



**Report Date:** November 09, 2021  
**Meeting Date:** November 16, 2021  
**From:** Athena Koon, Finance Manager  
**Subject:** Fiscal 2022/23 UNA Budget - Draft

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## **Background**

The 2022-23 budget schedule was presented to the Board in September, and one of the highlights noted in the report was the tight schedule (as a result of the Board elections), and the need to bring budget information to the Finance and Audit Committee and Board as early as possible. Utilizing the planning tools available to the UNA – most specifically the Van Struth five-year financial model, and its associated revenue projections, staff have come up with a first draft of the 2022/23 budget. This report provides an overview of the process to date and presents the draft budget for 2022/23.

## **Decision Requested**

For information

## **Discussion**

### *Budgeting Process:*

Staff members have undertaken extensive work in preparing the draft 2022-23 budget, including:

- Departmental level review:
  - The Departmental managers budget review consisted of analyzing all the line items applicable to their specific department and submitting all the staffing, special project, and capital project planning requests for consideration.
- Organizational level review:
  - The Management team reviewed the consolidated budget plan and discussed all the potential staffing, special projects, and capital projects submitted, cutting, or amending as required to finalize a balanced draft budget for the upcoming year.
- Comparison of draft budget details to historical data (prior to COVID) and current data to validate projected expenditures.
- Working with UBC to confirm the projected Neighbours Levy (NL) for 2022/23.

- Working with UBC to find the best approach to utilize with the limited time frame in finalizing the Athletic Access Fees.

*Draft Budget for 2022/23*

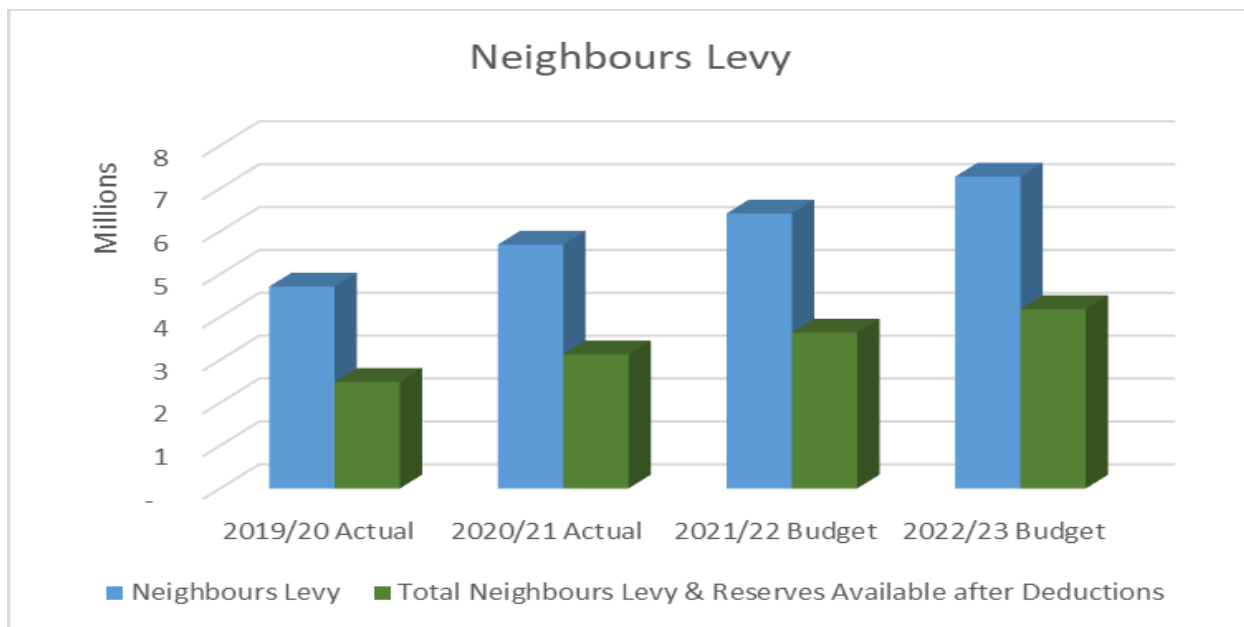
Highlights of the 2023 Budget Draft:

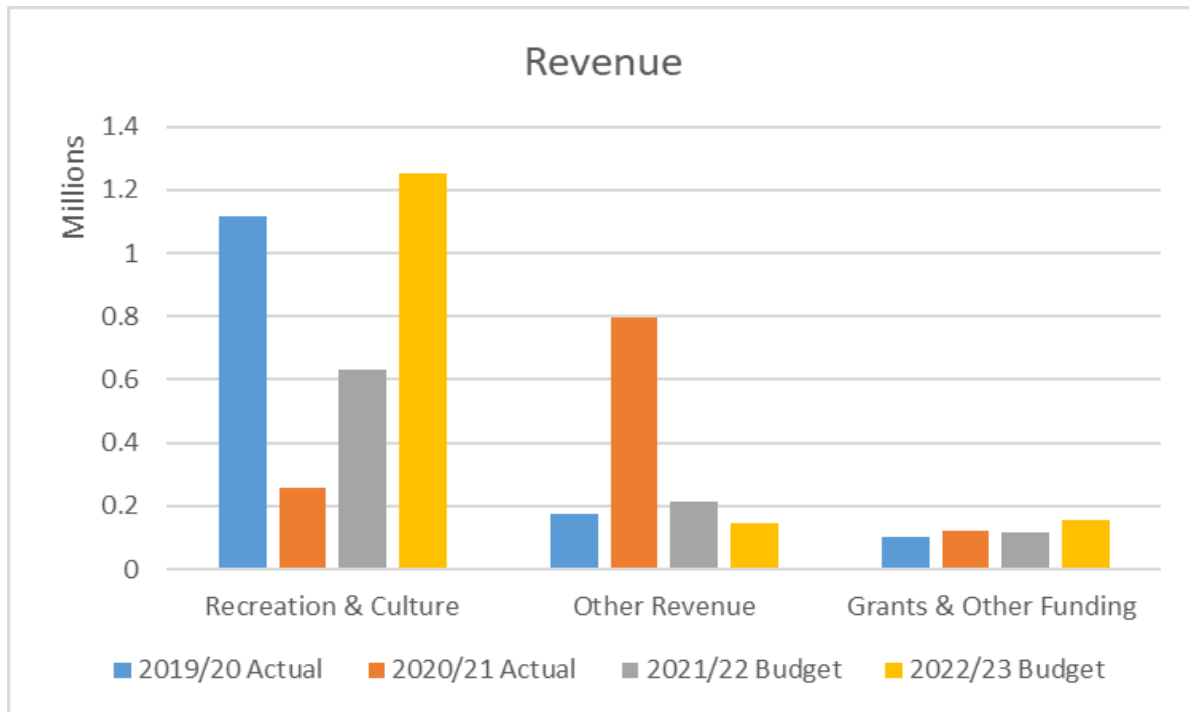
- Neighbours Levy (NL) is estimated to increase by 13%.
- Athletic Access Fee is still under discussion with UBC, and the assumption currently being used in the draft budget is based on a per capita cost of \$43.5, multiplied by the estimated UNA population for 2022/23. This per capita amount identified will need to work in tandem with the results/recommendations from the updated Neilson Report Athletics Access review. This work had not been completed yet but is expected by mid-November.
- Capital projects have been separated into a different section this year, with the total projects amount for the year being \$287.8K
- \$40K is proposed to be withdrawn from Reserve to fund two capital projects: \$20K from Infrastructure Replacement Reserve and \$20K from Capital Replacement Reserve
- For the 2020/21 surplus, the amount is now recorded in the UNA's book under Unrestricted Net Assets in total of \$398,160 will be used to fund the 2022/23 budget.
- Fire Services Fee is still under discussion and a total amount based on the current method of determining the fee has been included in the budget calculation.
- With the re-opening plan going well and the new recreation manager in position, the Recreation department has set a lot of new initiatives and goals for the budget year to achieve. This shows in the budget plan for both the recreation revenue and the recreation expenditures side.
- For Engineering and Operations Services, UBCPT has not finalized their budget to the UNA yet but has requested that the UNA use a 5% increase for now, which includes an expansion of the electric landscaping sustainability pilot project.
- Two new positions (IT Support Specialist & Operation Assistant) have been added to the 2022/23 budget, along with some savings from the provisions of the existing services. Further details are provided at the General Operation Services section.
- For 2022/23, the draft operating budget is estimated to have a deficit balance of \$150,360 which will be funded by the surplus from 2020/21 contained within the Unrestricted Net Assets.

## Operating Budget:

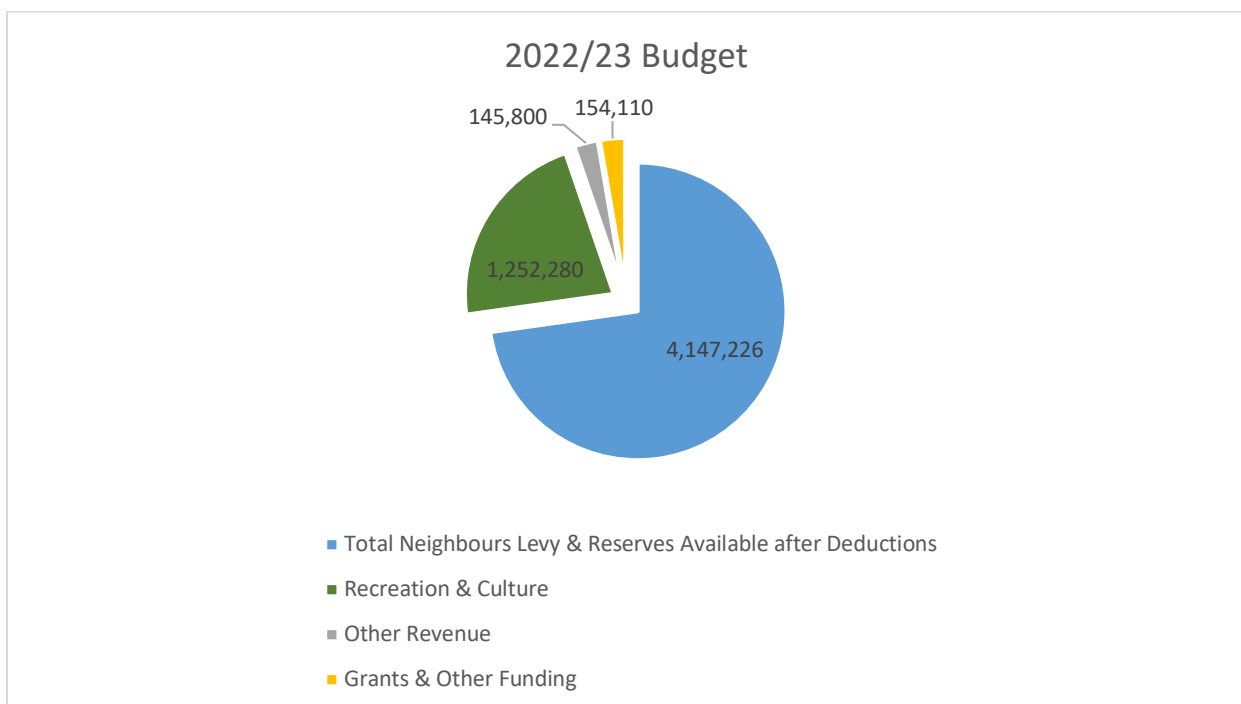
### Revenue:

- Neighbours Levy (NL) is expected to increase \$0.8M (from \$6.4M in 2021/22 to \$7.2M in 2022/23), mainly from the completion of new buildings and the latest assessment projections. There are new units completed in 2022/23 that contribute to a \$166K NL increase and the remaining is due to the updated assessment projections from existing units and a slight service levy rate increase. The service levy rate is anticipated to raise slightly, from 1.04 to 1.09 (with an anticipated mill rate of 2.9 for Vancouver and 1.81 for the rural property tax & other taxes). Last year the rate was 2.92 and 1.88 respectively.
- Recreation & Culture revenue is expected to increase to \$1.2M, mainly from programming improvements and overall membership increases for the two community centers. This increase puts revenue in-line with 2019-20 numbers, the last full year before COVID.
- The Other Revenue section drops quite a bit, as parking revenue is not forecasted for growth, but mostly because the government wage subsidy is no longer available.
- Grants & Other Funding will increase slightly as more planning will be put in place to secure the renewal of the existing funding.



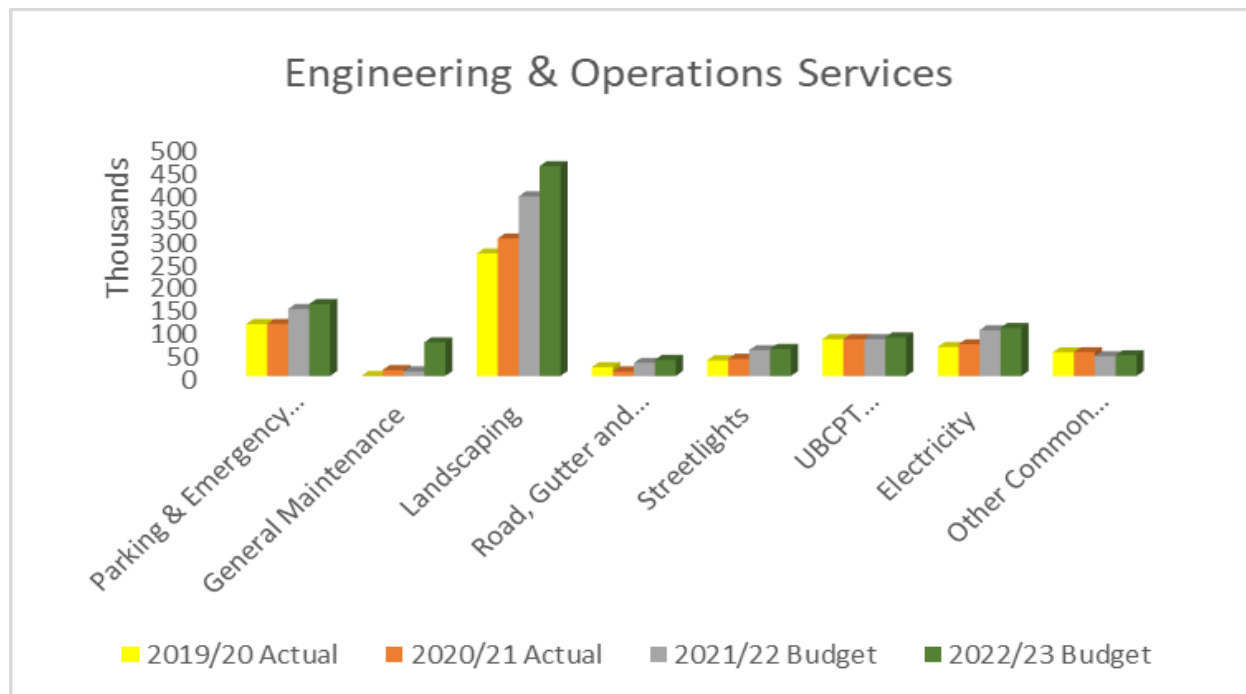


Total Funding Sources and Revenue for fiscal 2022/23 is \$5,699,416, an overall increase of 24%, compared to the 2021/2022 budget.

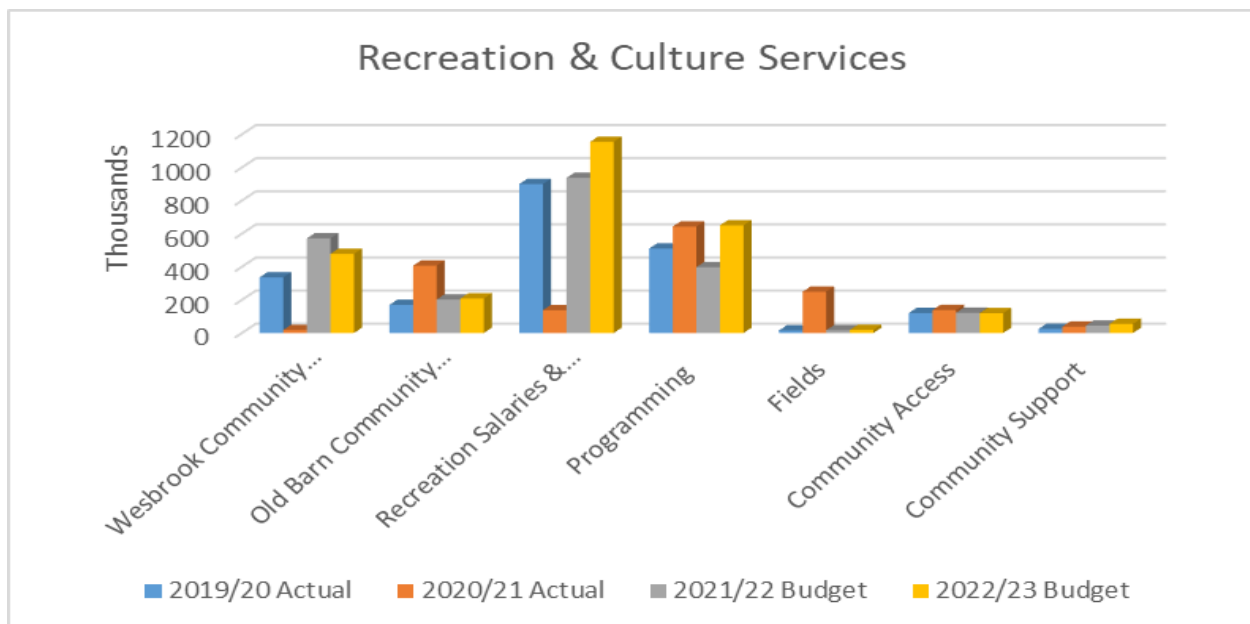


### Expenditures:

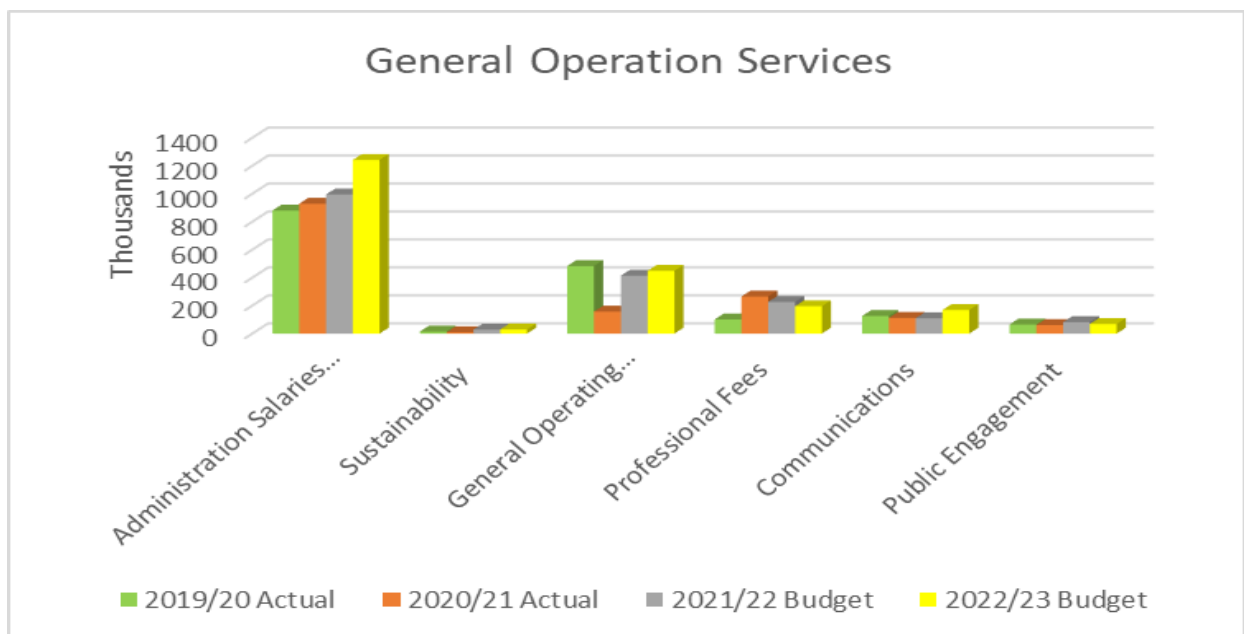
- **Engineering & Operations Services:** Overall expenses will increase by 19% compared to the 2021/22 budget mainly from the following:
  - Emergency Management: Includes AED equipment repairs and update (\$3.5K).
  - General Maintenance: Includes road cleaning (\$8K) which was missing before; a \$5.2K waste audit assessment outcome; dog waste bags (\$5K); electric landscape equipment (\$25K), and road marking of \$20K.
  - Landscaping: Includes an increase of Chancellor Walter Gage landscape fee of \$10.4K as well as an expansion of the electric landscaping sustainability pilot project.
  - Road, Gutter and Sidewalk Maintenance: Includes an amount of \$25K for snow/ice removal (to be held in an internal reserve – carried forward if not utilized).



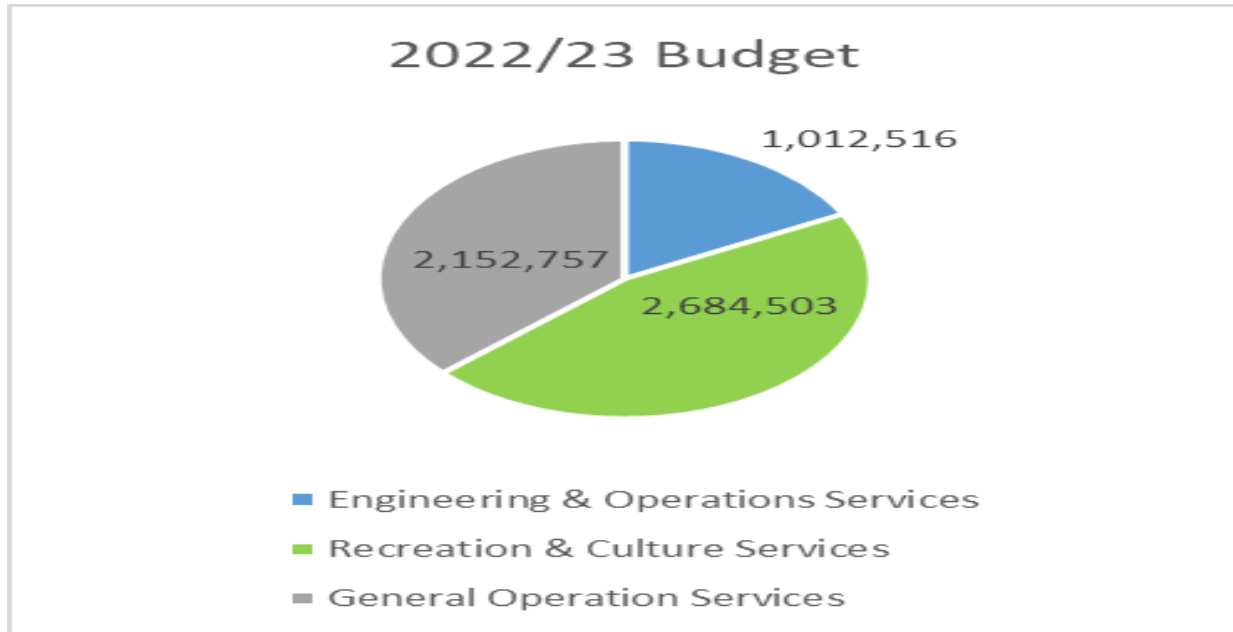
- **Recreation & Culture Services:** Overall expenses will increase by 17% compared to the 2021/22 budget, mainly from the following reasons:
  - Programming: Increase in number of programming instructors to support more programming initiatives.
  - Recreation Salaries & Benefits: Re-assess the front desk and fitness room staffing needs (which includes the coordinator position) to meet the initiatives in place for the year.
  - Fields: Includes annual Astro turf maintenance fee.
  - Community Support: Projected increase in cost for Neighbours Day, but expected to recover associated cost through partnerships with local community groups and food/water sales.
  - Wesbrook Community Centre: Reduced \$80K for security as an onsite guard is no longer required.



- **General Operation Services:** Overall expenses will increase by 16% compared to the 2021/22 budget, mainly from the following reasons:
  - Administration Salaries & Benefit: Includes new staffing positions for IT support specialist and operations assistant, a total impact of approx. \$140K plus benefit (\$75K for IT support specialist and \$65K for operations assistant). For IT support specialist, it's estimated that there will be a total savings of \$49K from the existing providers, so the net impact of adding this position should be approx. \$26K plus the applicable benefits.
  - General Operating Services: Insurance is estimated to be approx. \$148K instead of the \$100K quoted in the budget for 2021/22. IT services should see a savings of \$25K from the new IT special support position.
  - Professional Fees: Contractor Fees is estimated to be reduced by \$24K from the new IT support specialist position.
  - Communications: Consultation & Engagement includes \$15K for social media support project; for Newspaper, a budget of \$80K for 12 issues has been set.
  - Public Engagement: No election for 2022/23 and General Meeting expense is reduced to reflect accordingly.



Total budgeted expenditures for the 2022/23 fiscal year are \$5,849,775, an overall increase of 17% compared to the 2021/22 budget.



## Capital Budget:

The Capital budget has been separated from the main UNA operating budget this year. The total for all the capital projects is \$287,800.

### Capital Projects for 2022/23

Leasehold Improvements	\$ 170,000	
Furniture, Fixtures & Equipment	\$ 24,500	
Computer Software & Hardware	\$ 20,500	
Multi-Media Equipment	\$ 7,800	
Recreational & Fitness Equipment	\$ 45,000	
Parks & Roadway Enhancement	\$ 20,000	
		<hr/>
		-\$ 287,800

### Transfers from Reserves

Infrastructure Replacement Reserve	\$ 20,000	
Capital Replacement Reserve	\$ 20,000	
		<hr/>
		\$ 40,000

**Transfer from the unrestricted net assets** \$ 247,800

**Balance** 

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\$ -

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The following table lists out the proposed capital projects for the budget year & how each project will be funded.

Capital Projects	Total	Details	Amount	Funding Source
Leasehold Improvements	\$ 170,000	New office location	\$ 150,000	Unrestricted Net Assets
		OBCC roof Inspection and Repair	\$ 20,000	Capital Reserve
Furniture, Fixtures & Equipment	\$ 24,500	OBCC Capital Asset Replacement project	\$ 15,000	Unrestricted Net Assets
		OBCC Storage	\$ 5,000	Unrestricted Net Assets
		Multi modal transportation	\$ 4,500	Unrestricted Net Assets
Computer Software & Hardware	\$ 20,500	IT equipment for the team	\$ 20,500	Unrestricted Net Assets
Multi-Media Equipment	\$ 7,800	Additional Digital Signage (Pilot)	\$ 7,800	Unrestricted Net Assets
Recreational & Fitness Equipment	\$ 45,000	Bouncy Castle	\$ 5,000	Unrestricted Net Assets
		Spin bikes for fitness (11)	\$ 40,000	Unrestricted Net Assets
Parks & Roadway Enhancement	\$ 20,000	Speed Bump Installation	\$ 20,000	Infrastructure Reserve

The new office location line item, which reflects the largest proposed capital expenditure, is meant to pay for capital improvements in the WCC and OBCC that come about as a result of the ongoing Office Space Needs Assessment. The two proposed withdrawals from the Capital Reserve & Infrastructure Reserve are deemed to be eligible expenditures as per the current reserve policy.

#### Unrestricted Net Assets :

To balance the 2022/23 operating & capital budget, the projected surplus from 2020/21 currently included in the UNA's Unrestricted Net Assets will be used for the purpose of balancing the budget for the year. Total amount in the Unrestricted Net Assets to fund the Deficit is calculated as follows:

<b>Total Surplus for 2020/21</b>	<b>\$ 995,585</b>
<b>Budgeted Surplus to be used for 2021/22</b>	<b>-\$ 400,000</b>
<b>Rate Stabilization budgeted to be used but covered by 2021/22 Surplus</b>	<b>-\$ 102,323</b>
<b>Capital spending for 2020/21 not included in surplus</b>	<b>-\$ 95,102</b>
<b>Total in Unrestricted Net Assets to fund the 2022/23 Budget</b>	<b>\$ 398,160</b>

Out of the \$398,160 from the Unrestricted Net Assets we will be using \$247,800 to fund our 2022/23 capital budget and \$150,360 will be used to fund the operating budget. Although balancing the budget requires the use of the reserve funds, the current projections in the Van Struth five-year financial model show a projected budget surplus of approximately \$150K, which means the one-time use of the surplus from the unrestricted net assets will not lead to any issues in the following years.

### **Financial Implications**

None

### **Operational Implications**

None

### **Strategic Objective**

Balancing the UNA 2022-23 budget ties directly into the UNA strategic priority of Financial Sustainability

### **Attachments**

1. Schedule A – Draft 2022-23 UNA Operating Budget – Summary
2. Schedule B – Draft 2022-23 UNA Operating Budget – Detailed
3. Schedule C – Draft 2022-23 UNA Capital Budget – Summary
4. Schedule D – Draft 2022-23 UNA Capital Budget – Detailed

### **Concurrence**

1. Dave Gillis, Recreation Manager
2. Glenda Ollero, Communications Manager
3. Wegland Sit, Operations Manager



UNIVERSITY  
NEIGHBOURHOODS  
ASSOCIATION

**UNA Board Meeting  
Open Session**

Respectfully submitted,

A handwritten signature in black ink, appearing to read 'Athena Koon', written over a horizontal line.

Athena Koon  
Finance Manager

A handwritten signature in blue ink, appearing to read 'Sundance Topham', written over a horizontal line.

Sundance Topham  
Chief Administrative Officer

University Neighbourhoods Association (UNA)

Operating Budget 2022-23 (Summary)

University Neighbourhoods Association (UNA)	2020-21	2022-23
	APPROVED BUDGET	DRAFT BUDGET
<b>FUNDING SOURCES</b>		
<b>Neighbours Levy (Service Levy &amp; GMSL)</b>	<b>6,415,000</b>	<b>7,275,000</b>
<b>Contributions to Reserves (Outgoing Funds)</b>		
Infrastructure Replacement Fund	(153,960)	(174,600)
Capital Replacement Fund	(76,980)	(87,300)
Rate Stabilization Fund	(64,150)	(72,750)
Contingency Reserve Fund	-	-
UNA/VSB Playing Field Replacement Reserve	(60,000)	(60,000)
<b>Total Contributions to Reserves</b>	<b>(355,090)</b>	<b>(394,650)</b>
<b>Transfers from Reserves (Incoming Funds)</b>		
Infrastructure Replacement Reserve	-	-
Capital Replacement Reserve	-	-
Rate Stabilization Reserve	-	-
Contingency Reserve	-	-
UNA/VSB Playing Field Replacement Reserve	-	-
<b>Total Transfers from Reserves</b>	<b>-</b>	<b>-</b>
<b>Deductions</b>		
<b>Engineering &amp; Operations</b>		
Stormwater	(563,852)	(627,446)
Fire Services Fee	(1,310,513)	(1,376,039)
<b>Total Engineering &amp; Operating Services</b>	<b>(1,874,365)</b>	<b>(2,003,485)</b>
<b>Recreation &amp; Culture</b>		
Athletics Access Fee	(481,125)	(659,391)
<b>General Operating Services</b>		
GST (unrecoverable: Neighbours Levy less UBC Costs & Contributions to Reserves)	(69,411)	(70,248)
<b>Total Neighbours Levy &amp; Reserves Available</b>	<b>3,635,009</b>	<b>4,147,226</b>
<b>REVENUE</b>		
<b>Recreation &amp; Culture</b>		
Wesbrook Community Centre	142,500	398,675
Old Barn Community Centre	61,850	132,924
Programming	317,792	621,431
Playing Fields & Park Rentals	108,000	99,250
<b>Total Recreation &amp; Culture</b>	<b>630,142</b>	<b>1,252,280</b>
<b>Other Revenue</b>		
Parking	129,051	128,000
Miscellaneous	83,438	17,800
<b>Total Other Revenue</b>	<b>212,489</b>	<b>145,800</b>
<b>Grants &amp; Other Funding</b>		
External Grants & Miscellaneous	117,822	154,110
<b>Total Grants &amp; Other Funding</b>	<b>117,822</b>	<b>154,110</b>
<b>TOTAL FUNDING SOURCES &amp; REVENUE</b>	<b>4,595,462</b>	<b>5,699,416</b>

University Neighbourhoods Association (UNA)	2020-21 APPROVED BUDGET	2022-23 DRAFT BUDGET
<b>EXPENDITURES</b>		
<b>Engineering &amp; Operations Services</b>		
Parking & Emergency Management	145,486	156,211
General Maintenance	10,000	73,200
Common Area Maintenance Fees		
Landscaping	390,061	455,748
Road, Gutter and Sidewalk Maintenance	28,500	34,975
Streetlights	55,960	58,758
UBCPT Management Fees	80,000	84,000
Electricity	99,500	104,475
Other Common Area Maintenance Costs	43,000	45,150
<b>Total Engineering &amp; Operations Services</b>	<b>852,507</b>	<b>1,012,516</b>
<b>Recreation &amp; Culture Services</b>		
Wesbrook Community Centre	571,436	477,725
Old Barn Community Centre	202,243	208,283
Recreation Salaries & Benefits	936,995	1,154,994
Programming	397,690	650,500
Fields	16,500	18,000
Community Access	121,800	120,000
Community Support	45,000	55,000
<b>Total Recreation &amp; Culture Services</b>	<b>2,291,664</b>	<b>2,684,503</b>
<b>General Operation Services</b>		
Administration Salaries & Benefits	994,745	1,241,825
Sustainability	28,684	29,118
General Operating Services	414,295	448,752
Professional Fees	226,500	195,530
Communications	110,000	168,600
Public Engagement	81,826	68,932
<b>Total General Operation Services</b>	<b>1,856,050</b>	<b>2,152,757</b>
<b>TOTAL EXPENDITURES</b>	<b>5,000,222</b>	<b>5,849,776</b>
<b>BALANCE SURPLUS OR (DEFICIT)</b>	<b>(404,760)</b>	<b>(150,360)</b>
<b>TRANSFERS FROM RESERVES AND UNRESTRICTED NET ASSETS</b>		
Transfer from Rate Stabilization Reserve	102,323	-
Transfer from Unrestricted Net Assets	302,437	150,360
<b>SURPLUS (OR DEFICIT) AFTER TRANSFERS</b>	<b>0</b>	<b>(0)</b>

University Neighbourhoods Association (UNA)  
Operating Budget 2022-23 (Detailed)

GL Acct #		APPROVED BUDGET 2021-22	DRAFT BUDGET 2022-23	DRAFT BUDGET 2022-23		Notes
		TOTAL	Operational Non- Discretionary	Partially Discretionary	Discretionary	
Neighbours Levy (Service I UBC Accounting		6,415,000	7,275,000			as per 5 year projections, big jump from the previous model
Contributions to Reserves (Outgoing Funds)						
Infrastructure Replacement Reserve UBC Accounting		(153,960)	(174,600)			Current contribution rate is 2.4% of Neighbours Levy
Capital Replacement Reserve UBC Accounting		(76,980)	(87,300)			Current contribution rate is 1.2% of Neighbours Levy
Rate Stabilization Reserve UBC Accounting		(64,150)	(72,750)			Current contribution rate is 1% of Neighbours Levy
Contingency Reserve UBC Accounting		-	-			Current contribution rate is 1% of Neighbours Levy
UNA/VSB Community Field UBC Accounting		(60,000)	(60,000)			Fix contribution at 60K annually
Total Transfers to Reserves		(355,090)	(394,650)	-	-	
Total Neighbours Levy less Reserve Contributions		6,059,910	6,880,350	-	-	
Transfer from Reserves (Incoming Funds)						
Infrastructure Replacement Reserve						
Capital Replacement Reserve			-			To fund capital OBCC roof improvement project 20K, speed bump installation project 20K
Rate Stabilization Reserve						
Contingency Reserve						
UNA/VSB Community Field Replacement Reserve						
Total Transfers from Reserves		-	-	-	-	
Total Neighbours Levy after Reserve Contributions & Transfer		6,059,910	6,880,350	-	-	
Deductions						
Engineering & Operations						
Stormwater UBC Accounting		(563,852)	(627,446)			as per 5 year Van Struth Projections
Fire Services Fee UBC Accounting		(1,310,513)	(1,376,039)			as per 5 year Van Struth Projections
Recreation & Culture						
UBC Athletics Access Fee UBC Accounting		(481,125)	(659,391)			Based on estimated per capita cost of \$43.50 (5 years average) times population of 15160. Difference comparing to 7.5% of Neighbours Levy is 113K
GST (unrecoverable on Net Neighbours Levy) UBC Accounting		(69,411)	(70,248)			calculated on net neighbours levy distribution (33% unrecoverable of 5% GST)
Total Neighbours Levy & Reserves after UBC Payments		3,635,009	4,147,226	-	-	total NL available to UNA

REVENUE

Recreation & Culture						Strategic Marketing to School District and UBC for off site retreats and available use of space.
Wesbrook Community Centre	44352	Wesbrook Function Rentals	25,000	68,425	68,425	Projected 15% growth off 3 year pre-pandemic average New PT focus team, small group training, off site training.
	44353	Wesbrook Fitness Membership	100,000	270,250	270,250	
	44354	Wesbrook Personal Trainer	17,500	60,000	60,000	
	44356	Wesbrook Merchandise/other		-	-	Redesign of Fitness Centre, focus on small group training and specialized circuit training. Green Bin Sales, Additional event sales
	44355	Wesbrook: TBD Lease Options		-	-	
	Total Wesbrook Community Centre		142,500	398,675	398,675	
Old Barn Community Centre	44100	Old Barn: Bean Around the World Coffee Shop	48,000	65,000	65,000	Max rent set at \$6.5K monthly and factor in summer, spring break, Christmas etc. Project 15% growth off 3 year pre-pandemic average. Gatherings, Celebrations, Weddings, Retreats - Requires increased specialized marketing
	44200	Old Barn Function Rentals	3,250	16,000	16,000	
	44320	Old Barn Fitness Membership	10,500	51,182	51,182	
	44330	Old Barn Merchandise/other	100	742	742	
	Total Old Barn Community Centre		61,850	132,924	132,924	
Programming	44351	Wesbrook Program Fees	250,000	450,000	450,000	Projected 3 year pre-pandemic average, 4 additional summer camps to be run at WCC
	44210	Catering	500	-	-	

									Increased push on the hiring of a birthday party agent, specialized birthday packages.
	44359	Birthday Parties	1,750	11,583			11,583		Possible addition of Bouncy castle.
	44310	Wesbrook Yoga Studio Revenue	-	-			-		-
	44370	Virtual Program Revenue	-	5,000			5,000		Projected growth Online fitness, education and mental health initiatives.
	44630	Withdrawal Fee Revenue	500	500			500		Reduction due to services being fully running
									35% of 3 year average, increased focus of programming and camps - 4 new camps, 12 new programs for September 2022
	44300	Old Barn Program Fees	65,042	154,348			154,348		
			317,792	621,431	-	-	621,431		
Playing Fields & Park Renta	44800	Parks Rental	-	-			-		Park renal in previous year but confirm nothing for this year
	44710	Nobel Softball Diamond Revenue	3,000	10,000			10,000		League Play, Event Rentals
	44720	Community Field Revenue	105,000	89,250			89,250		3 year average, subject to review on access and use.
		Total Playing Fields & Park Rentals	108,000	99,250	-	-	99,250		
		Total Recreation & Culture	630,142	1,252,280	-	-	1,252,280		
Other Revenue									
	44500	Parking Revenue	91,051	90,000			90,000		
	44515	Towing Administration Fees	10,000	10,000			10,000		
	44525	Car Share Parking Revenue	28,000	28,000			28,000		
	44450	Newspaper/Program Guide Advertising Sales	-	5,000			5,000		
	44400	Interest Revenue	3,120	3,000			3,000		Low interest rate
	44600	Miscellaneous Revenue	65,000	-			-		-
	44550	Community Gardens	13,000	9,000			9,000		Average from the previous years
	44552	Green Depot	1,622	-			-		Currently we do not make revenue for green depot
	44555	Sustainability Funding	695	800			800		
		Total Other Revenue	212,489	145,800	-	-	145,800		
Grants & Other Funding									
	44610	Neighbours Day	-	5,000			5,000		Projected Food Sales - Tent Rentals \$150.00 for the day.
	41800	CRA summer job funding (Federal Funding)	16,352	22,000			22,000		Based on CRA funding of current year plus the addition of one new staff
	41900	Operating Contribution to Community Field (VSB Funding)	2,150	5,000			5,000		VSB contribution to field operating costs
	42000	Youth Programming (C+CP Contribution)	37,941	38,700			38,700		Utown agreement, sharing 50% with UBC
	42100	Safe & Connected Community Coordinator (C+CP Contribution)	46,379	62,410			62,410		New C+CP agreement, 79K total UBC shared 79%
	41700	Miscellaneous Funding	15,000	21,000			21,000		Senior Grant 18K, Lunar new year 3K
		Total Grants & Other Funding	117,822	154,110	-	-	154,110		
TOTAL REVENUE			4,595,462	5,699,416	-	-	5,699,416		
ENGINEERING & OPERATIONS SERVICES									
Parking & Emergency Management (UNA)									
	61100 + 61300 +								
	61500	Parking	144,486	151,711			151,711		-
	61200	Emergency Management	1,000	4,500			4,500		Includes AED equipment repairs and update \$3.5K
		Total Parking & Emergency Management	145,486	156,211	-	-	156,211		
Common Area Maintenance (UNA)									
									Include road cleaning of \$8K missing before. Includes \$5.2K waste audit assessment outcome. Road marking \$20K, others \$10K D: Dog waste pick up service \$5K D: Includes electric landscape equipment 25K
	64650	General Maintenance	10,000	43,200		30,000	73,200		
Common Area Maintenance									
Landscaping	61000	Public realm/parks maintenance	845,933	898,630			898,630		Includes Chancellor Walter Gage Landscape Fee increases \$10.4K
	61001	Irrigation maintenance and water	221,800	232,890			232,890		-
	61002	Tree Maintenance	38,000	39,900			39,900		-
	64550	UBCPT Landscaping Credits	(715,672)	(715,672)			(715,672)		
		Total Landscaping	390,061	455,748	-	-	455,748		
Road, Gutter and Sidewalk	62000	Roads and Gutters	9,500	9,975			9,975		
									Snow removal for side roads within the neighbourhoods (in case if that is falling back to the UNA responsibility) Estimated number only
	62001	Snow/ice removal program	19,000	25,000			25,000		
		Total Road, Gutter and Sidewalk Maintenance	28,500	34,975	-	-	34,975		
Streetlights	63000	Streetlight Maintenance	55,960	58,758			58,758		
		Total Streetlights	55,960	58,758	-	-	58,758		
UBCPT Management Fees	64000		-	-			-		
			80,000	84,000			84,000		

Other UBCPT Costs	63001	Electricity	99,500	104,475			104,475	
	64500	Others	43,000	45,150			45,150	
Total Other UBC PT Costs			142,500	149,625	-	-	149,625	
Total Common Area Maintenance			697,021	783,106	-	-	783,106	
			-				-	
TOTAL ENGINEERING & OPERATIONS SERVICES			852,507	982,516	-	30,000	1,012,516	
<b>RECREATION &amp; CULTURE SERVICES</b>								
Operating Costs - Fields	55720		16,500	18,000			18,000	Landscaping (Cutting edge), Recycling pickup , Annual AstroTurf maintenance, plus labor & material for ongoing repair work.
Operating Cost - Wesbrook Community Centre	55840	Janitorial	120,400	120,000			120,000	
	55842	Waste Removal	16,800	22,000			22,000	increase pickup frequency to address waste generated from WCC and daycare facilities.
	55843	Security	84,604	3,000		-	3,000	Security guard no longer required, reduce to normal range
	55845	Utilities	62,400	63,648			63,648	-
	55830	Amortization WCC	120,000	90,000			90,000	Over budget for 2021/22
	55846	Water & Sewer	18,720	19,094			19,094	-
	55847	Misc. Supplies	2,288	2,334			2,334	-
	55848	Fitness Centre Maintenance WCC	1,200	1,224			1,224	-
	55849	Elevator Maintenance	3,640	3,713			3,713	-
	55850	Building Maintenance	14,560	20,851			20,851	Includes \$6K patio wood refinishing project
	55851	Site Supervisor	54,080	55,162			55,162	
	55853	Office Expense	4,867	4,965			4,965	
	55854	Fire & Emergency	10,840	11,057			11,057	
	55855	Property Tax	-	-			-	
	55860	Operating Costs	43,101	43,963			43,963	
	55862	Phone & Credit Card Line	8,736	8,911			8,911	
	55863	Admin Expense	-	-			-	
	55864	Office Supplies	5,200	7,804			7,804	Includes 2.5K cost missing before
Total Wesbrook Community Centre			571,436	477,725	-	-	477,725	
Operating Cost - Old Barn Community Centre	55200	Security	-	-			-	
	55300	Internet	3,640	3,713			3,713	
	55501	Janitorial	52,000	53,040			53,040	
	55502	Waste Removal	12,480	12,730			12,730	-
	55503	Security	3,118	3,181			3,181	-
	55505	Gas	1,755	1,790			1,790	-
	55506	Hydro	12,979	13,239			13,239	-
	55507	Water & Sewer	8,840	9,017			9,017	-
	55508	Misc. Supplies	2,197	2,241			2,241	-
	55511	Elevator Maintenance	4,211	4,296			4,296	-
	55512	Building Maintenance	8,112	8,274			8,274	-
	55513	Fitness Centre Maintenance	1,200	1,224			1,224	-
	55514	Site Supervisor	25,000	25,500			25,500	-
	55518	Office Expense	3,786	3,861			3,861	-
	55519	Insurance	-	-			-	-
	55521	Fire & Emergency	5,200	5,304			5,304	-
	55522	Property Tax	13,000	13,260			13,260	-
	55530	Amortization OBCC	26,000	26,520			26,520	-
	55600	Direct Operating Costs	10,400	10,608			10,608	-
	55610	Phone & Credit Card Line	4,160	4,243			4,243	-
	55620	Admin Expense	-	-			-	-
	55548	Variance Expense	5	-			-	-
	55630	Office Supplies	4,160	6,243			6,243	Includes \$2K cost missing
Total Old Barn Community Centre			202,243	208,283	-	-	208,283	
Recreation Salaries & Bene	55100	Community Centres Full Time Salaries & Wages	406,850	428,440		-	428,440	-
	55110 - 55113	Community Centres Part Time Salaries & Wages	408,064	573,626		-	573,626	Includes full FD request & Fitness Staff. If only having minimum staff, impact is 23K. 5 Summer student included and each if no grant received, net impact for each student is 7.2K and if grant received, net impact is 1.1K per student
	55120-55160	Community Centres Benefits	122,080	152,929		-	152,929	
Recreation Salaries & Benefits			936,995	1,154,995	-	-	1,154,994	



							WCC Program expenses, supplies, minor equipment replacement (non-Capital) Includes
	55865	Community Centre Programming WCC	11,440	11,700		11,700	55870 Virtual Programming and 5K for 55640 General programming
	55640	Community Centre Programming	-	-		-	-
	55645	Utown Collaborative Programming	37,941	77,400	-	77,400	As per C+CP agreement
	55646	SCCC	62,579	79,000		79,000	\$79K Yearly , UBC shared 79% of cost
	55650 +55867 +55827 +55861	Program Instructors	220,529	402,900		402,900	Per full year projected program and costing plan projections. Outreach/ Special projects for youth (Mural \$2.5K & Youth center \$2K) Supplies and Materials - Replacement and Professional table cloths - 6 UNA pop up events, community awareness and marketing
	55868	Community Events	5,200	5,500	4,500	10,000	
	55803+55804+ 55806+59001	Online S/C	35,000	44,000		44,000	
	55869	Program Guide	25,000	25,500		25,500	Reduced circulation to UBC-area only.
		Total Programming	397,690	646,000	-	4,500	650,500
Community Access	70001	Vancouver Public Library	120,000	120,000		120,000	as per VPL Services Usage (VPL Access worksheet)
	70002	UBC Library	-	-		-	
	70003	Botanical Garden	-	-		-	JFTF with UBC, may/may not be charged
	70005	Changing Aging	-	-		-	
	70007	Museum of Anthropology	-	-		-	
	70008	Access Card	1,800	-	-	-	
		Total Community Access	121,800	120,000	-	-	120,000
Community Support	70018	Community Garden Committee Supplies	3,000	3,000		3,000	
	70013	Emergency Preparedness Committee	-	-		-	
	70014	Multicultural Committee	5,000	6,000		6,000	5000 LNY Sponsorship grants and funding
	70019	Children's Garden	2,000	2,000		2,000	-
	70021	Comm Supp - Community Engagement	10,000	10,000		10,000	Lots of projects planned in their 2 year work plan approved by the Board last summer
	70035	Volunteer Support	3,000	3,000		3,000	On par with 2021 Neighbours Day, projected cost per 2022 event, recovery of associated cost through partnerships with local community groups and food/water sales.
	70010	Neighbours Day	5,000	10,000		10,000	
	70020	Try-it Week	2,000	3,000		3,000	Try-It week community communication
	70017	Community Sponsorship Grants	15,000	18,000		18,000	Senior Grant
		Total Community Support	45,000	55,000	-	-	55,000
		TOTAL RECREATION & CULTURE SERVICES	2,291,664	2,680,003	-	4,500	2,684,503
<b>GENERAL &amp; ADMINISTRATIVE SERVICES</b>							
Administration Salaries and Benefits							
	54150	Management Salaries	566,610	613,670		613,670	Add 20K contingent
	54100+54110	Non-Management Salaries	313,850	334,580	140,000	474,580	Including new hires IT & Oper Support 75K & 65K.
	54200 + 54300 + 54400 + 54500 +54700	Extended Benefits/CCRA	114,285	141,575	12,000	153,575	Including new hires IT & Oper Support 12K
		Total Administration Salaries & Benefits	994,745	1,089,825	-	152,000	1,241,825
Sustainability	70040	Program Cost	19,500	19,890		19,890	-
	70041	Recycling Centre Operations	7,000	7,000		7,000	
	70042	Education/Sustainability Communication	2,184	2,228		2,228	-
		Total Sustainability	28,684	29,118	-	-	29,118
Professional Fees	57450	Legal Fees	50,000	50,000		50,000	General issues, legal advises, agreement etc
	57120	Consulting Fees	120,000	100,000	-	100,000	External Aid Board Support \$15K, Strategic project \$25K, facility Space needs \$10K, EB charging \$10K & random study \$15K, \$25K for rec dept program review,
	57150	Audit Fees	15,000	20,000		20,000	Actual - 2020-21: \$19K Ceridian \$1K/mth for outsourced payroll; HR Consultant \$1k , IT Support removed saving 24K
	54800	Contractor Fees	40,000	24,000		24,000	
	54600	Hiring Fees	1,500	1,530		1,530	
		Total Professional Fees	226,500	195,530	-	-	195,530
General Operating Services	57552	Berton Operating Cost	6,641	6,774		6,774	
	57200	Bank Fees and Service Charges	3,856	3,933		3,933	-
	57225+57230	Conferences, Travel & Training	33,436	36,000		36,000	
	56600	Amortization	85,000	83,549		83,549	

	57185	Deferred Amortization	(39,100)	(39,100)		(39,100)	
	57400	Internet/Email	3,370	3,437		3,437	
	57440	IT Services	91,919	72,945		72,945	Include software license missing before of 4.2K and saving \$25K of IT support
	57460	Insurance	100,000	148,200		148,200	update to new amount 15% increase (pending for broker update)
	57560	Postage & Courier	1,671	1,704		1,704	-
	57550	Office Supplies	6,856	6,993		6,993	-
	57551	Office Equipment	6,963	7,102		7,102	-
							Wesbrook Properties base rent @ \$25/sq = \$3460.42/mth + CAM \$1897.69 budgeted for
	57500	Office Rent	69,628	65,583		65,583	12 months
	57600	Miscellaneous	6,011	7,431		7,431	Includes UBC parking permit that is shared between manager's personal vehicle
	57610	Staff Engagement	4,316	7,400		7,400	Social Committee, Wellness, lunch & learn for staff
	57700	Telephone/Fax/Cellular	13,728	16,800		16,800	
	58500	Contingency	20,000	20,000	-	20,000	
		Total General Operating Services	414,295	448,752	-	-	448,752
Communications	56150	General Communications	30,000	30,600		30,600	Includes Zendesk \$12K a year.
	56152	Consultation and Engagement	5,000	5,100	15,000	20,100	Includes Social Media Support project 15K, 5.1K for others
	56151	Newspaper	40,000	80,000		80,000	12 issues budgeted
	57210	Websites	15,000	17,500		17,500	Getting quotes from Kimbo on certain identified projects
	56153	General Marketing & Promotions	20,000	20,400		20,400	
		Total Communications	110,000	153,600	-	15,000	168,600
Public Engagement	56250	General Meeting	30,000	15,000		15,000	AGM only for 2022/23 no election
	57350	Hospitality	4,000	5,000		5,000	
	54850	Stipend for Elected Directors	47,826	48,932		48,932	6 Directors & Chair including COLA adjustment
		Total Public Engagement	81,826	68,932	-	-	68,932
		TOTAL GENERAL & ADMINISTRATIVE SERVICES	1,856,050	1,985,757	-	167,000	2,152,757
		Contingency (2% on Engineering & Ops and Recreation Services)	-	-	-	-	-
TOTAL OPERATING EXPENDITURES			5,000,222	5,648,276	-	201,500	5,849,776
BALANCE SURPLUS OR (DEFICIT) FROM OPERATIONS			(404,760)	51,140	-	(201,500)	(150,360)
TRANSFERS FROM RESERVES AND UNRESTRICTED NET ASSETS							
		Transfer from Rate Stabilization Reserve	102,323	-		-	
		Transfer from Unrestricted Net Assets	302,437	150,360		150,360	
SURPLUS (OR DEFICIT) AFTER TRANSFERS			0	201,500	-	(201,500)	(0)

University Neighbourhoods Association (UNA)  
Capital Budget 2022-23 (Summary)

University Neighbourhoods Association (UNA)	2020-21 APPROVED BUDGET	2022-23 DRAFT BUDGET
<b>CAPITAL PROJECTS</b>		
Leasehold Improvement	35,400	170,000
Furniture, Fixture & Equipment	62,163	24,500
Computer Software & Hardware	-	20,500
Multi Media Equipment	-	7,800
Recreational & Fitness Equipment	-	45,000
Parks & Roadway Enhancement	-	20,000
<b>TOTAL CAPITAL PROJECTS COSTS</b>	<b>(97,563)</b>	<b>(287,800)</b>
<b>FUNDING TRANSFERS FROM RESERVES &amp; UNRESTRICTED NET ASSETS</b>		
<b>Transfers from Reserves:</b>		
Infrastructure Replacement Fund	-	20,000
Capital Replacement Fund	-	20,000
<b>Transfer from Unrestricted Net Assets</b>	97,563	247,800
<b>BALANCE</b>	<b>-</b>	<b>-</b>

University Neighbourhoods Association (UNA)		APPROVED BUDGET	DRAFT BUDGET			DRAFT BUDGET	
Capital Budget 2022-23 (Detailed)		2021-22	2022-23	Partially	Discretionary	2022-23	
		TOTAL	Non-Discretionary	Discretionary	Discretionary	TOTAL	
<b>CAPITAL PROJECTS</b>							
	<b>Leasehold Improvements</b>						
17200	Leasehold Improvements (Office)	35,400	-	150,000	-	150,000	P: New Office Location \$150K
19430	Old Barn - Tenant Improvement (OBCC)	-	20,000	-		20,000	B: OCCC Roof Inspection & Repair \$20K (Funding from capital reserve)
19600	Vista Point Childcare L/H Improve (Office)	-				-	
	<b>Total</b>	<b>35,400</b>	<b>20,000</b>	<b>150,000</b>	<b>-</b>	<b>170,000</b>	<b>B: OCCC Roof Inspection &amp; Repair \$20K, P: New Office location \$202.5K</b>
	<b>Furniture, Fixtures &amp; Equipment</b>						
18200	Office Furniture & Equipment					-	
19400	Old Barn - Furniture, Fixture, equip	2,163		15,000	5,000	20,000	P: OBCC Capital Asset Replacement Project \$15K. D: OBCC Storage \$5K
19500	Wesbrook - Furniture, Fixture, Equip	60,000	4,500			4,500	Multi Modal Transportation 4.5K
	<b>Total</b>	<b>62,163</b>	<b>4,500</b>	<b>15,000</b>	<b>5,000</b>	<b>24,500</b>	<b>B: Multi Modal Transportation 4.5K P: OBCC Capital Asset Replacement Project \$15K. D: OBCC Storage \$5K</b>
	<b>Computer Software &amp; Hardware</b>						
19200	Computer Software					-	
19300	Computer Hardware		10,500	-		10,500	B: Firewall & IT equipment for team\$10.5K
19460	Old Barn - Comp HW		5,000			5,000	Firewall \$5K
19530	Wesbrook - Computer HW		5,000			5,000	Firewall \$5K
	<b>Total</b>	<b>-</b>	<b>20,500</b>	<b>-</b>	<b>-</b>	<b>20,500</b>	<b>B: Firewall &amp; IT equipment for team\$20.5K</b>
19700	<b>Website</b>		-			-	
19500	<b>Multi Media Equipment</b>		-		7800	7800	Digital Signage \$7.8K
	<b>Recreational &amp; Fitness Equipment</b>						
WRFE	WCC - Recreation & Fitness Equipment			40,000	5,000	45,000	P: Spin Bikes Fitness Equipment \$40K, D: Bouncy Castle 5K
ORFE	OBCC - Recreation & Fitness Equipment				-	-	
	<b>Total</b>	<b>-</b>	<b>-</b>	<b>40,000</b>	<b>5,000</b>	<b>45,000</b>	<b>P: Spin Bikes Fitness Equipment \$40K, D: Bouncy Castle 5K</b>
RE	<b>Parks &amp; Roadway Enhancement</b>		20,000			20,000	Speed Bump Installation \$20K (Funding from Infrastructure replacement reserve)
					-	-	
					-	-	
	<b>Total Capital Costs</b>	<b>97,563</b>	<b>65,000</b>	<b>205,000</b>	<b>17,800</b>	<b>287,800</b>	
	<b>TOTAL CAPITAL PROJECTS COSTS</b>	<b>(97,563)</b>	<b>(65,000)</b>	<b>(205,000)</b>	<b>(17,800)</b>	<b>(287,800)</b>	
<b>FUNDING TRANSFERS FROM RESERVES &amp; UNRESTRICTED NET ASSETS</b>							
	<b>Transfers from Reserves</b>						
	Infrastructure Replacement Fund	-	20,000	-	-	20,000	
	Capital Replacement Fund	-	20,000	-	-	20,000	
	<b>Transfer from Unrestricted Net Assets</b>	<b>97,563</b>	<b>247,800</b>	<b>-</b>	<b>-</b>	<b>247,800</b>	
	<b>BALANCE</b>	<b>-</b>	<b>222,800</b>	<b>(205,000)</b>	<b>(17,800)</b>	<b>-</b>	