

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 Tot Costs %	Share of Tot Costs \$	Total Acres	Cost Per Acr
Light	Neighborhood Park / Light Maintenance	6%	\$323,478	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 Acreage	Note
Arneill Ranch Park	5.00	High		\$122,590	Community Park - Daily
Camarillo Grove Park	24.50	High		\$600,680	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		\$49,030	Facilities - Daily
Calleguas Creek Park	3.30	Light		\$33,354	Neighborhood Park - Light
Encanto Park	3.00	Light		\$30,320	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)