



October 22, 2021

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

From: Janet Evans, Board Chair

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

### AGENDA

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

**Upcoming Scheduled Hybrid Work Sessions and Meetings**

**Thursday, November 11, 2021 – Board of Directors Meeting – Beginning at 7:00 p.m.**

**CA Mission Statement**

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

**CA Vision Statement**

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

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

To be Approved October 28, 2021

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

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

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

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

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

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

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

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

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

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

51 The closed meeting was authorized under the Maryland Homeowners Association Act, Md. Code, Real Property  
52 §11B-111(4)(iv), Consultation with staff personnel, consultant, attorneys, board members, or other persons in  
53 connection with pending or potential litigation or other legal matters. meeting was closed from 9:23 p.m. until  
54 10:36 p.m. for a discussion of ethics violation with a vote on recommendation and Symphony of Lights Appeal.  
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56 CA's **Board of Directors** held a closed virtual meeting on August 26, 2021. Members present were Chairperson  
57 Janet Evans, Vice Chair Virginia Thomas, Dick Boulton, Lakey Boyd, Renee DuBois, Jessamine Duvall, Lin  
58 Eagan, Tina Horn, Andrew Stack, and Shari Zaret. The vote to close the meeting was 9-0-0.  
59

60 The closed meeting was authorized under the Maryland Homeowners Association Act, Md. Code, Real Property  
61 §11B-111(4)(iv), Consultation with staff personnel, consultant, attorneys, board members, or other persons in  
62 connection with pending or potential litigation or other legal matters. The meeting was closed from 7:01 p.m.  
63 until 8:26 p.m. for an update on Symphony of Lights negotiations.  
64

65 The **Architectural Resource Committee** held a closed virtual meeting on September 13, 2021. Members present  
66 were Deb Bach, Ed Gordon, Susan Sloan, and Devora Wilkinson. The vote to close the meeting was 4-0-0.  
67

68 The closed meeting was authorized under the Maryland Homeowners Association Act, Md. Code, Real Property  
69 §11B-111(4)(iv), Consultation with staff personnel, consultants, attorneys, board members or other persons in  
70 connection with pending or potential litigation or other legal matters. The meeting was closed from 1:03 p.m.  
71 until 2:03 p.m. to discuss new and ongoing covenant cases.  
72

73 CA's **Board of Directors** held a closed virtual meeting on September 14, 2021. Members present were  
74 Chairperson Janet Evans, Vice Chair Virginia Thomas, Dick Boulton, Lakey Boyd, Lin Eagan, Tina Horn,  
75 Andrew Stack, and Shari Zaret. The vote to close the meeting was 7-0-0.  
76

77 The closed meeting was authorized under the Maryland Homeowners Association Act, Md. Code, Real Property  
78 §11B-111(4)(iv), Consultation with staff personnel, consultant, attorneys, board members, or other persons in  
79 connection with pending or potential litigation or other legal matters. The meeting was closed from 6:00 p.m.  
80 until 7:16 p.m. for an update on Symphony of Lights.  
81

82 Note: These meetings are listed here in chronological order, although they were presented at the meeting in  
83 reverse chronological order.  
84

### 85 **3. Approval of Agenda**

86 **Action:** Ms. Thomas moved to approve the agenda. Ms. Horn seconded the motion, which was approved by a  
87 vote of 7-0-0.  
88

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

90 Against: None

91 Abstain: None  
92

### 93 **4. Verbal Resident Speakout**

94 (a) Eric Greenberg – Newly appointed Columbia Council Representative from River Hill introduced himself  
95

96 (b) Nina Basu – President, Inner Arbor Trust - Referenced the Inner Arbor Trust report and referred to future NE  
97 stream area clean up.  
98

### 99 **5. Consent Agenda**

100 (a) Approval of Minutes – July 22, 2021 Board Meeting - Approved by consent

101

102 (b) FY 2022 Charges for Advisory Committees – Approved by consent

103 (c) Correction of Emergency Cash Reserve Policy from Two-Thirds to Simple-Majority Vote – Approved by  
104 consent  
105

106 **6. Board Votes**

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

108 **Action:** Mr. Stack moved to approve Easement Request – Long Reach Village Center Signage. Ms. Thomas  
109 seconded the motion, which passed by a vote of 7-0-0.  
110

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

112 Against: None

113 Abstain: None  
114

115 (b) Easement Request – Farris Subdivision

116 **Action:** Mr. Stack moved to approve Easement Request – Farris Subdivision. Ms. Thomas seconded the  
117 motion; discussion began.  
118

119 In response to a question regarding the property owner’s involvement, Mr. Mattey replied that approval by  
120 the owner is required or the action will not happen.  
121

122 Mr. Boulton moved to change “considered” in the first line. It was agreed by consensus that this language  
123 appeared in the previous Easement Request, and is appropriate for this type of document. Mr. Boulton  
124 withdrew his motion.  
125

126 The motion made by Mr. Stack passed by a vote of 7-0-0.  
127

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

129 Against: None

130 Abstain: None  
131

132 **7. Board Discussion**

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

134 Ms. Bellah presented information about the Howard County General Plan via a written report, a PowerPoint  
135 presentation, and discussion. She noted that the draft from the Draft Plan Workshop Series was organized  
136 under five key topic areas: 1) Maintaining the Character of the Rural West; 2) Renewed Emphasis on Activity  
137 Centers; 3) New and Different Housing Options; 4) The Environment; and 5) Growth Management  
138 Considerations. She stated that these align with Board positions, although further evaluation of the plan, upon  
139 its release, will be needed for housing strategies in the rural west.  
140

141 Note: Sound virtually was out for approximately one minute at 7:23 p.m.  
142

143 **8. Reports/Presentations**

144 (a) FY 2022 First Quarter Financial Report

145 Ms. Krabbe called the Board’s attention to the supporting document for this topic. The information was  
146 discussed by the Audit Committee at its September 20, 2021 meeting.  
147

148 (b) FY 2022 First Quarter Financial Statements

149 Ms. Krabbe called the Board’s attention to the supporting document for this topic.  
150

151 (c) Dashboard

152 Ms. Krabbe provided a written report, which was discussed by Dan Burns.  
153  
154

155 **9. Questions Only**

156 (a) Chair’s Remarks - Ms. Evans noted that Long Reach is celebrating its 50<sup>th</sup> birthday. A community birthday  
157 party will be held on October 15-16.

158  
159 (b) President’s Report - Ms. Boyd provided a written report.  
160 Discussion included Before and After School Care costs and the success of School Age Services (SAS),  
161 bringing SAS to villages and commercial areas, the Archives exhibit at Columbia Mall, and good water  
162 quality at Wilde Lake.

163  
164 (c) Report from the CA Representatives to the Inner Arbor Trust Board of Directors – A written report was  
165 provided.

166  
167 (d) Pre-Filed State Legislation – There is no pre-filed legislation.

168  
169 (e) Board Priority Review – No changes

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171 (f) Tracking Forms –  
172 (i) Board Requests – No changes

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174 (ii) Resident Requests – No changes

175  
176 **10. Proposed New Topics**

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

179  
180 **11. Adjournment**

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

183  
184 For: Messrs. Boulton and Stack, and Mmes. Duvall, Eagan, Evans, McCord, Thomas, and Zaret

185 Against: None

186 Abstain: None

187  
188 The meeting was adjourned at 8:42 p.m.

189  
190  
191 Respectfully submitted,

192  
193 Bonnie Butler  
194 Recording Secretary

**AGENDA ITEM 5(b)**

# **Easement Requests**

October 14, 2021

**Columbia**  
Association



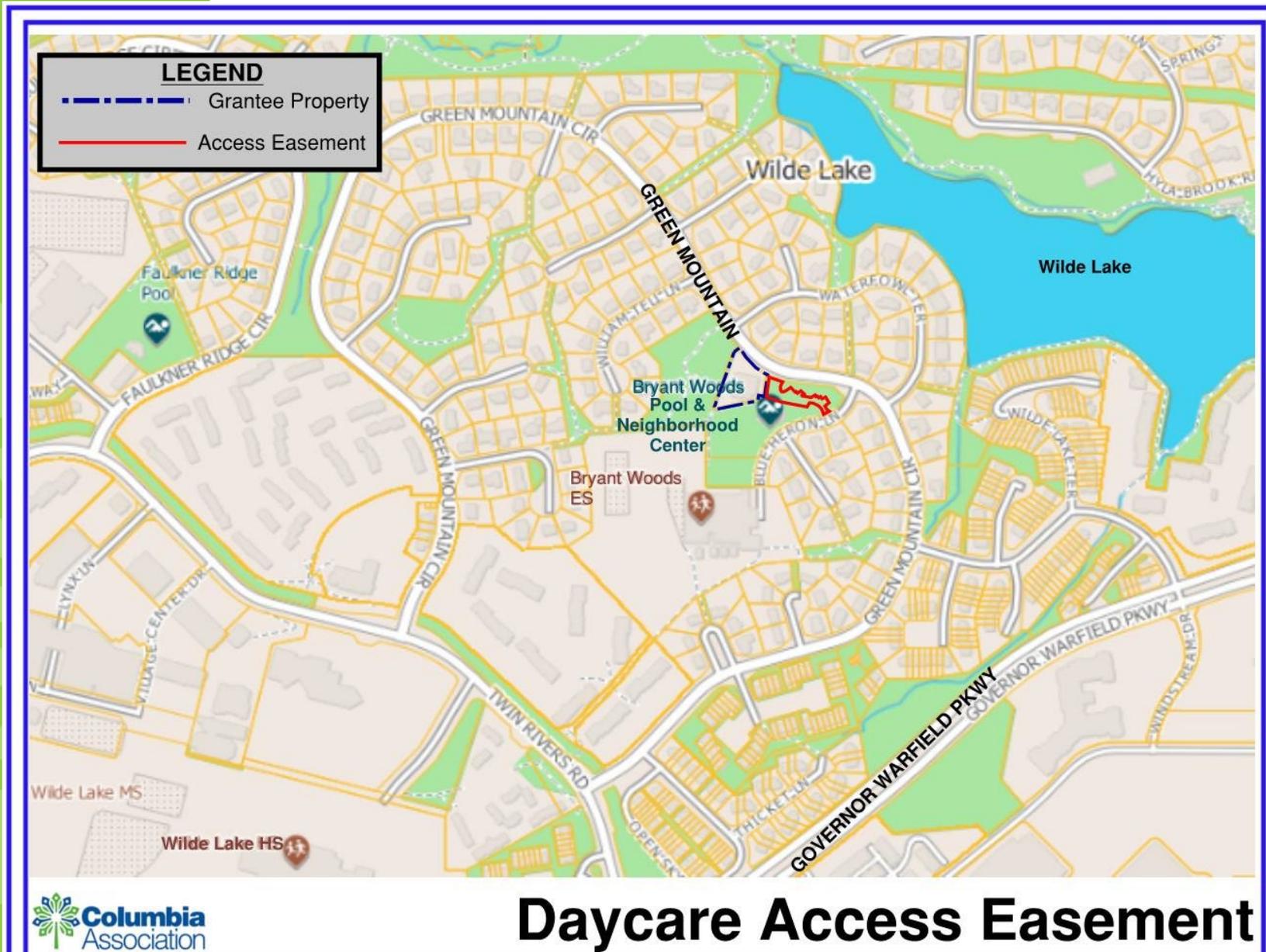
# **Wilde Lake: Daycare Access Easement**

# Daycare Access Easement

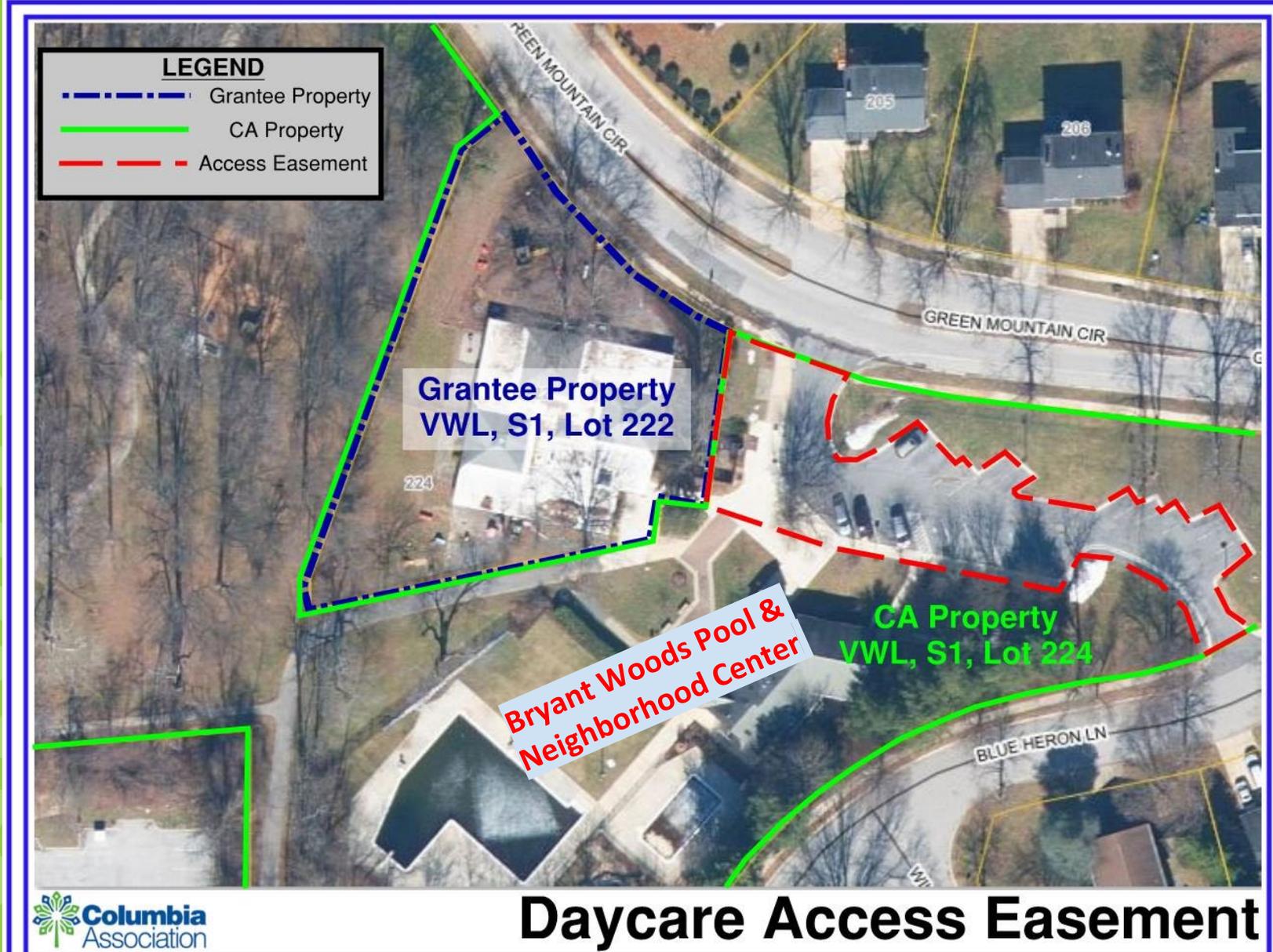
## Easements

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

# Vicinity Map



# Request Detail



# Daycare Access Easement

## Easement

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

## Staff Review Comments

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

## Staff Recommendation

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





## Easement Request Form

Date: 10/1/2021

Easement Grantee: Wilde Lake Child Development Center, Inc.

Project Name: Daycare Access Easement

### Proposed Easement Location:

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

### Purpose of Proposed Easement:

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

### Alternatives to Proposed Easement:

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

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

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

### Additional Notes:

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

### Contact Information

Name: Brady Greer  
E-mail: [Brady.Greer@ColumbiaAssociation.org](mailto:Brady.Greer@ColumbiaAssociation.org)  
Phone #: 443.674.0097

## **RESOLUTION AUTHORIZING EASEMENT**

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

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

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

BE IT SO RESOLVED

\_\_\_\_\_, 2021



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

The following Board committees have vacancies:

Audit Committee

One additional member

Risk Management Committee

One additional member

Board Operations Committee

November 29, 2021 Meeting – One additional member

February 28, 2022 Meeting – One additional member

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

Aquatics Advisory Committee

Senior Advisory Committee

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

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



**BOARD OF DIRECTORS WORK SESSION**

**FY 2023 PRE-BUDGET SCENARIO TEST CASES**

**Thursday, October 28, 2021**

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

## BACKGROUND

Columbia Association's budget process is different this year.

Why is the budget process different this year?

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

How does this budget process differ from previous years?

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

## SCENARIO TEST CASES

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

### Scenario I

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

### Scenario II

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

**Scenario III**

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

**HOW TO USE THIS BOOK**

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

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

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

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

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

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

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

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

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

**KEY ASSUMPTIONS**

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

**Annual Charge Rate and Cap**

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

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

## EXPENSE CATEGORIES

### Changeable Expenses

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

### Fixed and Administrative Expenses

Expenses incurred to:

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

## MAJOR ASSUMPTIONS BY DEPARTMENT

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

	Scenario I	Scenario II	Scenario III
Office of the President	<ul style="list-style-type: none"> <li>• Reflects movement of planning function to Community Operations</li> <li>• Includes addition of a community engagement position</li> <li>• Maintains staffing in other offices essentially at pre-COVID levels (General Counsel, Audit)</li> </ul>	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"> <li>• “Bottom line” of \$3,382,000</li> </ul>	<ul style="list-style-type: none"> <li>• “Bottom line” of \$3,382,000 same as Scenario I</li> </ul>	<ul style="list-style-type: none"> <li>• “Bottom line” of \$2,998,000</li> <li>• Requires raising the annual charge rate 9% from \$0.68 to \$0.74 to cover the projected impact of free outdoor pools for residents</li> <li>• Membership decrease would impact multiple CA facilities</li> </ul>
Community Programs and Services	<ul style="list-style-type: none"> <li>• In total, department covers changeable expenses (operating expenses excluding fixed and administrative costs)</li> </ul>	<ul style="list-style-type: none"> <li>• No changes made</li> <li>• Several programs and facilities do not cover their changeable expenses as directed, and user price increases are not practical</li> <li>• Outdoor pools require an annual charge subsidy of \$2,886,000</li> </ul>	<ul style="list-style-type: none"> <li>• Outdoor pools require an additional annual charge subsidy of \$1,395,000, which requires increasing annual charge rate</li> <li>• User price increases are not feasible</li> <li>• Membership decrease would impact multiple CA facilities</li> </ul>
Community Operations	<ul style="list-style-type: none"> <li>• Requires an annual charge subsidy of \$19,300,000 in all three scenarios</li> </ul>	Same as Scenario I	Same as Scenario I

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

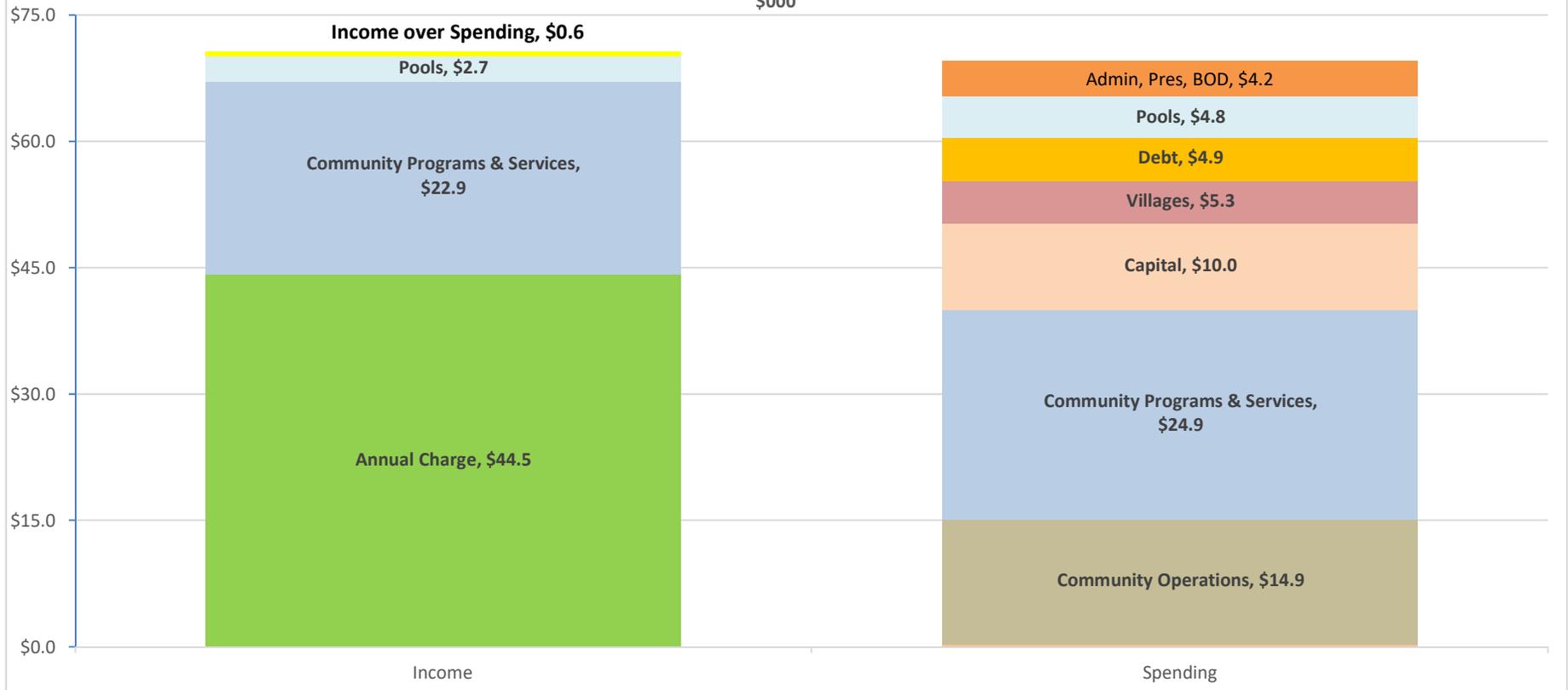
You're welcome to participate at any point throughout this process, including the Board meetings mentioned below. There are also new ways to get involved on a deeper level that are highlighted in this timeline. All of the meetings will be hosted virtually and recorded for easy access.



**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.

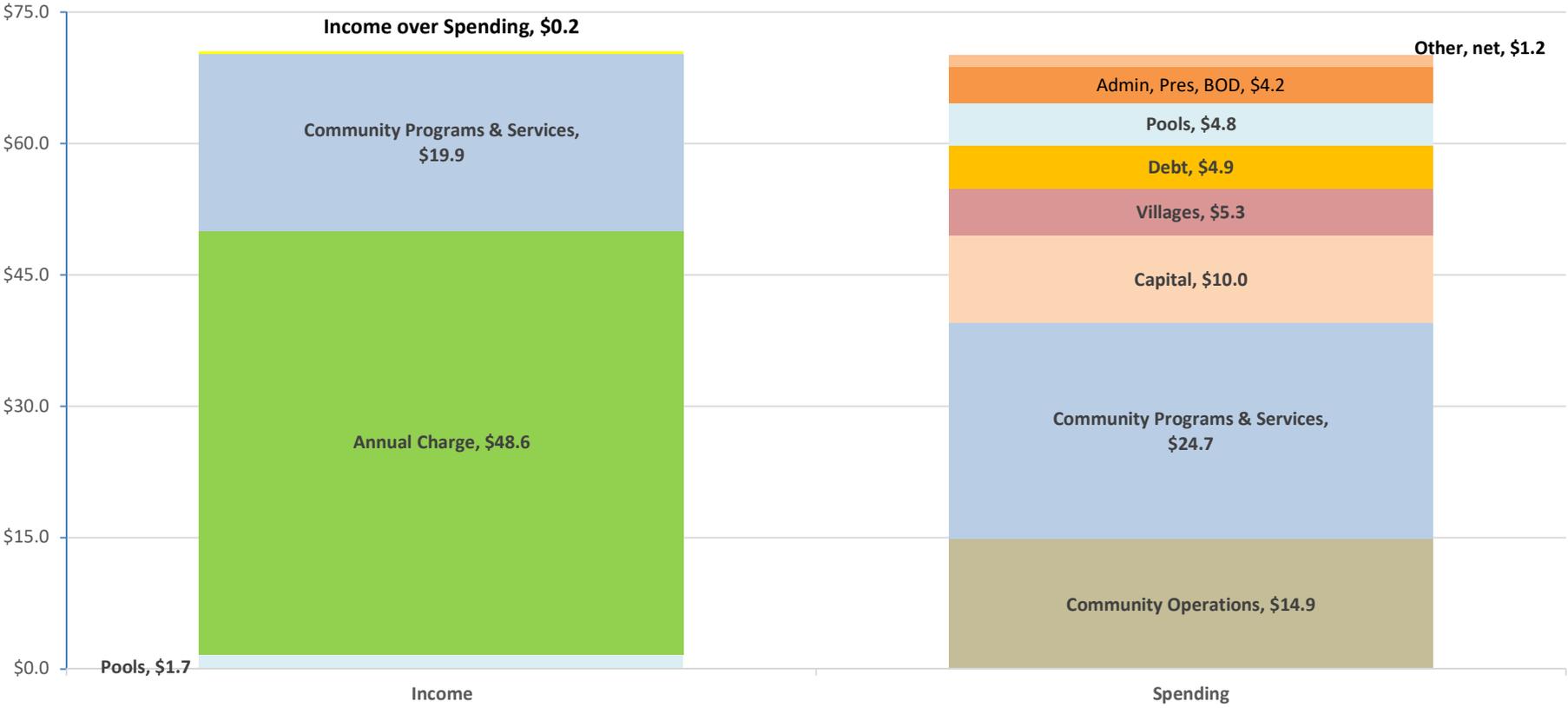
## COLUMBIA ASSOCIATION FY23 PRE-BUDGET - SCENARIO I and II INCOME VS. SPENDING

(modified cash basis)  
\$000

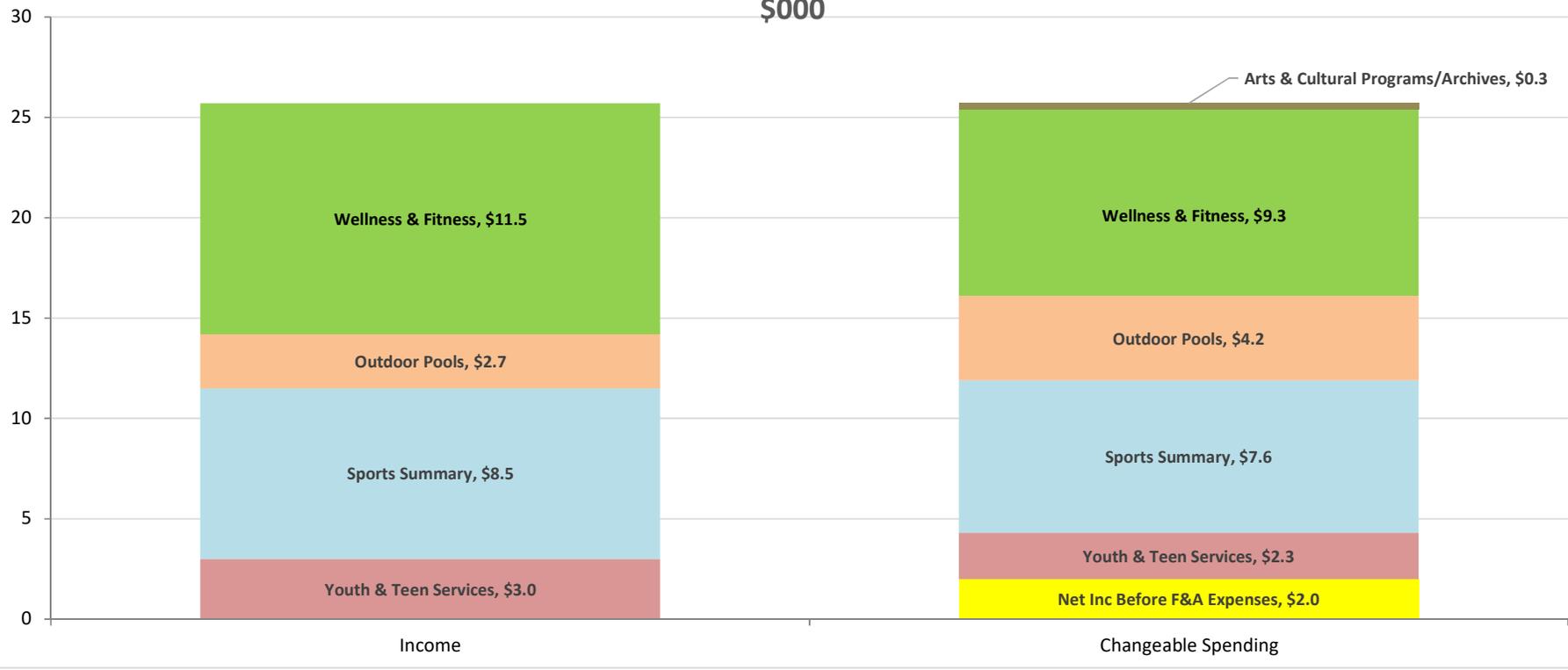


**COLUMBIA ASSOCIATION  
FY23 PRE-BUDGET - SCENARIO III  
INCOME VS. SPENDING**

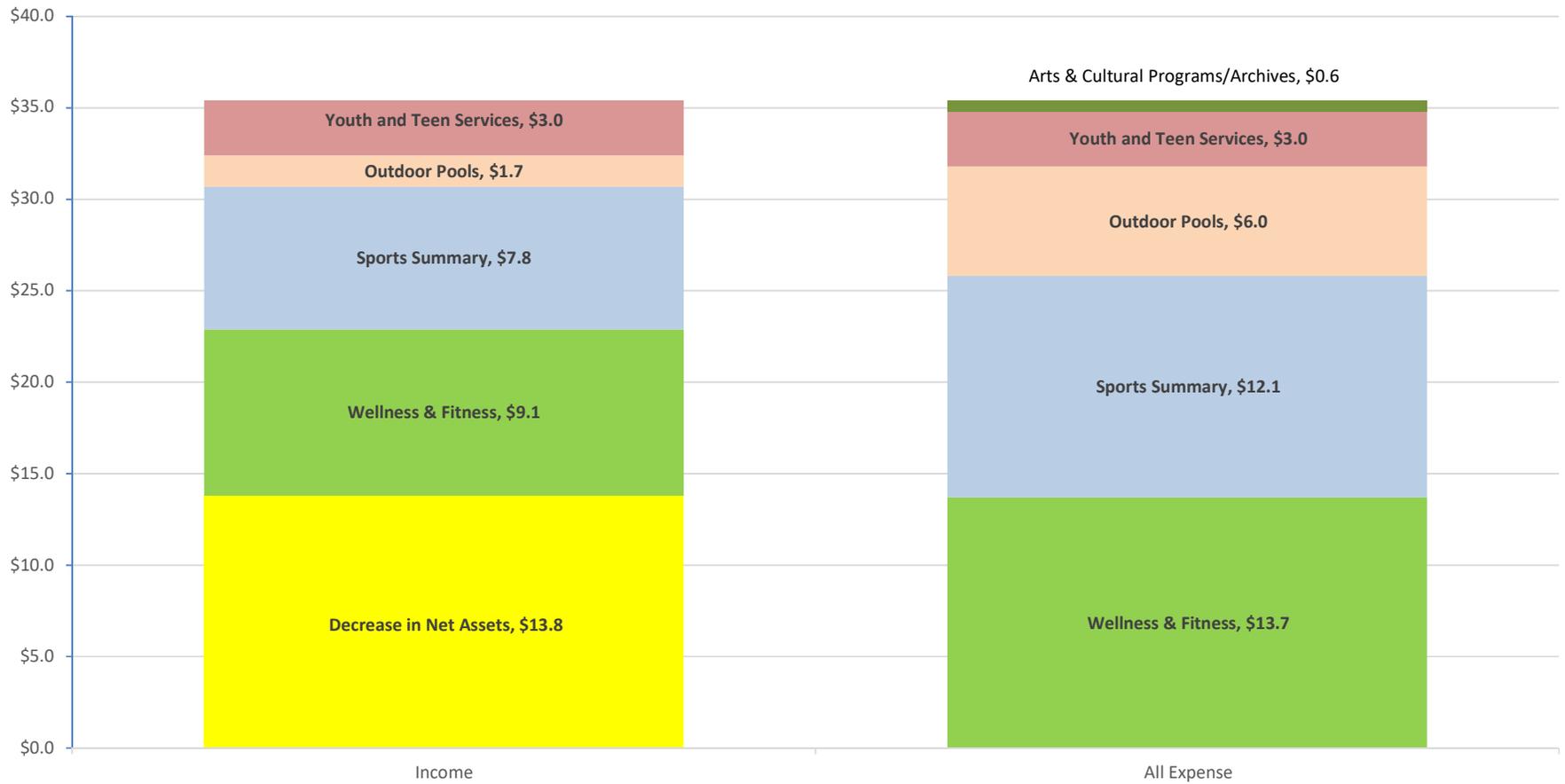
(modified cash basis)  
\$000



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



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



**COLUMBIA ASSOCIATION ANNUAL CHARGE INCOME  
FY 2023 PRE-BUDGET SCENARIO TEST CASES**

**\$000**

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

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 %
<b>INCOME:</b>							
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%
<b>Total Income</b>	<b>65,521</b>	<b>70,990</b>	<b>8%</b>	<b>70,990</b>	<b>8%</b>	<b>71,011</b>	<b>8%</b>
<b>CHANGEABLE EXPENSES:</b>							
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%
<b>Total Changeable Expenses</b>	<b>19,240</b>	<b>22,281</b>	<b>16%</b>	<b>22,281</b>	<b>16%</b>	<b>22,708</b>	<b>18%</b>
<b>Net Inc before F&amp;A Expenses:</b>	<b>46,281</b>	<b>48,709</b>	<b>5%</b>	<b>48,709</b>	<b>5%</b>	<b>48,303</b>	<b>4%</b>
<b>FIXED &amp; ADMIN EXPENSES:</b>							
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%
<b>Total Fixed &amp; Admin. Expenses</b>	<b>42,087</b>	<b>45,327</b>	<b>8%</b>	<b>45,327</b>	<b>8%</b>	<b>45,305</b>	<b>8%</b>
<b>NET TOTAL *</b>	<b>4,194</b>	<b>3,382</b>	<b>-19%</b>	<b>3,382</b>	<b>-19%</b>	<b>2,998</b>	<b>-29%</b>

\* Increase/(Decrease) in Net Assets

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

### **DEPARTMENT SUMMARY**

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

Community Programs and Services includes:

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

### **KEY BUDGET ASSUMPTIONS**

#### **Scenario I**

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

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

#### **Scenario II**

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

## **DEPARTMENT SUMMARY**

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

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

### **Scenario III**

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

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

	FY 22 Estimate	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 %
<b>INCOME:</b>							
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%
<b>Total Income</b>	<b>19,725</b>	<b>22,906</b>	<b>16%</b>	<b>22,906</b>	<b>16%</b>	<b>19,889</b>	<b>1%</b>
<b>CHANGEABLE EXPENSES:</b>							
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%
<b>Total Changeable Expenses</b>	<b>17,142</b>	<b>19,444</b>	<b>13%</b>	<b>19,444</b>	<b>13%</b>	<b>19,473</b>	<b>14%</b>
<b>Net Inc before F&amp;A Expenses:</b>	<b>2,583</b>	<b>3,462</b>	<b>34%</b>	<b>3,462</b>	<b>34%</b>	<b>416</b>	<b>-84%</b>
<b>FIXED &amp; ADMIN EXPENSES:</b>							
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%
<b>Total Fixed &amp; Admin. Expenses</b>	<b>10,639</b>	<b>10,184</b>	<b>-4%</b>	<b>10,184</b>	<b>-4%</b>	<b>9,940</b>	<b>-7%</b>
<b>NET TOTAL *</b>	<b>(8,056)</b>	<b>(6,722)</b>	<b>17%</b>	<b>(6,722)</b>	<b>17%</b>	<b>(9,524)</b>	<b>-18%</b>

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

\* 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)

	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 %
<b>INCOME:</b>						
Annual Charge						
Tuition and Enrollment						
Direct Memberships	1,911	2,645 38%	2,645 38%	2,645 38%	2,645 38%	
Fees Income	1,126	1,301 16%	1,301 16%	1,301 16%	1,301 16%	
Rental Income	541	280 -48%	280 -48%	280 -48%	280 -48%	
Net Sales	4	17 325%	17 325%	17 325%	17 325%	
Gain (Loss) on Fixed Asset Disposals	(103)	(27) 74%	(27) 74%	(27) 74%	(27) 74%	
Other Income						
Membership Allocations	6,194	7,175 16%	7,175 16%	4,848 -22%		
<b>Total Income</b>	<b>9,673</b>	<b>11,391 18%</b>	<b>11,391 18%</b>	<b>9,064 -6%</b>		
<b>CHANGEABLE EXPENSES:</b>						
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%		
<b>Total Changeable Expenses</b>	<b>7,987</b>	<b>9,212 15%</b>	<b>9,212 15%</b>	<b>9,186 15%</b>		
<b>Net Inc before F&amp;A Expenses:</b>	<b>1,686</b>	<b>2,179 29%</b>	<b>2,179 29%</b>	<b>(122) -107%</b>		
<b>FIXED &amp; ADMIN EXPENSES:</b>						
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%		
<b>Total Fixed &amp; Admin. Expenses</b>	<b>4,874</b>	<b>4,659 -4%</b>	<b>4,659 -4%</b>	<b>4,469 -8%</b>		
<b>NET TOTAL *</b>	<b>(3,188)</b>	<b>(2,480) 22%</b>	<b>(2,480) 22%</b>	<b>(4,591) -44%</b>		

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

\* 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 %		
<b>INCOME:</b>									
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%		
<b>Total Income</b>	<b>3,336</b>	<b>4,040</b>	<b>21%</b>	<b>4,040</b>	<b>21%</b>	<b>3,217</b>	<b>-4%</b>		
<b>CHANGEABLE EXPENSES:</b>									
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%		
<b>Total Changeable Expenses</b>	<b>2,436</b>	<b>2,920</b>	<b>20%</b>	<b>2,920</b>	<b>20%</b>	<b>2,909</b>	<b>19%</b>		
<b>Net Inc before F&amp;A Expenses:</b>	<b>900</b>	<b>1,120</b>	<b>24%</b>	<b>1,120</b>	<b>24%</b>	<b>308</b>	<b>-66%</b>		
<b>FIXED &amp; ADMIN EXPENSES:</b>									
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									
<b>Total Fixed &amp; Admin. Expenses</b>	<b>982</b>	<b>1,068</b>	<b>9%</b>	<b>1,068</b>	<b>9%</b>	<b>1,001</b>	<b>2%</b>		
<b>NET TOTAL *</b>	<b>(82)</b>	<b>52</b>	<b>163%</b>	<b>52</b>	<b>163%</b>	<b>(693)</b>	<b>-745%</b>		

\* Increase/(Decrease) in Net Assets

**SUPREME SPORTS 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 %		
<b>INCOME:</b>									
Annual Charge									
Tuition and Enrollment									
Direct Memberships	744	1,028	38%	1,028	38%	1,028	38%		
Fees Income	337	440	31%	440	31%	440	31%		
Rental Income	138	180	30%	180	30%	180	30%		
Net Sales	4	17	325%	17	325%	17	325%		
Gain (Loss) on Fixed Asset Disposals	(21)	(9)	57%	(9)	57%	(9)	57%		
Other Income									
Membership Allocations	2,419	2,802	16%	2,802	16%	1,893	-22%		
<b>Total Income</b>	<b>3,621</b>	<b>4,458</b>	<b>23%</b>	<b>4,458</b>	<b>23%</b>	<b>3,549</b>	<b>-2%</b>		
<b>CHANGEABLE EXPENSES:</b>									
Personnel Expenses	1,900	2,316	22%	2,316	22%	2,322	22%		
General Operating Expenses	204	201	-1%	201	-1%	201	-1%		
Utilities, Repairs and Maintenance	742	722	-3%	722	-3%	722	-3%		
Rentals-Equipment	10	9	-10%	9	-10%	9	-10%		
Alloc. of Customer and Member Services	171	205	20%	205	20%	194	13%		
Alloc. of Marketing,Comm.,Design & Production	240	274	14%	274	14%	272	13%		
<b>Total Changeable Expenses</b>	<b>3,267</b>	<b>3,727</b>	<b>14%</b>	<b>3,727</b>	<b>14%</b>	<b>3,720</b>	<b>14%</b>		
<b>Net Inc before F&amp;A Expenses:</b>	<b>354</b>	<b>731</b>	<b>106%</b>	<b>731</b>	<b>106%</b>	<b>(171)</b>	<b>-148%</b>		
<b>FIXED &amp; ADMIN EXPENSES:</b>									
Personnel Expenses									
General Operating Expenses									
Utilities, Repairs and Maintenance	131	127	-3%	127	-3%	127	-3%		
Rentals-Space									
Audit Services									
Insurance and Taxes	181	181	0%	181	0%	181	0%		
Depreciation	1,229	1,233	0%	1,233	0%	1,233	0%		
Interest Expense Allocation	87	71	-18%	71	-18%	71	-18%		
Alloc. of Department's Admin.	119	128	8%	128	8%	127	7%		
Alloc. of Marketing,Comm.,Design & Production									
Alloc. of Admin. Serv. Expenses	293	359	23%	359	23%	286	-2%		
Contingencies/Non-Operating Exp									
<b>Total Fixed &amp; Admin. Expenses</b>	<b>2,040</b>	<b>2,099</b>	<b>3%</b>	<b>2,099</b>	<b>3%</b>	<b>2,025</b>	<b>-1%</b>		
<b>NET TOTAL *</b>	<b>(1,686)</b>	<b>(1,368)</b>	<b>19%</b>	<b>(1,368)</b>	<b>19%</b>	<b>(2,196)</b>	<b>-30%</b>		

\* Increase/(Decrease) in Net Assets

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

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

\* Increase/(Decrease) in Net Assets

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

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

\* Increase/(Decrease) in Net Assets

**FAIRWAY HILLS GOLF 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 23 Scenario I	Variance %	FY 23 Scenario II	Variance %	FY 23 Scenario III	Variance %
<b>INCOME:</b>						
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%
<b>Total Income</b>	<b>1,458</b>	<b>1,380 -5%</b>	<b>1,380 -5%</b>	<b>1,333 -9%</b>		
<b>CHANGEABLE EXPENSES:</b>						
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%
<b>Total Changeable Expenses</b>	<b>1,389</b>	<b>1,437 3%</b>	<b>1,437 3%</b>	<b>1,445 4%</b>		
<b>Net Inc before F&amp;A Expenses:</b>	<b>69</b>	<b>(57) -183%</b>	<b>(57) -183%</b>	<b>(112) -262%</b>		
<b>FIXED &amp; ADMIN EXPENSES:</b>						
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						
<b>Total Fixed &amp; Admin. Expenses</b>	<b>662</b>	<b>663 0%</b>	<b>663 0%</b>	<b>658 -1%</b>		
<b>NET TOTAL *</b>	<b>(593)</b>	<b>(720) -21%</b>	<b>(720) -21%</b>	<b>(770) -30%</b>		

\* Increase/(Decrease) in Net Assets

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

\* 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 %		
<b>INCOME:</b>									
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%		
<b>Total Income</b>	<b>1,082</b>	<b>1,171</b>	<b>8%</b>	<b>1,171</b>	<b>8%</b>	<b>1,134</b>	<b>5%</b>		
<b>CHANGEABLE EXPENSES:</b>									
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%		
<b>Total Changeable Expenses</b>	<b>749</b>	<b>859</b>	<b>15%</b>	<b>859</b>	<b>15%</b>	<b>860</b>	<b>15%</b>		
<b>Net Inc before F&amp;A Expenses:</b>	<b>333</b>	<b>312</b>	<b>-6%</b>	<b>312</b>	<b>-6%</b>	<b>274</b>	<b>-18%</b>		
<b>FIXED &amp; ADMIN EXPENSES:</b>									
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									
<b>Total Fixed &amp; Admin. Expenses</b>	<b>491</b>	<b>536</b>	<b>9%</b>	<b>536</b>	<b>9%</b>	<b>534</b>	<b>9%</b>		
<b>NET TOTAL *</b>	<b>(158)</b>	<b>(224)</b>	<b>-42%</b>	<b>(224)</b>	<b>-42%</b>	<b>(260)</b>	<b>-65%</b>		

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

\* Increase/(Decrease) in Net Assets

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

	FY 22 Estimate vs. FY 23 Scenario I			FY 22 Estimate vs. FY 23 Scenario II			FY 22 Estimate vs. FY 23 Scenario III		
	FY 22 Estimate	FY 23 Scenario I	Variance %	FY 23 Scenario II	Variance %	FY 23 Scenario III	Variance %		
<b>INCOME:</b>									
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%		
<b>Total Income</b>	<b>187</b>	<b>243</b>	<b>30%</b>	<b>243</b>	<b>30%</b>	<b>202</b>	<b>8%</b>		
<b>CHANGEABLE EXPENSES:</b>									
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%		
<b>Total Changeable Expenses</b>	<b>186</b>	<b>262</b>	<b>41%</b>	<b>262</b>	<b>41%</b>	<b>262</b>	<b>41%</b>		
<b>Net Inc before F&amp;A Expenses:</b>	<b>1</b>	<b>(19)</b>	<b>-2000%</b>	<b>(19)</b>	<b>-2000%</b>	<b>(60)</b>	<b>-6100%</b>		
<b>FIXED &amp; ADMIN EXPENSES:</b>									
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									
<b>Total Fixed &amp; Admin. Expenses</b>	<b>160</b>	<b>191</b>	<b>19%</b>	<b>191</b>	<b>19%</b>	<b>188</b>	<b>18%</b>		
<b>NET TOTAL *</b>	<b>(159)</b>	<b>(210)</b>	<b>-32%</b>	<b>(210)</b>	<b>-32%</b>	<b>(248)</b>	<b>-56%</b>		

\* 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 %		
<b>INCOME:</b>									
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%		
<b>Total Income</b>	<b>1,213</b>	<b>1,272</b>	<b>5%</b>	<b>1,272</b>	<b>5%</b>	<b>1,027</b>	<b>-15%</b>		
<b>CHANGEABLE EXPENSES:</b>									
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%		
<b>Total Changeable Expenses</b>	<b>1,397</b>	<b>1,493</b>	<b>7%</b>	<b>1,493</b>	<b>7%</b>	<b>1,492</b>	<b>7%</b>		
<b>Net Inc before F&amp;A Expenses:</b>	<b>(184)</b>	<b>(221)</b>	<b>-20%</b>	<b>(221)</b>	<b>-20%</b>	<b>(465)</b>	<b>-153%</b>		
<b>FIXED &amp; ADMIN EXPENSES:</b>									
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									
<b>Total Fixed &amp; Admin. Expenses</b>	<b>811</b>	<b>775</b>	<b>-4%</b>	<b>775</b>	<b>-4%</b>	<b>755</b>	<b>-7%</b>		
<b>NET TOTAL *</b>	<b>(995)</b>	<b>(996)</b>	<b>0%</b>	<b>(996)</b>	<b>0%</b>	<b>(1,220)</b>	<b>-23%</b>		

\* 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 %		
<b>INCOME:</b>									
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%		
<b>Total Income</b>	<b>2,315</b>	<b>2,742</b>	<b>18%</b>	<b>2,742</b>	<b>18%</b>	<b>1,682</b>	<b>-27%</b>		
<b>CHANGEABLE EXPENSES:</b>									
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%		
<b>Total Changeable Expenses</b>	<b>3,542</b>	<b>4,224</b>	<b>19%</b>	<b>4,224</b>	<b>19%</b>	<b>4,629</b>	<b>31%</b>		
<b>Net Inc before F&amp;A Expenses:</b>	<b>(1,227)</b>	<b>(1,482)</b>	<b>-21%</b>	<b>(1,482)</b>	<b>-21%</b>	<b>(2,947)</b>	<b>-140%</b>		
<b>FIXED &amp; ADMIN EXPENSES:</b>									
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									
<b>Total Fixed &amp; Admin. Expenses</b>	<b>1,246</b>	<b>1,404</b>	<b>13%</b>	<b>1,404</b>	<b>13%</b>	<b>1,334</b>	<b>7%</b>		
<b>NET TOTAL *</b>	<b>(2,473)</b>	<b>(2,886)</b>	<b>-17%</b>	<b>(2,886)</b>	<b>-17%</b>	<b>(4,281)</b>	<b>-73%</b>		

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

\* Increase/(Decrease) in Net Assets

**COLUMBIA ART 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 23 Scenario I	Variance %	FY 23 Scenario II	Variance %	FY 23 Scenario III	Variance %
<b>INCOME:</b>						
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						
<b>Total Income</b>	<b>67</b>	<b>(35) -152%</b>	<b>(35) -152%</b>		<b>(35) -152%</b>	
<b>CHANGEABLE EXPENSES:</b>						
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%
<b>Total Changeable Expenses</b>	<b>236</b>	<b>245 4%</b>	<b>245 4%</b>		<b>245 4%</b>	
<b>Net Inc before F&amp;A Expenses:</b>	<b>(169)</b>	<b>(280) -66%</b>	<b>(280) -66%</b>		<b>(280) -66%</b>	
<b>FIXED &amp; ADMIN EXPENSES:</b>						
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						
<b>Total Fixed &amp; Admin. Expenses</b>	<b>128</b>	<b>87 -32%</b>	<b>87 -32%</b>		<b>87 -32%</b>	
<b>NET TOTAL *</b>	<b>(297)</b>	<b>(367) -24%</b>	<b>(367) -24%</b>		<b>(367) -24%</b>	

\* Increase/(Decrease) in Net Assets

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

	FY 22 Estimate	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 %
<b>INCOME:</b>							
Annual Charge							
Tuition and Enrollment							
Direct Memberships							
Fees Income							
Rental Income							
Net Sales							
Gain (Loss) on Fixed Asset Disposals							
Other Income							
Membership Allocations							
<b>Total Income</b>							
<b>CHANGEABLE EXPENSES:</b>							
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%
<b>Total Changeable Expenses</b>	<b>91</b>	<b>130</b>	<b>43%</b>	<b>130</b>	<b>43%</b>	<b>130</b>	<b>43%</b>
<b>Net Inc before F&amp;A Expenses:</b>	<b>(91)</b>	<b>(130)</b>	<b>-43%</b>	<b>(130)</b>	<b>-43%</b>	<b>(130)</b>	<b>-43%</b>
<b>FIXED &amp; ADMIN EXPENSES:</b>							
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							
<b>Total Fixed &amp; Admin. Expenses</b>	<b>31</b>	<b>43</b>	<b>39%</b>	<b>43</b>	<b>39%</b>	<b>43</b>	<b>39%</b>
<b>NET TOTAL *</b>	<b>(122)</b>	<b>(173)</b>	<b>-42%</b>	<b>(173)</b>	<b>-42%</b>	<b>(173)</b>	<b>-42%</b>

\* Increase/(Decrease) in Net Assets

COLUMBIA MARYLAND ARCHIVES  
 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 %	
	FY 22 Estimate			FY 22 Estimate			FY 22 Estimate		
<b>INCOME:</b>									
Annual Charge									
Tuition and Enrollment									
Direct Memberships									
Fees Income									
Rental Income									
Net Sales	1			1			1		
Gain (Loss) on Fixed Asset Disposals									
Other Income									
Membership Allocations									
<b>Total Income</b>	<b>1</b>			<b>1</b>			<b>1</b>		
<b>CHANGEABLE EXPENSES:</b>									
Personnel Expenses									
General Operating Expenses									
Utilities, Repairs and Maintenance									
Rentals-Equipment									
Alloc. of Customer and Member Services									
Alloc. of Marketing,Comm.,Design & Production									
<b>Total Changeable Expenses</b>									
<b>Net Inc before F&amp;A Expenses:</b>	<b>1</b>			<b>1</b>			<b>1</b>		
<b>FIXED &amp; ADMIN EXPENSES:</b>									
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									
<b>Total Fixed &amp; Admin. Expenses</b>	<b>184</b>	<b>160</b>	<b>-13%</b>	<b>160</b>	<b>-13%</b>		<b>160</b>	<b>-13%</b>	
<b>NET TOTAL *</b>	<b>(183)</b>	<b>(159)</b>	<b>13%</b>	<b>(159)</b>	<b>13%</b>		<b>(159)</b>	<b>13%</b>	

\* Increase/(Decrease) in Net Assets

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

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

\* Increase/(Decrease) in Net Assets

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

	FY 22 Estimate	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 %
<b>INCOME:</b>							
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							
<b>Total Income</b>	<b>1,818</b>	<b>2,846</b>	<b>57%</b>	<b>2,846</b>	<b>57%</b>	<b>2,846</b>	<b>57%</b>
<b>CHANGEABLE EXPENSES:</b>							
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%
<b>Total Changeable Expenses</b>	<b>1,608</b>	<b>1,965</b>	<b>22%</b>	<b>1,965</b>	<b>22%</b>	<b>1,990</b>	<b>24%</b>
<b>Net Inc before F&amp;A Expenses:</b>	<b>210</b>	<b>881</b>	<b>320%</b>	<b>881</b>	<b>320%</b>	<b>856</b>	<b>308%</b>
<b>FIXED &amp; ADMIN EXPENSES:</b>							
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							
<b>Total Fixed &amp; Admin. Expenses</b>	<b>769</b>	<b>577</b>	<b>-25%</b>	<b>577</b>	<b>-25%</b>	<b>581</b>	<b>-24%</b>
<b>NET TOTAL *</b>	<b>(559)</b>	<b>304</b>	<b>154%</b>	<b>304</b>	<b>154%</b>	<b>275</b>	<b>149%</b>

\* Increase/(Decrease) in Net Assets

**YOUTH AND TEEN CENTER AT THE BARN**  
**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 %		
<b>INCOME:</b>									
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									
<b>Total Income</b>	<b>3</b>	<b>3</b>		<b>3</b>		<b>3</b>			
<b>CHANGEABLE EXPENSES:</b>									
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%		
<b>Total Changeable Expenses</b>	<b>149</b>	<b>171</b>	<b>15%</b>	<b>171</b>	<b>15%</b>	<b>171</b>	<b>15%</b>		
<b>Net Inc before F&amp;A Expenses:</b>	<b>(146)</b>	<b>(168)</b>	<b>-15%</b>	<b>(168)</b>	<b>-15%</b>	<b>(168)</b>	<b>-15%</b>		
<b>FIXED &amp; ADMIN EXPENSES:</b>									
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									
<b>Total Fixed &amp; Admin. Expenses</b>	<b>81</b>	<b>67</b>	<b>-17%</b>	<b>67</b>	<b>-17%</b>	<b>67</b>	<b>-17%</b>		
<b>NET TOTAL *</b>	<b>(227)</b>	<b>(235)</b>	<b>-4%</b>	<b>(235)</b>	<b>-4%</b>	<b>(235)</b>	<b>-4%</b>		

\* Increase/(Decrease) in Net Assets

**CAMPS**  
**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 %
<b>INCOME:</b>						
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						
<b>Total Income</b>	<b>198</b>	<b>184 -7%</b>	<b>184</b>	<b>-7%</b>	<b>184</b>	<b>-7%</b>
<b>CHANGEABLE EXPENSES:</b>						
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%
<b>Total Changeable Expenses</b>	<b>113</b>	<b>149 32%</b>	<b>149</b>	<b>32%</b>	<b>151</b>	<b>34%</b>
<b>Net Inc before F&amp;A Expenses:</b>	<b>85</b>	<b>35 -59%</b>	<b>35</b>	<b>-59%</b>	<b>33</b>	<b>-61%</b>
<b>FIXED &amp; ADMIN EXPENSES:</b>						
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						
<b>Total Fixed &amp; Admin. Expenses</b>	<b>39</b>	<b>42 8%</b>	<b>42</b>	<b>8%</b>	<b>42</b>	<b>8%</b>
<b>NET TOTAL *</b>	<b>46</b>	<b>(7) -115%</b>	<b>(7)</b>	<b>-115%</b>	<b>(9)</b>	<b>-120%</b>

\* Increase/(Decrease) in Net Assets

## Columbia Association **Department of Community Operations**

### **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 %		
<b>INCOME:</b>									
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									
<b>Total Income</b>	<b>176</b>	<b>428</b>	<b>143%</b>	<b>428</b>	<b>143%</b>	<b>428</b>	<b>143%</b>		
<b>CHANGEABLE EXPENSES:</b>									
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%		
<b>Total Changeable Expenses</b>	<b>212</b>	<b>597</b>	<b>182%</b>	<b>597</b>	<b>182%</b>	<b>596</b>	<b>181%</b>		
<b>Net Inc before F&amp;A Expenses:</b>	<b>(36)</b>	<b>(169)</b>	<b>-369%</b>	<b>(169)</b>	<b>-369%</b>	<b>(168)</b>	<b>-367%</b>		
<b>FIXED &amp; ADMIN EXPENSES:</b>									
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									
<b>Total Fixed &amp; Admin. Expenses</b>	<b>17,649</b>	<b>19,145</b>	<b>8%</b>	<b>19,145</b>	<b>8%</b>	<b>19,123</b>	<b>8%</b>		
<b>NET TOTAL *</b>	<b>(17,685)</b>	<b>(19,314)</b>	<b>-9%</b>	<b>(19,314)</b>	<b>-9%</b>	<b>(19,291)</b>	<b>-9%</b>		

\* Increase/(Decrease) in Net Assets

**COMMUNITY OPERATIONS 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 %			
<b>INCOME:</b>									
Annual Charge									
Tuition and Enrollment									
Direct Memberships									
Fees Income									
Rental Income									
Net Sales									
Gain (Loss) on Fixed Asset Disposals									
Other Income									
Membership Allocations									
<b>Total Income</b>									
<b>CHANGEABLE EXPENSES:</b>									
Personnel Expenses									
General Operating Expenses									
Utilities, Repairs and Maintenance									
Rentals-Equipment	1		1		1				
Alloc. of Customer and Member Services									
Alloc. of Marketing,Comm.,Design & Production									
<b>Total Changeable Expenses</b>	<b>1</b>		<b>1</b>		<b>1</b>				
<b>Net Inc before F&amp;A Expenses:</b>	<b>(1)</b>		<b>(1)</b>		<b>(1)</b>				
<b>FIXED &amp; ADMIN EXPENSES:</b>									
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		-100%		
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									
<b>Total Fixed &amp; Admin. Expenses</b>	<b>(1)</b>	<b>(1)</b>		<b>(1)</b>		<b>(1)</b>			
<b>NET TOTAL *</b>									

\* Increase/(Decrease) in Net Assets

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

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

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

\* 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	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 %
<b>INCOME:</b>							
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							
<b>Total Income</b>		<b>17</b>	<b>100%</b>	<b>17</b>	<b>100%</b>	<b>17</b>	<b>100%</b>
<b>CHANGEABLE EXPENSES:</b>							
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							
<b>Total Changeable Expenses</b>	<b>6</b>	<b>30</b>	<b>400%</b>	<b>30</b>	<b>400%</b>	<b>30</b>	<b>400%</b>
<b>Net Inc before F&amp;A Expenses:</b>	<b>(6)</b>	<b>(13)</b>	<b>-117%</b>	<b>(13)</b>	<b>-117%</b>	<b>(13)</b>	<b>-117%</b>
<b>FIXED &amp; ADMIN EXPENSES:</b>							
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							
<b>Total Fixed &amp; Admin. Expenses</b>	<b>1,161</b>	<b>6,822</b>	<b>488%</b>	<b>6,822</b>	<b>488%</b>	<b>6,814</b>	<b>487%</b>
<b>NET TOTAL *</b>	<b>(1,167)</b>	<b>(6,835)</b>	<b>-486%</b>	<b>(6,835)</b>	<b>-486%</b>	<b>(6,827)</b>	<b>-485%</b>

\* 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 %
<b>INCOME:</b>						
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	239	203%	239	203%	239	203%
Membership Allocations						
<b>Total Income</b>	<b>79</b>		<b>79</b>		<b>79</b>	
<b>CHANGEABLE EXPENSES:</b>						
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						
<b>Total Changeable Expenses</b>	<b>18</b>	<b>-100%</b>	<b>18</b>	<b>-100%</b>	<b>18</b>	<b>-100%</b>
<b>Net Inc before F&amp;A Expenses:</b>	<b>61</b>	<b>158</b>	<b>61</b>	<b>158</b>	<b>61</b>	<b>158</b>
<b>FIXED &amp; ADMIN EXPENSES:</b>						
Personnel Expenses	218	595	218	595	218	594
General Operating Expenses	59	233	59	233	59	233
Utilities, Repairs and Maintenance	91	279	91	279	91	279
Rentals-Space	3	4	3	4	3	4
Audit Services						
Insurance and Taxes						
Depreciation		1,880		1,880		1,880
Interest Expense Allocation		158		158		158
Alloc. of Department's Admin.	10	79	10	79	10	78
Alloc. of Marketing,Comm.,Design & Production	21	152	21	152	21	151
Alloc. of Admin. Serv. Expenses	63	507	63	507	63	506
Contingencies/Non-Operating Exp						
<b>Total Fixed &amp; Admin. Expenses</b>	<b>465</b>	<b>3,887</b>	<b>465</b>	<b>3,887</b>	<b>465</b>	<b>3,883</b>
<b>NET TOTAL *</b>	<b>(404)</b>	<b>(3,729)</b>	<b>(404)</b>	<b>(3,729)</b>	<b>(404)</b>	<b>(3,725)</b>

\* Increase/(Decrease) in Net Assets

**FACILITY 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 %
<b>INCOME:</b>							
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							
<b>Total Income</b>	<b>33</b>	<b>46</b>	<b>39%</b>	<b>46</b>	<b>39%</b>	<b>46</b>	<b>39%</b>
<b>CHANGEABLE EXPENSES:</b>							
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							
<b>Total Changeable Expenses</b>	<b>1</b>	<b>1</b>		<b>1</b>		<b>1</b>	
<b>Net Inc before F&amp;A Expenses:</b>	<b>32</b>	<b>45</b>	<b>41%</b>	<b>45</b>	<b>41%</b>	<b>45</b>	<b>41%</b>
<b>FIXED &amp; ADMIN EXPENSES:</b>							
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							
<b>Total Fixed &amp; Admin. Expenses</b>	<b>1,108</b>	<b>602</b>	<b>-46%</b>	<b>602</b>	<b>-46%</b>	<b>601</b>	<b>-46%</b>
<b>NET TOTAL *</b>	<b>(1,076)</b>	<b>(557)</b>	<b>48%</b>	<b>(557)</b>	<b>48%</b>	<b>(556)</b>	<b>48%</b>

\* Increase/(Decrease) in Net Assets

**EVENT 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 %		
<b>INCOME:</b>									
Annual Charge									
Tuition and Enrollment									
Direct Memberships									
Fees Income									
Rental Income									
Net Sales									
Gain (Loss) on Fixed Asset Disposals									
Other Income									
Membership Allocations									
<b>Total Income</b>									
<b>CHANGEABLE EXPENSES:</b>									
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%		
<b>Total Changeable Expenses</b>	<b>109</b>	<b>464</b>	<b>326%</b>	<b>464</b>	<b>326%</b>	<b>464</b>	<b>326%</b>		
<b>Net Inc before F&amp;A Expenses:</b>	<b>(109)</b>	<b>(464)</b>	<b>-326%</b>	<b>(464)</b>	<b>-326%</b>	<b>(464)</b>	<b>-326%</b>		
<b>FIXED &amp; ADMIN EXPENSES:</b>									
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									
<b>Total Fixed &amp; Admin. Expenses</b>	<b>21</b>	<b>83</b>	<b>295%</b>	<b>83</b>	<b>295%</b>	<b>83</b>	<b>295%</b>		
<b>NET TOTAL *</b>	<b>(130)</b>	<b>(547)</b>	<b>-321%</b>	<b>(547)</b>	<b>-321%</b>	<b>(547)</b>	<b>-321%</b>		

\* 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 %
<b>INCOME:</b>							
Annual Charge							
Tuition and Enrollment							
Direct Memberships							
Fees Income							
Rental Income							
Net Sales							
Gain (Loss) on Fixed Asset Disposals							
Other Income							
Membership Allocations							
<b>Total Income</b>							
<b>CHANGEABLE EXPENSES:</b>							
Personnel Expenses							
General Operating Expenses							
Utilities, Repairs and Maintenance							
Rentals-Equipment							
Alloc. of Customer and Member Services							
Alloc. of Marketing,Comm.,Design & Production							
<b>Total Changeable Expenses</b>							
<b>Net Inc before F&amp;A Expenses:</b>							
<b>FIXED &amp; ADMIN EXPENSES:</b>							
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							
<b>Total Fixed &amp; Admin. Expenses</b>	<b>295</b>	<b>281</b>	<b>-5%</b>	<b>281</b>	<b>-5%</b>	<b>281</b>	<b>-5%</b>
<b>NET TOTAL *</b>	<b>(294)</b>	<b>(281)</b>	<b>4%</b>	<b>(281)</b>	<b>4%</b>	<b>(281)</b>	<b>4%</b>

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

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

\* 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)

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

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

\* 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 %	
<b>INCOME:</b>							
Annual Charge							
Tuition and Enrollment							
Direct Memberships							
Fees Income							
Rental Income							
Net Sales							
Gain (Loss) on Fixed Asset Disposals	(1)	(2)	(2)	-100%	(2)	-100%	
Other Income							
Membership Allocations							
<b>Total Income</b>	<b>(1)</b>	<b>(2)</b>	<b>(2)</b>	<b>-100%</b>	<b>(2)</b>	<b>-100%</b>	
<b>CHANGEABLE EXPENSES:</b>							
Personnel Expenses							
General Operating Expenses							
Utilities, Repairs and Maintenance							
Rentals-Equipment							
Alloc. of Customer and Member Services							
Alloc. of Marketing,Comm.,Design & Production							
<b>Total Changeable Expenses</b>							
<b>Net Inc before F&amp;A Expenses:</b>	<b>(1)</b>	<b>(2)</b>	<b>(2)</b>	<b>-100%</b>	<b>(2)</b>	<b>-100%</b>	
<b>FIXED &amp; ADMIN EXPENSES:</b>							
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							
<b>Total Fixed &amp; Admin. Expenses</b>							
<b>NET TOTAL *</b>	<b>(1)</b>	<b>(2)</b>	<b>-100%</b>	<b>(2)</b>	<b>-100%</b>	<b>(2)</b>	<b>-100%</b>

\* 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)

	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 %
<b>INCOME:</b>						
Annual Charge						
Tuition and Enrollment						
Direct Memberships						
Fees Income						
Rental Income						
Net Sales						
Gain (Loss) on Fixed Asset Disposals						
Other Income						
Membership Allocations						
<b>Total Income</b>						
<b>CHANGEABLE EXPENSES:</b>						
Personnel Expenses						
General Operating Expenses						
Utilities, Repairs and Maintenance						
Rentals-Equipment						
Alloc. of Customer and Member Services						
Alloc. of Marketing,Comm.,Design & Production						
<b>Total Changeable Expenses</b>						
<b>Net Inc before F&amp;A Expenses:</b>						
<b>FIXED &amp; ADMIN EXPENSES:</b>						
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						
<b>Total Fixed &amp; Admin. Expenses</b>						
<b>NET TOTAL *</b>						

\* 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 %		
<b>INCOME:</b>									
Annual Charge									
Tuition and Enrollment									
Direct Memberships									
Fees Income									
Rental Income									
Net Sales									
Gain (Loss) on Fixed Asset Disposals									
Other Income									
Membership Allocations									
<b>Total Income</b>									
<b>CHANGEABLE EXPENSES:</b>									
Personnel Expenses									
General Operating Expenses									
Utilities, Repairs and Maintenance									
Rentals-Equipment									
Alloc. of Customer and Member Services									
Alloc. of Marketing, Comm., Design & Production									
<b>Total Changeable Expenses</b>									
<b>Net Inc before F&amp;A Expenses:</b>									
<b>FIXED &amp; ADMIN EXPENSES:</b>									
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									
<b>Total Fixed &amp; Admin. Expenses</b>	<b>1,885</b>	<b>2,296</b>	<b>22%</b>	<b>2,296</b>	<b>22%</b>	<b>2,281</b>	<b>21%</b>		
<b>NET TOTAL *</b>	<b>(1,885)</b>	<b>(2,296)</b>	<b>-22%</b>	<b>(2,296)</b>	<b>-22%</b>	<b>(2,281)</b>	<b>-21%</b>		

\* 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 %
<b>INCOME:</b>							
Annual Charge							
Tuition and Enrollment							
Direct Memberships							
Fees Income							
Rental Income							
Net Sales							
Gain (Loss) on Fixed Asset Disposals							
Other Income							
Membership Allocations							
<b>Total Income</b>							
<b>CHANGEABLE EXPENSES:</b>							
Personnel Expenses							
General Operating Expenses							
Utilities, Repairs and Maintenance							
Rentals-Equipment							
Alloc. of Customer and Member Services							
Alloc. of Marketing,Comm.,Design & Production							
<b>Total Changeable Expenses</b>							
<b>Net Inc before F&amp;A Expenses:</b>							
<b>FIXED &amp; ADMIN EXPENSES:</b>							
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							
<b>Total Fixed &amp; Admin. Expenses</b>	<b>542</b>	<b>740</b>	<b>37%</b>	<b>740</b>	<b>37%</b>	<b>742</b>	<b>37%</b>
<b>NET TOTAL *</b>	<b>(542)</b>	<b>(740)</b>	<b>-37%</b>	<b>(740)</b>	<b>-37%</b>	<b>(742)</b>	<b>-37%</b>

\* 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 %		
<b>INCOME:</b>									
Annual Charge									
Tuition and Enrollment									
Direct Memberships									
Fees Income									
Rental Income									
Net Sales									
Gain (Loss) on Fixed Asset Disposals									
Other Income									
Membership Allocations									
<b>Total Income</b>									
<b>CHANGEABLE EXPENSES:</b>									
Personnel Expenses									
General Operating Expenses									
Utilities, Repairs and Maintenance									
Rentals-Equipment									
Alloc. of Customer and Member Services									
Alloc. of Marketing, Comm., Design & Production									
<b>Total Changeable Expenses</b>									
<b>Net Inc before F&amp;A Expenses:</b>									
<b>FIXED &amp; ADMIN EXPENSES:</b>									
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									
<b>Total Fixed &amp; Admin. Expenses</b>	<b>931</b>	<b>1,101</b>	<b>18%</b>	<b>1,101</b>	<b>18%</b>	<b>1,102</b>	<b>18%</b>		
<b>NET TOTAL *</b>	<b>(931)</b>	<b>(1,101)</b>	<b>-18%</b>	<b>(1,101)</b>	<b>-18%</b>	<b>(1,102)</b>	<b>-18%</b>		

\* 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 %		
<b>INCOME:</b>									
Annual Charge									
Tuition and Enrollment									
Direct Memberships									
Fees Income									
Rental Income									
Net Sales									
Gain (Loss) on Fixed Asset Disposals									
Other Income									
Membership Allocations									
<b>Total Income</b>									
<b>CHANGEABLE EXPENSES:</b>									
Personnel Expenses									
General Operating Expenses									
Utilities, Repairs and Maintenance									
Rentals-Equipment									
Alloc. of Customer and Member Services									
Alloc. of Marketing, Comm., Design & Production									
<b>Total Changeable Expenses</b>									
<b>Net Inc before F&amp;A Expenses:</b>									
<b>FIXED &amp; ADMIN EXPENSES:</b>									
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									
<b>Total Fixed &amp; Admin. Expenses</b>	<b>419</b>	<b>455</b>	<b>9%</b>	<b>455</b>	<b>9%</b>	<b>437</b>	<b>4%</b>		
<b>NET TOTAL *</b>	<b>(419)</b>	<b>(455)</b>	<b>-9%</b>	<b>(455)</b>	<b>-9%</b>	<b>(437)</b>	<b>-4%</b>		

\* 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 %
<b>INCOME:</b>							
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							
<b>Total Income</b>	<b>43,207</b>	<b>44,782</b>	<b>4%</b>	<b>44,782</b>	<b>4%</b>	<b>48,880</b>	<b>13%</b>
<b>CHANGEABLE EXPENSES:</b>							
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							
<b>Total Changeable Expenses</b>	<b>1</b>	<b>1</b>		<b>1</b>		<b>1</b>	
<b>Net Inc before F&amp;A Expenses:</b>	<b>43,206</b>	<b>44,781</b>	<b>4%</b>	<b>44,781</b>	<b>4%</b>	<b>48,879</b>	<b>13%</b>
<b>FIXED &amp; ADMIN EXPENSES:</b>							
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							
<b>Total Fixed &amp; Admin. Expenses</b>	<b>1,915</b>	<b>2,605</b>	<b>36%</b>	<b>2,605</b>	<b>36%</b>	<b>2,933</b>	<b>53%</b>
<b>NET TOTAL *</b>	<b>41,291</b>	<b>42,176</b>	<b>2%</b>	<b>42,176</b>	<b>2%</b>	<b>45,946</b>	<b>11%</b>

\* 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 %
<b>INCOME:</b>							
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							
<b>Total Income</b>	<b>43,084</b>	<b>44,524</b>	<b>3%</b>	<b>44,524</b>	<b>3%</b>	<b>48,622</b>	<b>13%</b>
<b>CHANGEABLE EXPENSES:</b>							
Personnel Expenses							
General Operating Expenses							
Utilities, Repairs and Maintenance							
Rentals-Equipment							
Alloc. of Customer and Member Services							
Alloc. of Marketing, Comm., Design & Production							
<b>Total Changeable Expenses</b>							
<b>Net Inc before F&amp;A Expenses:</b>	<b>43,084</b>	<b>44,524</b>	<b>3%</b>	<b>44,524</b>	<b>3%</b>	<b>48,622</b>	<b>13%</b>
<b>FIXED &amp; ADMIN EXPENSES:</b>							
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							
<b>Total Fixed &amp; Admin. Expenses</b>	<b>861</b>	<b>939</b>	<b>9%</b>	<b>939</b>	<b>9%</b>	<b>938</b>	<b>9%</b>
<b>NET TOTAL *</b>	<b>42,223</b>	<b>43,585</b>	<b>3%</b>	<b>43,585</b>	<b>3%</b>	<b>47,684</b>	<b>13%</b>

\* 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 %		
<b>INCOME:</b>									
Annual Charge									
Tuition and Enrollment									
Direct Memberships									
Fees Income									
Rental Income									
Net Sales									
Gain (Loss) on Fixed Asset Disposals									
Other Income									
Membership Allocations									
<b>Total Income</b>									
<b>CHANGEABLE EXPENSES:</b>									
Personnel Expenses									
General Operating Expenses									
Utilities, Repairs and Maintenance									
Rentals-Equipment									
Alloc. of Customer and Member Services									
Alloc. of Marketing,Comm.,Design & Production									
<b>Total Changeable Expenses</b>									
<b>Net Inc before F&amp;A Expenses:</b>									
<b>FIXED &amp; ADMIN EXPENSES:</b>									
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									
<b>Total Fixed &amp; Admin. Expenses</b>	<b>1,049</b>	<b>1,610</b>	<b>53%</b>	<b>1,610</b>	<b>53%</b>	<b>1,610</b>	<b>53%</b>		
<b>NET TOTAL *</b>	<b>(1,049)</b>	<b>(1,610)</b>	<b>-53%</b>	<b>(1,610)</b>	<b>-53%</b>	<b>(1,610)</b>	<b>-53%</b>		

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

\* 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 %	FY 23 Scenario III	Variance %	
<b>INCOME:</b>									
Annual Charge									
Tuition and Enrollment									
Direct Memberships									
Fees Income									
Rental Income	42	84	100%	84	100%	84	100%	100%	
Net Sales									
Gain (Loss) on Fixed Asset Disposals	(2)		100%		100%		100%		
Other Income	85	176	107%	176	107%	176	107%	107%	
Membership Allocations									
<b>Total Income</b>	<b>125</b>	<b>260</b>	<b>108%</b>	<b>260</b>	<b>108%</b>	<b>260</b>	<b>108%</b>	<b>108%</b>	
<b>CHANGEABLE EXPENSES:</b>									
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									
<b>Total Changeable Expenses</b>	<b>1</b>	<b>1</b>		<b>1</b>		<b>1</b>			
<b>Net Inc before F&amp;A Expenses:</b>	<b>124</b>	<b>259</b>	<b>109%</b>	<b>259</b>	<b>109%</b>	<b>259</b>	<b>109%</b>	<b>109%</b>	
<b>FIXED &amp; ADMIN EXPENSES:</b>									
Personnel Expenses	1,861	1,883	1%	1,883	1%	1,883	1%	1%	
General Operating Expenses	523	631	21%	631	21%	631	21%	21%	
Utilities, Repairs and Maintenance	13	13		13		13			
Rentals-Space	172	143	-17%	143	-17%	143	-17%	-17%	
Audit Services	47	47		47		47			
Insurance and Taxes	139	164	18%	164	18%	164	18%	18%	
Depreciation	85	104	22%	104	22%	104	22%	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									
<b>Total Fixed &amp; Admin. Expenses</b>	<b>2,843</b>	<b>2,988</b>	<b>5%</b>	<b>2,988</b>	<b>5%</b>	<b>2,988</b>	<b>5%</b>	<b>5%</b>	
<b>NET TOTAL *</b>	<b>(2,719)</b>	<b>(2,729)</b>	<b>0%</b>	<b>(2,729)</b>	<b>0%</b>	<b>(2,729)</b>	<b>0%</b>	<b>0%</b>	

\* 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 %
<b>INCOME:</b>							
Annual Charge							
Tuition and Enrollment							
Direct Memberships							
Fees Income							
Rental Income							
Net Sales							
Gain (Loss) on Fixed Asset Disposals							
Other Income							
Membership Allocations							
<b>Total Income</b>							
<b>CHANGEABLE EXPENSES:</b>							
Personnel Expenses							
General Operating Expenses							
Utilities, Repairs and Maintenance							
Rentals-Equipment							
Alloc. of Customer and Member Services							
Alloc. of Marketing, Comm., Design & Production							
<b>Total Changeable Expenses</b>							
<b>Net Inc before F&amp;A Expenses:</b>							
<b>FIXED &amp; ADMIN EXPENSES:</b>							
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							
<b>Total Fixed &amp; Admin. Expenses</b>	<b>440</b>	<b>452</b>	<b>3%</b>	<b>452</b>	<b>3%</b>	<b>452</b>	<b>3%</b>
<b>NET TOTAL *</b>	<b>(440)</b>	<b>(452)</b>	<b>-3%</b>	<b>(452)</b>	<b>-3%</b>	<b>(452)</b>	<b>-3%</b>

\* 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 %		
<b>INCOME:</b>									
Annual Charge									
Tuition and Enrollment									
Direct Memberships									
Fees Income									
Rental Income									
Net Sales									
Gain (Loss) on Fixed Asset Disposals									
Other Income									
Membership Allocations									
<b>Total Income</b>									
<b>CHANGEABLE EXPENSES:</b>									
Personnel Expenses									
General Operating Expenses									
Utilities, Repairs and Maintenance									
Rentals-Equipment									
Alloc. of Customer and Member Services									
Alloc. of Marketing, Comm., Design & Production									
<b>Total Changeable Expenses</b>									
<b>Net Inc before F&amp;A Expenses:</b>									
<b>FIXED &amp; ADMIN EXPENSES:</b>									
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									
<b>Total Fixed &amp; Admin. Expenses</b>	<b>970</b>	<b>1,163</b>	<b>20%</b>	<b>1,163</b>	<b>20%</b>	<b>1,161</b>	<b>20%</b>		
<b>NET TOTAL *</b>	<b>(970)</b>	<b>(1,163)</b>	<b>-20%</b>	<b>(1,163)</b>	<b>-20%</b>	<b>(1,161)</b>	<b>-20%</b>		

\* 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 %		
<b>INCOME:</b>									
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									
<b>Total Income</b>	<b>(60)</b>	<b>(30)</b>	<b>50%</b>	<b>(30)</b>	<b>50%</b>	<b>(30)</b>	<b>50%</b>		
<b>CHANGEABLE EXPENSES:</b>									
Personnel Expenses									
General Operating Expenses									
Utilities, Repairs and Maintenance									
Rentals-Equipment									
Alloc. of Customer and Member Services									
Alloc. of Marketing, Comm., Design & Production									
<b>Total Changeable Expenses</b>									
<b>Net Inc before F&amp;A Expenses:</b>	<b>(60)</b>	<b>(30)</b>	<b>50%</b>	<b>(30)</b>	<b>50%</b>	<b>(30)</b>	<b>50%</b>		
<b>FIXED &amp; ADMIN EXPENSES:</b>									
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									
<b>Total Fixed &amp; Admin. Expenses</b>	<b>6,125</b>	<b>6,536</b>	<b>7%</b>	<b>6,536</b>	<b>7%</b>	<b>6,534</b>	<b>7%</b>		
<b>NET TOTAL *</b>	<b>(6,185)</b>	<b>(6,566)</b>	<b>-6%</b>	<b>(6,566)</b>	<b>-6%</b>	<b>(6,564)</b>	<b>-6%</b>		

\* 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
	<b>Total Category I</b>	<b>\$ 675,000</b>		
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
	<b>Total Category II</b>	<b>\$ 5,794,000</b>		
	<b>Category III</b>	<b>\$ 3,531,000</b>		
	<b>TOTAL for Categories I, II, and III</b>	<b>\$ 10,000,000</b>		

**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**

	<b>FY23</b>	<b>Total</b>
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**

	<b>FY23</b>	<b>Total</b>
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**

	<b>FY23</b>	<b>Total</b>
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**

	<b>FY23</b>	<b>Total</b>
<b>Total</b>	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

**Start Date**

5/1/2022

**REQUEST CODE**

Cat II-A030004-23-365

**REQUEST TYPE**

Category II

**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**

	<b>FY23</b>	<b>Total</b>
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**

	<b>FY23</b>	<b>Total</b>
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**

	<b>FY23</b>	<b>Total</b>
<b>Total</b>	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**

	<b>FY23</b>	<b>Total</b>
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**

	<b>FY23</b>	<b>Total</b>
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**

	<b>FY23</b>	<b>Total</b>
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**

	<b>FY23</b>	<b>Total</b>
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**

	<b>FY23</b>	<b>Total</b>
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**

	<b>FY23</b>	<b>Total</b>
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**

	<b>FY23</b>	<b>Total</b>
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**

	<b>FY23</b>	<b>Total</b>
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**

	<b>FY23</b>	<b>Total</b>
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**

	<b>FY23</b>	<b>Total</b>
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**

	<b>FY23</b>	<b>Total</b>
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**

	<b>FY23</b>	<b>Total</b>
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**

	<b>FY23</b>	<b>Total</b>
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**

	<b>FY23</b>	<b>Total</b>
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	\$ (5,065)	\$ 1,216	\$ 11,697	\$ 2,684	\$ 631	\$ 247

**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>											
<b>BUDGET CATEGORIES</b>	<b>DS</b>	<b>HC</b>	<b>HR</b>	<b>KC</b>	<b>LR</b>	<b>OB</b>	<b>OM</b>	<b>RH</b>	<b>TC</b>	<b>WL</b>	<b>Avg</b>
<b>Open Space &amp; Facility Services</b>											
Open Space Maintenance & Services			1						1	1	0.3
Tot Lots			5						9	8	2.2
Sustainability			10						13	4	2.7
<b>Community Services</b>											
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
<b>Sport &amp; Fitness</b>											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
<b>Villages</b>											
Annual Charge Funding			2						2	2	0.6
Facilities expenses			4						4	3	1.1
Planning, communications, admin			7						7	9	2.3
<b>Other</b>											
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	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	Do	Do	to Do			
<b>Open Space &amp; Facility Services</b>																																	
Open Space Maintenance & Services							5																		1						1		
Tot Lots							1	3	1																1	1					1		
Sustainability							1	2	2																1						1		
<b>Community Services</b>																																	
School Age Services							1		4																1	1					1		
Events/Programs (all other Comm Srv budget centers)								2	3																1	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		
<b>Sport &amp; Fitness</b>																																	
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
<b>Villages</b>																																	
Annual Charge Funding							3	1	1																1						1		
Facilities expenses							3	1	1																1	1					1		
Planning, communications, admin							2	2	1																1						1		
<b>Other</b>																																	
Admin Services (incl IT, HR, Finance, Pres Ofc)							2	2	1																1						1		
Board of Directors							3	1	1																1						1		
Annual Charge							3		2																1						1		

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



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

### **KINGS CONTRIVANCE**

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

### **OAKLAND MILLS**

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

### **OWEN BROWN**

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

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

### **TOWN CENTER**

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



# President's Report

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

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## From Lakey Boyd's Desk:

### Looking Forward

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

### Professional Reading

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

### Personal Reading

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

### Visiting the Archives

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

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



## Last Month at CA:

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

## Next Month at CA:

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

## Challenges CA is Addressing:

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

## CA Departments' Points of Pride:

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



# President's Report

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

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

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

Programming Update

Significant programs in late September and into October included:

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

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

Conservation Landscaping Update

The final garden bed has been installed.

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

	A	B	C	D	E	F
1	<u>Originator</u>	<u>Issue/Task Description</u>	<u>Origination Date</u>	<u>Assigned To (Department)</u>	<u>Due Date</u>	<u>Resolution</u>
2	Andy Stack	Impact upon CA if the Complete Streets Design Manual is approved	10/14/2021	TBD by the President/CEO	TBD	
3	Andy Stack	Impact upon CA of Howard County Council bills re: preserving the tree canopy and specimen trees	10/14/2021	TBD by the President/CEO	TBD	
4	CA BOD	Impact upon CA if Howard County increases the minimum wage	October 2021	Administrative Services Divisions	Early November (anticipated)	
5	CA BOD	Sheraton/Lake Kittamaqundi Pathway Connection Easement Request	October 2021	Community Operations	TBD	
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23						
24						

Resident Request Tracking Log  
 FY 22  
 As of October 22, 2021

	A	B	C	D	E	F
1	<u>Originator</u>	<u>Issue/Task Description</u>	<u>Origination Date</u>	<u>Assigned To (Department)</u>	<u>Due Date</u>	<u>Resolution</u>
2	Joel Hurewitz	Identify the specific statutory authorization for each instance of a policy or procedure requiring a 2/3 vote of CA's Board of Directors	4/23/2021	Administrative Services / President's Office	6/30/2021	Closed as of 6/28/2021
3						
4						
5						
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