

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	<i>\$40,045</i>	\$0	\$468,171
Operating Expense							
Personnel	\$312,658	\$140,506	\$42,584	\$129,395	<i>\$39,354</i>	<i>\$223,003</i>	\$887,500
Services & Supplies	\$19,191	\$26,446	\$65,412	\$32,350	<i>\$15,728</i>	<i>\$89,128</i>	\$248,255
Subtotal	\$331,849	\$166,952	\$107,996	\$161,745	<i>\$55,082</i>	<i>\$312,131</i>	\$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 Redevel/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 Svc & 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)