



Report Date: November 7, 2022
Meeting Date: November 15, 2022
From: Athena Koon, Finance Manager
Subject: Fiscal 2023/24 UNA Budget – Draft I

Background

Based on the 2023/24 budget schedule presented to the Board in October, staff have come up with a first draft of the 2023/24 budget for Board review. The draft budget was reviewed by the Finance and Audit Committee at their November meeting, and their input is included.

This report provides an overview of the process to date and presents the draft budget for 2023/24.

Decision Requested

For information

Discussion

Budgeting Process:

Staff have undertaken extensive work in preparing the draft 2023/24 budget, including:

- Departmental level review:
 - 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 Senior Leadership Team reviewed the consolidated budget plan and discussed 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 and current data to validate projected expenditures.
- Review 2023-25 strategic plan and prioritize funding projects for the budget year
- Worked with UBC to confirm the projected Neighbours Levy (NL) for 2023/24.
- Worked with UBC to confirm the projected landscaping credit to be received.
- Presented the budget to the Finance Committee and incorporated their edits.

Draft Budget for 2023/24

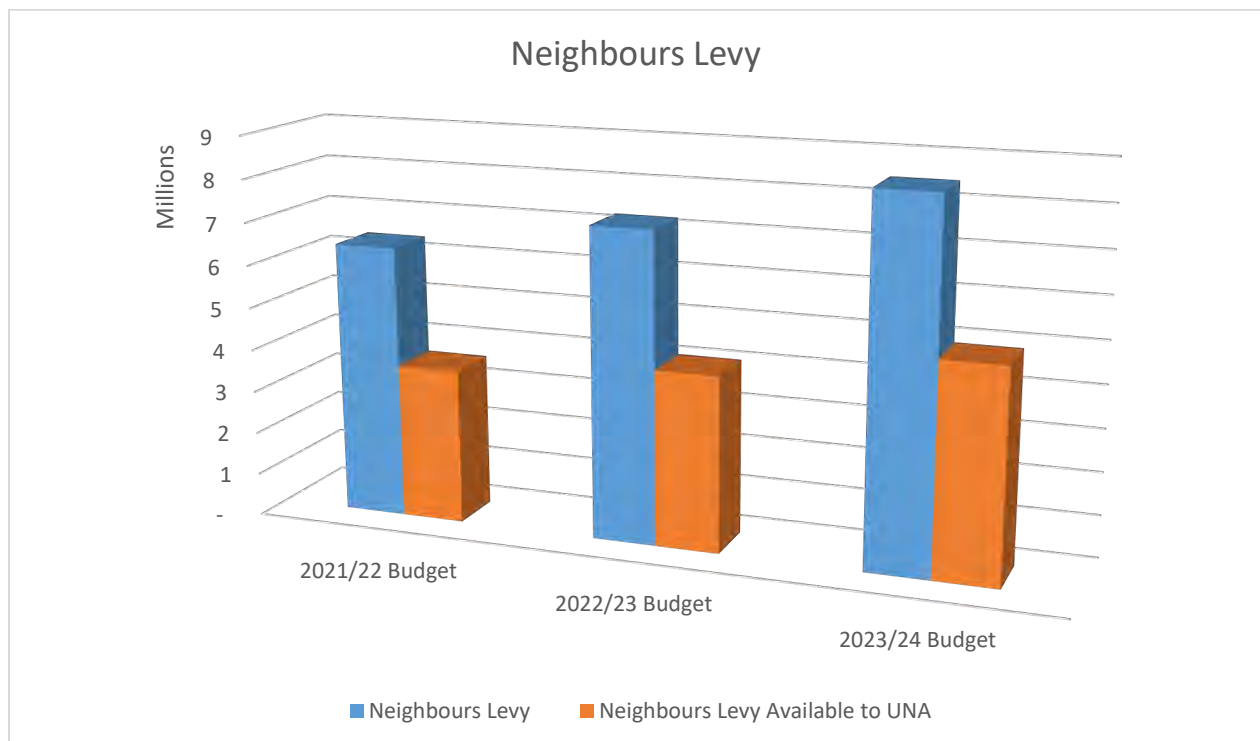
Highlights of the 2023/24 Budget Draft:

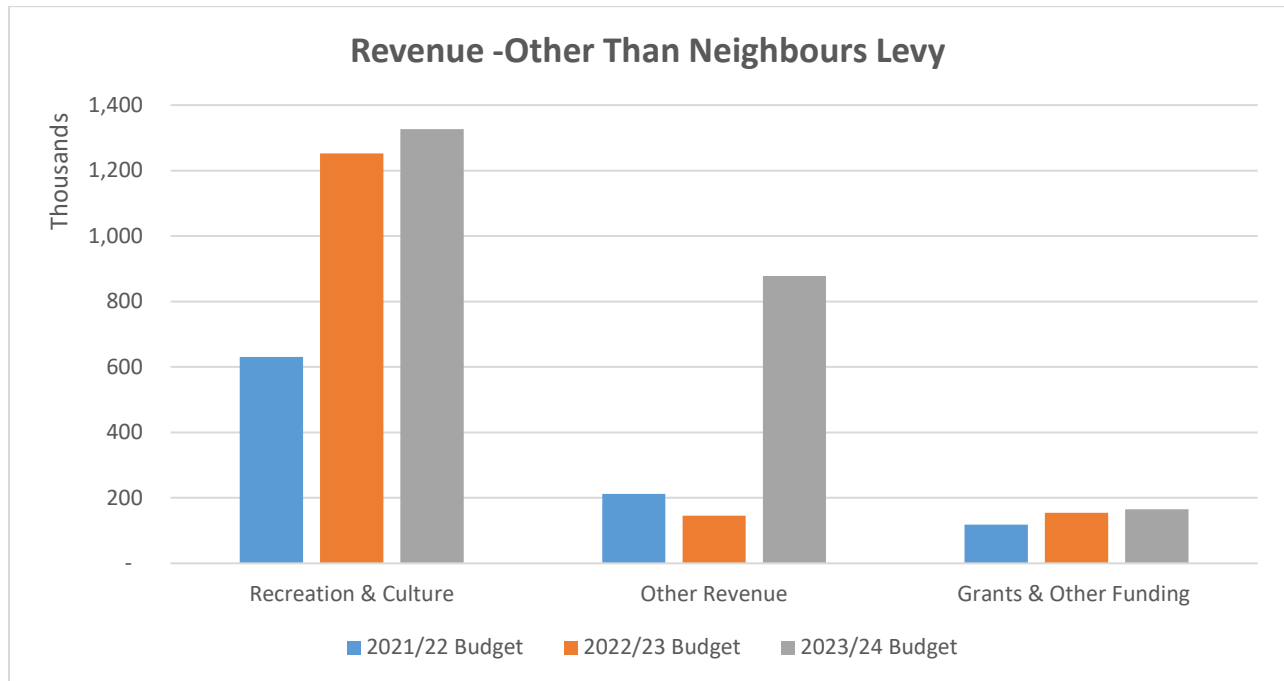
- Neighbours Levy (NL) is estimated to increase by 17%
- Athletics Access Fee is still under discussion with UBC, and the assumption currently being used in the draft budget is based on the per capita amount proposed by UBC multiplied by the estimated UNA population for 2023/24.
- Included in the Athletics Access Fee total is \$30K for Community Access Fee which used to be shown separately prior to 2022.
- The budget assumes a 5% overall inflation for 2023/24 for expenses & salaries.
- The budget reflects the takeover of Municipal Operations administration from UBC Properties Trust (UBCPT). UBC has indicated that they can commit to the same landscaping credit funding structure for the budget year - estimated to be at \$0.7M. (Still to be confirmed).
- Two new positions (one in Finance and another one in Recreation) have been added to the 2023/24 budget. The positions reflect increased workload associated with taking over Municipal Operations administration from UBCPT along with a new growth programming position.
- Included in the plan is a placeholder of \$125K meant to cover potential Board initiatives that require further investigation. This includes \$75K for the implementation of any new dog rules (meant to cover six months of an external contractor providing required services), as well as funding to investigate the creation of a UBC Area 311 Service as well as an after-hour call service.
- The Recreation department has budgeted for several new initiatives for the budget year, including a new spring event and the promotion of more volunteer services and programming.
- For Engineering and Operations Services, the focus will be the transfer of the Municipal Operations services, dog waste pick-up, and the potential new dog rules implementation.
- Other Operations initiatives include the expansion of cans and bottles collection and a new weekend shift for the Green Depot.
- \$10K has been added for the creation of a Newcomers Welcome Guide.
- Capital projects budgeted for the year are \$207.7K. The majority of the capital budget will go to renovation of the Old Barn Community Center (OBCC).
- Capital projects will be funded through the UNA Capital reserve (set up in the October Board meeting).
- \$150K is proposed to be used from the Capital Replacement Reserve to fund the OBCC Roof replacement project.

Operating Budget:

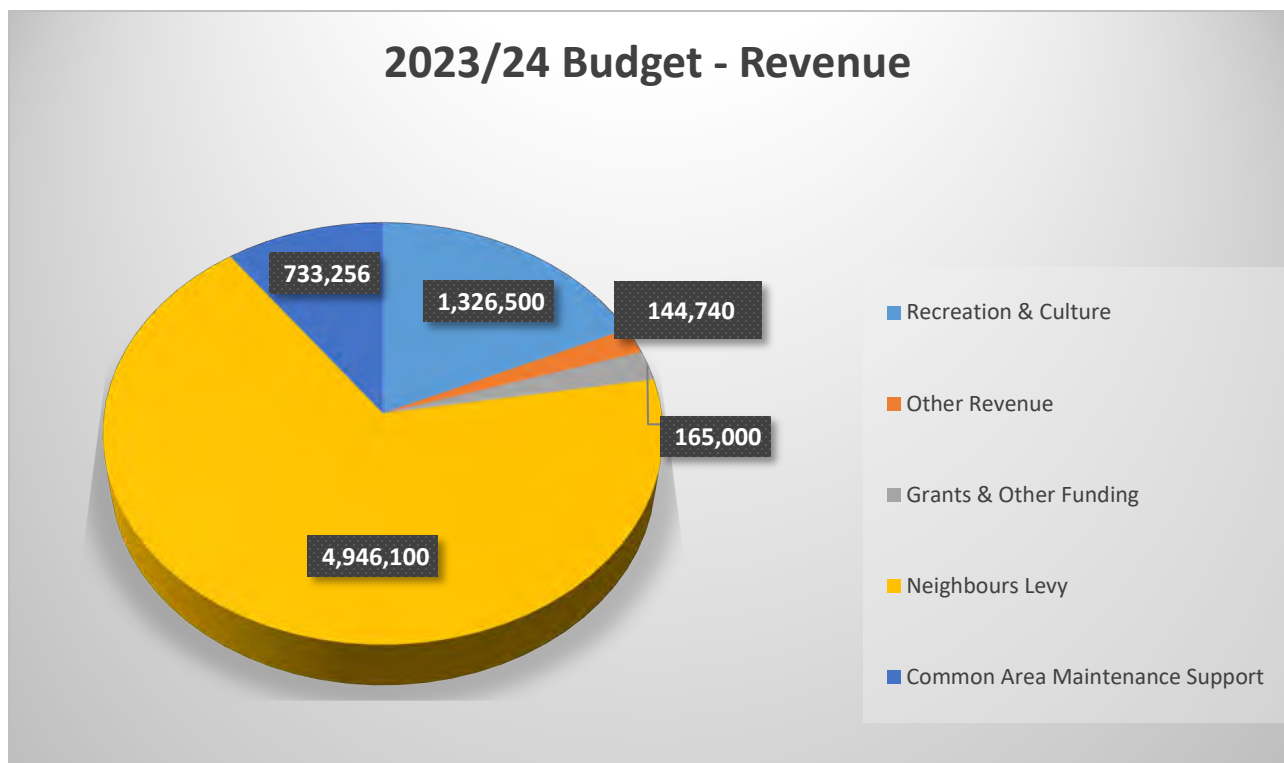
Revenue:

- Neighbours Levy (NL) is expected to increase \$1.2M (from \$7.3M in 2022 to \$8.5M in 2023), mainly from the completion of new buildings and the latest assessment projections. The services levy rate is anticipated to increase slightly, from 1.09 to 1.19 (with an anticipated aggregate mill rate of 2.76 for Vancouver and 1.57 for the rural property tax & other taxes). After contributions to reserves and UBC withdrawals, the NL available is estimated to be \$4.9M, which is \$828K (20%) higher than the estimated amount for 2022/23.
- Recreation & Culture revenue is expected to increase to \$1.3M, an overall increase of 6%, mainly from programming improvements and overall membership increases for the two community centers.
- The Other Revenue section will increase to \$878K to include Common Area Maintenance Support (UBCPT) of \$733K
- Grants & Other Funding will increase to \$165K (7%) as more planning will be put in place to secure the renewal of the existing funding.



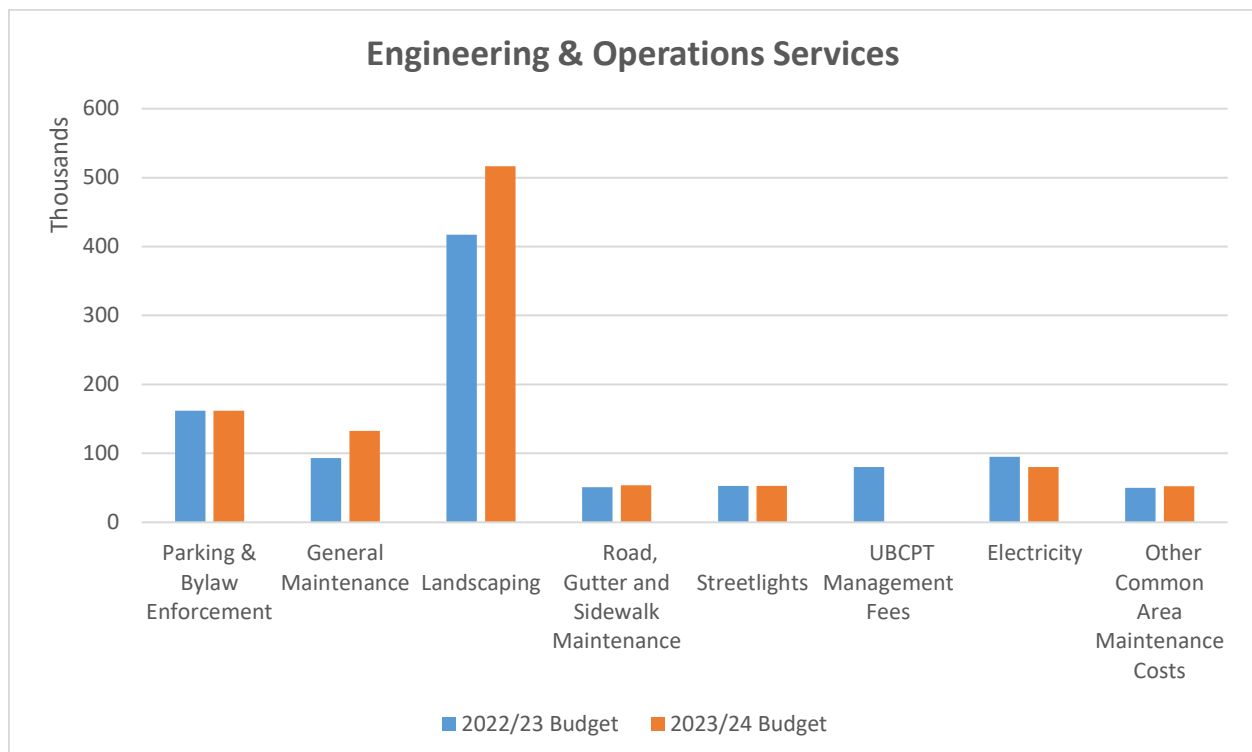


Budgeted Revenue for fiscal 2023/24 is \$7,315,596, an overall increase of 29%, (16% before the common area maintenance support) compared to the 2022/2023 budget.



Expenditures:

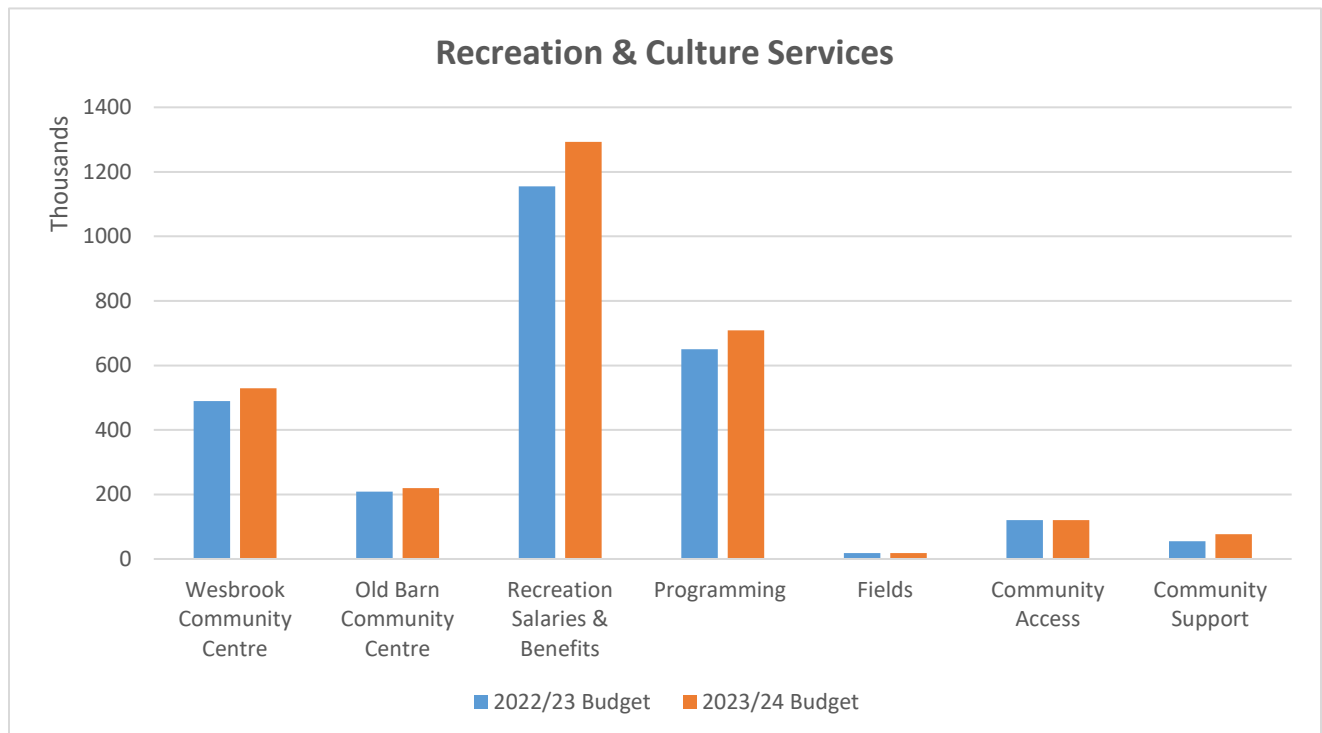
- **Engineering & Operations Services:** Overall expenses will increase by 5% compared to the 2022/23 budget mainly from the following:
 - General Maintenance: Includes dog waste management (\$20K), new recycling container operational costs (\$10K)
 - Municipal Operations Administration: Effective April 2023 the UNA will manage landscaping and other common area maintenance work currently managed by UBCPT. The overall increase is 1% which includes ongoing support from UBCPT - estimated at \$733K.



- **Recreation & Culture Services:** Overall expenses will increase by 10% compared to the 2022/23 budget, mainly for the following reasons:
 - Programming: Increase in number of program instructors to support more programming initiatives.
 - Recreation Salaries & Benefits: Internal restructuring and a new growth programming position. Increased budget to support training and meeting

support hours for the front desk team to enhance service level and meet the initiatives in place for the year.

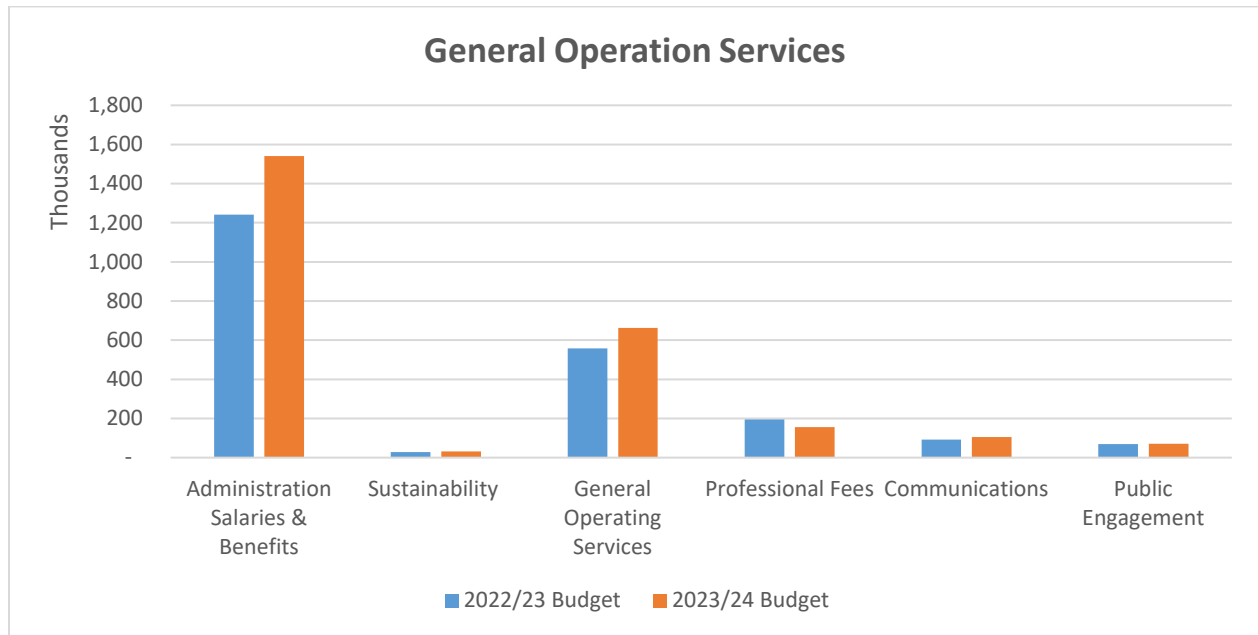
- Community Support: Projected increase in costs for Neighbours Day (\$5K) and plans for an extra spring community event (\$5K) partially offset through partnerships with local community groups and food sales. Also includes \$6K in the budget for volunteer event support.



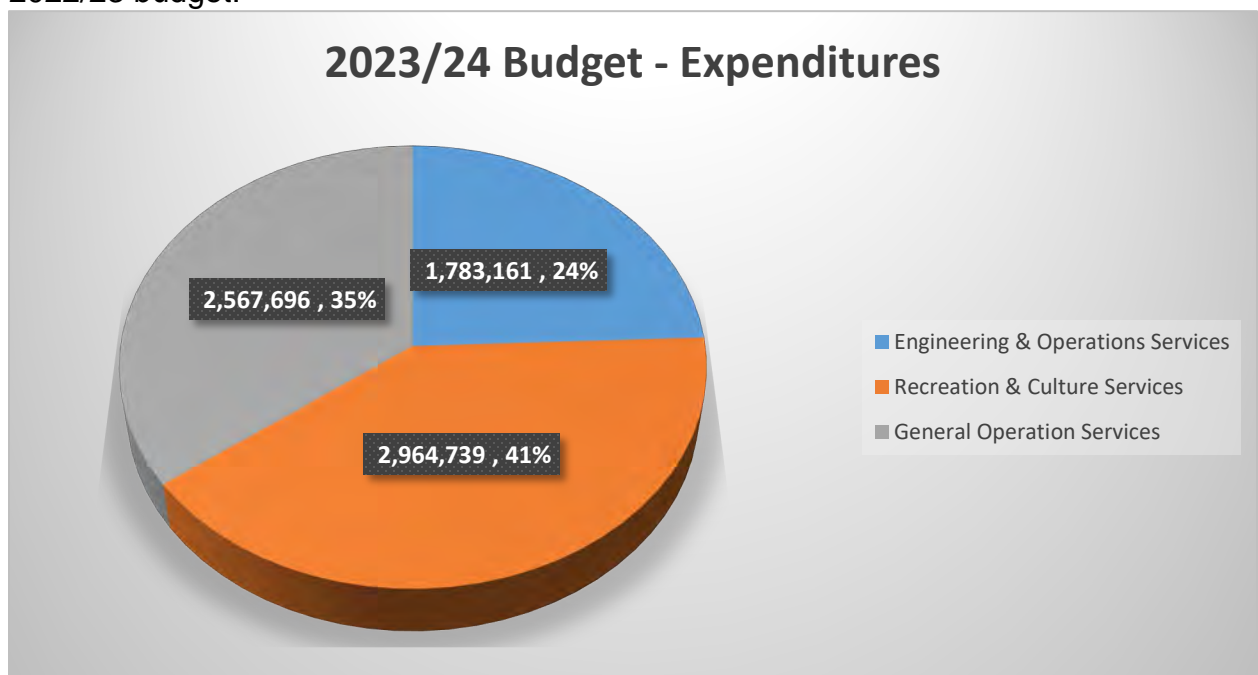
- **General Operation Services:** Overall expenses will increase by 17% compared to the 2022/23 budget, mainly for the following reasons:
 - Administration Salaries & Benefit: Includes a new staffing position for Finance to support Municipal Operations Administration work transferred to the UNA, new weekend shifts for Green Depot and potential substantial increases for employee benefit insurance due to a high jump in the market rate.
 - General Operating Services: Insurance is estimated to be approximately \$200K, which represents a 10% increase. In 2022/23 the Board contingency was \$76.5K as the budgeted newspaper costs from Communications were transferred here. This year, the amount will be

increased to \$125K to allow for potential Board identified projects that require more investigation.

- Communications: Newspaper cost budgeted at \$19K.



Total budgeted expenditures for the 2023/24 fiscal year are \$7,315,596, an overall increase of 24% (12% after the common area maintenance support) compared to the 2022/23 budget.





Capital Budget:

The Capital budget for fiscal 2023/24 total is \$207,700.

Capital Projects for 2023/24

Leasehold Improvements	\$32,000	
Furniture, Fixtures & Equipment	\$64,500	
Computer Software & Hardware	\$8,200	
Multi-Media Equipment	\$60,000	
Recreational & Fitness Equipment	<u>\$43,000</u>	
		-\$207,700

Transfers from Reserves

Capital Reserve (UNA)	\$207,000	
		\$207,700

Balance

\$	<u>-</u>
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The following table lists the proposed capital projects for the 2023/24 fiscal year & how each project will be funded.

Capital Projects	Total	Details	Amount	Funding
Leasehold Improvements	\$32,000	OBCC washroom improvement	\$10,000	Capital Reserve (UNA)
		OBCC fitness centre renovation	\$7,000	Capital Reserve (UNA)
		WCC wind curtain & washroom upgrade	\$15,000	Capital Reserve (UNA)
Furniture, Fixtures & Equipment	\$64,500	OBCC Projector Upgrade	\$8,000	Capital Reserve (UNA)
		Increase Storage	\$10,000	Capital Reserve (UNA)
		WCC Furniture	\$7,000	Capital Reserve (UNA)
		OBCC common space furniture upgrade	\$39,500	Capital Reserve (UNA)
Computer Software & Hardware	\$8,200	IT equipment for the team	\$8,200	Capital Reserve (UNA)
Multi-Media Equipment	\$60,000	WCC Audio Visual Upgrade	\$60,000	Capital Reserve (UNA)
Recreational & Fitness Equipment	\$43,000	Fitness Centre Equipment Upgrade	\$43,000	Capital Reserve (UNA)
	<u>\$207,700</u>		<u>\$207,700</u>	

UBC Asset Replacement

Proposed Project	Details	Amount	Funding
OBCC Roof Replacement	Assessment done OBCC roof needs to be replaced	\$150,000	Capital Replacement Reserve

Based on the latest assessment of the OBCC roof, it will have to be replaced in the next fiscal year. We include in our 2023/24 budgeting process to inform UBC that the OBCC roof replacement is required and there will be a \$150K suggested to be used from the Capital Replacement Reserve to have this job done. The current reserves have sufficient funds to cover the withdrawals.

Strategic Priorities and the 2023/24 Budget

UNA Priorities	2023/24 Budget	Amount
Advocacy	Land use committee	\$ 5,000
Environmental Sustainability	Weekend shift for green depot	\$ 20,000
	Expansion Cans and Bottles Collection	\$ 10,000
	Dog waste management	\$ 20,000
Creating Connection	CEAC – Newcomers Guide	\$ 16,000
	Volunteer event support	\$ 6,000
	Audio visual upgrade to allow virtual option for UNA meetings	\$ 60,000
Organizational Capacity	Maintain competitive benefit insurance	\$ 13,000
	More training hours for front desk staff	\$ 8,000

Potential Projects:

The following projects have been identified in the budget process but require further investigation to determine costing and feasibility. An additional \$10K has been added to the budgeted amount as an additional buffer.

Project Name	Estimated Amount
Dog rules enforcement implementation	\$ 75,000
After hours call service	\$ 20,000
311 Feasibility Study + Implementation	\$ 20,000

Final note:

During our budgeting process, the following projects were proposed but did not advance due to the lack of funding and higher perceived priorities:

- Chancellor Community Garden \$100K
- Sustainability Audit \$50K

The Next Steps:

After review and input by the Board, the 2023/24 budget will be presented to the Finance and Audit Committee in December. Due to the early December Board meeting, it will go back to the Board in January and then be published for public consultation. Public feedback review will take place at the Finance & Audit Committee in February and the budget will be forwarded for Board approval thereafter.

The timeline is as follows:



Financial Implications

None

Operational Implications

None

Strategic Objective

Financial Sustainability

Attachments

1. Schedule A – Draft 2023 Projected Neighbours Levy
2. Schedule B – Draft 2023-24 UNA Operating Budget – Summary
3. Schedule C – Draft 2023-24 UNA Operating Budget – Detailed
4. Schedule D – Draft 2023-24 UNA Capital Budget – Summary
5. Schedule E – Draft 2023-24 UNA Capital Budget – Detailed

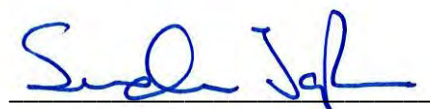
Concurrence

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

Respectfully submitted,

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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

UBC Neighbours Fund
Projected Amount of Neighbours Levy
Available to the UNA

	2022	2023
Neighbours Levy (Services Levy and GMSL)	7,275,000	8,485,000
Contributions to Reserves		
Infrastructure Replacement Reserve	-174,600	-203,640
Capital Replacement Reserve	-87,300	-101,820
Rate Stabilization Reserve	-72,750	-84,850
UNA/VSB Field Replacement Reserve	-60,000	-60,000
Total Contributions to Reserves	-394,650	-450,310
UBC Withdrawals		
Stormwater Sewers	-627,446	-693,831
Fire Service Charge	-1,376,039	-1,592,075
Athletics and Community Access Fees	-689,391	-719,704
Total UBC Withdrawals	-2,692,876	-3,005,610
Net Amount of Neighbours Levy	4,187,474	5,029,080
GST (Net of UBC GST Credit)	-69,753	-82,980
Amount Available to the UNA	\$ 4,117,721	\$ 4,946,100

Notes:

1. The Athletics and Community Access Fees are under negotiation with UBC. The amounts shown are the amounts proposed by UBC.
2. The actual amount available to the UNA for 2022 is \$4,086K

University Neighbourhoods Association (UNA)
Operating Budget 2023-24 (Summary)

University Neighbourhoods Association (UNA)	2022 Projected	2023 Projected
PAYMENTS FROM UBC		
Neighbours Levy	4,117,721	4,946,100
Total Payment From UBC	4,117,721	4,946,100
University Neighbourhoods Association (UNA)	2022-23 APPROVED BUDGET	2023-24 DRAFT BUDGET
REVENUE		
Recreation & Culture		
Wesbrook Community Centre	398,675	383,000
Old Barn Community Centre	132,924	140,000
Programming	621,431	698,500
Playing Fields & Park Rentals	99,250	105,000
Total Recreation & Culture	1,252,280	1,326,500
Other Revenue		
Parking	128,000	111,900
Miscellaneous	17,800	32,840
Common Area Maintenance Support (UBCPT)	-	733,256
Total Other Revenue	145,800	877,996
Grants & Other Funding		
External Grants & Miscellaneous	154,110	165,000
Total Grants & Other Funding	154,110	165,000
TOTAL REVENUE	5,669,911	7,315,596

University Neighbourhoods Association (UNA)	2022-23 APPROVED BUDGET	2023-24 DRAFT BUDGET
EXPENDITURES		
Engineering & Operations Services		
Parking & Bylaw Enforcement	161,711	161,856
General Maintenance	93,200	132,520
Common Area Maintenance		
Landscaping	417,089	1,249,736
Road, Gutter and Sidewalk Maintenance	51,000	53,550
Streetlights	53,000	53,000
UBCPT Management Fees	80,000	-
Electricity	95,000	80,000
Other Common Area Maintenance Costs	50,000	52,500
Total Engineering & Operations Services	1,001,000	1,783,161
Recreation & Culture Services		
Wesbrook Community Centre	489,241	529,650
Old Barn Community Centre	208,283	219,602
Recreation Salaries & Benefits	1,154,994	1,292,487
Programming	650,500	708,500
Fields	18,000	18,000
Community Access (VPL)	120,000	120,000
Community Support	55,000	76,500
Total Recreation & Culture Services	2,696,019	2,964,739
General Operation Services		
Administration Salaries & Benefits	1,241,825	1,540,274
Sustainability	29,118	32,029
General Operating Services	558,252	662,353
Professional Fees	195,530	155,660
Communications	92,100	106,000
Public Engagement	68,932	71,380
Total General Operation Services	2,185,757	2,567,696
TOTAL EXPENDITURES	5,882,776	7,315,596
SURPLUS OR (DEFICIT)	(212,865)	(0)
TRANSFERS FROM RESERVES AND RESTRICTED / UNRESTRICTED NET ASSETS		
Transfer from Restricted Net Assets	67,471	-
Transfer from Unrestricted Net Assets	145,394	-
BALANCE	-\$ 0	-\$ 0

University Neighbourhoods Association (UNA)				
Operating Budget 2023-24 (Detailed)				
		APPROVED BUDGET	DRAFT BUDGET	
		2022-23	2023-24	
GL Acct #		TOTAL	TOTAL	Notes
Neighbours Levy (Service Levy + GMSL)		7,275,000	8,485,000	as per 5 year projections
Contributions to Reserves (Outgoing Funds)				
Infrastructure Replacement Reserve		(174,600)	(203,640)	Current contribution rate is 2.4% of Neighbours Levy
Capital Replacement Reserve		(87,300)	(101,820)	Current contribution rate is 1.2% of Neighbours Levy
Rate Stabilization Reserve		(72,750)	(84,850)	Current contribution rate is 1% of Neighbours Levy
Contingency Reserve		-	-	Current contribution rate is 1% of Neighbours Levy
UNA/VSB Community Field Replacement Reserve		(60,000)	(60,000)	Fix contribution at 60K annually
Total Transfers to Reserves		(394,650)	(450,310)	
		6,880,350	8,034,690	
		-	-	
Deductions				
Engineering & Operations				
Stormwater		(627,446)	(693,831)	as per 5 year Van Struth Projections
Fire Services Fee		(1,376,039)	(1,592,075)	as per 5 year Van Struth Projections
Recreation & Culture				
UBC Athletics + Community Access Fee		(689,391)	(719,704)	Based on estimated 5 years average per capita cost times CPI times population. Include \$30K Community Assess Fee
GST (unrecoverable on Neighbours Levy less UBC costs)		(69,753)	(82,980)	calculated on net neighbours levy distribution (33% unrecoverable of 5% GST)
Total Neighbours Levy & Reserves after UBC Payments		4,117,721	4,946,100	total NL available to UNA
Payments from UBC	Neighbours Levy	4,117,721	4,946,100	Refer to Neighbours Fund chart for details
Total Payments from UBC		4,117,721	4,946,100	
REVENUE				
Recreation & Culture				
Wesbrook Community Centre	Wesbrook Function Rentals	68,425	32,500	Increase required significant funding to marketing
	Wesbrook Fitness Membership	270,250	295,000	Budget growth due to increase fitness related programming
	Wesbrook Personal Trainer	60,000	55,500	2022/23 over budget. This year the number should be obtainable as
	Total Wesbrook Community Centre	398,675	383,000	instructors in place and demand is there.
Old Barn Community Centre	Old Barn: Bean Around the World Coffee Shop	65,000	65,000	-
	Old Barn Function Rentals	16,000	25,000	Barn Renovation, Growth in both Weddings and Retreat Use - Marking
	Old Barn Fitness Membership	51,182	50,000	Plan associated.
	Old Barn Merchandise/other	742	-	Renovation required factoring into availability. Limited availability
				within the building for additional programming.
				-

Total Old Barn Community Centre		132,924	140,000	
Programming	Wesbrook Program Fees	450,000	550,000	Major jumps in programs, renewed focus on filling up classes that running, and continued additions of fitness style programming
	Birthday Parties	11,583	15,000	
	Virtual Program Revenue	5,000	5,000	Continuation of current Virtual Programming + Addition of Presentations.
	Withdrawal Fee Revenue	500	1,500	
	Old Barn Program Fees	154,348	127,000	Renovation creating conflicting usage of space (YMCA).
		621,431	698,500	
Playing Fields & Park Rentals	Parks Rental	-	-	-
	Nobel Softball Diamond Revenue	10,000	15,000	Increased corporate rental Opportunities
	Community Field Revenue	89,250	90,000	Full, in discussion with UBC over cost of rental
Total Playing Fields & Park Rentals		99,250	105,000	
Total Recreation & Culture		1,252,280	1,326,500	
Other Revenue				
	Parking Revenue	90,000	70,000	Update to reflect actual number
	Towing Administration Fees	10,000	10,500	Invigilator performance
	Car Share Parking Revenue	28,000	31,400	Added expected Modo income
	Newspaper/Program Guide Advertising Sales	5,000	-	-
	Interest Revenue	3,000	20,000	-
	Community Gardens	9,000	12,000	Update to reflect actual number
	Sustainability Funding	800	840	-
	Common Area Maintenance Support (UBCPT)	-	733,256	Common Area Maintenance Support
Total Other Revenue		145,800	877,996	
Grants & Other Funding				
	Neighbours Day	5,000	2,500	Revenue generated through food sales (potential growth with BZZR garden, but unpredictable. 2022 saw loss of sponsorship.
	CRA summer job funding (Federal Funding)	22,000	22,000	Increased request to add additional student as Summer Camp Co-ordinator
	Operating Contribution to Community Field (VSB Fun	5,000	10,000	On the low side of expected, factoring reduced time use due to community time available.
	Youth Programming (C+CP Contribution)	38,700	43,500	Utown - Youth / Utown has requested and expect contribution to rise to off-set the potential raise of coordinator and leader
	Safe & Connected Community Coordinator (C+CP Contribution)	62,410	62,000	SCCC - locked in no change
	Miscellaneous Funding	21,000	25,000	External Grants Received Through Out the Year
Total Grants & Other Funding		154,110	165,000	
TOTAL REVENUE		5,669,911	7,315,596	

ENGINEERING & OPERATIONS SERVICES

Parking & Bylaw Enforcement & Emergency Management (UNA)

	Parking	31,047	32,599	
	Bylaw enforcement	120,664	126,697	-
	Emergency Management	10,000	2,560	
	Total Parking & Bylaw Enforcement	161,711	161,856	
Common Area Maintenance (UNA)				
	General Maintenance	93,200	132,520	Added operation cost for dog waste management and collection @ 20K + New recycle container operation @ 10K
Common Area Maintenance				
Landscaping	Public realm/parks maintenance	849,896	934,886	-
	Irrigation maintenance and water	223,500	245,850	-
	Tree Maintenance	60,000	69,000	Healthy 3 - 5 year pruning cycle for all UNA neighbourhood
	UBCPT Landscaping Credits	(716,307)	-	Now is Common Area Maintenance Support
	Total Landscaping	417,089	1,249,736	
Road, Gutter and Sidewalk Maintenance				
	Roads and Gutters	26,000	27,300	
	Snow/ice removal program	25,000	26,250	
	Total Road, Gutter and Sidewalk Maintenance	51,000	53,550	
Streetlights				
	Streetlight Maintenance	53,000	53,000	
	Total Streetlights	53,000	53,000	
		-	-	
UBCPT Management Fees		80,000	-	Now under UNA salary budget
Other UBCPT Costs				
	Electricity	95,000	80,000	Update to reflect actual number
	Others	50,000	52,500	
	Total Other UBC PT Costs	145,000	132,500	
	Total Common Area Maintenance	746,089	1,488,786	
		-	-	
	TOTAL ENGINEERING & OPERATIONS SERVICES	1,001,000	1,783,161	
<u>RECREATION & CULTURE SERVICES</u>				
Operating Costs - Fields				
		18,000	18,000	Landscaping (Cutting edge), Recycling pickup , Annual AstroTurf maintenance, plus labor & material for ongoing repair work.
Operating Cost - Wesbrook Community Centre				
	Janitorial	120,000	129,600	Center back to 100% adding hour to address cleaning issue
	Waste Removal	30,000	36,500	Increase pickup 1 more day per week to address penalty issue 5K
	Security	3,000	3,000	-
	Utilities	63,648	66,830	-
	Amortization WCC	90,000	99,000	-
	Water & Sewer	22,610	23,741	-
	Misc. Supplies	2,334	2,450	-
	Fitness Centre Maintenance WCC	1,224	3,000	Repair and maintenance work based on actual figure
	Elevator Maintenance	3,713	3,898	-
	Building Maintenance	20,851	21,851	

			With new staff's support and new office in place expect to see more demand for up keep	
	Site Supervisor	55,162	59,023	
	Office Expense	4,965	5,213	-
	Fire & Emergency	11,057	11,831	Added percentage to reflect actual spending
	Property Tax	-	-	
	Operating Costs	43,963	46,161	-
	Phone & Credit Card Line	8,911	9,356	-
	Admin Expense	-	-	-
	Office Supplies	7,804	8,194	-
	Total Wesbrook Community Centre	489,241	529,650	
Operating Cost - Old Barn Community Centre				
	Security	-	-	
	Internet	3,713	3,898	
	Janitorial	53,040	56,753	
	Waste Removal	12,730	13,621	May need to increase frequency or change service provider
	Security	3,181	2,000	-
	Gas	1,790	1,879	-
	Hydro	13,239	13,901	-
	Water & Sewer	9,017	9,468	-
	Misc. Supplies	2,241	4,353	Include \$2K for OBCC kitchen supplies
	Elevator Maintenance	4,296	4,511	-
	Building Maintenance	8,274	8,688	-
	Fitness Centre Maintenance	1,224	1,285	Expect capital upgrade in OBCC Gym equipment
	Site Supervisor	25,500	27,030	-
	Office Expense	3,861	4,054	-
	Fire & Emergency	5,304	5,569	-
	Property Tax	13,260	13,923	-
	Amortization OBCC	26,520	26,520	-
	Direct Operating Costs	10,608	11,138	-
	Phone & Credit Card Line	4,243	4,455	-
	Office Supplies	6,243	6,555	-
	Total Old Barn Community Centre	208,283	219,602	
Recreation Salaries & Benefits Community Centres Full Time Salaries & Wages		428,440	491,200	Internal restructuring and new growth programming position
	Community Centres Part Time Salaries & Wages	573,626	605,536	Budget two full shifts and 3rd shift for peak hours for WCC front desk
	Community Centres Benefits	152,929	195,751	and add training hours for increasing service level
	Recreation Salaries & Benefits	1,154,994	1,292,487	
Programming				
	Community Centre Programming WCC			OBCC + WCC program expenses, supplies, minor equipment replacement (non-capital) Recent growth (catching up and replacement - will slow in 2023-2024. \$2.5K fitness staff id shirts
		11,700	17,500	
	Community Centre Programming	-	-	
	Utown Collaborative Programming	77,400	80,000	As per C+CP agreement (Potential Increased Cost)
	SCCC	79,000	80,000	As per SCCC agreement
	Program Instructors	402,900	456,500	

	Community Events	10,000	11,000	
	Online S/C	44,000	38,000	
	Program Guide	25,500	25,500	-
	Total Programming	650,500	708,500	
Community Access	Vancouver Public Library	120,000	120,000	-
	UBC Library	-	-	Community Access Fee now included at the top
	Botanical Garden	-	-	-
	Changing Aging	-	-	
	Museum of Anthropology	-	-	
	Access Card	-	-	
	Total Community Access	120,000	120,000	
Community Support	Community Garden Committee Supplies	3,000	3,300	
	Emergency Preparedness Committee	-	-	
	Volunteer Event Support	6,000	6,000	Lunar New Year, Cooking Club & volunteer event supports
	Children's Garden	2,000	2,200	-
	General Committee Support	10,000	21,000	CEAC \$16K (\$10K for newcomer welcome guide), Land use \$5K
	Volunteer Support	3,000	5,000	Growth Consistent with Volunteer recruitment and retention
				Neighbours Day, 14K cost per 2022 event, recovery of associated cost through partnerships with local community groups and food/water
	Neighbours Day	10,000	15,000	sales. Request to move budget to \$15000
	Try-it Week	3,000	4,000	Increased Staffing and Marketing for first 2 weeks of September
	Community Sponsorship Program	18,000	20,000	
	Total Community Support	55,000	76,500	
	TOTAL RECREATION & CULTURE SERVICES	2,696,019	2,964,739	
<u>GENERAL & ADMINISTRATIVE SERVICES</u>				
Administration Salaries and Benefits	Management Salaries	613,670	659,870	
				Extra Comm team staff to do newspaper work not in prior year budget. One extra finance staff for work trf from UBC PT. Salary adj for specific position to meet market rate & COLA, Extra weekday hours and new weekend shift for Green Depot
	Non-Management Salaries	474,580	655,464	
	Extended Benefits/CRA	153,575	224,940	Expect substantial increase for benefit insurance renewal
	Total Administration Salaries & Benefits	1,241,825	1,540,274	
Sustainability	Program Cost	19,890	21,879	-
	Recycling Centre Operations	7,000	7,700	
	Education/Sustainability Communication	2,228	2,450	-

		Total Sustainability	29,118	32,029	
Professional Fees	Legal Fees		50,000	40,000	-
					External study \$20K, \$30K for UBC joint project & \$10 K for vacation relief
	Consulting Fees		100,000	60,000	
	Audit Fees		20,000	20,000	-
	Contractor Fees		24,000	30,660	Cloud base accounting , HR & payroll service fees
	Hiring Fees		1,530	5,000	
	Total Professional Fees		195,530	155,660	
General Operating Services	Berton Operating Cost		6,774	7,113	
	Bank Fees and Service Charges		3,933	4,130	
	Conferences, Travel & Training		36,000	36,000	
	Amortization		83,549	93,500	
	Deferred Amortization		(39,100)	(22,222)	
	Internet/Email		3,437	3,609	
	IT Services		72,945	72,000	Include cost for Explore & Cloud Sage
	Insurance		181,200	200,000	Assumption a 10% increase
	Postage & Courier		1,704	1,790	-
	Office Supplies		6,993	7,342	-
	Office Equipment		7,102	7,457	-
	Office Rent		65,583	72,221	Stable for the next 24 months until office relocation
	Miscellaneous		7,431	7,803	-
	Staff Engagement		7,400	7,770	Christmas Party and social committee
	Telephone/Fax/Cellular		16,800	18,840	
	Board Projects & Contingency		96,500	145,000	Board Projects \$125K, Contingency \$20K
	Total General Operating Services		558,252	662,353	
Communications	General Communications		30,600	30,600	-
	Consultation and Engagement		20,100	10,000	Vacation relief & other engagement work
					Costs associated with the yearly operations of the new community
	Newspaper		-	19,000	paper
	Websites		21,000	21,000	13K for hosting and regular contract, 8K for development
	General Marketing & Promotions		20,400	25,400	
	Total Communications		92,100	106,000	
Public Engagement	General Meeting		15,000	15,000	-
	Hospitality		5,000	5,000	
	Stipend for Elected Directors		48,932	51,380	
	Total Public Engagement		68,932	71,380	
	TOTAL GENERAL & ADMINISTRATIVE SERVICES		2,185,757	2,567,696	
TOTAL OPERATING EXPENDITURES			5,882,776	7,315,596	
SURPLUS OR (DEFICIT) FROM OPERATIONS			(212,865)	0	
TRANSFERS FROM RESERVES AND RESTRICTED / UNRESTRICTED NET ASSETS					
	Transfer from Restricted Net Assets		67,471	-	
	Transfer from Unrestricted Net Assets		145,394		
BALANCE			0	0	

University Neighbourhoods Association (UNA)
Capital Budget 2023-24 (Summary)

University Neighbourhoods Association (UNA)	2022-23 APPROVED BUDGET	2023-24 DRAFT BUDGET
Leasehold Improvements	170,000	32,000
Furniture, Fixtures & Equipment	24,500	64,500
Computer Software & Hardware	20,500	8,200
Multi Media Equipment	7,800	60,000
Recreational & Fitness Equipment	45,000	43,000
Parks & Roadway Enhancement	20,000	-
TOTAL CAPITAL PROJECTS COSTS	287,800	207,700
TRANSFERS FROM RESERVES, UNRESTRICTED NET ASSETS & OTHERS		
Transfers from Replacement Reserves:		
Infrastructure Replacement Reserve	20,000	-
Capital Replacement Reserve	20,000	-
Transfer from Unrestricted Net Assets	247,800	
Transfer from UNA Capital Reserve		207,700
BALANCE	\$ -	\$ -

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

APPROVED BUDGET
2022-23

DRAFT BUDGET
2023-24

TOTAL

TOTAL

CAPITAL PROJECTS

Leasehold Improvements

Leasehold Improvements (WCC)

150,000

15,000

Wind Curtain & Washroom Upgrade

Old Barn - Tenant Improvements (OBCC)

20,000

17,000

Fitness Centre Renovation: Washroom Fixtures Upgrade

Fitness Centre Renovation, Wind Curtain & Washroom Fixtures

Total

170,000

32,000

Upgrade

Furniture, Fixtures & Equipment

Old Barn - Furniture, Fixtures, equip

20,000

52,500

Projector Upgrade, Furniture Upgrade , Increase Storage Space ,
Common Space Furniture Upgrades

Wesbrook - Furniture, Fixtures, Equip

4,500

12,000

Furniture upgrade, Increase Storage & Furniture upgrade for common
space

Projector Upgrade, WCC Furniture Upgrade, Increase Storage &

Total

24,500

64,500

OBCC Common Space Furniture Upgrades

Computer Software & Hardware

Computer Software

15,000

-

Computer Hardware

5,500

8,200

IT Equipment for the organization

Total

20,500

8,200

IT Equipment for the organization

Website

-

-

Multi Media Equipment

7,800

60,000

Audio Visual Upgrade

Recreational & Fitness Equipment

WCC - Recreation & Fitness Equipment

45,000

-

OBCC - Recreation & Fitness Equipment

-

43,000

Fitness Centre Equipment Upgrade

Total

45,000

43,000

Fitness Centre Equipment Upgrade

Parks & Roadway Enhancement

20,000

-

Total Capital Costs

287,800

207,700

TOTAL CAPITAL PROJECTS COSTS

(287,800)

(207,700)

TRANSFERS FROM RESERVES, UNRESTRICTED NET ASSETS & OTHERS

Transfers from Replacement Reserves

Infrastructure Replacement Reserve

20,000

-

Capital Replacement Reserve

20,000

-

Transfer from Unrestricted Net Assets

247,800

Transfer from UNA Capital Reserve

-

207,700

BALANCE

-

-