



November 5, 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, November 11, 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 – Tina Horn		
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 – October 28, 2021 BOD Meeting		3 – 6
(b) Approval of Changes to the Audit Committee Charter		7 – 11
6. Board Votes – None		
7. Board Discussion	105 min.	
(a) Briefing on Project Examining Climate Vulnerability of Columbia	<i>(15 min.)</i>	12 – 30
(b) FY 2023 Budget	<i>(60 min.)</i>	31 – 128
© Update on President/CEO Goals and Objectives	<i>(30 min.)</i>	
8. Questions Only	20 min.	
(a) Most Recent Development Tracker		129 – 139
(b) Community Operations Update		140 – 156
© Pre-Filed Legislation		157 - 158
(d) Board Priority Review		
(e) Tracking Forms		
(i) Board Requests		159
(ii) Resident Requests		160
9. Proposed New Topics	5 min.	
10. Chair's Remarks	3 min.	
11. Adjournment – Anticipated Ending Time: Approximately 10:00 p.m.		

Upcoming Scheduled Hybrid Meeting

Thursday, December 9, 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 October 28, 2021**

To be Approved November 11, 2021

A hybrid (virtual and in-person) meeting of Columbia Association's Board of Directors was held on Thursday, October 28, 2021. Present were Chair Janet Evans, Vice Chair Virginia Thomas, and members Dick Boulton, CA President/CEO Lakey Boyd, Jessamine Duvall, Lin Eagan, Eric Greenberg, Christine (Tina) Horn, Andrew Stack, Ashley Vaughan, and Shari Zaret. Also in attendance was CA Senior Vice President Susan Krabbe.

1. Call to Order: The Board of Directors Meeting was called to order at 7:00 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. Duvall.

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

The **Audit Committee** held a closed meeting on September 20, 2021. Members present were James Young, Dick Boulton, Janet Evans, and Andrew Stack. 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)(i) Discussion of matters pertaining to employees and personnel, and (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 7:39 p.m. until 9:06 p.m. for review of several internal audit reports.

The **Risk Management Committee** held a closed virtual meeting on September 23, 2021. Members present were Lakey Boyd, Jessamine Duvall, Tina Horn, and Susan Krabbe. 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 6:30 p.m. until 6:55 p.m. to discuss the general liability self-insurance program and active claims.

CA's **Board of Directors** held a closed virtual meeting on September 23, 2021. Members present were Chairperson Janet Evans, Vice Chair Virginia Thomas, Dick Boulton, Lakey Boyd, Jessamine Duvall, Lin Eagan, Tina Horn, Andrew Stack (not involved in vote to close), 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, consultants, attorneys, board members or other persons in connection with pending or potential litigation or other legal matters. The meeting was closed from 8:52 p.m. until an unindicated closing time to vote about policy for ethics policy procedure and to review Symphony Woods Subcommittee Report.

The **Architectural Resource Committee** held a closed virtual meeting on October 11, 2021. Members present were Deb Bach, Susan Sloan, Ed Gordon, 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 2:09 p.m. to discuss new and ongoing covenant cases.

CA's **Board of Directors** held a closed virtual meeting on October 21, 2021. Members present were Chairperson Janet Evans, Vice Chair Virginia Thomas, Lakey Boyd, Jessamine Duvall, Lin Eagan, Eric Greenberg, Tina Horn, and Ashley Vaughan. 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, consultants, attorneys, board members or other persons in connection with pending or potential litigation or other legal matters. The meeting was closed from 7:02 p.m. until 9:42 p.m. to review Symphony of Lights Settlement Negotiations.

3. Approval of Agenda

Ms. Evans indicated an agenda amendment. Section 5(b) Easement Request – Lornwood Daycare Parking and Access is moved to Section 6 Board Votes.

Action: Ms. Thomas moved to approve the amended agenda. Ms. Eagan seconded the motion, which passed unanimously, 10-0-0.

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

Against: None

Abstain: None

4. Verbal Resident Speakout

(a) Amy Bennett – Elmwood Stream Restoration Project in Long Reach

(b) Claudia Pak – did not attend meeting

(c) Leah Saliter – did not attend meeting

(d) Alex Hekimian – Observations about FY 2023 Budget Scenario 3, tabled by Ms. Evans until covered by the Board in 7(b) First Discussion of Scenarios – FY 2023 Budget.

(e) David Weeks – Haiti Sister City Committee

(f) Shuang Zhou – Columbia – Liyang Sister City Committee

(g) Alex Garza – Merriweather Lake House Hotel Federal PPP loans received for workers

(h) Jill Christianson – Luminus Network for New Americans, services for immigrants

(i) Denee Barr (arrived later to virtual meeting, spoke after Section 8) – Support of Columbia Sister Cities Programs

(j) Jeannett Jackman – did not attend meeting

5. Consent Agenda

(a) Approval of Minutes – September 23, 2021 Board Meeting - Approved by consent

103 **6. Board Votes**

104 (a) Easement Request – Lornwood Daycare Parking and Access

105 **Action:** Ms. Thomas moved to accept the Lornwood Daycare Parking and Access Easement, with a change to
106 the fourth paragraph: “The easement will terminate if and when the current use of the granted property
107 ceases to be for a Maryland-licensed daycare center.” Mr. Stack seconded the motion, which passed
108 unanimously, 10-0-0.

109
110 For: Messrs. Boulton, Greenberg, and Stack, and Mmes. Duvall, Eagan, Evans, McCord, Thomas, Vaughan,
111 and Zaret

112 Against: None

113 Abstain: None
114

115 **7. Board Discussion**

116 (a) Appointment of New Board Members to Committees

117 Mr. Greenberg was appointed to the Audit Committee and named as Board Member Liaison to the Aquatics
118 Advisory Committees. Ms. Vaughan was appointed to the Risk Management Committee. Ms. Thomas was
119 named Board Member Liaison to the Senior Advisory Committee. The Board Operations Committee will
120 include Ms. Horn as a Board member at the November 29, 2021 meeting and Mr. Boulton as a Board member at
121 the February 28, 2022 meeting.
122

123 (b) First Discussion of Scenarios – FY 2023 Budget

124 Ms. Boyd, Ms. Krabbe, and Mr. Burns presented Scenario Test Cases for the FY 2023 Budget. This process is to
125 engage the community more directly and earlier, offering the CA Board more flexibility over key variables.
126 These test cases are a collection of details to get more vision into operations; a reorganization of line items in
127 different ways; and assumptions of estimates pertaining to elements of the scenarios. There is online availability
128 for community feedback and a virtual meeting on November 4, 2021, as part of this process.
129

130 **8. Questions Only**

131 (a) President’s Report – Provided in writing
132

133 (b) Report from the CA Representatives to the Inner Arbor Trust Board of Directors – Provided in writing
134

135 (c) Tracking Forms –

136 (i) Board Requests –

137 1) Mr. Stack – Impact upon CA if the Complete Streets Design Manual is approved

138 2) Mr. Stack – Impact upon CA of Howard County Council bills re: preserving the tree canopy and
139 specimen trees

140 3) CA BOD – Impact upon CA if Howard County increases the minimum wage

141 4) CA BOD – Sheraton/Lake Kittamaqundi Pathway Connection Easement Request
142

143 (ii) Resident Requests – No changes
144

145 (d) Board Priority Review – Not discussed
146

147 Note: Resident Speakout speaker Dennee Barr spoke at this time.
148

149 **9. Proposed New Topics**

150 Ms. Horn will coordinate a BOD group tour of Undesign the Red Line, a Howard County Library exhibit.
151

152 **10. Chair’s Remarks**

153 Ms. Evans thanked Ms. Krabbe, Ms. Eagan, and all who have contributed to the budget with the depth of
154 understanding this version offers. She will send out a link to the Board for additional evaluation of the budget. The

155 next meeting will be November, 11, 2021 and it will serve as the only November meeting. She also reminded the
156 Board that Ms. Boyd’s mid-year review will be coming up in November; it will be done online, ultimately in
157 aggregate fashion, and is due by mid-November. The next packet for the Board will be posted November 5, 2021.
158

159 **11. Adjournment**

160 **Action:** Motion to adjourn was moved by Mr. Stack, seconded by Ms. Horn, and passed unanimously,
161

162 For: Messrs. Boulton, Greenberg, and Stack, and Mmes. Duvall, Eagan, Evans, McCord, Thomas, Vaughan,
163 and Zaret

164 Against: None

165 Abstain: None
166

167 The meeting was adjourned at 9:38 p.m.
168

169
170 Respectfully submitted,
171

172 Bonnie Butler
173 Recording Secretary



COMMITTEE RECOMMENDATIONS TO BOARD

Date: November 2, 2021

To: Columbia Association Board of Directors

From: James Young, Audit Committee Chair

Subject: Audit Committee Charter Revisions

Issue: The Audit Committee reviews its charter annually. At its meeting held September 20, 2021, committee members voted to recommend two modifications to the charter. Revisions were last made in 2019.

Discussion: The Audit Committee recommends modifying the charter to state that 1) the term of the Chair and Vice Chair is in effect until the date of the next election for those positions (instead of the end of the current fiscal year) and 2) the committee will provide copies of the annual financial statements and footnotes to the Board of Directors after the committee's review. See the attached charter with the proposed changes (in red).

Recommendation of Committee:

By a vote of 4 For 0 Opposed 0 Abstain

☐

Has no recommendation.

☒

Recommends the following action be taken or motion be approved by the CA Board of Directors in regards to the issue described above.

Justification for Recommendation: Amendment #1 eliminates a vacancy in the chair position at the start of each fiscal year. Amendment #2 clarifies a process that is already in place. See the attached charter with the proposed changes (in red).

Motion: The recommendation must be written in the form of a motion or resolution.

The Audit Committee recommends that the Board of Directors approve the Audit Committee Charter as amended.

Additional Action recommended by committee in lieu of motion or in addition to motion: none.



Audit Committee Charter

I. Purpose:

The purpose of the Audit Committee is to assist the Board of Directors in fulfilling its oversight responsibilities for the financial reporting process, the system of internal control, the audit process, and the ethics program.

II. Authority:

In carrying out its responsibilities, subject to the limitations stated below, the Audit Committee will have unrestricted access to:

- Communicate with management.
- Review relevant information it considers necessary to fulfill its duties, subject to accountability for the safeguarding of such documents.

In the case of information and communications which are protected by the attorney-client privilege or are otherwise legally recognized as privileged information or communications, the Audit Committee shall not disclose such communications or information to anyone other than the Board of Directors, President/CEO, Vice President/Chief Financial Officer, Director of Audit and Advisory Services, General Counsel, or to any party outside of Columbia Association unless the Board has voted to waive the privilege.

The General Counsel may determine that certain highly confidential information should not be disclosed to the Audit Committee because doing so would create a significant business risk. In such cases, the General Counsel will explain to the Committee why the information should not be provided. If necessary, the Committee will meet with the General Counsel to discuss alternatives to meet the need for the requested information and/or to clarify why the information is critical to discharging the Committee's responsibilities. If the General Counsel and Audit Committee are unable to reach an agreement about disclosure of the requested information, the Audit Committee will bring the matter to the Columbia Association Board of Directors for resolution on the date of the next regularly scheduled Board meeting.

The Audit Committee may engage independent counsel and/or other advisors it deems necessary to carry out its duties.

III. Composition:

The Audit Committee is to be comprised of at least three voting members as follows:

- Financial experts: Two Committee members appointed by the Columbia Association Board of Directors shall be community members meeting the criteria of a “financial expert” as described by the Sarbanes Oxley Act of 2002. The community members will initially serve three year terms (beginning in alternating years), and continuance will be reviewed annually thereafter. However, they serve at the pleasure of the Board and may be removed from the Committee’s membership by the Board. The Chair and Vice Chair of the Committee shall serve until the end of their terms or until successors are elected, whichever is later.
- Board of Directors: Three Committee members will be independent, non-management members of Columbia Association’s Board of Directors. It is strongly preferred that any Board member(s) with financial expertise serve on the Audit Committee. In addition, at least one of the Board Committee members should remain consistent from year to year.
- The position of Committee chair or vice chair will be held by one of the Board members.
- A majority of the Committee’s membership, with at least two of them being Board members, is required to be present at a meeting to constitute a quorum.
- Each member shall have one vote. A vote of the majority of the quorum present at a meeting shall be sufficient to constitute action upon a matter that properly comes before a meeting.

IV. Duties and Responsibilities:

A. External Audit

- Recommend to the Board the appointment and discharge of the external auditors. Review and confirm the independence of the external auditors before finalizing the recommendation by obtaining statements from the auditors on relationships between the auditors and Columbia Association, including non-audit services.
- Review external audit fees and engagement letters.
- Review the external auditors’ proposed audit scope and approach, including coordination of audit effort with Audit and Advisory Services.
- Review with management and the external auditors the results of the audit, including any difficulties encountered.
- Review the annual financial statements and footnotes with the external auditors and management and consider whether they are complete and consistent with information known to the Committee members and reflect appropriate accounting principles. Provide the annual financial statements and footnotes to the Board.

- Review significant accounting and reporting issues, including complex or unusual transactions and highly judgmental areas, and recent professional and regulatory pronouncements, and understand their impact on the financial statements.
- Review with the external auditors and management all matters required to be communicated to the Committee under Generally Accepted Auditing Standards (i.e. management letter, internal control weaknesses, audit adjustments, any disagreements with management, etc.). Resolve any disagreements between management and the external auditors.
- Review the results of other external/investigative audits (i.e. report findings, recommendations, observations, etc.).
- If necessary, meet separately with the external auditors to discuss any matters that the Committee or auditors believe should be discussed privately.
- Ensure that the audit engagement partners are rotated every five years.

B. Audit and Advisory Services

- Obtain and review reports on significant audit findings and recommendations, together with management's responses.
- Review and recommend changes to the Office of Audit and Advisory Service's Charter.
- Review and approve the Audit Plan.
- Review the Office of Audit and Advisory Services' performance relative to its audit plan.
- Meet on a quarterly basis (or as considered necessary) with the Office of Audit and Advisory Services and President/CEO. All Committee members are expected to attend each meeting in person or via teleconference.

C. Internal Control and Other Responsibilities

- Consider the effectiveness of the organization's controls surrounding accounting, financial reporting, operations and information technology.
- Understand the scope of the Office of Audit and Advisory Services' and external auditors' review of internal control over financial reporting.
- Review and provide to the Board the quarterly financial statements.
- Review and provide to the Board the quarterly Financial Report.
- Regularly report to the Board of Directors about Audit Committee activities, issues, and related recommendations.
- Monitor Columbia Association's ethics program.
- Provide an open avenue of communication between Audit and Advisory Services, the external auditors, and the Board of Directors.

- Review and recommend for approval the annual IRS Form 990 (Return of Organization Exempt From Income Tax) and IRS Form 990T (Exempt Organization Business Income Tax Return) before it is filed with the IRS.
- Review and assess the adequacy of the Audit Committee Charter annually, requesting Board approval for proposed changes.
- If necessary, meet separately with the Director of Audit and Advisory Services to discuss any matters that the Committee or the Director of Audit and Advisory Services believes should be discussed privately.
- Confirm annually that all responsibilities outlined in this charter have been carried out.
- Review the Office of Audit and Advisory Services' compliance with the Institute of Internal Auditor's *International Standards for the Professional Practice of Internal Auditing*.

V. Closed Meetings

In the event that the Audit Committee holds a meeting in closed session for one of the purposes enumerated in Section 11B-111(4) of the Maryland Homeowners Association Act ("HOA"), the Chairperson of the Committee shall report such closed session to the Chairperson of the Board in a writing that provides (a) the date of the closed meeting, (b) the approximate beginning and ending times of the meeting, (c) the record of the vote of each Committee member by which the meeting was closed, (d) the specific section number of the HOA pursuant to which the meeting was closed (which may be one or more of HOA section 11B-111(4) (i) through (viii)), and (e) a brief statement as to why the meeting was closed. Such report must be provided to the Chairperson of the Board in time for the next Board meeting following the Committee meeting.

Audit Committee Chair	Date
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Audit Committee Vice Chair	Date
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Audit Committee Member	Date
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Audit Committee Member	Date
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Audit Committee Member	Date
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Reviewed by Columbia Association's Audit Committee on September 20, 2021.
 Approved by Columbia Association's Board of Directors on November 11, 2021.



Climate Vulnerability Assessment



Project Background

- Technical support and analysis to develop an assessment that identifies potential climate change impacts in Columbia, Maryland.
- Analysis of these impacts' effects on CA's infrastructure.
- Prioritization of vulnerabilities and preliminary guidance on mitigation measures.



Climate Vulnerability Assessment

- Existing and future impacts related to increased precipitation and extreme temperatures
- Assessment analyzed how vulnerable CA's assets may be to these hazards in the future.
- Preliminary guidance on mitigation measures for at-risk assets and outreach tools were provided to help inform both CA and the community.





Climate Vulnerability Assessment

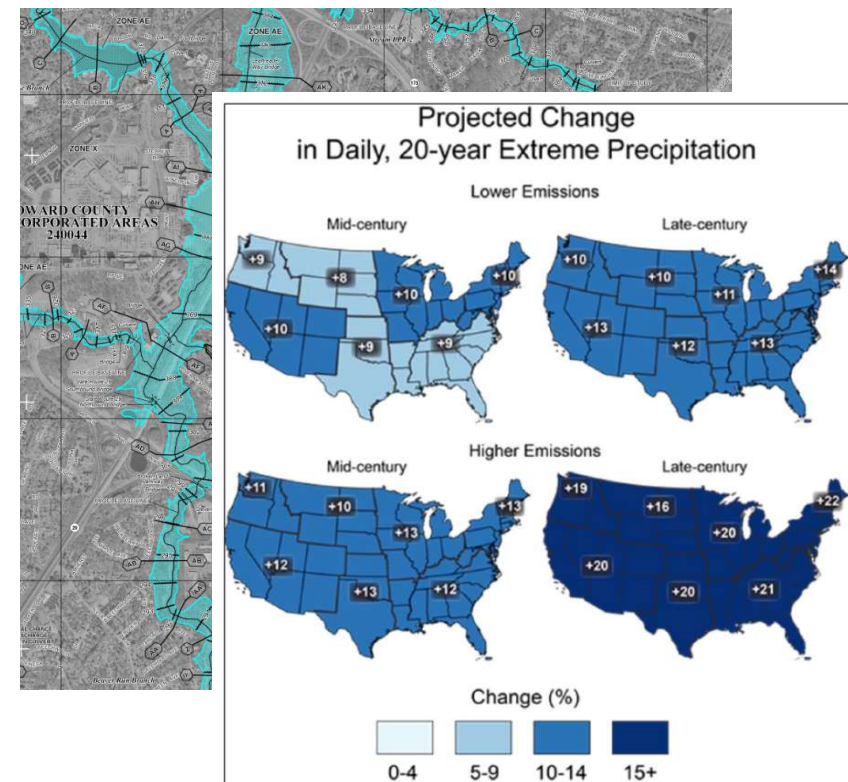
Methodology is informed by the U.S. Climate Resilient Toolkit's "5 Steps to Resilience:"

1. Explore Hazards
2. Assess Vulnerability and Risk
3. Investigate Options
4. Prioritize and Plan
5. Take Action



Precipitation and Flooding

- The assessment evaluated flooding risk, including the impacts of climate change.
- The flooding conditions consider future conditions, such as increases in rainfall.
- 2D rain on grid model has been developed to be updated in the future, as newest scientific projections related to precipitation increases for Maryland are released.





Extreme Temperature

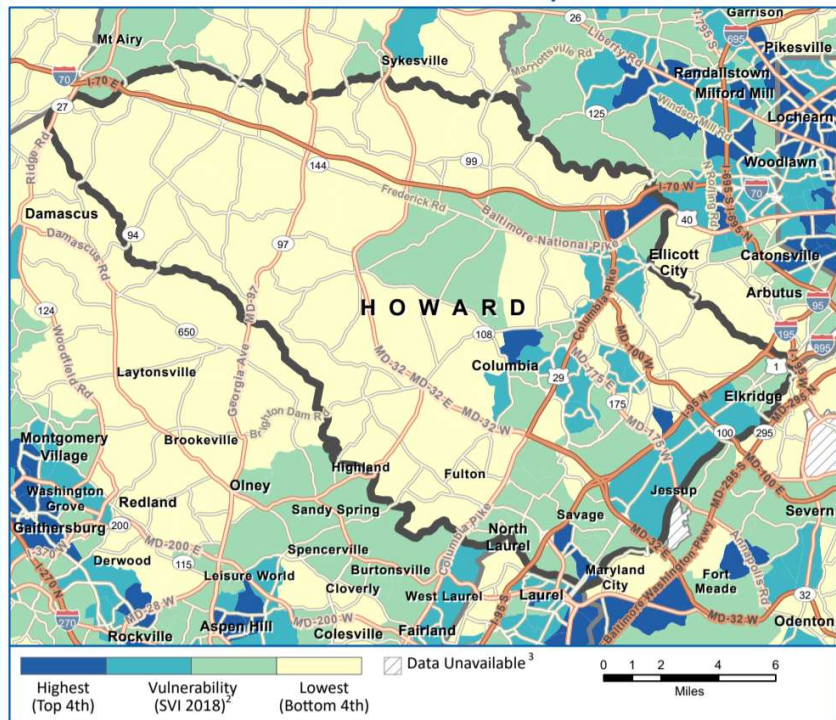
- The vulnerability assessment evaluated heat risk, including the impacts of climate change.
- Focus on impact to the community's health.
- Also considered green stormwater management practices.

CDC Social Vulnerability Index 2018

Howard County, Maryland

PART 1

Overall Social Vulnerability¹



Social vulnerability refers to a community's capacity to prepare for and respond to the stress of hazardous events ranging from natural disasters, such as tornadoes or disease outbreaks, to human-caused threats, such as toxic chemical spills. The **CDC Social Vulnerability Index (CDC SVI 2018)**¹ County Map depicts the social vulnerability of communities, at census tract level, within a specified county. CDC SVI

2018 groups **fifteen census-derived factors** into **four themes** that summarize the extent to which the area is socially vulnerable to disaster. The factors include economic data as well as data regarding education, family characteristics, housing, language ability, ethnicity, and vehicle access. Overall Social Vulnerability combines all the variables to provide a comprehensive assessment.

MAP PRODUCED 3/30/2020

GRASP

Agency for Toxic Substances and Disease Registry

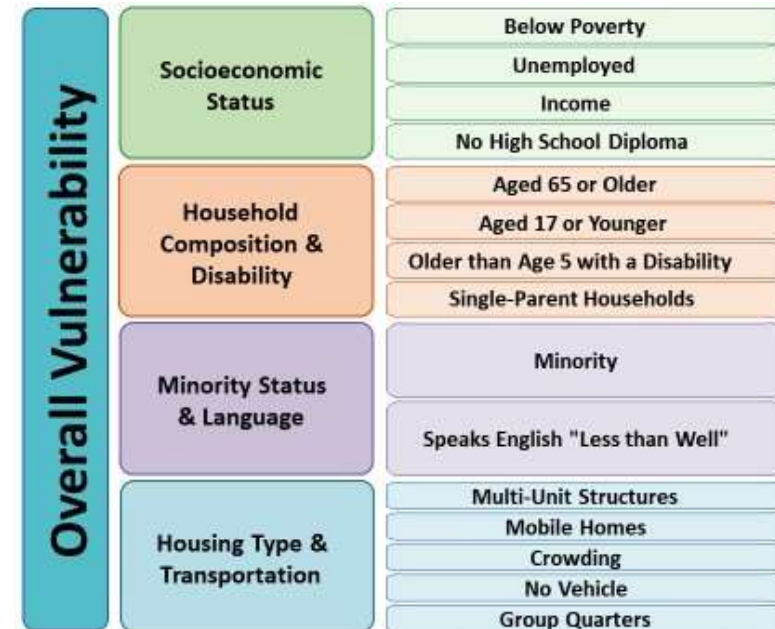
Division of Toxicology and Human Health Sciences

FINAL - FOR EXTERNAL USE



Socially Vulnerable Populations

CDC/ATSDR Social Vulnerability Index



American Community Survey (ACS), Census Tract Level 2014-2018 (5-year) data for the following estimates:

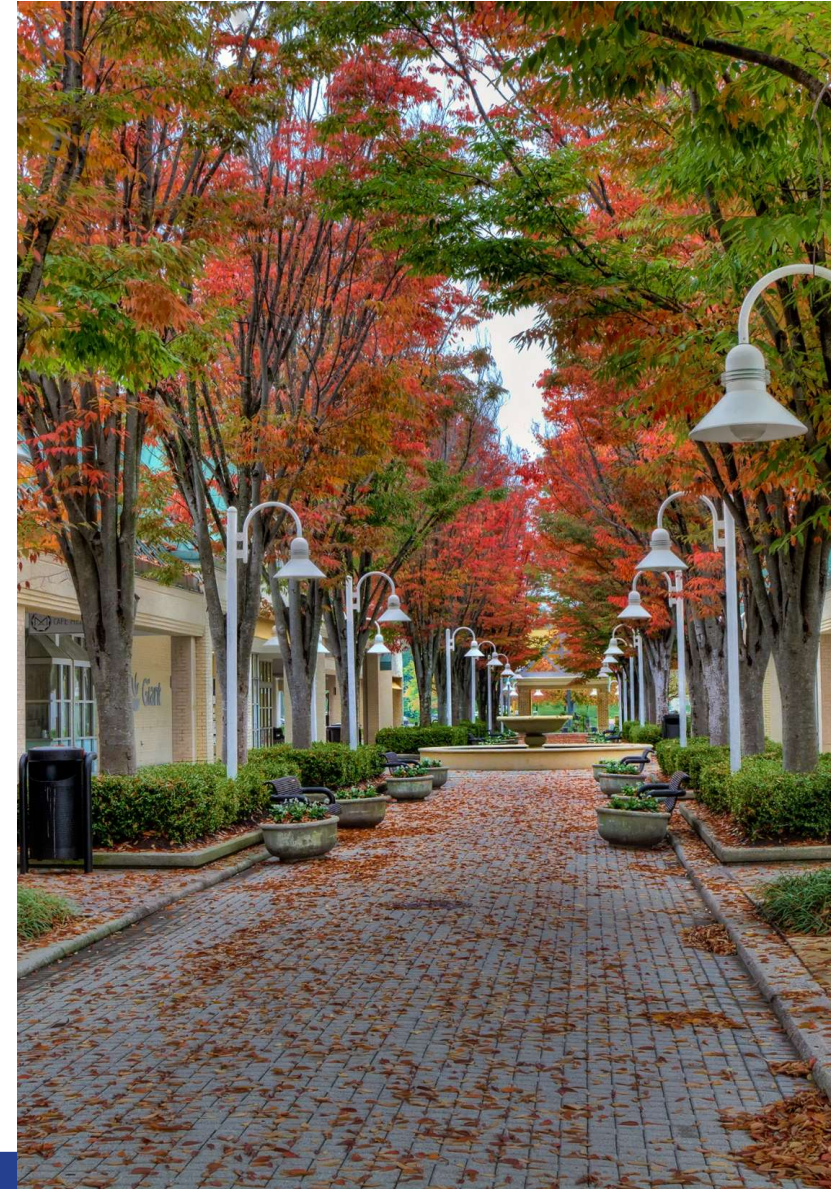


Engagement

- State Hazard Mitigation Officer and State NFIP Coordinator
- Howard County Master Plan Update
- Howard County Environmental Sustainability Sub-Committee
- Climate Change and Sustainability Advisory Committee
- Maryland Hydrology Panel Member
- Howard County Stormwater Management Division Coordination
- Stakeholder Feedback Gathering Tool

Assets Examined

- Golf Courses
- Pathways
- Pathway Bridges
- Tot Lots
- Stormwater Management Facility
- Pools
- Community/Neighborhood Centers
- Fitness Centers
- Ice Rink
- Public Works /Maintenance Facilities
- Sports Park
- Age-Restricted Housing
- Assisted living and long-term care facilities
- Shelters/Red Cross facilities



Climate Vulnerability Assessment

Current or Future Exposure to Climate Hazards	Yes	Medium Risk	High Risk
	No	Low Risk	Medium Risk
		No	Yes

Serves a vulnerable population; OR serves an emergency need; OR Infrastructure has a history of flooding or drainage complaints; OR facility is outside (extreme temperature)

RELATIVE RISK

- Low Risk:** Minimal impacts from climate hazards related to extreme temperature and flooding.
- Medium Risk:** Moderate impacts from climate hazards related to extreme temperature and flooding.
- High Risk:** High impacts from climate hazards related to extreme temperature and flooding.

Assessment Results

- Overall, Columbia is well positioned.
- Over 550 assets were evaluated.
- Approximately 4% of assets evaluated were at high risk for future flooding. All were foot bridges or playgrounds.
- Approximately 5% of assets were at high risk for extreme temperatures. These include bridges, playgrounds, a sports/skate park, and a dog park.
- Nine assets were at high risk for both future flooding and extreme temperature.

Climate Vulnerability Assessment for Columbia, Maryland

An overview on climate hazards impacting Columbia, Maryland

Michael Baker International
August 31, 2021

Climate Vulnerability Assessment for Columbia, Maryland

An overview on climate hazards impacting Columbia, Maryland

Michael Baker International
August 31, 2021



Background

Maryland's climate is changing. Average temperatures have gone up over 1.5°F in the last century and are projected to continue rising in the coming decades. Marylanders can expect more intense heat waves, rainfall, and higher flood risk.



The Columbia association (CA) recognizes this challenge. We have worked with industry professionals to create a climate vulnerability assessment. This assessment uses data and climate predictions to identify areas in our community that may be vulnerable.

“

Marylanders can expect more intense heat waves, rainfall, and higher flood risk.

Precipitation

Existing vs. Future Conditions

For many years, precipitation in Maryland has been higher than average. Heavy rains can put communities at risk for flood damage. The Federal Emergency Management Agency (FEMA) creates flood maps that are a snapshot in time of current flood risk. Typically, FEMA's flood maps do not include drainage areas less than 1 square mile nor do they show how deep the water may get.

According to the [National Oceanic and Atmospheric Administration](#), average annual precipitation is projected to increase in Maryland over the 21st century. This will likely expand flood prone areas.

To help understand what these future flood prone areas may look like, the project team used engineering models to run flooding scenarios. Scenarios were run for the Little Patuxent River and the Middle Patuxent River watersheds. The models revealed possible future flood conditions including extents of water accumulation in low-lying areas and stream depths.



Extreme Temperatures

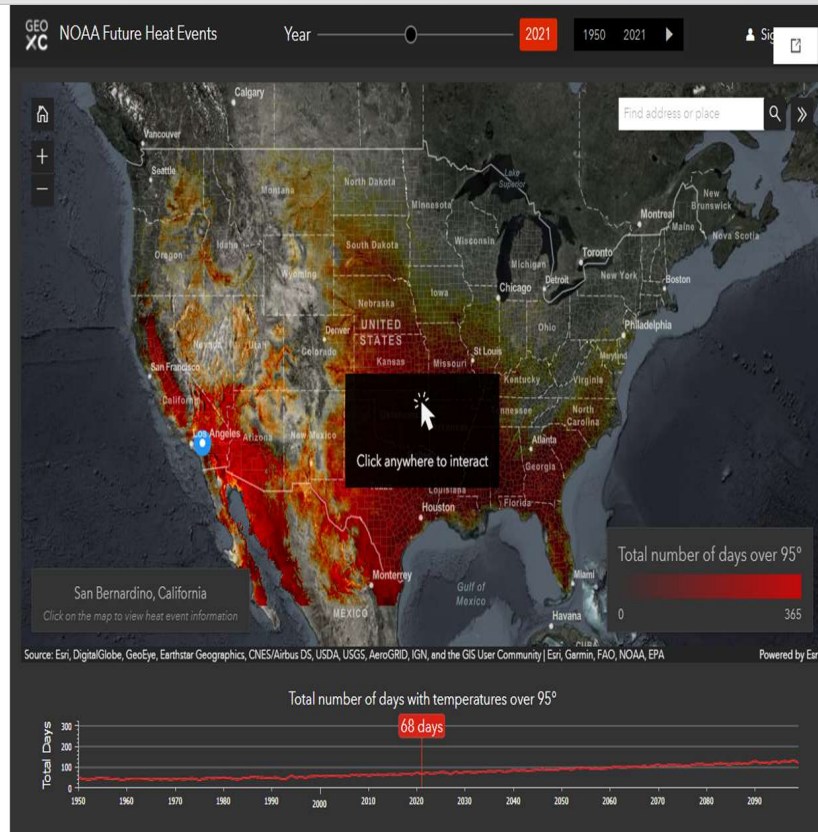
Existing vs. Future Conditions

The past two decades have been the warmest on record in Maryland with recorded extreme heat events occurring in Howard County during this time. However, the [Howard County Hazard Mitigation Plan](#) describes extreme heat events as only "moderately disruptive to life in the planning area."

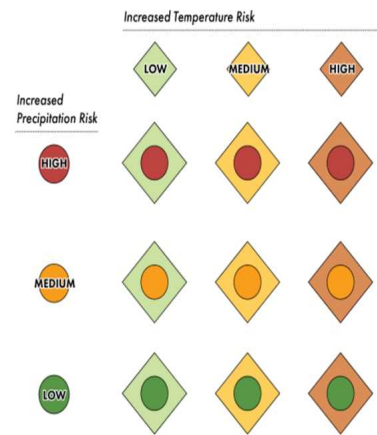
Future predictions vary in how much average temperatures may rise. However, global models, regional models, and models of the Chesapeake Bay Watershed all agree that temperatures will continue to increase. This may impact aquatic health, rural industries, tourism, infrastructure, and human health, especially in urban areas and in socially vulnerable populations.

“
Global models, regional models and models of the Chesapeake Bay Watershed all agree temperatures will continue to rise.

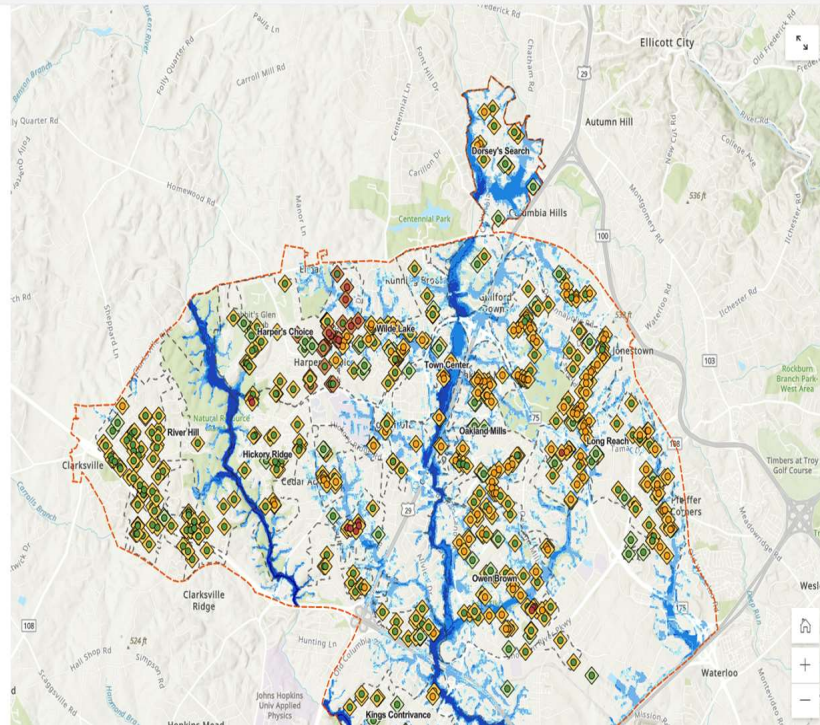
- Click anywhere on the Esri's NOAA Future Heat Events website to the right to view current and future heat events for Columbia. To begin, click



CLIMATE HAZARD RISK LEGEND FOR ASSETS



Art Center





Other Cultural and Recreational Amenities

Pathway Bridges

Pools

Public Works/Maintenance Facilities

RV Park

Senior Centers

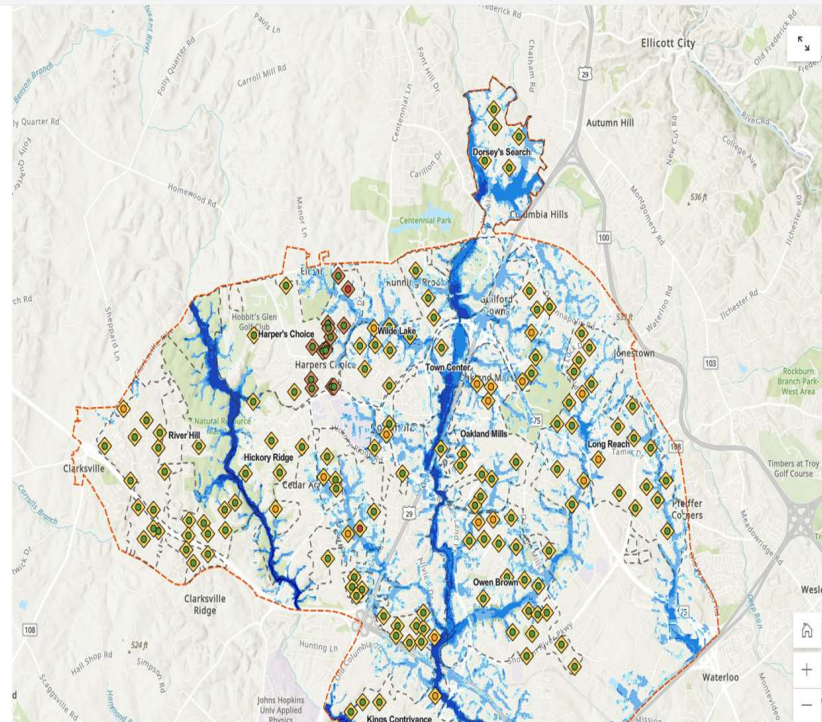
Shelters/Red Cross Facilities

Sports Park

Tennis


Tot Lots

Youth & Teen Center



Engagement

- Story map
- Final report
- Outreach materials
- Meeting support



CLIMATE VULNERABILITY ASSESSMENT



BACKGROUND

Maryland's climate is changing. Average temperatures have gone up over 1.5°F in the last century. Temperatures are expected to continue rising in the coming decades. Marylanders can expect more intense heat waves, rainfall, and higher flood risk.

Recognizing this challenge, the Columbia Association (CA) worked with industry professionals to create a Climate Vulnerability Assessment. This assessment uses data and climate predictions to identify areas that may be vulnerable to a changing climate.

PRECIPITATION



For the past 20 years, annual precipitation in Maryland has been higher than average. It's likely to continue increasing over the 21st century.

TEMPERATURE



By the end of this century, Maryland's average temperatures may increase almost 14°F above mid-20th century temperatures.

EXTREME WEATHER



Future frequency and intensity of severe thunderstorms, tornadoes, hail, and strong wind events are unpredictable.

THE PROCESS

The assessment looked at future increased precipitation, flooding, and extreme temperatures. It also considered extreme weather that may occur. The project team looked at how these hazards may pose risks to CA's assets and Columbia's vulnerable populations.

The project team inventoried and reviewed over 30 existing data sources and involved state, county, and community partners. The project team performed future precipitation and flood modeling and completed a qualitative analysis to assess the available information on extreme temperatures. A web tool gathered input from village boards, volunteer committees, and CA staff.



GLOSSARY OF TERMS



The Language of Climate Change

The Climate Vulnerability Assessment included some terms that may be unfamiliar to the average reader. To promote understanding of the assessment, a glossary of terms has been collected¹.

Adaptation: The process of adjusting to new (climate) conditions in order to reduce risks to valued assets.

Assets: People, resources, ecosystems, infrastructure, and the services they provide. Assets are the tangible and intangible things people or communities value.

Climate Change: A change in global or regional climate patterns, in particular a change apparent from the mid to late 20th century onwards and attributed largely to the increased levels of atmospheric carbon dioxide produced by the use of fossil fuels.

Exposure: The presence of people, assets, and ecosystems in places where they could be adversely affected by hazards. The location, attributes, and value of assets that are important to communities (people, buildings, factories, farmland, etc.)

Hazard: An event or condition that may cause injury, illness, or death to people or damage to assets.²

Hazard Mitigation: Sustained actions taken to reduce or eliminate long-term risk to life and property from hazards.

Impacts: Effects on natural and human systems that result from hazards.

Projections: Potential future climate conditions calculated by computer-based models of the Earth system. Projections are based on sets of assumptions about the future (scenarios) that may or may not be realized.

Social Vulnerability: The characteristics of a person or group that affect "their capacity to anticipate, cope with, resist, and recover from the impact" of a discrete and identifiable disaster in nature or society. A person's vulnerability to disaster is influenced by many factors. The following six categories are among the most commonly accepted: socioeconomic status, age, gender, race and ethnicity, English language proficiency, and medical issues and disability³.

Resilience: The capacity of a community, business, or natural environment to prevent, withstand, respond to, and recover from a disruption.

Risk: The potential for negative consequences where something of value is at stake. In the context of the assessment of climate impacts, the term risk is often used to refer to the potential for adverse consequences of a climate-related hazard.

Uncertainty: A state of incomplete knowledge. Uncertainty about future climate arises from the complexity of the climate system and the ability of models to represent it, as well as the inability to predict the decisions that society will make.

Weather: Short term atmospheric conditions

Vulnerability: The likelihood that assets will be damaged/destroyed/affected when exposed to a hazard.

¹ Terms Defined by the U.S. Climate Resilience Toolkit Unless Otherwise Noted.

² Federal Emergency Management Agency, 2013. Local Mitigation Planning Handbook. www.fema.gov/sites/default/files/2020-06/fema-local-mitigation-planning-handbook_03-2013.pdf

³ Centers for Disease Control and Prevention, 2013. Planning for an Emergency: Strategies for Identifying and Engaging At-Risk Groups. A guidance document for Emergency Managers: First edition. Atlanta, GA. <https://stacks.cdc.gov/view/cdc/32998>

Next Steps

- Additional analysis
- Educational programs
- Maintenance projects
- Nature-based solutions
- Review and update to policies, guidelines, and covenants
- Structure-based projects
- Projects identified by existing plans





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 membership income and 33% reduction in Fit&Play membership income • 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.

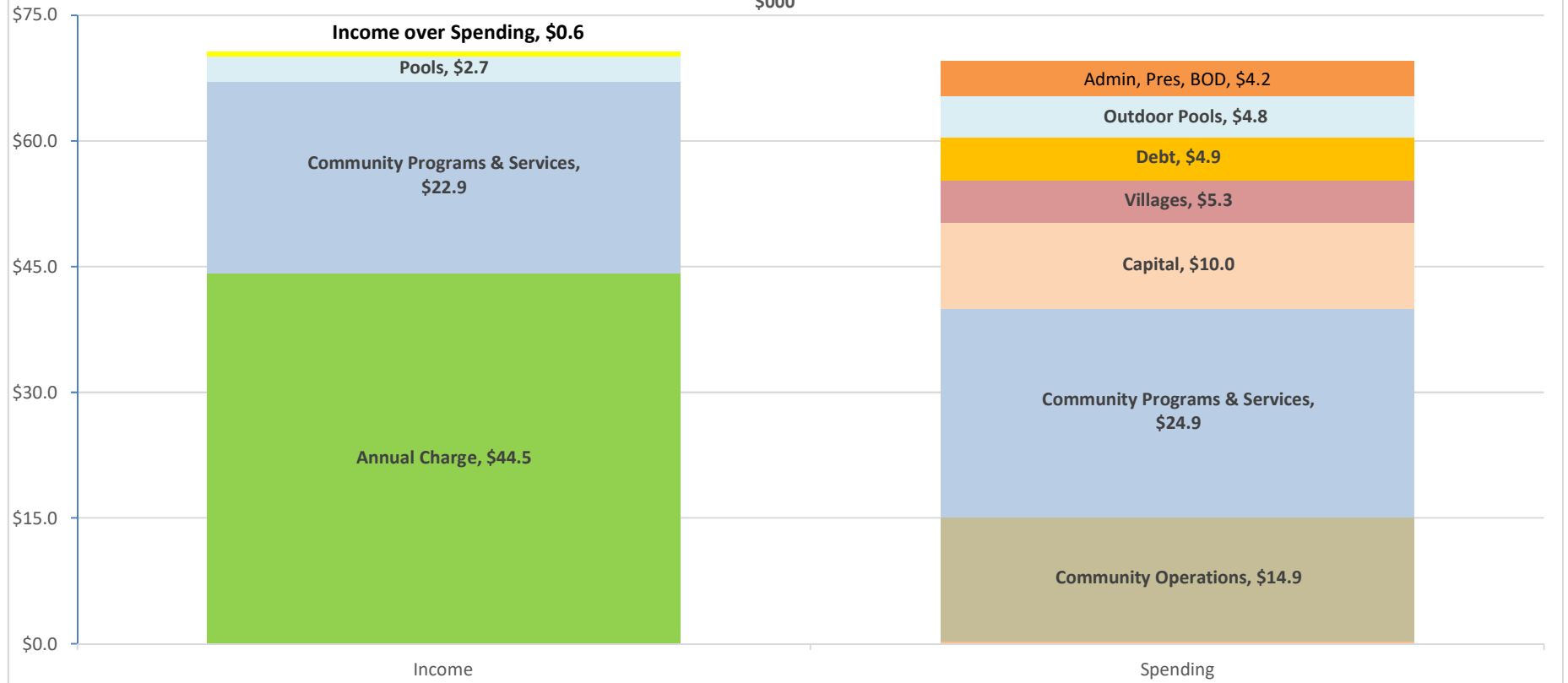
You're welcome to participate at any point throughout this process, including the Board meetings mentioned below. There are also new ways to get involved on a deeper level that are highlighted in this timeline. All of the meetings will be hosted virtually and recorded for easy access.



TIP: Details get more defined and the scope narrows as the Board moves through this process. The earlier you get involved, the more impact you can have on the final budget.

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

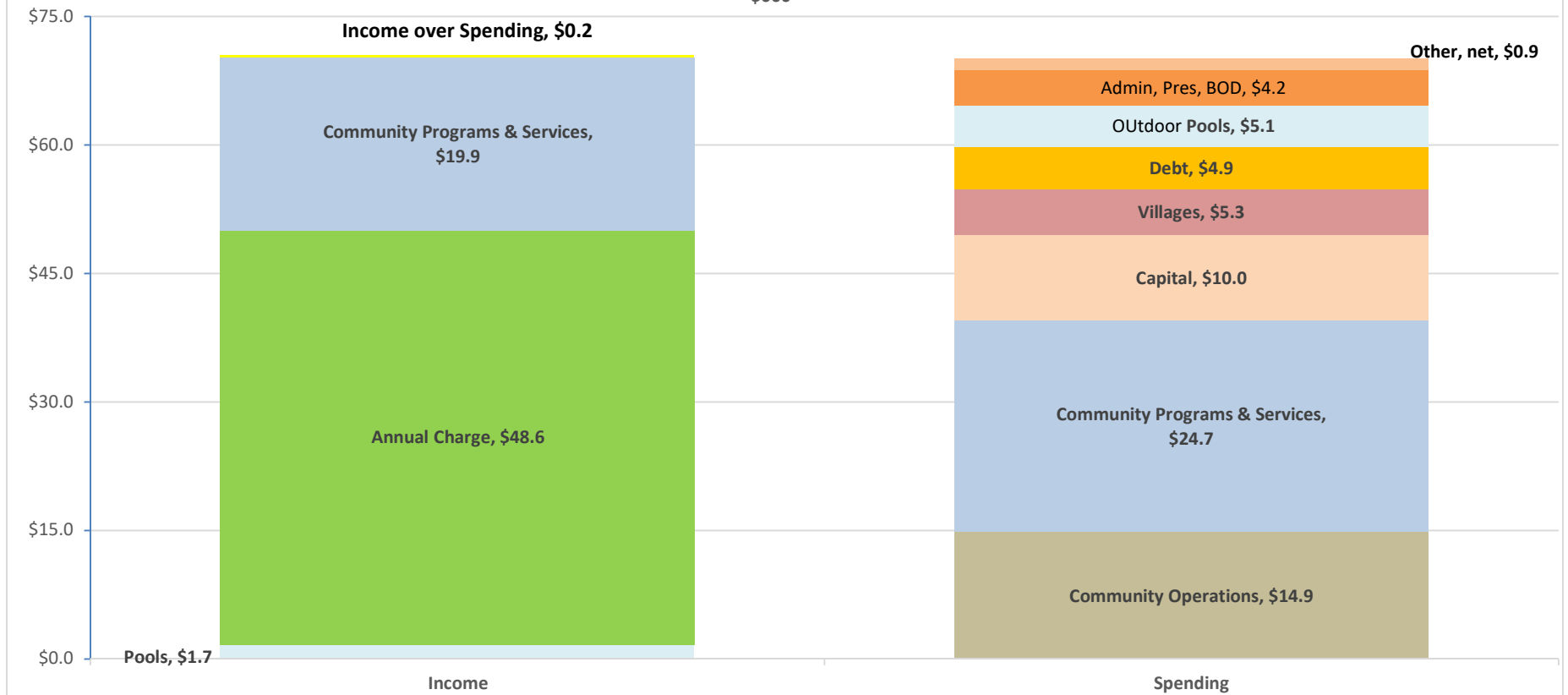
(modified cash basis)
\$000



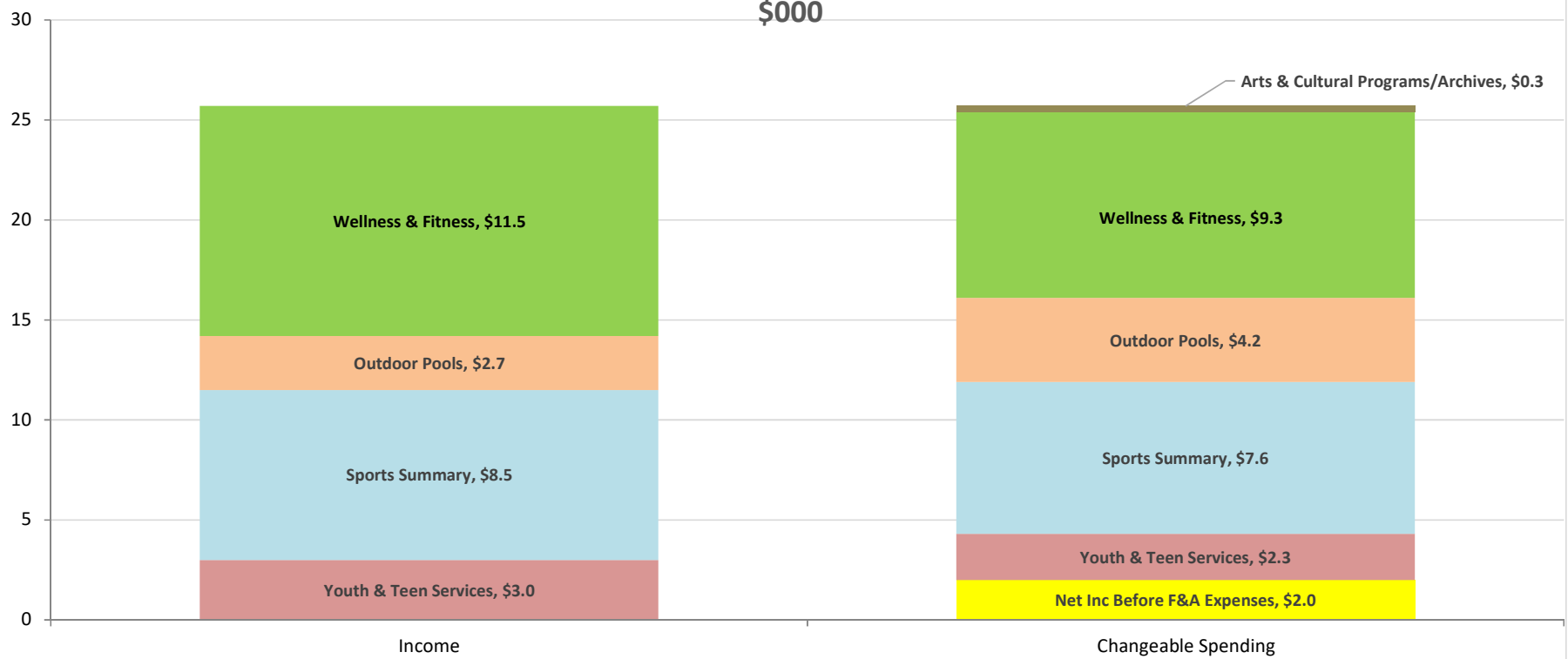
**COLUMBIA ASSOCIATION
FY23 PRE-BUDGET - SCENARIO III
INCOME VS. SPENDING**

(modified cash basis)

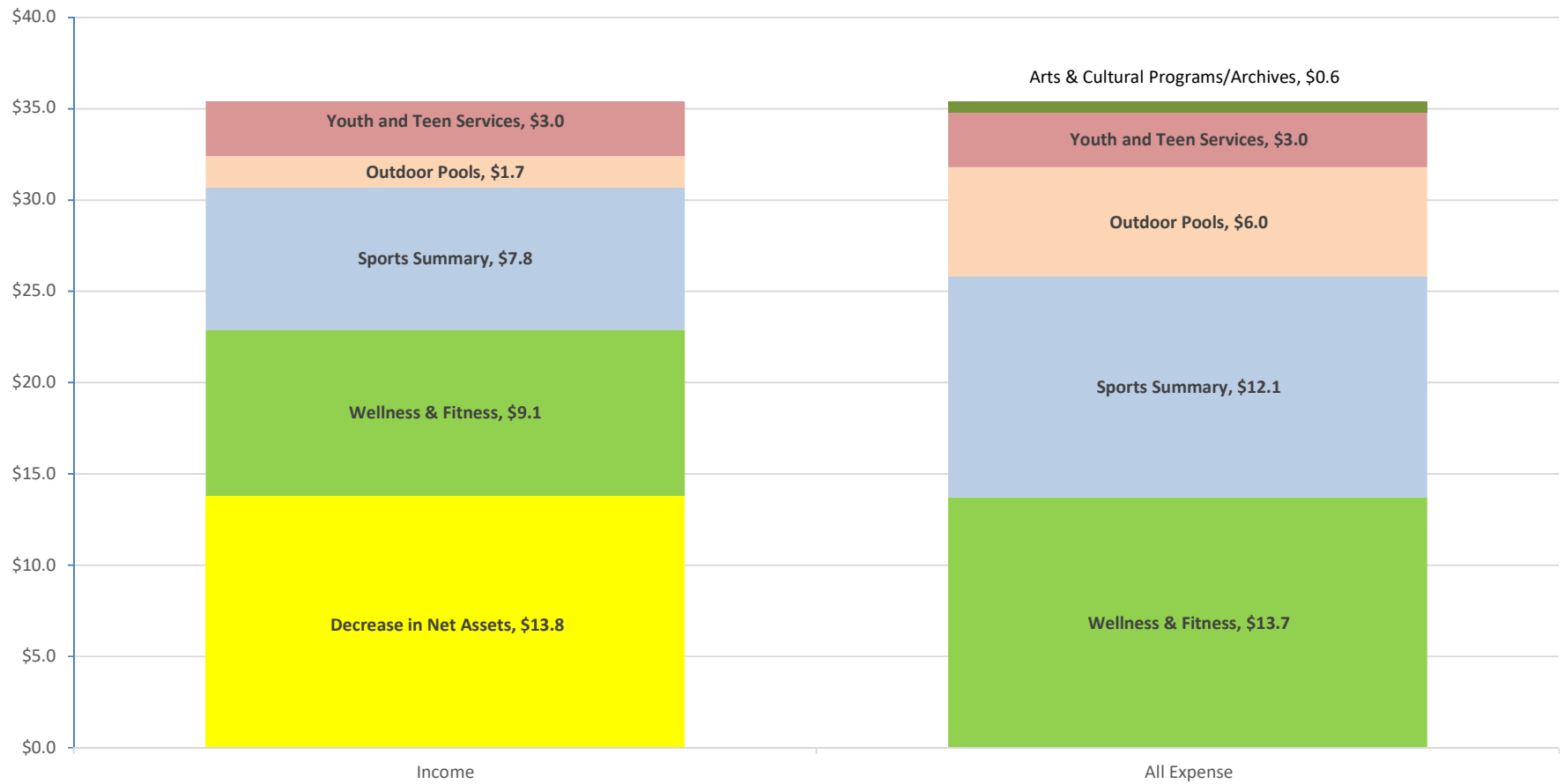
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**COMMUNITY PROGRAMS & SERVICES
FY23 PRE-BUDGET - SCENARIO I, II
INCOME VS. CHANGEABLE EXPENSES**



**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 income and a 33% drop in Fit & Play membership income. 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 II Variance %	FY 23 Scenario III Variance %	FY 23 Scenario III Variance %
INCOME:						
Annual Charge						
Tuition and Enrollment						
Direct Memberships	744	1,028 38%	1,028 38%	1,028 38%	1,028 38%	1,028 38%
Fees Income	337	440 31%	440 31%	440 31%	440 31%	440 31%
Rental Income	138	180 30%	180 30%	180 30%	180 30%	180 30%
Net Sales	4	17 325%	17 325%	17 325%	17 325%	17 325%
Gain (Loss) on Fixed Asset Disposals	(21)	(9) 57%	(9) 57%	(9) 57%	(9) 57%	(9) 57%
Other Income						
Membership Allocations	2,419	2,802 16%	2,802 16%	2,802 16%	1,893 -22%	1,893 -22%
Total Income	3,621	4,458 23%	4,458 23%	4,458 23%	3,549 -2%	3,549 -2%
CHANGEABLE EXPENSES:						
Personnel Expenses	1,900	2,316 22%	2,316 22%	2,316 22%	2,322 22%	2,322 22%
General Operating Expenses	204	201 -1%	201 -1%	201 -1%	201 -1%	201 -1%
Utilities, Repairs and Maintenance	742	722 -3%	722 -3%	722 -3%	722 -3%	722 -3%
Rentals-Equipment	10	9 -10%	9 -10%	9 -10%	9 -10%	9 -10%
Alloc. of Customer and Member Services	171	205 20%	205 20%	205 20%	184 13%	184 13%
Alloc. of Marketing, Comm., Design & Production	240	274 14%	274 14%	274 14%	272 13%	272 13%
Total Changeable Expenses	3,267	3,727 14%	3,727 14%	3,727 14%	3,720 14%	3,720 14%
Net Inc before F&A Expenses:	354	731 106%	731 106%	731 106%	(171) -148%	(171) -148%
FIXED & ADMIN EXPENSES:						
Personnel Expenses						
General Operating Expenses						
Utilities, Repairs and Maintenance	131	127 -3%	127 -3%	127 -3%	127 -3%	127 -3%
Rentals-Space						
Audit Services						
Insurance and Taxes	181	181	181	181	181	181
Depreciation	1,229	1,233 0%	1,233 0%	1,233 0%	1,233 0%	1,233 0%
Interest Expense Allocation	87	71 -18%	71 -18%	71 -18%	71 -18%	71 -18%
Alloc. of Department's Admin.	119	128 8%	128 8%	128 8%	127 7%	127 7%
Alloc. of Marketing, Comm., Design & Production						
Alloc. of Admin. Serv. Expenses	293	359 23%	359 23%	359 23%	286 -2%	286 -2%
Contingencies/Non-Operating Exp						
Total Fixed & Admin. Expenses	2,040	2,099 3%	2,099 3%	2,099 3%	2,025 -1%	2,025 -1%
NET TOTAL *	(1,686)	(1,368) 19%	(1,368) 19%	(1,368) 19%	(2,196) -30%	(2,196) -30%

* Increase/(Decrease) in Net Assets

SPORTS 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	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)

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

* Income/(Expense) 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.

Columbia Development Tracker

November 1, 2021



The Columbia Development Tracker incorporates projects or development proposals going through their entitlement and/or planning review process. The tracker is composed of four separate sections, which are listed below in order of appearance:

1. Upcoming development related public meetings
2. Previous development related public meetings and decisions
3. Newly submitted development plans
4. Previously submitted development proposals and decisions/status

This monthly report is produced by CA's Office of Planning and Community Affairs with information compiled from Howard County Government

Upcoming Development Public Meetings

Special Note: Temporary Modifications to Development Tracker

In response to the Covid-19 virus, Howard County planning and development meetings transitioned to a virtual format with computer and phone-based call in options. The procedures and registration requirements of these virtual meetings vary by meeting type. When virtual meetings are held the development tracker will attempt to reflect procedures for attending such meetings.

Developers may now host virtual pre-submission community meetings subject to approval of their proposed accommodations through the waiver petition process. Material presented during these meetings is required to be posted online for at least two weeks after the meeting and accommodate community comments on those materials. The CA development tracker will note when pre-submission community meetings are being held but will not track the WP submissions associated with these meetings.

Upcoming Development Public Meetings

Project	Village	Meeting Date, Time, and Location	Meeting Type	Stage in the Development Review Process	CA Staff Recommendation
7-11 Stevens Forest A proposed gasoline service station, car wash, and convenience store at 5901 Stevens Forest Road on 1.7 acres with an existing demolished/paved lot.	Oakland Mills	11/07/2021; 6:30 pm Virtual Meeting Link can be accessed on the County Search Development Plans site.	Pre-submission Community Meeting	Community meeting prior to submission of plans	No action recommended
Yoltay Property A proposal for a two-family dwelling at 7079 Guilford Road. This property was recently annexed into the CPRA assessment.	Pending Annexation to River Hill	11/9/2021; 6:30 pm Virtual Meeting Link can be accessed on the County Search Development Plans site.	Pre-submission Community Meeting	Community meeting prior to submission of plans	No action recommended
Plan No. 21-13 Southlake Office Building The applicant (HRD) is proposing a medical office building to be constructed on the lower parking lot next to the Whole Foods building and Lake Kittamaqundi in Downtown Columbia. More information available on the Design Advisory Panel Website .	Columbia Non-village, Downtown Lakefront Core Neighborhood	11/10/21; 7 pm Webex Online Meeting Registration link: www.howardcountymd.gov/DAP	Design Advisory Panel – 2 nd meeting	Pre-application meeting requirement as part of Downtown Columbia Review Process	CA planning staff is monitoring this proposal
New Path Reformed Church The proposed construction of a new religious facility on currently undeveloped land located at 10425 Clarksville Pike (Route 108).	Near Harper's Choice	11/23/2021; 6 pm Virtual Meeting Link can be accessed on the County Search Development Plans site.	Pre-submission Community Meeting	Community meeting prior to submission of plans	No action recommended

Upcoming Development Public Meetings

Project	Village	Meeting Date, Time, and Location	Meeting Type	Stage in the Development Review Process	CA Staff Recommendation
<p>Erickson at Limestone Valley ZB-1118M</p> <p>A proposal to rezone 62.116 acres from B-2 & RC-DEO to CEF-M for development of a continuing care retirement community and to permit the expansion/relocation of the existing Freestate Gasoline Service Station. Property under consideration is located off MD 108 at 12170 Clarksville Pike.</p>	Near River Hill	<p>11/10/21; 6 pm</p> <p>WebEx Hearing – Register and View Online</p> <p>Continuation of hearing from 6/17/20, 7/15/20, 9/02/20, 9/16/20, 10/7/20, 10/28/20, 12/2/20, 1/13/21, 2/10/21, 3/10/21, 4/7/21, 6/9/21, 6/23/21, 7/27/21, 9/9/21, 9/29/21, 10/27/21</p>	Zoning Board	<p>Zoning Board Deliberations and decision by the ZB on whether to change to CEF-M zoning</p> <p>Planning Board previously recommended approval</p>	No action recommended. CA planning staff is monitoring this proposal.
<p>ZB-1119M</p> <p>HRVC Limited Partnership, C/O Kimco Realty Corp</p> <p>A request to amend the Preliminary Development Plan for Columbia's New Town District for the purpose of redeveloping the Hickory Ridge Village Center.</p>	Hickory Ridge	<p>11/18/21; 9 am & 11/30/2021; 11 am</p> <p>WebEx Hearing – Register and View Online</p> <p>Continuation of hearing from 7/24/19, 9/4/19, 9/25/19 (cancelled), 11/07/19, 1/15/20, 1/29/20, 2/5/20, 6/3/20, 6/10/20, 6/24/20, 7/22/20, 9/30/20, 10/21/20, 11/18/20, 1/6/21, 1/27/21, 2/24/21, 3/24/2021, 4/12/2021</p>	<p>Zoning Board</p> <p>The Planning Board previously voted to recommend approval of the PDP amendment.</p>	<p>Zoning Board Deliberations and decision by the Zoning Board</p>	<p>No action recommended. CA planning staff will monitor this case.</p> <p>The Village of Hickory Ridge is listed as opposition party requesting alterations to the plan as submitted.</p>

Previous Development Related Meetings and Decisions

Project	Village	Meeting Date, Time, and Location	Meeting Type	Decision	Stage in the Development Review Process	CA Staff Recommendation
BA 781-D – AGS Borrower, Lakeview LLC Appeal of Planning Board decision letter dated 1/25/21 denial of SDP-20-042 and Hearing Examiner denial on 5/27/21. Lakeview Retail located at 9841 & 9861 Broken Land Parkway is a proposed infill retail/commercial development with drive-through.	Owen Brown	10/14/21 6:30 pm Howard County Board of Appeals Website	Board of Appeals	No decision made – continued with date TBD	Appeal of PB and HE decisions	CA OPCA staff testified in the original Planning Board and Hearing Examiner cases opposing design elements of the site plan and recommending conditions of approval. CA OPCA staff will testify at the BOA.

Newly Submitted Development Plans

ECP-22-027, Wood Creek Stream Rehabilitation

Near River Hill



Project Description:

An Environmental Concept Plan was submitted for four single family detached homes and an open space lot at 5808 Trotter Rd.

Submitted: 10/15/2021

Zoning: R-20

Decision/Status: Under Review

Next Steps: No action recommended - The applicant will need to meet current design standards as determined by the Development Engineering Division.

CA Staff Recommendation: No action recommended

ECP-22-023, Lakefront North Parcel A

Lakefront Neighborhood, Downtown, Columbia Non-village



Project Description:

An Environmental Concept Plan was submitted for a portion of the Lakefront North area in Downtown Columbia.

Submitted: 10/5/2021

Zoning: New Town, NT

Decision/Status: Under review

Next Steps: Technical review and decision by Department of Planning and Zoning

CA Staff Recommendation: Staff is evaluating the submitted plans for impact to adjacent CA open space and will engage HRD and the County as needed to address the environmental concept plan design.

Newly Submitted Development Plans

FP-22-027, Wynne Property Lots 1 & 2

Near River Hill



Project Description:

The owner of property at 5668 Trotter Rd submitted a subdivision plan for two proposed single family dwelling units on 1.07 acres of land with an existing single family dwelling.

Submitted: 10/4/2021

Zoning: R-20

Decision/Status: Under Review

Next Steps: Technical review and recordation

CA Staff Recommendation: No action recommended – consistent with area and zoning.

Columbia Development Tracker (November 2021)						Last Updated 11/1/2021	
This is the monthly status summary of previously proposed development and redevelopment projects in Columbia.							
Previous Development Proposals and Decisions							
Project	Latest Submission or Meeting Date	Project Description	Village	Zoning	Decision/Status	Stage in the Development Review Process / Next Steps	CA Staff Recommendation
SDP-19-025 Cedar Creek Bridge and Trail WP-20-094 (3/13/2020)	11/21/2018, 2/28/2019, 5/28/2019, 1/6/2020, 9/10/2020	An SDP was submitted for an environmental trail connecting the Cedar Creek development to the Robinson Nature Center. This project is a community enhancement and a condition of approval for CEF-R associated with the adjacent Cedar Creek residential development on Grace Drive. Alternative Compliance Request is for additional time for developer to address DPZ review comments. (Approved)	Near River Hill & Hickory Ridge	NT	Technically complete 11/17/2020 - To be scheduled before Planning Board	Technical review by staff	No action recommended – development is consistent with concept plan approved as part of CEF-R zoning change.
SDP-20-055 Cedar Creek Phase 2	7/30/2020	The owner of property at 7600 Grace Drive submitted a site development plan for 55 single family detached homes which are part of a larger development proposal at this site.	Near River Hill	CEF-R	Final signature on hold until SDP-19-025 is approved by PB and DA for SDP-19-025 is executed.	Final signature on hold until SDP-19-025 is approved by PB and DA for SDP-19-025 is executed.	No action recommended – development is consistent with concept plan approved as part of CEF-R zoning change.
SDP-20-077, Columbia EZ Storage	8/11/2020, 1/5/2021	The owners of property at 9265 Berger Road are proposing demolishing the two existing buildings on the rear of the site and constructing one new storage facility.	Near Columbia non-village & Owen Brown	M-1	Technically Complete 2/23/2021	Technical review and decision by Department of Planning and Zoning	No action recommended - The project is consistent with permitted uses and surrounding area.
F-21-004	8/11/2020	A final plan was submitted in order to record easements related to construction of the new Talbott Springs Elementary School.	Oakland Mills	NT	Under Review	Review and recordation	No action recommended
F-21-023, Dorsey Overlook	10/22/2020, 3/30/2021, 7/19/2021	A final plan was submitted in association with an 82 unit 1 over 2 townhome proposal at the northeast quadrant of the intersection of MD 108 and Columbia Road.	Near Dorsey's Search	R-Apt	Submit Revised	Review and decision by Department of Planning and Zoning	No action recommended
SDP-20-074, WP-22-014 Dorsey Overlook	11/10/2020, 4/20/2021, 7/19/2021 (SDP) 8/12/21 (WP)	A site development plan was submitted for 82 unit development of 1 over 2 townhomes at the northeast quadrant of the intersection of MD 108 and Columbia Road. An alternative compliance request was submitted re: aspects of the site design re: removal of specimen trees and location of condominium units from environmental features.	Near Dorsey's Search	R-Apt	Submit Revised	Review for compliance with regulations and decision by Department of Planning and Zoning	No Action Recommended. CA planning is following this project at the request of the CA Board of Directors.
F-21-041, Connell Property	2/11/2021	A final subdivision plan was submitted for a property located at 9245 Berger Road. More information is pending.	Columbia Non-village	M-1	Technically complete 4/15/2021	Review and recordation	No action recommended
SDP-21-029, Muslim Family Center	3/25/2021, 6/30/2021	A site development plan was submitted for a property located at 5796 Waterloo Rd proposing construction of a concrete parking lot and ADA ramp.	Columbia Non-village	R-20	Submit Revised	Review by DPZ	No action recommended

Columbia Development Tracker (November 2021)						Last Updated 11/1/2021	
This is the monthly status summary of previously proposed development and redevelopment projects in Columbia.							
Previous Development Proposals and Decisions							
Project	Latest Submission or Meeting Date	Project Description	Village	Zoning	Decision/Status	Stage in the Development Review Process / Next Steps	CA Staff Recommendation
F-21-046, Sapariya Property WP-22-031	3/18/2021, 6/29/21, 9/23/2021 (WP 9/28/2021)	A final plan was submitted for two single family detached homes on a property located at 5669 Trotter Road with an existing single family detached home. Alternative compliance application submitted re: forest conservation regulations.	Columbia Non-village	R-20	Under Review	Review and recordation	No action recommended –proposal is consistent with the zoning and surrounding area.
SDP-21-032, Brickley Mills	3/4/2021, 5/18/2021	A site development plan was submitted for six single family detached homes on a 2.74 acre property located at 7440 Oakland Mills Rd.	Near Columbia Non-village	R-12	Technically Complete June 29, 2021	Review by DPZ	No action recommended –proposal is consistent with the zoning and surrounding area.
WP-21-120 & 115, Plumtree Branch/Dunloggin MS	4/20/2021	An alternative compliance request was submitted for several regulations associated with wetlands, streams and forest cover. This is a stream restoration project sponsored by the Howard County Office of Community Sustainability that, by its very nature, requires alternative compliance to such regulations.	Dorsey's Search	R-20	Submit Revised	Review by DPZ	No action recommended
SDP-21-052, Stonewood 5 Storage	6/30/2021, 9/17/2021	The owner of property at 7185 Oakland Mills Rd is proposing 1 self-storage building.	Columbia, Non-village	NT	Submit Revised	Review of plans by DPZ	No action recommended – proposal is consistent with the permitted use and surrounding area
F-19-077, Pope Property WP-22-007	6/30/2021, 10/18/21 7/15/2021	The owner of property at 10446 Owen Brown Rd submitted a final subdivision plan for 3 single family detached homes on 1.81 acres consisting of 1 existing SFD home. An alternative compliance request associated with provision of sidewalk and street lights when the owner owns land on only one side of the road.	Near Hickory Ridge	R-20	Submit Revised	Review of plans by DPZ	No action recommended – proposal is consistent with the permitted use and surrounding area; there are no sidewalks to connect to on either side of this property.
WP-21-137, Badart Subdivision	6/17/2021	The owner of property at 6205 Waterloo Road submitted an alternative compliance request related to compliance with future right-of-way dedication/front yard setbacks for an existing building (Est. 1938).	Near Long Reach	R-SC	Under Review	Review and decision by DPZ	No action recommended
ECP-21-049, Patel Property	6/17/2021, 10/26/2021	The owner of property at Lot 48-A S 3 Lockridge Rd submitted an Environmental Concept Plan associated with construction of 1 SFD home on an undeveloped 1 acre lot	Near Hickory Ridge	R-20	Under Review	Technical review and decision by Department of Planning and Zoning	No action recommended - The applicant will need to meet current design standards as determined by the Development Engineering Division.

Columbia Development Tracker (November 2021)						Last Updated 11/1/2021	
This is the monthly status summary of previously proposed development and redevelopment projects in Columbia.							
Previous Development Proposals and Decisions							
Project	Latest Submission or Meeting Date	Project Description	Village	Zoning	Decision/Status	Stage in the Development Review Process / Next Steps	CA Staff Recommendation
ECP-22-005, WP-22-018 Southlake Office Building	7/23/2021, 9/27/2021 (ECP) 8/20/21 (WP)	The applicant (HRD) is proposing a medical office building to be constructed on the lower parking lot next to the Whole Foods building and Lake Kittamaqundi in Downtown Columbia. An alternative compliance request was submitted associated with permitting grading and relocation of utilities within a floodplain.	Columbia Non-village, Downtown Lakefront Core Neighborhood	NT	Approved 10/6/2021 Approved 11/1/2021	Technical review and decision by Department of Planning and Zoning	No action recommended - The applicant will need to meet current environmental design standards as determined by the Development Engineering Division.
WP-22-001, Huntington Park	7/8/2021	Howard County Parks and Rec is proposing changes to site amenities at Huntington Park. As no Site Development Plan previously existed for this site, they are seeking an alternative compliance request to the SDP process given that there is no change in use. The Board of Education is transferring this property to the County Department of Parks and Rec.	Kings Contrivance	NT	Submit Revised	Technical review and decision by Department of Planning and Zoning	No action recommended
ECP-21-047, Lee Property	7/20/2021; 10/19/2021	The owner of property at 5405 Trotter Road submitted an Environmental Concept Plan associated with construction of 2 SFD homes on a 1.004 acre lot with 1 existing SFD home.	Near River Hill	R-20	Under Review	Technical review and decision by Department of Planning and Zoning	No action recommended - The applicant will need to meet current design standards as determined by the Development Engineering Division.
WP-22-002, Pines at Dickinson	6/30/2021, 9/13/2021	An alternative compliance request was submitted proposing to replace a failing timber retaining wall necessary to provide structural support for the residential building with a new counter sunk metal box culvert in a perennial stream channel	Kings Contrivance	NT	Approved 10/13/2021	Review of plans and decision by DPZ	CA watershed staff determined no adverse impacts to CA downstream properties.
ECP-22-011, 7-11 Stevens Forest	8/25/2021	The applicant submitted an ECP associated with a proposed gasoline service station, car wash, and convenience store at 5901 Stevens Forest Road on 1.7 acres with an existing demolished/paved lot.	Oakland Mills	NT	Submit Revised	Technical review and decision by Department of Planning and Zoning. The applicant will need to meet current design standards as determined by the Development Engineering Division.	CA planning is following this project.

Columbia Development Tracker (November 2021)						Last Updated 11/1/2021	
This is the monthly status summary of previously proposed development and redevelopment projects in Columbia.							
Previous Development Proposals and Decisions							
Project	Latest Submission or Meeting Date	Project Description	Village	Zoning	Decision/Status	Stage in the Development Review Process / Next Steps	CA Staff Recommendation
ECP-21-044, Van Bik Property	8/10/2021, 10/4/2021	An Environmental Concept Plan was submitted for a property located at 6851 Martin Road associated with the proposed development of a single family detached home.	Near Hickory Ridge	R-SC	Submit Revised	Technical review and decision by Department of Planning and Zoning. The applicant will need to meet current design standards as determined by the Development Engineering Division.	No action recommended. This project will be reviewed in accordance with the applicable regulations.
SDP-22-001, F-22-006, Jordan Overlook	8/5/2021, 8/6/2021	A site development plan and final plan were submitted in association with 7 single family detached homes.	Near Oakland Mills	R-20	Submit Revised	Technical review and decision by Department of Planning and Zoning	No action recommended. Proposal is consistent with surrounding density and zoning.
SDP-21-045, Woodmere Retail	8/16/2021, 9/30/2021	A site development plan was submitted associated with a proposed single-story building & drive thru to be located within the existing parking lot between the existing building located at 9881 Broken Land Parkway and the parkway.	Owen Brown	NT	Under Review	Review and Approval by Planning Board following DPZ technical review.	No action recommended - The applicant worked with CA planning to address design details related to visual impacts on the parkway. Staff will confirm that submitted plans addressed comments.
WP-22-027, Wood Creek Stream Rehabilitation	9/13/2021, 11/1/2021	This is a stream rehabilitation project to address erosion, flood relief, and channel stability. Department of Public Works is the applicant seeking alternative compliance to stream and tree related regulations.	Long Reach	NT	Under Review	Technical review and decision by Department of Planning and Zoning.	No Action Recommended
WP-22-024, Columbia Sheraton	9/2/2021	The applicant for 10207 Wincopin Cir. submitted an alternative compliance request to permit grading and utility relocation within a floodplain in association with a stair and ramp connection between the hotel and CA Lake Kittamaqundi pathway.	Downtown, Columbia Non-village	NT	Under Review	Technical review and decision by Department of Planning and Zoning	No action recommended – Applicant is coordinating design with CA staff prior to easement request review by CA Board of Directors.

Community Operations November 11, 2021 Update

Basketball Court Refurbished

MacGills Common



Capital Improvement Projects

Swings Replaced

Camelback Lane (OM12)



BEFORE



AFTER

Tot Lot Updated

Lightfall Court (HR18)



Capital Improvement Projects

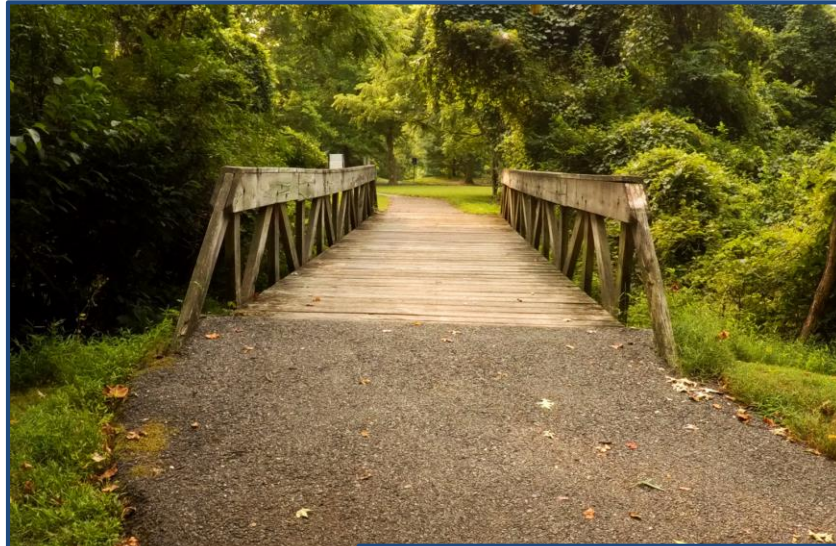
Bridge Replaced

Cape Ann Drive (KCBR01)



Bridge Replaced

South Carlinda (KCBR02)



BEFORE



AFTER

Capital Improvement Projects

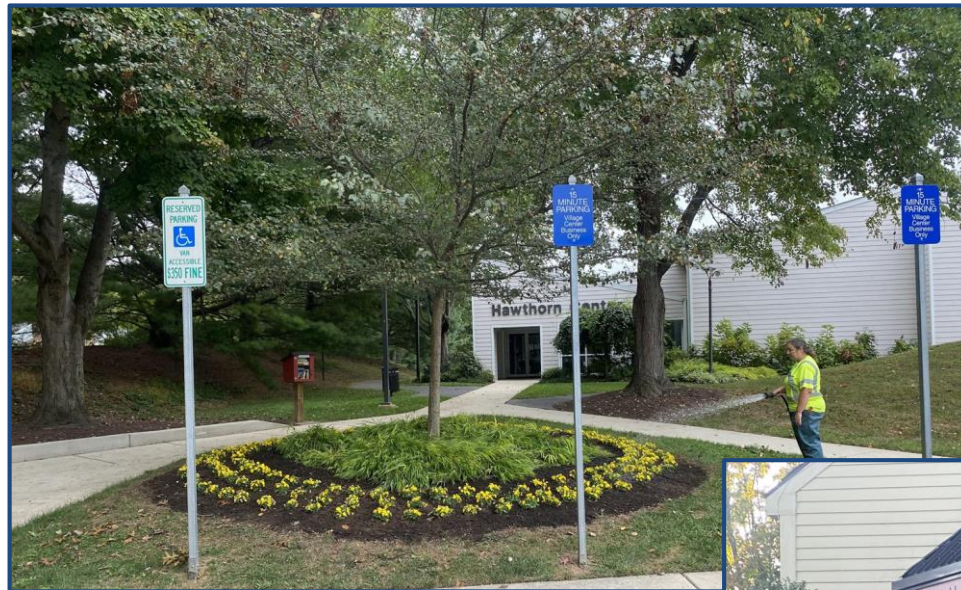
Roof Replacement Underway

Owen Brown Community
Center



Fall Flower Planting

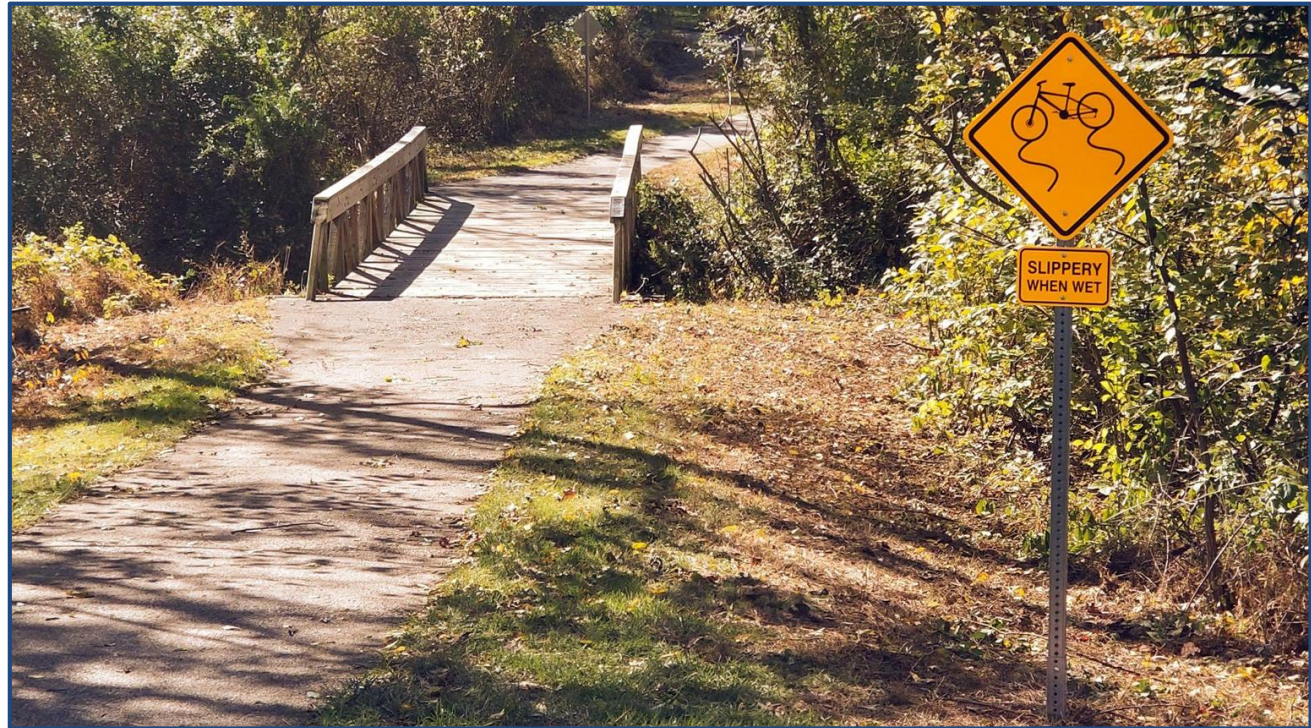
Amherst House and Hawthorn Center



Preparing for Tree Planting



Slippery When Wet Signs at Bridges Planned



Bioretention Facility

Manor Hill West



Under
Construction

Completed



**Community
Engagement**

Community Engagement Weed Warrior Pull and Plant Town Center



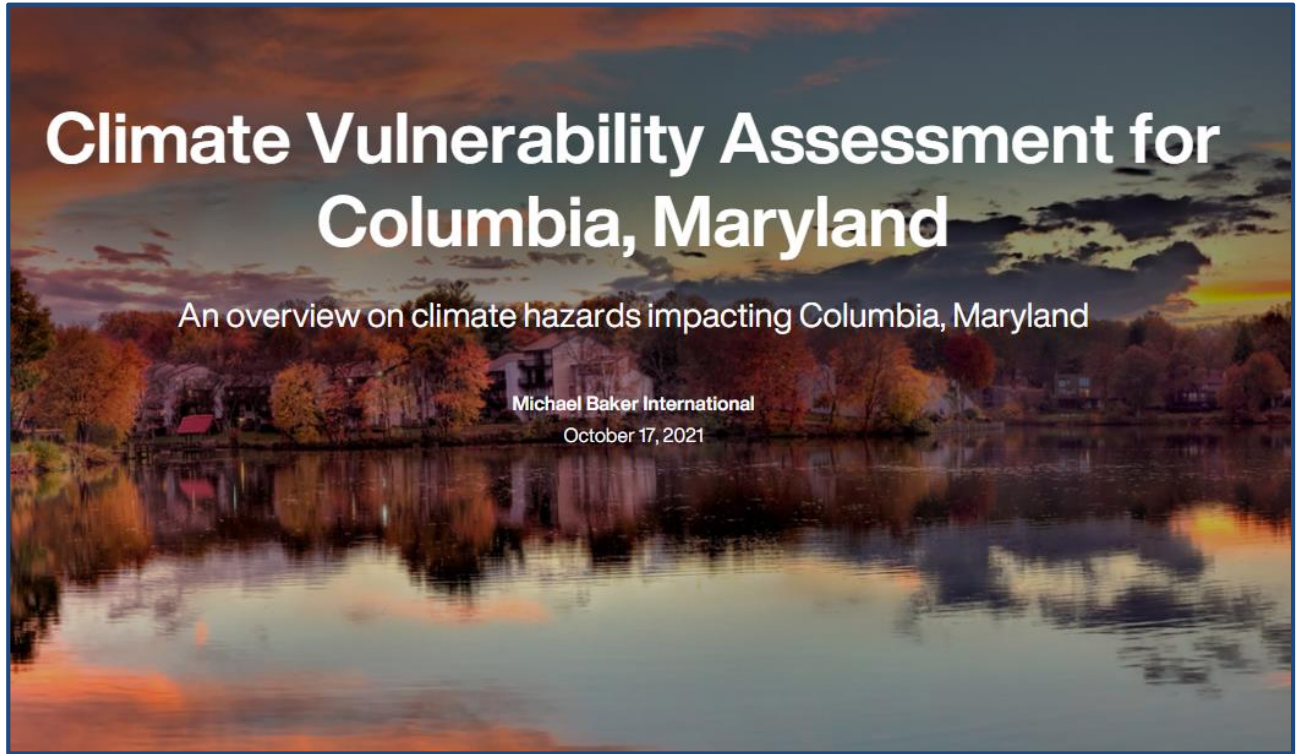
CA Climate Assessment

Climate Vulnerability Assessment for Columbia, Maryland

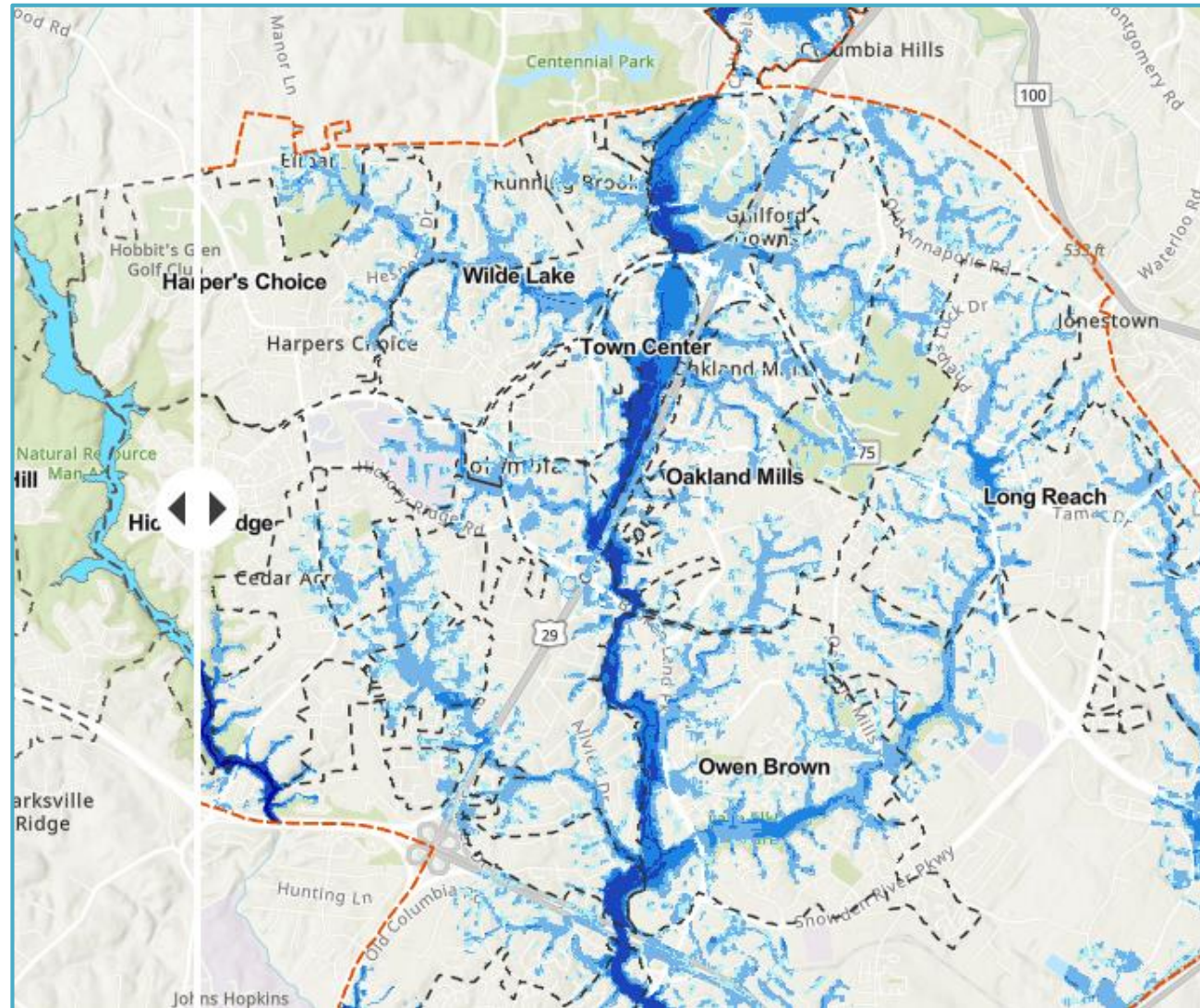
An overview on climate hazards impacting Columbia, Maryland

Michael Baker International

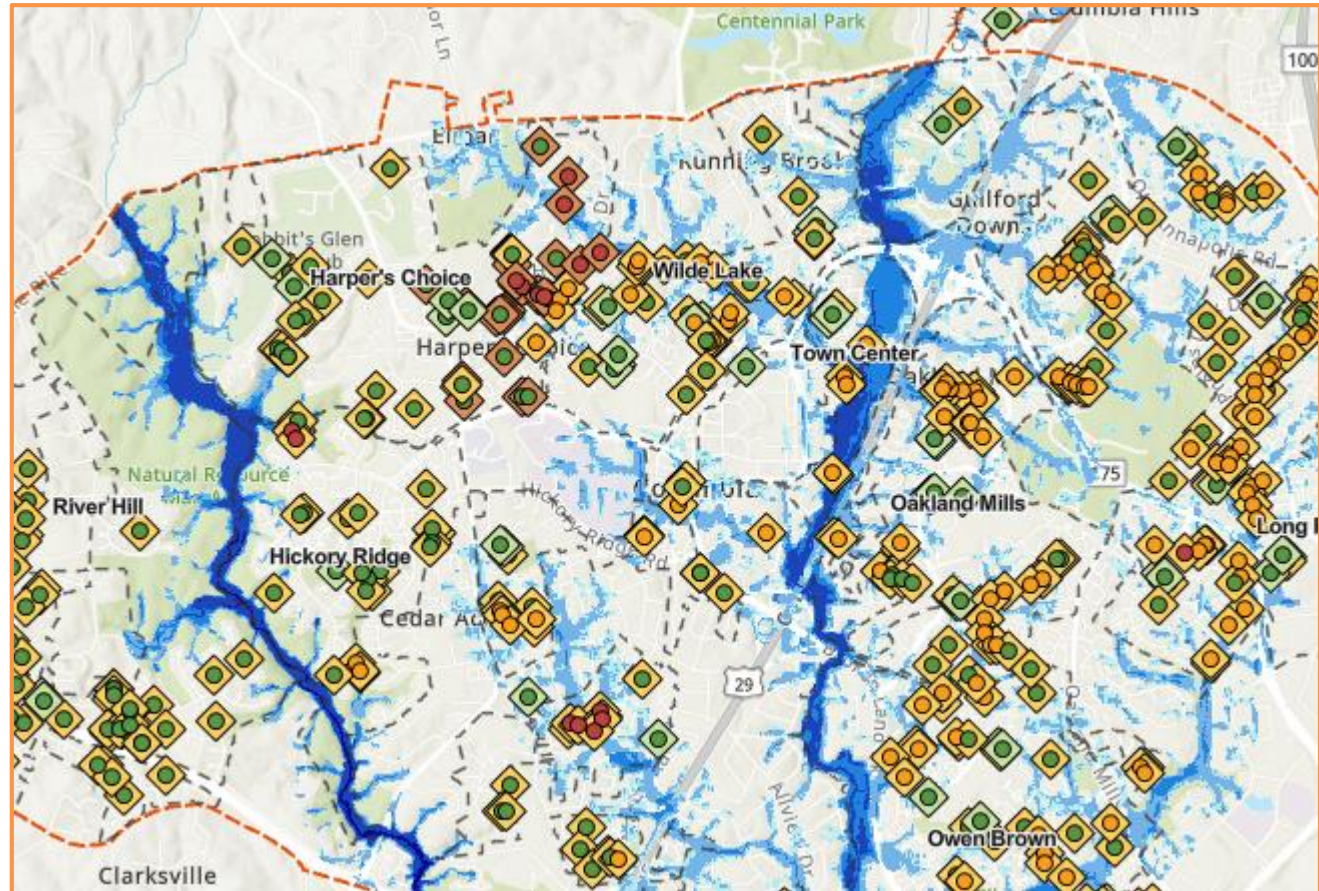
October 17, 2021



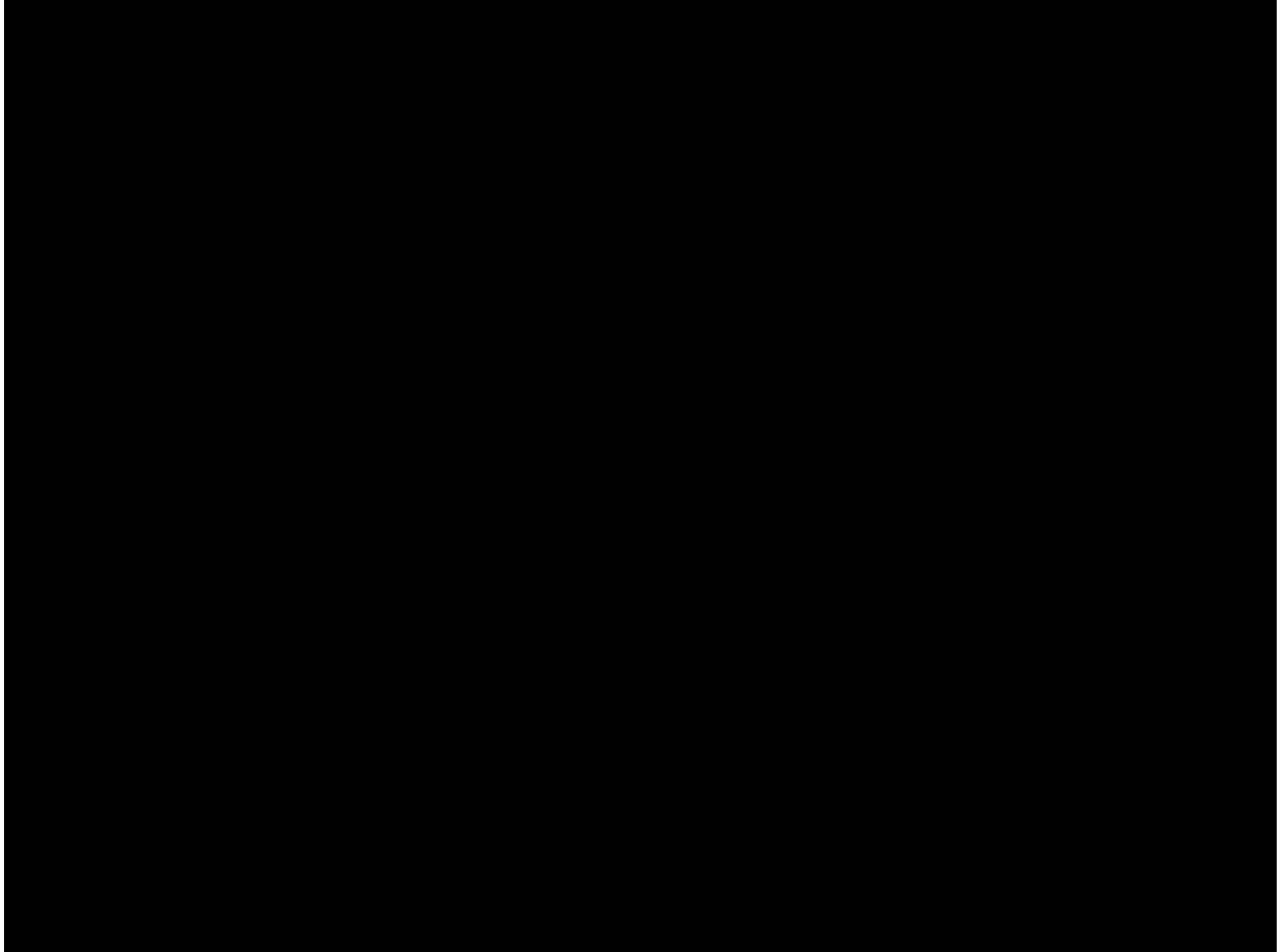
Columbia Flood Model



Estimated Climate Change Vulnerability of CA Assets



CA Cares for Symphony Woods







TO: COLUMBIA ASSOCIATION BOARD OF DIRECTORS
FROM: KAREN TURCAN, LEGAL ASSISTANT
RE: 2022 LEGISLATIVE SESSION – PRE-FILED STATE LEGISLATION
 AND CURRENT HOWARD COUNTY COUNCIL LEGISLATION
DATE: NOVEMBER 4, 2021

The Howard County Delegation to the Maryland General Assembly has posted a list of bond initiative requests and local bills proposed for filing during the 2022 legislative session in Annapolis. The bill summarized below is one that may be of interest or concern to CA, and will be monitored by CA's lobbyist, Paul Tiburzi, as it proceeds through the legislative process. There will be a public hearing to discuss the Delegation's proposed local legislation on Tuesday, November 16th at 7:30pm.

Also noted below are descriptions of Howard County Council bills of interest to CA. Jessica Bellah has been tracking the progress of the bills that would potentially impact CA's Open Space operations.

A. Bill Descriptions

HOWARD COUNTY DELEGATION PROPOSED BILL

Ho.Co. 10-22 – Howard County – Property Tax – Credit for Seniors to Offset Property Tax Rate Increase

This bill would authorize Howard County to grant a property tax credit against the county property tax imposed on dwellings owned by senior citizen homeowners who also meet certain income and residency requirements. We are evaluating the potential impact to CA and will monitor the bill's progress.

HOWARD COUNTY COUNCIL BILLS

CB64-2021, CB66-2021, CB78-2021, CB79-2021, and CB89-2021

All of these bills relate to specimen trees and/or various provisions of the Forest Conservation Act. The Board has previously been updated on the progress of CB64 and CB66 (that text is included below).

- **CB64-2021** – This bill prohibits the clearing of specimen trees unless they are dead, diseased, or invasive. It set up a process that requires certain property owners, including CA, to apply for a notification to proceed before the removal of a dead, diseased, or invasive specimen tree. CA staff is working with County Council and County Administration to ensure that the bill still allows for best practice management of CA holdings. Several amendments have been filed by the Administration and County Council that will allow for removal in case of imminent threat without notification to proceed and allow for removal of otherwise healthy trees as needed to achieve the repair, maintenance, or modification of public infrastructure (utilities/sidewalks/paths...) owned or managed by the County or an HOA with DNR Forest Stewardship Plan. This will allow for clearing of healthy trees when associated with maintenance of existing or new infrastructure. This bill is tabled and discussion around amendments continues among the interested parties. CA staff will continue to advocate to protect CA interests as well as achieve the bill's intended environmental protections.
- **CB66-2021** – This bill removed existing exemptions for Columbia/Gateway from the Forest Conservation Act. This would have resulted in an unintended administrative and financial burden

on CA as we would trigger provisions of the Forest Conservation Act through the normal course of our pathway and land management maintenance programs. CA staff worked with the County Council to address CA concerns. An amendment was filed which retained the existing exemption for HOAs with a Department of Natural Resources drafted Forest Stewardship Plan. Effectively, as amended, this bill will not adversely impact CA. This bill was passed by the County Council at their 11/1/2021 legislative session.

- **CB78-2021** – This bill would add new definitions to the Forest Conservation ordinance, and establish a “look-back” provision for the disturbance of certain trees, reducing the diameter threshold to 24 inches for forest retention. Staff is currently evaluating this to determine if there is a possible adverse impact on CA. This bill was tabled at the 11/1 Council meeting.
- **CB79-2021** – This bill provides for enhanced enforcement measures and penalties for violations of the Forest Conservation Act. It appears that this bill would not impact CA in light of the exemption from the Act that was obtained via CB66-2021, and Staff is currently evaluating this further to verify. This bill was tabled at the 11/1 Council meeting.
- **CB89-2021** – This bill would add new definitions to the Forest Conservation ordinance, and establish a “look-back” provision for the disturbance of certain trees. It appears that this bill would not impact CA in light of the exemption from the Act that was obtained via CB66-2021, and Staff is currently evaluating this further to verify.

CB82-2021 – Howard County Minimum Wage

This bill would establish a local minimum wage of \$16 per hour for employees working in Howard County. The current minimum wage would be increased in phases, the timing of which would depend on the size of the employer as defined in the bill. The Howard County Chamber of Commerce has already expressed its opposition to this bill. Staff is currently evaluating the impact this wage increase would have on CA’s operations.

CB88-2021 – Maintenance/Repair of Historic Structures

This bill would prohibit the willful failure to do specified maintenance and repair of certain historic structures, in order to avoid demolition by neglect of those structures, and would also allow the Historic District Commission to waive compliance in certain cases of financial hardship and provide for a hearing and an opportunity to cure specified violations. Since CA owns several historic structures, Staff is currently evaluating this to see if there would be any impact on CA’s operations.

B. Hearing Chart

Hearing Date – Time	Bill Number	Title	Cross-filed Bill
11/16 – 7:30 p.m.	Ho.Co. 10-22	Howard County – Property Tax – Credit for Seniors to Offset Property Tax Rate Increase	---
9/20 – 7:00 p.m.	CB64-2021	Howard County Council – Specimen Trees	---
9/20 – 7:00 a.m.	CB66-2021	Howard County Council – Forest Conservation Act removal of exemptions	---
10/18 – 7:00 p.m.	CB78-2021	Howard County Council – Forest Conservation Act tree “look-back” provision	---
10/18 – 7:00 p.m.	CB79-2021	Howard County Council – Forest Conservation Act enforcement measures	---
11/15 – 7:00 p.m.	CB82-2021	Howard County Council – Local Minimum Wage	---
11/15 – 7:00 p.m.	CB88-2021	Howard County Council – Historic Structure Maintenance	---
11/15 – 7:00 p.m.	CB89-2021	Howard County Council – Forest Conservation Act tree “look-back” provision	---

AGENDA TOPIC 8(e)(i)

Board Request Tracking Log
FY 2022
As of November 5, 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 Kittamaquundi Pathway Connection Easement Request	October 2021	Community Operations	TBD	
6	CA BOD	Impact of Milk Producers construction on the environment and schools	October 2021	Community Operations	TBD	
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Resident Request Tracking Log
FY 22
As of November 5, 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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