



October 22, 2021

To: Columbia Association Board of Directors
(E-Mail: Board.Members.FY22@ColumbiaAssociation.org)
CA Management

From: Janet Evans, Board Chair

The Columbia Association Board of Directors Hybrid Meeting will be held on Thursday, October 28, 2021 beginning at 7:00 p.m.

AGENDA

	5 min.	Page Nos.
1. Call to Order		
(a) Announce the procedures being used to conduct the hybrid meeting		
(b) Roll Call to determine Directors in attendance		
(c) Announce that both audio and video of the meeting are being broadcast. Anyone using the link to the meeting on CA's website will be able to see and hear the proceedings.		
(d) Timekeeper – Jessamine Duvall		
2. Announcement of Closed/Special Meetings Held/To Be Held	1 min.	
3. Approval of Agenda	1 min.	
4. 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.FY22@ColumbiaAssociation.org . Please note that, due to time constraints, it may be necessary to limit the number of people at Verbal Resident Speakout.		
5. Consent Agenda	1 min.	
(a) Approval of Minutes – September 23, 2021 BOD Meeting		3 – 6
(b) Easement Request – Lornwood Daycare Parking and Access		7 - 15
6. Board Votes - None		
7. Board Discussion	100 min.	
(a) Appointment of New Board Members to Board Committees	<i>(10 min.)</i>	16
(b) First Discussion of Scenarios – FY 2023 Budget	<i>(90 min.)</i>	17 - 114
8. Questions Only	20 min.	
(a) President's Report		115 - 118
Report from the CA Representatives to the Inner Arbor Trust Board of		
(b) Directors		119
(c) Tracking Forms		
(i) Board Requests		120
(ii) Resident Requests		121
(d) Board Priority Review		
9. Proposed New Topics	5 min.	
10. Chair's Remarks	5 min.	
11. Adjournment – Anticipated Ending Time: Approximately 10:00 p.m.		

Upcoming Scheduled Hybrid Work Sessions and Meetings

Thursday, November 11, 2021 – Board of Directors Meeting – 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.

**Draft Minutes of the
BOARD OF DIRECTORS MEETING
Held September 23, 2021**

To be Approved October 28, 2021

A hybrid virtual and in person meeting of Columbia Association's Board of Directors was held on Thursday, September 23, 2021. Present were Chairperson Janet Evans, Vice Chair Virginia Thomas, and members Dick Boulton, CA President/CEO Lakey Boyd, Jessamine Duvall, Lin Eagan (arrived late), Christine (Tina) Horn, Andrew Stack, and Shari Zaret. Also in attendance was CA Vice President/CFO Susan Krabbe.

- 1. Call to Order:** The Board of Directors Meeting was called to order at 7:02 p.m. by Chairperson Janet Evans.
 - (a) The meeting was being held in a hybrid format, both virtually and in person at the CA Headquarters.
 - (b) Ms. Evans took roll of the directors in attendance.
 - (c) All attendees and listeners/viewers were reminded that the meeting was being live-streamed and being recorded with links available on the CA website.
 - (d) The Timekeeper was Ms. Horn.

2. Announcement of Closed/Special Meetings Held/To Be Held

CA's **Board of Directors** held a closed virtual meeting on July 22, 2021. Members present were Chairperson Janet Evans, Vice Chair Virginia Thomas, Dick Boulton, Lakey Boyd, Renee DuBois, Jessamine Duvall, Lin Eagan, Tina Horn, Andrew Stack, and Shari Zaret. The vote to close the meeting was 9-0-0.

The closed meeting was authorized under the Maryland Homeowners Association Act, Md. Code, Real Property §11B-111(4)(i), Discussion of matters pertaining to employees and personnel. The meeting was closed from 10:04 p.m. until 10:13 p.m. for a discussion of personnel severance issue.

CA's **Board of Directors** held a closed virtual meeting on July 29, 2021. Members present were Chairperson Janet Evans, Vice Chair Virginia Thomas, Dick Boulton, Lakey Boyd, Renee DuBois, Jessamine Duvall, Lin Eagan, Tina Horn, Alan Klein, Andrew Stack, and Shari Zaret. The vote to close the meeting was 10-0-0.

The closed meeting was authorized under the Maryland Homeowners Association Act, Md. Code, Real Property §11B-111(4)(i), Discussion of matters pertaining to employees and personnel, and (iv), Consultation with staff personnel, consultant, attorneys, board members, or other persons in connection with pending or potential litigation or other legal matters. The meeting was closed from 9:23 p.m. until 10:36 p.m. for a discussion of ethics violation with a vote on recommendation and Symphony of Lights Appeal.

CA's **Board of Directors** held a closed virtual meeting on August 19, 2021. Members present were Chairperson Janet Evans, Vice Chair Virginia Thomas, Dick Boulton, Lakey Boyd, Renee DuBois, Lin Eagan, Tina Horn, Andrew Stack, and Shari Zaret. The vote to close the meeting was 8-0-0.

The closed meeting was authorized under the Maryland Homeowners Association Act, Md. Code, Real Property §11B-111(4)(iv), Consultation with staff personnel, consultant, attorneys, board members, or other persons in connection with pending or potential litigation or other legal matters. The meeting was closed from 7:04 p.m. until 8:29 p.m. for a discussion of Symphony Woods and Symphony of Lights.

CA's **Board of Directors** held a closed virtual meeting on August 26, 2021. Members present were Chairperson Janet Evans, Vice Chair Virginia Thomas, Dick Boulton, Lakey Boyd, Renee DuBois, Jessamine Duvall, Lin Eagan, Tina Horn, Andrew Stack, and Shari Zaret. The vote to close the meeting was 9-0-0.

The closed meeting was authorized under the Maryland Homeowners Association Act, Md. Code, Real Property §11B-111(4)(iv), Consultation with staff personnel, consultant, attorneys, board members, or other persons in connection with pending or potential litigation or other legal matters. meeting was closed from 9:23 p.m. until 10:36 p.m. for a discussion of ethics violation with a vote on recommendation and Symphony of Lights Appeal.

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The closed meeting was authorized under the Maryland Homeowners Association Act, Md. Code, Real Property §11B-111(4)(iv), Consultation with staff personnel, consultant, attorneys, board members, or other persons in connection with pending or potential litigation or other legal matters. The meeting was closed from 7:01 p.m. until 8:26 p.m. for an update on Symphony of Lights negotiations.

The **Architectural Resource Committee** held a closed virtual meeting on September 13, 2021. Members present were Deb Bach, Ed Gordon, Susan Sloan, and Devora Wilkinson. The vote to close the meeting was 4-0-0.

The closed meeting was authorized under the Maryland Homeowners Association Act, Md. Code, Real Property §11B-111(4)(iv), Consultation with staff personnel, consultants, attorneys, board members or other persons in connection with pending or potential litigation or other legal matters. The meeting was closed from 1:03 p.m. until 2:03 p.m. to discuss new and ongoing covenant cases.

CA's **Board of Directors** held a closed virtual meeting on September 14, 2021. Members present were Chairperson Janet Evans, Vice Chair Virginia Thomas, Dick Boulton, Lakey Boyd, Lin Eagan, Tina Horn, Andrew Stack, and Shari Zaret. The vote to close the meeting was 7-0-0.

The closed meeting was authorized under the Maryland Homeowners Association Act, Md. Code, Real Property §11B-111(4)(iv), Consultation with staff personnel, consultant, attorneys, board members, or other persons in connection with pending or potential litigation or other legal matters. The meeting was closed from 6:00 p.m. until 7:16 p.m. for an update on Symphony of Lights.

Note: These meetings are listed here in chronological order, although they were presented at the meeting in reverse chronological order.

3. Approval of Agenda

Action: Ms. Thomas moved to approve the agenda. Ms. Horn seconded the motion, which was approved by a vote of 7-0-0.

For: Messrs. Boulton and Stack, and Mmes. Duvall, Evans, Horn, Thomas, and Zaret
Against: None
Abstain: None

4. Verbal Resident Speakout

- (a) Eric Greenberg – Newly appointed Columbia Council Representative from River Hill introduced himself
- (b) Nina Basu – President, Inner Arbor Trust - Referenced the Inner Arbor Trust report and referred to future NE stream area clean up.

5. Consent Agenda

- (a) Approval of Minutes – July 22, 2021 Board Meeting - Approved by consent
- (b) FY 2022 Charges for Advisory Committees – Approved by consent

- (c) Correction of Emergency Cash Reserve Policy from Two-Thirds to Simple-Majority Vote – Approved by consent

6. Board Votes

- (a) Easement Request – Long Reach Village Center Signage

Action: Mr. Stack moved to approve Easement Request – Long Reach Village Center Signage. Ms. Thomas seconded the motion, which passed by a vote of 7-0-0.

For: Messrs. Boulton and Stack, and Mmes. Duvall, Evans, McCord, Thomas, and Zaret

Against: None

Abstain: None

- (b) Easement Request – Farris Subdivision

Action: Mr. Stack moved to approve Easement Request – Farris Subdivision. Ms. Thomas seconded the motion; discussion began.

In response to a question regarding the property owner’s involvement, Mr. Matthey replied that approval by the owner is required or the action will not happen.

Mr. Boulton moved to change “considered” in the first line. It was agreed by consensus that this language appeared in the previous Easement Request, and is appropriate for this type of document. Mr. Boulton withdrew his motion.

The motion made by Mr. Stack passed by a vote of 7-0-0.

For: Messrs. Boulton and Stack, and Mmes. Duvall, Evans, Horn, Thomas, and Zaret

Against: None

Abstain: None

7. Board Discussion

- (a) Howard County General Plan – Comparison and Contrast with CA Board Position

Ms. Bellah presented information about the Howard County General Plan via a written report, a PowerPoint presentation, and discussion. She noted that the draft from the Draft Plan Workshop Series was organized under five key topic areas: 1) Maintaining the Character of the Rural West; 2) Renewed Emphasis on Activity Centers; 3) New and Different Housing Options; 4) The Environment; and 5) Growth Management Considerations. She stated that these align with Board positions, although further evaluation of the plan, upon its release, will be needed for housing strategies in the rural west.

Note: Sound virtually was out for approximately one minute at 7:23 p.m.

8. Reports/Presentations

- (a) FY 2022 First Quarter Financial Report

Ms. Krabbe called the Board’s attention to the supporting document for this topic. The information was discussed by the Audit Committee at its September 20, 2021 meeting.

- (b) FY 2022 First Quarter Financial Statements

Ms. Krabbe called the Board’s attention to the supporting document for this topic.

- (c) Dashboard

Ms. Krabbe provided a written report, which was discussed by Dan Burns.

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9. Questions Only

- (a) Chair’s Remarks - Ms. Evans noted that Long Reach is celebrating its 50th birthday. A community birthday party will be held on October 15-16.
- (b) President’s Report - Ms. Boyd provided a written report.
Discussion included Before and After School Care costs and the success of School Age Services (SAS), bringing SAS to villages and commercial areas, the Archives exhibit at Columbia Mall, and good water quality at Wilde Lake.
- (c) Report from the CA Representatives to the Inner Arbor Trust Board of Directors – A written report was provided.
- (d) Pre-Filed State Legislation – There is no pre-filed legislation.
- (e) Board Priority Review – No changes
- (f) Tracking Forms –
 - (i) Board Requests – No changes
 - (ii) Resident Requests – No changes

10. Proposed New Topics

Ms. Horn suggested a BOD group tour of “Undesign the Red Line,” a Howard County Library exhibit beginning at the end of September. Ms. Boyd suggested visiting together in early 2022.

11. Adjournment

Action: Motion to adjourn was made by Ms. Thomas and seconded by Ms. Eagan. The motion was passed by a vote of 8-0-0.

For: Messrs. Boulton and Stack, and Mmes. Duvall, Eagan, Evans, McCord, Thomas, and Zaret
Against: None
Abstain: None

The meeting was adjourned at 8:42 p.m.

Respectfully submitted,

Bonnie Butler
Recording Secretary

Easement Requests

October 14, 2021



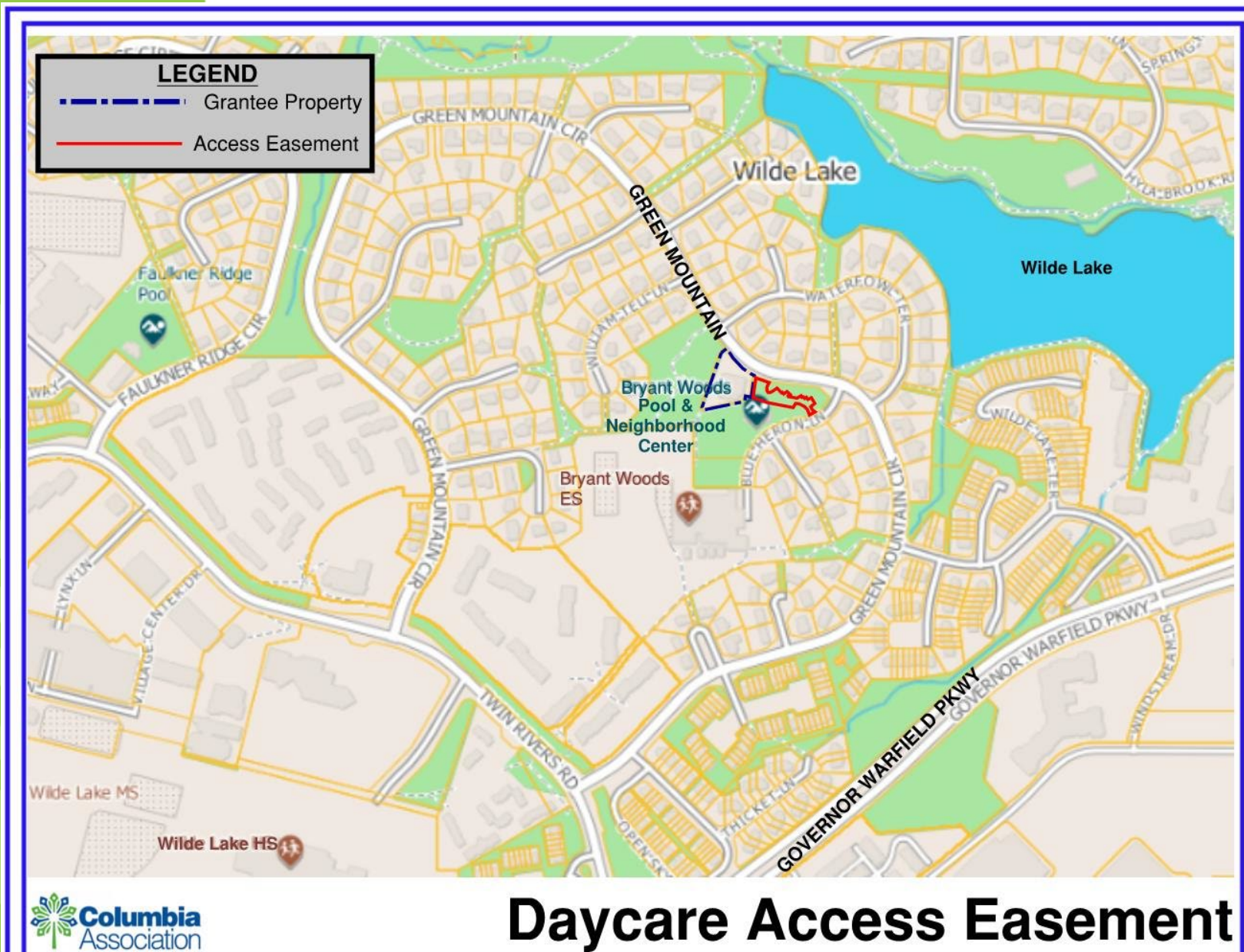
Wilde Lake: Daycare Access Easement

Daycare Access Easement

Easements

- Wilde Lake Child Development Center, Inc. is requesting an easement from CA to provide ingress, egress, and access related to the parking lot and private improvements located on CA Property.

Vicinity Map



Request Detail



Daycare Access Easement

Easement

- Wilde Lake Child Development Center is requesting access and employee use of the parking lot and sidewalks located on CA property.
- Access to the the Daycare's private improvements installed on CA property is also being requested, including portions of the Daycare's utilities and trash enclosure.

Staff Review Comments

- The Daycare has been using the parking lot for decades without incident.
- CA will continue to regularly maintain the easement area.

Staff Recommendation

- Approval of a non exclusive easement, subject to staff review of the final documents, and the Daycare paying their portion of the regular annual maintenance costs. Daycare's use of the easement area will be secondary to CA's ongoing use of the easement area.





Easement Request Form

Date: 10/1/2021

Easement Grantee: Wilde Lake Child Development Center, Inc.

Project Name: Daycare Access Easement

Proposed Easement Location:

10449 Green Mountain Circle, Columbia, Maryland
VWL, S1, Lot 224

Purpose of Proposed Easement:

Grantee is requesting an easement to provide limited pedestrian and vehicular ingress, egress, and access relating to the parking lot located on CA property. Access to Grantee's private improvements installed on portions of CA property would also be provided by this easement.

Alternatives to Proposed Easement:

Without this easement, Grantee will have to reconfigure the layout of their property in order to provide for a driveway, parking area, and access to the private improvements.

Briefly describe who will be impacted and how they will be impacted:

Minimal impact to employees at the pool and neighborhood center who will be sharing the parking lot with the Grantee.

Additional Notes:

Staff recommends approval of a non exclusive easement, subject to staff review of the final documents, and the Grantee paying an annual fee to cover their portion of the regular maintenance costs related to the easement area. Grantee's use of the easement area will be secondary to CA's ongoing use of the easement area.

Contact Information

Name: Brady Greer
E-mail: Brady.Greer@ColumbiaAssociation.org
Phone #: 443.674.0097

RESOLUTION AUTHORIZING EASEMENT

The Columbia Association (“CA”) Board of Directors (the “Board”) has considered whether to grant an easement, subject to staff final review and Grantee’s agreement to pay CA an annual maintenance fee, to Wilde Lake Child Development Center, Inc. relating to access and parking rights on CA Open Space Lot 224, Village of Wilde Lake, Section 1, a copy of which is attached to this Resolution (the “Easement”). The Board makes the following findings with respect to the Easement:

1. The execution and performance of the Easement is taken exclusively for the promotion of the social welfare of the people of Columbia;
2. The Easement is expected to produce civic betterments or social improvements consisting of pedestrian access and safety improvements; and
3. The Easement produces benefits for the people of Columbia that are necessary incidents to the accomplishment of CA’s purpose to promote the social welfare of the people of Columbia.

Having made these findings, the Board hereby authorizes the execution of the Easement on behalf of CA.

BE IT SO RESOLVED

_____, 2021



DATE: October 22, 2021
TO: Columbia Association Board of Directors
FROM: Office of the President/CEO
SUBJECT: **Appointments to Fill Vacancies on Board Committees and as Board Member Liaisons to Advisory Committees**

The following Board committees have vacancies:

Audit Committee

One additional member

Risk Management Committee

One additional member

Board Operations Committee

November 29, 2021 Meeting – One additional member

February 28, 2022 Meeting – One additional member

In addition, a Board Member Liaison to the following advisory committees is needed:

Aquatics Advisory Committee

Senior Advisory Committee

Board members interested in serving on the Audit Committee are asked to notify the Board Chair by Friday, October 22, 2021.

Board members interested in filling the other vacancies may contact the Board Chair prior to the October 28, 2021 meeting or express their interest that evening.



BOARD OF DIRECTORS WORK SESSION

FY 2023 PRE-BUDGET SCENARIO TEST CASES

Thursday, October 28, 2021

1	Introduction
2	Organization Summary
3	Community Programs & Services
4	Community Operations
5	Communications & Marketing
6	Office of the President
7	Administrative Services
8	Board of Directors
9	Village Community Associations
10	Proposed Capital Budget
11	Cash Flow Summary
12	Other Reports

BACKGROUND

Columbia Association's budget process is different this year.

Why is the budget process different this year?

- To engage the community more directly and earlier in the budget process.
- To give the CA Board more flexibility over key variables throughout the process.

How does this budget process differ from previous years?

- Variables such as the annual charge rate and cap and the operating budget "bottom line" parameter were not set by the CA Board as the starting point to enable the community input to more fully inform those key factors.
- The "pre-budget" materials are based on three scenario test cases selected by the CA Board in July (more on that below).
- Stakeholder input will be solicited online through simple interactive exercises around prioritization and ranking.

SCENARIO TEST CASES

In July 2021, the CA Board held a specially-called work session to focus on budget and determined that the following three scenarios would be developed as test cases for FY 2023 pre-budget community consideration.

Scenario I

- Keep CA's existing array of programs, services, and facilities (basically CA operations as usual).

Scenario II

- Have all "paying" programs/services, with the exception of Outdoor Pools, cover their operating costs EXCLUDING fixed costs and administrative allocations.
- Report clearly the amount of annual charge subsidy required to cover the operating cost of Outdoor Pools.
- "Paying" programs/services were defined as those programs and services that charge community members for participating.

Scenario III

- Have all "paying" programs/services, with the exception of Outdoor Pools, cover their operating costs AND fixed costs and administrative allocations.
- Provide free access for residents to Outdoor Pools.
- Report clearly the amount of annual charge subsidy required to cover the operating cost of Outdoor Pools with free access for residents.
- "Paying" programs/services were defined as those programs and services that charge community members for participating.

HOW TO USE THIS BOOK

The scenario test cases required CA staff to make a number of assumptions; to set up new "buckets" and shift expenses to those new buckets to align with an updated organizational structure AND community priorities. While some pages may be familiar, many will be new and a brief orientation may be helpful.

First, read through the overview (**Tab 1**), to get a sense of the content, the structure and the major assumptions.

Next, start with the big picture (**Tab 2**) --

- The stacked graphs show the income/sources and spending/uses of funds by department for each scenario.
- Right behind them is a summary of the annual charge income, rate and cap.
- Following that is the CA-wide statement of activities ("p&l") that compares each test case with the FY22 estimate.

Use these three items to evaluate the impact of the three test case assumptions on the entire organization.

Tabs 3 through 9 provide the comparative statements of activities for each department and the major programs and facilities within them. Use these to drill down into the departments to see the effect of the scenario assumptions on any individual program.

Tab 10 includes the FY23 draft capital budget projects for Categories I and II, with comprehensive information for each one. Use this information to review proposed capital projects in light of the Board-approved strategic plan and your assessment of community values.

Tab 11 provides CA-wide summaries of cash flows for the three scenarios and several previous fiscal years for context on the cash impact of the test case assumptions.

Tab 12 includes the input received from the village community associations (VCAs). Review the charts to get a sense of the rankings and priority order for the three VCAs that provided the input in the requested format. A summary of the requests received in a narrative format is also included.

KEY ASSUMPTIONS

SPECIAL NOTE: On October 7, 2021, legislation was pre-filed that would increase the minimum wage in Howard County above the State of Maryland levels, beginning January 1, 2022. CA staff is in process of refining analyses to estimate the impact on CA. CA staff will report on the preliminary projected impact on the FY23 budget of the minimum wage increase, including wage compression and wage-related taxes and benefits, in early November 2021. The timing of this announcement did not allow for analysis and inclusion in these FY23 scenario test cases.

Annual Charge Rate and Cap

Test Case	Annual Charge Rate	Annual Charge Cap
Current / FY22	\$0.68	3.5%
Scenario I	\$0.68	3.5%
Scenario II	\$0.68	3.5%
Scenario III	\$0.74	3.5%

Columbia Association's maximum allowable annual charge rate is \$0.75 based on CA's founding document (Deed, Agreement and Declaration of Covenants, Easements, Charges and Liens).

EXPENSE CATEGORIES

Changeable Expenses

- Expenses incurred to provide programs or services that may be necessary but will vary depending on the size and/or duration of the program
- Not required by a commitment, such as a lease or contract, or necessary to maintain CA buildings, open space, core functions (annual charge) and organizational leadership and communications

Fixed and Administrative Expenses

Expenses incurred to:

- Bill and collect the annual charge
- Maintain CA natural open space; parks, playgrounds and play areas, facilities services and sustainability activities at FY 2022 levels
- Provide organizational leadership, audits, administrative processes, insurance and taxes, legal counsel and communications related to these activities
- Minimally maintain Community Programs and Services buildings (fitness clubs, pools, Art Center, Teen Center, etc.)
- Maintain village buildings (utilities, repairs & maintenance, etc.) at FY 2022 levels.
- Support the village community associations (the annual charge share, operating expenses including legal fees, insurance, taxes, interest and depreciation).

MAJOR ASSUMPTIONS BY DEPARTMENT

	Scenario I	Scenario II	Scenario III
Community Programs & Services	<ul style="list-style-type: none"> • Opens all 23 outdoor pools with full season of swim meets for CNSL • Assumes a 3-5% increase in membership rates and 8% growth in total members for FY23 over FY22 • Pre-COVID facility hours for Columbia Athletic Club and Columbia Gym • Art Center will operate at 75% of pre-COVID capacity for classes and 50% for gallery shows • School Age Services will open all sites with 30 children at each AM and PM session • Youth and Teen drop-in programming resumes year-round 	Same as Scenario I	<ul style="list-style-type: none"> • Assumes additional lifeguards, pool managers and security guards to accommodate projected increased usage • Assumes 58% reduction in Play memberships and 33% reduction in Fit&Play memberships • Membership decrease would impact multiple CA facilities • Annual charge increase required for all property owners
Community Operations	<ul style="list-style-type: none"> • Full return to pre-COVID positions • Non-personnel expenses at pre-COVID levels • Aquatic vegetation harvesting and tot lot maintenance to increase; all other maintenance to be consistent with pre-COVID activities • Full return of events and community engagement activities 	Same as Scenario I	Same as Scenario I
Communications & Marketing	<ul style="list-style-type: none"> • Ongoing investment in digital communications • Increase in personnel costs aligned with a decrease in agency fees 	Same as Scenario I	Same as Scenario I
Administrative Services	<ul style="list-style-type: none"> • Full return to pre-COVID staffing for IT and Purchasing; slight increase for HR and slight adjustment for Accounting • Maintains cyber security emphasis 	Same as Scenario I	Same as Scenario I

	Scenario I	Scenario II	Scenario III
Office of the President	<ul style="list-style-type: none"> Reflects movement of planning function to Community Operations Includes addition of a community engagement position Maintains staffing in other offices essentially at pre-COVID levels (General Counsel, Audit) 	Same as Scenario I	Same as Scenario I

SUMMARY OF OUTCOMES

	Scenario I	Scenario II	Scenario III
CA-wide	<ul style="list-style-type: none"> “Bottom line” of \$3,382,000 	<ul style="list-style-type: none"> “Bottom line” of \$3,382,000 same as Scenario I 	<ul style="list-style-type: none"> “Bottom line” of \$2,998,000 Requires raising the annual charge rate 9% from \$0.68 to \$0.74 to cover the projected impact of free outdoor pools for residents Membership decrease would impact multiple CA facilities
Community Programs and Services	<ul style="list-style-type: none"> In total, department covers changeable expenses (operating expenses excluding fixed and administrative costs) 	<ul style="list-style-type: none"> No changes made Several programs and facilities do not cover their changeable expenses as directed, and user price increases are not practical Outdoor pools require an annual charge subsidy of \$2,886,000 	<ul style="list-style-type: none"> Outdoor pools require an additional annual charge subsidy of \$1,395,000, which requires increasing annual charge rate User price increases are not feasible Membership decrease would impact multiple CA facilities
Community Operations	<ul style="list-style-type: none"> Requires an annual charge subsidy of \$19,300,000 in all three scenarios 	Same as Scenario I	Same as Scenario I

	Scenario I	Scenario II	Scenario III
Proposed Capital Budget	<ul style="list-style-type: none"> \$10,000,000 across all three scenarios due to focus on maintenance 	Same as Scenario I	Same as Scenario I

NEXT STEPS

- The CA Board will discuss the three scenario test cases during its meeting on October 28, 2021.
- The community is welcome to participate via Resident Speakout that evening and is encouraged to attend and participate in a special online public meeting on November 4, 2021.
- The Board will consider input gathered from the community and select a scenario (not necessarily one of the three exactly as presented, more likely a scenario based on modifications) during its meeting on December 9, 2021.
- A draft FY 2023 budget will be presented to the Board and community on January 21, 2022.
- Further community engagement and Board discussion will occur in January and February and the CA Board will vote on the FY 2023 budget on February 24, 2022.

CA FY2023 Budget Process

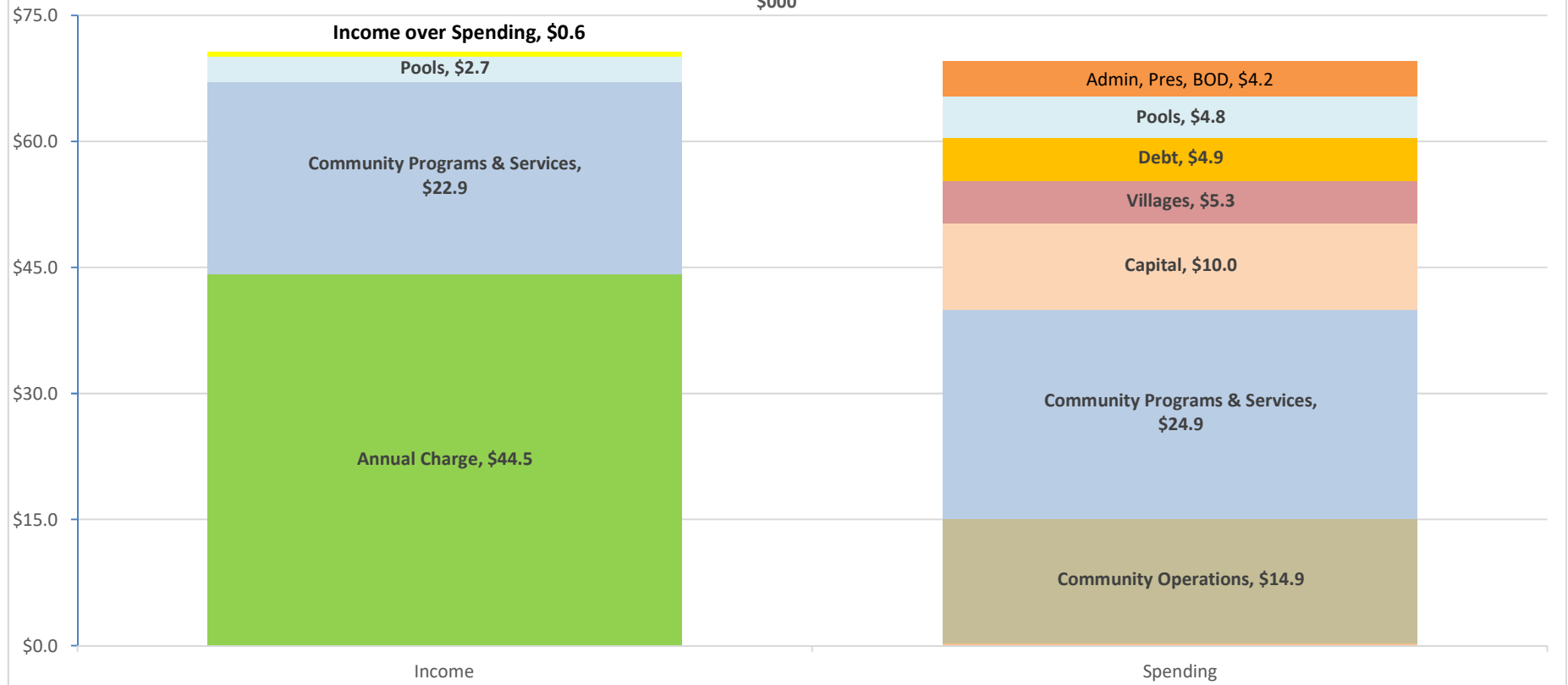
In an effort to be more transparent about this important budget process, we want to make sure everyone understands the opportunities to engage with CA's Board of Directors. The Board is responsible for reviewing, refining and ultimately approving the budget for the upcoming fiscal year.

You're welcome to participate at any point throughout this process, including the Board meetings mentioned below. There are also new ways to get involved on a deeper level that are highlighted in this timeline. All of the meetings will be hosted virtually and recorded for easy access.

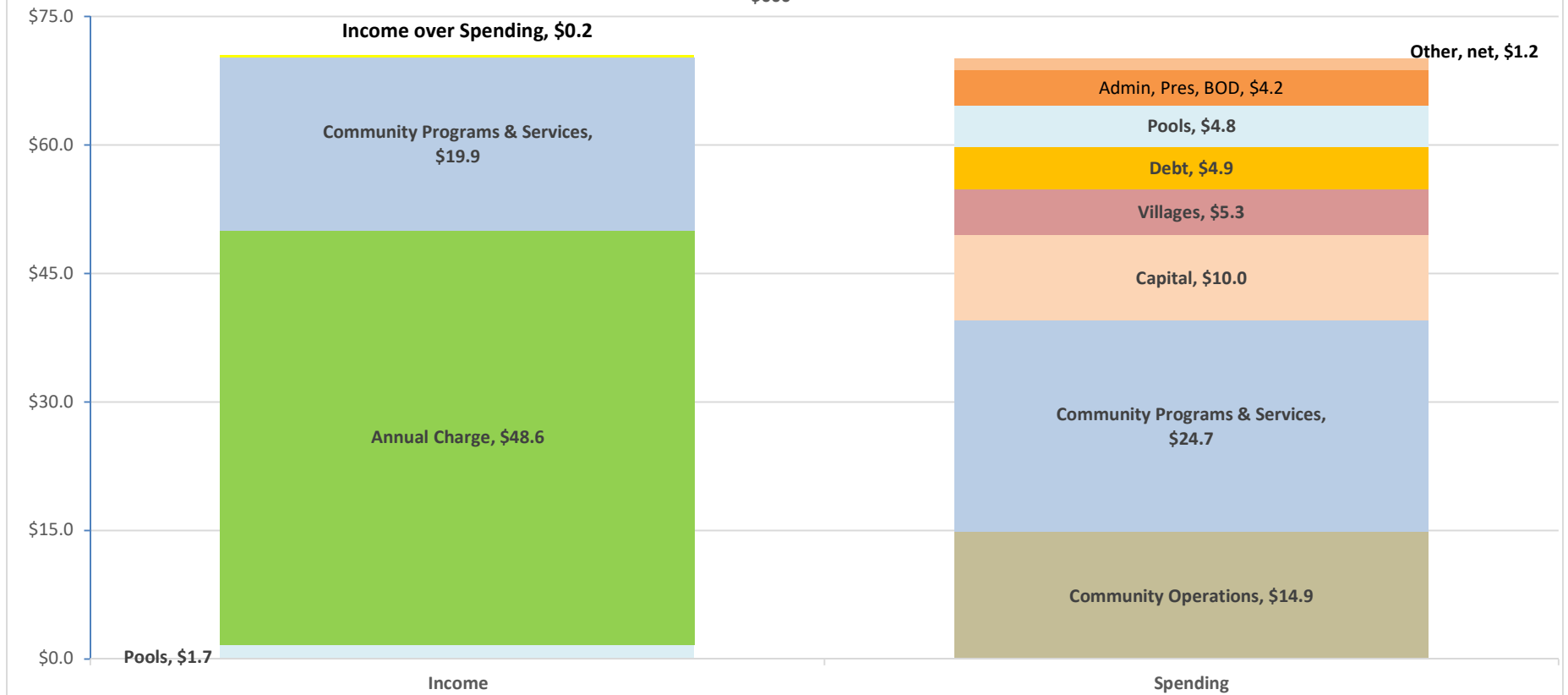


COLUMBIA ASSOCIATION **FY23 PRE-BUDGET - SCENARIO I and II** **INCOME VS. SPENDING**

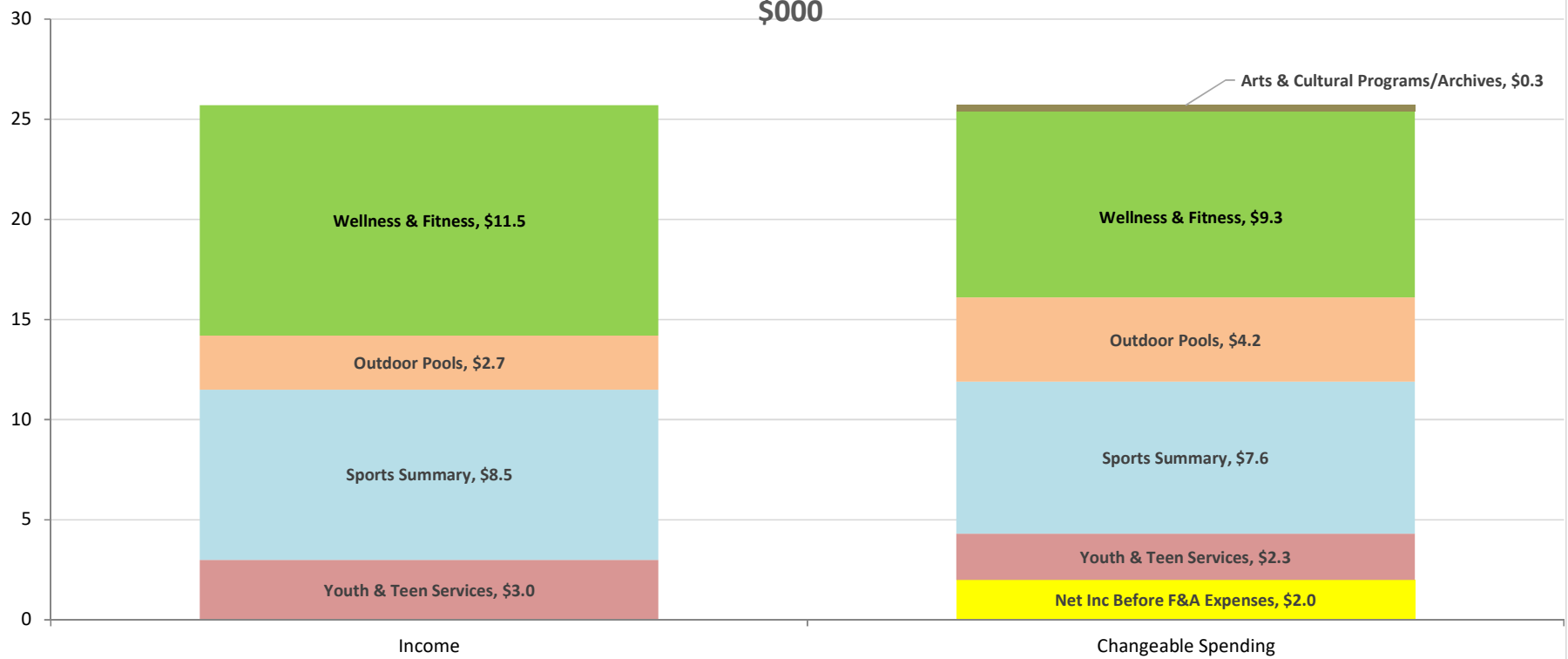
(modified cash basis)
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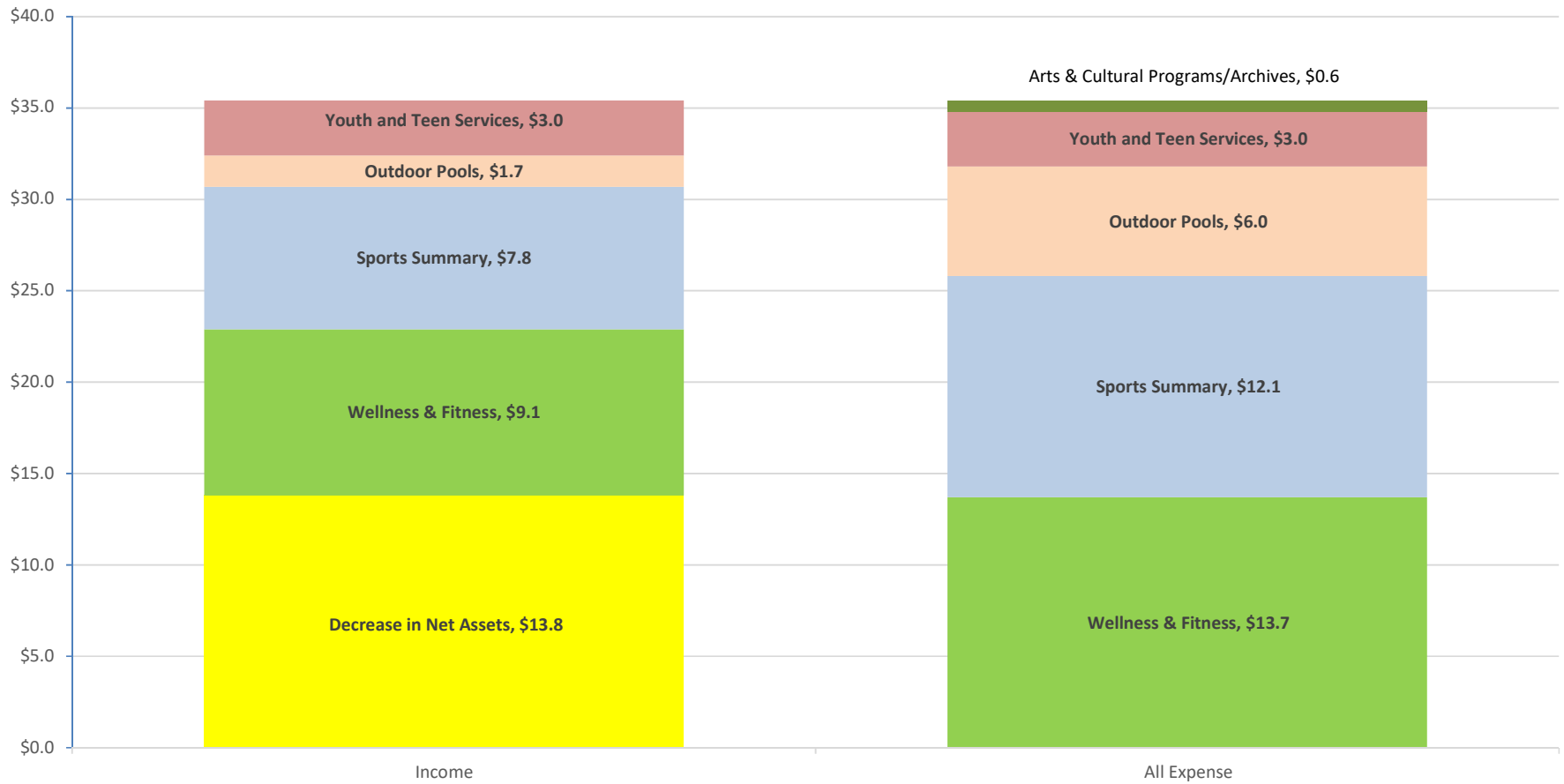
**COLUMBIA ASSOCIATION
FY23 PRE-BUDGET - SCENARIO III
INCOME VS. SPENDING**
(modified cash basis)
\$000



**COMMUNITY PROGRAMS & SERVICES
FY23 PRE-BUDGET - SCENARIO I, II
INCOME VS. CHANGEABLE EXPENSES**
\$000



COMMUNITY PROGRAMS & SERVICES FY23 PRE-BUDGET - SCENARIO III INCOME VS. ALL EXPENSES



COLUMBIA ASSOCIATION ANNUAL CHARGE INCOME
FY 2023 PRE-BUDGET SCENARIO TEST CASES
\$000

	FY 2022 ESTIMATE		SCENARIO I, II		SCENARIO III
				Increase over FY22	Increase over FY22
ANNUAL CHARGE INCOME	\$43,043		\$44,470	3.32%	\$48,568 12.84%
ANNUAL CHARGE RATE	\$0.68		\$0.68		\$0.74 8.82%
ANNUAL CHARGE CAP	3.50%		3.50%		3.50%

FY 2023 Pre-budget Scenario Test Cases
(\$000's)

		FY 22 Estimate vs. FY 23 Scenario I		FY 22 Estimate vs. FY 23 Scenario II		FY 22 Estimate vs. FY 23 Scenario III	
	FY 22 Estimate	FY 23 Scenario I	Variance %	FY 23 Scenario II	Variance %	FY 23 Scenario III	Variance %
INCOME:							
Annual Charge	43,043	44,470	3%	44,470	3%	48,568	13%
Tuition and Enrollment	2,004	3,060	53%	3,060	53%	3,060	53%
Direct Memberships	2,450	3,391	38%	3,391	38%	3,391	38%
Fees Income	6,339	6,841	8%	6,841	8%	6,711	6%
Rental Income	2,076	1,946	-6%	1,946	-6%	1,921	-7%
Net Sales	85	92	8%	92	8%	92	8%
Gain (Loss) on Fixed Asset Disposals	(475)	(627)	-32%	(627)	-32%	(627)	-32%
Other Income	199	463	133%	463	133%	463	133%
Membership Allocations	9,800	11,354	16%	11,354	16%	7,432	-24%
Total Income	65,521	70,990	8%	70,990	8%	71,011	8%
CHANGEABLE EXPENSES:							
Personnel Expenses	13,800	15,839	15%	15,839	15%	16,080	17%
General Operating Expenses	2,253	3,012	34%	3,012	34%	3,155	40%
Utilities, Repairs and Maintenance	3,035	3,280	8%	3,280	8%	3,323	9%
Rentals-Equipment	152	150	-1%	150	-1%	150	-1%
Total Changeable Expenses	19,240	22,281	16%	22,281	16%	22,708	18%
Net Inc before F&A Expenses:	46,281	48,709	5%	48,709	5%	48,303	4%
FIXED & ADMIN EXPENSES:							
Personnel Expenses	13,062	14,396	10%	14,396	10%	14,393	10%
General Operating Expenses	10,498	11,604	11%	11,604	11%	11,575	10%
Utilities, Repairs and Maintenance	2,679	3,170	18%	3,170	18%	3,178	19%
Rentals-Space	2,093	1,362	-35%	1,362	-35%	1,364	-35%
Audit Services	47	47		47		47	
Insurance and Taxes	1,695	1,791	6%	1,791	6%	1,791	6%
Depreciation	12,322	12,985	5%	12,985	5%	12,985	5%
Interest Expense Allocation	1,172	1,023	-13%	1,023	-13%	1,023	-13%
Contingencies/Non-Operating Exp	(1,481)	(1,051)	29%	(1,051)	29%	(1,051)	29%
Total Fixed & Admin. Expenses	42,087	45,327	8%	45,327	8%	45,305	8%
NET TOTAL *	4,194	3,382	-19%	3,382	-19%	2,998	-29%

* Increase/(Decrease) in Net Assets

Columbia Association **Department of Community Programs & Services**

DEPARTMENT SUMMARY

The goal for the Community Programs and Services Department is to serve as many CA residents as possible in a broad range of state-of-the-art facilities, with a wide array of quality programs and services, at membership rates for residents that are significantly lower than comparable facilities in the area.

Community Programs and Services includes:

- Wellness & Fitness
 - Athletic Club
 - Columbia Gym
 - Supreme Sports Club
- Sports
 - Golf – Fairway Hills and Hobbit's Glen
 - Ice Rink
 - Indoor/Outdoor Tennis
 - SkatePark & SportsPark
 - Swim Center
- Outdoor Pools
- Arts & Culture Programs & Services
 - Columbia Art Center
 - International Exchange & Multicultural Programs
 - Columbia Maryland Archives
- Youth & Teens Programs & Services
 - School Age Services
 - Youth and Teen Center at the Barn
 - Camps

KEY BUDGET ASSUMPTIONS

Scenario I

- We anticipate a 3-5% increase in membership rates for FY23. We expect a 4% growth in total number of members for the remainder of FY22 and a 24% increase for the entire FY22 to be followed by an 8% growth in FY23.
- We will continue to manage the staffing levels closely to accommodate the needs of our members and participants.
- Tennis and Golf are expected to continue the strong participation they have seen in FY22 with Golf slowing only slightly from its recent record participation.

- Outdoor pools will operate all 23 pools open from Memorial Day through Labor Day, with an extended season for Steven's Forest pool, based on staffing.
- Aquatics programming will operate fully with a full season of swim meets.
- We anticipate the Clippers Swim Team will operate at full capacity.
- Operation at the Columbia Athletic Club and Columbia Gym will return to pre-COVID hours for FY23. Supreme Sports Club will not return to its previous 24-hour status and will continue with its current 4:00am until 12:00am hours.
- We anticipate fitness club programming participation to begin FY23 at an estimated 80% of the FY20 level and grow to 90-95% by the end of the fiscal year.
- We anticipate that the Sports Park/Skate Park will continue to operate as a seasonal facility. The facility will close December 1 and reopen April 1.
- We anticipate the Art Center to operate at 75% of pre-COVID capacity for classes and 50% for gallery shows.
- The Archives will add a part-time assistant in FY23.
- Camps will hire a camp coordinator and use SAS staff to operate multiple sessions of two camps in FY23.
- School Age Services will remain open at 20 schools and will average 30 children per site both AM and PM.
- Youth and Team Drop-In programming will be provided year-round.
- International Exchanges and Multicultural Programs will have one full-time manager and one part-time assistant and host one large event per quarter. There will be no high school exchange for FY23.

Scenario II

- Scenario II is identical to Scenario I. Although the Art Center does not cover its changeable expenses as desired, the rate increase for services that would be required to do so is not practical. The excess increase in net

DEPARTMENT SUMMARY

assets before fixed/administrative expenses in other department programs is sufficient to fund the Art Center's deficit.

- Outdoor Pools are not required to cover its changeable costs in either Scenario II or Scenario III.
- We anticipate an additional 3% increase in all program fees and reduced hours during lower usage months at the Sports Park to accommodate the additional financial needs.

Scenario III

- Scenario III requires an increase in the annual charge rate from \$.68 to \$.74 in order to meet a minimum parameter of \$3 million increase in net assets for FY23, recommended due to lender expectations and possible debt covenant considerations.
- Accommodating the additional financial needs would require at least a 66% increase in membership rates assuming a 0% loss from the increase and all programming would have to increase by triple digit percentages with staffing being reduced by 25-75% for facilities that do not have a significant membership revenue share. These are all unsustainable and the outcome would be that all facilities will be phased out of operation over a several year period.
- To accommodate free Outdoor Pools for all residents, we anticipate a 58% drop in the Play membership and a 33% drop in Fit & Play memberships. Scenario III also assumes additional resources needed to maintain a safe environment while trying to accommodate significantly more of the 100,000+ residents in the outdoor pools that can only accommodate approximately 11,500 users at any one time. Additional guards at all pools, adding an additional manager at the top 10 utilized pools and security guards on Friday nights, Saturday, and Sundays at those same pools are examples of necessary increased costs in Scenario III.

DEPARTMENT OF COMMUNITY PROGRAMS & SERVICES
FY 2023 Pre-budget Scenario Test Cases
(\$000's)

		FY 22 Estimate vs. FY 23 Scenario I		FY 22 Estimate vs. FY 23 Scenario II		FY 22 Estimate vs. FY 23 Scenario III	
	FY 22 Estimate	FY 23 Scenario I	Variance %	FY 23 Scenario II	Variance %	FY 23 Scenario III	Variance %
INCOME:							
Annual Charge							
Tuition and Enrollment	2,004	3,060	53%	3,060	53%	3,060	53%
Direct Memberships	2,450	3,391	38%	3,391	38%	3,391	38%
Fees Income	5,488	5,841	6%	5,841	6%	5,841	6%
Rental Income	1,845	1,608	-13%	1,608	-13%	1,608	-13%
Net Sales	77	82	6%	82	6%	82	6%
Gain (Loss) on Fixed Asset Disposals	(152)	(360)	-137%	(360)	-137%	(360)	-137%
Other Income							
Membership Allocations	8,013	9,284	16%	9,284	16%	6,267	-22%
Total Income	19,725	22,906	16%	22,906	16%	19,889	1%
CHANGEABLE EXPENSES:							
Personnel Expenses	10,933	12,426	14%	12,426	14%	12,434	14%
General Operating Expenses	1,386	1,755	27%	1,755	27%	1,755	27%
Utilities, Repairs and Maintenance	2,692	2,795	4%	2,795	4%	2,795	4%
Rentals-Equipment	70	69	-1%	69	-1%	69	-1%
Alloc. of Customer and Member Services	869	1,036	19%	1,036	19%	1,067	23%
Alloc. of Marketing,Comm.,Design & Production	1,192	1,363	14%	1,363	14%	1,353	14%
Total Changeable Expenses	17,142	19,444	13%	19,444	13%	19,473	14%
Net Inc before F&A Expenses:	2,583	3,462	34%	3,462	34%	416	-84%
FIXED & ADMIN EXPENSES:							
Personnel Expenses	1,071	900	-16%	900	-16%	900	-16%
General Operating Expenses	186	80	-57%	80	-57%	80	-57%
Utilities, Repairs and Maintenance	536	542	1%	542	1%	542	1%
Rentals-Space	1,219	493	-60%	493	-60%	493	-60%
Audit Services							
Insurance and Taxes	988	960	-3%	960	-3%	960	-3%
Depreciation	5,742	5,748	0%	5,748	0%	5,748	0%
Interest Expense Allocation	535	464	-13%	464	-13%	464	-13%
Alloc. of Department's Admin.	(101)	(119)	-18%	(119)	-18%	(126)	-25%
Alloc. of Marketing,Comm.,Design & Production	7	7		7		7	
Alloc. of Admin. Serv. Expenses	1,937	2,160	12%	2,160	12%	1,923	-1%
Contingencies/Non-Operating Exp	(1,481)	(1,051)	29%	(1,051)	29%	(1,051)	29%
Total Fixed & Admin. Expenses	10,639	10,184	-4%	10,184	-4%	9,940	-7%
NET TOTAL *	(8,056)	(6,722)	17%	(6,722)	17%	(9,524)	-18%

* Increase/(Decrease) in Net Assets

COMMUNITY PROGRAMS & SERVICES ADMINISTRATION
FY 2023 Pre-budget Scenario Test Cases
(\$000's)

		FY 22 Estimate vs. FY 23 Scenario I		FY 22 Estimate vs. FY 23 Scenario II		FY 22 Estimate vs. FY 23 Scenario III	
	FY 22 Estimate	FY 23 Scenario I	Variance %	FY 23 Scenario II	Variance %	FY 23 Scenario III	Variance %
INCOME:							
Annual Charge							
Tuition and Enrollment							
Direct Memberships							
Fees Income							
Rental Income							
Net Sales							
Gain (Loss) on Fixed Asset Disposals							
Other Income							
Membership Allocations							
Total Income							
CHANGEABLE EXPENSES:							
Personnel Expenses							
General Operating Expenses							
Utilities, Repairs and Maintenance							
Rentals-Equipment							
Alloc. of Customer and Member Services							
Alloc. of Marketing, Comm., Design & Production							
Total Changeable Expenses							
Net Inc before F&A Expenses:							
FIXED & ADMIN EXPENSES:							
Personnel Expenses	965	802	-17%	802	-17%	802	-17%
General Operating Expenses	66	67	2%	67	2%	67	2%
Utilities, Repairs and Maintenance	8	8		8		8	
Rentals-Space	61	54	-11%	54	-11%	54	-11%
Audit Services							
Insurance and Taxes	8	10	25%	10	25%	10	25%
Depreciation							
Interest Expense Allocation							
Alloc. of Department's Admin.	(1,108)	(941)	15%	(941)	15%	(941)	15%
Alloc. of Marketing, Comm., Design & Production							
Alloc. of Admin. Serv. Expenses							
Contingencies/Non-Operating Exp							
Total Fixed & Admin. Expenses							
NET TOTAL *							

* Increase/(Decrease) in Net Assets

Expenses for these functions are allocated to other programs and services.

WELLNESS & FITNESS SUMMARY
FY 2023 Pre-budget Scenario Test Cases
(\$000's)

DEPARTMENT OF COMMUNITY PROGRAMS & SERVICES

		FY 22 Estimate vs. FY 23 Scenario I		FY 22 Estimate vs. FY 23 Scenario II		FY 22 Estimate vs. FY 23 Scenario III	
	FY 22 Estimate	FY 23 Scenario I	Variance %	FY 23 Scenario II	Variance %	FY 23 Scenario III	Variance %
INCOME:							
Annual Charge							
Tuition and Enrollment							
Direct Memberships	1,911	2,645	38%	2,645	38%	2,645	38%
Fees Income	1,126	1,301	16%	1,301	16%	1,301	16%
Rental Income	541	280	-48%	280	-48%	280	-48%
Net Sales	4	17	325%	17	325%	17	325%
Gain (Loss) on Fixed Asset Disposals	(103)	(27)	74%	(27)	74%	(27)	74%
Other Income							
Membership Allocations	6,194	7,175	16%	7,175	16%	4,848	-22%
Total Income	9,673	11,391	18%	11,391	18%	9,064	-6%
CHANGEABLE EXPENSES:							
Personnel Expenses	4,946	5,917	20%	5,917	20%	5,925	20%
General Operating Expenses	508	558	10%	558	10%	558	10%
Utilities, Repairs and Maintenance	1,508	1,538	2%	1,538	2%	1,538	2%
Rentals-Equipment	20	20		20		20	
Alloc. of Customer and Member Services	450	535	19%	535	19%	506	12%
Alloc. of Marketing, Comm., Design & Production	555	644	16%	644	16%	639	15%
Total Changeable Expenses	7,987	9,212	15%	9,212	15%	9,186	15%
Net Inc before F&A Expenses:	1,686	2,179	29%	2,179	29%	(122)	-107%
FIXED & ADMIN EXPENSES:							
Personnel Expenses	2		-100%		-100%		-100%
General Operating Expenses	106		-100%		-100%		-100%
Utilities, Repairs and Maintenance	324	314	-3%	314	-3%	314	-3%
Rentals-Space	1,043	399	-62%	399	-62%	399	-62%
Audit Services							
Insurance and Taxes	474	456	-4%	456	-4%	456	-4%
Depreciation	3,059	3,101	1%	3,101	1%	3,101	1%
Interest Expense Allocation	243	197	-19%	197	-19%	197	-19%
Alloc. of Department's Admin.	321	328	2%	328	2%	324	1%
Alloc. of Marketing, Comm., Design & Production							
Alloc. of Admin. Serv. Expenses	783	915	17%	915	17%	729	-7%
Contingencies/Non-Operating Exp	(1,481)	(1,051)	29%	(1,051)	29%	(1,051)	29%
Total Fixed & Admin. Expenses	4,874	4,659	-4%	4,659	-4%	4,469	-8%
NET TOTAL *	(3,188)	(2,480)	22%	(2,480)	22%	(4,591)	-44%

* Increase/(Decrease) in Net Assets

ATHLETIC CLUB
FY 2023 Pre-budget Scenario Test Cases
(\$000's)

		FY 22 Estimate vs. FY 23 Scenario I		FY 22 Estimate vs. FY 23 Scenario II		FY 22 Estimate vs. FY 23 Scenario III	
	FY 22 Estimate	FY 23 Scenario I	Variance %	FY 23 Scenario II	Variance %	FY 23 Scenario III	Variance %
INCOME:							
Annual Charge							
Tuition and Enrollment							
Direct Memberships	504	699	39%	699	39%	699	39%
Fees Income	311	335	8%	335	8%	335	8%
Rental Income	36	35	-3%	35	-3%	35	-3%
Net Sales							
Gain (Loss) on Fixed Asset Disposals	(33)	(9)	73%	(9)	73%	(9)	73%
Other Income							
Membership Allocations	1,582	1,833	16%	1,833	16%	1,238	-22%
Total Income	2,400	2,893	21%	2,893	21%	2,298	-4%
CHANGEABLE EXPENSES:							
Personnel Expenses	1,451	1,648	14%	1,648	14%	1,649	14%
General Operating Expenses	157	174	11%	174	11%	174	11%
Utilities, Repairs and Maintenance	394	413	5%	413	5%	413	5%
Rentals-Equipment	5	5		5		5	
Alloc. of Customer and Member Services	117	138	18%	138	18%	131	12%
Alloc. of Marketing,Comm.,Design & Production	169	191	13%	191	13%	189	12%
Total Changeable Expenses	2,293	2,569	12%	2,569	12%	2,561	12%
Net Inc before F&A Expenses:	107	324	203%	324	203%	(263)	-346%
FIXED & ADMIN EXPENSES:							
Personnel Expenses							
General Operating Expenses							
Utilities, Repairs and Maintenance	69	73	6%	73	6%	73	6%
Rentals-Space							
Audit Services							
Insurance and Taxes	151	147	-3%	147	-3%	147	-3%
Depreciation	869	876	1%	876	1%	876	1%
Interest Expense Allocation	93	67	-28%	67	-28%	67	-28%
Alloc. of Department's Admin.	83	89	7%	89	7%	88	6%
Alloc. of Marketing,Comm.,Design & Production							
Alloc. of Admin. Serv. Expenses	195	232	19%	232	19%	185	-5%
Contingencies/Non-Operating Exp							
Total Fixed & Admin. Expenses	1,460	1,484	2%	1,484	2%	1,436	-2%
NET TOTAL *	(1,353)	(1,160)	14%	(1,160)	14%	(1,699)	-26%

* Increase/(Decrease) in Net Assets

COLUMBIA GYM
FY 2023 Pre-budget Scenario Test Cases
(\$000's)

		FY 22 Estimate vs. FY 23 Scenario I		FY 22 Estimate vs. FY 23 Scenario II		FY 22 Estimate vs. FY 23 Scenario III	
	FY 22 Estimate	FY 23 Scenario I	Variance %	FY 23 Scenario II	Variance %	FY 23 Scenario III	Variance %
INCOME:							
Annual Charge							
Tuition and Enrollment							
Direct Memberships	663	918	38%	918	38%	918	38%
Fees Income	472	526	11%	526	11%	526	11%
Rental Income	58	65	12%	65	12%	65	12%
Net Sales							
Gain (Loss) on Fixed Asset Disposals	(50)	(9)	82%	(9)	82%	(9)	82%
Other Income							
Membership Allocations	2,193	2,540	16%	2,540	16%	1,717	-22%
Total Income	3,336	4,040	21%	4,040	21%	3,217	-4%
CHANGEABLE EXPENSES:							
Personnel Expenses	1,595	1,952	22%	1,952	22%	1,953	22%
General Operating Expenses	147	183	24%	183	24%	183	24%
Utilities, Repairs and Maintenance	380	408	7%	408	7%	408	7%
Rentals-Equipment	5	5		5		5	
Alloc. of Customer and Member Services	162	192	19%	192	19%	182	12%
Alloc. of Marketing, Comm., Design & Production	147	180	22%	180	22%	178	21%
Total Changeable Expenses	2,436	2,920	20%	2,920	20%	2,909	19%
Net Inc before F&A Expenses:	900	1,120	24%	1,120	24%	308	-66%
FIXED & ADMIN EXPENSES:							
Personnel Expenses							
General Operating Expenses							
Utilities, Repairs and Maintenance	67	72	7%	72	7%	72	7%
Rentals-Space							
Audit Services							
Insurance and Taxes	117	107	-9%	107	-9%	107	-9%
Depreciation	425	455	7%	455	7%	455	7%
Interest Expense Allocation	29	26	-10%	26	-10%	26	-10%
Alloc. of Department's Admin.	73	84	15%	84	15%	83	14%
Alloc. of Marketing, Comm., Design & Production							
Alloc. of Admin. Serv. Expenses	271	324	20%	324	20%	258	-5%
Contingencies/Non-Operating Exp							
Total Fixed & Admin. Expenses	982	1,068	9%	1,068	9%	1,001	2%
NET TOTAL *	(82)	52	163%	52	163%	(693)	-745%

* Increase/(Decrease) in Net Assets

SUPREME SPORTS CLUB
FY 2023 Pre-budget Scenario Test Cases
(\$000's)

DEPARTMENT OF COMMUNITY PROGRAMS & SERVICES

		FY 22 Estimate vs. FY 23 Scenario I		FY 22 Estimate vs. FY 23 Scenario II		FY 22 Estimate vs. FY 23 Scenario III	
	FY 22 Estimate	FY 23 Scenario I	Variance %	FY 23 Scenario II	Variance %	FY 23 Scenario III	Variance %
INCOME:							
Annual Charge							
Tuition and Enrollment							
Direct Memberships	744	1,028	38%	1,028	38%	1,028	38%
Fees Income	337	440	31%	440	31%	440	31%
Rental Income	138	180	30%	180	30%	180	30%
Net Sales	4	17	325%	17	325%	17	325%
Gain (Loss) on Fixed Asset Disposals	(21)	(9)	57%	(9)	57%	(9)	57%
Other Income							
Membership Allocations	2,419	2,802	16%	2,802	16%	1,893	-22%
Total Income	3,621	4,458	23%	4,458	23%	3,549	-2%
CHANGEABLE EXPENSES:							
Personnel Expenses	1,900	2,316	22%	2,316	22%	2,322	22%
General Operating Expenses	204	201	-1%	201	-1%	201	-1%
Utilities, Repairs and Maintenance	742	722	-3%	722	-3%	722	-3%
Rentals-Equipment	10	9	-10%	9	-10%	9	-10%
Alloc. of Customer and Member Services	171	205	20%	205	20%	184	13%
Alloc. of Marketing, Comm., Design & Production	240	274	14%	274	14%	272	13%
Total Changeable Expenses	3,267	3,727	14%	3,727	14%	3,720	14%
Net Inc before F&A Expenses:	354	731	106%	731	106%	(171)	-148%
FIXED & ADMIN EXPENSES:							
Personnel Expenses							
General Operating Expenses							
Utilities, Repairs and Maintenance	131	127	-3%	127	-3%	127	-3%
Rentals-Space							
Audit Services							
Insurance and Taxes	181	181		181		181	
Depreciation	1,229	1,233	0%	1,233	0%	1,233	0%
Interest Expense Allocation	87	71	-18%	71	-18%	71	-18%
Alloc. of Department's Admin.	119	128	8%	128	8%	127	7%
Alloc. of Marketing, Comm., Design & Production							
Alloc. of Admin. Serv. Expenses	293	359	23%	359	23%	286	-2%
Contingencies/Non-Operating Exp							
Total Fixed & Admin. Expenses	2,040	2,099	3%	2,099	3%	2,025	-1%
NET TOTAL *	(1,686)	(1,368)	19%	(1,368)	19%	(2,196)	-30%

* Increase/(Decrease) in Net Assets

SPORTS SUMMARY
FY 2023 Pre-budget Scenario Test Cases
(\$000's)

		FY 22 Estimate vs. FY 23 Scenario I		FY 22 Estimate vs. FY 23 Scenario II		FY 22 Estimate vs. FY 23 Scenario III	
	FY 22 Estimate	FY 23 Scenario I	Variance %	FY 23 Scenario II	Variance %	FY 23 Scenario III	Variance %
INCOME:							
Annual Charge							
Tuition and Enrollment							
Direct Memberships	539	746	38%	746	38%	746	38%
Fees Income	4,289	4,495	5%	4,495	5%	4,495	5%
Rental Income	1,298	1,317	1%	1,317	1%	1,317	1%
Net Sales	71	58	-18%	58	-18%	58	-18%
Gain (Loss) on Fixed Asset Disposals	(49)	(208)	-324%	(208)	-324%	(208)	-324%
Other Income							
Membership Allocations	1,819	2,109	16%	2,109	16%	1,419	-22%
Total Income	7,967	8,517	7%	8,517	7%	7,827	-2%
CHANGEABLE EXPENSES:							
Personnel Expenses	4,199	4,550	8%	4,550	8%	4,549	8%
General Operating Expenses	785	868	11%	868	11%	868	11%
Utilities, Repairs and Maintenance	1,092	1,173	7%	1,173	7%	1,173	7%
Rentals-Equipment	50	49	-2%	49	-2%	49	-2%
Alloc. of Customer and Member Services	315	352	12%	352	12%	383	22%
Alloc. of Marketing,Comm.,Design & Production	520	581	12%	581	12%	576	11%
Total Changeable Expenses	6,961	7,573	9%	7,573	9%	7,598	9%
Net Inc before F&A Expenses:	1,006	944	-6%	944	-6%	229	-77%
FIXED & ADMIN EXPENSES:							
Personnel Expenses							
General Operating Expenses							
Utilities, Repairs and Maintenance	193	207	7%	207	7%	207	7%
Rentals-Space	8	8		8		8	
Audit Services							
Insurance and Taxes	467	457	-2%	457	-2%	457	-2%
Depreciation	2,663	2,634	-1%	2,634	-1%	2,634	-1%
Interest Expense Allocation	288	264	-8%	264	-8%	264	-8%
Alloc. of Department's Admin.	260	272	5%	272	5%	268	3%
Alloc. of Marketing,Comm.,Design & Production							
Alloc. of Admin. Serv. Expenses	655	711	9%	711	9%	656	0%
Contingencies/Non-Operating Exp							
Total Fixed & Admin. Expenses	4,534	4,553	0%	4,553	0%	4,494	-1%
NET TOTAL *	(3,528)	(3,609)	-2%	(3,609)	-2%	(4,265)	-21%

* Increase/(Decrease) in Net Assets

GOLF CLUB SUMMARY
FY 2023 Pre-budget Scenario Test Cases
(\$000's)

DEPARTMENT OF COMMUNITY PROGRAMS & SERVICES

		FY 22 Estimate vs. FY 23 Scenario I		FY 22 Estimate vs. FY 23 Scenario II		FY 22 Estimate vs. FY 23 Scenario III	
	FY 22 Estimate	FY 23 Scenario I	Variance %	FY 23 Scenario II	Variance %	FY 23 Scenario III	Variance %
INCOME:							
Annual Charge							
Tuition and Enrollment							
Direct Memberships	539	746	38%	746	38%	746	38%
Fees Income	1,366	1,354	-1%	1,354	-1%	1,354	-1%
Rental Income	571	558	-2%	558	-2%	558	-2%
Net Sales	52	36	-31%	36	-31%	36	-31%
Gain (Loss) on Fixed Asset Disposals	(15)	(105)	-600%	(105)	-600%	(105)	-600%
Other Income							
Membership Allocations	1,021	1,182	16%	1,182	16%	940	-8%
Total Income	3,534	3,771	7%	3,771	7%	3,529	0%
CHANGEABLE EXPENSES:							
Personnel Expenses	1,966	2,044	4%	2,044	4%	2,044	4%
General Operating Expenses	407	466	14%	466	14%	466	14%
Utilities, Repairs and Maintenance	526	535	2%	535	2%	535	2%
Rentals-Equipment	42	43	2%	43	2%	43	2%
Alloc. of Customer and Member Services	136	157	15%	157	15%	175	29%
Alloc. of Marketing, Comm., Design & Production	246	272	11%	272	11%	270	10%
Total Changeable Expenses	3,323	3,517	6%	3,517	6%	3,533	6%
Net Inc before F&A Expenses:	211	254	20%	254	20%	(4)	-102%
FIXED & ADMIN EXPENSES:							
Personnel Expenses							
General Operating Expenses							
Utilities, Repairs and Maintenance	93	94	1%	94	1%	94	1%
Rentals-Space							
Audit Services							
Insurance and Taxes	247	215	-13%	215	-13%	215	-13%
Depreciation	1,220	1,221	0%	1,221	0%	1,221	0%
Interest Expense Allocation	117	105	-10%	105	-10%	105	-10%
Alloc. of Department's Admin.	124	127	2%	127	2%	126	2%
Alloc. of Marketing, Comm., Design & Production							
Alloc. of Admin. Serv. Expenses	295	321	9%	321	9%	302	2%
Contingencies/Non-Operating Exp							
Total Fixed & Admin. Expenses	2,096	2,083	-1%	2,083	-1%	2,063	-2%
NET TOTAL *	(1,885)	(1,829)	3%	(1,829)	3%	(2,067)	-10%

* Increase/(Decrease) in Net Assets

FAIRWAY HILLS GOLF CLUB
FY 2023 Pre-budget Scenario Test Cases
(\$000's)

DEPARTMENT OF COMMUNITY PROGRAMS & SERVICES

		FY 22 Estimate vs. FY 23 Scenario I		FY 22 Estimate vs. FY 23 Scenario II		FY 22 Estimate vs. FY 23 Scenario III	
	FY 22 Estimate	FY 23 Scenario I	Variance %	FY 23 Scenario II	Variance %	FY 23 Scenario III	Variance %
INCOME:							
Annual Charge							
Tuition and Enrollment							
Direct Memberships	54	75	39%	75	39%	75	39%
Fees Income	907	895	-1%	895	-1%	895	-1%
Rental Income	296	287	-3%	287	-3%	287	-3%
Net Sales	47	31	-34%	31	-34%	31	-34%
Gain (Loss) on Fixed Asset Disposals	(9)	(96)	-967%	(96)	-967%	(96)	-967%
Other Income							
Membership Allocations	163	188	15%	188	15%	141	-13%
Total Income	1,458	1,380	-5%	1,380	-5%	1,333	-9%
CHANGEABLE EXPENSES:							
Personnel Expenses	846	883	4%	883	4%	883	4%
General Operating Expenses	158	182	15%	182	15%	182	15%
Utilities, Repairs and Maintenance	230	203	-12%	203	-12%	203	-12%
Rentals-Equipment	10	11	10%	11	10%	11	10%
Alloc. of Customer and Member Services	51	55	8%	55	8%	64	25%
Alloc. of Marketing,Comm.,Design & Production	94	103	10%	103	10%	102	9%
Total Changeable Expenses	1,389	1,437	3%	1,437	3%	1,445	4%
Net Inc before F&A Expenses:	69	(57)	-183%	(57)	-183%	(112)	-262%
FIXED & ADMIN EXPENSES:							
Personnel Expenses							
General Operating Expenses							
Utilities, Repairs and Maintenance	41	36	-12%	36	-12%	36	-12%
Rentals-Space							
Audit Services							
Insurance and Taxes	88	73	-17%	73	-17%	73	-17%
Depreciation	334	358	7%	358	7%	358	7%
Interest Expense Allocation	29	24	-17%	24	-17%	24	-17%
Alloc. of Department's Admin.	47	48	2%	48	2%	47	
Alloc. of Marketing,Comm.,Design & Production							
Alloc. of Admin. Serv. Expenses	123	124	1%	124	1%	120	-2%
Contingencies/Non-Operating Exp							
Total Fixed & Admin. Expenses	662	663	0%	663	0%	658	-1%
NET TOTAL *	(593)	(720)	-21%	(720)	-21%	(770)	-30%

* Increase/(Decrease) in Net Assets

HOBBIT'S GLEN GOLF CLUB
FY 2023 Pre-budget Scenario Test Cases
(\$000's)

DEPARTMENT OF COMMUNITY PROGRAMS & SERVICES

		FY 22 Estimate vs. FY 23 Scenario I		FY 22 Estimate vs. FY 23 Scenario II		FY 22 Estimate vs. FY 23 Scenario III	
	FY 22 Estimate	FY 23 Scenario I	Variance %	FY 23 Scenario II	Variance %	FY 23 Scenario III	Variance %
INCOME:							
Annual Charge							
Tuition and Enrollment							
Direct Memberships	485	671	38%	671	38%	671	38%
Fees Income	459	460	0%	460	0%	460	0%
Rental Income	275	271	-1%	271	-1%	271	-1%
Net Sales	5	5		5		5	
Gain (Loss) on Fixed Asset Disposals	(7)	(9)	-29%	(9)	-29%	(9)	-29%
Other Income							
Membership Allocations	858	994	16%	994	16%	799	-7%
Total Income	2,075	2,392	15%	2,392	15%	2,197	6%
CHANGEABLE EXPENSES:							
Personnel Expenses	1,121	1,161	4%	1,161	4%	1,161	4%
General Operating Expenses	249	284	14%	284	14%	284	14%
Utilities, Repairs and Maintenance	295	332	13%	332	13%	332	13%
Rentals-Equipment	32	32		32		32	
Alloc. of Customer and Member Services	85	102	20%	102	20%	111	31%
Alloc. of Marketing,Comm.,Design & Production	152	169	11%	169	11%	168	11%
Total Changeable Expenses	1,934	2,080	8%	2,080	8%	2,088	8%
Net Inc before F&A Expenses:	141	312	121%	312	121%	109	-23%
FIXED & ADMIN EXPENSES:							
Personnel Expenses							
General Operating Expenses							
Utilities, Repairs and Maintenance	52	59	13%	59	13%	59	13%
Rentals-Space							
Audit Services							
Insurance and Taxes	159	142	-11%	142	-11%	142	-11%
Depreciation	885	863	-2%	863	-2%	863	-2%
Interest Expense Allocation	88	81	-8%	81	-8%	81	-8%
Alloc. of Department's Admin.	77	79	3%	79	3%	78	1%
Alloc. of Marketing,Comm.,Design & Production							
Alloc. of Admin. Serv. Expenses	172	198	15%	198	15%	182	6%
Contingencies/Non-Operating Exp							
Total Fixed & Admin. Expenses	1,433	1,422	-1%	1,422	-1%	1,405	-2%
NET TOTAL *	(1,292)	(1,110)	14%	(1,110)	14%	(1,296)	0%

* Increase/(Decrease) in Net Assets

ICE RINK
FY 2023 Pre-budget Scenario Test Cases
(\$000's)

	FY 22 Estimate vs. FY 23 Scenario I			FY 22 Estimate vs. FY 23 Scenario II			FY 22 Estimate vs. FY 23 Scenario III		
	FY 22 Estimate	FY 23 Scenario I	Variance %	FY 23 Scenario II	Variance %		FY 23 Scenario III	Variance %	
INCOME:									
Annual Charge									
Tuition and Enrollment									
Direct Memberships									
Fees Income	338	409	21%	409	21%		409	21%	
Rental Income	679	683	1%	683	1%		683	1%	
Net Sales	12	15	25%	15	25%		15	25%	
Gain (Loss) on Fixed Asset Disposals	(5)	(4)	20%	(4)	20%		(4)	20%	
Other Income									
Membership Allocations	58	68	17%	68	17%		31	-47%	
Total Income	1,082	1,171	8%	1,171	8%		1,134	5%	
CHANGEABLE EXPENSES:									
Personnel Expenses	352	409	16%	409	16%		409	16%	
General Operating Expenses	128	149	16%	149	16%		149	16%	
Utilities, Repairs and Maintenance	189	208	10%	208	10%		208	10%	
Rentals-Equipment	3	3		3			3		
Alloc. of Customer and Member Services	20	23	15%	23	15%		25	25%	
Alloc. of Marketing, Comm., Design & Production	57	67	18%	67	18%		66	16%	
Total Changeable Expenses	749	859	15%	859	15%		860	15%	
Net Inc before F&A Expenses:	333	312	-6%	312	-6%		274	-18%	
FIXED & ADMIN EXPENSES:									
Personnel Expenses									
General Operating Expenses									
Utilities, Repairs and Maintenance	33	37	12%	37	12%		37	12%	
Rentals-Space									
Audit Services									
Insurance and Taxes	79	91	15%	91	15%		91	15%	
Depreciation	235	259	10%	259	10%		259	10%	
Interest Expense Allocation	28	24	-14%	24	-14%		24	-14%	
Alloc. of Department's Admin.	28	31	11%	31	11%		31	11%	
Alloc. of Marketing, Comm., Design & Production									
Alloc. of Admin. Serv. Expenses	88	94	7%	94	7%		92	5%	
Contingencies/Non-Operating Exp									
Total Fixed & Admin. Expenses	491	536	9%	536	9%		534	9%	
NET TOTAL *	(158)	(224)	-42%	(224)	-42%		(260)	-65%	

* Increase/(Decrease) in Net Assets

INDOOR/OUTDOOR TENNIS
FY 2023 Pre-budget Scenario Test Cases
(\$000's)

DEPARTMENT OF COMMUNITY PROGRAMS & SERVICES

		FY 22 Estimate vs. FY 23 Scenario I		FY 22 Estimate vs. FY 23 Scenario II		FY 22 Estimate vs. FY 23 Scenario III	
	FY 22 Estimate	FY 23 Scenario I	Variance %	FY 23 Scenario II	Variance %	FY 23 Scenario III	Variance %
INCOME:							
Annual Charge							
Tuition and Enrollment							
Direct Memberships							
Fees Income	1,725	1,800	4%	1,800	4%	1,800	4%
Rental Income							
Net Sales	5	4	-20%	4	-20%	4	-20%
Gain (Loss) on Fixed Asset Disposals	(5)	(4)	20%	(4)	20%	(4)	20%
Other Income							
Membership Allocations	227	262	15%	262	15%	137	-40%
Total Income	1,952	2,062	6%	2,062	6%	1,937	-1%
CHANGEABLE EXPENSES:							
Personnel Expenses	854	949	11%	949	11%	947	11%
General Operating Expenses	101	116	15%	116	15%	116	15%
Utilities, Repairs and Maintenance	157	166	6%	166	6%	166	6%
Rentals-Equipment	3	3		3		3	
Alloc. of Customer and Member Services	93	99	6%	99	6%	112	20%
Alloc. of Marketing, Comm., Design & Production	100	112	12%	112	12%	111	11%
Total Changeable Expenses	1,308	1,445	10%	1,445	10%	1,455	11%
Net Inc before F&A Expenses:	644	617	-4%	617	-4%	482	-25%
FIXED & ADMIN EXPENSES:							
Personnel Expenses							
General Operating Expenses							
Utilities, Repairs and Maintenance	28	29	4%	29	4%	29	4%
Rentals-Space							
Audit Services							
Insurance and Taxes	105	110	5%	110	5%	110	5%
Depreciation	557	535	-4%	535	-4%	535	-4%
Interest Expense Allocation	78	74	-5%	74	-5%	74	-5%
Alloc. of Department's Admin.	50	52	4%	52	4%	52	4%
Alloc. of Marketing, Comm., Design & Production							
Alloc. of Admin. Serv. Expenses	158	166	5%	166	5%	156	-1%
Contingencies/Non-Operating Exp							
Total Fixed & Admin. Expenses	976	966	-1%	966	-1%	956	-2%
NET TOTAL *	(332)	(349)	-5%	(349)	-5%	(474)	-43%

* Increase/(Decrease) in Net Assets

SPORTS PARK/SKATE PARK SUMMARY
FY 2023 Pre-budget Scenario Test Cases
 (\$000's)

DEPARTMENT OF COMMUNITY PROGRAMS & SERVICES

		FY 22 Estimate vs. FY 23 Scenario I		FY 22 Estimate vs. FY 23 Scenario II		FY 22 Estimate vs. FY 23 Scenario III	
	FY 22 Estimate	FY 23 Scenario I	Variance %	FY 23 Scenario II	Variance %	FY 23 Scenario III	Variance %
INCOME:							
Annual Charge							
Tuition and Enrollment							
Direct Memberships							
Fees Income	95	104	9%	104	9%	104	9%
Rental Income	26	52	100%	52	100%	52	100%
Net Sales	2	4	100%	4	100%	4	100%
Gain (Loss) on Fixed Asset Disposals	(8)	(3)	63%	(3)	63%	(3)	63%
Other Income							
Membership Allocations	72	86	19%	86	19%	45	-38%
Total Income	187	243	30%	243	30%	202	8%
CHANGEABLE EXPENSES:							
Personnel Expenses	113	165	46%	165	46%	165	46%
General Operating Expenses	18	28	56%	28	56%	28	56%
Utilities, Repairs and Maintenance	29	38	31%	38	31%	38	31%
Rentals-Equipment	2		-100%		-100%		-100%
Alloc. of Customer and Member Services	8	9	13%	9	13%	9	13%
Alloc. of Marketing, Comm., Design & Production	16	22	38%	22	38%	22	38%
Total Changeable Expenses	186	262	41%	262	41%	262	41%
Net Inc before F&A Expenses:	1	(19)	-2000%	(19)	-2000%	(60)	-6100%
FIXED & ADMIN EXPENSES:							
Personnel Expenses							
General Operating Expenses							
Utilities, Repairs and Maintenance	5	7	40%	7	40%	7	40%
Rentals-Space							
Audit Services							
Insurance and Taxes	13	13		13		13	
Depreciation	111	135	22%	135	22%	135	22%
Interest Expense Allocation	7	6	-14%	6	-14%	6	-14%
Alloc. of Department's Admin.	8	10	25%	10	25%	10	25%
Alloc. of Marketing, Comm., Design & Production							
Alloc. of Admin. Serv. Expenses	16	20	25%	20	25%	17	6%
Contingencies/Non-Operating Exp							
Total Fixed & Admin. Expenses	160	191	19%	191	19%	188	18%
NET TOTAL *	(159)	(210)	-32%	(210)	-32%	(248)	-56%

* Increase/(Decrease) in Net Assets

SWIM CENTER
FY 2023 Pre-budget Scenario Test Cases
(\$000's)

		FY 22 Estimate vs. FY 23 Scenario I		FY 22 Estimate vs. FY 23 Scenario II		FY 22 Estimate vs. FY 23 Scenario III	
	FY 22 Estimate	FY 23 Scenario I	Variance %	FY 23 Scenario II	Variance %	FY 23 Scenario III	Variance %
INCOME:							
Annual Charge							
Tuition and Enrollment							
Direct Memberships							
Fees Income	766	828	8%	828	8%	828	8%
Rental Income	21	25	19%	25	19%	25	19%
Net Sales							
Gain (Loss) on Fixed Asset Disposals	(15)	(92)	-513%	(92)	-513%	(92)	-513%
Other Income							
Membership Allocations	441	511	16%	511	16%	266	-40%
Total Income	1,213	1,272	5%	1,272	5%	1,027	-15%
CHANGEABLE EXPENSES:							
Personnel Expenses	915	983	7%	983	7%	984	8%
General Operating Expenses	131	110	-16%	110	-16%	110	-16%
Utilities, Repairs and Maintenance	191	226	18%	226	18%	226	18%
Rentals-Equipment	1	1		1		1	
Alloc. of Customer and Member Services	58	64	10%	64	10%	63	9%
Alloc. of Marketing, Comm., Design & Production	101	109	8%	109	8%	108	7%
Total Changeable Expenses	1,397	1,493	7%	1,493	7%	1,492	7%
Net Inc before F&A Expenses:	(184)	(221)	-20%	(221)	-20%	(465)	-153%
FIXED & ADMIN EXPENSES:							
Personnel Expenses							
General Operating Expenses							
Utilities, Repairs and Maintenance	34	40	18%	40	18%	40	18%
Rentals-Space	8	8		8		8	
Audit Services							
Insurance and Taxes	23	28	22%	28	22%	28	22%
Depreciation	540	484	-10%	484	-10%	484	-10%
Interest Expense Allocation	58	55	-5%	55	-5%	55	-5%
Alloc. of Department's Admin.	50	51	2%	51	2%	50	
Alloc. of Marketing, Comm., Design & Production							
Alloc. of Admin. Serv. Expenses	98	109	11%	109	11%	90	-8%
Contingencies/Non-Operating Exp							
Total Fixed & Admin. Expenses	811	775	-4%	775	-4%	755	-7%
NET TOTAL *	(995)	(996)	0%	(996)	0%	(1,220)	-23%

* Increase/(Decrease) in Net Assets

OUTDOOR POOLS
FY 2023 Pre-budget Scenario Test Cases
(\$000's)

OUTDOOR POOLS

		FY 22 Estimate vs. FY 23 Scenario I		FY 22 Estimate vs. FY 23 Scenario II		FY 22 Estimate vs. FY 23 Scenario III	
	FY 22 Estimate	FY 23 Scenario I	Variance %	FY 23 Scenario II	Variance %	FY 23 Scenario III	Variance %
INCOME:							
Annual Charge							
Tuition and Enrollment							
Direct Memberships							
Fees Income	540	632	17%	632	17%	502	-7%
Rental Income	20	70	250%	70	250%	45	125%
Net Sales	1		-100%		-100%		-100%
Gain (Loss) on Fixed Asset Disposals	(27)	(24)	11%	(24)	11%	(24)	11%
Other Income	(6)	(6)		(6)		(6)	
Membership Allocations	1,787	2,070	16%	2,070	16%	1,165	-35%
Total Income	2,315	2,742	18%	2,742	18%	1,682	-27%
CHANGEABLE EXPENSES:							
Personnel Expenses	2,482	2,734	10%	2,734	10%	2,968	20%
General Operating Expenses	424	667	57%	667	57%	810	91%
Utilities, Repairs and Maintenance	318	416	31%	416	31%	459	44%
Rentals-Equipment	8	17	113%	17	113%	17	113%
Alloc. of Customer and Member Services	106	128	21%	128	21%	95	-10%
Alloc. of Marketing, Comm., Design & Production	204	262	28%	262	28%	280	37%
Total Changeable Expenses	3,542	4,224	19%	4,224	19%	4,629	31%
Net Inc before F&A Expenses:	(1,227)	(1,482)	-21%	(1,482)	-21%	(2,947)	-140%
FIXED & ADMIN EXPENSES:							
Personnel Expenses							
General Operating Expenses							
Utilities, Repairs and Maintenance	56	73	30%	73	30%	81	45%
Rentals-Space	23	30	30%	30	30%	30	30%
Audit Services							
Insurance and Taxes	61	77	26%	77	26%	77	26%
Depreciation	744	819	10%	819	10%	819	10%
Interest Expense Allocation	74	65	-12%	65	-12%	65	-12%
Alloc. of Department's Admin.	101	119	18%	119	18%	125	24%
Alloc. of Marketing, Comm., Design & Production							
Alloc. of Admin. Serv. Expenses	187	221	18%	221	18%	137	-27%
Contingencies/Non-Operating Exp							
Total Fixed & Admin. Expenses	1,246	1,404	13%	1,404	13%	1,334	7%
NET TOTAL *	(2,473)	(2,886)	-17%	(2,886)	-17%	(4,281)	-73%

* Increase/(Decrease) in Net Assets

ARTS AND CULTURE PROGRAMS & SERVICES SUMMARY
FY 2023 Pre-budget Scenario Test Cases
(\$000's)

DEPARTMENT OF COMMUNITY PROGRAMS & SERVICES

		FY 22 Estimate vs. FY 23 Scenario I		FY 22 Estimate vs. FY 23 Scenario II		FY 22 Estimate vs. FY 23 Scenario III	
	FY 22 Estimate	FY 23 Scenario I	Variance %	FY 23 Scenario II	Variance %	FY 23 Scenario III	Variance %
INCOME:							
Annual Charge							
Tuition and Enrollment	55	68	24%	68	24%	68	24%
Direct Memberships							
Fees Income	6	6		6		6	
Rental Income	4	9	125%	9	125%	9	125%
Net Sales	2	7	250%	7	250%	7	250%
Gain (Loss) on Fixed Asset Disposals		(125)	-100%	(125)	-100%	(125)	-100%
Other Income							
Membership Allocations							
Total Income	67	(35)	-152%	(35)	-152%	(35)	-152%
CHANGEABLE EXPENSES:							
Personnel Expenses	262	303	16%	303	16%	303	16%
General Operating Expenses	10	15	50%	15	50%	15	50%
Utilities, Repairs and Maintenance	33	33		33		33	
Rentals-Equipment							
Alloc. of Customer and Member Services	3	4	33%	4	33%	4	33%
Alloc. of Marketing, Comm., Design & Production	18	21	17%	21	17%	21	17%
Total Changeable Expenses	326	376	15%	376	15%	376	15%
Net Inc before F&A Expenses:	(259)	(411)	-59%	(411)	-59%	(411)	-59%
FIXED & ADMIN EXPENSES:							
Personnel Expenses							
General Operating Expenses							
Utilities, Repairs and Maintenance	6	6		6		6	
Rentals-Space	1	9	800%	9	800%	9	800%
Audit Services							
Insurance and Taxes	10	9	-10%	9	-10%	9	-10%
Depreciation	12	4	-67%	4	-67%	4	-67%
Interest Expense Allocation	2	2		2		2	
Alloc. of Department's Admin.	65	33	-49%	33	-49%	33	-49%
Alloc. of Marketing, Comm., Design & Production							
Alloc. of Admin. Serv. Expenses	63	66	5%	66	5%	66	5%
Contingencies/Non-Operating Exp							
Total Fixed & Admin. Expenses	159	129	-19%	129	-19%	129	-19%
NET TOTAL *	(418)	(540)	-29%	(540)	-29%	(540)	-29%

* Increase/(Decrease) in Net Assets

COLUMBIA ART CENTER
FY 2023 Pre-budget Scenario Test Cases
(\$000's)

DEPARTMENT OF COMMUNITY PROGRAMS & SERVICES

		FY 22 Estimate vs. FY 23 Scenario I		FY 22 Estimate vs. FY 23 Scenario II		FY 22 Estimate vs. FY 23 Scenario III	
	FY 22 Estimate	FY 23 Scenario I	Variance %	FY 23 Scenario II	Variance %	FY 23 Scenario III	Variance %
INCOME:							
Annual Charge							
Tuition and Enrollment	55	68	24%	68	24%	68	24%
Direct Memberships							
Fees Income	6	6		6		6	
Rental Income	4	9	125%	9	125%	9	125%
Net Sales	2	7	250%	7	250%	7	250%
Gain (Loss) on Fixed Asset Disposals		(125)	-100%	(125)	-100%	(125)	-100%
Other Income							
Membership Allocations							
Total Income	67	(35)	-152%	(35)	-152%	(35)	-152%
CHANGEABLE EXPENSES:							
Personnel Expenses	178	186	4%	186	4%	186	4%
General Operating Expenses	9	8	-11%	8	-11%	8	-11%
Utilities, Repairs and Maintenance	33	33		33		33	
Rentals-Equipment							
Alloc. of Customer and Member Services	3	4	33%	4	33%	4	33%
Alloc. of Marketing, Comm., Design & Production	13	14	8%	14	8%	14	8%
Total Changeable Expenses	236	245	4%	245	4%	245	4%
Net Inc before F&A Expenses:	(169)	(280)	-66%	(280)	-66%	(280)	-66%
FIXED & ADMIN EXPENSES:							
Personnel Expenses							
General Operating Expenses							
Utilities, Repairs and Maintenance	6	6		6		6	
Rentals-Space							
Audit Services							
Insurance and Taxes	10	9	-10%	9	-10%	9	-10%
Depreciation	12	4	-67%	4	-67%	4	-67%
Interest Expense Allocation	2	2		2		2	
Alloc. of Department's Admin.	50	22	-56%	22	-56%	22	-56%
Alloc. of Marketing, Comm., Design & Production							
Alloc. of Admin. Serv. Expenses	48	44	-8%	44	-8%	44	-8%
Contingencies/Non-Operating Exp							
Total Fixed & Admin. Expenses	128	87	-32%	87	-32%	87	-32%
NET TOTAL *	(297)	(367)	-24%	(367)	-24%	(367)	-24%

* Increase/(Decrease) in Net Assets

INTERNATIONAL EXCHANGE AND MULTICULTURAL PROGRAMS
FY 2023 Pre-budget Scenario Test Cases
(\$000's)

DEPARTMENT OF COMMUNITY PROGRAMS & SERVICES

		FY 22 Estimate vs. FY 23 Scenario I		FY 22 Estimate vs. FY 23 Scenario II		FY 22 Estimate vs. FY 23 Scenario III	
	FY 22 Estimate	FY 23 Scenario I	Variance %	FY 23 Scenario II	Variance %	FY 23 Scenario III	Variance %
INCOME:							
Annual Charge							
Tuition and Enrollment							
Direct Memberships							
Fees Income							
Rental Income							
Net Sales							
Gain (Loss) on Fixed Asset Disposals							
Other Income							
Membership Allocations							
Total Income							
CHANGEABLE EXPENSES:							
Personnel Expenses	85	116	36%	116	36%	116	36%
General Operating Expenses	1	7	600%	7	600%	7	600%
Utilities, Repairs and Maintenance							
Rentals-Equipment							
Alloc. of Customer and Member Services							
Alloc. of Marketing,Comm.,Design & Production	5	7	40%	7	40%	7	40%
Total Changeable Expenses	91	130	43%	130	43%	130	43%
Net Inc before F&A Expenses:	(91)	(130)	-43%	(130)	-43%	(130)	-43%
FIXED & ADMIN EXPENSES:							
Personnel Expenses							
General Operating Expenses							
Utilities, Repairs and Maintenance							
Rentals-Space	1	9	800%	9	800%	9	800%
Audit Services							
Insurance and Taxes							
Depreciation							
Interest Expense Allocation							
Alloc. of Department's Admin.	14	11	-21%	11	-21%	11	-21%
Alloc. of Marketing,Comm.,Design & Production							
Alloc. of Admin. Serv. Expenses	16	23	44%	23	44%	23	44%
Contingencies/Non-Operating Exp							
Total Fixed & Admin. Expenses	31	43	39%	43	39%	43	39%
NET TOTAL *	(122)	(173)	-42%	(173)	-42%	(173)	-42%

* Increase/(Decrease) in Net Assets

COLUMBIA MARYLAND ARCHIVES
FY 2023 Pre-budget Scenario Test Cases
 (\$000's)

DEPARTMENT OF COMMUNITY PROGRAMS & SERVICES

		FY 22 Estimate vs. FY 23 Scenario I		FY 22 Estimate vs. FY 23 Scenario II		FY 22 Estimate vs. FY 23 Scenario III	
	FY 22 Estimate	FY 23 Scenario I	Variance %	FY 23 Scenario II	Variance %	FY 23 Scenario III	Variance %
INCOME:							
Annual Charge							
Tuition and Enrollment							
Direct Memberships							
Fees Income							
Rental Income							
Net Sales	1	1		1		1	
Gain (Loss) on Fixed Asset Disposals							
Other Income							
Membership Allocations							
Total Income	1	1		1		1	
CHANGEABLE EXPENSES:							
Personnel Expenses							
General Operating Expenses							
Utilities, Repairs and Maintenance							
Rentals-Equipment							
Alloc. of Customer and Member Services							
Alloc. of Marketing,Comm.,Design & Production							
Total Changeable Expenses							
Net Inc before F&A Expenses:	1	1		1		1	
FIXED & ADMIN EXPENSES:							
Personnel Expenses	104	98	-6%	98	-6%	98	-6%
General Operating Expenses	14	13	-7%	13	-7%	13	-7%
Utilities, Repairs and Maintenance							
Rentals-Space	10	9	-10%	9	-10%	9	-10%
Audit Services							
Insurance and Taxes	1	1		1		1	
Depreciation							
Interest Expense Allocation							
Alloc. of Department's Admin.	24	11	-54%	11	-54%	11	-54%
Alloc. of Marketing,Comm.,Design & Production	7	7		7		7	
Alloc. of Admin. Serv. Expenses	24	21	-13%	21	-13%	21	-13%
Contingencies/Non-Operating Exp							
Total Fixed & Admin. Expenses	184	160	-13%	160	-13%	160	-13%
NET TOTAL *	(183)	(159)	13%	(159)	13%	(159)	13%
* Increase/(Decrease) in Net Assets							

* Increase/(Decrease) in Net Assets

YOUTH AND TEENS PROGRAMS AND SERVICES SUMMARY
FY 2023 Pre-budget Scenario Test Cases
(\$000's)

DEPARTMENT OF COMMUNITY PROGRAMS & SERVICES

		FY 22 Estimate vs. FY 23 Scenario I		FY 22 Estimate vs. FY 23 Scenario II		FY 22 Estimate vs. FY 23 Scenario III	
	FY 22 Estimate	FY 23 Scenario I	Variance %	FY 23 Scenario II	Variance %	FY 23 Scenario III	Variance %
INCOME:							
Annual Charge							
Tuition and Enrollment	1,949	2,992	54%	2,992	54%	2,992	54%
Direct Memberships							
Fees Income	67	38	-43%	38	-43%	38	-43%
Rental Income	3	3		3		3	
Net Sales							
Gain (Loss) on Fixed Asset Disposals							
Other Income							
Membership Allocations							
Total Income	2,019	3,033	50%	3,033	50%	3,033	50%
CHANGEABLE EXPENSES:							
Personnel Expenses	1,527	1,657	9%	1,657	9%	1,657	9%
General Operating Expenses	83	314	278%	314	278%	314	278%
Utilities, Repairs and Maintenance	59	50	-15%	50	-15%	50	-15%
Rentals-Equipment	1	1		1		1	
Alloc. of Customer and Member Services	101	146	45%	146	45%	174	72%
Alloc. of Marketing,Comm.,Design & Production	99	117	18%	117	18%	116	17%
Total Changeable Expenses	1,870	2,285	22%	2,285	22%	2,312	24%
Net Inc before F&A Expenses:	149	748	402%	748	402%	721	384%
FIXED & ADMIN EXPENSES:							
Personnel Expenses							
General Operating Expenses							
Utilities, Repairs and Maintenance	6	7	17%	7	17%	7	17%
Rentals-Space	96	15	-84%	15	-84%	15	-84%
Audit Services							
Insurance and Taxes	27	28	4%	28	4%	28	4%
Depreciation	9	10	11%	10	11%	10	11%
Interest Expense Allocation	2	1	-50%	1	-50%	1	-50%
Alloc. of Department's Admin.	337	178	-47%	178	-47%	178	-47%
Alloc. of Marketing,Comm.,Design & Production							
Alloc. of Admin. Serv. Expenses	412	448	9%	448	9%	452	10%
Contingencies/Non-Operating Exp							
Total Fixed & Admin. Expenses	889	687	-23%	687	-23%	691	-22%
NET TOTAL *	(740)	61	108%	61	108%	30	104%

* Increase/(Decrease) in Net Assets

SCHOOL AGE SERVICES
FY 2023 Pre-budget Scenario Test Cases
(\$000's)

DEPARTMENT OF COMMUNITY PROGRAMS & SERVICES

		FY 22 Estimate vs. FY 23 Scenario I		FY 22 Estimate vs. FY 23 Scenario II		FY 22 Estimate vs. FY 23 Scenario III	
	FY 22 Estimate	FY 23 Scenario I	Variance %	FY 23 Scenario II	Variance %	FY 23 Scenario III	Variance %
INCOME:							
Annual Charge							
Tuition and Enrollment	1,770	2,815	59%	2,815	59%	2,815	59%
Direct Memberships							
Fees Income	48	31	-35%	31	-35%	31	-35%
Rental Income							
Net Sales							
Gain (Loss) on Fixed Asset Disposals							
Other Income							
Membership Allocations							
Total Income	1,818	2,846	57%	2,846	57%	2,846	57%
CHANGEABLE EXPENSES:							
Personnel Expenses	1,334	1,426	7%	1,426	7%	1,426	7%
General Operating Expenses	76	299	293%	299	293%	299	293%
Utilities, Repairs and Maintenance	20	3	-85%	3	-85%	3	-85%
Rentals-Equipment							
Alloc. of Customer and Member Services	92	137	49%	137	49%	163	77%
Alloc. of Marketing,Comm.,Design & Production	86	100	16%	100	16%	99	15%
Total Changeable Expenses	1,608	1,965	22%	1,965	22%	1,990	24%
Net Inc before F&A Expenses:	210	881	320%	881	320%	856	308%
FIXED & ADMIN EXPENSES:							
Personnel Expenses							
General Operating Expenses							
Utilities, Repairs and Maintenance							
Rentals-Space	95	13	-86%	13	-86%	13	-86%
Audit Services							
Insurance and Taxes	22	23	5%	23	5%	23	5%
Depreciation							
Interest Expense Allocation							
Alloc. of Department's Admin.	290	149	-49%	149	-49%	149	-49%
Alloc. of Marketing,Comm.,Design & Production							
Alloc. of Admin. Serv. Expenses	362	392	8%	392	8%	396	9%
Contingencies/Non-Operating Exp							
Total Fixed & Admin. Expenses	769	577	-25%	577	-25%	581	-24%
NET TOTAL *	(559)	304	154%	304	154%	275	149%

* Increase/(Decrease) in Net Assets

YOUTH AND TEEN CENTER AT THE BARN
FY 2023 Pre-budget Scenario Test Cases
 (\$000's)

DEPARTMENT OF COMMUNITY PROGRAMS & SERVICES

	FY 22 Estimate vs. FY 23 Scenario I			FY 22 Estimate vs. FY 23 Scenario II			FY 22 Estimate vs. FY 23 Scenario III		
	FY 22 Estimate	FY 23 Scenario I	Variance %	FY 23 Scenario II	Variance %		FY 23 Scenario III	Variance %	
INCOME:									
Annual Charge									
Tuition and Enrollment									
Direct Memberships									
Fees Income									
Rental Income	3	3		3			3		
Net Sales									
Gain (Loss) on Fixed Asset Disposals									
Other Income									
Membership Allocations									
Total Income	3	3		3			3		
CHANGEABLE EXPENSES:									
Personnel Expenses	106	116	9%	116	9%		116	9%	
General Operating Expenses	2	4	100%	4	100%		4	100%	
Utilities, Repairs and Maintenance	33	41	24%	41	24%		41	24%	
Rentals-Equipment									
Alloc. of Customer and Member Services									
Alloc. of Marketing,Comm.,Design & Production	8	10	25%	10	25%		10	25%	
Total Changeable Expenses	149	171	15%	171	15%		171	15%	
Net Inc before F&A Expenses:	(146)	(168)	-15%	(168)	-15%		(168)	-15%	
FIXED & ADMIN EXPENSES:									
Personnel Expenses									
General Operating Expenses									
Utilities, Repairs and Maintenance	6	7	17%	7	17%		7	17%	
Rentals-Space									
Audit Services									
Insurance and Taxes	4	4		4			4		
Depreciation	8	8		8			8		
Interest Expense Allocation	1	1		1			1		
Alloc. of Department's Admin.	32	16	-50%	16	-50%		16	-50%	
Alloc. of Marketing,Comm.,Design & Production									
Alloc. of Admin. Serv. Expenses	30	31	3%	31	3%		31	3%	
Contingencies/Non-Operating Exp									
Total Fixed & Admin. Expenses	81	67	-17%	67	-17%		67	-17%	
NET TOTAL *	(227)	(235)	-4%	(235)	-4%		(235)	-4%	

* Increase/(Decrease) in Net Assets

CAMPS
FY 2023 Pre-budget Scenario Test Cases
(\$000's)

DEPARTMENT OF COMMUNITY PROGRAMS & SERVICES

		FY 22 Estimate vs. FY 23 Scenario I		FY 22 Estimate vs. FY 23 Scenario II		FY 22 Estimate vs. FY 23 Scenario III	
	FY 22 Estimate	FY 23 Scenario I	Variance %	FY 23 Scenario II	Variance %	FY 23 Scenario III	Variance %
INCOME:							
Annual Charge							
Tuition and Enrollment	179	177	-1%	177	-1%	177	-1%
Direct Memberships							
Fees Income	19	7	-63%	7	-63%	7	-63%
Rental Income							
Net Sales							
Gain (Loss) on Fixed Asset Disposals							
Other Income							
Membership Allocations							
Total Income	198	184	-7%	184	-7%	184	-7%
CHANGEABLE EXPENSES:							
Personnel Expenses	87	115	32%	115	32%	115	32%
General Operating Expenses	5	11	120%	11	120%	11	120%
Utilities, Repairs and Maintenance	7	6	-14%	6	-14%	6	-14%
Rentals-Equipment	1	1		1		1	
Alloc. of Customer and Member Services	9	9		9		11	22%
Alloc. of Marketing,Comm.,Design & Production	4	7	75%	7	75%	7	75%
Total Changeable Expenses	113	149	32%	149	32%	151	34%
Net Inc before F&A Expenses:	85	35	-59%	35	-59%	33	-61%
FIXED & ADMIN EXPENSES:							
Personnel Expenses							
General Operating Expenses							
Utilities, Repairs and Maintenance							
Rentals-Space	1	2	100%	2	100%	2	100%
Audit Services							
Insurance and Taxes	1	1		1		1	
Depreciation	1	1		1		1	
Interest Expense Allocation							
Alloc. of Department's Admin.	16	13	-19%	13	-19%	13	-19%
Alloc. of Marketing,Comm.,Design & Production							
Alloc. of Admin. Serv. Expenses	20	25	25%	25	25%	25	25%
Contingencies/Non-Operating Exp							
Total Fixed & Admin. Expenses	39	42	8%	42	8%	42	8%
NET TOTAL *	46	(7)	-115%	(7)	-115%	(9)	-120%

* Increase/(Decrease) in Net Assets

* Increase/(Decrease) in Net Assets

DEPARTMENT SUMMARY

The **Department of Community Operations** is responsible for management of Columbia's 3,600 acres of open space; construction and maintenance of capital improvements in the open space and for CA's many facilities; watershed management and education; management of CA's carbon footprint and energy consumption; and design and implementation of landscape architecture and hardscape enhancements. In FY22, this department assumed responsibility for CA's many events, such as the Lakefront Festival, and the Horse Center, as well as the planning function formerly in the Office of the President.

Community Operations includes:

- Open Space Facilities and Building Grounds
- Parks, Pathways and Play Areas
- Sustainability
- Facility Services
- Event Services
- Real Estate Services

KEY BUDGET ASSUMPTIONS

- The three FY23 budget scenarios presented for the Community Operations department are the same. Unless and until there is a closure of a facility, we do not anticipate any fluctuation in the budget.
- The FY23 budget assumes a full return to pre-COVID full-time equivalents (FTE's) in Open Space Maintenance. Increases in personnel costs over the FY22 estimate are due to vacant positions in FY22. There are no new positions in this budget.
- The FY23 budget assumes the continuation of utilizing outside paving contractors in lieu of in-house resources.
- Income is reduced in FY23 due to less grant funding availability for watershed projects than was previously obtained by CA.
- Expenses are held relative to spending levels consistent with Pre-COVID-19 expenditures.
- The FY23 budget provides funding for maintenance levels consistent with pre-COVID-19 open space maintenance activities.

- The FY23 budget has reduced funds for property line encroachment investigations which prioritizes inventoried violations.
- The FY23 budget allows for a 15% increase in Lake Maintenance, specifically the aquatic vegetation harvesting program at the three Columbia lakes.
- The FY23 budget assumes a full return of events and community engagement activities.
- The FY23 budget allows for a gradual resumption of tree planting, reforestation and invasive plant removal projects.
- The FY23 budget assumes lower tree removal expenses due to a gradual reduction in the overall number of ash trees remaining from the Emerald Ash Borer infestation over the past several years and a corresponding reduction in tree removal expenses.
- The FY23 budget assumes an increase in Tot Lot Maintenance, specifically mulch play surface replacement projects.
- The FY23 Facilities Services Budget assumes the transferring of the repairs and maintenance and the lease management responsibilities of the Family Life Center and Rose Price House to Facility Services.
- The Community Operations Department will monitor local planning and zoning issues and will be CA's primary liaison with Columbia's village associations.

DEPARTMENT OF COMMUNITY OPERATIONS
FY 2023 Pre-budget Scenario Test Cases
(\$000's)

		FY 22 Estimate vs. FY 23 Scenario I		FY 22 Estimate vs. FY 23 Scenario II		FY 22 Estimate vs. FY 23 Scenario III	
	FY 22 Estimate	FY 23 Scenario I	Variance %	FY 23 Scenario II	Variance %	FY 23 Scenario III	Variance %
INCOME:							
Annual Charge							
Tuition and Enrollment							
Direct Memberships							
Fees Income	159	216	36%	216	36%	216	36%
Rental Income	169	184	9%	184	9%	184	9%
Net Sales							
Gain (Loss) on Fixed Asset Disposals	(231)	(211)	9%	(211)	9%	(211)	9%
Other Income	79	239	203%	239	203%	239	203%
Membership Allocations							
Total Income	176	428	143%	428	143%	428	143%
CHANGEABLE EXPENSES:							
Personnel Expenses		227	100%	227	100%	227	100%
General Operating Expenses	107	222	107%	222	107%	222	107%
Utilities, Repairs and Maintenance	17	60	253%	60	253%	60	253%
Rentals-Equipment	73	63	-14%	63	-14%	63	-14%
Alloc. of Customer and Member Services							
Alloc. of Marketing, Comm., Design & Production	15	25	67%	25	67%	24	60%
Total Changeable Expenses	212	597	182%	597	182%	596	181%
Net Inc before F&A Expenses:	(36)	(169)	-369%	(169)	-369%	(168)	-367%
FIXED & ADMIN EXPENSES:							
Personnel Expenses	5,332	5,468	3%	5,468	3%	5,462	2%
General Operating Expenses	2,390	2,897	21%	2,897	21%	2,886	21%
Utilities, Repairs and Maintenance	1,535	1,979	29%	1,979	29%	1,979	29%
Rentals-Space	147	176	20%	176	20%	178	21%
Audit Services							
Insurance and Taxes	349	400	15%	400	15%	400	15%
Depreciation	4,425	4,834	9%	4,834	9%	4,834	9%
Interest Expense Allocation	442	388	-12%	388	-12%	388	-12%
Alloc. of Department's Admin.	7		-100%		-100%		-100%
Alloc. of Marketing, Comm., Design & Production	732	430	-41%	430	-41%	426	-42%
Alloc. of Admin. Serv. Expenses	2,290	2,573	12%	2,573	12%	2,570	12%
Contingencies/Non-Operating Exp							
Total Fixed & Admin. Expenses	17,649	19,145	8%	19,145	8%	19,123	8%
NET TOTAL *	(17,685)	(19,314)	-9%	(19,314)	-9%	(19,291)	-9%

* Increase/(Decrease) in Net Assets

COMMUNITY OPERATIONS ADMINISTRATION
FY 2023 Pre-budget Scenario Test Cases
(\$000's)

DEPARTMENT OF COMMUNITY OPERATIONS

		FY 22 Estimate vs. FY 23 Scenario I		FY 22 Estimate vs. FY 23 Scenario II		FY 22 Estimate vs. FY 23 Scenario III	
	FY 22 Estimate	FY 23 Scenario I	Variance %	FY 23 Scenario II	Variance %	FY 23 Scenario III	Variance %
INCOME:							
Annual Charge							
Tuition and Enrollment							
Direct Memberships							
Fees Income							
Rental Income							
Net Sales							
Gain (Loss) on Fixed Asset Disposals							
Other Income							
Membership Allocations							
Total Income							
CHANGEABLE EXPENSES:							
Personnel Expenses							
General Operating Expenses							
Utilities, Repairs and Maintenance							
Rentals-Equipment	1	1		1		1	
Alloc. of Customer and Member Services							
Alloc. of Marketing,Comm.,Design & Production							
Total Changeable Expenses	1	1		1		1	
Net Inc before F&A Expenses:	(1)	(1)		(1)		(1)	
FIXED & ADMIN EXPENSES:							
Personnel Expenses	291	308	6%	308	6%	308	6%
General Operating Expenses	56	68	21%	68	21%	57	2%
Utilities, Repairs and Maintenance	1		-100%		-100%	1	
Rentals-Space	16	18	13%	18	13%	21	31%
Audit Services							
Insurance and Taxes	9	10	11%	10	11%	10	11%
Depreciation							
Interest Expense Allocation							
Alloc. of Department's Admin.	(374)	(405)	-8%	(405)	-8%	(398)	-6%
Alloc. of Marketing,Comm.,Design & Production							
Alloc. of Admin. Serv. Expenses							
Contingencies/Non-Operating Exp							
Total Fixed & Admin. Expenses	(1)	(1)		(1)		(1)	
NET TOTAL *							

* Increase/(Decrease) in Net Assets

Expenses for these functions are allocated to other programs and services.

OPEN SPACE FACILITIES AND BUILDING GROUNDS
FY 2023 Pre-budget Scenario Test Cases
(\$000's)

		FY 22 Estimate vs. FY 23 Scenario I		FY 22 Estimate vs. FY 23 Scenario II		FY 22 Estimate vs. FY 23 Scenario III	
	FY 22 Estimate	FY 23 Scenario I	Variance %	FY 23 Scenario II	Variance %	FY 23 Scenario III	Variance %
INCOME:							
Annual Charge							
Tuition and Enrollment							
Direct Memberships							
Fees Income	159	163	3%	163	3%	163	3%
Rental Income	137	121	-12%	121	-12%	121	-12%
Net Sales							
Gain (Loss) on Fixed Asset Disposals	(232)	(78)	66%	(78)	66%	(78)	66%
Other Income	1	1		1		1	
Membership Allocations							
Total Income	65	207	218%	207	218%	207	218%
CHANGEABLE EXPENSES:							
Personnel Expenses							
General Operating Expenses	3	11	267%	11	267%	11	267%
Utilities, Repairs and Maintenance	17	45	165%	45	165%	45	165%
Rentals-Equipment	47	31	-34%	31	-34%	31	-34%
Alloc. of Customer and Member Services							
Alloc. of Marketing,Comm.,Design & Production	10	14	40%	14	40%	14	40%
Total Changeable Expenses	77	101	31%	101	31%	101	31%
Net Inc before F&A Expenses:	(12)	106	983%	106	983%	106	983%
FIXED & ADMIN EXPENSES:							
Personnel Expenses	3,318	2,065	-38%	2,065	-38%	2,063	-38%
General Operating Expenses	2,078	1,011	-51%	1,011	-51%	1,011	-51%
Utilities, Repairs and Maintenance	1,249	1,074	-14%	1,074	-14%	1,074	-14%
Rentals-Space	98	131	34%	131	34%	131	34%
Audit Services							
Insurance and Taxes	275	315	15%	315	15%	316	15%
Depreciation	4,304	1,403	-67%	1,403	-67%	1,403	-67%
Interest Expense Allocation	434	108	-75%	108	-75%	108	-75%
Alloc. of Department's Admin.	307	155	-50%	155	-50%	152	-50%
Alloc. of Marketing,Comm.,Design & Production	618	223	-64%	223	-64%	221	-64%
Alloc. of Admin. Serv. Expenses	1,913	988	-48%	988	-48%	987	-48%
Contingencies/Non-Operating Exp							
Total Fixed & Admin. Expenses	14,594	7,473	-49%	7,473	-49%	7,466	-49%
NET TOTAL *	(14,606)	(7,367)	50%	(7,367)	50%	(7,360)	50%

* Increase/(Decrease) in Net Assets

PARKS, PATHWAYS AND PLAY AREAS
FY 2023 Pre-budget Scenario Test Cases
(\$000's)

DEPARTMENT OF COMMUNITY OPERATIONS

		FY 22 Estimate vs. FY 23 Scenario I		FY 22 Estimate vs. FY 23 Scenario II		FY 22 Estimate vs. FY 23 Scenario III	
	FY 22 Estimate	FY 23 Scenario I	Variance %	FY 23 Scenario II	Variance %	FY 23 Scenario III	Variance %
INCOME:							
Annual Charge							
Tuition and Enrollment							
Direct Memberships							
Fees Income							
Rental Income		17	100%	17	100%	17	100%
Net Sales							
Gain (Loss) on Fixed Asset Disposals							
Other Income							
Membership Allocations							
Total Income		17	100%	17	100%	17	100%
CHANGEABLE EXPENSES:							
Personnel Expenses							
General Operating Expenses							
Utilities, Repairs and Maintenance							
Rentals-Equipment	6	30	400%	30	400%	30	400%
Alloc. of Customer and Member Services							
Alloc. of Marketing,Comm.,Design & Production							
Total Changeable Expenses	6	30	400%	30	400%	30	400%
Net Inc before F&A Expenses:	(6)	(13)	-117%	(13)	-117%	(13)	-117%
FIXED & ADMIN EXPENSES:							
Personnel Expenses	488	1,970	304%	1,970	304%	1,967	303%
General Operating Expenses	128	1,475	1052%	1,475	1052%	1,475	1052%
Utilities, Repairs and Maintenance	171	595	248%	595	248%	595	248%
Rentals-Space	7	9	29%	9	29%	9	29%
Audit Services							
Insurance and Taxes	64	74	16%	74	16%	74	16%
Depreciation	81	1,511	1765%	1,511	1765%	1,511	1765%
Interest Expense Allocation		116	100%	116	100%	116	100%
Alloc. of Department's Admin.	25	144	476%	144	476%	141	464%
Alloc. of Marketing,Comm.,Design & Production	45	34	-24%	34	-24%	33	-27%
Alloc. of Admin. Serv. Expenses	152	894	488%	894	488%	893	488%
Contingencies/Non-Operating Exp							
Total Fixed & Admin. Expenses	1,161	6,822	488%	6,822	488%	6,814	487%
NET TOTAL *	(1,167)	(6,835)	-486%	(6,835)	-486%	(6,827)	-485%

* Increase/(Decrease) in Net Assets

SUSTAINABILITY
FY 2023 Pre-budget Scenario Test Cases
(\$000's)

DEPARTMENT OF COMMUNITY OPERATIONS

		FY 22 Estimate vs. FY 23 Scenario I		FY 22 Estimate vs. FY 23 Scenario II		FY 22 Estimate vs. FY 23 Scenario III	
	FY 22 Estimate	FY 23 Scenario I	Variance %	FY 23 Scenario II	Variance %	FY 23 Scenario III	Variance %
INCOME:							
Annual Charge							
Tuition and Enrollment							
Direct Memberships							
Fees Income		53	100%	53	100%	53	100%
Rental Income							
Net Sales							
Gain (Loss) on Fixed Asset Disposals		(134)	-100%	(134)	-100%	(134)	-100%
Other Income	79	239	203%	239	203%	239	203%
Membership Allocations							
Total Income	79	158	100%	158	100%	158	100%
CHANGEABLE EXPENSES:							
Personnel Expenses							
General Operating Expenses							
Utilities, Repairs and Maintenance							
Rentals-Equipment	18		-100%		-100%		-100%
Alloc. of Customer and Member Services							
Alloc. of Marketing,Comm.,Design & Production							
Total Changeable Expenses	18		-100%		-100%		-100%
Net Inc before F&A Expenses:	61	158	159%	158	159%	158	159%
FIXED & ADMIN EXPENSES:							
Personnel Expenses	218	595	173%	595	173%	594	172%
General Operating Expenses	59	233	295%	233	295%	233	295%
Utilities, Repairs and Maintenance	91	279	207%	279	207%	279	207%
Rentals-Space	3	4	33%	4	33%	4	33%
Audit Services							
Insurance and Taxes							
Depreciation		1,880	100%	1,880	100%	1,880	100%
Interest Expense Allocation		158	100%	158	100%	158	100%
Alloc. of Department's Admin.	10	79	690%	79	690%	78	680%
Alloc. of Marketing,Comm.,Design & Production	21	152	624%	152	624%	151	619%
Alloc. of Admin. Serv. Expenses	63	507	705%	507	705%	506	703%
Contingencies/Non-Operating Exp							
Total Fixed & Admin. Expenses	465	3,887	736%	3,887	736%	3,883	735%
NET TOTAL *	(404)	(3,729)	-823%	(3,729)	-823%	(3,725)	-822%

* Increase/(Decrease) in Net Assets

FACILITY SERVICES
FY 2023 Pre-budget Scenario Test Cases
(\$000's)

DEPARTMENT OF COMMUNITY OPERATIONS

		FY 22 Estimate vs. FY 23 Scenario I		FY 22 Estimate vs. FY 23 Scenario II		FY 22 Estimate vs. FY 23 Scenario III	
	FY 22 Estimate	FY 23 Scenario I	Variance %	FY 23 Scenario II	Variance %	FY 23 Scenario III	Variance %
INCOME:							
Annual Charge							
Tuition and Enrollment							
Direct Memberships							
Fees Income							
Rental Income	33	46	39%	46	39%	46	39%
Net Sales							
Gain (Loss) on Fixed Asset Disposals							
Other Income							
Membership Allocations							
Total Income	33	46	39%	46	39%	46	39%
CHANGEABLE EXPENSES:							
Personnel Expenses							
General Operating Expenses							
Utilities, Repairs and Maintenance							
Rentals-Equipment	1	1		1		1	
Alloc. of Customer and Member Services							
Alloc. of Marketing,Comm.,Design & Production							
Total Changeable Expenses	1	1		1		1	
Net Inc before F&A Expenses:	32	45	41%	45	41%	45	41%
FIXED & ADMIN EXPENSES:							
Personnel Expenses	754	340	-55%	340	-55%	340	-55%
General Operating Expenses	64	70	9%	70	9%	70	9%
Utilities, Repairs and Maintenance	23	30	30%	30	30%	30	30%
Rentals-Space	4	5	25%	5	25%	5	25%
Audit Services							
Insurance and Taxes	1	1		1		1	
Depreciation	39	39		39		39	
Interest Expense Allocation	7	7		7		7	
Alloc. of Department's Admin.	23	10	-57%	10	-57%	9	-61%
Alloc. of Marketing,Comm.,Design & Production	48	21	-56%	21	-56%	21	-56%
Alloc. of Admin. Serv. Expenses	145	79	-46%	79	-46%	79	-46%
Contingencies/Non-Operating Exp							
Total Fixed & Admin. Expenses	1,108	602	-46%	602	-46%	601	-46%
NET TOTAL *	(1,076)	(557)	48%	(557)	48%	(556)	48%

* Increase/(Decrease) in Net Assets

* Increase/(Decrease) in Net Assets

EVENT SERVICES
FY 2023 Pre-budget Scenario Test Cases
 (\$000's)

DEPARTMENT OF COMMUNITY OPERATIONS

		FY 22 Estimate vs. FY 23 Scenario I		FY 22 Estimate vs. FY 23 Scenario II		FY 22 Estimate vs. FY 23 Scenario III	
	FY 22 Estimate	FY 23 Scenario I	Variance %	FY 23 Scenario II	Variance %	FY 23 Scenario III	Variance %
INCOME:							
Annual Charge							
Tuition and Enrollment							
Direct Memberships							
Fees Income							
Rental Income							
Net Sales							
Gain (Loss) on Fixed Asset Disposals							
Other Income							
Membership Allocations							
Total Income							
CHANGEABLE EXPENSES:							
Personnel Expenses		227	100%	227	100%	227	100%
General Operating Expenses	104	211	103%	211	103%	211	103%
Utilities, Repairs and Maintenance		15	100%	15	100%	15	100%
Rentals-Equipment							
Alloc. of Customer and Member Services							
Alloc. of Marketing, Comm., Design & Production	5	11	120%	11	120%	11	120%
Total Changeable Expenses	109	464	326%	464	326%	464	326%
Net Inc before F&A Expenses:	(109)	(464)	-326%	(464)	-326%	(464)	-326%
FIXED & ADMIN EXPENSES:							
Personnel Expenses							
General Operating Expenses							
Utilities, Repairs and Maintenance							
Rentals-Space							
Audit Services							
Insurance and Taxes							
Depreciation	1	1		1		1	
Interest Expense Allocation							
Alloc. of Department's Admin.	3	11	267%	11	267%	11	267%
Alloc. of Marketing, Comm., Design & Production							
Alloc. of Admin. Serv. Expenses	17	71	318%	71	318%	71	318%
Contingencies/Non-Operating Exp							
Total Fixed & Admin. Expenses	21	83	295%	83	295%	83	295%
NET TOTAL *	(130)	(547)	-321%	(547)	-321%	(547)	-321%

* Increase/(Decrease) in Net Assets

REAL ESTATE SERVICES
FY 2023 Pre-budget Scenario Test Cases
 (\$000's)

		FY 22 Estimate vs. FY 23 Scenario I		FY 22 Estimate vs. FY 23 Scenario II		FY 22 Estimate vs. FY 23 Scenario III	
	FY 22 Estimate	FY 23 Scenario I	Variance %	FY 23 Scenario II	Variance %	FY 23 Scenario III	Variance %
INCOME:							
Annual Charge							
Tuition and Enrollment							
Direct Memberships							
Fees Income							
Rental Income							
Net Sales							
Gain (Loss) on Fixed Asset Disposals							
Other Income							
Membership Allocations							
Total Income							
CHANGEABLE EXPENSES:							
Personnel Expenses							
General Operating Expenses							
Utilities, Repairs and Maintenance							
Rentals-Equipment							
Alloc. of Customer and Member Services							
Alloc. of Marketing, Comm., Design & Production							
Total Changeable Expenses							
Net Inc before F&A Expenses:							
FIXED & ADMIN EXPENSES:							
Personnel Expenses	263	190	-28%	190	-28%	190	-28%
General Operating Expenses	5	40	700%	40	700%	40	700%
Utilities, Repairs and Maintenance	1	1		1		1	
Rentals-Space	19	9	-53%	9	-53%	9	-53%
Audit Services							
Insurance and Taxes							
Depreciation							
Interest Expense Allocation							
Alloc. of Department's Admin.	7	6	-14%	6	-14%	6	-14%
Alloc. of Marketing, Comm., Design & Production							
Alloc. of Admin. Serv. Expenses		35	100%	35	100%	35	100%
Contingencies/Non-Operating Exp							
Total Fixed & Admin. Expenses	295	281	-5%	281	-5%	281	-5%
NET TOTAL *	(294)	(281)	4%	(281)	4%	(281)	4%

* Increase/(Decrease) in Net Assets

Columbia Association **Department of Communications and Marketing**

DEPARTMENT SUMMARY

Communications and Marketing's (C&M) goals are to inform the greater Columbia community about CA's programs, services, and activities, to educate them about CA's role in the community and provide options for participation, to plan and produce marketing campaigns and materials, to track and correlate membership leads and sales to marketing initiatives, and to increase revenue from marketing memberships, programs and events. C&M also oversees application of CA's visual identity and upholds CA's brand equity across the platforms of print and digital media, CA's websites, social media, and broadcast media and via signage and presence at events.

C&M includes:

- Customer Care
- Marketing
- Communications
- Design and Production

KEY BUDGET ASSUMPTIONS

- Communications strategies are largely reliant on human capital, along with shared print, design, production and digital resources, to execute an effective communications strategy.
- C&M serves as the primary resource for information about CA programs, activities and community involvement for residents and businesses.
- Member marketing opportunities will need to continue to be aggressive to capture the returning market and new members of the Columbia community towards a return to pre-COVID membership levels and beyond.
- This budget includes an increase in personnel costs in alignment with C&M restructuring, which was initiated in FY22 and continues into FY23, during which agency costs (fees) have been reduced by a commensurate amount through bringing advertising account management in-house, something that is possible through increased use of digital advertising channels.
- This budget represents an ongoing effort to appropriately balance investments in digital alongside print and direct mail marketing efforts, as a way of being more targeted and data-driven in lead generation opportunities.

DEPARTMENT OF COMMUNICATIONS AND MARKETING
FY 2023 Pre-budget Scenario Test Cases
(\$000's)

		FY 22 Estimate vs. FY 23 Scenario I		FY 22 Estimate vs. FY 23 Scenario II		FY 22 Estimate vs. FY 23 Scenario III	
	FY 22 Estimate	FY 23 Scenario I	Variance %	FY 23 Scenario II	Variance %	FY 23 Scenario III	Variance %
INCOME:							
Annual Charge							
Tuition and Enrollment							
Direct Memberships							
Fees Income	152	152		152		152	
Rental Income							
Net Sales	7	9	29%	9	29%	9	29%
Gain (Loss) on Fixed Asset Disposals	(1)	(2)	-100%	(2)	-100%	(2)	-100%
Other Income							
Membership Allocations							
Total Income	158	159	1%	159	1%	159	1%
CHANGEABLE EXPENSES:							
Personnel Expenses	385	452	17%	452	17%	451	17%
General Operating Expenses	336	367	9%	367	9%	367	9%
Utilities, Repairs and Maintenance	9	9		9		9	
Rentals-Equipment							
Alloc. of Customer and Member Services	(975)	(1,164)	-19%	(1,164)	-19%	(1,163)	-19%
Alloc. of Marketing,Comm.,Design & Production							
Total Changeable Expenses	(245)	(336)	-37%	(336)	-37%	(336)	-37%
Net Inc before F&A Expenses:	403	495	23%	495	23%	495	23%
FIXED & ADMIN EXPENSES:							
Personnel Expenses	1,253	1,426	14%	1,426	14%	1,426	14%
General Operating Expenses	1,013	937	-8%	937	-8%	937	-8%
Utilities, Repairs and Maintenance	88	28	-68%	28	-68%	28	-68%
Rentals-Space	241	259	7%	259	7%	259	7%
Audit Services							
Insurance and Taxes	6	5	-17%	5	-17%	5	-17%
Depreciation	50	58	16%	58	16%	58	16%
Interest Expense Allocation	3	3		3		3	
Alloc. of Department's Admin.							
Alloc. of Marketing,Comm.,Design & Production	(2,409)	(2,380)	1%	(2,380)	1%	(2,381)	1%
Alloc. of Admin. Serv. Expenses							
Contingencies/Non-Operating Exp							
Total Fixed & Admin. Expenses	245	336	37%	336	37%	335	37%
NET TOTAL *	158	159	1%	159	1%	160	1%

* Increase/(Decrease) in Net Assets

COMMUNICATIONS AND MARKETING ADMINISTRATION
FY 2023 Pre-budget Scenario Test Cases
 (\$000's)

		FY 22 Estimate vs. FY 23 Scenario I		FY 22 Estimate vs. FY 23 Scenario II		FY 22 Estimate vs. FY 23 Scenario III	
	FY 22 Estimate	FY 23 Scenario I	Variance %	FY 23 Scenario II	Variance %	FY 23 Scenario III	Variance %
INCOME:							
Annual Charge							
Tuition and Enrollment							
Direct Memberships							
Fees Income							
Rental Income							
Net Sales							
Gain (Loss) on Fixed Asset Disposals							
Other Income							
Membership Allocations							
Total Income							
CHANGEABLE EXPENSES:							
Personnel Expenses							
General Operating Expenses							
Utilities, Repairs and Maintenance							
Rentals-Equipment							
Alloc. of Customer and Member Services							
Alloc. of Marketing, Comm., Design & Production							
Total Changeable Expenses							
Net Inc before F&A Expenses:							
FIXED & ADMIN EXPENSES:							
Personnel Expenses	289	392	36%	392	36%	392	36%
General Operating Expenses	42	116	176%	116	176%	116	176%
Utilities, Repairs and Maintenance	9	8	-11%	8	-11%	8	-11%
Rentals-Space	12	27	125%	27	125%	27	125%
Audit Services							
Insurance and Taxes							
Depreciation							
Interest Expense Allocation	1	1		1		1	
Alloc. of Department's Admin.	(353)	(544)	-54%	(544)	-54%	(544)	-54%
Alloc. of Marketing, Comm., Design & Production							
Alloc. of Admin. Serv. Expenses							
Contingencies/Non-Operating Exp							
Total Fixed & Admin. Expenses							
NET TOTAL *							

* Increase/(Decrease) in Net Assets

Expenses for these functions are allocated to other programs and services.

DIVISION OF CUSTOMER CARE
FY 2023 Pre-budget Scenario Test Cases
(\$000's)

DEPARTMENT OF COMMUNICATIONS AND MARKETING

		FY 22 Estimate vs. FY 23 Scenario I		FY 22 Estimate vs. FY 23 Scenario II		FY 22 Estimate vs. FY 23 Scenario III	
	FY 22 Estimate	FY 23 Scenario I	Variance %	FY 23 Scenario II	Variance %	FY 23 Scenario III	Variance %
INCOME:							
Annual Charge							
Tuition and Enrollment							
Direct Memberships							
Fees Income	152	152		152		152	
Rental Income							
Net Sales	7	9	29%	9	29%	9	29%
Gain (Loss) on Fixed Asset Disposals							
Other Income							
Membership Allocations							
Total Income	159	161	1%	161	1%	161	1%
CHANGEABLE EXPENSES:							
Personnel Expenses	385	452	17%	452	17%	451	17%
General Operating Expenses	336	367	9%	367	9%	367	9%
Utilities, Repairs and Maintenance	9	9		9		9	
Rentals-Equipment							
Alloc. of Customer and Member Services	(975)	(1,164)	-19%	(1,164)	-19%	(1,163)	-19%
Alloc. of Marketing, Comm., Design & Production							
Total Changeable Expenses	(245)	(336)	-37%	(336)	-37%	(336)	-37%
Net Inc before F&A Expenses:	404	497	23%	497	23%	497	23%
FIXED & ADMIN EXPENSES:							
Personnel Expenses							
General Operating Expenses							
Utilities, Repairs and Maintenance							
Rentals-Space	130	134	3%	134	3%	134	3%
Audit Services							
Insurance and Taxes							
Depreciation	1		-100%		-100%		-100%
Interest Expense Allocation							
Alloc. of Department's Admin.	113	202	79%	202	79%	201	78%
Alloc. of Marketing, Comm., Design & Production							
Alloc. of Admin. Serv. Expenses							
Contingencies/Non-Operating Exp							
Total Fixed & Admin. Expenses	244	336	38%	336	38%	335	37%
NET TOTAL *	160	161	1%	161	1%	162	1%

* Increase/(Decrease) in Net Assets

Expenses for these functions are allocated to other programs and services.

DIVISION OF MARKETING
FY 2023 Pre-budget Scenario Test Cases
 (\$000's)

		FY 22 Estimate vs. FY 23 Scenario I		FY 22 Estimate vs. FY 23 Scenario II		FY 22 Estimate vs. FY 23 Scenario III	
	FY 22 Estimate	FY 23 Scenario I	Variance %	FY 23 Scenario II	Variance %	FY 23 Scenario III	Variance %
INCOME:							
Annual Charge							
Tuition and Enrollment							
Direct Memberships							
Fees Income							
Rental Income							
Net Sales							
Gain (Loss) on Fixed Asset Disposals							
Other Income							
Membership Allocations							
Total Income							
CHANGEABLE EXPENSES:							
Personnel Expenses							
General Operating Expenses							
Utilities, Repairs and Maintenance							
Rentals-Equipment							
Alloc. of Customer and Member Services							
Alloc. of Marketing, Comm., Design & Production							
Total Changeable Expenses							
Net Inc before F&A Expenses:							
FIXED & ADMIN EXPENSES:							
Personnel Expenses	414	450	9%	450	9%	450	9%
General Operating Expenses	892	647	-27%	647	-27%	647	-27%
Utilities, Repairs and Maintenance							
Rentals-Space	37	36	-3%	36	-3%	36	-3%
Audit Services							
Insurance and Taxes							
Depreciation							
Interest Expense Allocation	2		-100%		-100%		-100%
Alloc. of Department's Admin.	176	238	35%	238	35%	237	35%
Alloc. of Marketing, Comm., Design & Production	(1,521)	(1,371)	10%	(1,371)	10%	(1,370)	10%
Alloc. of Admin. Serv. Expenses							
Contingencies/Non-Operating Exp							
Total Fixed & Admin. Expenses							
NET TOTAL *							

* Increase/(Decrease) in Net Assets

Expenses for these functions are allocated to other programs and services.

DIVISION OF COMMUNICATIONS
FY 2023 Pre-budget Scenario Test Cases
(\$000's)

		FY 22 Estimate vs. FY 23 Scenario I		FY 22 Estimate vs. FY 23 Scenario II		FY 22 Estimate vs. FY 23 Scenario III	
	FY 22 Estimate	FY 23 Scenario I	Variance %	FY 23 Scenario II	Variance %	FY 23 Scenario III	Variance %
INCOME:							
Annual Charge							
Tuition and Enrollment							
Direct Memberships							
Fees Income							
Rental Income							
Net Sales							
Gain (Loss) on Fixed Asset Disposals	(1)	(2)	-100%	(2)	-100%	(2)	-100%
Other Income							
Membership Allocations							
Total Income	(1)	(2)	-100%	(2)	-100%	(2)	-100%
CHANGEABLE EXPENSES:							
Personnel Expenses							
General Operating Expenses							
Utilities, Repairs and Maintenance							
Rentals-Equipment							
Alloc. of Customer and Member Services							
Alloc. of Marketing, Comm., Design & Production							
Total Changeable Expenses							
Net Inc before F&A Expenses:	(1)	(2)	-100%	(2)	-100%	(2)	-100%
FIXED & ADMIN EXPENSES:							
Personnel Expenses	295	311	5%	311	5%	311	5%
General Operating Expenses	57	65	14%	65	14%	65	14%
Utilities, Repairs and Maintenance	79	20	-75%	20	-75%	20	-75%
Rentals-Space	7	36	414%	36	414%	36	414%
Audit Services							
Insurance and Taxes	5	5		5		5	
Depreciation	46	56	22%	56	22%	56	22%
Interest Expense Allocation		2	100%	2	100%	2	100%
Alloc. of Department's Admin.	64	104	63%	104	63%	103	61%
Alloc. of Marketing, Comm., Design & Production	(553)	(599)	-8%	(599)	-8%	(598)	-8%
Alloc. of Admin. Serv. Expenses							
Contingencies/Non-Operating Exp							
Total Fixed & Admin. Expenses							
NET TOTAL *	(1)	(2)	-100%	(2)	-100%	(2)	-100%

* Increase/(Decrease) in Net Assets

Expenses for these functions are allocated to other programs and services.

DIVISION OF DESIGN & PRODUCTION
FY 2023 Pre-budget Scenario Test Cases
 (\$000's)

DEPARTMENT OF COMMUNICATIONS AND MARKETING

		FY 22 Estimate vs. FY 23 Scenario I		FY 22 Estimate vs. FY 23 Scenario II		FY 22 Estimate vs. FY 23 Scenario III	
	FY 22 Estimate	FY 23 Scenario I	Variance %	FY 23 Scenario II	Variance %	FY 23 Scenario III	Variance %
INCOME:							
Annual Charge							
Tuition and Enrollment							
Direct Memberships							
Fees Income							
Rental Income							
Net Sales							
Gain (Loss) on Fixed Asset Disposals							
Other Income							
Membership Allocations							
Total Income							
CHANGEABLE EXPENSES:							
Personnel Expenses							
General Operating Expenses							
Utilities, Repairs and Maintenance							
Rentals-Equipment							
Alloc. of Customer and Member Services							
Alloc. of Marketing, Comm., Design & Production							
Total Changeable Expenses							
Net Inc before F&A Expenses:							
FIXED & ADMIN EXPENSES:							
Personnel Expenses	255	272	7%	272	7%	272	7%
General Operating Expenses	23	108	370%	108	370%	108	370%
Utilities, Repairs and Maintenance							
Rentals-Space	55	27	-51%	27	-51%	27	-51%
Audit Services							
Insurance and Taxes							
Depreciation	3	3		3		3	
Interest Expense Allocation							
Alloc. of Department's Admin.						3	100%
Alloc. of Marketing, Comm., Design & Production	(336)	(410)	-22%	(410)	-22%	(413)	-23%
Alloc. of Admin. Serv. Expenses							
Contingencies/Non-Operating Exp							
Total Fixed & Admin. Expenses							
NET TOTAL *							

* Increase/(Decrease) in Net Assets

Expenses for these functions are allocated to other programs and services.

Columbia Association **Office of the President**

DEPARTMENT SUMMARY

The Office of the President consists of the following major functions: 1) the President's Office; 2) the General Counsel; and 3) the Office of Audit and Advisory Services.

KEY BUDGET ASSUMPTIONS

- Personnel expenses in the President's Office include the addition of a part-time support role and a full-time community engagement team member, to enhance CA's efforts to engage and communicate with our community.
- The General Counsel budget assumes a full-time general counsel with one and one-half support positions, similar to pre-COVID 19 staffing. Legal fees are expected to be approximately 6% less than projected for FY22 as of July 31, 2021.
- The Office of Audit and Advisory Services budget assumes two full-time positions, consistent with pre-COVID 19 staffing.
- The activities of the Planning and Community Affairs division are included in the Community Operations Department Real Estate Division in the FY23 budget.

OFFICE OF THE PRESIDENT
FY 2023 Pre-budget Scenario Test Cases
(\$000's)

		FY 22 Estimate vs. FY 23 Scenario I		FY 22 Estimate vs. FY 23 Scenario II		FY 22 Estimate vs. FY 23 Scenario III	
	FY 22 Estimate	FY 23 Scenario I	Variance %	FY 23 Scenario II	Variance %	FY 23 Scenario III	Variance %
INCOME:							
Annual Charge							
Tuition and Enrollment							
Direct Memberships							
Fees Income							
Rental Income							
Net Sales							
Gain (Loss) on Fixed Asset Disposals							
Other Income							
Membership Allocations							
Total Income							
CHANGEABLE EXPENSES:							
Personnel Expenses							
General Operating Expenses							
Utilities, Repairs and Maintenance							
Rentals-Equipment							
Alloc. of Customer and Member Services							
Alloc. of Marketing, Comm., Design & Production							
Total Changeable Expenses							
Net Inc before F&A Expenses:							
FIXED & ADMIN EXPENSES:							
Personnel Expenses	1,078	1,459	35%	1,459	35%	1,462	36%
General Operating Expenses	731	752	3%	752	3%	734	0%
Utilities, Repairs and Maintenance	3	3		3		3	
Rentals-Space	72	72		72		72	
Audit Services							
Insurance and Taxes	8	10	25%	10	25%	10	25%
Depreciation							
Interest Expense Allocation							
Alloc. of Department's Admin.	(7)		100%		100%		100%
Alloc. of Marketing, Comm., Design & Production							
Alloc. of Admin. Serv. Expenses							
Contingencies/Non-Operating Exp							
Total Fixed & Admin. Expenses	1,885	2,296	22%	2,296	22%	2,281	21%
NET TOTAL *	(1,885)	(2,296)	-22%	(2,296)	-22%	(2,281)	-21%

* Increase/(Decrease) in Net Assets

PRESIDENT'S OFFICE
FY 2023 Pre-budget Scenario Test Cases
(\$000's)

		FY 22 Estimate vs. FY 23 Scenario I		FY 22 Estimate vs. FY 23 Scenario II		FY 22 Estimate vs. FY 23 Scenario III	
	FY 22 Estimate	FY 23 Scenario I	Variance %	FY 23 Scenario II	Variance %	FY 23 Scenario III	Variance %
INCOME:							
Annual Charge							
Tuition and Enrollment							
Direct Memberships							
Fees Income							
Rental Income							
Net Sales							
Gain (Loss) on Fixed Asset Disposals							
Other Income							
Membership Allocations							
Total Income							
CHANGEABLE EXPENSES:							
Personnel Expenses							
General Operating Expenses							
Utilities, Repairs and Maintenance							
Rentals-Equipment							
Alloc. of Customer and Member Services							
Alloc. of Marketing, Comm., Design & Production							
Total Changeable Expenses							
Net Inc before F&A Expenses:							
FIXED & ADMIN EXPENSES:							
Personnel Expenses	461	648	41%	648	41%	650	41%
General Operating Expenses	52	55	6%	55	6%	55	6%
Utilities, Repairs and Maintenance							
Rentals-Space	21	27	29%	27	29%	27	29%
Audit Services							
Insurance and Taxes	8	10	25%	10	25%	10	25%
Depreciation							
Interest Expense Allocation							
Alloc. of Department's Admin.							
Alloc. of Marketing, Comm., Design & Production							
Alloc. of Admin. Serv. Expenses							
Contingencies/Non-Operating Exp							
Total Fixed & Admin. Expenses	542	740	37%	740	37%	742	37%
NET TOTAL *	(542)	(740)	-37%	(740)	-37%	(742)	-37%

* Increase/(Decrease) in Net Assets

GENERAL COUNSEL
FY 2023 Pre-budget Scenario Test Cases
 (\$000's)

		FY 22 Estimate vs. FY 23 Scenario I		FY 22 Estimate vs. FY 23 Scenario II		FY 22 Estimate vs. FY 23 Scenario III	
	FY 22 Estimate	FY 23 Scenario I	Variance %	FY 23 Scenario II	Variance %	FY 23 Scenario III	Variance %
INCOME:							
Annual Charge							
Tuition and Enrollment							
Direct Memberships							
Fees Income							
Rental Income							
Net Sales							
Gain (Loss) on Fixed Asset Disposals							
Other Income							
Membership Allocations							
Total Income							
CHANGEABLE EXPENSES:							
Personnel Expenses							
General Operating Expenses							
Utilities, Repairs and Maintenance							
Rentals-Equipment							
Alloc. of Customer and Member Services							
Alloc. of Marketing, Comm., Design & Production							
Total Changeable Expenses							
Net Inc before F&A Expenses:							
FIXED & ADMIN EXPENSES:							
Personnel Expenses	262	435	66%	435	66%	436	66%
General Operating Expenses	637	638	0%	638	0%	638	0%
Utilities, Repairs and Maintenance	1	1		1		1	
Rentals-Space	31	27	-13%	27	-13%	27	-13%
Audit Services							
Insurance and Taxes							
Depreciation							
Interest Expense Allocation							
Alloc. of Department's Admin.							
Alloc. of Marketing, Comm., Design & Production							
Alloc. of Admin. Serv. Expenses							
Contingencies/Non-Operating Exp							
Total Fixed & Admin. Expenses	931	1,101	18%	1,101	18%	1,102	18%
NET TOTAL *	(931)	(1,101)	-18%	(1,101)	-18%	(1,102)	-18%

* Increase/(Decrease) in Net Assets

OFFICE OF AUDIT AND ADVISORY SERVICES
FY 2023 Pre-budget Scenario Test Cases
(\$000's)

		FY 22 Estimate vs. FY 23 Scenario I		FY 22 Estimate vs. FY 23 Scenario II		FY 22 Estimate vs. FY 23 Scenario III	
	FY 22 Estimate	FY 23 Scenario I	Variance %	FY 23 Scenario II	Variance %	FY 23 Scenario III	Variance %
INCOME:							
Annual Charge							
Tuition and Enrollment							
Direct Memberships							
Fees Income							
Rental Income							
Net Sales							
Gain (Loss) on Fixed Asset Disposals							
Other Income							
Membership Allocations							
Total Income							
CHANGEABLE EXPENSES:							
Personnel Expenses							
General Operating Expenses							
Utilities, Repairs and Maintenance							
Rentals-Equipment							
Alloc. of Customer and Member Services							
Alloc. of Marketing, Comm., Design & Production							
Total Changeable Expenses							
Net Inc before F&A Expenses:							
FIXED & ADMIN EXPENSES:							
Personnel Expenses	355	376	6%	376	6%	376	6%
General Operating Expenses	42	60	43%	60	43%	42	
Utilities, Repairs and Maintenance	1	1		1		1	
Rentals-Space	21	18	-14%	18	-14%	18	-14%
Audit Services							
Insurance and Taxes							
Depreciation							
Interest Expense Allocation							
Alloc. of Department's Admin.							
Alloc. of Marketing, Comm., Design & Production							
Alloc. of Admin. Serv. Expenses							
Contingencies/Non-Operating Exp							
Total Fixed & Admin. Expenses	419	455	9%	455	9%	437	4%
NET TOTAL *	(419)	(455)	-9%	(455)	-9%	(437)	-4%

* Increase/(Decrease) in Net Assets

Columbia Association **Department of Administrative Services**

DEPARTMENT SUMMARY

The **Department of Administrative Services** consists of the Accounting, Payroll and the Annual Charge teams (“Finance”), Human Resources, Information Technology, Purchasing and CA’s risk management and financial analysis functions.

KEY BUDGET ASSUMPTIONS

- Human Resources strategies, department staffing and expenditures are based on CA's overall human capital, workforce planning and economic factors that impact CA's ability to operate. The key budget assumptions for FY23 include two additional full-time positions and several part-time positions to address CA challenges (such as recruiting) and priorities; such as, Diversity, Equity and Inclusion and learning and development.
- Department policies and procedures continue to be revised as necessary to optimize digital processes.
- Information Technology will make investments in cybersecurity projects, replacement equipment and other projects that were delayed due to financial concerns caused by COVID-19 in FY21 and, to a lesser extent, in FY22. The FY23 budget reflects a new Director of IT and less outside consulting services that were necessary when this key position was vacant, as well as the filling of a vacant help desk position and an additional position for applications support.
- Accounting and Payroll will be able to support the organization with a 4% increase over pre-COVID staffing and expense levels in FY19 due to efficiencies continuing to be gained from the HRIS application, transitions to paperless accounts payable processes, and increased cross-training of staff.
- The budget for the Purchasing function includes the return of a part-time administrative position that was eliminated in FY20 as part of CA’s COVID-19 response. The additional help will support the three-person team’s outreach to minority-owned, women-owned and disabled-owned business vendors.
- There has not been a significant jump in commercial property abatement activity in FY21 or FY22 to date as had been anticipated; however, it is prudent to expect re-assessment requests during the remainder of FY22 and

into FY23 that may result in some level of reduced valuations based on COVID-19 economic pressures and business operating restrictions.

DEPARTMENT OF ADMINISTRATIVE SERVICES
FY 2023 Pre-budget Scenario Test Cases
(\$000's)

		FY 22 Estimate vs. FY 23 Scenario I		FY 22 Estimate vs. FY 23 Scenario II		FY 22 Estimate vs. FY 23 Scenario III	
	FY 22 Estimate	FY 23 Scenario I	Variance %	FY 23 Scenario II	Variance %	FY 23 Scenario III	Variance %
INCOME:							
Annual Charge	43,043	44,470	3%	44,470	3%	48,568	13%
Tuition and Enrollment							
Direct Memberships							
Fees Income							
Rental Income	42	84	100%	84	100%	84	100%
Net Sales							
Gain (Loss) on Fixed Asset Disposals	(3)	(1)	67%	(1)	67%	(1)	67%
Other Income	125	229	83%	229	83%	229	83%
Membership Allocations							
Total Income	43,207	44,782	4%	44,782	4%	48,880	13%
CHANGEABLE EXPENSES:							
Personnel Expenses							
General Operating Expenses							
Utilities, Repairs and Maintenance							
Rentals-Equipment	1	1		1		1	
Alloc. of Customer and Member Services							
Alloc. of Marketing, Comm., Design & Production							
Total Changeable Expenses	1	1		1		1	
Net Inc before F&A Expenses:	43,206	44,781	4%	44,781	4%	48,879	13%
FIXED & ADMIN EXPENSES:							
Personnel Expenses	4,321	5,132	19%	5,132	19%	5,133	19%
General Operating Expenses	2,618	3,201	22%	3,201	22%	3,201	22%
Utilities, Repairs and Maintenance	260	286	10%	286	10%	286	10%
Rentals-Space	391	331	-15%	331	-15%	331	-15%
Audit Services	47	47		47		47	
Insurance and Taxes	151	176	17%	176	17%	176	17%
Depreciation	275	342	24%	342	24%	342	24%
Interest Expense Allocation	35	27	-23%	27	-23%	27	-23%
Alloc. of Department's Admin.							
Alloc. of Marketing, Comm., Design & Production	18	18		18		18	
Alloc. of Admin. Serv. Expenses	(6,201)	(6,955)	-12%	(6,955)	-12%	(6,628)	-7%
Contingencies/Non-Operating Exp							
Total Fixed & Admin. Expenses	1,915	2,605	36%	2,605	36%	2,933	53%
NET TOTAL *	41,291	42,176	2%	42,176	2%	45,946	11%

* Increase/(Decrease) in Net Assets

ANNUAL CHARGE
FY 2023 Pre-budget Scenario Test Cases
(\$000's)

		FY 22 Estimate vs. FY 23 Scenario I		FY 22 Estimate vs. FY 23 Scenario II		FY 22 Estimate vs. FY 23 Scenario III	
	FY 22 Estimate	FY 23 Scenario I	Variance %	FY 23 Scenario II	Variance %	FY 23 Scenario III	Variance %
INCOME:							
Annual Charge	43,043	44,470	3%	44,470	3%	48,568	13%
Tuition and Enrollment							
Direct Memberships							
Fees Income							
Rental Income							
Net Sales							
Gain (Loss) on Fixed Asset Disposals							
Other Income	41	54	32%	54	32%	54	32%
Membership Allocations							
Total Income	43,084	44,524	3%	44,524	3%	48,622	13%
CHANGEABLE EXPENSES:							
Personnel Expenses							
General Operating Expenses							
Utilities, Repairs and Maintenance							
Rentals-Equipment							
Alloc. of Customer and Member Services							
Alloc. of Marketing, Comm., Design & Production							
Total Changeable Expenses							
Net Inc before F&A Expenses:	43,084	44,524	3%	44,524	3%	48,622	13%
FIXED & ADMIN EXPENSES:							
Personnel Expenses							
General Operating Expenses	300	300		300		300	
Utilities, Repairs and Maintenance							
Rentals-Space							
Audit Services							
Insurance and Taxes							
Depreciation							
Interest Expense Allocation							
Alloc. of Department's Admin.							
Alloc. of Marketing, Comm., Design & Production	18	18		18		18	
Alloc. of Admin. Serv. Expenses	543	621	14%	621	14%	620	14%
Contingencies/Non-Operating Exp							
Total Fixed & Admin. Expenses	861	939	9%	939	9%	938	9%
NET TOTAL *	42,223	43,585	3%	43,585	3%	47,684	13%

* Increase/(Decrease) in Net Assets

HUMAN RESOURCES
FY 2023 Pre-budget Scenario Test Cases
(\$000's)

		FY 22 Estimate vs. FY 23 Scenario I		FY 22 Estimate vs. FY 23 Scenario II		FY 22 Estimate vs. FY 23 Scenario III	
	FY 22 Estimate	FY 23 Scenario I	Variance %	FY 23 Scenario II	Variance %	FY 23 Scenario III	Variance %
INCOME:							
Annual Charge							
Tuition and Enrollment							
Direct Memberships							
Fees Income							
Rental Income							
Net Sales							
Gain (Loss) on Fixed Asset Disposals							
Other Income							
Membership Allocations							
Total Income							
CHANGEABLE EXPENSES:							
Personnel Expenses							
General Operating Expenses							
Utilities, Repairs and Maintenance							
Rentals-Equipment							
Alloc. of Customer and Member Services							
Alloc. of Marketing,Comm.,Design & Production							
Total Changeable Expenses							
Net Inc before F&A Expenses:							
FIXED & ADMIN EXPENSES:							
Personnel Expenses	913	1,259	38%	1,259	38%	1,259	38%
General Operating Expenses	47	269	472%	269	472%	269	472%
Utilities, Repairs and Maintenance	2	2		2		2	
Rentals-Space	87	80	-8%	80	-8%	80	-8%
Audit Services							
Insurance and Taxes							
Depreciation							
Interest Expense Allocation							
Alloc. of Department's Admin.							
Alloc. of Marketing,Comm.,Design & Production							
Alloc. of Admin. Serv. Expenses							
Contingencies/Non-Operating Exp							
Total Fixed & Admin. Expenses	1,049	1,610	53%	1,610	53%	1,610	53%
NET TOTAL *	(1,049)	(1,610)	-53%	(1,610)	-53%	(1,610)	-53%

* Increase/(Decrease) in Net Assets

INFORMATION TECHNOLOGY
FY 2023 Pre-budget Scenario Test Cases
(\$000's)

		FY 22 Estimate vs. FY 23 Scenario I		FY 22 Estimate vs. FY 23 Scenario II		FY 22 Estimate vs. FY 23 Scenario III	
	FY 22 Estimate	FY 23 Scenario I	Variance %	FY 23 Scenario II	Variance %	FY 23 Scenario III	Variance %
INCOME:							
Annual Charge							
Tuition and Enrollment							
Direct Memberships							
Fees Income							
Rental Income							
Net Sales							
Gain (Loss) on Fixed Asset Disposals	(1)	(1)		(1)		(1)	
Other Income							
Membership Allocations							
Total Income	(1)	(1)		(1)		(1)	
CHANGEABLE EXPENSES:							
Personnel Expenses							
General Operating Expenses							
Utilities, Repairs and Maintenance							
Rentals-Equipment							
Alloc. of Customer and Member Services							
Alloc. of Marketing, Comm., Design & Production							
Total Changeable Expenses							
Net Inc before F&A Expenses:	(1)	(1)		(1)		(1)	
FIXED & ADMIN EXPENSES:							
Personnel Expenses	1,140	1,569	38%	1,569	38%	1,570	38%
General Operating Expenses	1,746	1,996	14%	1,996	14%	1,996	14%
Utilities, Repairs and Maintenance	245	271	11%	271	11%	271	11%
Rentals-Space	102	81	-21%	81	-21%	81	-21%
Audit Services							
Insurance and Taxes	12	12		12		12	
Depreciation	191	238	25%	238	25%	238	25%
Interest Expense Allocation	31	24	-23%	24	-23%	24	-23%
Alloc. of Department's Admin.							
Alloc. of Marketing, Comm., Design & Production							
Alloc. of Admin. Serv. Expenses							
Contingencies/Non-Operating Exp							
Total Fixed & Admin. Expenses	3,467	4,191	21%	4,191	21%	4,192	21%
NET TOTAL *	(3,468)	(4,192)	-21%	(4,192)	-21%	(4,193)	-21%

* Increase/(Decrease) in Net Assets

ACCOUNTING/PAYROLL
FY 2023 Pre-budget Scenario Test Cases
(\$000's)

		FY 22 Estimate vs. FY 23 Scenario I		FY 22 Estimate vs. FY 23 Scenario II		FY 22 Estimate vs. FY 23 Scenario III	
	FY 22 Estimate	FY 23 Scenario I	Variance %	FY 23 Scenario II	Variance %	FY 23 Scenario III	Variance %
INCOME:							
Annual Charge							
Tuition and Enrollment							
Direct Memberships							
Fees Income							
Rental Income	42	84	100%	84	100%	84	100%
Net Sales							
Gain (Loss) on Fixed Asset Disposals	(2)		100%		100%		100%
Other Income	85	176	107%	176	107%	176	107%
Membership Allocations							
Total Income	125	260	108%	260	108%	260	108%
CHANGEABLE EXPENSES:							
Personnel Expenses							
General Operating Expenses							
Utilities, Repairs and Maintenance							
Rentals-Equipment	1	1		1		1	
Alloc. of Customer and Member Services							
Alloc. of Marketing, Comm., Design & Production							
Total Changeable Expenses	1	1		1		1	
Net Inc before F&A Expenses:	124	259	109%	259	109%	259	109%
FIXED & ADMIN EXPENSES:							
Personnel Expenses	1,861	1,883	1%	1,883	1%	1,883	1%
General Operating Expenses	523	631	21%	631	21%	631	21%
Utilities, Repairs and Maintenance	13	13		13		13	
Rentals-Space	172	143	-17%	143	-17%	143	-17%
Audit Services	47	47		47		47	
Insurance and Taxes	139	164	18%	164	18%	164	18%
Depreciation	85	104	22%	104	22%	104	22%
Interest Expense Allocation	3	3		3		3	
Alloc. of Department's Admin.							
Alloc. of Marketing, Comm., Design & Production							
Alloc. of Admin. Serv. Expenses							
Contingencies/Non-Operating Exp							
Total Fixed & Admin. Expenses	2,843	2,988	5%	2,988	5%	2,988	5%
NET TOTAL *	(2,719)	(2,729)	0%	(2,729)	0%	(2,729)	0%

* Increase/(Decrease) in Net Assets

PURCHASING
FY 2023 Pre-budget Scenario Test Cases
 (\$000's)

		FY 22 Estimate vs. FY 23 Scenario I		FY 22 Estimate vs. FY 23 Scenario II		FY 22 Estimate vs. FY 23 Scenario III	
	FY 22 Estimate	FY 23 Scenario I	Variance %	FY 23 Scenario II	Variance %	FY 23 Scenario III	Variance %
INCOME:							
Annual Charge							
Tuition and Enrollment							
Direct Memberships							
Fees Income							
Rental Income							
Net Sales							
Gain (Loss) on Fixed Asset Disposals							
Other Income							
Membership Allocations							
Total Income							
CHANGEABLE EXPENSES:							
Personnel Expenses							
General Operating Expenses							
Utilities, Repairs and Maintenance							
Rentals-Equipment							
Alloc. of Customer and Member Services							
Alloc. of Marketing, Comm., Design & Production							
Total Changeable Expenses							
Net Inc before F&A Expenses:							
FIXED & ADMIN EXPENSES:							
Personnel Expenses	407	420	3%	420	3%	420	3%
General Operating Expenses	2	5	150%	5	150%	5	150%
Utilities, Repairs and Maintenance							
Rentals-Space	31	27	-13%	27	-13%	27	-13%
Audit Services							
Insurance and Taxes							
Depreciation							
Interest Expense Allocation							
Alloc. of Department's Admin.							
Alloc. of Marketing, Comm., Design & Production							
Alloc. of Admin. Serv. Expenses							
Contingencies/Non-Operating Exp							
Total Fixed & Admin. Expenses	440	452	3%	452	3%	452	3%
NET TOTAL *	(440)	(452)	-3%	(452)	-3%	(452)	-3%

* Increase/(Decrease) in Net Assets

BOARD OF DIRECTORS
FY 2023 Pre-budget Scenario Test Cases
(\$000's)

	FY 22 Estimate vs. FY 23 Scenario I			FY 22 Estimate vs. FY 23 Scenario II			FY 22 Estimate vs. FY 23 Scenario III		
	FY 22 Estimate	FY 23 Scenario I	Variance %	FY 23 Scenario II	Variance %		FY 23 Scenario III	Variance %	
INCOME:									
Annual Charge									
Tuition and Enrollment									
Direct Memberships									
Fees Income									
Rental Income									
Net Sales									
Gain (Loss) on Fixed Asset Disposals									
Other Income									
Membership Allocations									
Total Income									
CHANGEABLE EXPENSES:									
Personnel Expenses									
General Operating Expenses									
Utilities, Repairs and Maintenance									
Rentals-Equipment									
Alloc. of Customer and Member Services									
Alloc. of Marketing, Comm., Design & Production									
Total Changeable Expenses									
Net Inc before F&A Expenses:									
FIXED & ADMIN EXPENSES:									
Personnel Expenses	8	10	25%	10	25%		10	25%	
General Operating Expenses	13	38	192%	38	192%		38	192%	
Utilities, Repairs and Maintenance									
Rentals-Space									
Audit Services									
Insurance and Taxes	81	103	27%	103	27%		103	27%	
Depreciation	8	9	13%	9	13%		9	13%	
Interest Expense Allocation									
Alloc. of Department's Admin.									
Alloc. of Marketing, Comm., Design & Production	6	9	50%	9	50%		9	50%	
Alloc. of Admin. Serv. Expenses	854	994	16%	994	16%		992	16%	
Contingencies/Non-Operating Exp									
Total Fixed & Admin. Expenses	970	1,163	20%	1,163	20%		1,161	20%	
NET TOTAL *	(970)	(1,163)	-20%	(1,163)	-20%		(1,161)	-20%	

* Increase/(Decrease) in Net Assets

VILLAGE COMMUNITY ASSOCIATIONS
FY 2023 Pre-budget Scenario Test Cases
(\$000's)

		FY 22 Estimate vs. FY 23 Scenario I		FY 22 Estimate vs. FY 23 Scenario II		FY 22 Estimate vs. FY 23 Scenario III	
	FY 22 Estimate	FY 23 Scenario I	Variance %	FY 23 Scenario II	Variance %	FY 23 Scenario III	Variance %
INCOME:							
Annual Charge							
Tuition and Enrollment							
Direct Memberships							
Fees Income							
Rental Income							
Net Sales							
Gain (Loss) on Fixed Asset Disposals	(60)	(30)	50%	(30)	50%	(30)	50%
Other Income							
Membership Allocations							
Total Income	(60)	(30)	50%	(30)	50%	(30)	50%
CHANGEABLE EXPENSES:							
Personnel Expenses							
General Operating Expenses							
Utilities, Repairs and Maintenance							
Rentals-Equipment							
Alloc. of Customer and Member Services							
Alloc. of Marketing, Comm., Design & Production							
Total Changeable Expenses							
Net Inc before F&A Expenses:	(60)	(30)	50%	(30)	50%	(30)	50%
FIXED & ADMIN EXPENSES:							
Personnel Expenses							
General Operating Expenses	3,548	3,699	4%	3,699	4%	3,699	4%
Utilities, Repairs and Maintenance	201	259	29%	259	29%	259	29%
Rentals-Space							
Audit Services							
Insurance and Taxes	50	58	16%	58	16%	58	16%
Depreciation	1,078	1,175	9%	1,175	9%	1,175	9%
Interest Expense Allocation	82	75	-9%	75	-9%	75	-9%
Alloc. of Department's Admin.							
Alloc. of Marketing, Comm., Design & Production	235	265	13%	265	13%	263	12%
Alloc. of Admin. Serv. Expenses	931	1,005	8%	1,005	8%	1,005	8%
Contingencies/Non-Operating Exp							
Total Fixed & Admin. Expenses	6,125	6,536	7%	6,536	7%	6,534	7%
NET TOTAL *	(6,185)	(6,566)	-6%	(6,566)	-6%	(6,564)	-6%

* Increase/(Decrease) in Net Assets

Columbia Association FY23 Draft Capital Requests (Categories I and II)

Page No.	Category I Project Name	FY23 2022-2023	Straw Vote	Reason Code
10-2	Columbia-Wide Building Energy Retrofits	150,000		Q
10-3	Going Green Projects	150,000		Q
10-4	Columbia-Wide Water Quality Improvements	75,000		Q
10-5	Watershed Improvement Projects	300,000		Q
	Total Category I	\$ 675,000		
Page No.	Category II Project Name	FY23 2022-2023	Straw Vote	Reason Code
10-6	IT Improvements - Computer/Hardware Refresh	100,000		Q
10-7	Columbia-Wide HVAC Systems	150,000		Q
10-8	Stonehouse & Art Center Renovation	725,000		Q
10-9	Historic Oakland HVAC Renovation	600,000		Q
10-10	Columbia Wide Parking Lot Replacement	250,000		L/S
10-11	Columbia-Wide Pathway Renovations	639,000		Q
10-12	Murray Hill Placement Site Phase II Design	100,000		L/S
10-13	Columbia Wide Tot Lot Replacement	511,000		L/S
10-14	Columbia-Wide Bridge Replacements	600,000		L/S
10-15	Columbia-Wide Boardwalk Replacement	180,000		L/S
10-16	Equipment and Vehicles	400,000		L/S
10-17	Columbia-Wide Watershed Stabilization	150,000		L/S
10-18	Columbia-Wide Ponds Dredging and Repairs	300,000		Q
10-19	Golf Course Bridge Replacements	389,000		L/S
10-20	Fairway Hills Stream Stabilization	100,000		L/S
10-21	Ice Rink Slab Replacement	425,000		Q
10-22	Swim Center Main Pool Dehumidifier	175,000		Q
	Total Category II	\$ 5,794,000		
	Category III	\$ 3,531,000		
	TOTAL for Categories I, II, and III	\$ 10,000,000		

Category I capital projects are focused on meeting the Board's strategic goals and improving quality of life venues for Columbia residents. They are specifically identified and approved by the Board in the budget process and are generally focused on watershed and sustainability projects.

Category II capital projects are phased, non-recurring or major re-investments in facilities, or projects that are greater than \$200,000 and exceed the allocated amount for the program or facility requesting the project. They are specifically identified and approved by the Board in the budget process.

Category III capital projects are for periodic maintenance and/or upgrades to facilities. The amount approved by the Board in the budget process is the total capital budget limit less the amounts for both Categories I and II. Proposed projects are submitted to a cross-functional staff committee that reviews them and determines which projects should be recommended to the President/CEO for approval. Projects cannot be initiated prior to President/CEO approval.

Columbia Association

P011103-FS - SUSTAINABILITY AND ENERGY MANAGEMENT

REQUEST NAME

Building Energy Retrofits

REQUEST CODE

Cat. I-P011103-23-381

REQUEST TYPE

Category I

Start Date

5/1/2022

PROJECT DESCRIPTION / NECESSITY

This request is for the continued implementation of the building energy audit and retrofit program. Energy audits and facility reviews will be performed and serve as the basis of building improvement initiatives to decrease energy consumption and CA's carbon footprint. Projects will include economizer replacements, high efficiency water heaters, and mechanical system upgrades and controls. Improving the sustainability of CA's operations is a priority for CA and the broader Columbia community. These projects will provide numerous benefits to CA operations and the natural environment through engineering analysis and prioritization of highly effective facility upgrades that reduce maintenance costs and improve quality of service.

(Estimated completion date: April 30, 2023)

PROJECT PLAN

Capital Items

	FY23	Total
Total	150,000	150,000

Properties

Replacement/New Replacement

Strategic Issues Addressed Reduced Energy Use
Sustainability

Community Value Added Efficient Facility
Reduce Environ. Impact
Reduced Maintenance Cost

Organizational Value Added Increased Efficiency
Reduce Environ. Impact
Reduced Maintenance Cost

Locations Columbia-Wide

Columbia Association

P011103-FS - SUSTAINABILITY AND ENERGY MANAGEMENT

REQUEST NAME

Going Green Projects

REQUEST CODE

Cat. I-P011103-23-382

REQUEST TYPE

Category I

Start Date

5/1/2022

PROJECT DESCRIPTION / NECESSITY

This request will continue a multi-year program to increase energy efficiency, mitigate greenhouse gas emissions and continue overall sustainability efforts. Going Green initiatives will cover a broad range of sustainability projects including LED lighting retrofits, solar hot water systems, solar photovoltaic systems and electric vehicle charging stations. It is expected that a priority will be placed on the installation of solar photovoltaic systems to further advance CA's clean energy efforts. Improving the sustainability of CA's operations is a priority for CA and the broader Columbia community. These projects result in reductions in operating costs and simultaneously improve the quality and resiliency of CA services to the community.

(Estimated completion date: April 30, 2023)

PROJECT PLAN

Capital Items

	FY23	Total
Total	150,000	150,000

Properties

Replacement/New

New
Replacement

Strategic Issues Addressed

Reduced Energy Use
Sustainability

Community Value Added

Efficient Facility
Reduce Environ. Impact
Reduced Maintenance Cost

Organizational Value Added

Increased Efficiency
Reduce Environ.Impact
Reduced Maintenance Cost

Locations

Columbia-Wide

Columbia Association

S010401-WATERSHED MGMT & IMPROVEMENTS

REQUEST NAME

Columbia-Wide Water Quality Improvements

REQUEST CODE

Cat. I-S010401-23-377

REQUEST TYPE

Category I

Start Date

5/1/2022

PROJECT DESCRIPTION / NECESSITY

This project addresses the needs associated with water quality improvements, such as minor stream stabilization, pond upgrades, bioretention pond improvements and storm drain outfall improvements Columbia-wide. The improvements are necessary in order to comply with a variety of county and state water quality regulations, including annual Howard County inspections and repair orders.

(Estimated completion date: April 30, 2023)

PROJECT PLAN

Capital Items

	FY23	Total
Total	75,000	75,000

Properties

Replacement/New Replacement

Strategic Issues Addressed Major Maintenance
Sustainability

Community Value Added Reduce Environ. Impact
Reduced Maintenance Cost

Organizational Value Added Reduce Environ. Impact
Reduced Maintenance Cost

Locations Columbia-Wide

Columbia Association

S010401-WATERSHED MGMT & IMPROVEMENTS

REQUEST NAME

Watershed Improvement Projects

REQUEST CODE

Cat. I-S010401-23-352

REQUEST TYPE

Category I

Start Date

5/1/2022

PROJECT DESCRIPTION / NECESSITY

These watershed improvement projects are referenced in CA's Watershed Management Plan, CA's Lake Sediment Management Plan, various Howard County watershed assessments and plans, or are projects requested by village community associations or residents.

The projects will be designed to reduce the volume of water discharged to CA streams, and reduce sediment erosion into CA ponds and lakes. Implementing these projects will help lower our maintenance costs by reducing the sediment entering CA lakes and ponds that subsequently has to be dredged out.

(Estimated completion date: April 30, 2023).

FY23 Projects

1. Design and construct a bioretention facility below Faulkner Ridge Circle to treat runoff collected by the road inlets and discharged directly to the stream (\$75,000). Village of Wilde Lake
2. Design and construct a bioretention facility to the north of Forsgate HOA to treat runoff being discharged into open space from the apartment complex. (\$75,000) Village of Dorsey's Search
3. \$150,000 to design and build 2 stormwater management facilities at the Horse Center. One will treat runoff from the building roofs and paved areas that currently discharges to a badly eroded stream to the east of the Center. The second facility will treat runoff and reduce erosion in the large eroded pasture behind the manure storage facility in the back of the Center.

PROJECT PLAN

Capital Items

	FY23	Total
Total	300,000	300,000

Properties

Replacement/New New

Strategic Issues Addressed Major Maintenance
Sustainability

Community Value Added Reduce Environ. Impact

Organizational Value Added Reduce Environ. Impact

Locations CO - Columbia Wide Projects

Columbia Association

A030004-INFORMATION TECHNOLOGY

REQUEST NAME

IT Improvements - Computer/Hardware Refresh

REQUEST CODE

Cat II-A030004-23-365

REQUEST TYPE

Category II

Start Date

5/1/2022

PROJECT DESCRIPTION / NECESSITY

These funds are for infrastructure hardware such as the replacement of applications in the data center that have reached end of life, and core data center security and networking equipment.

(Estimated completion date: April 30, 2023)

PROJECT PLAN

Capital Items

	FY23	Total
Total	100,000	100,000

Properties

Replacement/New Replacement

Strategic Issues Addressed Major Maintenance
Reduced Energy Use

Community Value Added Efficient Facility
Reduced Maintenance Cost

Organizational Value Added Increased Efficiency
Reduced Maintenance Cost

Locations Columbia-Wide

Columbia Association

P011103-FS - SUSTAINABILITY AND ENERGY MANAGEMENT

REQUEST NAME

Columbia-Wide HVAC Systems

REQUEST CODE

Cat II-P011103-23-383

REQUEST TYPE

Category II

Start Date

5/1/2022

PROJECT DESCRIPTION / NECESSITY

This request is for the design and replacement of heating, ventilation and air conditioning (HVAC) systems throughout the building portfolio, based on a prioritization model developed by CA staff. New units will generally be designed and installed on a one-for-one replacement basis and will consist of smaller scale projects to replace equipment that is beyond its useful life. In order to avoid significant equipment failures impacting operations, a dedicated funding source is required for a strategic replacement effort. Equipment will be specified to achieve significant gains in energy efficiency and reduced operating costs.

(Estimated completion date: April 30, 2023)

PROJECT PLAN

Capital Items

	FY23	Total
Total	150,000	150,000

Properties

Replacement/New Replacement

Strategic Issues Addressed Major Maintenance
Reduced Energy Use
Sustainability

Community Value Added Efficient Facility
Enhances Indoor Experience
Reduce Environ. Impact
Reduced Maintenance Cost

Organizational Value Added Enhances Indoor Experience
Increased Efficiency
Reduce Environ.Impact
Reduced Maintenance Cost

Locations Columbia-Wide

Columbia Association

B080005-LONG REACH

REQUEST NAME

Stonehouse & Art Center Renovation

REQUEST CODE

Cat II-B080005-23-364

REQUEST TYPE

Category II

Start Date

1/2/2023

PROJECT DESCRIPTION / NECESSITY

This request will provide funding for Phase I construction of a renovation of the combined Stonehouse and Art Center facilities. It is anticipated that phase I of the project will consist of the installation of a new elevator to serve both facilities, a new sprinkler service, electrical upgrades and panel replacements, the replacement of the fire alarm system, and interior finish and ADA enhancements throughout the facilities.

(Estimated completion date: May 31, 2023)

PROJECT PLAN

Capital Items

	FY23	Total
Total	725,000	725,000

Properties

Replacement/New

New
Replacement

Strategic Issues Addressed

ADA Compliance
Major Maintenance
Reduced Energy Use

Community Value Added

ADA Compliance
Enhances Indoor Experience

Organizational Value Added

ADA Compliance
Enhances Indoor Experience

Locations

VCA - Long Reach

Columbia Association

B080009-TOWN CENTER

REQUEST NAME

Historic Oakland HVAC Renovation

REQUEST CODE

Cat II-B080009-23-384

REQUEST TYPE

Category II

Start Date

5/1/2022

PROJECT DESCRIPTION / NECESSITY

Building-wide replacement of HVAC systems requiring extensive work throughout the facility. Existing HVAC systems are beyond their useful life and inefficient. Proposed mechanical systems will utilize the latest in heat pump technology to result in a significant reduction in utility costs and improvement in occupant comfort. Engineering design is largely complete and the project is expected to take place between January and March of 2023.

(Estimated completion date: April 30, 2023)

PROJECT PLAN

Capital Items

	FY23	Total
Total	600,000	600,000

Properties

Replacement/New Replacement

Strategic Issues Addressed Major Maintenance
Reduced Energy Use

Community Value Added Efficient Facility
Enhances Indoor Experience
Reduce Environ. Impact
Reduced Maintenance Cost

Organizational Value Added Enhances Indoor Experience
Increased Efficiency
Reduce Environ.Impact
Reduced Maintenance Cost

Locations VCA - Town Center

Columbia Association

P020004-CI - Parking Lots, Roads

REQUEST NAME

Columbia-Wide Parking Lot Replacement

REQUEST CODE

Cat II-P020004-23-372

REQUEST TYPE

Category II

Start Date

5/1/2022

PROJECT DESCRIPTION / NECESSITY

This request will provide funding to repave parking lots and provide ADA parking spaces and exterior accessible routes.

(Estimated completion dates: April 30, 2023)

PROJECT PLAN

Capital Items

	FY23	Total
Total	250,000	250,000

Properties

Replacement/New Replacement

Strategic Issues Addressed ADA Compliance
Major Maintenance

Community Value Added ADA Compliance
Reduced Maintenance Cost

Organizational Value Added ADA Compliance
Reduced Maintenance Cost

Locations CO - Columbia Wide Projects

Columbia Association

P025001-CI - PATHWAY SYSTEM

REQUEST NAME

Columbia-Wide Pathway Renovations

REQUEST CODE

Cat II-P025001-23-371

REQUEST TYPE

Category II

Start Date

5/1/2022

PROJECT DESCRIPTION / NECESSITY

This request will fund 2.2 miles of pathway and be supplemented by Category III funding to help reduce the pathway replacement cycle.

(Estimated completion date: April 30, 2023)

PROJECT PLAN

Capital Items

	FY23	Total
Total	639,000	639,000

Properties

Replacement/New Replacement

Strategic Issues Addressed Major Maintenance

Community Value Added Reduced Maintenance Cost

Organizational Value Added Reduced Maintenance Cost

Locations CO - Columbia-Wide Projects

Columbia Association

P020007-MURRAY HILL PLACEMENT SITE

REQUEST NAME

Murray Hill Placement Site Phase II design

REQUEST CODE

Cat II-P020007-23-379

REQUEST TYPE

Category II

Start Date

5/1/2022

PROJECT DESCRIPTION / NECESSITY

The requested funds will be used for the design of phase II at the Murray Hill Placement Site to store additional sediment from CA's lakes and ponds.

(Estimated completion date: April 30, 2023)

PROJECT PLAN

Capital Items

	FY23	Total
Total	100,000	100,000

Properties

Replacement/New New

Strategic Issues Addressed Major Maintenance

Community Value Added Reduced Maintenance Cost

Organizational Value Added Increased Efficiency

Locations CO - Watershed Management and Improvements

Columbia Association

P020009-CI - TOT LOTS

REQUEST NAME

Columbia-Wide Tot Lots

REQUEST CODE

Cat II-P020009-23-369

REQUEST TYPE

Category II

Start Date

5/1/2022

PROJECT DESCRIPTION / NECESSITY

This request will provide funding for complete refurbishment of seven existing tot lots. This will put us on a 25-year replacement cycle.

(Estimated completion dates: April 30, 2023)

PROJECT PLAN

Capital Items

	FY23	Total
Total	511,000	511,000

Properties

Replacement/New Replacement

Strategic Issues Addressed ADA Compliance
Major Maintenance

Community Value Added ADA Compliance
Reduced Maintenance Cost

Organizational Value Added ADA Compliance
Reduced Maintenance Cost

Locations CO - Columbia-Wide Projects

Columbia Association

P025001-CI - PATHWAY SYSTEM

REQUEST NAME

Columbia-Wide Bridge Replacement

REQUEST CODE

Cat II-P025001-23-370

REQUEST TYPE

Category II

Start Date

5/1/2022

PROJECT DESCRIPTION / NECESSITY

This request will provide funding for nine bridges and be supplemented by Category III funding to replace additional bridges each year to help reduce the overall CA bridge replacement schedule.

(Estimated completion date: April 30, 2023)

PROJECT PLAN

Capital Items

	FY23	Total
Total	600,000	600,000

Properties

Replacement/New Replacement

Strategic Issues Addressed Major Maintenance

Community Value Added Reduced Maintenance Cost

Organizational Value Added Reduced Maintenance Cost

Locations CO - Columbia-Wide Projects

Columbia Association

P025001-CI - PATHWAY SYSTEM

REQUEST NAME

Columbia-Wide Boardwalk Replacement

REQUEST CODE

Cat II-P025001-23-374

REQUEST TYPE

Category II

Start Date

5/1/2022

PROJECT DESCRIPTION / NECESSITY

This request will provide additional funding necessary to replace the Tamar Drive boardwalk LRBR-44) that is currently in poor condition. The estimated cost for LRBR-44 is \$320,000.

(Estimated completion date: April 30, 2023)

PROJECT PLAN

Capital Items

	FY23	Total
Total	180,000	180,000

Properties

Replacement/New Replacement

Strategic Issues Addressed Major Maintenance

Community Value Added Reduced Maintenance Cost

Organizational Value Added Reduced Maintenance Cost

Locations CO - Columbia-Wide Projects

Columbia Association

P041101-FLEET SERVICES ADMIN

REQUEST NAME

Equipment and Vehicles

REQUEST CODE

Cat II-P041101-23-362

REQUEST TYPE

Category II

Start Date

5/1/2022

PROJECT DESCRIPTION / NECESSITY

This request will provide funding for equipment and vehicle replacements. The funding is the minimal amount needed to ensure safe, productive operation of our fleet.

(Estimated completion date: April 30, 2023)

PROJECT PLAN

Capital Items

	FY23	Total
Total	400,000	400,000

Properties

Replacement/New Replacement

Strategic Issues Addressed Sustainability

Community Value Added Reduced Maintenance Cost

Organizational Value Added Reduced Maintenance Cost

Locations CO - Equipment and Vehicles

Columbia Association

S010401-WATERSHED MGMT & IMPROVEMENTS

REQUEST NAME

Columbia-Wide Watershed Stabilization

REQUEST CODE

Cat II-S010401-23-363

REQUEST TYPE

Category II

Start Date

5/1/2022

PROJECT DESCRIPTION / NECESSITY

This request is for various stream and pathway erosion repairs. Over 34 miles of streams and 95 miles of pathways wind their way through CA open space parcels. The streams parallel pathways for miles and are crossed by 284 footbridges. The majority of stream miles in open space have steeply eroded banks and are eroding badly on the outside bank of most bends or meanders.

These projects are the highest priority sites in open space where stream bank erosion has undermined a pathway or bridge foundation or is directly impacting private property. These sites are safety concerns. Fences have been erected to protect pathway users from precipitous drops at a number of these sites where erosion is at the edge of or undermining pathways.

(Estimated completion date: April 30, 2023)

Projects for FY23:

Footed Ridge: This is a stream bank that has eroded into a pathway in the Village of Long Reach (\$150,000).

PROJECT PLAN

Capital Items

	FY23	Total
Total	150,000	150,000

Properties

Replacement/New New

Strategic Issues Addressed Major Maintenance
Sustainability

Community Value Added Reduce Environ. Impact

Organizational Value Added Reduce Environ. Impact

Locations CO - Columbia Wide Projects

Columbia Association

S010401-WATERSHED MGMT & IMPROVEMENTS

REQUEST NAME

Columbia-Wide Ponds Dredging and Repairs

REQUEST CODE

Cat II-S010401-23-378

REQUEST TYPE

Category II

Start Date

5/1/2022

PROJECT DESCRIPTION / NECESSITY

This request is for dredging and pond repairs related to the maintenance and management of the wet ponds that CA owns and is responsible for maintaining in open space.

These projects are outlined in the Pond Assessment Report and have been scheduled based on Howard County inspections, work requests, and the condition of the pond structure.

(Estimated completion date: April 30, 2023)

PROJECT PLAN

Capital Items

	FY23	Total
Total	300,000	300,000

Properties

Replacement/New

In Economic Model
Replacement

Strategic Issues Addressed

Major Maintenance
Sustainability

Community Value Added

Reduce Environ. Impact
Reduced Maintenance Cost

Organizational Value Added

Reduce Environ. Impact
Reduced Maintenance Cost

Locations

CO - Columbia-Wide Projects

Columbia Association

Z061102-FAIRWAY HILLS GOLF MAINTENANCE

REQUEST NAME

Golf Course Bridge Replacements

REQUEST CODE

Cat II-Z061102-23-375

REQUEST TYPE

Category II

Start Date

5/1/2022

PROJECT DESCRIPTION / NECESSITY

Funds will provide for bridge and adjacent pathway replacement on Hole 2 at Fairway Hills Golf Course. The bridge is from 1996 and is beyond its useful life.

(Estimated completion date: April 30, 2023)

PROJECT PLAN

Capital Items

	FY23	Total
Total	389,000	389,000

Properties

Replacement/New Replacement

Strategic Issues Addressed Major Maintenance

Community Value Added Reduced Maintenance Cost

Organizational Value Added Reduced Maintenance Cost

Locations CPS - Fairway Hills Golf Course

Columbia Association

Z061102-FAIRWAY HILLS GOLF MAINTENANCE

REQUEST NAME

Fairway Hills Stream Stabilization

REQUEST CODE

Cat II-Z061102-23-376

REQUEST TYPE

Category II

Start Date

5/1/2022

PROJECT DESCRIPTION / NECESSITY

Funds will provide for stream stabilization that is needed at Fairway Hills Hole 2.

(Estimated completion date: April 30, 2023)

PROJECT PLAN

Capital Items

	FY23	Total
Total	100,000	100,000

Properties

Replacement/New New

Strategic Issues Addressed Major Maintenance
Sustainability

Community Value Added Reduce Environ. Impact
Reduced Maintenance Cost

Organizational Value Added Reduce Environ. Impact
Reduced Maintenance Cost

Locations CPS - Fairway Hills Golf Course

Columbia Association

Z091101-ICE RINK ADMINISTRATIVE

REQUEST NAME

Ice Rink Slab Replacement

REQUEST CODE

Cat II-Z091101-23-385

REQUEST TYPE

Category II

Start Date

5/1/2022

PROJECT DESCRIPTION / NECESSITY

The existing concrete slab and glycol plumbing loop for the ice rink is over 20 years old and beyond its useful life. This project will replace the concrete slab and install new plumbing for making ice.

(Estimated completion date: April 30, 2023)

PROJECT PLAN

Capital Items

	FY23	Total
Total	425,000	425,000

Properties

Replacement/New Replacement

Strategic Issues Addressed Major Maintenance
Reduced Energy Use

Community Value Added Reduced Maintenance Cost

Organizational Value Added Increased Efficiency
Reduced Maintenance Cost

Locations CPS - Ice Rink

Columbia Association

Z171101-SWIM CENTER ADMINISTRATION

REQUEST NAME

Swim Center Main Pool Dehumidifier

REQUEST CODE

Cat II-Z171101-23-386

REQUEST TYPE

Category II

Start Date

5/1/2022

PROJECT DESCRIPTION / NECESSITY

This project is for the replacement of dehumidification unit serving the main pool. The existing unit is approaching the end of its useful life and is a critical infrastructure component of the Swim Center.

(Estimated completion date: April 30, 2023)

PROJECT PLAN

Capital Items

	FY23	Total
Total	175,000	175,000

Properties

Replacement/New Replacement

Strategic Issues Addressed

Major Maintenance
Reduced Energy Use

Community Value Added

Efficient Facility
Enhances Indoor Experience
Reduced Maintenance Cost

Organizational Value Added

Enhances Indoor Experience
Increased Efficiency
Reduced Maintenance Cost

Locations

CPS - Swim Center

Columbia Association **Summary of Cash Flows**

FY 2023 Pre-budget Scenario Test Cases Summary of Cash Flows (\$000's)

	Three Years Actual			FY 23 Budget Scenarios vs. FY22 Estimate		
	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Estimate	FY23 Scenario I & II	FY23 Scenario III
Total Income	\$ 72,994	\$ 70,208	\$ 54,602	\$ 65,521	\$ 70,990	\$ 71,011
Total Expenses	(69,158)	(68,498)	(51,739)	(61,328)	(67,608)	(68,013)
Increase in Net Assets	3,836	1,710	2,863	4,193	3,382	2,998
Add Back: Depreciation (2)	10,847	11,380	11,877	12,322	12,985	12,985
Net Adjustments (3)	(322)	2,411	2,178	1,000	(800)	(800)
Cash Generated from Operations/Investment Activities	14,361	15,501	- 16,918	17,515	15,567	15,183
Investing/Financing Activities						
Net Sales (Purchases) of						
Investments Held by Trustees		2,926	(1,062)	(2,038)	-	-
Long-Term Debt/Capital Leases	(1,893)	(1,999)	(3,156)	(4,793)	(4,936)	(4,936)
Capital Projects (4)	(17,533)	(15,212)	(6,121)	(8,000)	(10,000)	(10,000)
New Financing Proceeds - net			10,118		-	-
	(19,426)	(14,285)		(14,831)	(14,936)	(14,936)
General Cash Reserve			(3,000)			
Cash (Shortfall) Addition	<u>\$ (5,065)</u>	<u>\$ 1,216</u>	<u>\$ 11,697</u>	<u>\$ 2,684</u>	<u>\$ 631</u>	<u>\$ 247</u>

NOTES:

1. This schedule presents cash flows in a summarized non-traditional format to simplify the concept of cash flows.
2. Depreciation expense is added back, because it is a large non-cash expense. Other examples of smaller non-cash income/expense items; such as, gains/losses on fixed asset disposals, and amortization of debt issuance costs are included with the net adjustments described in Note 3. These are expenses that are incurred without a cash disbursement.
3. Net adjustments represent the year-to-year changes in current assets, current liabilities and other balances, eg., accounts receivable, prepaid expenses and other assets, deferred revenue, etc. Continuing payments of Haven lease and facility expenses accrued in a prior year are the primary contributor to the negative adjustment in FY23.
4. Capital projects are the projects scheduled to be funded during the year, including projects carried forward from previous years and less an estimated amount normally carried forward to the subsequent year.
5. The decrease in the cash addition in FY23 versus the FY22 Estimate is the result of a forecasted decline in cash generated by operations in FY23, due to a lower increase in net assets, and expected changes in several of the items described in Notes 3 and 4, all of which reflect budgeted increased spending not covered by the budgeted increase in income.

FY23 BUDGET PRIORITY ORDER, by VILLAGE

<i>(1 = most important; 18 = least important)</i>											
BUDGET CATEGORIES	DS	HC	HR	KC	LR	OB	OM	RH	TC	WL	Avg
Open Space & Facility Services											
Open Space Maintenance & Services			1						1	1	0.3
Tot Lots			5						9	8	2.2
Sustainability			10						13	4	2.7
Community Services											
School Age Services			16						10	11	3.7
Events/Programs (all other Comm Srv budget centers)			14						8	15	3.7
Other Youth Programs & Services (camps, teen center)			11						14	13	3.8
Art Center			17						15	16	4.8
Columbia Maryland Archives			15						17	14	4.6
Sport & Fitness											0
Fitness			18						11	17	4.6
Recreation (Tennis, Ice Rink, Sports/Skate Park, Swim Ctr)			12						12	12	3.6
Outdoor Pools			10						16	5	3.1
Golf			13						18	18	4.9
Villages											
Annual Charge Funding			2						2	2	0.6
Facilities expenses			4						4	3	1.1
Planning, communications, admin			7						7	9	2.3
Other											
Admin Services (incl IT, HR, Finance, Pres Ofc)			8						5	6	1.9
Board of Directors			6						6	7	1.9
Annual Charge			3						3	10	1.6

NOTE: Prioritization exercises were provided to all of the villages. This is the feedback received specific to these exercises.

FY23 MUST / SHOULD / NICE, by VILLAGE

BUDGET CATEGORIES	Dorsey's Search			Harper's Choice			Hickory Ridge			Kings Contrivance			Long Reach			Owen Brown			Oakland Mills			River Hill			Town Center			Wilde Lake		
	Must	Should	Nice	Must	Should	Nice	Must	Should	Nice	Must	Should	Nice	Must	Should	Nice	Must	Should	Nice	Must	Should	Nice	Must	Should	Nice	Must	Should	Nice			
	Do	Do	to Do	Do	Do	to Do	Do	Do	to Do	Do	Do	to Do	Do	Do	to Do	Do	Do	to Do	Do	Do	to Do	Do	Do	to Do	Do	Do	to Do			
Open Space & Facility Services																														
Open Space Maintenance & Services							5																1			1				
Tot Lots							1	3	1															1		1				
Sustainability							1	2	2															1		1				
Community Services																														
School Age Services							1		4														1	1			1			
Events/Programs (all other Comm Srv budget centers)								2	3															1				1		
Other Youth Programs & Services (camps, teen center)							1	1	3														1	1			1			
Art Center								2	3															1				1		
Columbia Maryland Archives							1																	1			1			
Sport & Fitness																														
Fitness							1	1	3															1				1		
Recreation (Tennis, Ice Rink, Sports/Skate Park, Swim Ctr)							1	2	2															1			1			
Outdoor Pools							2	1	2															1	1		1			
Golf							1	1	3																1			1		
Villages																														
Annual Charge Funding							3	1	1															1			1			
Facilities expenses							3	1	1															1	1		1			
Planning, communications, admin							2	2	1															1			1			
Other																														
Admin Services (incl IT, HR, Finance, Pres Ofc)							2	2	1															1			1			
Board of Directors							3	1	1															1			1			
Annual Charge							3		2															1			1			

NOTE: Prioritization exercises were provided to all of the villages. This is the feedback received specific to these exercises.



Prioritization exercises were sent to the village community association managers in August 2021. Three villages provided feedback in the requested format (see preceding charts). Three of the 10 villages did not use the requested format and instead, submitted input in more detailed memo form, and one village did both – used the prioritization exercises and a memo. The following information summarizes the memo input by village.

KINGS CONTRIVANCE

The Kings Contrivance Board requested that the previously planned transition of the Macgill's Common wading pool to a splashpad and the expansion of the bathrooms into larger ADA bathrooms that would use much of the neighborhood center space occur before FY25.

OAKLAND MILLS

- Promote Columbia's villages and village events.
- Fund a community process to reevaluate CA.
- Address CA staff recruiting challenges through compensation.
- Fund electric vehicle charging stations at CA buildings.
- Continue to reinvest excess cash reserves into the villages producing those reserves.
- Coordinate with external partners on the funding and construction of a specific pathway.
- Invest in capital projects in Oakland Mills, including tot lots, restroom and Ice Rink expansion.

OWEN BROWN

- Develop frameworks for evaluating return on investment for CA amenities and services and CA decision-making; and consider investments in CA and village boards.
- Weigh population in each village more heavily in funding decisions.
- Enhance communication with all members of the community.
- Protect and preserve green space within Columbia as development continues.
- Construct and/or support Howard County efforts in several pathway projects.
- Add a dog park in Owen Brown.
- Increase CA open space maintenance and improvements, including tot lots.

- Provide translation support, in particular for village architectural guidelines and websites.
- Fund an increase in the capacity and the value of the Owen Brown Community Center.

TOWN CENTER

The Town Center Community Association provided input related to CA focused on recommending that CA consider: restructuring and funding alternatives more relevant to today's financial needs; evaluating the qualifications for members of the CA Board of Directors, including requiring experience at the village board level first; and reminding the community of the benefits of CA by detailing how CA works for us to make our community better.



President's Report

This format for the President's Report for Columbia Association is striving to distill a lot of work into a quickly digestible format that is an easy-to-understand snapshot of a complex community organization. Included are key points about what we are busy doing at CA to better serve Columbia in a wide variety of ways, a celebration of our CA points of pride, and the sharing of some of the content that is shaping CA's President/CEO's perspective.

From Lakey Boyd's Desk:

Looking Forward

"All work is honorable. Always do your best because someone is watching." - Colin Powell

Professional Reading

["The Urban Play Framework: An approach for understanding the play experience in cities."](#) *Brookings*, Helen Shwe Hadani and Jennifer S. Vey (2021 January 27).

Personal Reading

[*The Leadership Secrets of Colin Powell*](#), Oren Harari, 2002.

Visiting the Archives

"Plans and development programs consistently fail because they do not erect a vision big enough, exciting enough and authentic enough to overcome community inertia. It is quicker, easier and cheaper to do the big job that provides real answers than to undertake the small and timid project that provides only very partial answers."

-Significant Principles Guiding the Planning and Development of Columbia, June 5, 1970, page 1 (RGI JWR Papers-S3-b66-f)



Last Month at CA:

- Promotions and realignment of operations, including Administrative Services led by Senior Vice President Susan Krabbe; Community Programs and Services led by Vice President Dan Burns; and Community Operations led by Vice President Dennis Matthey.
- Completed recruiting process for two senior leadership team positions - IT Director and General Counsel.
- The lawn areas at Symphony Woods and lakefront Plaza have been aerified and seeded.
- Tot lot replacements constructed and now open: WL08 - August Light, Lightfall.
- An electric vehicle charging station was installed at Dorsey Search Meeting Room.
- Weed Warriors conducted 4 pull and plant events in the past month.
- Execution of several public engagement and input opportunities, including participation at community events (Hops & Harvest, BikeAround, HOCO Pride)
- Launched 10 enduring digital marketing campaigns with website and tracking infrastructure to support revenue associated with CA program sales, which have resulted in sold out swim lessons, increase in tennis lessons and martial arts registrations.
- President/CEO was invited by the Baltimore Metropolitan Council to attend the "Chesapeake Connect" trip to Philadelphia and joined senior leaders from the public, private, and non-profit sectors in the Baltimore metropolitan area in a three-day learning tour of the city.
- The annual charge receivable balance was 8% less at 9/30/21 than at 9/30/20 in spite of an annual charge billing increase this year due to targeted team outreach efforts to large payers and traditionally slow payers.
- API testing and integration for Gymsales and Spectrum to support an improved customer experience from inquiries through leads to members. This is a complex, long-term project with vendor involvement as well as inter-departmental CA coordination.
- Director of Purchasing participated in the "Meet the Primes" virtual event sponsored by Baltimore County Government. This event was an opportunity for minority business enterprises to communicate directly with CA purchasing staff to discuss business opportunities including subcontracting opportunities, and was well attended.
- School Age Services has begun receiving grants from Maryland State Department of Education (MSDE.)
- Our collaboration with the Millennial Advisory Committee for Midnight Mini Golf at the Sports Park was a tremendous success. The event catered to community members 21 and older was a success with over 200 people attending. The attendees enjoyed food trucks, games, prizes and beer/wine until late in the evening.
- International Exchange and Multicultural Programs held the first in-person World Languages Cafe since pandemic, which had 43 participants spanning nine languages.

Next Month at CA:

- 300 trees will be planted by volunteers in various locations throughout Columbia in November
- Concrete and coating renovation on and around the Town Center Fountain are underway
- Coordinating the participation of CA as a key partner in the annual Veterans Day Parade & Celebration in Downtown Columbia
- In-person brainstorm and strategy session between the entire Communications & Marketing and Member Advocate teams to build stronger marketing and sales partnerships and plan for 2022 membership campaigns and initiatives.
- Beginning hiring process for Aquatics Pool Season for Summer 2022
- Initiation of COVID-19 vaccine mandate roll-out, based on federal mandate
- Boardroom enhancements to facilitate hybrid meetings
- Replacement of barcode scanners at major facilities
- Upgrades and replacements of CA firewalls
- Trunk or Treat is a free community event on October 30th at the Sports Park and will feature games and treats for the kids of Columbia. This event will involve teamwork from several different departments and locations.
- Youth Teen Center is partnering with Oakland Mills Leadership Teams (OMLT) Movie in the Mills Event in celebration of Hispanic Heritage Month on Friday Oct 29th.

Challenges CA is Addressing:

- Continuing to keep an eye on Covid 19 positivity rates, any changes to public health guidance and regulations, and any impact on operations mandates.
- Recruiting due to labor shortage.
- Supply chain interruptions and labor shortages are increasing prices and delaying project completions.
- Managing testing requirements for vaccine mandate, if testing becomes mandatory based on federal mandate.

CA Departments' Points of Pride:

- President/CEO was the keynote speaker at the Community Action Council of Howard County's Holland Awards virtual ceremony, and was grateful for the invitation to such an important community event honoring service.
- 100% participation for all required employees in Optics Workshop (DE&I-related training).
- IT team's effective, business-sensitive project planning and implementation to do maintenance and upgrades work during off hours to eliminate downtime and business interruption.



President's Report

- Open Space received an email from residents living in Wilde Lake after the WL08 tot lot renovation work was completed. *Thank you so much for the beautiful new tot lot at August Light! This was our favorite place to play and we are so thrilled that there is new play equipment. We are so grateful for all the open space caretakers do for the people of Columbia.*
- The division of Design and Production continues to ensure the quality and consistency of our brand across all platforms. This has included development of new video content as proof of concept for an expected substantial expansion into video production.
- Columbia Association has been nominated and is in the running for the National Community Tennis Association of the Year by the United States Tennis Association (USTA) and Racquet Sports Industry (RSI) magazine.

October 2021 Inner Arbor Trust Report to the Columbia Association Board of Directors

The Trust is thrilled to report an exceptionally successful summer of site improvements, public use, and programming. In addition, the Trust is pleased to report substantial additional funding received or committed to the Inner Arbor Trust. Despite COVID-19's ongoing impacts on operations, the Trust is able to continue to bring high quality arts experiences for the entire community in a unique natural setting.

Programming Update

Significant programs in late September and into October included:

- Howard County Pride (free)
- Hops & Harvest Craft Beer Festival (paid)
- Opera in the Park (free)
- Maryland Winds Music of Stage and Screen (paid)

In the last month, over 5,800 people have attended Trust events at the Chrysalis and in Symphony Woods. Notably, 3,650 for no-charge events benefiting the entire community.

Conservation Landscaping Update

The final garden bed has been installed.

Board Request Tracking Log
FY 2022
As of October 22, 2021

	A	B	C	D	E	F
1	<u>Originator</u>	<u>Issue/Task Description</u>	<u>Origination Date</u>	<u>Assigned To (Department)</u>	<u>Due Date</u>	<u>Resolution</u>
2	Andy Stack	Impact upon CA if the Complete Streets Design Manual is approved	10/14/2021	TBD by the President/CEO	TBD	
3	Andy Stack	Impact upon CA of Howard County Council bills re: preserving the tree canopy and specimen trees	10/14/2021	TBD by the President/CEO	TBD	
4	CA BOD	Impact upon CA if Howard County increases the minimum wage	October 2021	Administrative Services Divisions	Early November (anticipated)	
5	CA BOD	Sheraton/Lake Kittamaqundi Pathway Connection Easement Request	October 2021	Community Operations	TBD	
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Resident Request Tracking Log
FY 22
As of October 22, 2021

	A	B	C	D	E	F
1	<u>Originator</u>	<u>Issue/Task Description</u>	<u>Origination Date</u>	<u>Assigned To (Department)</u>	<u>Due Date</u>	<u>Resolution</u>
2	Joel Hurewitz	Identify the specific statutory authorization for each instance of a policy or procedure requiring a 2/3 vote of CA's Board of Directors	4/23/2021	Administrative Services / President's Office	6/30/2021	Closed as of 6/28/2021
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