Vancouver Public Library Board**  
**Notes to the Statement of Revenues & Expenditures**  
**For the Six Months Ended June 30, 2017**

**REVENUES**

Fines and photo printing are close to 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 grant has been received, however the other Provincial grants have not been received as planned resulting in a temporary negative variance. Gifts and Grants received are over budget to June 30. The timing of the receipt of donations is difficult to accurately predict, thus there will be fluctuations between budget and actual throughout the year. Other revenues are over budget by \$12,300 (May under \$25,400). This is due to positive variances in InfoAction and miscellaneous revenues, partially offset by a negative variance in Events rentals.

**EXPENDITURES**

**Salaries & Benefits**

Over all salaries and benefits are under budget by \$417,100 (May \$421,800). There is a positive variance in full time and fringe benefits. Hourly staff costs are over budget with hourly staff being used to temporarily fill full time positions. Part time staffing and vacation replacement are under budget. Sick replacement is over budget. The staff surplus, resulting from the delayed opening of the nácaʔmat ct Strathcona Branch Library, is \$ 126,000 and the surplus from the April implementation of living wage is approximately \$40,000.

**Books & Publications**

Books and Publications is over budget \$335,200 (May \$243,500). This is expected to be close to budget by year end.

**Operating & Maintenance**

Building occupancy is under budget by \$136,300 (May \$127,600), mostly related to library square maintenance and electricity, as well as security for nácaʔmat ct Strathcona. Equipment and fleet is over budget by \$50,200 (May \$74,300), mostly in services agreements and equipment purchases. Other is over budget by \$11,000 (May \$136,900), mostly in legal, programs and book sale costs, offset by a surplus in InterLink operating costs. Supplies and materials is under budget \$40,000 (May over \$42,900) with a negative variance, in computer supplies/service, library cards and security tags, partially offset by a positive variance in Digital Content. Internal allocations relates to the costs for library square maintenance being transferred from the City. There is a positive variance of \$121,600 (May \$120,100).

**Transfers**

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

**Other**

Overall the library is under budget \$250,900 (May over \$136,700) to the end of June, mostly related to salaries and benefits and Library Square maintenance, offset by Collections.

**Reserves**

In June, the transfer to reserves relates to InfoAction, interest, and the unspent Provincial grant. The transfer from reserves in January and February, related to the Provincial grant, was reversed. Funding for programs, special projects, and furniture and equipment was transferred from reserves.

			VANCOUVER PUBLIC LIBRARY													
			VANCOUVER PUBLIC LIBRARY 2017 budget			2017 budget		AS AT								
			REV	SAL	EXP	30-Jun-17										
			0.5000	0.5000	0.5000											
			CITY	PROVINCIAL GRANTS	OTHER gifts/grants	BUDGET TOTAL	BUDGET At June 30	ACTUAL At June 30	VARIANCE At June 30	% Actual/ Total Budget	FORECAST To Year End	VARIANCE To Year End	ACTUAL 2016	VARIANCE 2016	% Actual/ Total Budge	
REVENUES																
prog fee	490240	FINES	634,300	0	0	634,300	318,000	301,600	(16,400)	47.55%	624,748	9,552	313,131	(48,669)	43.50%	
prog fee	490520	PHOTOCOPY	200,000	0	0	200,000	99,300	119,393	20,093	59.70%	226,610	(26,610)	106,832	8,932	54.84%	
prog fee	490690	SALE OF GOODS	43,900	0	0	43,900	22,200	11,380	(10,820)	25.92%	34,344	9,556	9,229	(871)	20.11%	
prog fee	490970	SALE OF PHOTOS	10,000	0	0	10,000	4,800	5,610	810	56.10%	10,410	(410)	4,716	(1,284)	39.30%	
prog fee	490980	HOLDS NOT PICKED UP	70,400	0	0	70,400	35,400	31,533	(3,867)	44.79%	71,533	(1,133)	29,909	1,109	43.35%	
prog fee	490990	SUBSCRIPTION CARDS	161,500	0	0	161,500	80,400	90,944	10,544	56.31%	171,454	(9,954)	90,824	12,224	58.03%	
prog fee	491000	LOST CARDS CHARGE	14,000	0	0	14,000	5,400	6,161	761	44.01%	12,332	1,668	6,488	788	44.14%	
prog fee	491225	LOST BOOKS CHARGE	95,500	0	0	95,500	51,000	54,615	3,615	57.19%	103,720	(8,220)	49,888	2,388	52.51%	
crec	430070	SECURITY CHARGEBACKS	170,700	0	0	170,700	85,200	85,510	310	50.09%	242,049	(2,849)	87,549	(51)	50.00%	
crec	430070	V.S.B. and other	68,500	0	0	68,500	35,800	36,770	970	53.68%			35,710	410	52.90%	
crec	434210	RECOVERY - SOCIAL PLANNING	488,300	0	0	488,300	244,200	246,672	2,472	50.52%	490,672	(2,372)	249,271	7,471	51.49%	
crec	490300	GIFTS & GRANTS	0	0	534,600	534,600	303,600	328,093	24,493	61.37%	528,094	6,506	378,693	88,093	110.54%	
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	1,309,100	0	1,309,100	1,314,200	1,174,202	(139,998)	89.70%	1,449,100	0	1,317,066	(1,334)	99.90%	
ren	490100	FEES - INFOACTION	528,800	0	0	528,800	259,800	277,843	18,043	52.54%	541,843	(13,043)	244,197	(43,203)	42.48%	
ren	490610	RENTAL INCOME	472,700	0	0	472,700	236,400	184,749	(51,651)	39.08%	400,749	71,951	195,959	(52,441)	39.48%	
ren	490810	MISCELLANEOUS	182,900	0	0	182,900	83,100	126,681	43,581	69.26%	253,610	(70,710)	90,394	19,594	52.62%	
Total Revenue			3,141,500	1,449,100	534,600	5,125,200	3,178,800	3,081,756	(97,044)	60.13%	5,161,267	(36,067)	3,209,856	(6,844)	63.33%	
CITY OF VANCOUVER			45,132,415	0	0	45,132,415	22,659,110	22,408,240	(250,870)	49.65%	44,830,243	302,172	21,433,376	243,576	49.51%	
TOTAL REVENUE			48,273,915	1,449,100	534,600	50,257,615	25,837,910	25,489,996	(347,914)	50.72%	49,991,510	266,105	24,643,232	236,732	50.96%	
SALARIES AND BENEFITS																
S&B	520000	FULL TIME SALARIES	22,975,200	548,900	0	23,524,100	11,754,600	10,847,879	906,721	46.11%	22,713,544	810,556	\$10,573,893	\$893,857	45.30%	
S&B	520000	PART TIME with Benefits SALARIES	3,336,500	0	0	3,336,500	1,668,000	1,728,866	(60,866)	51.82%	3,373,327	(36,827)	1,628,460	(160,960)	57.13%	
S&B	520020	SAL - PT -CASUAL (actual)	3,132,500	0	0	3,132,500	1,566,000	1,651,402	(85,402)	52.72%	3,232,693	(100,193)	1,733,320	(181,320)	55.66%	
S&B	520025/600	SALARIES CASUAL/temp help (actual)	1,264,300	0	0	1,264,300	632,400	976,331	(343,931)	77.22%	1,599,811	(335,511)	1,062,936	(446,736)	86.25%	
S&B	790999	BUDGET ACTIVITY ALLOC	(8,970,600)	0	0	(8,970,600)	(4,485,600)	(5,249,945)	764,345	58.52%	(9,684,694)	714,094	(5,190,065)	933,865	60.57%	
S&B	732501	FULL TIME SALARIES (HRLY STAFF)	0	0	0	0	0	811,366	(811,366)		826,857	(826,857)	817,155	(817,155)		
S&B	732502	PART TIME SALARIES (STD)	7,368,400	106,600	0	7,475,000	3,738,600	3,610,719	127,881	48.30%	7,339,652	135,348	3,333,611	164,389	46.85%	
S&B	732503	VACATION REPLACEMENT (STD)	773,300	20,500	0	793,800	278,400	208,512	69,888	26.27%	659,443	134,357	249,496	3,004	32.82%	
S&B	732504	SICK REPLACEMENT (STD)	206,900	7,900	0	214,800	109,200	149,665	(40,465)	69.68%	252,438	(37,638)	197,193	(89,993)	93.02%	
S&B	732506	CASUAL (STD)	485,900	1,100	0	487,000	243,600	234,095	9,505	48.07%	497,227	(10,227)	354,816	(114,516)	73.83%	
S&B	732508	TRAINING	99,700	0	0	99,700	49,800	67,746	(17,946)	67.95%	107,746	(8,046)	69,833	(20,033)	70.25%	
S&B		Total part time/aux	7,696,900	136,100	0	7,833,000	3,800,400	4,188,758	(388,358)	53.48%	8,204,500	(371,500)	4,256,756	(729,456)	58.34%	
S&B	523010-90	FRINGE BENEFITS	6,109,000	117,100	0	6,226,100	3,113,100	2,971,631	141,469	47.73%	6,044,861	181,239	2,920,395	82,055	48.08%	

VANCOUVER PUBLIC LIBRARY  
2017 budget

VANCOUVER PUBLIC LIBRARY  
2017 budget

REV 0.5000 AS AT  
SAL 0.5000 30-Jun-17  
EXP 0.5000

	CITY	PROVINCIAL GRANTS	OTHER gifts/grants	BUDGET TOTAL	BUDGET At June 30	ACTUAL At June 30	VARIANCE At June 30	% Actual/ Total Budget	FORECAST To Year End	VARIANCE To Year End	ACTUAL 2016	VARIANCE 2016	% Actual/ Total Budget
S&B	OTHER						0					0	
S&B	521060		0	10,200	5,400	0	5,400	0.00%	0	10,200	0	5,400	0.00%
S&B	524010		0	9,200	4,800	4,604	196	50.04%	9,562	(362)	4,503	297	50.03%
S&B	524020		0	24,500	12,000	9,110	2,890	37.18%	18,275	6,225	9,760	2,240	39.84%
S&B	524030		0	82,800	41,400	0	41,400	0.00%	0	82,800	0	41,400	0.00%
S&B	524060/50		0	0	0	0	0		0	0	0	0	
S&B	525000		0	26,000	13,200	35,636	(22,436)	137.06%	45,965	(19,965)	33,926	(20,926)	130.48%
S&B	852010		0	0	0	7,952	(7,952)		10,545	(10,545)	3,698	(3,698)	
S&B	591050		0	(524,800)	(262,200)	0	(262,200)	0.00%	0	(524,800)	0	(261,600)	0.00%
S&B	Total Other			(372,100)	(185,400)	57,302	(242,702)	-15.40%	84,346	(456,446)	51,887	(236,887)	-13.99%
S&B	TOTAL SALARIES AND BENEFITS			36,409,000	18,482,700	18,065,569	417,131	48.55%	37,047,251	163,849	17,802,931	9,569	48.99%
Regional Utility Charges													
reg	534050		0	1,000	0	-156	156	-15.60%	844	156	0	0	0.00%
Building occupancy and Maintenance													
bid	531122		0	254,500	118,200	118,356	(156)	46.51%	254,356	144	107,502	10,698	45.38%
bid	531256		0	206,500	103,200	24,923	78,277	12.07%	89,815	116,685			
bid	533230		0	38,100	19,200	20,545	(1,345)	53.92%	38,544	(444)	14,848	352	48.21%
bid	534010		0	828,700	413,400	390,765	22,635	47.15%	818,712	9,988	324,112	6,888	47.13%
bid	534020		0	43,800	22,200	24,888	(2,688)	56.82%	46,411	(2,611)	16,931	9,369	32.56%
bid	534030		0	75,700	37,800	34,434	3,366	45.49%	72,434	3,266	22,182	40,418	23.12%
Bld	535040		0	1,077,800	538,800	517,801	20,999	48.04%	1,054,133	23,667	535,361	(6,961)	50.89%
bid	720004		0	215,800	108,000	148,742	(40,742)	68.93%	216,240	(440)	87,735	(27,035)	61.53%
bid	720008		0	38,100	19,200	10,812	8,388	28.38%	30,812	7,288	8,732	9,868	23.35%
bid	720011		0	11,700	2,500	2,498	2	21.35%	10,298	1,402	2,498	102	21.72%
bid	720013		0	3,200	1,800	0	1,800	0.00%	2,000	1,200	1,045	755	33.71%
bid	733020		0	712,900	348,700	302,942	45,758	42.49%	711,643	1,257	265,863	10,737	43.22%
	Total Building occupancy and Maintenance			3,506,800	1,733,000	1,596,706	136,294	45.53%	3,345,400	161,400	1,386,809	55,191	46.77%
Professional fees													
pro	531150		0	12,400	6,000	20,091	(14,091)	162.02%	33,091	(20,691)	3,452	2,548	27.84%
Equipment & Fleet													
eqf	531090		0	397,700	335,500	374,961	(39,461)	94.28%	385,561	12,139	313,105	54,495	82.37%
eqf	531250		0	17,200	8,400	3,004	5,396	17.47%	15,244	1,956	9,987	(1,387)	1
eqf	533070		129,600	86,500	49,400	58,655	(9,255)	27.14%	221,655	(5,555)	28,467	(1,667)	13.13%
eqf	533170		0	600	400	0	400	0.00%	600	0	0	400	0.00%
eqf	535030		0	4,600	2,400	1,628	772		4,629	(29)	1,384	(1,384)	

VANCOUVER PUBLIC LIBRARY  
2017 budget

VANCOUVER PUBLIC LIBRARY  
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REV 0.5000 AS AT  
SAL 0.5000 30-Jun-17  
EXP 0.5000

	CITY	PROVINCIAL GRANTS	OTHER gifts/grants	BUDGET TOTAL	BUDGET At June 30	ACTUAL At June 30	VARIANCE At June 30	% Actual/ Total Budget	FORECAST To Year End	VARIANCE To Year End	ACTUAL 2016	VARIANCE 2016	% Actual/ Total Budget
eqf	535050		0	33,900	17,000	17,572	(572)	51.83%	34,572	(672)	13,679	4,921	40.35%
eqf	598030		0	300	0	926	(926)	308.67%	926	(626)	0	0	
eqf	598040		0	500	0	0	0	0.00%	500	0	0	300	0.00%
eqf	598050		0	36,100	18,000	27,155	(9,155)	75.22%	45,154	(9,054)	18,308	(2,708)	57.94%
eqf	598100		0	0	0	268	(268)		268	(268)	0	0	
eqf	598140		0	26,500	13,200	11,215	1,985	42.32%	24,215	2,285	10,063	2,537	40.41%
eqf	598150		0	6,200	3,000	3,130	(130)	50.48%	6,260	(60)	3,103	(103)	50.87%
eqf	598160		0	1,200	600	600	600	0.00%	1,200	0	0	600	0.00%
eqf	598170		0	1,300	600	30	570	2.31%	830	470	24	576	0
eqf	851000		0	0	0	156	(156)		155	(155)	211	(211)	
	Total Equipment & Fleet			612,600	448,500	498,700	(50,200)	67.19%	741,768	432	398,331	56,369	55.80%
	Other expenses												
oth	510020		0	0	0	118	(118)		118	(118)	261	(261)	
oth	510060		0	16,600	12,800	10,599	2,201	63.85%	13,099	3,501	10,287	5,213	1
oth	524050		0	0	0	1,953	(1,953)		1,953	(1,953)	2,556	(2,556)	
oth	531030		0	4,000	2,400	0	2,400	0.00%	3,000	1,000	147	2,053	3.68%
oth	531050		0	28,000	13,800	13,648	152	48.74%	27,158	842	14,286	4,314	39.03%
oth	531080		0	23,100	11,400	8,547	2,853	37.00%	20,463	2,637	8,985	1,715	37.13%
oth	531122		0	5,000	2,400	0	2,400	0.00%	3,000	2,000	0	0	
oth	531210		0	9,000	6,700	3,142	3,558	34.91%	7,642	1,358	4,960	(160)	49.60%
oth	531220		0	57,200	28,800	31,205	(2,405)	54.55%	61,205	(4,005)	16,465	12,535	27.86%
oth	531280		0	29,000	14,400	9,849	4,551	33.96%	24,249	4,751	11,066	3,334	38.16%
oth	531340		0	1,600	600	31	569	1.94%	1,231	369	1,699	(1,099)	106.19%
oth	532030		0	25,500	11,800	15,641	(3,841)	61.34%	26,241	(741)	11,756	2,244	44.36%
oth	534040		0	44,500	20,400	17,636	2,764	39.63%	39,567	4,933	18,173	5,927	36.86%
oth	534070		0	132,900	66,600	63,599	3,001	47.85%	132,560	340	51,218	12,382	39.86%
oth	594350		0	(7,500)	0	0	0	0.00%	-7,500	0	0	0	0.00%
oth	598025		0	0	0	0	0		672	(672)	1,233	(1,233)	
oth	730010	117,000	233,500	434,600	174,300	171,275	3,025	39.41%	434,669	(69)	226,579	(18,779)	44.05%
oth	733049	120,000	0	120,000	120,000	108,420	11,580	90.35%	108,420	11,580	115,172	4,828	95.98%
oth	733063	25,700	180,000	306,200	131,900	149,940	(18,040)	48.97%	304,368	1,832	133,194	(10,094)	55.59%
oth	733065	0	0	5,900	3,000	1,236	1,764	20.95%	6,236	(336)	414	2,586	7.02%
oth	733110	0	0	34,300	4,400	11,998	(7,598)	34.98%	36,998	(2,698)	9,653	(253)	35.62%
oth	733126	0	0	46,000	29,200	33,176	(3,976)	72.12%	47,175	(1,175)	32,299	(2,899)	71.62%
	Total Other expenses			639,700	654,900	652,013	2,887	49.55%	1,292,527	23,373	670,403	19,797	50.42%
	Supplies and materials												
s&m	530001		0	9,700	4,800	2,185	2,615	22.53%	7,034	2,666	866	3,934	8.93%
s&m	531172		0	0	0	739	(739)		1,214	(1,214)	0	0	
s&m	531270		0	35,400	17,600	15,218	2,382	42.99%	30,703	4,697	13,165	9,835	29.00%
s&m	532010		0	37,100	18,600	23,443	(4,843)	63.19%	37,443	(343)	31,705	(13,105)	85.46%
s&m	532020		0	2,100	1,442	1,442	(242)	68.67%	2,525	(425)	370	830	17.62%
s&m	532050		0	103,500	53,400	31,740	21,660	30.67%	97,051	6,449	56,894	(594)	54.97%

VANCOUVER PUBLIC LIBRARY

2017 budget

REV 0.5000 AS AT  
SAL 0.5000 30-Jun-17  
EXP 0.5000

VANCOUVER PUBLIC LIBRARY  
2017 budget

	CITY	PROVINCIAL GRANTS	OTHER gifts/grants	BUDGET TOTAL	BUDGET At June 30	ACTUAL At June 30	VARIANCE At June 30	% Actual/ Total Budget	FORECAST To Year End	VARIANCE To Year End	ACTUAL	VARIANCE	% Actual/	
											2016	2016	total Budge	
s&m	532060			88,500	46,700	44,331	2,369	50.09%	95,339	(6,839)	41,540	14,060	43.14%	
s&m	532070			5,000	2,400	2,240	160	44.80%	4,639	361	855	2,745	12.76%	
s&m	532080			8,500	4,300	4,403	(103)	51.80%			4,337	(137)	51.02%	
s&m	532080		75,000	63,500	106,800	113,701	(6,901)	82.09%	209,636	(3,736)	215,661	139	89.37%	
s&m	532080			6,300	3,000	3,017	(17)	47.89%			2,481	519	39.38%	
s&m	532080			2,000	1,200	917	283	45.85%			218	982	10.90%	
s&m	532080			35,000	17,400	17,542	(142)	50.12%			16,196	(596)	51.25%	
s&m	532080			15,600	7,800	3,062	4,738	19.63%			6,391	1,409	40.97%	
s&m	533030			11,800	6,000	12,159	(6,159)	103.04%	17,159	(5,359)	6,390	(1,990)	72.61%	
s&m	533040			185,000	180,000	154,561	25,439	83.55%			196,185	(34,185)	102.07%	
s&m	533040			75,900	38,100	62,582	(24,482)	75.04%	404,570	(2,470)	38,133	6,167	34.86%	
s&m	533040			39,000	19,300	20,977	(1,677)	47.57%			21,199	2,901	48.07%	
s&m	533040			9,100	4,600	4,763	(163)	47.63%			4,748	(148)	47.48%	
s&m	533040			0	0	0	0	#DIV/0!			1,222	(1,222)		
s&m	533040			79,600	39,600	37,671	1,929	47.33%			40,388	(3,788)	55.55%	
s&m	533050			4,190,800	2,619,000	2,954,180	(335,180)	62.66%	4,714,395	(95)	2,677,721	(348,721)	54.03%	
s&m	533060			70,400	35,400	24,069	11,331	34.19%	60,069	10,331	21,077	14,323	29.94%	
s&m	533210			6,700	3,600	213	3,387	3.18%	6,213	487	2,704	896	40.36%	
s&m	733145			30,000	15,000	5,841	9,159	19.47%	13,849	16,151	9,566	21,034	15.61%	
Total Supplies and materials				5,110,500	3,245,800	3,540,996	(295,196)	61.88%	5,701,840	20,660	3,410,012	(324,712)	55.56%	
Internal Allocations												0	0	
intall	800021			1,915,415	968,710	847,072	121,638	44.22%	1,877,072	38,343	910,888	4,012	49.78%	
Total Expenditures				48,207,415	25,539,610	25,220,991	318,619	50.01%	50,039,792	387,523	24,582,826	(177,226)	49.83%	
Transfers to Reserves														
tsf	485310			55,500	27,600	27,774	(174)	50.04%	55,548	(48)	27,774	(174)	50.04%	
tsf	485315			0	568,800	464,336	104,464				597,910	(2,610)		
tsf	485315			11,000	55,400	116,021	(60,621)	104.52%	235,295	(109,995)	51,785	(45,285)	46.65%	
Total Transfers to Reserves				66,500	651,800	608,131	43,669	336.36%	290,843	(110,043)	677,469	(48,069)		
Transfer from Reserves														
tsf	480000			0	(353,500)	(339,126)	14,374	96.75%	-339,126	(11,374)	(617,063)	11,437	54.38%	
Total Transfer from Reserves				0	(353,500)	(339,126)	14,374		(339,126)	(11,374)	(617,063)	11,437		
Total				0	0	0	(0)		(0)	0	0	(0)		



Vancouver Public Library  
Reserves  
Year to Date

30-Jun-17

	2016	Transfer To	Transfer From	2017	Net Transfer
<b>Reserve - Library Gifts and Grants 320084</b>					
Donations and Grants					
Provincial Grants	254,960.10	464,336.26	(86,993.00)	632,303.36	377,343.26
Gifts & Grants	951,204.32	78,793.70	(177,132.82)	852,865.20	(98,339.12)
Interest Gifts and grants	57,097.00	6,947.00	(75,000.00)	-10,956.00	(68,053.00)
Interest End Fund	0.00	13,987.00	0.00	13,987.00	13,987.00
Endowment Fund	<u>2,259,788.17</u>	<u>0.00</u>	<u>0.00</u>	<u>2,259,788.17</u>	<u>0.00</u>
	3,523,049.59	564,063.96	(339,125.82)	3,747,987.73	224,938.14
Other					
General	839,475.76	31,827.17	0.00	871,302.93	31,827.17
Bayshore	78,707.87	0.00	0.00	78,707.87	0.00
Coal Harbour	187,978.88	0.00	0.00	187,978.88	0.00
Interest other	245,073.18	8,427.45	0.00	253,500.63	8,427.45
	<u>1,351,235.69</u>	<u>40,254.62</u>	<u>0.00</u>	<u>1,391,490.31</u>	<u>40,254.62</u>
	4,874,285.28	604,318.58	(339,125.82)	5,139,478.04	265,192.76
<b>Equipment Reserve 320019</b>	<u>945,602.96</u>	<u>5,400.00</u>	<u>0.00</u>	<u>951,002.96</u>	<u>5,400.00</u>
<b>Reserve for future Rev 320069</b>	<u>0.00</u>		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<b>Reserve for Encumb 320079</b>	<u>0.00</u>			<u>0</u>	<u>0.00</u>
<b>Total Library</b>	<b>5,819,888.24</b>	<b>609,718.58</b>	<b>(339,125.82)</b>	<b>6,090,481.00</b>	<b>270,592.76</b>
<b>Insurance res 320072 (CITY)</b>	<u>0.00</u>	<u>27,774</u>		<u>27,774.00</u>	<u>27,774.00</u>
<b>Total</b>	5,819,888.24	637,492.58	(339,125.82)	6,118,255.00	298,366.76

June

	2017 31-May	Transfer To	Transfer From	2017 30-Jun	Net Transfer
<b>Reserve - Library Gifts and Grants 320084</b>					
Donations and Grants					
Provincial Grants	23,028.13	459,629.92	149,645.31	632,303.36	609,275.23
Gifts & Grants	901,204.32	53,793.70	(102,132.82)	852,865.20	(48,339.12)
Interest Gifts and grants	62,786.00	1,258.00	(75,000.00)	-10,956.00	(73,742.00)
Interest End Fund	11,454.00	2,533.00		13,987.00	2,533.00
Endowment Fund	<u>2,259,788.17</u>			<u>2,259,788.17</u>	<u>0.00</u>
	3,258,260.62	517,214.62	(27,487.51)	3,747,987.73	489,727.11
Other					
General	860,195.30	11,107.63		871,302.93	11,107.63
Bayshore	78,707.87			78,707.87	0.00
Coal Harbour	187,978.88			187,978.88	0.00
Interest other	251,974.61	1,526.02		253,500.63	1,526.02
	<u>1,378,856.66</u>	<u>12,633.65</u>	<u>0.00</u>	<u>1,391,490.31</u>	<u>12,633.65</u>
	4,637,117.28	529,848.27	(27,487.51)	5,139,478.04	502,360.76
<b>Equipment Reserve 320019</b>	<u>950,102.96</u>	<u>900.00</u>		<u>951,002.96</u>	<u>900.00</u>
<b>Reserve for future Rev 320069</b>		<u>-</u>		<u>0.00</u>	<u>0.00</u>
<b>Reserve for Encumb 320079</b>	<u>0</u>			<u>0</u>	<u>0.00</u>
<b>Total Library</b>	<b>5,587,220.24</b>	<b>530,748.27</b>	<b>(27,487.51)</b>	<b>6,090,481.00</b>	<b>503,260.76</b>
<b>Insurance res 320072 (CITY)</b>	<u>23,145</u>	<u>4,629</u>		<u>27,774</u>	<u>4,629.00</u>
<b>Total</b>	5,610,365.24	535,377.27	27,487.51	6,118,255.00	507,889.76

VANCOUVER PUBLIC LIBRARY  
Capital Budget Statement

As at June 30, 2017

<u>Plan</u>	<u>Budget</u>	<u>Act Costs pre 2017</u>	<u>Year to Date 2017</u>	<u>Forecast to Year End</u>	<u>Forecast 2018</u>	<u>Total costs</u>	<u>Unexpended Bal</u>	<u>Unexpended Bal</u>
2015-2018 Total Central and branches renovations/refurbishments	\$ 950,000	\$ 504,057	\$ 74,000	\$ 281,722	\$ 90,000	\$ 949,779	\$ 221	\$ 221
2006-2015 Total néca?mat ct Strathcona Branch Library	18,347,131	12,680,650	1,496,662	0	0	16,452,653	1,894,478	1,894,478
Levels 8 & 9								
2012-2014 - NCL 9	800,000	459,505	45,401	75,000	220,094	800,000	0	0
2015-2018 - CCL 21	15,000,000	1,274,638	1,965,050	8,889,000	2,871,312	15,000,000	0	0
VPLF Fundraising	-6,000,000	0	-2,647,572	0	-3,352,428	-6,000,000	0	0
Total Level 8 and 9	9,800,000	1,734,143	-637,121	8,964,000	-261,022	9,800,000	0	0
Total	\$ 29,097,131	\$ 14,918,850	\$ 933,541	\$ 9,245,722	-\$ 171,022	\$ 27,202,432	\$ 1,894,699	\$ 1,894,699