

Vancouver Board of Parks and Recreation
Operating Statement for the period ending December 31, 2009
Revenues and Expenses by District

As at March 8, 2010 (City Accounting entire not finalized)

	2009 Budget	2009 Actual	Surplus / (Deficit)	Percent of Budget	2008 Budget	2008 Actual	Surplus / (Deficit)	Percent of Budget
Stanley District								
Revenues	(16,193,900)	(18,652,504)	2,458,604	115.2%	(15,497,500)	(16,768,240)	1,270,740	108.2%
Expenditures	24,617,900	25,588,824	(970,924)	103.9%	24,283,000	24,745,029	(462,029)	101.9%
	<u>8,424,000</u>	<u>6,936,320</u>	<u>1,487,680</u>	<u>82.3%</u>	<u>8,785,500</u>	<u>7,976,789</u>	<u>808,711</u>	<u>90.8%</u>
Queen Elizabeth District								
Revenues	(8,843,200)	(8,773,597)	(69,603)	99.2%	(8,007,000)	(7,986,264)	(20,736)	99.7%
Expenditures	25,641,000	25,624,054	16,946	99.9%	24,176,500	24,486,825	(310,325)	101.3%
	<u>16,797,800</u>	<u>16,850,457</u>	<u>(52,657)</u>	<u>100.3%</u>	<u>16,169,500</u>	<u>16,500,561</u>	<u>(331,061)</u>	<u>102.0%</u>
Vancouver East District								
Revenues	(13,967,800)	(13,851,925)	(115,875)	99.2%	(14,718,800)	(12,728,301)	(1,990,499)	86.5%
Expenditures	30,117,800	30,298,444	(180,644)	100.6%	30,558,900	30,031,002	527,898	98.3%
	<u>16,150,000</u>	<u>16,446,519</u>	<u>(296,519)</u>	<u>101.8%</u>	<u>15,840,100</u>	<u>17,302,701</u>	<u>(1,462,601)</u>	<u>109.2%</u>
Planning & Operations								
Revenues	(119,800)	(169,767)	49,967	141.7%	(115,200)	(173,973)	58,773	151.0%
Expenditures	14,788,764	15,823,952	(1,035,188)	107.0%	14,233,192	14,443,786	(210,594)	101.5%
	<u>14,668,964</u>	<u>15,654,185</u>	<u>(985,221)</u>	<u>106.7%</u>	<u>14,117,992</u>	<u>14,269,813</u>	<u>(151,821)</u>	<u>101.1%</u>
Corporate Services								
Revenues	(7,800)	(821,589)	813,789	10533.2%	(38,300)	(834,514)	796,214	2178.9%
Expenditures	5,160,650	5,194,757	(34,107)	100.7%	4,760,300	4,217,597	542,703	88.6%
	<u>5,152,850</u>	<u>4,373,168</u>	<u>779,682</u>	<u>84.9%</u>	<u>4,722,000</u>	<u>3,383,083</u>	<u>1,338,917</u>	<u>71.6%</u>
Park Board Totals								
Revenues	(39,132,500)	(42,269,382)	3,136,882	108.0%	(38,376,800)	(38,491,292)	114,492	100.3%
Expenditures	100,326,114	102,530,031	(2,203,917)	102.2%	98,011,892	97,924,240	87,652	99.9%
Net	<u>61,193,614</u>	<u>60,260,649</u>	<u>932,965</u>	<u>98.5%</u>	<u>59,635,092</u>	<u>59,432,948</u>	<u>202,144</u>	<u>99.7%</u>

Vancouver Board of Parks and Recreation
Operating Statement for the period ending December 31, 2009
Revenues and Expenses by Program

As at March 8, 2010 (City Accounting entire not finalized)

Program	2009 Revenue				2009 Gross Expenses			
	Budget	Actual	Surplus / (Deficit)	% spent	Annual Budget	Actual	Surplus / (Deficit)	% spent
Donations, Corp Sponship & SPRF	0	(995,783)	995,783		0	995,783	(995,783)	
Concessions	(3,222,300)	(3,570,158)	347,858	110.8%	2,508,000	2,718,090	(210,090)	108.4%
Parking	(4,268,200)	(4,764,258)	496,058	111.6%	466,700	668,196	(201,496)	143.2%
Golf	(9,626,700)	(9,581,253)	(45,447)	99.5%	8,548,500	9,442,738	(894,238)	110.5%
Pitch & Putts	(1,375,800)	(1,307,835)	(67,965)	95.1%	964,700	977,978	(13,277)	101.4%
Marinas	(2,341,300)	(2,700,552)	359,252	115.3%	1,436,500	1,576,664	(140,164)	109.8%
Leases	(2,000,700)	(2,051,885)	51,185	102.6%	225,400	154,418	70,982	68.5%
Corporate Services & other Admin	(7,800)	(154,523)	146,723	1981.1%	11,388,350	11,308,770	79,580	99.3%
Total Income Operations	(22,842,800)	(25,126,248)	2,283,448	110.0%	25,538,150	27,842,637	(2,304,487)	109.0%
Stanley Park, QE Park, VanDusen	(3,717,700)	(3,546,180)	(171,520)	95.4%	9,658,600	9,711,306	(52,706)	100.5%
Neighbourhood Park & Beach Maintenance	(119,100)	(17,289)	(101,811)	14.5%	9,385,600	9,307,277	78,323	99.2%
Street Trees, Nursery & Wildlife Services	(127,500)	(92,237)	(35,263)	72.3%	6,310,200	6,455,832	(145,632)	102.3%
Sanitation & Janitorial	(54,000)	(35,924)	(18,076)	66.5%	2,410,900	2,270,262	140,638	94.2%
Building & Facilities Maintenance	(119,800)	(168,351)	48,551	140.5%	11,114,464	11,612,506	(498,042)	104.5%
Total Parks & Operations	(4,138,100)	(3,859,982)	(278,118)	93.3%	38,879,764	39,357,183	(477,419)	101.2%
Community Centres	(2,004,800)	(2,064,191)	59,391	103.0%	18,165,900	17,486,676	679,224	96.3%
Fitness Centres	(1,963,300)	(2,146,966)	183,666	109.4%	1,707,300	1,700,714	6,586	99.6%
Rinks & Central Ice Services	(1,953,300)	(2,138,020)	184,720	109.5%	3,873,000	3,765,674	107,326	97.2%
Indoor Pools	(4,683,000)	(4,819,462)	136,462	102.9%	8,057,300	8,122,038	(64,738)	100.8%
Outdoor Pools	(881,300)	(1,137,697)	256,397	129.1%	2,028,100	2,060,773	(32,673)	101.6%
Specialty Recreation Services: Arts, Multicultural, Special Events & Film, Playgrounds, Fields, Rangers, Leisure Access	(665,900)	(976,818)	310,918	146.7%	2,076,600	2,194,337	(117,737)	105.7%
Total Recreation	(12,151,600)	(13,283,153)	1,131,553	109.3%	35,908,200	35,330,211	577,989	98.4%
Park Board Total	(39,132,500)	(42,269,382)	3,136,882	108.0%	100,326,114	102,530,031	(2,203,917)	102.2%

Vancouver Board of Parks and Recreation

Operating Statement for the period ending December 31, 2009

Expense Breakdown by Type

As at March 8, 2010 (City Accounting entire not finalized)

	Budget	Actual	Surplus / (Deficit)	% spent
Revenue	(39,132,500)	(42,269,382)	3,136,882	108.0%
Expenses:				
Payroll	69,061,000	67,530,381	1,530,619	97.8%
Supplies, Services, Transfers & Other Expenses	18,300,214	22,679,380	(4,379,166)	123.9%
Utilities	6,679,300	5,494,503	1,184,797	82.3%
City Equipment	6,285,600	6,425,767	(140,167)	102.2%
Total Expenses	100,326,114	102,130,031	(1,803,917)	101.8%
Net Park Board Budget before adjustments	61,193,614	59,860,649	1,332,965	97.8%
Transfer to Revenue Stabilization Reserve (RSR)		400,000	(400,000)	
Net Park Board Budget after RSR transfer:	61,193,614	60,260,649	932,965	98.5%
Less adjustments per Global Budget arrangement:				
Utilities	6,679,300	5,494,503	1,184,797	
Utility Savings Loan Payment	0	361,722	(361,722)	
City Equipment	6,285,600	6,425,767	(140,167)	
Insurance	684,100	603,914	80,186	
Fringe Benefit Clearing	(31,700)	(390,568)	358,868	
Net adjustments per Global Budget arrangement			1,121,961	1.8%
Net Park Board Surplus / (Deficit) after adjustments			(188,996)	-0.3%

Vancouver Board of Parks and Recreation

Operating Statement for the Donation Program

Total Since Inception to December 31, 2009

	January 1, 2009 Opening Balance	Revenue 2009	Expenses 2009	Net 2009	December 31, 2009 Closing Balance
Park Amenities					
Amenities In Perpetuity	(681,711)	(158,663)	58,049	(100,614)	(782,325)
Bench & Table Donations	(763,793)	(295,053)	193,801	(101,252)	(865,045)
Fountain Donations	(20,255)	(719)	1,456	737	(19,518)
VanDusen Bench Donations	(3,946)	(8,564)	3,310	(5,254)	(9,200)
Total Park Amenities	(1,469,704)	(462,998)	256,616	(206,383)	(1,676,087)
Park Monuments					
David Oppenheimer Statue Maintenance	(4,969)	(176)	357	181	(4,788)
Inukshuk Lighting Upgrade	(25,410)	(902)	1,826	924	(24,485)
Khenko Public Art Work - Maintenance	(9,937)	(353)	714	362	(9,576)
Vancouver Foundation - Park Fdn / Harry W Jerome Fund	(7,422)	(13,613)	1,460	(12,153)	(19,575)
Total Park Monuments	(47,738)	(15,043)	4,357	(10,686)	(58,424)
Park Conservation					
In Memory Funds	(8,210)	(16,454)	1,708	(14,745)	(22,955)
Oppenheimer Park Fund		(1,594)		(1,594)	(1,594)
Stanley Park Conservation Fund		(10,584)	735	(9,849)	(9,849)
Stanley Park Environmental Art Project	(12,000)		11,000	11,000	(1,000)
Stanley Park Hollow Tree Fund		(100)		(100)	(100)
Tree Donations	(68,300)	(8,702)	9,064	362	(67,937)
VanDusen Donations	(51,200)	(3,888)	3,823	(64)	(51,264)
Total Park Conservation	(139,710)	(41,320)	26,331	(14,990)	(154,700)
Recreation Programming					
				0	
Active Communities Project	(5,000)	(12,875)	979	(11,896)	(16,896)
Fraserview Junior Golf Program	(1,360)	(935)	(125)	(1,060)	(2,420)
Granville Lawn Bowling	(1,200)	(3,700)	4,900	1,200	0
Total Recreation Programming	(7,560)	(17,510)	5,754	(11,756)	(19,316)
Special Projects					
Accessible Playground Project Kits Beach		(88,016)	6,109	(81,907)	(81,907)
Graeme Stamp Dedication	(26,000)		26,000	26,000	0
Miscellaneous Donations	2,903	(25,515)	22,611	(2,903)	0
Miscellaneous Fundraising	(30,755)	(1,267)	2,223	955	(29,799)
Park Board Skate Plaza		(10,355)	719	(9,636)	(9,636)
Richard Pytel Memorial Fund	(1,293)	(300)		(300)	(1,593)
Special Projects	(4,460)			0	(4,460)
Windswimmer Project At Kitsilano Pool	(4,883)		788	788	(4,095)
Total Special Projects	(64,487)	(125,454)	58,450	(67,004)	(131,491)
Total Endowments	(577,602)	(125,271)	45,105	(80,166)	(657,768)
Total Donation Program	(2,306,801)	(787,597)	396,612	(390,985)	(2,697,786)

Vancouver Board of Parks and Recreation
Operating Statement for the Stanley Park Restoration Project
Total Since Inception to December 31, 2009

<u>Revenues</u>	January 1, 2009 Opening Balance	2009 Revenue and Expenditures	December 31, 2009 Closing Balance
Donations: Private and Corporate	\$ (3,445,117)	\$ (4,870)	\$ (3,449,987)
City of Vancouver	(2,000,000)	0	(2,000,000)
BC Government	(2,000,000)	0	(2,000,000)
Government of Canada	(2,000,000)	0	(2,000,000)
Log Sales	(645,990)	(6,720)	(652,710)
Interest Income	(455,265)	(56,748)	(512,013)
Revenues Total	(10,546,372)	(68,338)	(10,614,710)
<u>Expenses</u>			
Forestry - Site Clearing/Preparation Contractors	2,179,770	0	2,179,770
Forestry - Site Clearing/Preparation Consultants	456,742	4,808	461,550
Forestry - Emergency Response	739,735	6,777	746,512
Legacy	201,833	25,119	226,952
Public Consultation/Plan Development/Administration	1,095,447	246,643	1,342,090
Prospect Point Road Realignment	1,853,256	770,560	2,623,816
Seawall/Escarpment/Circulation	2,081,037	39,753	2,120,790
Expenditures Total	8,607,820	1,093,660	9,701,480
Net Project Total	\$ (1,938,552)	\$ 1,025,322	\$ (913,230)