



# Vancouver Board of Parks and Recreation

**2010 Sept Operating Statements**  
**October 19, 2010**

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## September 2010 Operating Budget Summary: (rounded to nearest \$ thousand)

By Program	2010 Budget	2010 YTD Actuals	% budget 2010 YTD	% budget 2009 YTD	Change in % budget YTD
Revenue	(42,151)	(36,236)	86.0%	84.9%	1.1%
Gross Expense	102,154	77,661	76.0%	75.2%	0.8%
Net Expense	60,003	41,426	69.0%	69.1%	-0.1%

## September 2010 Operating Revenue Comparison: as % of Budget (rounded to nearest \$ thousand)

By Program	2010 Budget	2010 YTD Actuals	% earned 2010 YTD	% earned 2009 YTD	Change in % earned YTD
Parking	(4,437)	(4,083)	92%	98%	-6%
Marinas	(2,435)	(2,112)	87%	87%	same
Golf and Pitch & Putts	(11,233)	(9,053)	81%	86%	-5%
Concessions	(3,351)	(2,852)	85%	104%	-19%
Restaurants & Leases	(2,081)	(1,673)	80%	76%	+4%
Reserve Funds, Support Services	(974)	(1,164)	120%	n/a	n/a
Destination Parks	(3,908)	(1,932)	49%	46%	+3%
Neighbourhood Parks & Beaches	(124)	(21)	17%	3%	+14%
Street Trees, Nursery	(133)	(101)	76%	45%	+31%
Infrastructure Maintenance	(125)	(210)	168%	103%	+65%
Sanitation & Janitorial	(56)	(28)	50%	48%	+2%
Recreation	(13,295)	(13,008)	98%	85%	+13%
<b>Park Board Total Revenue</b>	<b>(42,151)</b>	<b>(36,236)</b>	<b>86.0%</b>	<b>84.9%</b>	<b>+1.1%</b>

## September 2010 Operating Gross Expense Comparison: % of Budget (rounded to nearest \$ thousand)

By Program	2010 Budget	2010 YTD Actuals	% spent 2010 YTD	% spent 2009 YTD	Change in % spent YTD
Parking	468	369	79%	64%	+15%
Marinas	1,413	1,267	90%	85%	+5%
Golf and Pitch & Putts	7,606	6,739	89%	85%	+4%
Concessions	2,517	2,171	86%	95%	-9%
Restaurants & Leases	222	49	22%	36%	-14%%
Reserve Funds, Support Services	14,223	10,617	75%	71%	+4%
Destination Parks	9,762	6,577	67%	68%	-1%
Neighbourhood Parks & Beaches	9,670	7,536	78%	78%	Same
Street Trees, Nursery	6,222	4,800	77%	75%	+2%
Infrastructure Maintenance	10,399	8,030	77%	80%	-3%
Sanitation & Janitorial	2,389	1,659	69%	72%	-3%
Recreation	37,262	27,848	75%	73%	+2%
<b>Park Board Total Gross Expense</b>	<b>102,154</b>	<b>77,661</b>	<b>76.0%</b>	<b>75.2%</b>	<b>+0.8%</b>

## September 2010 Net Expense /(Net Revenue) Comparison: % of Budget (rounded to nearest \$ thousand)

By Program	2010 Budget	2010 YTD Actuals	% budget 2010 YTD	% budget 2009 YTD	Change in % budget YTD
Parking	(3,969)	(3,714)	94%	102%	Rev ↓ -8%
Marinas	(1,022)	(845)	83%	90%	Rev ↓ -7%
Golf and Pitch & Putts	(3,627)	(2,314)	64%	89%	Rev ↓ -25%
Concessions	(834)	(681)	82%	135%	Rev ↓ -53%
Restaurants & Leases	(1,859)	(1,624)	87%	81%	Rev ↑ +6%
Reserve Funds, Support Services	13,249	9,453	71%	66%	Exp ↑ +5%
Destination Parks	5,854	4,645	79%	82%	Exp ↓ -3%
Neighbourhood Parks & Beaches	9,546	7,515	79%	79%	Same
Street Trees, Nursery	6,089	4,699	77%	76%	Exp ↑ +1%
Infrastructure Maintenance	10,274	7,820	76%	80%	Exp ↓ -4%
Sanitation & Janitorial	2,333	1,631	70%	72%	Exp ↓ -2%
Recreation	23,967	14,840	62%	66%	Exp ↓ -4%
<b>Park Board Total Net Expense</b>	<b>60,003</b>	<b>41,425</b>	<b>69.0%</b>	<b>69.1%</b>	<b>Exp ↓ -0.1%</b>

## September 2010 Operating Gross Expense Comparison (rounded to nearest \$ million)

YTD gross cost comparison to previous year (by type of expense)			
	Actuals	% of budget	
Payroll:	Up \$1.925 million	77%	up 2%
Supplies, Services & Transfers:	Up \$1.098 million	78%	down 3%
Utilities:	Down \$0.575 million	56%	same
City Equipment:	Down \$0.406 million	74%	down 5%
YTD Gross Expense Total:	Up \$2.042 million	76%	up 1%

- Significant expense changes between 2009 & 2010:
  - 2009 YTD Golf loan payments of \$1.9 million not owed in 2010
  - 2010 Golf reserve transfers of \$0.55 million already made

# Summary of Operating Budget Issues at September 30, 2010

- YTD % of budget comparison to previous year:
  - Revenue: up 1.1%
  - Gross Expenses: up 0.8%
  - Net Expenses: down 0.1%
  - 2009 first quarter had snow & repairs issues which were unusual
  - 2010 YTD golf transfers are \$1.4 million less than 2009 & will be \$2.0 million less by 2010 year end
  
- Expected 2010 year end position:
  - 2010 YTD budget position similar to 2009
  - 2009 Year End: \$0.7 million surplus (\$1.1 million in Utilities/City Equip)
  - 2010 Impacts of rollout of city-wide shared services
    - ❖ Sanitation
    - ❖ Supply Chain
    - ❖ IT
  - 2010 Estimated to be similar to 2010 (~ \$1 million surplus, mostly due to Utilities & Equipment savings)