



## COUNCIL REPORT

Report Date: February 20, 2024  
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Meeting Date: February 28, 2024  
[Submit comments to Council](#)

TO: Standing Committee on Policy and Strategic Priorities  
FROM: Director of Finance  
SUBJECT: 2024 Budget for Britannia Community Services Centre Society (BCSCS)

### Recommendations

THAT Council approve the Britannia Community Services Centre Society 2024 Operating Budget of \$9,914,138 in expenditures and transfers and \$9,914,138 in revenues, as outlined in Appendix A.

### Purpose and Executive Summary

The Britannia Community Services Centre Society (BCSCS) operates the Britannia Community Services Centre (the "Centre") under an agreement with the City of Vancouver and the Vancouver School Board. Under the terms of that agreement, City Council is required to approve the annual operating budget for BCSCS.

The City of Vancouver will contribute \$5.1 million in net City funding towards the operation of the BCSCS, and this contribution was approved by Council as part of the 2024 Operating Budget. In addition to the City contribution, the Society will generate own-source revenues from fees, grants, and donations which are used to fund services such as community and family education and childcare. A City review of the agreement in 2023 identified the requirement for Council to approve the total budget of the BCSCS, inclusive of own source revenues generated from operation of the Centre. This is a change in practice from prior years, in which Council approved only the City's net contribution. In future years, this approval will be built into the annual City budget process.

The budget recommended in this report was approved the Britannia Community Services Centre Society Board. City staff will be working with BCSCS in 2024 to gain a further understanding of the full budget, including own-source revenues and expenditures.

## **Council Authority/Previous Decisions**

On December 12, 2023, Council approved the 2024 Operating Budget, which included a net City contribution of \$5.1 million for Britannia Community Services Centre Society.

## **City Manager's Comments**

The City Manager concurs with the foregoing recommendations.

## **Context and Background**

The Centre is operated by the non-profit BCSCS in collaboration with the Vancouver School Board, the Vancouver Public Library Board and the Vancouver Board of Parks and Recreation. As the land and facilities on which BCSCS operates are owned by either the City or the Vancouver School Board, a tri-partite agreement, dating back to January 1, 1978, sets out the services to be provided at the Centre and the associated financial and operational requirements and responsibilities.

## **Discussion**

As set out in the Britannia Community Services Society Agreement, City Council is required to approve the annual operating, maintenance and capital budget of BCSCS that represents all expenditures and all income related to the management and operation of the Facilities. Britannia's 2024 gross budget is \$9.9M, approximately \$3.6M higher in revenue and expenditures compared to the net budget of \$5.1M included in the City's 2024 Operating Budget for BCSCS. This represents additional revenue estimates related to government grants, donations, fundraising and other program fees, in addition to incremental advertising, promotion, and other operational costs. In accordance with Public Sector Accounting Board (PSAB), the City is not required to report the gross budget for Britannia as it does not meet the definition of a controlled entity. This will result in no adjustment to the City's 2024 Operating Budget for Britannia.

The 2024 Budget for BCSCS is 8% higher than 2023. The City's contribution is increasing by 5%, which was based on applying standard budget increases for fixed costs. The 8% budget growth overall is driven largely by higher fee revenue offsetting higher costs. The BCSCS Budget includes expenditures that are \$97,700 higher than revenues in 2024. Under the Societies Act, the BCSC is permitted to utilize surpluses accumulated from prior years to fund 2024 operations. As of December 31, 2022, BCSC has \$0.9 million in accumulated surpluses, sufficient to fund the deficit in 2024.

The City contribution for operating purposes is \$5.1M as highlighted in Appendix A.

## **Financial Implications**

The Britannia Community Services Centre Society budget for Council approval is \$9,914,138 total revenue and \$9,914,138 total expenditures and transfers, with a net budget of \$5,133,894, which is consistent with the amount approved by Council in the 2024 Operating Budget.

## Legal Implications

If approved, the recommendation will result in Council approval of the BCSCS operating fund, in accordance with Britannia Community Services Society Agreement.

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## APPENDIX A 2024 Operating Budget for Britannia Community Services Center Society

	2024 Operating Budget	2023 Operating Budget	2024 vs. 2023 Increase / (Decrease) (\$)	2024 vs. 2023 Increase / (Decrease) (%)
<b>Revenues</b>				
Contributions from City of Vancouver for Operating Purpose	\$ 5,133,770	\$ 4,863,661	\$ 270,109	
Program Fees	3,423,417	3,020,459	402,958	
Cost Recoveries, Grants & Donations	1,356,951	1,276,694	80,258	
<b>Total Revenues</b>	<b>\$ 9,914,138</b>	<b>\$ 9,160,814</b>	<b>\$ 753,325</b>	<b>8%</b>
<b>Expenditures</b>				
Salaries & Benefits	6,533,701	5,853,052	680,649	
Building Occupancy & Maintenance	2,189,755	2,106,541	83,214	
Supplies & Materials	994,204	897,440	96,764	
Training, Advertising, and Other Expenses	156,412	325,559	(169,147)	
Professional Fees	137,766	128,396	9,370	
Transfers to/(from) Reserve	(97,700)	(150,174)	52,475	
<b>Total Expenditures &amp; Transfers</b>	<b>\$ 9,914,138</b>	<b>\$ 9,160,814</b>	<b>\$ 753,325</b>	<b>8%</b>
<b>Net Surplus / (Deficit)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	