

Working Assumptions for FY 2021 Operating Budget Revisions
AS OF 26 MAY 2020

Operating Budget Revisions:

Proposed 2 – September Reopening (Board-approved)	Proposed 3
<p>General Conditions:</p> <p>Revenue:</p> <ol style="list-style-type: none"> 1. Annual charge revenue reduction -- mainly due to anticipated abatement requests from commercial property owners, some reduction for residential customers 2. No membership billing until mid-August for September 1 opening, and reduced membership and related revenues through the rest of the fiscal year. 3. No School Age services programs for the rest of the 2020 academic year. 4. No camps 5. No outdoor pools 6. Fairway Hills closing permanently as an 18-hole golf course 	<p>General Conditions:</p> <p>Revenue</p> <ol style="list-style-type: none"> 1. Slowed the growth of membership revenues through the fiscal year. <ol style="list-style-type: none"> a. May 5% b. June 10% c. July 40% d. Aug 40% e. Sept-Nov 55% f. Dec-Feb 62% g. Mar-Apr 75% 2. Drastically reduced all non-dues revenue for Sports & Fitness, except green fees, cart rentals and tennis court time. 3. No School Age services programs for the rest of the 2020 academic year. Reduced staffing for 2021 school year. 4. No camps 5. No outdoor pools
<p>Expenses:</p> <ol style="list-style-type: none"> 1. Reflects Part 3 of our personnel cost reduction measures -- furlough period through both pays in August. Layoffs, 100% furloughs, 50% furloughs and 25% and 50% pay cuts for those working full time (communicated previously). Increased the number of furlough pay dates from 5 to 9. Deeper staffing reductions CA-wide. More team members laid off, furloughed 100% and more positions reduced to part time at reopening. 2. Reduced 401(k) contribution from 6% to 3% for the entire fiscal year 3. No merit increases in FY 21 4. 	<p>Expenses - same as for Proposed 2 PLUS:</p> <ol style="list-style-type: none"> 1. Reflects a Part 3 of our personnel cost reduction measures -- furlough period extended through both pays in August. Increases the number of furlough and pay-cut pay dates from 5 to 9. 2. Reduced Art Center programming due to anticipated limited class sizes 3. Reduced Volunteer Center and Columbia Community Exchange services 4. Deeper staffing reductions in most departments. More team members laid off, furloughed 100% and more positions reduced to part time at reopening. 5. Further reduced open space maintenance 6. Dog Park opening early June

<ol style="list-style-type: none"> 5. Further reduced mowing cycles and areas, almost no annuals for flower beds 6. No compensation study (as approved in the FY 21 budget) 7. No Temporary Funding and Grants 8. Postpones multi-factor authentication to FY 22 9. Reduced village community association funding by 8.58%, the amount of anticipated annual charge revenue reductions 	<ol style="list-style-type: none"> 7. Proposes further reduction in village community association funding by 5.1%, based on 75% of the facility credit for May through July (the component of the annual charge share related to operating CA's buildings totaling \$849,000 for FY 21).
<p>Sports & Fitness Operating Details</p> <ol style="list-style-type: none"> 1. Opening no outdoor pools for the summer of 2020, and opening 14 pools for the summer of 2021. Considers CNSL for summer 2021. 2. Permanently closing the 18 holes at Fairway Hills, except for the driving range and putting green 3. Fitness Clubs and Haven: <ol style="list-style-type: none"> a. Open with 50% usage around September 1 b. Paid programming – <ol style="list-style-type: none"> i. Sept/Oct 15% of previous run rate ii. Nov/Dec 30% iii. Jan/Feb 50% iv. Mar/Apr 75% c. No towel service until at least January d. No coffee service until at least January e. Cleaning expenses will not decrease and may increase f. Limited staffing g. No skate arena at Supreme until at least December h. Supreme no longer 24/7 – new hours 4am -12pm 3. Golf (both courses) <ol style="list-style-type: none"> a. Tee times per hour cut by 50% (6 to 3) and increasing to 5 per hour by August 	<p>Sports & Fitness Operating Details</p> <ol style="list-style-type: none"> 1. Opening no outdoor pools for the summer of 2020, and opening no more than 14 pools for the summer of 2021. Considers CNSL for summer 2021. No fall meet for the Clippers. 2. Fitness Clubs and Haven: <ol style="list-style-type: none"> a. Open with 40% usage late summer b. No towel service until at least January c. No coffee service until at least January d. Cleaning expenses will not decrease and may increase e. Limited and reduced staffing f. No skate arena at Supreme until at least December g. Supreme no longer 24/7 – new hours 4am -12pm 4. Golf <ol style="list-style-type: none"> a. Tee times per hour cut by 50% (6 to 3) b. Traffic <ul style="list-style-type: none"> • Sept 60% • Oct 80% • April 90% c. Paid Programming <ul style="list-style-type: none"> • Sept - April 95% (not very many late in the season) • Driving range 90%

<ul style="list-style-type: none"> b. Traffic <ul style="list-style-type: none"> • Sept 60% • Oct 80% • April 90% c. Paid Programming 4. Sept - April 95% (not very many late in the season) 5. Driving range 90% 6. Limited staffing 4. Ice Rink <ul style="list-style-type: none"> a. Paid Programming <ul style="list-style-type: none"> i. Sept/Oct 50% ii. Nov 60% iii. Dec/Jan 75% iv. Feb 85% v. Mar/Apr 100% b. No public skate sessions until at least Oct c. Will not hire Assistant Manager 5. Tennis <ul style="list-style-type: none"> a. Hobbit's Glen Tennis doesn't open b. Wilde Lake Tennis opens without staff c. Paid Programming <ul style="list-style-type: none"> i. Sept /Oct 50% ii. Nov/Dec 60% iii. Jan/Feb 70% iv. Mar 80% v. Apr 90% d. USTA <ul style="list-style-type: none"> i. No leagues through Sept with Oct return ii. Same participation schedule as other paid programming e. Not hire Assistant Manager 6. SportsPark <ul style="list-style-type: none"> 7. Participation – Sept 50% 	<ul style="list-style-type: none"> • Limited staffing 5. Ice Rink <ul style="list-style-type: none"> a. Paid Programming <ul style="list-style-type: none"> • Sept/Oct 50% • Nov 60% • Dec/Jan 75% • Feb 85% • Mar/Apr 100% b. No public skate sessions until at least Oct c. Will not hire Assistant Manager Tennis <ul style="list-style-type: none"> a. Hobbit's Glen Tennis doesn't open b. Paid Programming <ul style="list-style-type: none"> • Sept/Oct 50% • Nov/Dec 60% • Jan/Feb 70% • Mar 80% • Apr 90% c. USTA <ul style="list-style-type: none"> • No leagues through Sept with Oct return • Same participation schedule as other paid programming d. Not hire Assistant Manager 6. SportsPark <ul style="list-style-type: none"> a. Participation - Sept 50%
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