

**PLEASANT VALLEY RECREATION & PARK DISTRICT
SENIOR CENTER
1605 E. BURNLEY ST., CAMARILLO, CA**

**BOARD OF DIRECTORS
SPECIAL MEETING AGENDA
November 15, 2022**

5:30 P.M.

SPECIAL MEETING

Please Note: In keeping in alignment with current orders from the Ventura County Health Officer, face coverings are not required but are welcomed and encouraged in indoor public settings and businesses. PVRPD thanks you for your cooperation and understanding.

This meeting will take place both in person and remotely in accordance with Government Code section 54953(e) *et seq.* (AB 361). Members of the public can observe and participate in the meeting as follows:

1. Zoom Meeting Information:

Meeting Link: <https://us06web.zoom.us/j/85838398799>

Webinar ID: 858 3839 8799

Phone Number: 16699006833

- a. Cell Phone/Computer with Microphone: Click on the Zoom webinar link included above. Enter your name so we may call on you when it is your turn to speak. The Chair will ask if anyone wishes to speak on the item. At that time, raise your hand by clicking the “Raise Hand” button. Follow the instructions below regarding speaking.
- b. Phone – If you wish to make a comment by phone during the public comment section of the meeting or on a specific agenda item, please call into the listed phone number above and when prompted, enter the Webinar ID and Passcode. After entering those items, you will be admitted to the meeting and your line will be muted. The Chair will ask if anyone wishes to speak on the item. At that time, raise your hand by dialing *9. Then, follow the speaking instructions below.

Speaking Instructions

When it is your turn to speak, the Chair will call your name or the last four digits of the phone number you are calling from. You will have three minutes to address the Committee. **Please ensure all background noise is muted (TV, radio, etc.)** You will be prompted to unmute your microphone/phone. Unmute your device and begin by stating your name. After three minutes has elapsed your microphone will be muted, and the next speaker will be invited to speak.

1. CALL TO ORDER

2. PLEDGE OF ALLEGIANCE

3. ROLL CALL

4. ADOPTION OF AGENDA

5. OPEN COMMUNICATIONS/PUBLIC FORUM

In accordance with Government Code Section 54954.3, the Board reserves this time to hear from the public. Pursuant to Government Code Section 54956, no business other than what is set forth in this special meeting agenda may be considered by the Board. If you would like to speak about an item on the agenda, we would prefer you complete a Speaker Card and wait until it comes up. Speakers will be allowed three minutes to address the Board.

6. NEW ITEMS – DISCUSSION/ACTION

A. Consideration of 2022 Fee Study and Cost Recovery Analysis and Approval of Resolution No. 726 Adopting a Cost Recovery Policy

A cost of service analysis was completed by ClearSource Financial Consulting to use as a basis for creating a cost recovery policy and methodology for a revised master fee schedule for the District.

Suggested Actions: A MOTION to:

- 1) Approve Resolution No. 726 Adopting a Cost Recovery Policy for use as a guide to implement fee and charge adjustments in the related program categories
- AND
- 2) Direct changes to the District's Master Fee Schedule including direction regarding initial adjustments and direction regarding pre-scheduled multi-year pattern of adjustment to fees and charges with an implementation date of July 1, 2023.

7. ADJOURNMENT

Note: Written materials related to this agenda are available for public inspection in the Office of the Clerk of the Board located at 1605 E. Burnley Street, Camarillo during regular business hours two business days preceding the scheduled Special Board Meeting.

Announcement: Public Comment: Members of the public may address the Board on any agenda item before or during consideration of the item. [Government Code section 54954.3] Should you need special assistance (i.e. a disability-related modification or accommodations) to participate in the Board meeting or other District activities (including receipt of an agenda in an appropriate alternative format), as outlined in the Americans With Disabilities Act, or require further information, please contact the General Manager, at (805) 482-1996, extension 24. Please notify the General Manager 48 hours in advance to provide sufficient time to make a disability-related modification or reasonable accommodation.

**PLEASANT VALLEY RECREATION AND PARK DISTRICT
STAFF REPORT / AGENDA REPORT**

TO: BOARD OF DIRECTORS

FROM: MARY OTTEN, GENERAL MANAGER
By: Terry Madsen, ClearSource Financial Consulting
Principal and Jessica A. Puckett, CPRE, Administrative
Analyst

DATE: November 15, 2022

**SUBJECT: CONSIDERATION OF 2022 FEE STUDY AND COST
RECOVERY ANALYSIS AND APPROVAL OF
RESOLUTION NO. 726 ADOPTING A COST RECOVERY
POLICY**

SUMMARY

Staff has been working with the consulting firm, ClearSource Financial Consulting (ClearSource) to conduct a comprehensive fee-based cost analysis and cost recovery study since November 2021. Capital and operating budgets have been analyzed to determine the true cost of services provided by the District to the community as a basis for creating a cost recovery policy and methodology as well as updating the master fee schedule. The draft analysis was presented to the Finance Committee on April 20, 2022 and to the Board of Directors on June 8, 2022.

On August 30, 2022, a community workshop was held to review study findings and seek input from the public regarding a cost recovery policy. Additionally, from August 30 through September 30, 2022, the District requested survey responses from the community regarding a cost recovery policy.

This report includes as attachments:

- 1) Cost Recovery Policy
- 2) Revised Master Fee Schedule
- 3) Cost of Service Analysis
- 4) Community Survey Responses
- 5) Resolution No. 726

BACKGROUND

State law grants the authority for local government agencies to impose user fees to recover costs for certain services that are provided to the community. User fees are charges to customers for "personal choice services", which are services and programs (i.e. classes, facility rentals) that more directly benefit a person as an individual versus the services and programs (i.e. playgrounds, open space) that are provided for the general benefit of all taxpayers. As the cost to provide the services changes over time, the user fees that are imposed should also change to keep pace with the cost of

providing the service. Recovering fair and reasonable fees for user fee-based services increases the likelihood that those types of services can be maintained, and also helps to ensure that sufficient general taxpayer funds are available to maintain service levels for services that are provided for the benefit of the general public as a whole. Establishing user fees at appropriate levels helps meet the service level expectations of the community.

ANALYSIS

The current Fee Schedule was last studied and updated in FY 2017-2018. Since that time regional costs have increased approximately 21%. Furthermore, in the last ten years the California minimum wage has increased 88%.

In addition to balancing the District’s budget year over year in the shorter-term, the District also monitors its longer-term fiscal position to ensure the continued sustainability of existing service levels. As part of this analysis, ClearSource independently prepared a multi-year financial forecast examining District revenue and expenditures. The forecast yields a scenario where the District faces a potential long-term structural budget imbalance resulting in the possibility that District may not be able to sustain current service levels over a period of time should the District not increase its user fees and rental charges. The scenario is largely caused by the fact that the projected rate of growth of District costs are estimated to exceed the projected rate of growth of District revenues. The rate of growth of expenditures is caused by significant increases in expenditures that are largely out of the control of the District, such as mandated minimum wage requirements, increases in utility costs (water, electricity, fuel, etc.), increases in insurance premiums, aging infrastructure, and some employee related costs. In order to correct the situation, the District can consider cutting costs, thereby reducing service levels over time; raising additional revenue through taxes or assessments which is limited and regulated by the state and not by the District; increasing program fees, rental charges or finding other income sources; becoming more efficient in various areas of operations or a combination thereof.

The multi-year financial forecast is presented in the table below. The Capital/Periodic expenses highlighted are adjustable dependent upon annual revenues and expenses which formulate the percentage of funding allocated to capital projects.

PVRPD	Base Year FY 21/22	1 Year Forecast FY 22/23	2 Year Forecast FY 23/24	3 Year Forecast FY 24/25	4 Year Forecast FY 25/26	5 Year Forecast FY 26/27
Revenue						
Taxes - Other (at 2% Increase)	\$7,480,000	\$7,620,000	\$7,770,000	\$7,930,000	\$8,080,000	\$8,240,000
Special Assessment (at 3% Increase)	\$1,210,000	\$1,250,000	\$1,280,000	\$1,320,000	\$1,360,000	\$1,400,000
User Fees and Charges (0% w/out action)	\$850,000	\$850,000	\$850,000	\$850,000	\$850,000	\$850,000
Total	\$9,540,000	\$9,720,000	\$9,900,000	\$10,100,000	\$10,290,000	\$10,490,000
Operating Expense						
Personnel (at 4% Increase)	\$4,820,000	\$4,870,000	\$4,930,000	\$5,120,000	\$5,330,000	\$5,540,000
Services & Supplies (at 4% Increase)	\$4,630,000	\$4,810,000	\$4,990,000	\$5,180,000	\$5,380,000	\$5,590,000
Capital /Periodic (at 4% Increase)	\$690,000	\$720,000	\$750,000	\$780,000	\$810,000	\$840,000
Total	\$10,140,000	\$10,400,000	\$10,670,000	\$11,080,000	\$11,520,000	\$11,970,000
Over / (Under) Revenues v. Expenditures	(\$600,000)	(\$680,000)	(\$770,000)	(\$980,000)	(\$1,230,000)	(\$1,480,000)

Multi-Year Financial Forecast

Cost of Service Analysis

The cost of service and cost recovery analysis uses a quantitative approach to ascertain the full cost of providing District services (Attachment 3). For purposes of this analysis, District services are categorized into two primary categories:

- 1) General Parks Maintenance and Operations Services
- 2) Recreation Services

A secondary component of this analysis categorizes the broad categories of service into program areas. For example, fee-related services are categorized into the following programs:

- 1) Aquatics
- 2) Sports
- 3) Camps, Classes
- 4) Senior Services
- 5) Special Events
- 6) Reserved Community Service Organization Facility Use

The analysis also categorizes costs as either:

- 1) Direct Costs
- 2) Indirect Costs

Direct costs are those which specifically relate to the activity in question. An example of a direct cost is the salary and benefit expense associated with the individual staff member performing the service, as well as direct materials and supplies. Indirect costs are those which support the provision of services but cannot be directly assigned to the service in question. An example of an indirect cost would include the expenses incurred to provide an office and the equipment needed for the staff person to perform the duties.

Current Cost Recovery Evaluation (FY 21/22)

Current cost recovery levels from fees and charges (generated revenues) are stated by comparing the existing generated revenues to the District's full cost of service quantified through the cost of service analysis. A cost recovery percentage is then expressed as a percentage of the full cost. A cost recovery rate or percentage of 0% means no costs are recovered from fees and charges for the particular service, and that the cost is borne entirely by general taxes. A cost recovery rate of percentage of 100% means that the full cost of service is recovered from fee and charges. A rate between 0% and 100% indicates partial recovery of the full cost of service through user fees and charges, while the remainder is subsidized by general tax revenue.

The cost recovery analysis indicates that, in aggregate, 9% of district operating costs are currently recovered from user fees and charges.

Cost Recovery from Fees and Charges

Cost Recovery - Generated Revenue	Total
Generated Revenue (e.g. fees, rates)	\$852,459
Total Operating Expenses	\$9,452,534
Cost Recovery - Generated Revenue	9%

Cost recovery can be further refined to illustrate current cost recovery levels by program area:

Current Cost Recovery by Program Area (FY 21/22)
(Attachment 3 - Worksheets 6 & 7)

Description	Aquatics	Sports	Camps and Classes, P'tnrshps	Senior Services	Special Events	Reserved CSO Facility Use
Revenue from Fees and Charges	\$140,732	\$161,590	\$88,204	\$37,600	\$40,045	\$95,134
Costs	\$609,931	\$445,034	\$386,078	\$439,827	\$333,164	\$860,910
Cost Recovery Rate	23%	36%	23%	9%	12%	11%

Targeted Cost Recovery Levels for Board Consideration

Determining the targeted level of cost recovery, or the level to which fee recovery is established as a percentage of the total cost of the service category, is not purely a quantitative or analytical exercise. Cost recovery targets reflect judgements linked to a variety of factors, such as industry standards established for user fee versus general tax revenue support for the service, benchmark comparisons to agencies that provide similar services, District policies, service level objectives, community values, competitive market conditions and level of demand, among others. As part of its evaluation and the establishment of overall recommendations, staff considered user fee cost recovery industry standards and comparative agency user fee and charges benchmarks. Additionally, staff considered the range of individual versus community benefit range of 0% to 100%. When a program or service completely benefits the general public at-large, it can be reasonably argued that there should be no cost recovery or 0% from user fees and that general taxes should provide for the cost of the service. Examples of services that primarily provide community benefits are hiking, play areas, neighborhood parks, and natural areas. Conversely, when a service or activity is increasingly offered to an individual or select group of individuals, it is appropriate to charge fees for the service at an increasing rate of cost recovery. If a program or service completely benefits an individual, it can be argued that 100% of the cost of providing the program or service should be supported by user fees collected from the individual. Examples include instructed programs, trips, and facility rentals.

Reasonably, there are judgements that are made in between the ranges of the extremes whereby cost recovery fees are established to recover costs at targeted levels between 0% and 100%. Based on the results of the cost of service and cost recovery analysis, and in consideration of the various factors considered, staff recommends that the District review and consider approving the Cost Recovery Policy (provided as Attachment 1). If the policy is approved, staff will use the approved policy as a guide to implement fee and charge adjustments in the related program categories over the next several years. Implementation of the policy would help to ensure that fees and charges are keeping pace with the cost of providing the service, will help alleviate the projected longer-term imbalance that exists in the District's budget and will increase the likelihood that current levels of service in the various categories can be maintained.

Effect of Proposed Cost Recovery by Program Area (FY 21/22)

Description	Current Revenue	Costs	Current Cost Recovery	Proposed Revenue	Costs	Targeted Cost Recovery	Revenue Change
Aquatics	\$141,000	\$610,000	23%	\$183,000	\$610,000	30%	\$42,000
Sports	\$162,000	\$445,000	36%	\$178,000	\$445,000	40%	\$16,000
Camps and Classes, Partnerships	\$88,000	\$386,000	23%	\$116,000	\$386,000	30%	\$28,000
Senior Services	\$38,000	\$440,000	9%	\$66,000	\$440,000	15%	\$28,000
Special Events	\$40,000	\$333,000	12%	\$50,000	\$333,000	15%	\$10,000
Reserved CSO Facility Use	\$95,000	\$861,000	11%	\$172,000	\$861,000	20%	\$77,000
Total	\$564,000	\$3,075,000	18%	\$765,000	\$3,075,000	25%	\$201,000

*CSO = Community Service Organization

It is important to note the proposed cost recovery levels represent the overall objectives by program area. Within each program area, staff will determine actual fees based on multiple criteria, such as:

- 1) Competitive market conditions
- 2) Comparative agency fee and charge benchmarks

Consequently, individual fee amounts, and cost recovery levels may vary broadly within programs, while staff seeks to achieve the broad cost recovery level objectives by program area.

Update to the Master Fee Schedule

In addition to providing direction regarding programmatic cost recovery, staff is also requesting direction from the Board of Directors regarding updates to the District's Master Fee Schedule. The Master Fee Schedule includes fees and charges for various services, primarily linked to rental and reserved use of District facilities (i.e., reserved use not covered as part of a separate use agreement). Based on customer and community feedback, staff evaluated the 2017/18 Fee Schedule for inconsistencies, changes in services, availability of facilities, market comparisons, and have made revisions based on those factors in addition to adjusting to the rise in cost and inflation. The proposed Master Fee Schedule (Attachment 2) includes various proposed adjustments for Board consideration ranging from adjustments of:

- 4% (minimum) increase to fees and charges (reflecting current inflationary rates)
- 6% increase to fees and charges
- 8% increase to fees and charges

Additionally, the Board may provide direction regarding a pre-scheduled multi-year pattern of adjustment to fees and charges included in the Master Fee Schedule. For example,

- Year 1 Adjustment = 4%
- Year 2 Adjustment = 4%
- Year 3 Adjustment = 4%

FISCAL IMPACT

The fiscal impact associated with this action is the potential of an additional \$200,000 in revenue. Although the changes are anticipated to provide additional revenue, the revenue is not intended to

be used to fund new services, rather the revenue is intended to offset the costs of providing existing services that are recoverable from fees and charges.

STRATEGIC PLAN COMPLIANCE

Meets 2021-2026 Strategic Plan Goal 1.1: Review costs, revenues, and subsidies for program and rentals through strategies:

1.1.A: “Conduct a comprehensive Fee Study and Cost Recovery Analysis exploring funding opportunities and policies including but not limited to program fees, discounts, cost recovery methods, tournaments, community service organization fees and fees received from the rental of District parks and recreational facilities.”

1.1.B: “Develop sustainable funding sources for implementation of the Strategic Plan, deferred maintenance, priority projects, and on-going operations.”

RECOMMENDATION

It is recommended that the Board of Directors:

- 1) Approve Resolution No. 726 Adopting a Cost Recovery Policy for use as a guide to implement fee and charge adjustments in the related program categories
- AND
- 2) Direct changes to the District’s Master Fee Schedule including direction regarding initial adjustments and direction regarding pre-scheduled multi-year pattern of adjustment to fees and charges with an implementation date of July 1, 2023

ATTACHMENTS

- 1) Cost Recovery Policy (3 pages)
- 2) Revised Master Fee Schedule (5 pages)
- 3) Cost of Service Analysis (15 pages)
- 4) Community Survey Responses (8 pages)
- 5) Reso No. 726 (2 pages)

PARKS AND RECREATION COST RECOVERY POLICY

Purpose

Establishing a cost recovery policy provides the District with a tool for evaluating services and establishing appropriate fees for services. Standardizing cost recovery objectives enhances the District's ability to accomplish broad goals and objectives. Establishing a reasonable, transparent, and consistently applied policy is intended to:

- Stretch taxpayer investment in parks and recreation services to optimize value received
- Promote program respect and ownership
- Allow prices to reflect users' investment in themselves based on individual benefit
- Develop deeper commitment to the programming users help support

Costs Considered When Evaluating Cost Recovery

To evaluate cost recovery, the District will calculate the "full cost of service", for programming, facility use, and services provided. The full cost of service will include components for:

- The direct costs of service:
 - The labor associated with the performance of service from all personnel involved in the activity
 - The services, supplies, and/or materials required to complete the activity
- A reasonable share of the indirect costs of service:
 - The services, supplies, and materials which support the personnel involved in the activity
 - The maintenance of any facilities required to support the provision of service
 - The indirect management, administration, and support services associated with the direct functions involved in the activity
 - The central services, agencywide management and administration, and governmental oversight associated with the functions involved in the activity

Targeted Cost Recovery in Fees

Once the full cost of service is established for each activity, the District will apply a consistent set of guidelines for determining the amount of cost to be recovered in the final fee amount. A cost recovery percentage will be applied to the full cost of service to calculate the fee. **Figure 1** describes the general criteria for assigning District programming, facility use, and services to cost recovery tiers. The cost recovery threshold assigned to each fee-related service and program area will be identified in the periodic analysis and documentation supporting the ongoing and seasonally managed calculation of the District's Parks and Recreation fees.

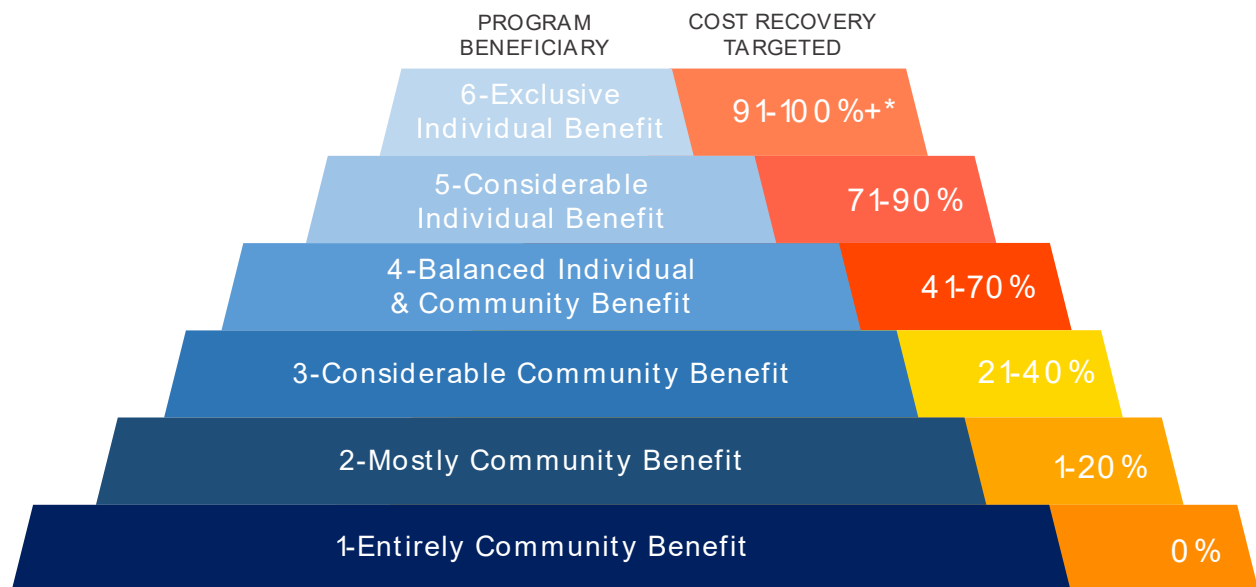
FIGURE 1 | COST RECOVERY GUIDELINES – PARKS AND RECREATION SERVICES

BENEFIT-BASED RECOVERY TIER	DESCRIPTION	FEE BASED PROGRAM AREA
<p>0% COST RECOVERY Entirely Community Benefit</p>	<p>Programs, facilities, and services that benefit the community as a whole. The community generally expects the District to offer these services and supports paying for these through taxes.</p>	<ul style="list-style-type: none"> • General, non-exclusive park, playground, open space, trails, restrooms, and facility visitation and use
<p>1-20% COST RECOVERY Mostly Community Benefit</p>	<p>Programs, facilities, and services that provide benefit to the individual user, but have more fundamental goal of:</p> <ul style="list-style-type: none"> • Seeking to engage community with high participation levels desirable • Community problem solving (e.g., services for vulnerable or underserved populations) 	<ul style="list-style-type: none"> • Senior Services • District initiated Special Events
<p>21-40% COST RECOVERY Considerable Community Benefit</p>	<p>Programs, facilities, and services which promote individual physical and mental well-being, and provide recreation skill development. They may have a community benefit but to a smaller group of the community. Generally, costs of service are offset by both a tax subsidy to account for community benefit and participant fees to account for individual benefit.</p>	<ul style="list-style-type: none"> • District provided programs <ul style="list-style-type: none"> ○ Aquatics ○ Sports ○ Camps and Classes • Reserved CSO Facility Use
<p>41-70% COST RECOVERY Balanced Individual and Community Benefit</p>	<p>Programs, facilities, and services which promote individual physical and mental well-being, and provide recreation skill development. Program, facility, and service use that benefits individuals primarily, but the community receives some benefit.</p> <ul style="list-style-type: none"> • Services which are specialized and/or similar to private sector • Comparable “market rates” for similar services affect ability to recover a greater percentage of costs 	<ul style="list-style-type: none"> • Resident facility use
<p>71-90% COST RECOVERY Considerable Individual Benefit</p>	<p>Benefits individuals significantly more than the community; Private sector or public agencies offer similar services; Demand for service, facility or program exceeds capacity</p>	<ul style="list-style-type: none"> • Programs providing individual benefit
<p>91-100% COST RECOVERY Exclusively Individual Benefit</p>	<p>Benefit individuals; Commercial nature of services</p>	<ul style="list-style-type: none"> • Non-resident & Commercial use of facilities

The following shall serve as guidelines for categorizing Recreation Programs and services based on types of programs, target populations, and level of community benefit to determine appropriate subsidy Level:

- Programs with the highest level of community benefit will have the lowest level of cost recovery.
- Programs that have the greatest level of individual or group benefit will target the highest level of cost recovery.
- Pricing of programs and services takes into account market rates and the impact on demand which may override cost-recovery target considerations.
- Non-resident fees are priced higher than resident fees.
- Fees will be periodically reviewed to keep pace with changes in the cost of living, market demands, and/or to promote identified Recreation Programs.
- Staff will adjust fees to meet minimum cost-recovery rates and to be consistent with market demand for services.
- The District will continue to offer opportunities to offset the cost of programs for eligible low-income participants identified through its established procedures

Staff will seek to enhance and refine this policy over time.



*100%+ indicates minor exceptions where premiums above cost may be justified, such as market-based rents.

Most fees for Parks and Recreation services and programs will fluctuate seasonally as District Staff manages offerings and provisions of service dynamically in line with capabilities and market conditions at the time schedules are developed. The Cost Recovery Policy is intended to establish general targets for District Staff within which it can set most fees on that fluctuating basis within its periodic service catalogs.

KEY	CLASS 1 Community Service Groups				CLASS 2 Resident 501c3 Organizations				CLASS 3 In-District Resident				CLASS 4 Out of District/Non Resident			
					<i>*If a fundraiser/event with a fee to enter or participate is being held, Organization pays Class 3-In District Resident Rate*</i>											
		Year 1	Year 2	Year 3		Year 1	Year 2	Year 3	Base Rate	Year 1	Year 2	Year 3	25%	Year 1	Year 2	Year 3
	17-18 Rate	4%	6%	8%	17-18 Rate	4%	6%	8%	17-18 Rate	4%	6%	8%	17-18 Rate	4%	6%	8%

Black Denotes 2017/18 Fee Schedule

Red Denotes New Proposed Fees/Facilities

COMMUNITY CENTER COMPLEX - Hourly Rates

Auditorium (4 hour min.)					\$72.50	\$75	\$77	\$78	\$145.00	\$151	\$154	\$157	\$181.25	\$189	\$192	\$196
Auditorium - Courtyard (2 hour min.)					\$31.50	\$33	\$33	\$34	\$63.00	\$66	\$67	\$68	\$78.75	\$82	\$83	\$85
Kitchen (2 hour min.)					\$24.00	\$25	\$25	\$26	\$48.00	\$50	\$51	\$52	\$60.00	\$62	\$64	\$65
Activity Rooms #1, #2, #3, #4, or #5 (2 hour min.)					\$18.00	\$19	\$19	\$19	\$36.00	\$37	\$38	\$39	\$45.00	\$47	\$48	\$49
Activity Room #6 or #7 (2 hour min.)					\$31.50	\$33	\$33	\$34	\$63.00	\$66	\$67	\$68	\$78.75	\$82	\$83	\$85
Senior Center Multi-purpose Room (2 hour min.)					\$25.00	\$26	\$27	\$27	\$50.00	\$52	\$53	\$54	\$62.50	\$65	\$66	\$68
Senior Center - Library Room (2 hour min.)					\$12.50	\$13	\$13	\$14	\$25.00	\$26	\$27	\$27	\$31.25	\$33	\$33	\$34
Senior Center - Entire Building (2 hour min.)					\$50.00	\$52	\$53	\$54	\$100.00	\$104	\$106	\$108	\$125.00	\$130	\$133	\$135

FREEDOM CENTER COMPLEX - Hourly Rates

Freedom Center (4 hour min.)					\$50.00	\$52	\$53	\$54	\$100.00	\$104	\$106	\$108	\$125.00	\$130	\$133	\$135
Sunshine Room Only (2 hour min.)					\$18.00	\$19	\$19	\$19	\$36.00	\$37	\$38	\$39	\$45.00	\$47	\$48	\$49
Skyway Room (2 hour min.)					\$18.00	\$19	\$19	\$19	\$36.00	\$37	\$38	\$39	\$45.00	\$47	\$48	\$49

PLEASANT VALLEY FIELDS ROOM - Hourly Rates

East Meeting Room (2 hour min.)	\$11.00	\$11	\$12	\$12	\$21.00	\$22	\$22	\$23	\$42.00	\$44	\$45	\$45	\$52.50	\$55	\$56	\$57
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DOS CAMINOS BUILDING - Hourly Rates

Dos Caminos Camp Building (2 hour min.)					\$31.50	\$33	\$33	\$34	\$63.00	\$66	\$67	\$68	\$78.75	\$82	\$83	\$85
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SPECIALIZED FACILITIES & AMENITIES

Las Posas Equestrian Center					\$25.00	\$26	\$27	\$27	\$50.00	\$52	\$53	\$54	\$62.50	\$65	\$66	\$68
Pleasant Valley Skate Park					\$20.00	\$21	\$21	\$22	\$40.00	\$42	\$42	\$43	\$50.00	\$52	\$53	\$54
Freedom Park Roller Hockey Arena					\$37.50	\$39	\$40	\$41	\$75.00	\$78	\$80	\$81	\$93.75	\$98	\$99	\$101
Camarillo Grove Nature Center (4 hour min.)					\$45.00	\$47	\$48	\$49	\$90.00	\$94	\$95	\$97	\$112.50	\$117	\$119	\$122
Pleasant Valley Aquatic Center - Per Lane <i>*Staffing Fees Apply</i>					\$7.50	\$8	\$8	\$8	\$15.00	\$16	\$16	\$16	\$18.75	\$20	\$20	\$20
Pleasant Valley Aquatic Center - Whole Pool <i>*Staffing Fees Apply</i>					\$62.50	\$65	\$66	\$68	\$125.00	\$130	\$133	\$135	\$156.25	\$163	\$166	\$169

Mobile Stage (PVRPD Staff Required to Open & Close stage on site):

Inside Camarillo City Limits (towing addt. charge)	\$500.00	\$520	\$530	\$540	\$500.00	\$520	\$530	\$540	\$500.00	\$520	\$530	\$540	\$625.00	\$650	\$663	\$675
Mobile Stage Towing as approved by District (current rate but subject to increase)	\$300				\$300				\$300				\$300			
PVRPD Staff Set-Up & Take-Down Fee <i>*Recreation or Parks Staff arranged at time of booking dictates the exact staffing fee.</i>	\$40 to \$46				\$40 to \$46				\$40 to \$46				\$40 to \$46			
Outside City Limits - Governmental Agencies Only; General Manager Approval required	\$0 Hourly Rate--Towing Fee & Security Deposit Required.				\$0 Hourly Rate--Towing Fee & Security Deposit Required.				\$0 Hourly Rate--Towing Fee & Security Deposit Required.				\$0 Hourly Rate--Towing Fee & Security Deposit Required.			

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	17-18 Rate	4%	6%	8%	17-18 Rate	4%	6%	8%	17-18 Rate	4%	6%	8%	17-18 Rate	4%	6%	8%
Black Denotes 2017/18 Fee Schedule																
Red Denotes New Proposed Fees/Facilities																

PICNIC AREA RENTALS - Hourly Rates, 6 hour min.

SMALL - 20 to 40 people					\$5.00	\$5	\$5	\$5	\$10.00	\$10	\$11	\$11	\$12.50	\$13	\$13	\$14
MEDIUM - up to 60 people					\$10.50	\$11	\$11	\$11	\$21.00	\$22	\$22	\$23	\$26.25	\$27	\$28	\$28
LARGE - up to 200 people					\$30.00	\$31	\$32	\$32	\$60.00	\$62	\$64	\$65	\$75.00	\$78	\$80	\$81
EXTRA LARGE - up to 300 people					\$45.00	\$47	\$48	\$49	\$90.00	\$94	\$95	\$97	\$112.50	\$117	\$119	\$122

PARK SPACE RENTALS - Hourly Rates

Large Park Space	\$5.00	\$5	\$5	\$5	\$10.00	\$10	\$11	\$11	\$20.00	\$21	\$21	\$22	\$25.00	\$26	\$27	\$27
Small Park Space	\$2.50	\$3	\$3	\$3	\$5.00	\$5	\$5	\$5	\$10.00	\$10	\$11	\$11	\$12.50	\$13	\$13	\$14
Park Space - Business Rental (fee on top of the hourly park space rate)	\$15/hr															
Park Space Rental - Vendor Fee [commercial business being held in a park] (flat rate per rental)	\$50.00															

KEY	CLASS 1 Community Service Groups				CLASS 2 Resident 501c3 Organizations				CLASS 3 In-District Resident				CLASS 4 Out of District/Non Resident			
					<i>*If a fundraiser/event with a fee to enter or participate is being held, Organization pays Class 3-In District Resident Rate*</i>											
		Year 1	Year 2	Year 3		Year 1	Year 2	Year 3	Base Rate	Year 1	Year 2	Year 3	25%	Year 1	Year 2	Year 3
	17-18 Rate	4%	6%	8%	17-18 Rate	4%	6%	8%	17-18 Rate	4%	6%	8%	17-18 Rate	4%	6%	8%
Black Denotes 2017/18 Fee Schedule																
Red Denotes New Proposed Fees/Facilities																

PREMIER SPORTS COMPLEXES - HOURLY RATES (2 HOUR MIN)																
Baseball																
Bob Kildee Community Park - Field 1	\$20.00				\$30.00	\$31	\$32	\$32	\$60.00	\$62	\$64	\$65	\$75.00	\$78	\$80	\$81
Freedom Park - Fields 1-6	\$20.00				\$30.00	\$31	\$32	\$32	\$60.00	\$62	\$64	\$65	\$75.00	\$78	\$80	\$81
Freedom Park - Veteran's Field [Adult Baseball]	\$20.00				\$30.00	\$31	\$32	\$32	\$60.00	\$62	\$64	\$65	\$75.00	\$78	\$80	\$81
Soccer Zones																
Pleasant Valley Fields - Zones by the hour	\$20.00				\$30.00	\$31	\$32	\$32	\$60.00	\$62	\$64	\$65	\$75.00	\$78	\$80	\$81
Softball																
Mission Oaks Park - Fields 1-3	\$15.00				\$23.00	\$24	\$24	\$25	\$46.00	\$48	\$49	\$50	\$57.50	\$60	\$61	\$62
Pleasant Valley Fields	\$15.00				\$23.00	\$24	\$24	\$25	\$46.00	\$48	\$49	\$50	\$57.50	\$60	\$61	\$62

SPORTS FIELD LIGHTING- Hourly Rates (1 hour min. with 15 minute increments)																
Bob Kildee Community Park	\$23.00				\$35.00				\$35.00				\$43.00			
Freedom Park	\$23.00				\$35.00				\$35.00				\$43.00			
Mission Oaks Park	\$23.00				\$35.00				\$35.00				\$43.00			
Pleasant Valley Fields - Softball	\$28.00				\$37.00				\$39.00				\$46.00			
Pleasant Valley Fields - Soccer	\$38.00				\$48.00				\$49.00				\$62.00			
Pleasant Valley Fields - West Soccer Area	\$76.00				\$86.00				\$87.00				\$90.00			

TENNIS & PICKLEBALL COURTS- Hourly Rates (2 hour min.)																
Tennis & Pickleball - Per Court (Light fee not included)					\$4.00	\$4	\$4	\$4	\$8.00	\$8	\$8	\$9	\$10.00	\$10	\$11	\$11

PARKING FEES																
Parking Lot- No Charge Parking - Per Hour	\$25.00				\$25.00	\$26	\$27	\$27	\$25.00	\$26	\$27	\$27	\$25.00	\$26	\$27	\$27
Parking Lot - Paid Parking Charge - Per Spot/Day	\$3.00				\$3.00	\$3	\$3	\$3	\$3.00	\$3	\$3	\$3	\$3.00	\$3	\$3	\$3
*Allow renter (or District) to charge a maximum of \$12 instead of \$7 per vehicle (in Ord. 8)?																
Freedom Park Overnight Parking Fee - Per Night	\$30.00				\$30.00	\$31	\$32	\$32	\$30.00	\$31	\$32	\$32	\$30.00	\$31	\$32	\$32
	<u>Vehicles</u>	<u>Pre-Paid</u>														
Camarillo Grove Parking/Entrance Permits																
Annual Permit/Pass	\$55.00	\$55.00														
Weekend Daily Permit/Pass	\$5.00	\$3.00														
Weekday Daily Permit/Pass	\$3.00	\$3.00														

KEY	CLASS 1 Community Service Groups				CLASS 2 Resident 501c3 Organizations				CLASS 3 In-District Resident				CLASS 4 Out of District/Non Resident			
					<i>*If a fundraiser/event with a fee to enter or participate is being held, Organization pays Class 3-In District Resident Rate*</i>											
		Year 1	Year 2	Year 3		Year 1	Year 2	Year 3	Base Rate	Year 1	Year 2	Year 3	25%	Year 1	Year 2	Year 3
	17-18 Rate	4%	6%	8%	17-18 Rate	4%	6%	8%	17-18 Rate	4%	6%	8%	17-18 Rate	4%	6%	8%
Black Denotes 2017/18 Fee Schedule																
Red Denotes New Proposed Fees/Facilities																

REQUIRED RENTAL FEES - In Addition to Basic Rate

Non-Refundable Processing Fee (applies to ALL rentals except for PVAC rentals) :		
Standard Rentals		\$25
Special Request (Date more than 6 months in advance)		\$25
Special Event, Filming & CSO FFAU		\$100
Refundable Security Cleaning Deposit (applies to ALL rentals except for PVAC) :		
Freedom Center		\$300
Sunshine/Skyway Rooms		\$50
East Meeting Room - PV Fields		\$50
Auditorium - Community Center		\$300
Activity Rooms #1-7 - Community Center		\$50
Kitchen - Community Center		\$100
Senior Center		\$200
Picnic Areas - Small & Medium		\$50
Picnic Areas - Large		\$100
Picnic Areas - Extra Large		\$200
Mobile Stage		\$500
Liability Insurance (renter responsible for obtaining) :		Varies
Alcohol Liability Insurance (*see Security Guard requirements; price ranges from \$100 to \$200):		Varies

KEY	CLASS 1 Community Service Groups				CLASS 2 Resident 501c3 Organizations				CLASS 3 In-District Resident				CLASS 4 Out of District/Non Resident			
					<i>*If a fundraiser/event with a fee to enter or participate is being held, Organization pays Class 3-In District Resident Rate*</i>											
		Year 1	Year 2	Year 3		Year 1	Year 2	Year 3	Base Rate	Year 1	Year 2	Year 3	25%	Year 1	Year 2	Year 3
	17-18 Rate	4%	6%	8%	17-18 Rate	4%	6%	8%	17-18 Rate	4%	6%	8%	17-18 Rate	4%	6%	8%
Black Denotes 2017/18 Fee Schedule																
Red Denotes New Proposed Fees/Facilities																

ADDITIONAL RENTAL FEES

After Hours Opening Fee for All Facilities (before 6am & after 10pm):	\$46
Change Fees (<i>applies to ALL rentals</i>): Within 10 days prior to the event.	\$25
Late Booking & Registration Fee (within 10 days)	\$25
No-show Fee for Facility Reservations	\$25
Non-Sufficient Funds Fee	\$40
Alcohol Liability Insurance (price ranges from \$100 to \$200)	<i>varies</i>
*Security Guards - Per Guard/Per Hour	\$50 <i>*If alcohol is being served (4 hours max.) 1 guard is required for groups of 50 people, 2 guards or more for larger groups. *Large non-alcohol functions may require 1 guard for groups of 150 people. Larger groups may require more.</i>
Staff Fee - hourly per employee	Part-Time Rec. Staff: \$21 Lifeguard: \$23 Recreation Staff: \$40 Parks Staff: \$46
After Hours/Overtime Rate - hourly per employee	Part-Time Rec. Staff: \$31 Lifeguard: \$34 Recreation Staff: \$59 Parks Staff: \$68
Auditorium - Mezzanine/Sound Booth: Required Operation of AV Equipment by District Staff	<i>Varies</i>
Baseball/Softball Field Services	
Veterans Field Scoreboard (per day with \$100 deposit + staff)	\$20
Softball Bases/Softball Score Board Rental (per day)	\$30
*Field Prep/Dragging & Lining (per prep per field) MO, PVF, BK, FP	\$53
Sports Tournament Code of Conduct Deposit	\$200

Forecast Operating Revenues and Expenses (FY 21/22)

PVRPD	Fund 10											Spec Dist	Total
	Aquatics	Sports	Camps and Classes	Senior Services	Rec Admin, Mktg, Special Events	Recreation Subtotal	District Wide	Parks	PVRPD Admin	Grants	Fund 10 Total	Assessment District	
Revenue	\$140,732	\$161,590	\$88,204	\$37,600	\$40,045	\$468,171	\$7,460,645	\$346,333	\$37,955	\$18,000	\$8,331,104	\$1,209,804	\$9,540,908
Operating Expense													
Personnel	\$312,658	\$140,506	\$42,584	\$129,395	\$262,357	\$887,500	\$0	\$1,970,615	\$1,894,806	\$35,479	\$4,788,400	\$30,809	\$4,819,209
Services & Supplies	\$19,191	\$26,446	\$65,412	\$32,350	\$104,856	\$248,255	\$223,760	\$1,695,345	\$1,340,033	\$7,245	\$3,514,638	\$1,118,687	\$4,633,325
Total	\$331,849	\$166,952	\$107,996	\$161,745	\$367,213	\$1,135,755	\$223,760	\$3,665,960	\$3,234,839	\$42,724	\$8,303,038	\$1,149,496	\$9,452,534
Over/Under	(\$191,117)	(\$5,362)	(\$19,792)	(\$124,145)	(\$327,168)	(\$667,584)	\$7,236,885	(\$3,319,627)	(\$3,196,884)	(\$24,724)	\$28,066	\$60,308	\$88,374
Direct Cost Recovery Rate	42%	97%	82%	23%	11%	41%							

Revenue Allocation

Operating Revenue Overview	Total	Share
Generated Revenue (e.g. fees, rates, charges)	\$852,459	9%
Assessment District	\$1,209,804	13%
All Other Revenue	\$7,478,645	78%
Total Revenue	\$9,540,908	100%

Share of Total Operating Expenses Paid from Generated Revenue (e.g., fees, rates, charges)

Cost Recovery - Generated Revenue	Total
Generated Revenue (e.g. fees, rates)	\$852,459
Total Operating Expenses	\$9,452,534
Cost Recovery - Generated Revenue	9%

* Source: FY 21/22 Adopted Budget.

Recreation Cost Recovery Overview - Direct Costs Only

PVRPD	Aquatics	Sports	Camps and Classes	Senior Services	Rec Admin, Mktg, Special Events	Recreation Subtotal
Revenue	\$140,732	\$161,590	\$88,204	\$37,600	\$40,045	\$468,171
Operating Expense						
Personnel	\$312,658	\$140,506	\$42,584	\$129,395	\$262,357	\$887,500
Services & Supplies	\$19,191	\$26,446	\$65,412	\$32,350	\$104,856	\$248,255
Total	\$331,849	\$166,952	\$107,996	\$161,745	\$367,213	\$1,135,755
Over/Under	(\$191,117)	(\$5,362)	(\$19,792)	(\$124,145)	(\$327,168)	(\$667,584)
Direct Cost Recovery Rate	42%	97%	82%	23%	11%	41%

* Source: FY 21/22 Adopted Budget.

Allocation of Recreation Department Administration

Description	Total
Rec Admin, Mktg, Special Events	\$367,213

Rec Admin, Mktg, Special Events	Share	Total
Recreation Administration & Marketing	85%	\$312,131
Special Events	15%	\$55,082
Total	100%	\$367,213

Description	Allocation Method
Allocation Methodologies for Recreation Administration & Marketing	Allocate Uniformly Among Divisions

Allocation Metrics

Division	Allocation Share
Aquatics	20%
Sports	20%
Camps and Classes	20%
Senior Services	20%
Special Events	20%
Total Revenue	100%

Allocation of Recreation Department Administration

Description	Allocation
Aquatics	\$62,426
Sports	\$62,426
Camps and Classes	\$62,426
Senior Services	\$62,426
Special Events	\$62,426
Total Allocation	\$312,131

Recreation Cost Recovery Overview - With Allocation of Recreation Administration & Marketing

PVRPD	Aquatics	Sports	Camps and Classes	Senior Services	<i>Special Events</i>	<i>Recreation Admin & Mktg</i>	Recreation Subtotal
Revenue	\$140,732	\$161,590	\$88,204	\$37,600	\$40,045	\$0	\$468,171
Operating Expense							
Personnel	\$312,658	\$140,506	\$42,584	\$129,395	\$39,354	\$223,003	\$887,500
Services & Supplies	\$19,191	\$26,446	\$65,412	\$32,350	\$15,728	\$89,128	\$248,255
Subtotal	\$331,849	\$166,952	\$107,996	\$161,745	\$55,082	\$312,131	\$1,135,755
Adjustment for Allocation of Rec Admin & Marketing							
Rec Admin & Mktg						(\$312,131)	(\$312,131)
Direct Svcs	\$62,426	\$62,426	\$62,426	\$62,426	\$62,426		\$312,131
Costs	\$394,275	\$229,378	\$170,422	\$224,171	\$117,508	\$0	\$1,135,755
Over/Under	(\$253,543)	(\$67,788)	(\$82,218)	(\$186,571)	(\$77,463)	\$0	(\$667,584)
Cost Recovery Rate with Rec Admin	36%	70%	52%	17%	34%		41%

* Source: FY 21/22 Adopted Budget.

Italicized amounts segregated for purposes of this analysis only. For District budgeting purposes amounts are combined.

Allocation of PVRPD Administration

Description	Total
PVRPD Admin	\$3,234,839

Description	Allocation Method
Allocation Methodologies for PVRPD Admin	Allocate Based on Support Provided

Allocation Metrics

Division	Allocation Share
Recreation	33%
Parks	67%
Total Revenue	100%

Allocation of Recreation Department Administration

Description	Allocation
Recreation	\$1,078,280
Parks	\$2,156,559
Total Allocation	\$3,234,839

Recreation Cost Recovery Overview - With Allocation of Recreation Administration & Marketing & Allocation of PVRPD Administration
ALLOCATION METHOD - Allocate Based on Support Provided

PVRPD	Aquatics	Sports	Camps and Classes	Senior Services	Special Events	Recreation Admin & Mktg	Recreation Subtotal
Revenue	\$140,732	\$161,590	\$88,204	\$37,600	\$40,045	\$0	\$468,171
Operating Expense							
Personnel	\$312,658	\$140,506	\$42,584	\$129,395	\$39,354	\$223,003	\$887,500
Services & Supplies	\$19,191	\$26,446	\$65,412	\$32,350	\$15,728	\$89,128	\$248,255
Subtotal	\$331,849	\$166,952	\$107,996	\$161,745	\$55,082	\$312,131	\$1,135,755
Adjustment for Allocation of Rec Admin & Marketing							
<i>Rec Admin & Mktg</i>						<i>(\$312,131)</i>	<i>(\$312,131)</i>
<i>Direct Svcs</i>	\$62,426	\$62,426	\$62,426	\$62,426	\$62,426		\$312,131
Adjustment for Allocation of PVRPD Administration	\$215,656	\$215,656	\$215,656	\$215,656	\$215,656		\$1,078,280
Costs	\$609,931	\$445,034	\$386,078	\$439,827	\$333,164	\$0	\$2,214,035
Over/Under	(\$469,199)	(\$283,444)	(\$297,874)	(\$402,227)	(\$293,119)	\$0	(\$1,745,864)
Cost Recovery Rate with Rec Admin	23%	36%	23%	9%	12%		21%
Cost Recovery Rate with Rec Admin	0%	0%	0%	0%	0%		0%

Recreation Departmental Administration Rate

Description	Total	Notes
Direct Costs for OH Calculation	\$823,624	
Indirect Costs for OH Calculation	\$312,131	
Departmental Administration Rate	38%	

* Source: FY 21/22 Adopted Budget.
Italicized amounts segregated for purposes of this analysis only. For District budgeting purposes amounts are combined.

Recreation Current Cost Recovery Overview - With Allocation of Recreation Administration & Marketing & Allocation of PVRPD Administration
ALLOCATION METHOD - Allocate Based on Support Provided

PVRPD	Aquatics	Sports	Camps and Classes	Senior Services	Special Events	Recreation Admin & Mktg	Recreation Subtotal	Note
Current Revenue	\$140,732	\$161,590	\$88,204	\$37,600	\$40,045	\$0	\$468,171	
Operating Expense								
Personnel	\$312,658	\$140,506	\$42,584	\$129,395	\$39,354	\$223,003	\$887,500	
Services & Supplies	\$19,191	\$26,446	\$65,412	\$32,350	\$15,728	\$89,128	\$248,255	
Subtotal	\$331,849	\$166,952	\$107,996	\$161,745	\$55,082	\$312,131	\$1,135,755	
Adjustment for Allocation of Rec Admin & Marketing								
Rec Admin & Mktg						(\$312,131)	(\$312,131)	
Direct Svcs	\$62,426	\$62,426	\$62,426	\$62,426	\$62,426		\$312,131	
Adjustment for Allocation of PVRPD Administration	\$215,656	\$215,656	\$215,656	\$215,656	\$215,656		\$1,078,280	
Costs	\$609,931	\$445,034	\$386,078	\$439,827	\$333,164	\$0	\$2,214,035	
Over/Under	(\$469,199)	(\$283,444)	(\$297,874)	(\$402,227)	(\$293,119)	\$0	(\$1,745,864)	
Current Cost Recovery Rate	23%	36%	23%	9%	12%		21%	

Recreation Proposed Cost Recovery Overview - With Allocation of Recreation Administration & Marketing & Allocation of PVRPD Administration
ALLOCATION METHOD - Allocate Based on Support Provided

PVRPD	Aquatics	Sports	Camps and Classes	Senior Services	Special Events	Recreation Admin & Mktg	Recreation Subtotal	Note
Current Revenue	\$140,732	\$161,590	\$88,204	\$37,600	\$40,045	\$0	\$468,171	
New Revenue	\$42,247	\$16,424	\$27,619	\$28,374	\$9,930	\$0	\$124,594	
Subtotal	\$182,979	\$178,014	\$115,823	\$65,974	\$49,975	\$0	\$592,765	
Operating Expense								
Personnel	\$312,658	\$140,506	\$42,584	\$129,395	\$39,354	\$223,003	\$887,500	
Services & Supplies	\$19,191	\$26,446	\$65,412	\$32,350	\$15,728	\$89,128	\$248,255	
Subtotal	\$331,849	\$166,952	\$107,996	\$161,745	\$55,082	\$312,131	\$1,135,755	
Adjustment for Allocation of Rec Admin & Marketing								
Rec Admin & Mktg						(\$312,131)	(\$312,131)	
Direct Svcs	\$62,426	\$62,426	\$62,426	\$62,426	\$62,426		\$312,131	
Adjustment for Allocation of PVRPD Administration	\$215,656	\$215,656	\$215,656	\$215,656	\$215,656		\$1,078,280	
Costs	\$609,931	\$445,034	\$386,078	\$439,827	\$333,164	\$0	\$2,214,035	
Over/Under	(\$469,199)	(\$283,444)	(\$297,874)	(\$402,227)	(\$293,119)	\$0	(\$1,745,864)	
Adjusted Cost Recovery Rate	30%	40%	30%	15%	15%		27%	
Target Cost Recovery Rate	30%	40%	30%	15%	15%			[a]

[a] Target cost recovery for special events is 10% for internal special events and 100% for external special events. Amount shown is estimate.

Allocation of Parks Maintenance Costs

Description	Total	Note
Parks	\$3,665,960	Worksheet 1
Share of PVRPD Admin	\$2,156,559	\$2,156,559
Total	\$5,822,519	\$2,156,559

Parks Maintenance Intensity Legend		Share of Total Costs %	Share of Total Costs \$	Total Acres	Cost Per Acre
Light	Neighborhood Park / Light Maintenance	6%	\$323,473	32	\$10,109
Mid	Neighborhood Park / 2-3 times per week Maintenance	11%	\$646,947	26	\$24,787
High	Community Park / Daily Maintenance	83%	\$4,852,099	198	\$24,518
Total		100%	\$5,822,519	256	\$22,744

Facility Description	Acres	Maintenance Intensity	Primary Reserved Use Location	Cost Based on Acreage	Note
Arneill Ranch Park	5.00	High		\$122,590	Community Park - Daily
Camarillo Grove Park	24.50	High		\$600,689	Community Park - Daily
Charter Oak Park	5.70	Mid		\$141,287	Neighborhood Park - 2-3 times Per Week
Dos Caminos Park	4.40	Mid		\$109,064	Neighborhood Park - 2-3 times Per Week
Las Posas Equestrian Park	2.00	Light		\$20,217	Neighborhood Park - Light
Freedom Park	33.90	High	Yes	\$831,158	Community Park - Daily
Foothill Park	2.30	Light		\$23,250	Neighborhood Park - Light
Lokker Park	7.00	Mid		\$173,511	Neighborhood Park - 2-3 times Per Week
Mel Vincent Park	5.00	High		\$122,590	Neighborhood Park - Daily
Nancy Bush Park	3.40	High		\$83,361	Neighborhood Park - Daily
Springville Park	5.00	High		\$122,590	Community Park / Dog Park
Valle Lindo Park	10.00	High		\$245,179	Neighborhood Park - Daily
Community Center	12.90	High		\$316,281	Community Park - Daily
Carmenita Park	1.00	Light		\$10,109	Neighborhood Park - Light
Laurelwood Park	1.50	Light		\$15,163	Neighborhood Park - Light
Adolfo Park	2.70	Light		\$27,293	Neighborhood Park - Light
Birchview Park	0.70	Light		\$7,076	Neighborhood Park - Light
Bob Kildee Community Park	11.00	High	Yes	\$269,697	Community Park - Daily
Aquatic Center	2.00	High		\$49,036	Facilities - Daily
Calleguas Creek Park	3.30	Light		\$33,358	Neighborhood Park - Light
Encanto Park	3.00	Light		\$30,326	Neighborhood Park - Light
Heritage Park	9.00	Mid		\$223,085	Neighborhood Park - 2-3 times Per Week
Mission Oaks Park	20.20	High	Yes	\$495,262	Community Park - Daily
Pitts Ranch Park	10.00	High		\$245,179	Community Park - Daily
Pleasant Valley Fields	55.00	High	Yes	\$1,348,486	Community Park - Daily
Quito Park	5.00	Light		\$50,543	Neighborhood Park - Light
Trailside Park	0.50	Light		\$5,054	Neighborhood Park - Light
Woodcreek Park	5.00	Light		\$50,543	Neighborhood Park - Light
Woodside Park	5.00	Light		\$50,543	Neighborhood Park - Light
Total	256.00			\$5,822,519	

Total Parks Expenses	\$5,822,519
Parks Expenses Per Acre	\$22,744

Cost Allocation Primary Reserved Areas and All Other Areas

Description	Annual Cost	Share of Cost
Primary Reserved Use Locations	\$2,944,604	51%
All Other Areas	\$2,877,915	49%
Total	\$5,822,519	100%

Share of Primary Rental Areas and Exclusive Use Areas Dedicated to Exclusive Use

Description	Total
Reserved Use Share of Total Usable Hours	29%

Cost Allocation for Primary Rental and Exclusive Use Areas

Description	Annual Cost	Cost Based on Location Type
Reserved Use	\$860,910	29%
All Other Uses	\$2,083,694	71%
Total	\$2,944,604	100%

Cost Recovery Overview for Primary Reserved Field Areas

Description	Cost Based on Acreage
Contributions & Rental/Use Fees	\$95,134
Costs	\$860,910
Cost Recovery	11%
Over / (Under)	(\$765,776)

[a] Source: Amenity list from District website.

[b] Intensity classification aligns to district standard operating procedures for park maintenance and independent interviews with District Maintenance personnel. Intensity classification intended to serve as a reasonable estimate for purposes of this analysis.

[c] Expenses come from District Budgeted expenses.

Allocation of Annual Labor Effort

Parks Maintenance Intensity Legend		Weekly Hours of Effort Per Standard Operating Procedures	Share of Effort
Light	Neighborhood Park / Light Maintenance	20	6%
Mid	Neighborhood Park / 2-3 times per week Maintenance	40	11%
High	Community Park / Daily Maintenance	300	83%
Total		360	100%

[a] Source is district file labeled "SOP Times". Amount rounded.

Cost Recovery Detail

Account	Description	Assumed Annual Inflation	Base Year FY 21/22	1 Year Forecast FY 22/23	2 Year Forecast FY 23/24	3 Year Forecast FY 24/25	4 Year Forecast FY 25/26	5 Year Forecast FY 26/27
Revenue								
5110	Tax Apport - Cur Year Secured	2.0%	\$7,301,920	\$7,447,958	\$7,596,918	\$7,748,856	\$7,903,833	\$8,061,910
5310	Interest Earnings	1.0%	\$14,928	\$15,077	\$15,228	\$15,380	\$15,534	\$15,689
5506	Park Patrol Citations	0.0%	\$2,200	\$2,200	\$2,200	\$2,200	\$2,200	\$2,200
5510	Contract Classes-Public Fees	0.0%	\$68,380	\$68,380	\$68,380	\$68,380	\$68,380	\$68,380
5511	Public Fees	0.0%	\$244,121	\$244,121	\$244,121	\$244,121	\$244,121	\$244,121
5520	Public Fees-Entry Fees	0.0%	\$25,840	\$25,840	\$25,840	\$25,840	\$25,840	\$25,840
5525	Vending Concessions	0.0%	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500
5530	Rental	0.0%	\$261,412	\$261,412	\$261,412	\$261,412	\$261,412	\$261,412
5535	Cell Tower Revenue	0.0%	\$91,704	\$91,704	\$91,704	\$91,704	\$91,704	\$91,704
5540	Parking Fees	0.0%	\$7,012	\$7,012	\$7,012	\$7,012	\$7,012	\$7,012
5555	Activity Guide Revenue	0.0%	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000
5558	Sponsorships/Donations	0.0%	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000
5563	Staffing Cost Recovery	0.0%	\$29,110	\$29,110	\$29,110	\$29,110	\$29,110	\$29,110
5570	Contributions	0.0%	\$72,000	\$72,000	\$72,000	\$72,000	\$72,000	\$72,000
5575	Other Misc Revenue	0.0%	\$54,880	\$54,880	\$54,880	\$54,880	\$54,880	\$54,880
5585	Incentive Income	0.0%	\$2,700	\$2,700	\$2,700	\$2,700	\$2,700	\$2,700
5591	Surplus Carryover	0.0%	\$16,397	\$16,397	\$16,397	\$16,397	\$16,397	\$16,397
5600	Reimbursement - ROPS	0.0%	\$125,000	\$125,000	\$125,000	\$125,000	\$125,000	\$125,000
Revenue Fd 10			\$8,331,104	\$8,477,292	\$8,626,402	\$8,778,492	\$8,933,623	\$9,091,855
5310	Interest Earnings	1.0%	\$238	\$240	\$243	\$245	\$248	\$250
5500	Assessment Revenue	3.0%	\$1,209,566	\$1,245,853	\$1,283,229	\$1,321,725	\$1,361,377	\$1,402,219
Revenue Fd 20 Assessment District			\$1,209,804	\$1,246,093	\$1,283,471	\$1,321,971	\$1,361,625	\$1,402,469
Total Recurring Revenue			\$9,540,908	\$9,723,385	\$9,909,873	\$10,100,463	\$10,295,248	\$10,494,324

Account	Description	Assumed Annual Inflation	Base Year FY 21/22	1 Year Forecast FY 22/23	2 Year Forecast FY 23/24	3 Year Forecast FY 24/25	4 Year Forecast FY 25/26	5 Year Forecast FY 26/27
Expenses								
Personnel								
6100	Full Time Salaries	4.0%	\$2,470,564	\$2,569,387	\$2,672,162	\$2,779,049	\$2,890,210	\$3,005,819
6101	Overtime Salaries	4.0%	\$23,594	\$24,538	\$25,519	\$26,540	\$27,602	\$28,706
6105	Car Allowance	4.0%	\$10,800	\$11,232	\$11,681	\$12,149	\$12,634	\$13,140
6108	Cell Phone Allowance	4.0%	\$15,420	\$16,037	\$16,678	\$17,345	\$18,039	\$18,761
6110	Part-Time Salaries	4.0%	\$479,525	\$498,706	\$518,654	\$539,400	\$560,976	\$583,415
6120	Retirement	4.0%	\$431,068	\$448,311	\$466,243	\$484,893	\$504,289	\$524,460
6121	457 Pension	4.0%	\$7,000	\$7,280	\$7,571	\$7,874	\$8,189	\$8,517
6125	Deferred Compensation	4.0%	\$4,752	\$4,942	\$5,140	\$5,345	\$5,559	\$5,782
6130	Employee Insurance	4.0%	\$337,929	\$351,446	\$365,504	\$380,124	\$395,329	\$411,142
6140	Workers Compensation	4.0%	\$186,560	\$194,022	\$201,783	\$209,855	\$218,249	\$226,979
6150	Unemployment Insurance	4.0%	\$40,000	\$41,600	\$43,264	\$44,995	\$46,794	\$48,666
6160	Loan - Pension Obligation		\$264,218	\$132,893	\$0	\$0	\$0	\$0
6170	PERS Unfunded Liability	4.0%	\$516,970	\$537,649	\$559,155	\$581,521	\$604,782	\$628,973
Personnel Fd 10			\$4,788,400	\$4,838,042	\$4,893,355	\$5,089,089	\$5,292,653	\$5,504,359
61xx	Personnel Costs Fund 20	4.0%	\$30,809	\$32,041	\$33,323	\$34,656	\$36,042	\$37,484
Personnel Fd 20			\$30,809	\$32,041	\$33,323	\$34,656	\$36,042	\$37,484
Total Recurring Personnel			\$4,819,209	\$4,870,084	\$4,926,678	\$5,123,745	\$5,328,695	\$5,541,843

Cost Recovery Detail

Account	Description	Assumed Annual Inflation	Base Year FY 21/22	1 Year Forecast FY 22/23	2 Year Forecast FY 23/24	3 Year Forecast FY 24/25	4 Year Forecast FY 25/26	5 Year Forecast FY 26/27
Services and Supplies								
6210	Telephone/Internet	4.0%	\$21,008	\$21,848	\$22,722	\$23,631	\$24,576	\$25,559
6220	Internet Services	4.0%	\$36,862	\$38,336	\$39,870	\$41,465	\$43,123	\$44,848
6230	IT Infrastructure	4.0%	\$2,000	\$2,080	\$2,163	\$2,250	\$2,340	\$2,433
6240	Computer Hardware/Software	4.0%	\$12,050	\$12,532	\$13,033	\$13,555	\$14,097	\$14,661
6310	Pool Chemicals	4.0%	\$8,250	\$8,580	\$8,923	\$9,280	\$9,651	\$10,037
6320	Janitorial Supplies	4.0%	\$48,408	\$50,344	\$52,358	\$54,452	\$56,631	\$58,896
6321	COVID - Supplies	4.0%	\$5,600	\$5,824	\$6,057	\$6,299	\$6,551	\$6,813
6330	Kitchen Supplies	4.0%	\$1,250	\$1,300	\$1,352	\$1,406	\$1,462	\$1,521
6340	Food Supplies	4.0%	\$14,745	\$15,335	\$15,948	\$16,586	\$17,250	\$17,940
6350	Water Maint & Service	4.0%	\$1,265	\$1,316	\$1,368	\$1,423	\$1,480	\$1,539
6360	Laundry/Wash Service	4.0%	\$1,130	\$1,175	\$1,222	\$1,271	\$1,322	\$1,375
6410	Insurance Liability	4.0%	\$228,892	\$238,048	\$247,570	\$257,472	\$267,771	\$278,482
6500	Equipment Maintenance	4.0%	\$900	\$936	\$973	\$1,012	\$1,053	\$1,095
6510	Fuel	4.0%	\$51,600	\$53,664	\$55,811	\$58,043	\$60,365	\$62,779
6520	Vehicle Maintenance	4.0%	\$35,400	\$36,816	\$38,289	\$39,820	\$41,413	\$43,070
6610	Building Repair	4.0%	\$88,000	\$91,520	\$95,181	\$98,988	\$102,948	\$107,065
6620	HVAC	4.0%	\$8,820	\$9,173	\$9,540	\$9,921	\$10,318	\$10,731
6630	Playground Maintenance	4.0%	\$40,000	\$41,600	\$43,264	\$44,995	\$46,794	\$48,666
6705	Turf Removal	4.0%	\$20,000	\$20,800	\$21,632	\$22,497	\$23,397	\$24,333
6710	Grounds Maintenance	4.0%	\$86,220	\$89,669	\$93,256	\$96,986	\$100,865	\$104,900
6719	Tree Care	4.0%	\$30,000	\$31,200	\$32,448	\$33,746	\$35,096	\$36,500
6727	Fee Schedule / Other Prof Svcs	4.0%	\$16,397	\$17,053	\$17,735	\$18,444	\$19,182	\$19,949
6730	Contracted Pest Control	4.0%	\$2,520	\$2,621	\$2,726	\$2,835	\$2,948	\$3,066
6740	Rubbish & Refuse	4.0%	\$79,346	\$82,520	\$85,821	\$89,253	\$92,824	\$96,537
6750	Vandalism/Theft	4.0%	\$500	\$520	\$541	\$562	\$585	\$608
6810	Memberships	4.0%	\$14,435	\$15,012	\$15,613	\$16,237	\$16,887	\$17,562
6910	Office Supplies	4.0%	\$13,709	\$14,257	\$14,828	\$15,421	\$16,038	\$16,679
6920	Postage Expense	4.0%	\$12,700	\$13,208	\$13,736	\$14,286	\$14,857	\$15,451
6930	Advertising Expense	4.0%	\$2,490	\$2,590	\$2,693	\$2,801	\$2,913	\$3,029
6940	Printing Charges	4.0%	\$14,123	\$14,688	\$15,275	\$15,886	\$16,522	\$17,183
6950	ActiveNet Charges	4.0%	\$47,732	\$49,641	\$51,627	\$53,692	\$55,840	\$58,073
6960	Approp Rede/Collection Fees	4.0%	\$545,454	\$567,272	\$589,963	\$613,562	\$638,104	\$663,628
6980	Minor Furn Fixture & Equip	4.0%	\$1,137	\$1,182	\$1,230	\$1,279	\$1,330	\$1,383
7010	Fingerprint Fees (HR)	4.0%	\$2,640	\$2,746	\$2,855	\$2,970	\$3,088	\$3,212
7020	Fire & Safety Insp Fees	4.0%	\$4,150	\$4,316	\$4,489	\$4,668	\$4,855	\$5,049
7030	Permit & Licensing Fees	4.0%	\$6,350	\$6,604	\$6,868	\$7,143	\$7,429	\$7,726
7040	State License Fee	4.0%	\$1,000	\$1,040	\$1,082	\$1,125	\$1,170	\$1,217
7100	Professional Services	4.0%	\$67,000	\$69,680	\$72,467	\$75,366	\$78,381	\$81,516
7110	Legal Services	4.0%	\$90,000	\$93,600	\$97,344	\$101,238	\$105,287	\$109,499
7115	Typeset and Print Services	4.0%	\$24,300	\$25,272	\$26,283	\$27,334	\$28,428	\$29,565
7120	Instructor Services	4.0%	\$69,303	\$72,075	\$74,958	\$77,956	\$81,075	\$84,318
7125	PERS Admin Fees	4.0%	\$2,128	\$2,213	\$2,302	\$2,394	\$2,489	\$2,589
7130	Audit Services	4.0%	\$20,275	\$21,086	\$21,929	\$22,807	\$23,719	\$24,668
7140	Medical & Health Svcs (HR)	4.0%	\$11,170	\$11,617	\$12,081	\$12,565	\$13,067	\$13,590
7150	Security Services	4.0%	\$4,647	\$4,833	\$5,026	\$5,227	\$5,436	\$5,654
7160	Entertainment Services	4.0%	\$6,400	\$6,656	\$6,922	\$7,199	\$7,487	\$7,787
7180	Business Services	4.0%	\$75,160	\$78,166	\$81,293	\$84,545	\$87,927	\$91,444
7190	Umpire/Referee Services	4.0%	\$1,500	\$1,560	\$1,622	\$1,687	\$1,755	\$1,825
7210	Subscriptions	4.0%	\$3,723	\$3,872	\$4,027	\$4,188	\$4,355	\$4,530
7310	Rents & Leases - Equip	4.0%	\$31,500	\$32,760	\$34,070	\$35,433	\$36,851	\$38,325
7320	Bldg/Field Leases & Rental	4.0%	\$60	\$62	\$65	\$67	\$70	\$73
7410	Event Supplies	4.0%	\$1,830	\$1,903	\$1,979	\$2,059	\$2,141	\$2,226

Cost Recovery Detail

Account	Description	Assumed Annual Inflation	Base Year FY 21/22	1 Year Forecast FY 22/23	2 Year Forecast FY 23/24	3 Year Forecast FY 24/25	4 Year Forecast FY 25/26	5 Year Forecast FY 26/27
7420	Supplies	4.0%	\$9,900	\$10,296	\$10,708	\$11,136	\$11,582	\$12,045
7430	Bingo Supplies	4.0%	\$3,600	\$3,744	\$3,894	\$4,050	\$4,211	\$4,380
7440	Sporting Goods	4.0%	\$6,000	\$6,240	\$6,490	\$6,749	\$7,019	\$7,300
7450	Arts and Craft Supplies	4.0%	\$3,375	\$3,510	\$3,650	\$3,796	\$3,948	\$4,106
7460	Training Supplies	4.0%	\$1,800	\$1,872	\$1,947	\$2,025	\$2,106	\$2,190
7500	Small Tools	4.0%	\$6,000	\$6,240	\$6,490	\$6,749	\$7,019	\$7,300
7510	Safety Supplies	4.0%	\$2,550	\$2,652	\$2,758	\$2,868	\$2,983	\$3,102
7610	Uniform Allowance	4.0%	\$11,070	\$11,513	\$11,973	\$12,452	\$12,950	\$13,468
7620	Safety Clothing	4.0%	\$4,764	\$4,955	\$5,153	\$5,359	\$5,573	\$5,796
7700	Transportation and Travel	4.0%	\$1,500	\$1,560	\$1,622	\$1,687	\$1,755	\$1,825
7710	Conference&Seminar Staff	4.0%	\$24,896	\$25,892	\$26,928	\$28,005	\$29,125	\$30,290
7715	Conference&Seminar Board	4.0%	\$4,450	\$4,628	\$4,813	\$5,006	\$5,206	\$5,414
7720	Conference&Seminar Travel Exp	4.0%	\$14,718	\$15,307	\$15,919	\$16,556	\$17,218	\$17,907
7725	Out of Town Travel Board	4.0%	\$2,420	\$2,517	\$2,617	\$2,722	\$2,831	\$2,944
7730	Private Vehicle Mileage	4.0%	\$2,392	\$2,488	\$2,587	\$2,691	\$2,798	\$2,910
7750	Buses/Excursions	4.0%	\$17,400	\$18,096	\$18,820	\$19,573	\$20,356	\$21,170
7810	Utilities - Gas	4.0%	\$30,414	\$31,631	\$32,896	\$34,212	\$35,580	\$37,003
7820	Utilities - Water	4.0%	\$899,999	\$935,999	\$973,439	\$1,012,376	\$1,052,872	\$1,094,986
7830	Utilities - Electric	4.0%	\$190,000	\$197,600	\$205,504	\$213,724	\$222,273	\$231,164
7840	Airport Assessment Exp	4.0%	\$14,000	\$14,560	\$15,142	\$15,748	\$16,378	\$17,033
7910	Awards and Certificates	4.0%	\$15,406	\$16,022	\$16,663	\$17,330	\$18,023	\$18,744
7920	Meals for Staff Training	4.0%	\$3,500	\$3,640	\$3,786	\$3,937	\$4,095	\$4,258
7930	Employee Morale	4.0%	\$3,000	\$3,120	\$3,245	\$3,375	\$3,510	\$3,650
7950	COP Debt - PV Fields	0.0%	\$223,760	\$223,760	\$223,760	\$223,760	\$223,760	\$223,760
7970	Reserve Vehicle Fleet	4.0%	\$0	\$0	\$0	\$0	\$0	\$0
7971	Reserve Computer Fleet	4.0%	\$0	\$0	\$0	\$0	\$0	\$0
7973	Reserve Dry Period	4.0%	\$36,645	\$38,111	\$39,635	\$41,221	\$42,869	\$44,584
7975	Reserve Repair/Oper/Admin	4.0%	\$65,000	\$67,600	\$70,304	\$73,116	\$76,041	\$79,082
8112	Admin Fee/CC Refund 2020	4.0%	\$0	\$0	\$0	\$0	\$0	\$0
Services and Supplies - Fund 10			\$3,514,638	\$3,646,273	\$3,783,174	\$3,925,550	\$4,073,622	\$4,227,616
67xx - 84xx Svcs & Supplies Fund 20			\$1,118,687	\$1,163,434	\$1,209,972	\$1,258,371	\$1,308,706	\$1,361,054
Services and Supplies - Fund 20			\$1,118,687	\$1,163,434	\$1,209,972	\$1,258,371	\$1,308,706	\$1,361,054
Total - Services and Supplies			\$4,633,325	\$4,809,708	\$4,993,146	\$5,183,921	\$5,382,327	\$5,588,670
Total Recurring Expenses			\$9,452,534	\$9,679,791	\$9,919,824	\$10,307,666	\$10,711,023	\$11,130,513
Capital								
8400	Capital	4.0%	\$658,880	\$685,235	\$712,645	\$741,150	\$770,796	\$801,628
8420	Equip/Facility Replacement	4.0%	\$35,000	\$36,400	\$37,856	\$39,370	\$40,945	\$42,583
Capital - Fund 10			\$693,880	\$721,635	\$750,501	\$780,521	\$811,741	\$844,211
Total Recurring Expenses Plus Capital			\$10,146,414	\$10,401,426	\$10,670,324	\$11,088,187	\$11,522,764	\$11,974,724

Cost Recovery Detail

Account	Description	Assumed Annual Inflation	Base Year FY 21/22	1 Year Forecast FY 22/23	2 Year Forecast FY 23/24	3 Year Forecast FY 24/25	4 Year Forecast FY 25/26	5 Year Forecast FY 26/27
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Over / (Under)

Over / (Under) Based on Recurring Expenditures Only	Base Year FY 21/22	1 Year Forecast FY 22/23	2 Year Forecast FY 23/24	3 Year Forecast FY 24/25	4 Year Forecast FY 25/26	5 Year Forecast FY 26/27
Revenue Total	\$9,540,908	\$9,723,385	\$9,909,873	\$10,100,463	\$10,295,248	\$10,494,324
Recurring Expense Total	\$9,452,534	\$9,679,791	\$9,919,824	\$10,307,666	\$10,711,023	\$11,130,513
Over / (Under)	\$88,374	\$43,594	(\$9,951)	(\$207,203)	(\$415,775)	(\$636,189)

Over / (Under) Based on Recurring and Capital Expenditures	Base Year FY 21/22	1 Year Forecast FY 22/23	2 Year Forecast FY 23/24	3 Year Forecast FY 24/25	4 Year Forecast FY 25/26	5 Year Forecast FY 26/27
Revenue Total	\$9,540,908	\$9,723,385	\$9,909,873	\$10,100,463	\$10,295,248	\$10,494,324
Recurring Expense Total	\$10,146,414	\$10,401,426	\$10,670,324	\$11,088,187	\$11,522,764	\$11,974,724
Over / (Under)	(\$605,506)	(\$678,041)	(\$760,451)	(\$987,724)	(\$1,227,516)	(\$1,480,400)

Cost Recovery Summary

Description	Assumed Annual Inflation (Approx.)	Base Year FY 21/22	1 Year Forecast FY 22/23	2 Year Forecast FY 23/24	3 Year Forecast FY 24/25	4 Year Forecast FY 25/26	5 Year Forecast FY 26/27
Revenue							
Taxes - Other	2.0%	\$7,478,645	\$7,624,828	\$7,773,933	\$7,926,018	\$8,081,144	\$8,239,370
Assessment Revenue	3.0%	\$1,209,804	\$1,246,098	\$1,283,481	\$1,321,985	\$1,361,645	\$1,402,494
User Fees and Charges	0.0%	\$852,459	\$852,459	\$852,459	\$852,459	\$852,459	\$852,459
Total Recurring Revenue		\$9,540,908	\$9,723,385	\$9,909,873	\$10,100,463	\$10,295,248	\$10,494,324

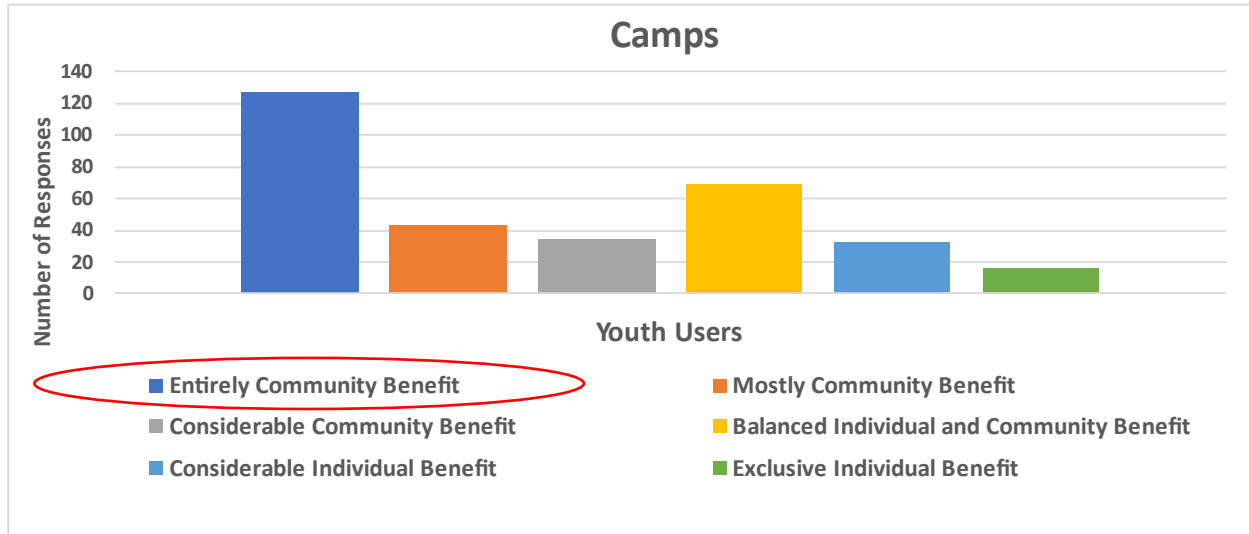
Account	Description	Assumed Annual Inflation	Base Year FY 21/22	1 Year Forecast FY 22/23	2 Year Forecast FY 23/24	3 Year Forecast FY 24/25	4 Year Forecast FY 25/26	5 Year Forecast FY 26/27
Expenses								
Personnel		4.0%	\$4,819,209	\$4,870,084	\$4,926,678	\$5,123,745	\$5,328,695	\$5,541,843
Recurring Services and Supplies		4.0%	\$4,633,325	\$4,809,708	\$4,993,146	\$5,183,921	\$5,382,327	\$5,588,670
Total Recurring Expenses			\$9,452,534	\$9,679,791	\$9,919,824	\$10,307,666	\$10,711,023	\$11,130,513
Capital - Periodic Expenditures		4.0%	\$693,880	\$721,635	\$750,501	\$780,521	\$811,741	\$844,211
Total Recurring and Capital Expenses			\$10,146,414	\$10,401,426	\$10,670,324	\$11,088,187	\$11,522,764	\$11,974,724

Over / (Under) Based on Recurring Expenditures Only		Base Year FY 21/22	1 Year Forecast FY 22/23	2 Year Forecast FY 23/24	3 Year Forecast FY 24/25	4 Year Forecast FY 25/26	5 Year Forecast FY 26/27
Revenue Total		\$9,540,908	\$9,723,385	\$9,909,873	\$10,100,463	\$10,295,248	\$10,494,324
Recurring Expense Total		\$9,452,534	\$9,679,791	\$9,919,824	\$10,307,666	\$10,711,023	\$11,130,513
Over / (Under)		\$88,374	\$43,594	(\$9,951)	(\$207,203)	(\$415,775)	(\$636,189)

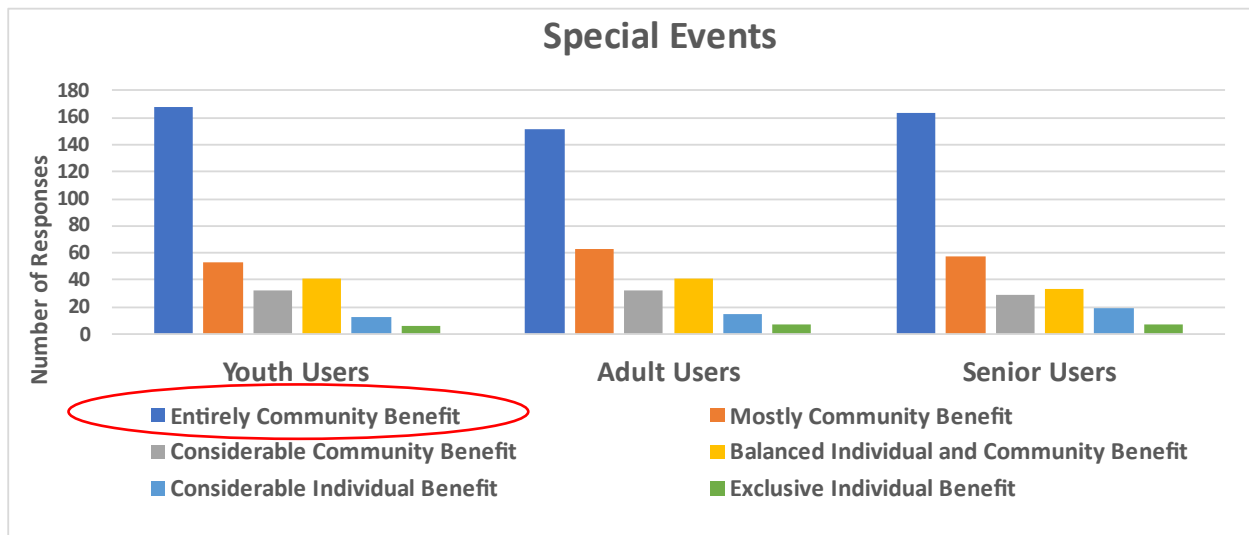
Over / (Under) Based on Recurring and Capital Expenditures		Base Year FY 21/22	1 Year Forecast FY 22/23	2 Year Forecast FY 23/24	3 Year Forecast FY 24/25	4 Year Forecast FY 25/26	5 Year Forecast FY 26/27
Revenue Total		\$9,540,908	\$9,723,385	\$9,909,873	\$10,100,463	\$10,295,248	\$10,494,324
Recurring Expense Total		\$10,146,414	\$10,401,426	\$10,670,324	\$11,088,187	\$11,522,764	\$11,974,724
Over / (Under)		(\$605,506)	(\$678,041)	(\$760,451)	(\$987,724)	(\$1,227,516)	(\$1,480,400)

Attachment 4: Community Survey Responses

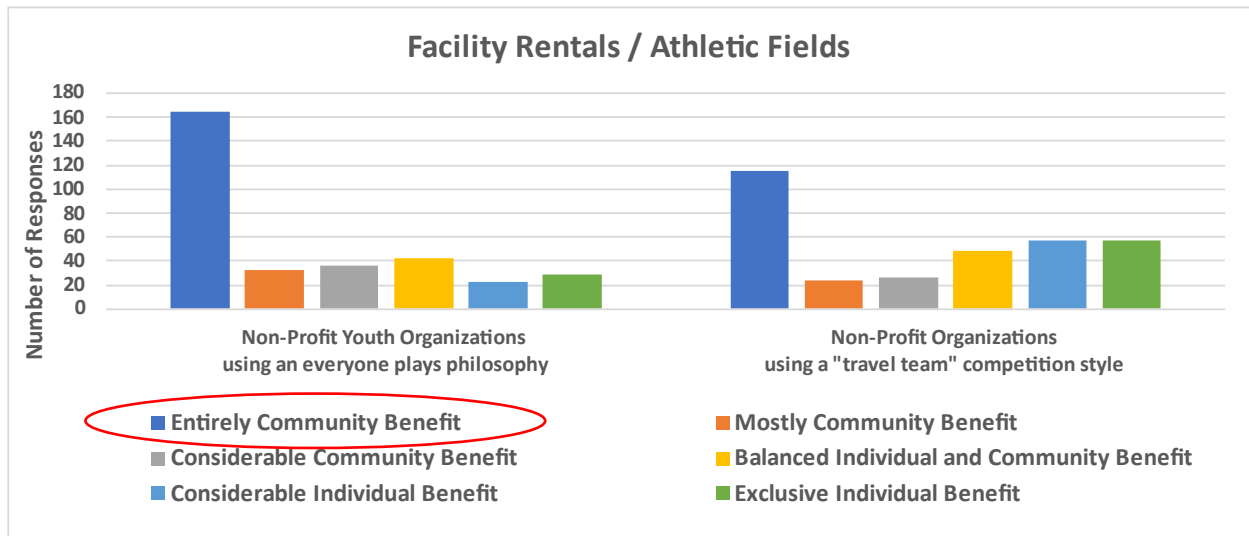
Camps: Surveyed Community believes there is **Entirely Community Benefit** for Youth Users



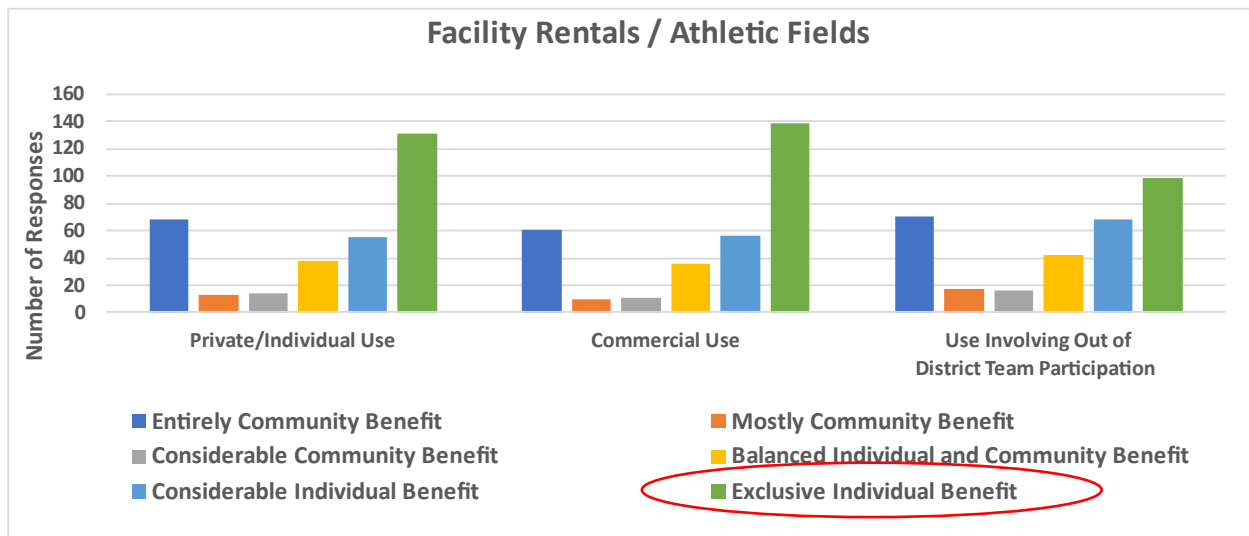
Special Events: Surveyed Community believes there is **Entirely Community Benefit** for Youth, Adult, and Senior Users



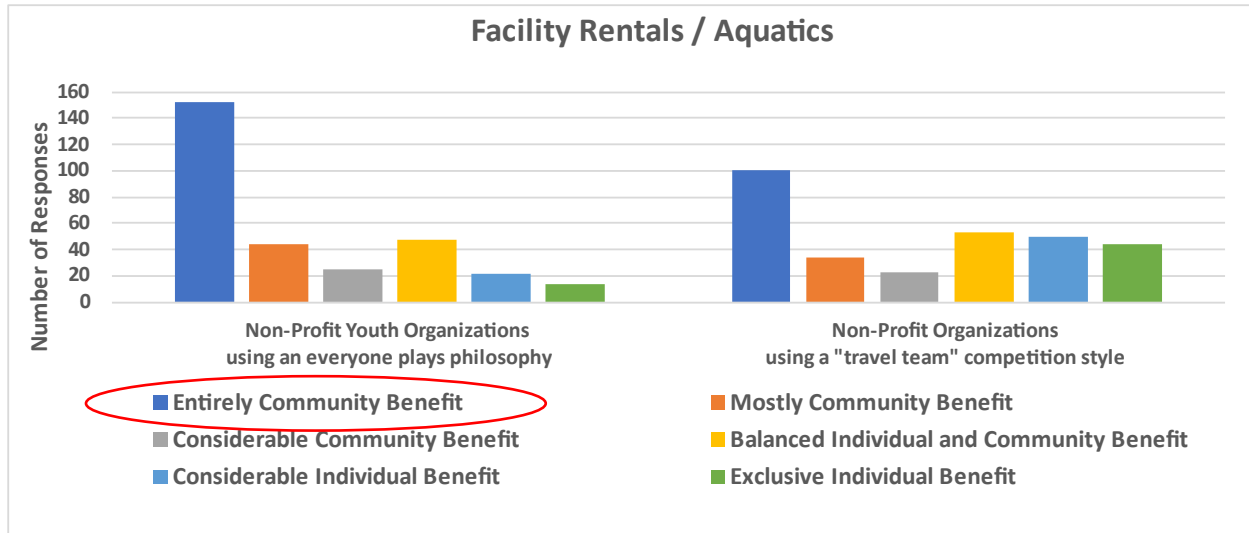
Facility Rentals / Athletic Fields: Surveyed Community believes there is **Entirely Community Benefit** for Non-Profit Youth Organizations using an everyone plays philosophy and for Non-Profit Organizations using a “travel team” competition style



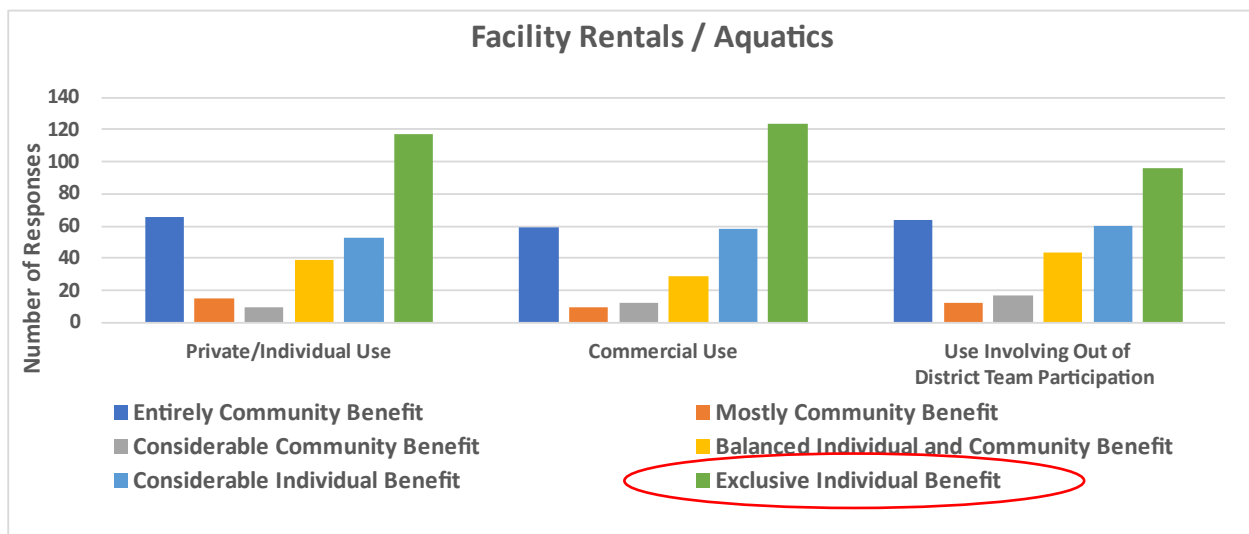
Facility Rentals / Athletic Fields: Surveyed Community believes there is **Exclusive Individual Benefit** for Private/Individual Use, Commercial Use, and Use Involving Out of District Team Participation



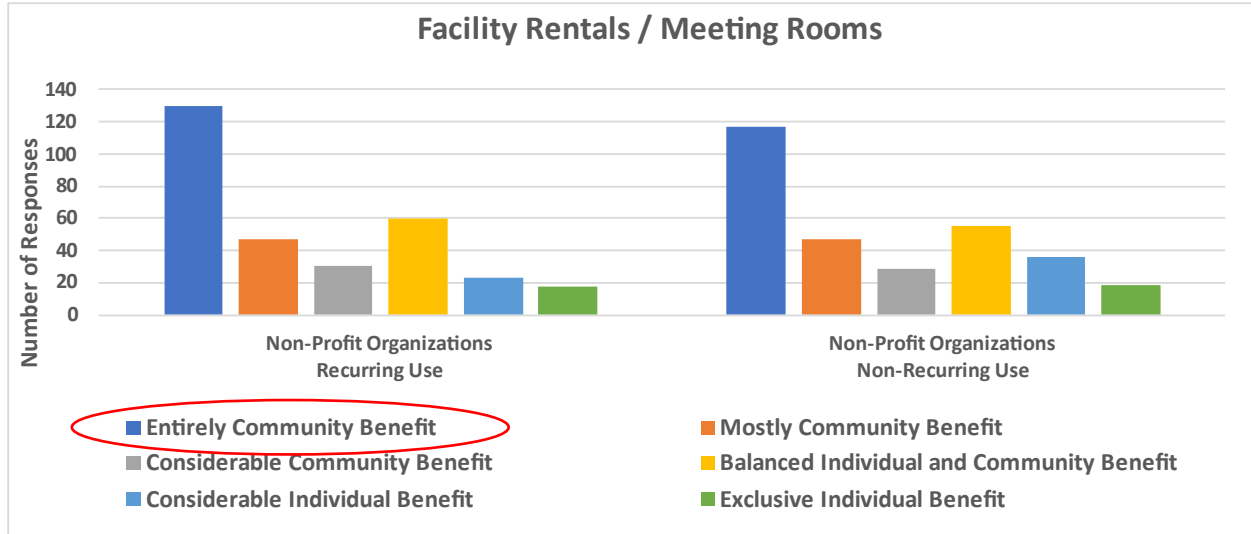
Facility Rentals / Aquatics: Surveyed Community believes there is **Entirely Community Benefit** for Non-Profit Youth Organizations using an everyone plays philosophy and for Non-Profit Organizations using a “travel team” competition style



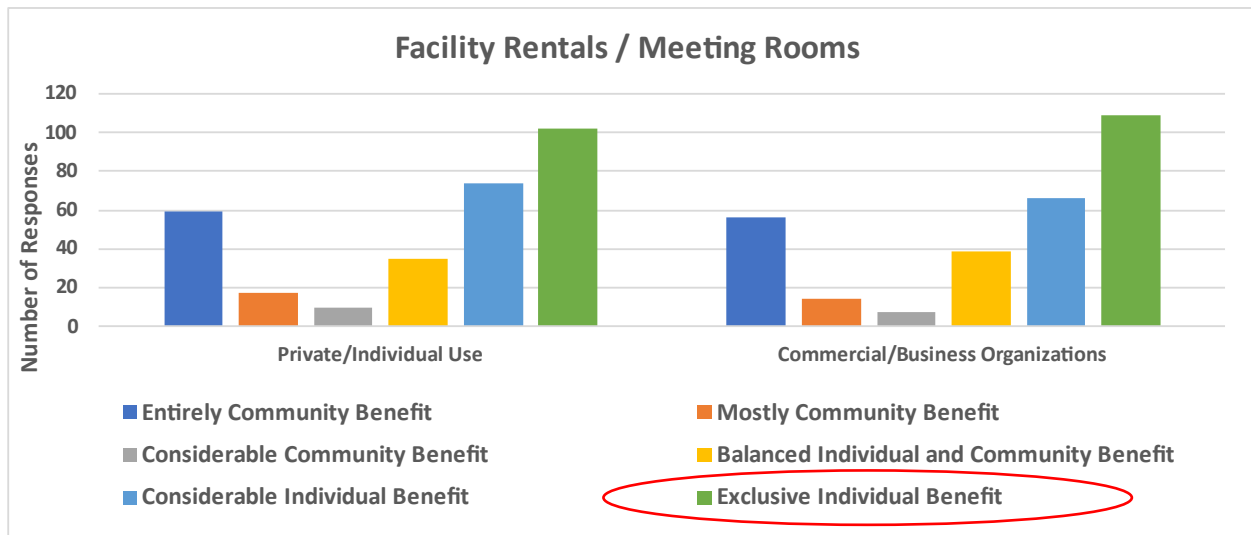
Facility Rentals / Aquatics: Surveyed Community believes there is **Exclusive Individual Benefit** for Private/Individual Use, Commercial Use, and Use Involving Out of District Team Participation



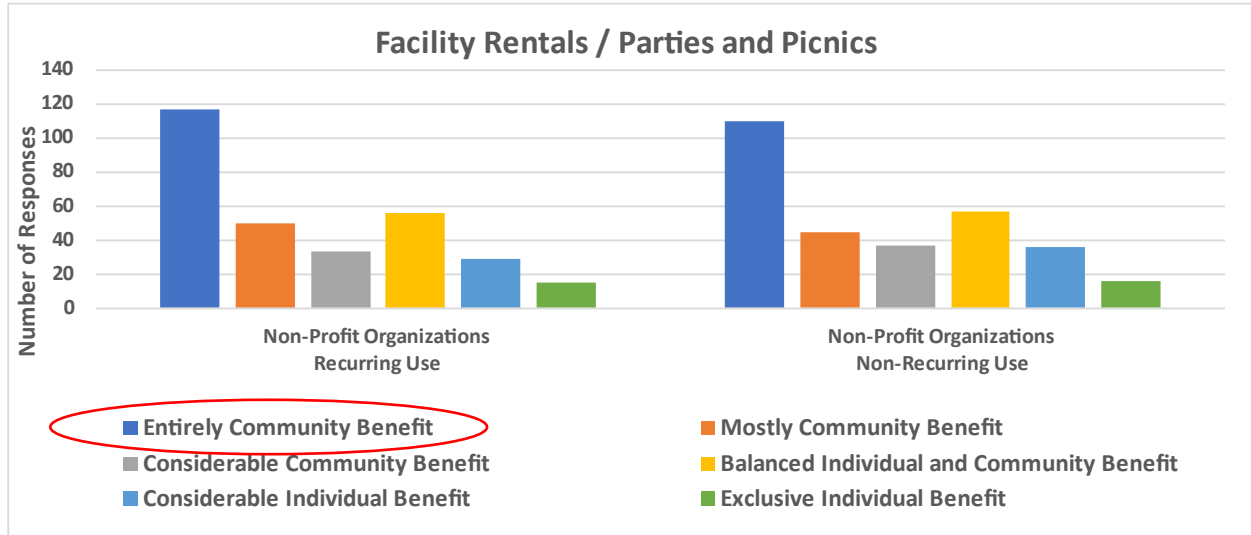
Facility Rentals / Meeting Rooms: Surveyed Community believes there is **Entirely Community Benefit** for Non-Profit Organizations with a Non-Recurring Use and for Non-Profit Organizations with a Recurring Use



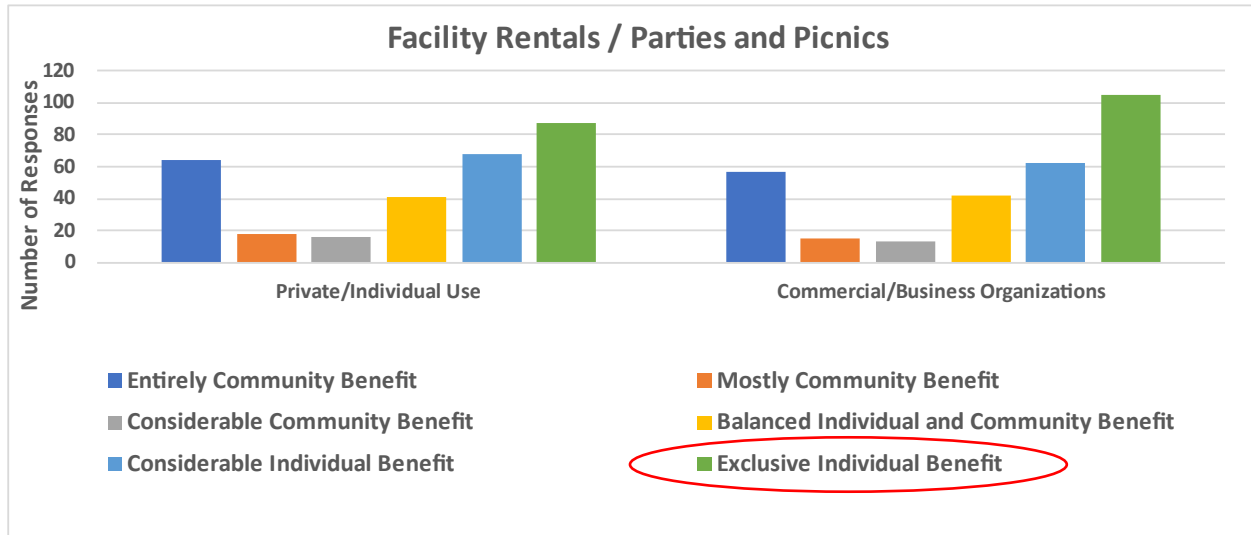
Facility Rentals / Meeting Rooms: Surveyed Community believes there is **Exclusive Individual Benefit** for Private/Individual Use and Commercial/Business Organizations



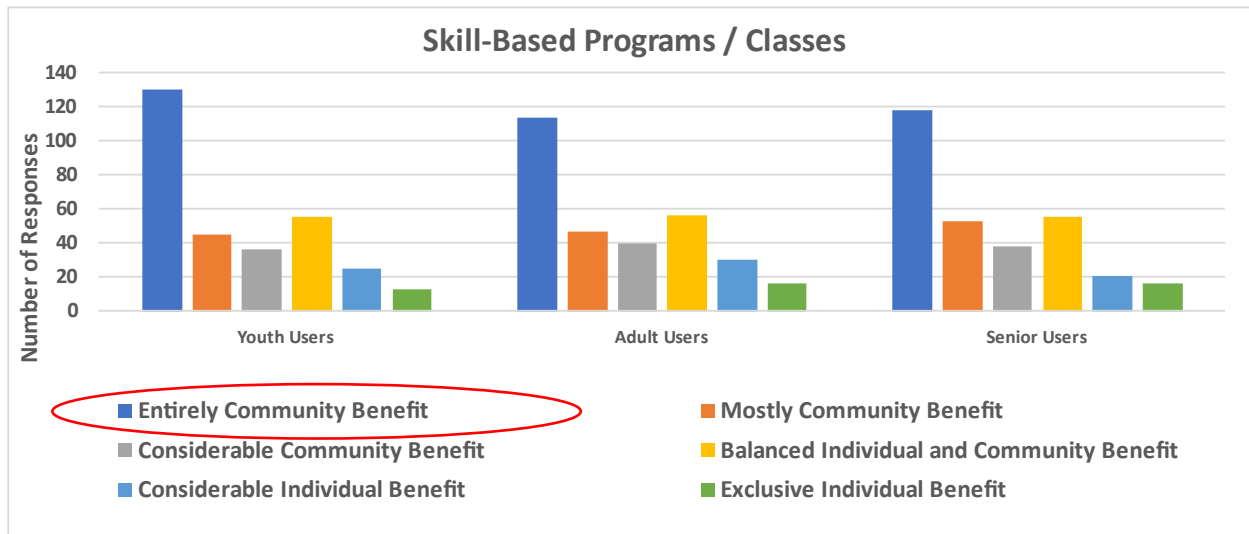
Facility Rentals / Parties and Picnics: Surveyed Community believes there is **Entirely Community Benefit** for Non-Profit Organizations



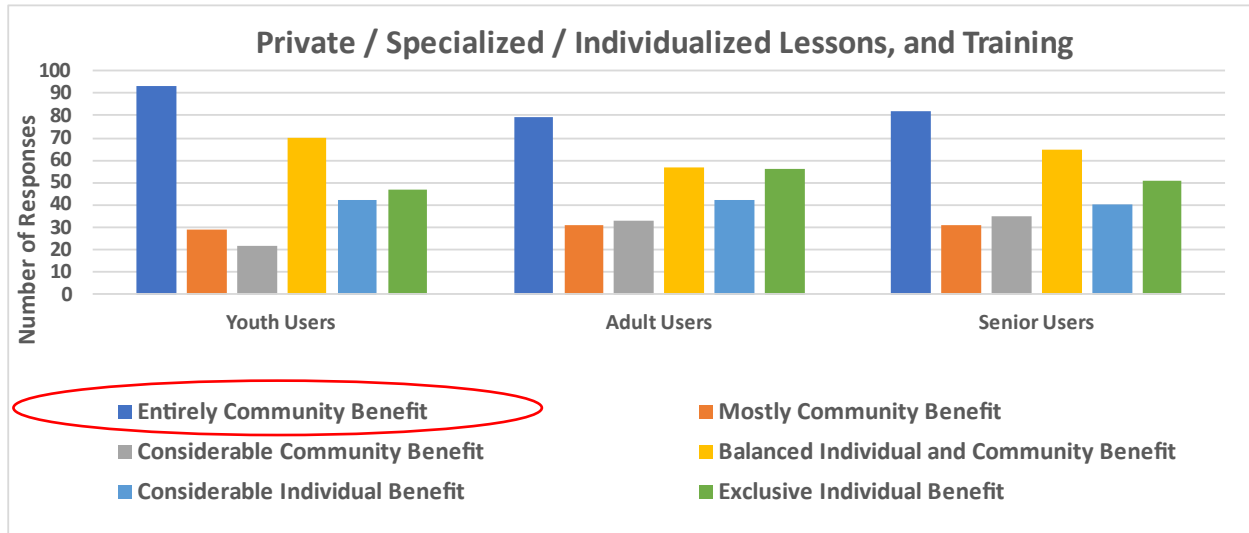
Facility Rentals / Parties and Picnics: Surveyed Community believes there is **Exclusive Individual Benefit** for Private/Individual Use and Commercial/Business Organizations



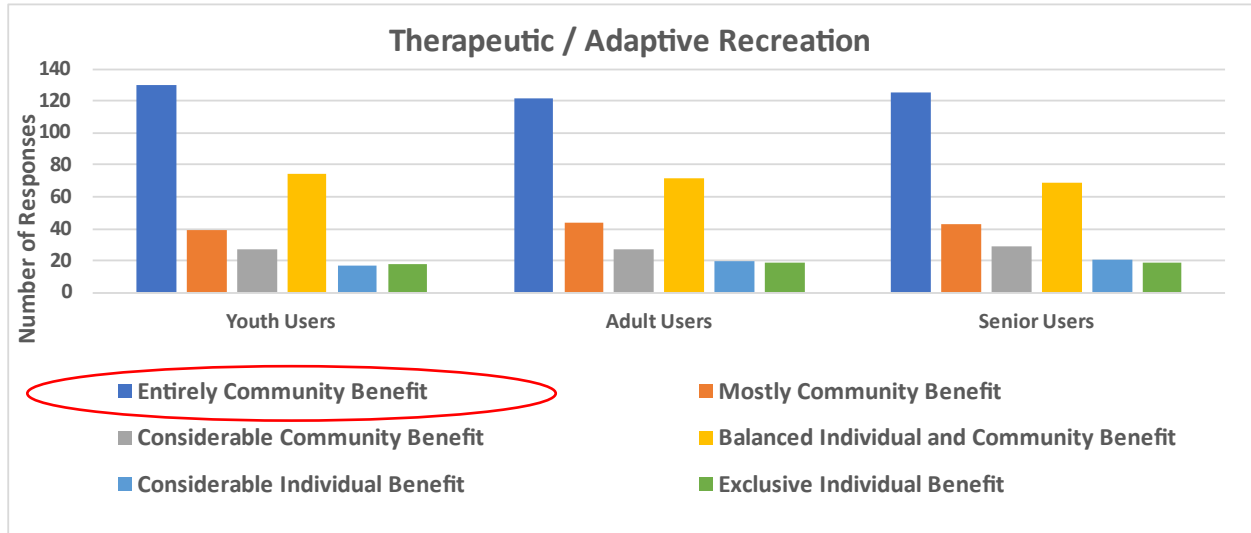
Skill-Based Programs / Classes : Surveyed Community believes there is **Entirely Community Benefit** for Youth Users, Adult Users, and Senior Users



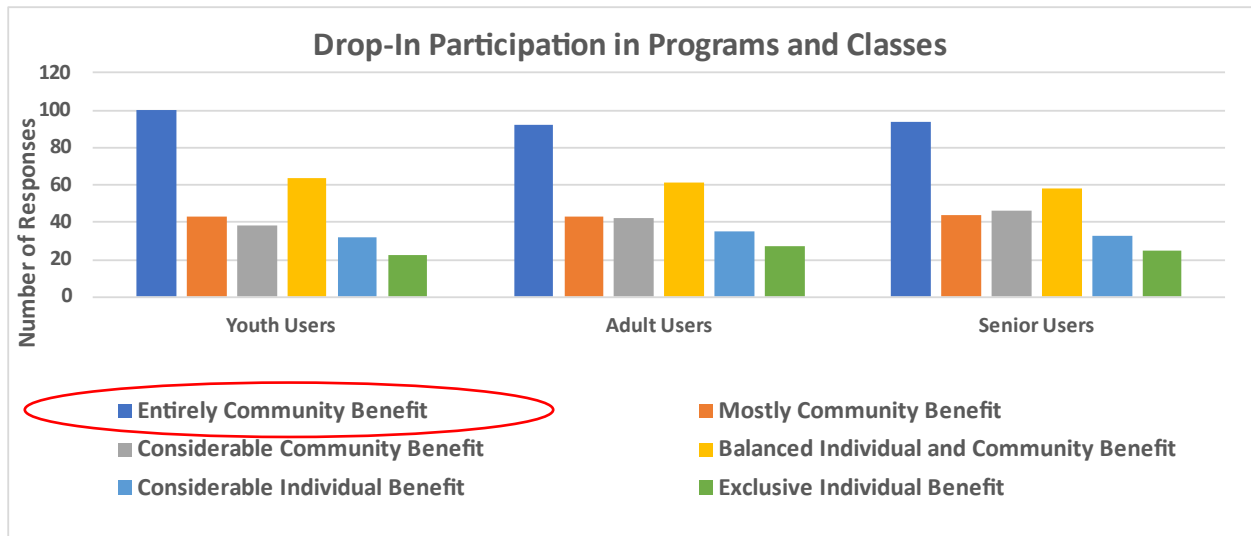
Private / Specialized / Individualized Lessons, and Training: Surveyed Community believes there is mostly **Entirely Community Benefit** for Youth Users, Adult Users, and Senior Users



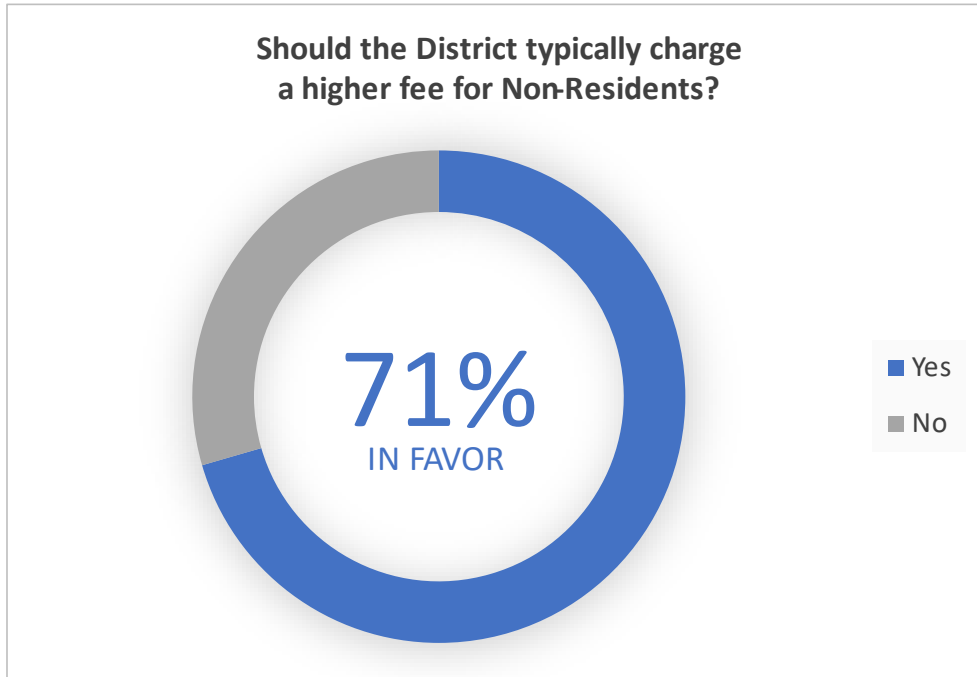
Therapeutic / Adaptive Recreation: Surveyed Community believes there is **Entirely Community Benefit** for Youth, Adult and Senior Users



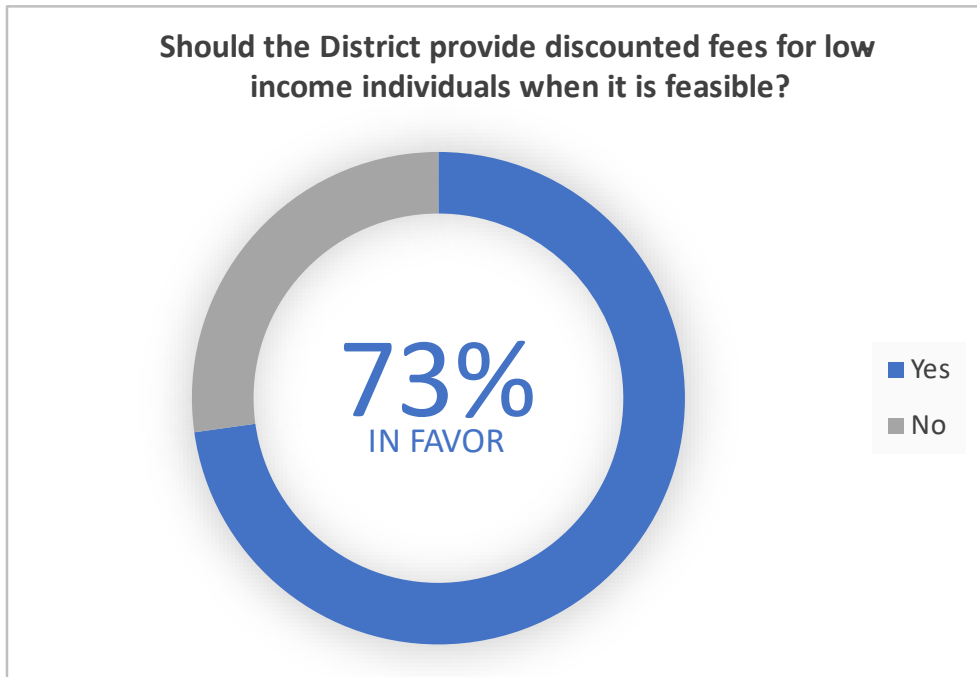
Drop-In Participation in Programs and Classes: Surveyed Community believes there is **Entirely Community Benefit** for Youth, Adult Users, and Senior Users



Should the District typically charge a higher fee for Non-Residents? 71% of Surveyed Community believes the District should



Should the District provide discounted fees for low-income individuals when it is feasible? 73% of Surveyed Community believes the District should



RESOLUTION NO. 726

RESOLUTION OF THE BOARD OF DIRECTORS OF THE PLEASANT VALLEY RECREATION AND PARK DISTRICT ADOPTING A COST RECOVERY POLICY

WHEREAS, a healthy recreation and parks system makes areas within the Pleasant Valley Recreation & Park District a better place to live, work, and play; and

WHEREAS, the mission of the Pleasant Valley Recreation and Park District is to provide and maintain a full range of quality facilities and programs focused on leisure, recreational and athletic activities for residents of the District; and

WHEREAS, the constituents of the Pleasant Valley Recreation and Park District have made a significant investment in recreation facilities and parks so that all citizens can have access to a broad range of positive leisure activities, and all constituents benefit when the community has recreation sites that are clean, safe, and accessible to all; and

WHEREAS, the Pleasant Valley Recreation and Park District is obliged to protect these investments through sustainable operations and maintenance practices; and

WHEREAS, participation in positive recreation activities brings personal benefits to the individual participants such as an increased sense of well-being, life-long learning, and enjoyment; and

WHEREAS, public recreation programs also bring benefits to the entire community such as increased community involvement and cooperation, a more attractive location for businesses and employees, better educated and more responsible youth, improved public safety and health, stronger and more cohesive neighborhoods, and greater respect for the environment; and

WHEREAS, broad participation in public recreation programs by a diversity of citizens from all segments of the District increases both personal and public benefits; and

WHEREAS, the public interest is furthered in ensuring access to public recreation for groups experiencing barriers to participation; and

WHEREAS, with multiple benefits accruing to both personal and public interests, it is appropriate for public recreation programs to be supported by a blend of participant fees and taxpayer funding; and

WHEREAS, the annual District budget determines the amount of taxpayer support that is available for organized public recreation opportunities; and

WHEREAS, charging fees for participation is a way to increase the availability of those programs by supplementing taxpayer resources; and

WHEREAS, charging fees creates the responsibility to balance the availability of recreation programs with their affordability; and

WHEREAS, recreation programs exist in a voluntary market place where customers have complete choice about whether to participate, and where consumer choices are sensitive to the prices charged and the selection of offerings; and

WHEREAS, Pleasant Valley Recreation and Park District has prepared a cost of service analysis and study that identifies current cost recovery levels for the various types of recreation programs, a general cost recovery strategy, methodology and decision making framework; and

WHEREAS, the Board of Directors wishes to adopt a cost recovery strategy and cost recovery calculation methodology based upon the information gathered as a part of the cost of service analysis.

NOW, THEREFORE, IT IS HEREBY RESOLVED, DETERMINED, AND ORDERED by the District Board of Directors as follows:

1. The District Board of Directors hereby approves the following cost recovery strategy and cost recovery calculation methodology

PASSED AND ADOPTED by the Board of Directors of Pleasant Valley Recreation and Park District this 15th day of November 2022 by the following vote:

AYES: _____

NOES: _____

ABSENT: _____

Robert Kelley, Chair, Board of Directors
PLEASANT VALLEY RECREATION
AND PARK DISTRICT

Attested:

Bev Dransfeldt, Secretary
PLEASANT VALLEY RECREATION
AND PARK DISTRICT