



Report Date: December 15, 2022
Meeting Date: January 17, 2023
From: Athena Koon, Finance Manager
Subject: Fiscal 2023/24 UNA Budget – Draft II

Background

In November, the first draft budget for fiscal 2023/24 was presented to the Finance & Audit Committee and the Board. In December, the second draft budget was presented to the Finance & Audit Committee for further review. The purpose of this report is to present the second draft budget to the Board for review and public consultation.

The second draft of the 2023/24 budget is almost identical to the first draft presented in November, with only slight changes with the format presentation in Schedule B and an immaterial adjustment for GST. Since I have already covered all of the important information in the first draft, this report will only provide the budget content without repeating what has already been presented.

Decision Requested

THAT the Board approve the Draft 2023/24 Budget for public consultation.

Discussion

Please refer to all the attachment files for the 2023/24 budget details.

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

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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	-82,444
Amount Available to the UNA	\$ 4,117,721	\$ 4,946,636

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)	2022-23 APPROVED BUDGET	2023-24 DRAFT BUDGET
REVENUE		
Payments from UBC		
Neighbours Levy	4,117,721	4,946,636
 Total Payment From UBC	4,117,721	4,946,636
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	7,316,132

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	662,889
Professional Fees	195,530	155,660
Communications	92,100	106,000
Public Engagement	68,932	71,380
Total General Operation Services	2,185,757	2,568,232
TOTAL EXPENDITURES	5,882,776	7,316,132
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)		APPROVED BUDGET	DRAFT BUDGET	
Operating Budget 2023-24 (Detailed)		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)	(82,444)	Calculated on projected neighbours levy available (33% unrecoverable of 5% GST)
Total Neighbours Levy & Reserves after UBC Payments		4,117,721	4,946,636	Total projected NL available to UNA

REVENUE

Payments from UBC	Neighbours Levy	4,117,721	4,946,636	Refer to Neighbours Fund chart for details
	Total Payments from UBC	4,117,721	4,946,636	
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 Plan associated.
	Old Barn Fitness Membership	51,182	50,000	Renovation required factoring into availability. Limited availability within the building for additional programming.

	Old Barn Merchandise/other	742	-	-
	Total Old Barn Community Centre	132,924	140,000	
Programming				Major jumps in programs, renewed focus on filling up classes that running, and continued additions of fitness style programming
	Wesbrook Program Fees	450,000	550,000	
	Birthday Parties	11,583	15,000	
				Continuation of current Virtual Programming + Addition of Presentations.
	Virtual Program Revenue	5,000	5,000	
	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 Funding)	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	7,316,132	

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 Westbrook 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 and add training hours for increasing service level
	Community Centres Benefits	152,929	195,751	
	Recreation Salaries & Benefits	1,154,994	1,292,487	
Programming				
	Community Centre Programming WCC	11,700	17,500	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
	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	10,000	15,000	Neighbours Day, 14K cost per 2022 event, recovery of associated cost through partnerships with local community groups and food/water 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	
	Non-Management Salaries	474,580	655,464	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
	Extended Benefits	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	-
	Consulting Fees		100,000	60,000	External study \$20K, \$30K for UBC joint project & \$10 K for vacation relief
	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	8,306	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	662,889	
Communications	General Communications		30,600	30,600	-
	Consultation and Engagement		20,100	10,000	Vacation relief & other engagement work
	Newspaper		-	19,000	Costs associated with the yearly operations of the new community 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	2,568,232	
TOTAL OPERATING EXPENDITURES			5,882,776	7,316,132	
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 2023-24 (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 Upgrade	
Total	170,000	32,000		
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 & OBCC Common Space Furniture Upgrades	
Total	24,500	64,500		
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	-	-