



# Vancouver Board of Parks and Recreation

**2010 August Operating Statements**  
**September 21, 2010**

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

	2010 Budget	2010 YTD Actuals	2009 YTD Actuals	Change in Actuals YTD \$ and %
Revenue	(42,069)	(31,321)	(29,119)	2,202 ↑ 8%
Gross Expense	102,072	67,205	67,177	28 ↑ same
Net Expense	60,003	35,884	38,058	2,174 Rev↑ -6%

By Program	2010 Budget	2010 YTD Actuals	% budget 2010 YTD	% budget 2009 YTD	Change in % budget YTD
Revenue	(42,069)	(31,321)	74.5%	74.4%	0.1%
Gross Expense	102,072	67,205	65.8%	66.8%	-1.0%
Net Expense	60,003	35,884	59.5%	62.0%	-2.2%

## August 2010 Operating Revenue Comparison: Actuals (rounded to nearest \$ thousand)

By Program	2010 Budget	2010 YTD Actuals	2009 YTD Actuals	Change in Actuals YTD		
				\$	and	%
Parking	(4,437)	(3,579)	(3,597)	15	↓	-0%
Marinas	(2,435)	(1,881)	(1,333)	64	↑	+4%
Golf and Pitch & Putts	(11,233)	(7,799)	(8,080)	281	↓	-3%
Concessions	(3,351)	(2,621)	(2,991)	370	↓	-12%
Restaurants & Leases	(2,081)	(1,370)	(1,272)	98	↑	+8%
Reserve Funds, Support Services	(974)	(920)	(397)	523	↑	+132%
Destination Parks	(3,908)	(1,677)	(1,495)	182	↑	+12%
Neighbourhood Parks & Beaches	(124)	(16)	(4)	12	↑	+300%
Street Trees, Nursery	(133)	(97)	(57)	34	↑	+60%
Infrastructure Maintenance	(125)	(198)	(107)	91	↑	85%
Sanitation & Janitorial	(56)	(28)	(25)	3	↑	12%
Recreation	(13,213)	(11,142)	(9,280)	1,862	↑	20%
<b>Park Board Total Revenue</b>	<b>(42,069)</b>	<b>(31,321)</b>	<b>(29,119)</b>	<b>2,202</b>	<b>↑</b>	<b>8%</b>

## August 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)	(3,579)	81%	84%	-3%
Marinas	(2,435)	(1,681)	77%	78%	-1%
Golf and Pitch & Putts	(11,233)	(7,799)	69%	74%	-4%
Concessions	(3,351)	(2,621)	78%	93%	-15%
Restaurants & Leases	(2,081)	(1,370)	66%	64%	+2%
Reserve Funds, Support Services	(974)	(920)	95%	4963%	-4868%
Destination Parks	(3,908)	(1,677)	43%	40%	+3%
Neighbourhood Parks & Beaches	(124)	(16)	13%	4%	+9%
Street Trees, Nursery	(133)	(91)	68%	45%	+23%
Infrastructure Maintenance	(125)	(198)	158%	89%	+69%
Sanitation & Janitorial	(56)	(28)	50%	46%	+4%
Recreation	(13,213)	(11,142)	84%	76%	+8%
<b>Park Board Total Revenue</b>	<b>(42,069)</b>	<b>(31,321)</b>	<b>74.5%</b>	<b>74.4%</b>	<b>+0.1%</b>

## August 2010 Operating Gross Expense Comparison: Actuals (rounded to nearest \$ thousand)

By Program	2010 Budget	2010 YTD Actuals	2009 YTD Actuals	Change in Actuals YTD		
				\$	and	%
Parking	468	301	237	64	↑	+27%
Marinas	1,413	1,153	1,111	42	↑	+4%
Golf and Pitch & Putts	7,606	5,919	7,009	1,090	↓	-16%
Concessions	2,517	1,858	2,129	271	↓	-13%
Restaurants & Leases	222	40	31	9	↑	+29%
Reserve Funds, Support Services	13,743	8,014	7,107	907	↑	+13%
Destination Parks	9,762	5,762	5,673	89	↑	+2%
Neighbourhood Parks & Beaches	9,670	6,987	6,672	315	↑	+5%
Street Trees, Nursery	6,222	4,246	3,854	392	↑	+10%
Infrastructure Maintenance	10,599	7,246	8,538	1,292	↓	-15%
Sanitation & Janitorial	2,389	1,449	1,462	13	↓	-1%
Recreation	37,460	24,229	23,356	873	↑	+4%
<b>Park Board Total Gross Expense</b>	<b>102,072</b>	<b>67,205</b>	<b>67,177</b>	<b>28</b>	<b>↑</b>	<b>same</b>

## August 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	301	64%	51%	+13%
Marinas	1,413	1,153	82%	77%	+5%
Golf and Pitch & Putts	7,606	5,919	78%	74%	+4%
Concessions	2,517	1,858	74%	85%	-11%
Restaurants & Leases	222	40	18%	14%	+4%
Reserve Funds, Support Services	13,743	8,014	58%	62%	-4%
Destination Parks	9,762	5,762	59%	59%	same
Neighbourhood Parks & Beaches	9,670	6,987	72%	71%	+1%
Street Trees, Nursery	6,222	4,246	68%	61%	+7%
Infrastructure Maintenance	10,599	7,246	68%	77%	+11%
Sanitation & Janitorial	2,389	1,449	61%	61%	same
Recreation	37,460	24,229	65%	65%	same
<b>Park Board Total Gross Expense</b>	<b>102,072</b>	<b>67,205</b>	<b>65.8%</b>	<b>66.8%</b>	<b>-1.0%</b>

## August 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 \$1.67 million	69%	up 2%
Supplies, Services & Transfers:	Down \$0.94 million	60%	down 12%
Utilities:	Down \$0.54 million	49%	down 1%
City Equipment:	Down \$0.16 million	67%	down 1%
YTD Gross Expense Total:	Up \$0.03 million	66%	down 1%

- Significant expense changes between 2009 & 2010:
  - YTD transfer payments for golf down \$1.4 million (reserve vs. loan)
- Issues which may impact expense budget:
  - Savings in utility and city equipment cannot be used to offset over expenditures on payroll, supplies, services or transfers.

## August 2010 Net Expense / (Net Revenue) Comparison: Actuals (rounded to nearest \$ thousand)

By Program	2010 Budget	2010 YTD Actuals	2009 YTD Actuals	Change in YTD Net Cost \$ and %
Parking	(3,969)	(3,278)	(3,357)	79 Exp ↑ +2%
Marinas	(1,022)	(728)	(706)	22 Rev ↑ -3%
Golf and Pitch & Putts	(3,627)	(1,880)	(1,071)	809 Exp ↓ -76%
Concessions	(834)	(763)	(862)	99 Rev ↓ +11%
Restaurants & Leases	(1,859)	(1,330)	(1,241)	89 Rev ↑ -7%
Reserve Funds, Support Services	12,769	7,094	6,710	384 Exp ↑ +6%
Destination Parks	5,854	4,085	4,178	93 Rev ↑ -2%
Neighbourhood Parks & Beaches	9,546	6,971	6,668	303 Exp ↑ +5%
Street Trees, Nursery	6,089	4,155	3,797	358 Exp ↑ +9%
Infrastructure Maintenance	10,474	7,048	8,431	1,383 Exp ↓ -16%
Sanitation & Janitorial	2,333	1,421	1,437	16 Exp ↓ -1%
Recreation	24,247	13,087	14,076	989 Rev ↑ -7%
<b>Park Board Total Net Expense</b>	<b>60,003</b>	<b>35,884</b>	<b>38,058</b>	<b>2,174 Rev ↑ -6%</b>



## August 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)	(3,278)	83%	88%	-5%
Marinas	(1,022)	(728)	71%	78%	-7%
Golf and Pitch & Putts	(3,627)	(1,880)	52%	72%	-20%
Concessions	(834)	(763)	92%	121%	-29%
Restaurants & Leases	(1,859)	(1,330)	72%	70%	+2%
Reserve Funds, Support Services	12,769	7,094	56%	58%	-2%
Destination Parks	5,854	4,085	70%	70%	same
Neighbourhood Parks & Beaches	9,546	6,971	73%	72%	+1%
Street Trees, Nursery	6,089	4,155	68%	61%	+7%
Infrastructure Maintenance	10,474	7,048	67%	77%	-10%
Sanitation & Janitorial	2,333	1,421	61%	61%	same
Recreation	24,247	13,087	54%	59%	-5%
<b>Park Board Total Net Expense</b>	<b>60,003</b>	<b>35,884</b>	<b>59.8%</b>	<b>62.0%</b>	<b>-2.2%</b>

# Summary of Operating Budget Issues at August 30, 2010

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- YTD actual comparison to previous year:
  - Revenue: up \$2.20 million
  - Gross Expenses: up \$0.03 million
  - Net Expenses: down \$2.17 million
  - 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 year end (reserve vs. loan)
  
- Issues which may impact 2010 budget:
  - HST (implementation July 1)
  - Start-up of Hillcrest Pool, Creekside
  - Updated plans for Bloedel & SP Farmyard
  - Impacts from rollout of city-wide shared services
  - Facility closures for renovations: Renfrew, Trout Lake