



# Vancouver Board of Parks and Recreation

**2011 April Operating Statement**  
**May 24, 2011**

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## April 2011 Operating Budget Summary: (rounded to nearest \$ thousand)

By Program	2011 Budget	2011 YTD Actuals	% budget 2011 YTD	% budget 2010 YTD	Change in % budget YTD
Revenue	(44,702)	(10,656)	23.8%	25.6%	-1.8%
Gross Expense	100,285	32,112	32.0%	29.0%	+3.0%
Net Expense	55,583	21,456	38.6%	31.5%	+7.1%

## April 2011 Operating Revenue Comparison: as % of Budget (rounded to nearest \$ thousand)

By Program	2011 Budget	2011 YTD Actuals	% earned 2011 YTD	% earned 2010 YTD	Change in % earned YTD
Parking	(4,690)	(894)	19%	19%	Same
Marinas	(2,532)	(951)	38%	37%	+1%
Golf and Pitch & Putts	(11,683)	(1,336)	11%	17%	-6%
Concessions	(3,485)	(194)	6%	8%	-2%
Restaurants & Leases	(2,264)	(426)	19%	20%	-1%
Support Services & Admin	(1,499)	(431)	29%	30%	-1%
Destination Parks	(4,312)	(523)	12%	14%	-2%
Neighbourhood Parks & Beaches	(129)	(3)	2%	1%	+1%
Street Trees	(138)	(11)	8%	41%	-33%
Infrastructure Maintenance	(105)	(54)	51%	92%	-41%
Other Operations	(25)	(0)	0%	0%	Same
Recreation	(13,841)	(5,834)	42%	41%	+1%
<b>Park Board Total Revenue</b>	<b>(44,702)</b>	<b>(10,656)</b>	<b>23.8%</b>	<b>25.6%</b>	<b>-1.8%</b>

## April 2011 Operating Gross Expense Comparison: % of Budget (rounded to nearest \$ thousand)

By Program	2011 Budget	2011 YTD Actuals	% spent 2011 YTD	% spent 2010 YTD	Change in % spent YTD
Parking	360	69	19%	20%	-1%
Marinas	1,394	669	48%	37%	+11%
Golf and Pitch & Putts	7,650	2,336	31%	33%	-2%
Concessions	2,518	269	11%	14%	-3%
Restaurants & Leases	169	14	8%	9%	-1%
Support Services & Admin	9,739	4,371	45%	26%	+19%
Destination Parks	10,797	2,792	26%	26%	Same
Neighbourhood Parks & Beaches	9,861	3,097	31%	25%	+6%
Street Trees	5,213	1,741	33%	33%	Same
Infrastructure Maintenance	12,943	3,827	30%	26%	+4%
Other Operations	1,034	388	38%	160%	-122%
Recreation	38,607	12,538	32%	29%	+3%
<b>Park Board Total Gross Expense</b>	<b>100,285</b>	<b>32,112</b>	<b>32%</b>	<b>29%</b>	<b>+3%</b>

## April 2011 Operating Gross Expense Comparison (rounded to nearest \$ million)

YTD gross cost comparison to previous year (by type of expense)			
	Actuals	% of budget	
Payroll:	Up \$2.3 million	32%	up 2%
Supplies, Services & Transfers:	Up \$1.2 million	34%	up 10%
Utilities:	Up \$0.1 million	23%	up 1%
City Equipment:	Down \$0.5 million	27%	down 6%
YTD Gross Expense Total:	Up \$3.1 million	32%	up 3%

- Significant expense changes between 2010 & 2011:
  - Savings for Vancouver Shared Services are concentrated in later part of 2011 due to timing of project implementation. Impacts supply chain, financial services & facilities.
- Issues which may impact expense budget:
  - Per Global Budget arrangement, savings in utilities, city equipment, fringe benefits and insurance cannot be used to offset expenditures on payroll, supplies, services or transfers.

## April 2011 Net Expense /(Net Revenue) Comparison: % of Budget (rounded to nearest \$ thousand)

By Program	2011 Budget	2011 YTD Actuals	% budget 2011 YTD	% budget 2010 YTD	Change in % budget YTD
Parking	(4,330)	(825)	19%	19%	Same
Marinas	(1,138)	(282)	25%	38%	Rev ↓ -13 %
Golf and Pitch & Putts	(4,033)	1,000	-25%	-17%	Rev ↓ -8%
Concessions	(967)	75	-8%	-9%	Rev ↑ +1%
Restaurants & Leases	(2,095)	(409)	20%	21%	Rev ↓ -1%
Support Services & Admin	8,240	3,940	48%	26%	Exp ↑ +22%
Destination Parks	6,485	2,269	35%	33%	Exp ↑ +2%
Neighbourhood Parks & Beaches	9,732	3,094	32%	26%	Exp ↑ +6%
Street Trees	5,075	1,730	34%	33%	Exp ↑ +1%
Infrastructure Maintenance	12,838	3,773	29%	25%	Exp ↑ +4%
Other Operations	1,009	388	38%	164%	Exp ↓ -126%
Recreation	24,766	6,703	27%	22%	Exp ↑ +5%
<b>Park Board Total Net Expense</b>	<b>55,583</b>	<b>21,456</b>	<b>39%</b>	<b>32%</b>	<b>Exp ↑ +7%</b>

# Clarification of Board Operating Budget Parameters

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- As per the Park Board's Global Budget funding arrangement with the City of Vancouver, the Board is not held responsible for expenses outside its control, including utilities, city equipment, fringe benefits and insurance. Under this same arrangement, the Board cannot use savings in any of these areas to offset expenditures which are under its control and must return those savings to the City.
- Per the Vancouver Charter
  - the City is not allowed to run a deficit
  - any unspent operating budget from one year cannot be carried forward to future years