



February 12, 2021

To: Columbia Association Board of Directors
(E-mail: Board.Members.FY21@ColumbiaAssociation.org)
CA Management

From: Andrew C. Stack, Board Chair

The Columbia Association Board of Directors Virtual Budget Work Session will be held on Thursday, February 18, 2021 at 7:00 p.m.

AGENDA

- | | 5 min. | Page Nos. |
|--|----------------|------------------|
| 1. Call to Order | | |
| (a) Announce the procedures being used to conduct the virtual work session | | |
| (b) Roll Call to determine Directors in attendance | | |
| (c) Announce that both audio and video of the work session are being broadcast. Anyone using the link on CA's website will be able to see and hear the proceedings. | | |
| 2. Approval of Agenda | 1 min. | |
| 3. Verbal Resident Speakout will be available to individuals who submitted the Resident Speakout form on CA's website by the specified due date. Residents may also send written comments to CA's Board of Directors at Board.Members.FY21@columbiaassociation.org . Please note that, due to time constraints, it may be necessary to limit the number of people at Verbal Resident Speakout. | | |
| 4. Report and Discussion re: Village Community Associations Cash Reserves | 60 min. | 2 - 9 |
| 5. Review of the Ten-Year Capital Spending History for the Village Community Associations | 30 min. | 10 - 21 |
| 6. Discussion - Fiscal Year 2022 Draft Operating and Capital Budgets | 60 min. | 22 |
| 7. Adjournment – Anticipated Ending Time: Approximately 10:00 p.m. | | |

Next Scheduled Virtual Board of Directors Meeting
Thursday, February 25, 2021 – Beginning at 7:00 p.m.

CA Mission Statement

Engage our diverse community, cultivate a unique sense of place, and enhance quality of life

CA Vision Statement

CA creates and supports solutions to meet the evolving needs of a dynamic and inclusive community.

February 12, 2021

To: Members of the Columbia Association Board of Directors
 Milton W. Matthews, President/CEO

From: Jackie Tuma, Director of Audit and Advisory Services

Cc: Susan Krabbe, Vice President and CFO
 Kristin Russell, Director of Planning and Community Affairs

Subject: Villages' Cash Reserves

Background

Along with CA, the ten village community associations ("villages") have been significantly impacted by the Covid-19 pandemic. The 24 community buildings under management by the villages are generating minimal revenue as compared to pre-pandemic levels, and community events have been significantly scaled back. The timing and extent of our financial recovery and collective "new normal" is unclear.

Since March 2020, the CA Board ("Board") has received frequent, detailed updates about the financial and operational impacts of the pandemic on CA. The purpose of this presentation is to provide financial data to the Board related to the impact of the pandemic on the villages, so that information is available to make decisions about future funding arrangements and potential amendments to the management contracts between CA and the villages. Based on the data provided, staff is also providing options and a recommendation regarding the requests some villages have made to waive the FY21 cash reserves cap.

The annual charge share and other funding/support provided by CA to the villages

A brief recap of CA's expenditures related to the villages and community buildings is as follows:

	FY19 Actual	FY20 Actual	FY21 Estimate	<i>FY22 Proposed Budget</i>
Annual Charge Share	\$ 3,191,000	\$ 3,287,000	\$ 3,023,000	\$ 3,071,000
Employee Benefits	\$ 135,000	\$ 143,000	\$ 181,000	\$ 171,000
Other Support *	\$ 3,133,000	\$ 2,588,000	\$ 2,726,000	\$ 2,877,000
Total, per financial reports & draft budget	\$ 6,459,000	\$ 6,018,000	\$ 5,930,000	\$ 6,119,000

Capital expenditures (actual)	\$ 1,261,000	\$ 1,809,000	\$ 1,154,000	\$ 1,403,000
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* Other Support includes repairs & maintenance, administrative and communications support, legal & consulting fees, interest, depreciation, insurance and taxes.

Note: Villages do not pay CA rent for use of the 24 buildings, representing additional support. Supplemental support not included in these amounts is also provided by the Open Space Division.

The financial impact of the pandemic on the villages

The methodology for calculating the annual charge share is to fully fund the villages' mission (covenant enforcement, communication, events, and advocacy) and provide a subsidy for managing CA's 24 community buildings. Since these fixed costs are covered by the annual charge share, and because other support from CA continues, financial results indicate that collectively the villages are well positioned to continue their mission-related operations while the impact of the pandemic persists.

The chart below compares the villages' most recent financial results (FY21 2nd quarter) to the FY21 budget as of the same date. The third column shows the villages' financial results for the same period in the prior year (FY20 2nd quarter – pre-pandemic). A breakdown by village of this information is also provided - see Exhibit 1.

	FY21 Q2 Actual (10/31/20)	FY21 Q2 Budget (10/31/20)	FY20 Q2 Actual (10/31/19)
Revenue			
CA Annual Charge Share	1,751,551	1,751,553	1,816,025
Lease/Rental & Tuition/Enrollment	296,921	285,640	1,412,553
Other Revenue	149,154	149,504	99,998
Total Revenue	2,197,626	2,186,697	3,328,576
Expenses			
Compensation and Contract Labor	1,300,358	1,415,384	2,047,665
Depreciation	34,958	31,707	32,560
Other Expenses	493,341	563,081	725,685
Total Expenses	1,828,657	2,010,172	2,805,910
Incr/(Decr) In Net Assets	\$ 368,969	\$ 176,525	\$ 522,666

This next set of data summarizes the villages' total cash and investments. In **bold** is the trend over the past three quarters, reflecting the impact of the pandemic. The past three quarters are also compared to the same timeframe the previous year (prior to the pandemic):

Cash and Investments - All Villages	
Note: Totals in bold are adjusted to account for timing of quarterly payments from CA.	
4/30/2020	\$ 3,214,655
4/30/2019	\$ 2,934,311
7/31/2020	\$ 3,190,035
7/31/2019	\$ 3,034,899
10/31/2020	\$ 3,157,537
10/31/2019	\$ 3,068,616

Villages' cash reserves

The methodology mentioned above is the first step in the process for providing the annual charge share to the villages. In accordance with the management contracts, at the end of every fiscal year, each village calculates its cash reserves, and any excess beyond that threshold ("cap") is returned to CA. The annual charge share (paid in quarterly installments) less any excess cash returned represents the share provided in any particular year.

Nonprofit organizations frequently look to retain a targeted amount of operating expenses as reserves, and while various sources provide suggested amounts (i.e. three or six months of annual expenses), best practices state that every nonprofit is unique, with its own business model, risk exposures, and levels of financial/funding stability. Therefore, it is recommended that nonprofits adopt unique reserves plans to meet their specific needs and circumstances.

The cash reserves cap has been in place for many years and operates by comparing a "reserve threshold" (20% of annual operating expenses) to "adjusted cash" (adjusted for accounts payable and other current obligations - essentially uncommitted cash). In addition, the villages retain their share of the dissolved contingency fund along with other amounts retained for specific needs. The villages' cash reserves are summarized below. A breakdown by village of this information is also provided - see Exhibit 2.

	FY19 (4/30/19)	FY20 (4/30/20)	FY21 Estimate (4/30/21 - See Note)
Cash & investments (adjusted for comparability due to timing of quarterly pmts)	\$ 2,934,311	\$ 3,214,655	\$ 3,157,537
Reserve - (cash reserves, returned contingency funds, other retained funds)	\$ 1,113,121	\$ 1,396,119	\$ 1,941,793
Annual expenses (excluding depreciation)	\$ 5,333,889	\$ 5,365,593	\$ 3,587,394
# of months of expenses reserved in total cash	6.6	7.2	10.6
# of months of expenses reserved in uncommitted cash	2.5	3.1	6.5
Note: Assumes revenue and expenses in FY21 1st & 2nd qtr will be similar in 3rd & 4th qtrs.			

The following is a history of funds in excess of the reserves:

Ten Year History of Excess Cash Reserves		
FY12	\$	24,604
FY13	\$	28,498
FY14	\$	27,140
FY15	\$	114,562
FY16	\$	123,150
FY17	\$	55,348
FY18	\$	63,776
FY19	\$	126,250
FY20	\$	52,421
FY21	\$	1,140
FY22		<i>TBD</i>

An additional **\$165,811** was retained by five villages via an amendment to the mgmt contract.

Note: Fiscal year represents when funds returned, based on the prior year's financial results.

From FY00 to FY18, instead of the excess cash being returned to CA, the dollars were held by CA (administered by a committee comprised of village managers and one CA staff member) in a “Contingency Fund” to address the *exceptional need of a village* or a *one-time expense shared by a majority of the villages*. The Fund grew and was largely unused by the villages; so in FY19 it was dissolved, with half of the Fund’s total going to CA and the other half split evenly among the 10 villages and paid out over a three year period (two of the three installments have been disbursed to the villages):

Contingency Fund History FY10 - FY19				
Balance @ 4/30/10			\$	83,024
	Contributions	Disbursements		
FY11	\$ 6,226	\$ (783)	\$	5,443
FY12	\$ 24,604	\$ -	\$	24,604
FY13	\$ 28,498	\$ (10,000)	\$	18,498
FY14	\$ 27,140	\$ -	\$	27,140
FY15	\$ 114,562	\$ -	\$	114,562
FY16	\$ 123,150	\$ (34,533)	\$	88,617
FY17	\$ 55,348	\$ -	\$	55,348
FY18	\$ 63,776	\$ -	\$	63,776
FY19	\$ 126,250	\$ -	\$	126,250
	\$ 569,554	\$ (45,316)		\$607,262

Dissolved in FY19

Options and recommendations regarding FY21 excess cash reserves

The CA Board has received several requests from village boards to waive anticipated excess cash reserves related to FY21, along with one request for CA to retain a village's excess cash to be used for a specific purpose in FY22. While the amount of FY21 excess cash reserves is unknown, projected financial results indicate that the amount may be substantially higher than during pre-pandemic years. The villages' ability to generate revenue from leasing the buildings has been significantly impaired, but the associated decrease in expenditures along with the annual charge share and other support from CA provide a stable revenue stream for the villages until business improves.

An important factor to consider regarding the villages' finances is that *not all villages are on equally solid ground*. Depending on the number and type of buildings being managed and the nature of their rentals and other expenditures, the pandemic has impacted the villages in different ways. Overall, cash reserves appear to be sufficient to handle unexpected or unique expenditures, but the continued decline of rentals, events and other operations is understandably unsettling.

The following chart provides four options regarding FY21 excess cash reserves, with pros and cons of each, and staff's recommendations:

Option	Pros	Cons
A) FY21 excess cash is returned to CA (no change to the management contracts).	A positive bottom line impact to CA in FY22; probably more substantial than in pre-pandemic years.	This does not help villages that aren't fairing as well financially, particularly if those villages incur unexpected expenditures.
B) Villages retain FY21 excess cash (a change to the management contracts).	This provides additional support to the villages that are experiencing financial hardship due to the pandemic.	All villages' cash balances increase, regardless of the need for the funds or a policy governing the purpose/reasons for an increased reserve. The excess cash cannot be used to support CA financially through another challenging year.
C) Increase the FY21 cash reserves percentage from 20% (a change to the management contracts).	Allows the villages to retain cash beyond the current cap, providing additional support to those experiencing financial hardship.	Similar to option B, cash builds in the villages' bank accounts without consideration as to whether it is needed. Funds are not available to support CA financially through another challenging year.
D) 50% of excess cash is returned to CA; 50% is set aside as a "rainy day fund" for any of the villages' use if needed; operating similar to the previous Contingency Fund (a change to the management contracts). Recommended by staff.	Villages' needs can be addressed individually, providing additional funding as necessary. A lower, but still positive bottom line impact to CA in FY22 to assist during another challenging year.	None identified by staff.

Notes regarding options and recommendation:

-While staff recommends Option D at this time, we prefer to discuss the options with village managers before CA's Board makes a decision.

-For Option D, CA staff and village managers would evaluate the continued need for the rainy day fund annually with the intent of it being dissolved once it is no longer necessary. Alternatively, a decision could be made when the annual charge share methodology is re-evaluated (in FY23).

-Staff does not recommend earmarking any excess cash returned to CA for specific programs or services since the amount will not be known until July 2021 and is not expected to be an ongoing source of revenue.

In summary:

In addition to many important and difficult decisions CA's Board is evaluating, there is the issue of FY21 excess cash reserves which are expected to be much larger than in previous years.

The Board can decide to 1) abide by the management contract, under which the funds are returned to CA; 2) revise the contract to allow the villages to retain some or all of the funds, or 3) create a hybrid whereby excess reserves are split between CA and a newly established rainy day fund.

The data and information provided is intended to assist with making that decision, which ultimately comes down to determining where the annual charge revenue provides the most benefit to annual charge payers and the community.

We will discuss this information at the Board work session on February 18th.

EXHIBIT 1

FY21 Q2 Actual (10/31/20)											
	DORSEY'S SEARCH	HARPER'S CHOICE	HICKORY RIDGE	KINGS CONTRIVANCE	LONG REACH	OAKLAND MILLS	OWEN BROWN	RIVER HILL	TOWN CENTER	WILDE LAKE	TOTAL
REVENUE											
CA Annual Charge Share	\$ 146,943	\$ 187,939	\$ 151,842	\$ 154,170	\$ 252,194	\$ 185,075	\$ 161,588	\$ 153,439	\$ 166,829	\$ 191,532	\$ 1,751,551
Lease/Rental and Tuition/Enrollment	\$ 5,208	\$ 40,961	\$ 2,738	\$ 11,339	\$ 120,934	\$ 5,955	\$ 12,209	\$ 4,516	\$ 82,231	\$ 10,830	\$ 296,921
Other Revenue	\$ 5,401	\$ 21,312	\$ 2,647	\$ 26,135	\$ 3,087	\$ 11,691	\$ 12,448	\$ 22,819	\$ 23,014	\$ 20,600	\$ 149,154
TOTAL REVENUE	\$ 157,552	\$ 250,212	\$ 157,227	\$ 191,644	\$ 376,215	\$ 202,721	\$ 186,245	\$ 180,774	\$ 272,074	\$ 222,962	\$ 2,197,626
EXPENSES											
Compensation and Contract Labor	\$ 86,255	\$ 160,600	\$ 75,619	\$ 125,552	\$ 241,133	\$ 112,381	\$ 88,062	\$ 106,997	\$ 164,725	\$ 139,034	\$ 1,300,358
Depreciation	\$ 4,258	\$ 5,974	\$ 3,692	\$ 1,977	\$ 9,049	\$ 1,222	\$ 1,226	\$ 2,108	\$ 1,118	\$ 4,334	\$ 34,958
Other Expenses	\$ 45,519	\$ 47,678	\$ 33,976	\$ 26,213	\$ 83,694	\$ 38,620	\$ 47,675	\$ 75,707	\$ 48,668	\$ 45,591	\$ 493,341
TOTAL EXPENSES	\$ 136,032	\$ 214,252	\$ 113,287	\$ 153,742	\$ 333,876	\$ 152,223	\$ 136,963	\$ 184,812	\$ 214,511	\$ 188,959	\$ 1,828,657
INCREASE (DECREASE) In Net Assets	\$ 21,520	\$ 35,960	\$ 43,940	\$ 37,902	\$ 42,339	\$ 50,498	\$ 49,282	\$ (4,038)	\$ 57,563	\$ 34,003	\$ 368,969

FY21 Q2 Budget (10/31/20)											
	DORSEY'S SEARCH	HARPER'S CHOICE	HICKORY RIDGE	KINGS CONTRIVANCE	LONG REACH	OAKLAND MILLS	OWEN BROWN	RIVER HILL	TOWN CENTER	WILDE LAKE	TOTAL
REVENUE											
CA Annual Charge Share	\$ 146,943	\$ 187,941	\$ 151,841	\$ 154,169	\$ 252,194	\$ 185,076	\$ 161,587	\$ 153,439	\$ 166,830	\$ 191,533	\$ 1,751,553
Lease/Rental and Tuition/Enrollment	\$ 13,550	\$ 38,000	\$ 2,000	\$ 9,510	\$ 102,420	\$ 4,050	\$ 17,242	\$ 31,677	\$ 59,025	\$ 8,166	\$ 285,640
Other Revenue	\$ 3,500	\$ 21,387	\$ 1,860	\$ 25,130	\$ 3,123	\$ 11,310	\$ 13,425	\$ 28,238	\$ 21,097	\$ 20,434	\$ 149,504
TOTAL REVENUE	\$ 163,993	\$ 247,328	\$ 155,701	\$ 188,809	\$ 357,737	\$ 200,436	\$ 192,254	\$ 213,354	\$ 246,952	\$ 220,133	\$ 2,186,697
EXPENSES											
Compensation and Contract Labor	\$ 94,005	\$ 192,113	\$ 95,321	\$ 130,767	\$ 247,455	\$ 110,163	\$ 110,526	\$ 115,137	\$ 172,485	\$ 147,412	\$ 1,415,384
Depreciation	\$ 4,100	\$ 5,974	\$ 3,756	\$ 1,977	\$ 6,740	\$ 1,222	\$ 1,226	\$ 2,000	\$ 1,118	\$ 3,594	\$ 31,707
Other Expenses	\$ 53,705	\$ 55,333	\$ 36,307	\$ 29,334	\$ 82,391	\$ 50,018	\$ 65,691	\$ 83,890	\$ 51,588	\$ 54,824	\$ 563,081
TOTAL EXPENSES	\$ 151,810	\$ 253,420	\$ 135,384	\$ 162,078	\$ 336,586	\$ 161,403	\$ 177,443	\$ 201,027	\$ 225,191	\$ 205,830	\$ 2,010,172
INCREASE (DECREASE) In Net Assets	\$ 12,183	\$ (6,092)	\$ 20,317	\$ 26,731	\$ 21,151	\$ 39,033	\$ 14,811	\$ 12,327	\$ 21,761	\$ 14,303	\$ 176,525

FY20 Q2 Actual (10/31/19)											
	DORSEY'S SEARCH	HARPER'S CHOICE	HICKORY RIDGE	KINGS CONTRIVANCE	LONG REACH	OAKLAND MILLS	OWEN BROWN	RIVER HILL	TOWN CENTER	WILDE LAKE	TOTAL
REVENUE											
CA Annual Charge Share	\$ 155,660	\$ 204,343	\$ 156,905	\$ 160,373	\$ 244,246	\$ 203,169	\$ 171,223	\$ 154,106	\$ 172,561	\$ 193,439	\$ 1,816,025
Lease/Rental and Tuition/Enrollment	\$ 43,787	\$ 234,396	\$ 83,244	\$ 77,068	\$ 300,614	\$ 132,485	\$ 59,575	\$ 123,690	\$ 177,373	\$ 180,321	\$ 1,412,553
Other Revenue	\$ 9,580	\$ 2,100	\$ 8,756	\$ 7,247	\$ 8,298	\$ 12,966	\$ 6,288	\$ 34,014	\$ 9,073	\$ 1,676	\$ 99,998
TOTAL REVENUE	\$ 209,027	\$ 440,839	\$ 248,905	\$ 244,688	\$ 553,158	\$ 348,620	\$ 237,086	\$ 311,810	\$ 359,007	\$ 375,436	\$ 3,328,576
EXPENSES											
Compensation and Contract Labor	\$ 118,979	\$ 298,058	\$ 153,189	\$ 158,403	\$ 302,066	\$ 222,031	\$ 120,786	\$ 185,077	\$ 231,475	\$ 257,601	\$ 2,047,665
Depreciation	\$ 3,668	\$ 7,356	\$ 3,629	\$ 1,826	\$ 6,240	\$ 1,697	\$ 1,599	\$ 1,883	\$ 404	\$ 4,258	\$ 32,560
Other Expenses	\$ 73,639	\$ 77,695	\$ 53,081	\$ 47,861	\$ 100,038	\$ 77,325	\$ 67,435	\$ 75,964	\$ 75,675	\$ 76,972	\$ 725,685
TOTAL EXPENSES	\$ 196,286	\$ 383,109	\$ 209,899	\$ 208,090	\$ 408,344	\$ 301,053	\$ 189,820	\$ 262,924	\$ 307,554	\$ 338,831	\$ 2,805,910
INCREASE (DECREASE) In Net Assets	\$ 12,741	\$ 57,730	\$ 39,006	\$ 36,598	\$ 144,814	\$ 47,567	\$ 47,266	\$ 48,886	\$ 51,453	\$ 36,605	\$ 522,666

EXHIBIT 2

	CASH AND RESERVES - FY19 (4/30/19)										
	DORSEY'S SEARCH	HARPER'S CHOICE	HICKORY RIDGE	KINGS CONTRIVANCE	LONG REACH	OAKLAND MILLS	OWEN BROWN	RIVER HILL	TOWN CENTER	WILDE LAKE	TOTAL
Cash & investments	\$ 167,796	\$ 363,510	\$ 229,208	\$ 193,321	\$ 444,987	\$ 328,358	\$ 221,623	\$ 282,299	\$ 345,479	\$ 357,730	\$ 2,934,311
Reserve (cash reserves, returned contingency funds, other retained funds)	\$ 52,117	\$ 96,898	\$ 113,283	\$ 76,757	\$ 198,709	\$ 127,469	\$ 94,202	\$ 103,543	\$ 102,572	\$ 147,571	\$ 1,113,121
Annual expenses (excludes depreciation)	\$ 367,012	\$ 721,767	\$ 382,973	\$ 413,548	\$ 772,638	\$ 570,475	\$ 396,392	\$ 510,049	\$ 591,832	\$ 607,203	\$ 5,333,889
# of months of expenses reserved in total cash	5.5	6.0	7.2	5.6	6.9	6.9	6.7	6.6	7.0	7.1	6.6
# of months of expenses reserved in uncommitted cash	1.7	1.6	3.5	2.2	3.1	2.7	2.9	2.4	2.1	2.9	2.5

	CASH AND RESERVES - FY20 (4/30/20)										
	DORSEY'S SEARCH	HARPER'S CHOICE	HICKORY RIDGE	KINGS CONTRIVANCE	LONG REACH	OAKLAND MILLS	OWEN BROWN	RIVER HILL	TOWN CENTER	WILDE LAKE	TOTAL
Cash & investments (adjusted due to timing of quarterly pmts)	\$ 165,433	\$ 344,094	\$ 231,253	\$ 272,871	\$ 549,029	\$ 393,125	\$ 224,690	\$ 301,622	\$ 322,082	\$ 410,456	\$ 3,214,655
Reserve (cash reserves, returned contingency funds, other retained funds)	\$ 62,112	\$ 126,271	\$ 137,246	\$ 104,455	\$ 293,091	\$ 153,428	\$ 110,492	\$ 144,430	\$ 101,354	\$ 163,240	\$ 1,396,119
Annual expenses (excludes depreciation)	\$ 368,648	\$ 716,894	\$ 387,337	\$ 406,585	\$ 806,527	\$ 556,527	\$ 401,775	\$ 516,040	\$ 602,031	\$ 603,229	\$ 5,365,593
# of months of expenses reserved in total cash	5.4	5.8	7.2	8.1	8.2	8.5	6.7	7.0	6.4	8.2	7.2
# of months of expenses reserved in uncommitted cash	2.0	2.1	4.3	3.1	4.4	3.3	3.3	3.4	2.0	3.2	3.1

	CASH AND RESERVES - FY21 Estimate (based on 10/31/20 financials)										
	DORSEY'S SEARCH	HARPER'S CHOICE	HICKORY RIDGE	KINGS CONTRIVANCE	LONG REACH	OAKLAND MILLS	OWEN BROWN	RIVER HILL	TOWN CENTER	WILDE LAKE	TOTAL
Cash & investments (adjusted due to timing of quarterly pmts)	\$ 173,875	\$ 399,993	\$ 260,810	\$ 311,518	\$ 487,825	\$ 336,868	\$ 249,207	\$ 271,794	\$ 319,759	\$ 345,888	\$ 3,157,537
Reserve (cash reserves, returned contingency funds, other retained funds)	\$ 84,220	\$ 243,380	\$ 179,790	\$ 219,334	\$ 344,480	\$ 205,149	\$ 161,001	\$ 137,982	\$ 160,038	\$ 206,419	\$ 1,941,793
Annual expenses (excludes depreciation)	\$ 263,548	\$ 416,556	\$ 219,190	\$ 303,530	\$ 649,654	\$ 302,000	\$ 271,474	\$ 365,406	\$ 426,786	\$ 369,250	\$ 3,587,394
# of months of expenses reserved in total cash	7.9	11.5	14.3	12.3	9.0	13.4	11.0	8.9	9.0	11.2	10.6
# of months of expenses reserved in uncommitted cash	3.8	7.0	9.8	8.7	6.4	8.2	7.1	4.5	4.5	6.7	6.5

February 10, 2021



To: Columbia Association Board of Directors
Milton W. Matthews, President/CEO

From: Dennis Matthey, Director of Open Space and Facilities Services

cc: Susan Krabbe, Vice President and Chief Financial Officer

Subject: 10 Year CA Board Approved Capital Budget By Village

Per the request from a Board member, following is background information regarding the 10-year CA Board approved capital budgets by village, for consideration during the budget process.

The Board member also requested 10 years' of data on village capital project requests. Susan Krabbe is gathering this information for distribution next week before the February 18 work session.

10 Year CA-Board Approved Capital Budget By Village

	FY11	FY12	FY13	FY14	FY15	FY16	FY17	FY18	FY19	FY20	Total Approved	Actual Spent
Long Reach	\$0	\$111,000	\$65,400	\$56,900	\$46,500	\$213,996	\$80,868	\$426,368	\$818,015	\$847,350	\$2,666,397	\$1,205,148
Wilde Lake	\$85,399	\$93,146	\$20,000	\$84,500	\$50,000	\$208,400	\$468,355	\$192,074	\$453,974	\$581,125	\$2,236,973	\$1,693,088
Harper's Choice	\$25,000	\$20,333	\$110,500	\$265,500	\$119,500	\$60,400	\$20,000	\$58,705	\$478,175	\$225,440	\$1,383,553	\$1,472,192
Dorsey's Search	\$0	\$36,500	\$30,000	\$200,000	\$175,500	\$535,000	\$39,460	\$194,795	\$12,640	\$30,900	\$1,254,795	\$1,157,204
Oakland Mills	\$23,000	\$74,333	\$36,200	\$161,500	\$85,800	\$47,900	\$163,660	\$206,338	\$182,439	\$127,500	\$1,108,670	\$658,867
Town Center	\$19,206	\$167,583	\$54,000	\$141,000	\$6,000	\$11,200	\$187,151	\$97,000	\$30,225	\$302,000	\$1,015,365	\$661,264
Kings Contrivance	\$146,407	\$65,000	\$331,200	\$68,000	\$4,200	\$0	\$38,000	\$0	\$25,300	\$0	\$678,107	\$714,340
Hickory Ridge	\$0	\$68,333	\$8,000	\$29,500	\$155,000	\$0	\$21,600	\$0	\$282,697	\$37,000	\$602,130	\$490,959
Owen Brown	\$402,988	\$7,500	\$26,000	\$0	\$25,000	\$0	\$0	\$5,000	\$63,096	\$43,500	\$573,084	\$999,064
River Hill	\$0	\$73,333	\$0	\$18,000	\$0	\$10,000	\$47,400	\$67,650	\$43,350	\$170,000	\$429,733	\$360,864

Notes:

1. These amounts do not include Sport & Fitness or Open Space projects.
2. The source of the annual data is the capital budget for each year.
3. The source of the "Actual Spent" amounts is CA's fixed asset records for each year.
4. "Actual Spent" amounts exceeding "Total Approved" amounts are not project overruns. They are due to the timing of projects and disbursements, resulting in prior year approved amounts being expended in this time period.

Village of Long Reach					
	Building	Project	Cost	Fiscal Year	Total Spending
FY11				FY11	\$0
FY12	Art Center	Security Improvements	\$4,500	FY12	\$111,000
	Stonehouse	HVAC - RTU1	\$25,000	FY13	\$65,400
	Stonehouse	HVAC	\$16,000	FY14	\$56,900
	Art Center	Ceramics office reno	\$5,500	FY15	\$46,500
	Stonehouse	Lobby restrooms	\$60,000	FY16	\$213,996
FY13	Phelps Luck NC	Sanitary Sewer	\$16,000	FY17	\$80,868
	Art Center	Gallery flooring	\$25,000	FY18	\$426,368
	Stonehouse	Kitchen conversion	\$24,400	FY19	\$818,015
FY14	Art Center	HVAC Design	\$10,000	FY20	\$847,350
	Stonehouse	HVAC Design	\$10,000	Total	\$2,666,397
	Stonehouse	hot water heater	\$17,500	Facilities Included	Square Feet
	Jeffers Hill NC	RTU-01 compressor	\$5,500	Stonehouse	12636
	Art Center	RTU-03 heat exchanger	\$3,700	Art Center	11268
	Stonehouse	RTU-04 heat exchanger	\$3,700	Jeffers Hill NC	3240
	Stonehouse	duct heater	\$6,500	Locust Park NC	2430
FY15	Locust Park NC	fire egress door	\$18,000	Phelps Luck NC	4302
	Stonehouse	security sys upgrades	\$4,500		33876
	Stonehouse	ACCU-01 compressor etc.	\$12,000		
	Stonehouse	carpet	\$12,000		
FY16	Art Center	HVAC replacement	\$107,591		
	Stonehouse	HVAC replacement	\$102,265		
	Stonehouse	regrigerator	\$4,140		
FY17	Stonehouse	parking lot LED	\$18,500		
	Art Center	Interior LED upgrade	\$23,237		
	Art Center		\$29,131		
	Stonehouse	duct modifications	\$10,000		
FY18	Art Center	HVAC upgrade	\$5,000		
	Locust Park NC	LED upgrade	\$11,368		
	Stonehouse	Roofing	\$350,000		
	Stonehouse	HVAC tamar room	\$60,000		
FY19	Art Center	HVAC	\$300,000	pending	
	Stonehouse	A/E reno & HVAC	\$250,000	pending	
	Phelps Luck NC	siding	\$39,000		
	Jeffers Hill NC	roof design	\$12,275		
	Phelps Luck NC	rood design	\$5,000		
	Stonehouse	tamar room ceiling	\$15,300		
	Phelps Luck NC	roof replacement	\$61,000		
	Jeffers Hill NC	roof replacement	\$107,000		
	Art Center	storage shed	\$6,610		
	Stonehouse	ceiling tile	\$21,830		
FY20	Jeffers Hill NC	exterior LED	\$15,000		
	Art Center	A/E planning	\$100,000	pending	
	Stonehouse	reno & A/E	\$650,000	pending	
	Art Center	masonry tuckpointing	\$6,600		
	Jeffers Hill NC	condenser unit	\$8,000		
	Locust Park NC	playground fence	\$5,000		
	Phelps Luck NC	ceiling replacement	\$4,000		
	Phelps Luck NC	ceiling additional	\$2,500		
	Stonehouse	plaza room mirrors	\$6,250		
	Stonehouse	concrete planters	\$13,000		
	Stonehouse	lower level patio	\$20,000		
	Stonehouse	freezer	\$5,000		
	Stonehouse	exterior cameras	\$12,000		

Village of Wilde Lake					
	Building	Project	Cost	Fiscal Year	Total Spending
FY11	Bryant Woods NC	Carpet	\$8,500	FY11	\$85,399
	Faulkner Ridge NC	Carpet	\$2,659	FY12	\$93,146
	Slayton House	Theater Sound improvements	\$9,240	FY13	\$20,000
FY12	Slayton House	Bathroom renovations	\$65,000	FY14	\$84,500
	Slayton House	Tankless Water Heater	\$7,500	FY15	\$50,000
	Boathouse	Mechanical Ventilations sys	\$8,500	FY16	\$208,400
	Bryant Woods NC	VCT	\$4,000	FY17	\$468,355
	Slayton House	Copier	\$5,333	FY18	\$192,074
	Slayton House	Safety Rail & Ladder	\$9,000	FY19	\$453,974
	Slayton House	Kitchen alterations	\$15,000	FY20	\$581,125
	Bryant Woods NC	sidewalk & curb	\$39,750	Total	\$2,236,973
	Faulkner Ridge NC	sidewalk & curb	\$4,063		
				Facilities Included	Square Feet
FY13	Slayton House	Soffitt	\$10,000	Slayton House	12035
	Slayton House	lighting & switch	\$10,000	Bryant Woods NC	1788
FY14	Faulkner Ridge NC	Drywall ceilings	\$12,000	Faulkner Ridge NC	1264
	Running Brook NC	Drywall ceilings	\$12,000	Running Brook NC	1401
	Slayton House	Stage floor	\$30,000	Family Life Center	3700
	Slayton House	Electrical planning	\$8,000	WL Barn	9397
	Slayton House	Theater curtains	\$5,000	WL Boathouse	1724
	Slayton House	RTU-01 heat exchanger	\$6,000		31309
	Slayton House	RTU-05 heat exchanger	\$6,000		
	Bryant Woods NC	drainage improvements	\$5,500		
FY15	Running Brook NC	parking lot lighting	\$8,000		
	Slayton House	electrical sys rehab	\$35,000		
	Bryant Woods NC	furnace	\$7,000		
FY16	Bryant Woods NC	water heater upgrade	\$7,000		
	Bryant Woods NC	HVAC replacement	\$13,000		
	Running Brook NC	HVAC replacement	\$27,000		
	Slayton House	HVAC replacement design	\$15,000		
	Slayton House	ADA lift	\$27,500		
	Slayton House	Downspout piping	\$12,500		
	Slayton House	Roof ladder modification	\$15,500		
	Slayton House	stage lighting upgrades	\$68,000		
	Slayton House	storefront doors	\$4,400		
	Running Brook NC	preschool/pool concrete	\$18,500		
FY17	Bryant Woods NC	exterior LED	\$1,000		
	Slayton House	HVAC BAS	\$20,000		
	Slayton House	lobby HVAC	\$32,005		
	Slayton House	theater HVAC	\$100,000		
	Bryant Woods NC	interior upgrades	\$45,000		
	Bryant Woods NC	exterior waterproofing	\$50,000		
	Bryant Woods NC	roof cricket	\$7,200		
	Running Brook NC	fire alarm	\$4,600		
	Slayton House	carpet	\$17,000		
	Slayton House	electric & gas service	\$135,700		
	Bryant Woods NC	siding replacement	\$5,900		
	Bryant Woods NC	drainage	\$40,000		
	Slayton House	statue repair	\$9,950		
FY18	Slayton House	LED upgrade	\$27,074		
	Faulkner Ridge NC	HVAC upgrade	\$5,000		
	Boathouse	Door replacement	\$85,000		
	Faulkner Ridge NC	HVAC replacement	\$26,000		
	Slayton House	theater screen	\$6,000		
	Slayton House	roof design	\$23,000		
	Slayton House	plaza reno	\$20,000		
FY19	Faulkner Ridge NC	exterior LED	\$5,759		
	Slayton House	bathroom LED	\$3,895		
	Slayton House	solar panels	\$40,000		
	Slayton House	roof replacement	\$300,000		
	Slayton House	theater renovations	\$45,000		
	Slayton House	HVAC dance studio	\$50,000		
	Slayton House	refrigerator	\$3,500		
	Slayton House	dance studio door	\$2,650		
	Slayton House	office door	\$3,170		
FY20	Slayton House	theater renovations	\$470,000		
	Bryant Woods NC	roof replacement	\$26,000		
	Family Life Center	flooring & base	\$23,125		
	Family Life Center	HVAC	\$50,000		
	Slayton House	wireless comm system	\$12,000		

Village of Harper's Choice

	Building	Project	Cost	Fiscal Year	Total Spending
FY11	Kahler Hall	Sewer main re-lining	\$25,000	FY11	\$25,000
FY12	Kahler Hall	Copier	\$5,333	FY12	\$20,333
	Swansfield NC	drinking fountain	\$15,000	FY13	\$110,500
FY13	Kahler Hall	Planning - ADA restroom	\$15,500	FY14	\$265,500
	Kahler Hall	gas fireplace	\$7,000	FY15	\$119,500
	Kahler Hall	ev charging station	\$18,000	FY16	\$60,400
	Kahler Hall	Cnst - ADA restrooms	\$70,000	FY17	\$20,000
FY14	Kahler Hall	grease interceptors	\$16,000	FY18	\$58,705
	Longfellow NC	drywall ceiling	\$12,000	FY19	\$478,175
	Swansfield NC	fire rated partition	\$40,000	FY20	\$225,440
	Swansfield NC	fire alarm planning	\$7,000	Total	\$1,383,553
	Longfellow NC	fire alarm planning	\$8,000		
	Longfellow NC	ADA restrooms	\$25,000	Facilities Included	Square Feet
	Kahler Hall	water heaters	\$16,000	Kahler Hall	12238
	Kahler Hall	ice machine	\$5,500	Lonfellow NC	1285
	Swansfield NC	fire alarm system	\$13,000	Swansfield NC	1440
	Longfellow NC	fire alarm	\$20,000		14963
	Longfellow NC	ADA renovations	\$103,000		
FY15	Kahler Hall	door replacement	\$28,000		
	Kahler Hall	marchand rm flooring	\$8,000		
	Kahler Hall	RTU-05 heat exchanger	\$3,500		
	Kahler Hall	CCTV upgrades	\$11,000		
	Kahler Hall	Kitchen flooring	\$24,000		
	Kahler Hall	courtyard fence	\$20,000		
	Kahler Hall	RTU-02 heat exchanger	\$3,500		
	Kahler Hall	RTU-03 heat exchanger	\$3,500		
	Kahler Hall	walkway lighting	\$18,000		
FY16	Kahler Hall	LED retrofit	\$11,000		
	Kahler Hall	courtyard LED upgrade	\$16,000		
	Longfellow NC	LED pole lighting	\$9,000		
	Swansfield NC	LED lighting retrofit	\$13,000		
	Kahler Hall	RTU-06 compressor	\$5,000		
	Kahler Hall	smal reception office	\$6,400		
FY17	Swansfield NC	HVAC	\$20,000		
FY18	Kahler Hall	ev charging station	\$8,010		
	Kahler Hall	HVAC replacement	\$5,500		
	Kahler Hall	HVAC controls	\$6,000		
	Kahler Hall	kitchen fan	\$6,000		
	Kahler Hall	roof design	\$22,000		
	Kahler Hall	ballroom floor refinish	\$11,195		
FY19	Kahler Hall	roof replacement	\$290,000		
	Kahler Hall	HVAC lobby	\$60,000		
	Longfellow NC	HVAC replacement	\$23,000		
	Kahler Hall	reception area design	\$2,500		
	Longfellow NC	roof & siding	\$97,800		
	Kahler Hall	vinyl base	\$4,875		
FY20	Kahler Hall	conference room HVAC	\$53,000		
	Kahler Hall	solar panels	\$50,000		
	Kahler Hall	marchand room ceiling	\$5,890		
	Kahler Hall	lobby reno	\$116,550		

Village of Dorsey's Search					
	Building	Project	Cost	Fiscal Year	Total Spending
FY11				FY11	\$0
FY12	Dorsey's Search	Water line replacement	\$16,500	FY12	\$36,500
	Dorsey's Search	Natural Gas planning	\$20,000	FY13	\$30,000
FY13	Meeting Room	expansion planning	\$30,000	FY14	\$200,000
FY14	Meetin Room	expansion	\$200,000	FY15	\$175,500
FY15	Linden Hall	CU-03 compressor	\$5,500	FY16	\$535,000
	Meeting Room	renovations & amenities	\$170,000	FY17	\$39,460
FY16	Meeting Room	renovations & amenities	\$535,000	FY18	\$194,795
FY17	Linden Hall	HVAC design	\$19,000	FY19	\$12,640
	Linden Hall	exterior LED	\$5,660	FY20	\$30,900
	Linden Hall	roof design	\$6,200	Total	\$1,254,795
	Linden Hall	CCTV	\$8,600		
FY18	Linden Hall	HVAC replacement	\$120,000	Facilities Included	Square Feet
	Linden Hall	fire alarm panel	\$6,655	Linden Hall	6561
	Linden Hall	roof replacmenet	\$61,800	Dorsey Hall Meeting Room	1515
	Linden Hall	trash enclosure	\$6,340		8076
FY19	Linden Hall	sound panels	\$6,130		
	Linden Hall	tile	\$6,510		
FY20	Linden Hall	flooring & heaters	\$17,900		
	Linden Hall	ADA reception desk	\$13,000		

Village of Oakland Mills					
	Building	Project	Cost	Fiscal Year	Total Spending
FY11	Other Barn	Security fence	\$23,000	FY11	\$23,000
FY12	Stevens Forest NC	Roof	\$45,000	FY12	\$74,333
	Stevens Forest NC	LED Lights	\$11,000	FY13	\$36,200
	Talbott Springs NC	Gas Furnace	\$13,000	FY14	\$161,500
	Other Barn	Copier	\$5,333	FY15	\$85,800
FY13	Other Barn	RTU3	\$4,500	FY16	\$47,900
	Other Barn	gas fireplace	\$6,700	FY17	\$163,660
	Other Barn	pedestrian lighting	\$25,000	FY18	\$206,338
FY14	Other Barn	Planning - ADA restroom	\$25,000	FY19	\$182,439
	Other Barn	restroom reno	\$115,000	FY20	\$127,500
	Other Barn	rear stair door	\$7,000	Total	\$1,108,670
	Other Barn	courtyard pavement	\$14,500		
FY15	Teen Center	building sign	\$5,800	Facilities Included	Square Feet
	Thunder Hill NC	plaza renovations	\$80,000	Other Barn	8575
FY16	Stevens Forest NC	kitchenette	\$3,800	Stevens Forest NC	1380
	Teen Center	RTU-02 compressor	\$3,400	Talbott Springs NC	1302
	Other Barn	Banquet hall carpet	\$11,500	Thunder Hill NC	1169
	Stevens Forest NC	closet doors	\$9,200	Teen Center	8439
	Talbott Springs NC	concrete patio/ramp	\$20,000		20865
FY17	Thunder Hill NC	HVAC replacement	\$6,199		
	Stevens Forest NC	parking lot LED	\$11,041		
	Thunder Hill NC	parking lot LED	\$4,795		
	Thunder Hill NC	HVAC & water heater	\$2,300		
	Other Barn	office HVAC	\$18,000		
	Other Barn	ice maker	\$5,200		
	Other Barn	lighting design	\$13,000		
	Other Barn	roof replacement design	\$4,000		
	Teen Center	roof replacement design	\$4,000		
	Other Barn	electrical improvements design	\$11,000		
	Other Barn	storage closets	\$4,125		
	Other Barn	ADA lift	\$40,000		
	Other Barn	ADA lift	\$40,000		
FY18	Thunder Hill NC	LED upgrade	\$6,338		
	Other Barn	storage closets additional	\$2,200		
	Other Barn	fire exit door/hardware	\$3,650		
	Other Barn	bulkhead lighting	\$8,650		
	Other Barn	electrical upgrades ph 1	\$25,000		
	Other Barn	roof replacement	\$57,250		
	Teen Center	roof replacement	\$57,250		
	Other Barn	silos flooring	\$6,000		
	Other Barn	electrical upgrades ph 2	\$40,000		
FY19	Teen Center	interior LED	\$22,720		
	Other Barn	exterior LED	\$28,000		
	Stevens Forest NC	HVAC replacement	\$25,169		
	Other Barn	silos tuckpointing	\$34,000		
	Stevens Forest NC	equipment fence	\$3,800		
	Other Barn	courtyard treads	\$23,000		
	Other Barn	tankless water heaters	\$11,500		
	Other Barn	heat exchanger	\$2,750		
	Other Barn	electrical improvements ph3	\$27,000		
	Talbott Springs NC	dehumidifier closet	\$4,500		
FY20	Other Barn	EV charging station	\$10,000		
	Talbott Springs NC	HVAC replacement	\$25,000		
	Other Barn	HVAC design	\$45,000		
	Other Barn	carpet & stairs	\$25,500		
	Thunder Hill NC	roof replacement	\$22,000		

Town Center					
	Building	Project	Cost	Fiscal Year	Total Spending
FY11	Oakland Manor	Back Porch Awning	\$19,206	FY11	\$19,206
FY12	Oakland Manor	up-lighting	\$7,500	FY12	\$167,583
	Rose Price House	Security System	\$5,000	FY13	\$54,000
	Oakland Manor	basement refurbishment	\$20,000	FY14	\$141,000
	Oakland Manor	Planning Funds	\$12,000	FY15	\$6,000
	Oakland Manor	Basement waterproofing	\$43,000	FY16	\$11,200
	Oakland Manor	Construction - Former museum	\$52,000	FY17	\$187,151
	Oakland Manor	Veranda Tile stair	\$9,000	FY18	\$97,000
	Oakland Manor	Copier	\$5,333	FY19	\$30,225
	Oakland Manor	pathway lighting	\$13,750	FY20	\$302,000
FY13	Oakland Manor	Fire Alarm Panel	\$4,000	Total	\$1,015,365
	Oakland Manor	Panic Bar hardware	\$14,000		
	Oakland Manor	Planning - fire escape	\$6,500	Facilities Included	Square Feet
	Oakland Manor	Natural Gas planning	\$25,000	Oakland Manor	12984
	Oakland Manor	fridge	\$4,500	Rose Price House	6400
FY14	Oakland Manor	Fire escape cd's	\$20,000		19384
	Oakland Manor	egress staircase	\$105,500		
	Oakland Manor	egress stair additional funding	\$15,500		
FY15	Oakland Manor	retaining wall, planning	\$6,000		
FY16	Oakland Manor	freezer	\$3,200		
	Oakland Manor	AHU-01 condenser	\$5,000		
	Oakland Manor	sign improvement	\$3,000		
FY17	Oakland Manor	parking lot LED	\$17,635		
	Oakland Manor	HVAC assessment	\$24,416		
	Oakland Manor	back steps & patio ADA	\$59,000		
	Oakland Manor	kitchen/hallway flooring	\$27,000		
	Oakland Manor	Sterrett room carpet	\$8,500		
	Oakland Manor	veranda sprinkler design	\$20,000		
	Oakland Manor	gutter flashing & downspouts	\$8,600		
	Oakland Manor	sprinkler room expansion	\$15,000		
	Oakland Manor	ADA pathway	\$7,000		
FY18	Oakland Manor	HVAC Design	\$25,000		
	Oakland Manor	concrete replacement	\$20,000		
	Oakland Manor	veranda sprinkler	\$20,000		
	Oakland Manor	ballroom lighting	\$21,000		
	Oakland Manor	outdoor electrical	\$11,000		
FY19	Oakland Manor	CCTV	\$7,550		
	Oakland Manor	CCTV improvements	\$2,675		
	Oakland Manor	ADA ramp design	\$20,000		
FY20	Oakland Manor	HVAC design	\$40,000		
	Oakland Manor	irrigation & sod	\$47,000		
	Oakland Manor	island improvements	\$65,000		
	Oakland Manor	ADA ramp	\$150,000		

Village of Kings Contrivance					
	Building	Project	Cost	Fiscal Year	Total Spending
FY11	Amherst House	Renovations	\$146,407	FY11	\$146,407
FY12	Amherst House	Natural Gas/HVAC	\$35,000	FY12	\$65,000
	Amherst House	Solar Planning	\$20,000	FY13	\$331,200
	Amherst House	MacGill's Lighting	\$10,000	FY14	\$68,000
FY13	Amherst House	Solar Panels	\$86,200	FY15	\$4,200
	Amherst House	HVAC	\$245,000	FY16	\$0
FY14	MacGills Commc	Energy & Facility Improvements	\$10,000	FY17	\$38,000
	MacGills Commc	Energy & Facility Improvements	\$58,000	FY18	\$0
FY15	Amherst House	digital copier	\$4,200	FY19	\$25,300
FY16				FY20	\$0
FY17	Amherst House	LED upgrade	\$9,000	Total	\$678,107
	Amherst House	HVAC screen design	\$11,000		
	Amherst House	screen wall	\$18,000	Facilities Included	Square Feet
FY18				Amherst House	3933
FY19	Amherst House	Pocket doors	\$4,500	MacGills Common MR	586
	Amherst House	building signs	\$5,300		4519
	Amherst House	restroom counters & sinks	\$15,500		
FY20					

Village of Hickory Ridge					
	Building	Project	Cost	Fiscal Year	Total Spending
FY11				FY11	\$0
FY12	Hawthorn Center	Flooring	\$16,000	FY12	\$68,333
	Hawthorn Center	Conference room windows	\$25,000	FY13	\$8,000
	Hawthorn Center	Natural Gas	\$22,000	FY14	\$29,500
	Hawthorn Center	Copier	\$5,333	FY15	\$155,000
FY13	Hawthorn Center	ADA Door openers	\$8,000	FY16	\$0
FY14	Hawthorn Center	Office	\$14,500	FY17	\$21,600
	Hawthorn Center	pervious pavement engineering	\$15,000	FY18	\$0
FY15	Hawthorn Center	HVAC replacement planning	\$30,000	FY19	\$282,697
	Hawthorn Center	HVAC replacement	\$125,000	FY20	\$37,000
FY16				Total	\$602,130
FY17	Hawthorn Center	meeting room flooring	\$14,600		
	Hawthorn Center	central alarm & CCTV	\$7,000	Facilities Included	Square Feet
FY18				Hawthorn Center	4192
FY19	Hawthorn Center	Interior LED	\$12,937		
	Hawthorn Center	roof design	\$5,000		
	Hawthorn Center	ADA interior design	\$34,500		
	Hawthorn Center	roof replacement	\$39,000		
	Hawthorn Center	interior finish upgrades	\$82,480		
	Hawthorn Center	security cameras	\$3,530		
	Hawthorn Center	ADA door controllers	\$4,260		
	Hawthorn Center	ADA restroom reno	\$100,990		
FY20	Hawthorn Center	EV charging station	\$15,000		
	Hawthorn Center	kitchen remodel	\$22,000		

Village of Owen Brown					
	Building	Project	Cost	Fiscal Year	Total Spending
FY11	Owen Brown Community Center	Supp. Construction Funding	\$143,202	FY11	\$402,988
	Owen Brown Community Center	HVAC Conversion	\$259,786	FY12	\$7,500
FY12	Owen Brown Community Center	Planning - Outdoor Patio	\$7,500	FY13	\$26,000
FY13	Owen Brown Community Center	Patio	\$26,000	FY14	\$0
FY14				FY15	\$25,000
FY15	Owen Brown Community Center	LED lighting; parking lot	\$25,000	FY16	\$0
FY16				FY17	\$0
FY17				FY18	\$5,000
FY18	Owen Brown Community Center	EV charging station	\$5,000	FY19	\$63,096
FY19	Owen Brown Community Center	interior LED	\$40,396	FY20	\$43,500
	Owen Brown Community Center	FA control system	\$13,300	Total	\$573,084
	Owen Brown Community Center	exterior security cameras	\$3,550		
	Owen Brown Community Center	Countertop & sink	\$5,850	Facilities Included	Square Feet
FY20	Owen Brown Community Center	flooring	\$29,500	Owen Brown CC	6824
	Owen Brown Community Center	waterline replacement	\$14,000		

Village of River Hill					
	Building	Project	Cost	Fiscal Year	Total Spending
FY11				FY11	\$0
FY12	Claret Hall	ADA door openers	\$7,500	FY12	\$73,333
	Claret Hall	Copier	\$5,333	FY13	\$0
	Claret Hall	Chandelier	\$5,500	FY14	\$18,000
	Claret Hall	Service Driveway	\$15,000	FY15	\$0
	Meeting Room	Solar Panels	\$40,000	FY16	\$10,000
FY13				FY17	\$47,400
FY14	Claret Hall	Carpet	\$12,000	FY18	\$67,650
	Meeting Room	Fence	\$6,000	FY19	\$43,350
FY15				FY20	\$170,000
FY16	Claret Hall	duct heater	\$10,000	Total	\$429,733
FY17	Claret Hall	fireplace replacement	\$13,000		
	Meeting Room	playground gate	\$6,000	Facilities Included	Square Feet
	Claret Hall	kichen flooring	\$3,400	Claret Hall	5755
	Meeting Room	kitchen finish upgrades	\$25,000	River Hill MR	1681
FY18	Meeting Room	kitchenette design	\$14,000		7436
	Meeting Room	roof replacement	\$27,600		
	Meeting Room	plumbing & electrical	\$10,000		
	Meeting Room	flooring	\$9,500		
	Claret Hall	security system	\$6,550		
FY19	Claret Hall	interior LED	\$15,000		
	Meeting Room	sound panels	\$11,000		
	Meeting Room	fire alarm	\$5,600		
	Claret Hall	water heater	\$3,000		
	Meeting Room	ADA water fountain	\$8,750		
FY20	Claret Hall	HVAC design	\$40,000		
	Claret Hall	HVAC reno	\$100,000		
	Claret Hall	floor & sound panels	\$30,000		



February 10, 2021

To: Columbia Association Board of Directors
Milton W. Matthews, President/CEO

From: Susan Krabbe, Vice President and CFO

Cc: Lynn Schwartz, Director of Finance/Treasurer
Members of the CA Senior Leadership Team

Subject: Budget Discussion at the February 18, 2021 Board Work Session

The February 18, 2021 CA Board work session includes the item entitled "FY 2022 Draft Budget Work Session." The back-up for that agenda item is the draft budget document provided to the CA Board on January 8, 2021.

The file is too large to post with the agenda materials, but it is posted on the CA website. To access the draft budget document on CA's website, please go to <https://www.columbiaassociation.org/about-us/financials/financial-reports/> and select FY 2022 Budget Materials; then select FY 2022 Draft Operating and Capital Budgets from the list of documents posted.

Please note that staff would like to propose an operational change for FY 2022 that will not impact the draft budget, and that is to open Running Brook Pool, and keep Faulkner Ridge Pool closed for the summer of 2021. CA staff reviewed the input from community stakeholders including the Town Center and Wilde Lake Community Associations Boards of Directors, and determined that this change can be made with no operating budget impact and minimal user impact.