

City Council Finance Committee

Meeting Agenda

June 15, 2023 9:00 AM

Electronic Meeting

Members of the public are welcome to attend and give comments remotely; however, the in-person meeting may continue even if technology issues prevent remote participation.

- You can call in to +1 408 638 0968 or 833 548 0282 (Toll Free),
 Webinar ID #878 7340 6932.
- You can log in via your computer. Please visit the City's website here to link to the meeting: www.louisvilleco.gov/council

The Council will accommodate public comments during the meeting.

Anyone may also email comments to the Council prior to the meeting at Council@LouisvilleCO.gov.

- Call to Order
- II. Roll Call
- III. Approval of Agenda
- IV. **ITEM 1** Approval of Minutes, May 18th, 2023 (pg 3/75)
- V. Public Comments on Items Not on the Agenda
- VI. ITEM 2 Rec Center Renewal & Replacement Calculation Kathy Martin (pg 7/75)

Persons planning to attend the meeting who need sign language interpretation, translation services, assisted listening systems, Braille, taped material, or special transportation, should contact the City Clerk's Office at 303 335-4536 or MeredythM@LouisvilleCO.gov. A forty-eight-hour notice is requested.

Si requiere una copia en español de esta publicación o necesita un intérprete durante la reunión, por favor llame a la Ciudad al 303.335.4536 o 303.335.4574.

- VII. **ITEM 3** 2023/2024 Solid Waste Hauling Contract Request for Proposals (RFP) Discussion Kurt Kowar, Director of Public Works and Utilities (pg 10/75)
- VIII. **ITEM 4 -** 2024/2025 Utility Rate Considerations Kurt Kowar, Director of Public Works and Utilities (pg 15/75)
- IX. **ITEM 5** -Open Space and Parks Sales and Use Tax Extension Update Adam Blackmore, Director of Parks, Recreation and Open Space (pg 58/75)
- X. ITEM 6 Marshall Fire Update—City Manager's Office (pg 60/75)
- XI. **ITEM 7** Sales Tax Reports (pg 64/75) Mahyar Mansurabadi, Sales Tax Auditor
- XII. Finance Director Updates
- XIII. Discussion Items for Next Meeting, July 20th
 - Annual External Auditor's Report
 - Insurance Coverage(s) Update Jason McMillan
 - Enterprise Dashboards
 - Sales Tax Reports
 - Marshall Fire Updates, if needed
 - Open Space & Parks Sales and Use Tax Extension Update, if needed

XIV. Adjourn



City Council Finance Committee

ITEM #1

9:00 AM | Thursday, May 18, 2023

Virtual Meeting via Zoom Regular Meeting

Call to Order – Councilmember Dickinson called the meeting to order at 9:02 AM and took roll call.

Committee Members Present: Yes Councilmember Dickinson

Yes Councilmember Hamlington No Councilmember Hoefner

Staff Present: Jeff Durbin, City Manager

Ryder Bailey, Director of Finance Ligea Ferraro, Executive Administrator Kim Baker, Accounting Manager

Meredyth Muth, City Clerk

Adam Blackmore, Director of Parks, Recreation, and Open Space

Mahyar Mansurbadi, Tax Auditor

Dawn Burgess, Risk Management Specialist

Others Present: Councilmember Most

Scott Prickett, Chandler Asset Management Julie Hughes, Chandler Asset Management

Mayor Pro Tem Fahey

Approval of Agenda:

Councilmember Hamlington made a motion to approve the agenda, seconded by Councilmember Dickenson. Agenda was Approved.

Approval of April 20, 2023 Meeting Minutes:

Councilmember Hamlington made a motion to approve the minutes, Councilmember Dickinson seconded. Minutes were Approved.

Public Comments on Items Not on the Agenda: None.

Finance Director Updates:

The Finance Director provided updates on City and LRC budget approvals, Sales Tax Manager job opening, consultant engaged while the position is being filled. Audit is close to being completed and Audit report should be available in June.

Questions from the Committee: None.

City Investment Policy & Quarterly Report:

Chandler Asset Management introduced themselves and the Director of Finance described the City's relationship with Chandler Asset Management. The investment policies were provided to the committee in the meeting packet. The Chandler representatives presented updates on economic and employment

trends. Next Fed meeting is in June. The Director of Finance noted the City has a lot of short-term investments that will be affected by the trends.

Chandler Asset Management noted the investment portfolio's objectives and presented updates on the City's portfolio.

Questions from the Committee:

Councilmember Dickinson asked for clarification on the inflation trends and there was a discussion about inflation.

Councilmember Most noted that local home sales are slower and older families are moving out and younger families are coming in. Desirability is an important factor for people moving to Louisville.

Councilmember Dickinson asked for clarification on the types of investments in the portfolio.

Councilmember Hamlington asked about strategies to shift investments to plan for possible recession and corporate investment options. Councilmember Hamlington asked if the City's experience with the Marshall Fire and planning for possible future catastrophic events changes our reserves or short/long term investments? The Finance Director noted that these are separate items and this won't change the investment strategy as the City is very liquid in its investments.

Questions from the public: None.

Parks and Open Space Sales and Use Tax Extension:

The Director of Parks, Recreation and Open Space presented an update on the Parks and Opens Space Sales Use Tax extension. The final task force meeting was held this week and polling responses were presented at the meeting. Polling indicated approximately 84% approval rating to continue and even an increase. A few community members were vocal about additional funding for open space maintenance and acquisition. A meeting will be scheduled this week to look at ballot language and a possible increase to be included or if increase should be a separate ballot initiative. Feedback was received about the current allocation of the tax.

Questions from the Committee:

Councilmember Dickinson noted that the ballot issue looks positive and the details of the ballot measure will need to be determined.

The City Manager noted that the Finance Committee should continue to consider options for if the measure doesn't pass. Councilmember Dickinson agreed.

Marshall Fire Update:

The Director of Finance provided an update on the Marshall Fire recovery costs and preliminary estimated unrecoverable costs. The City is working with the State on the FEMA requests. The Director of Finance noted that the City is getting about \$20M in assistance. Full impact and lessons learned will be provided to the committee at a future meeting when more information is available.

City Council Finance Committee

Meeting Minutes

May 18, 2023

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Questions from the Committee:

Councilmember Dickinson asked for clarification on the business income losses.

Councilmember Hamlington asked if (10:14am)

The City Manager noted that another big cost is the loss of two parks as well as the possibility of a lot of smaller costs piling up.

Councilmember Hamlington asked if the insurance policies are being reviewed with relation to what is covered/not covered and amount of reimbursements.

The City Manager mentioned that Travelers was willing to give a reasonable bid for this year's coverage and the City is working hard to ensure we have good coverage for a reasonable price next year. The Risk Management Specialist noted that the City's loss ratio right now is 11.53.

Fiscal/Reserve Policy Revision:

The Director of Finance presented an overview of the GFOA recommended Reserve Policy and the City's current reserves. The City doesn't have a disaster fund or disaster reserve. The Director of Finance noted that disaster funds are uncommon; most organizations use the General Fund reserve for disasters. It was noted that disaster reserve funds can be useful for cash flow while requesting support from the State and Federal agencies.

There was a discussion around the City's current reserve and what an appropriate reserve level might be.

Questions from the Committee:

Councilmember Hamlington asked if there are any thoughts on raising the requirements for the General Fund to cover disaster costs? The Finance Director noted that the 25% target is higher than the GFOA recommended reserves.

Councilmember Dickinson noted that we're at the target but still uncomfortable so the target was increased to 25%. The Finance Director noted that the City is projected to have about a 39% General Fund reserve for disasters at the end of this fiscal year.

The City Manager noted that the City received \$5M in ARPA funding to assist with disaster recovery.

Sales Tax Reports:

The Tax Auditor presented a summary on the City's 2023 Q1 tax revenues. The Finance Director noted that Bag Tax is remitted quarterly. There was a general discussion about the tax revenue summary.

Questions from the Committee: None.

Items for the Next Regular Meeting, scheduled for June 15, 2023 9:00-11:00 AM:

- Rec Center Renewal & Replacement Calculation Kathy Martin
- Insurance Coverage Update Jason McMillan
- Sales Tax Reports
- Marshall Fire Response Updates, if needed
- Parks & Open Space Tax Extension Update, if needed

Items were approved for the next regular meeting.

Adjourn: The meeting adjourned at 11:01 AM.



FINANCE COMMITTEE COMMUNICATION ITEM #2

SUBJECT: RENEWAL & REPLACEMENT RESERVE CALCULATION FOR

RECREATION & SENIOR CENTER

DATE: JUNE 15, 2023

PRESENTED BY: RYDER BAILEY, CPA, FINANCE DIRECTOR

KATHY MARTIN, SUPERINTENDENT OF RECREATION AND

SENIOR SERVICES

SUMMARY:

Section 2.5 Recreation Fund Reserves of the City's Financial Policies state:

"The minimum fund balance of the Recreation Fund shall be maintained at or above 15% of current operating expenditures. For purpose of this policy, operating expenditures are defined as all expenditures, excluding interfund transfers and capital outlay.

In addition to maintaining an operating reserve, the Recreation Fund will also maintain a capital asset renewal and replacement reserve. The purpose of this reserve is to accumulate funds for the timely renewal and replacement of Recreation Center and Memory Square Pool assets. The methodology for calculating this reserve will be approved by the Finance Committee."

The Finance Committee has developed a calculation methodology for the renewal and replacement reserve. The attached worksheet summarizes the calculations using an updated equipment listing/aging for 2023 and refreshed formulas. The attachment is very difficult to read, staff will share the Excel version with the Committee during the meeting.

The highlighted bottom line of the worksheet represents the Targeted Renewal & Replacement Reserve:

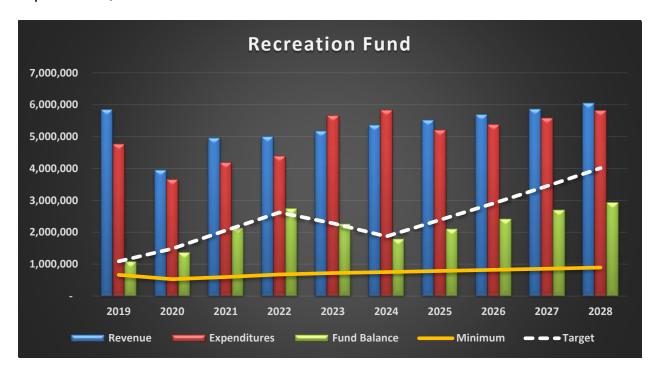
- 2019 = \$391,009
- 2020 = \$839,074
- 2021 = \$1,382,971
- 2022 = \$1,701,066
- 2023 = \$2,306,866
- 2024 = \$2,930,840
- 2025 = \$3,137,563
- 2026 = \$3,394,067
- 2027 = \$3,675,751
- \bullet 2028 = \$3,968,189

SUBJECT: R&R RESERVE CALCULATION FOR RECREATION & SENIOR CENTER

DATE: JUNE 15, 2023 PAGE 2 OF 2

The City Manager's Budget Message for the 2023 Budget contained the following:

"Incorporating the revenue assumptions, the operating expenditure targets, the proposed interfund transfers, and the updated C-I-P projections outlined in the preceding discussion, the following chart summarizes a history and projection of revenue, expenditures, and fund balances for the Recreation Fund."



The projected Recreation Fund balance at the end of 2024 is \$1.8 million, well above the 15% of operating expenditures, but not covering all the renewal and replacement reserve.

Staff will be available at the meeting to summarize the renewal and replacement calculations and to answer any questions.

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DRAFT - 6/6/23 Recreation & Senior Center and Memory Square Poo																											
25-Year Building and Equipment Renewal and Replacement Projection																											
Source & Uses Statement for Recreation Func																											
Assumptions: Building Renewal and Replacement Reserve Factor (Perkins+Will)	2.00%																										
Initial Building Replacement Value for Non-Core and Shell (Perkins+Will)	13,116,687 (Includ	des Soft Co	osts)																								
Annual Building Current Replacement Value Inflation Factor Annual FF&E Replacement Value Inflation Factor	3.00% 3.00%																										
Annual Sales Tax Inflation Factor	3.00%																										
Annual Intergovernmental Revenue and Charges for Services Fee Inflator Annual Non-Capital Operating Expense Inflation Factor (Cost of Government)	3.00% 3.00%																										
Annual CIP Allocation Inflation Factor Annual Turnback Percentage	3.00% 4.00%	4	2	•			•	7		•	10	11	12	13	14	15	46	17	18	19	20	21	22	23	24	25	25 Year
Annual Tumback Fercentage		al Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year		Fiscal Year				16 Fiscal Year F	Fiscal Year		Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Reserve/
Furniture, Fixtures, and Equipment (FF&E) Replacement	2	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041	2042	2043	Expenditures
FF&E Replacement Value with 2 Year Replacement Cycle		152,680	183,337	194,337		204,514	210,650	216,969	223,478	230,183	237,088	244,201	251,527	259,072	266,845	274,850	283,095	291,588	300,336	309,346	318,626	328,185	338,031	348,172	358,617	369,375	
Annual Renewal and Replacement Reserve for FF&E with 2 Year Replacement FF&E Replacement Value with 3 Year Replacement Cycle	2	76,340 183,304	91,669 177,645	97,169 189,195		102,257 210,540	105,325 216,856	108,485 223,362	111,739 230,063	115,091 236,965	118,544 244.074	122,100 251,396	125,763 258,938	129,536 266,706	133,422 274,707	137,425 282,948	141,548 291,437	145,794 300,180	150,168 309.185	154,673 318,461	159,313 328.014	164,093 337.855	169,015 347,991	174,086 358,430	179,308 369,183	184,688 380,259	3,297,635
Annual Renewal and Replacement Reserve for FF&E with 3 Year Replacement	3	61,101	59,215			70,180	72,285		76,688	78,988	81,358	83,799	86,313	88,902	91,569	94,316	97,146	100,060	103,062	106,154	109,338	112,618	115,997	119,477	123,061	126,753	2,260,854
FF&E Replacement Value with 4 Year Replacement Cycle Annual Renewal and Replacement Reserve for FF&E with 4 Year Replacement	4	7,700 1,925	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,925
FF&E Replacement Value with 5 Year Replacement Cycle	4	107,149	112,209	112,209	115.575	119.042	122,614	126,292	130,081	133.983	138.003	142.143	146,407	150.799	155,323	159.983	164.782	169.726	174.818	180,062	185.464	191.028	196.759	202,662	208.741	215,004	1,925
Annual Renewal and Replacement Reserve for FF&E with 5 Year Replacement	5	21,430	22,442	22,442		23,808	24,523	25,258	26,016	26,797	27,601	28,429	29,281	30,160	31,065	31,997	32,956	33,945	34,964	36,012	37,093	38,206	39,352	40,532	41,748	43,001	772,171
FF&E Replacement Value with 6 Year Replacement Cycle Annual Renewal and Replacement Reserve for FF&E with 6 Year Replacement	6	8,800 1,467	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,467
FF&E Replacement Value with 7 Year Replacement Cycle	-	22,786	30,618			38,232	39,379		41,777	43,030	44,321	45,651	47,020		49,884	51,380	52,921	54,509	56,144	57,829	59,564	61,350	63,191	65,087	67,039	69,051	
Annual Renewal and Replacement Reserve for FF&E with 7 Year Replacement FF&E Replacement Value with 8 Year Replacement Cycle	7	3,255 234,683	4,374 324,610	4,374 333.025		5,462 421.110	5,626 433,743	5,794 446,755	5,968 460.158	6,147 473,963	6,332 488,182	6,522 502,827	6,717 517,912	6,919 533,449	7,126 549.453	7,340 565.936	7,560 582.914	7,787 600,402	8,021 618.414	8,261 636.966	8,509 656,075	8,764 675,757	9,027 696,030	9,298 716,911	9,577 738,418	9,864 760,571	173,129
Annual Renewal and Replacement Reserve for FF&E with 8 Year Replacement	8	29,335	324,610 40,576	41,628		421,110 52,639	433,743 54,218	55,844	460,158 57,520	473,963 59,245	488,182 61,023	62,853	64,739	533,449 66,681	68,682	70,742	72,864	75,050	77,302	79,621	82,009	84,470	87,004	89,614	92,302	95,071	1,663,910
FF&E Replacement Value with 10 Year Replacement Cycle Annual Renewal and Replacement Reserve for FF&E with 10 Year Replacement	10	444,241 44,424	345,403 34,540	345,403 34,540		366,438 36,644			400,417 40,042	412,430 41,243	424,802 42,480	437,547 43,755	450,673 45,067	464,193 46,419	478,119 47,812	492,463 49,246	507,236 50,724	522,453 52,245	538,127 53,813	554,271 55,427	570,899 57,090	588,026 58,803	605,667 60,567	623,837 62,384	642,552 64,255	661,828 66,183	1,199,898
FF&E Replacement Value with 15 Year Replacement Cycle	10	225,616	225,616			239,355	246,536		261,550	269,397	277,479	285,803	294,377	303,208	312,305	321,674	331,324	341,264	351,502	362,047	372,908	384,095	395,618	407,487	419,711	432,303	
Annual Renewal and Replacement Reserve for FF&E with 15 Year Replacement	15	15,041	15,041	15,041	15,492	15,957	16,436	16,929	17,437	17,960	18,499	19,054	19,625	20,214	20,820	21,445	22,088	22,751	23,433	24,136	24,861	25,606	26,375	27,166	27,981	28,820	518,207
FF&E Replacement Value with 20 Year Replacement Cycle Annual Renewal and Replacement Reserve for FF&E with 20 Year Replacement	20	52,800 2,640	52,800 2,640	52,800 2,640		56,016 2,801	57,696 2,885	59,427 2,971	61,210 3,060	63,046 3,152	64,937 3,247	66,885 3,344	68,892 3,445	70,959 3,548	73,088 3,654	75,280 3,764	77,539 3,877	79,865 3,993	82,261 4,113	84,728 4,236	87,270 4,364	89,888 4,494	92,585 4,629	95,363 4,768	98,224 4,911	101,170 5,059	90,956
FF&E Replacement Value with 25 Year Replacement Cycle Annual Renewal and Replacement Reserve for FF&E with 25 Year Replacement	25	18,700 748	18,700 748	18,700		19,839	20,434 817	21,047	21,678	22,329	22,999	23,689	24,399 976	25,131	25,885	26,662	27,462	28,285	29,134	30,008	30,908	31,835	32,791	33,774 1,351	34,788	35,831	25.771
Annual Renewal and Replacement Reserve for FF&L with 25 Year Replacement Annual Renewal and Replacement Reserve for all FF&L		257,706	271,245	748 281,647		794 310,541		842 329,453	867 339,337	893 349,517	920 360,002	948 370,802	381,926	1,005 393,384	1,035 405,186	1,066 417,341	1,098 429,862	1,131 442,757	1,165 456,040	1,200 469,721	1,236 483,813	1,273 498,327	1,312 513,277	1,351 528,675	1,392 544,536	1,433 560,872	10,005,922
Annual FF&E 2 Year Expenditures	2					197,252		207,582		220,224		233,635		247,864		262,959		278,973		295,962		313,986		333,108		353,394	2,944,939
Annual FF&E 3 Year Expenditures	3					101,202	198,202	201,002		223,427		200,000	244,145			266,783		270,070	291,521	200,002		318,553		000,100	348,092	000,001	1,890,723
Annual FF&E 4 Year Expenditures Annual FF&E 5 Year Expenditures	5							-	119,146			-		138,123		-			160,123	-				185,626			603,018
Annual FF&E 6 Year Expenditures Annual FF&E 7 Year Expenditures	6									-	37.876					-		48.515				-			59.668		146.059
Annual FF&E 8 Year Expenditures	8										37,070	424,994						40,313		558,913					39,000		983,907
														395.966										532.145			928,112
Annual FF&E 10 Year Expenditures Annual FF&E 15 Year Expenditures	10 15													393,900					279,747					002,110			279,747
Annual FF&E 15 Year Expenditures Annual FF&E 20 Year Expenditures	10 15 20													393,900					279,747					70,938			279,747 70,938
Annual FF&E 15 Year Expenditures	10 15 20 25	-	-	-	-	197,252	198,202	207,582	119,146	443,651	37,876	658,629	244,145		-	529,742	-	327,488	279,747 731,391	854,876	-	632,540	-		407,760	353,394	70,938
Annual FF&E 15 Year Expenditures Annual FF&E 20 Year Expenditures Annual FF&E 25 Year Expenditures	10 15 20 25	-	-	-	-	197,252	198,202	207,582	119,146	443,651	37,876	658,629	244,145		-	529,742	-	327,488		854,876	-	632,540	-	70,938	407,760	353,394	70,938
Annual FF&E 15 Year Expenditures Annual FF&E 20 Year Expenditures Annual FF&E 25 Year Expenditures Total Annual FF&E Expenditures Building Renewal and Replacement Current Replacement Value of Non-Core and Shell (Entire Building)	20 25 13,	- ,116,687	13,510,188	,,	,	14,762,947	15,205,835	15,662,010	16,131,871	16,615,827	17,114,302	17,627,731	18,156,563	781,953 18,701,259	19,262,297	19,840,166		21,048,432	731,391	22,330,282	23,000,190	23,690,196	- 24,400,902 488,018	70,938 1,121,817 25,132,929	25,886,917	26,663,524	70,938 - 7,847,443
Annual FF&E 15 Year Expenditures Annual FF&E 20 Year Expenditures Annual FF&E 25 Year Expenditures Total Annual FF&E Expenditures Building Renewal and Replacement Current Replacement Value of Non-Core and Shell (Entire Building) Average Building Annual Renewal and Replacement Expense	20 25 13,	- ,116,687 262,334	- 13,510,188 270,204	,,	,	14,762,947	15,205,835	15,662,010	-,			17,627,731		781,953 18,701,259	- 19,262,297 385,246		20,435,371 408,707		731,391		23,000,190 460,004		24,400,902 488,018	70,938		26,663,524	70,938
Annual FF&E 15 Year Expenditures Annual FF&E 20 Year Expenditures Annual FF&E 25 Year Expenditures Total Annual FF&E Expenditures Building Renewal and Replacement Current Replacement Value of Non-Core and Shell (Entire Building)	20 25 13,		,,	,,	,	14,762,947	15,205,835	15,662,010	16,131,871	16,615,827	17,114,302	17,627,731	18,156,563	781,953 18,701,259		19,840,166		21,048,432	731,391	22,330,282		23,690,196	,,	70,938 1,121,817 25,132,929	25,886,917	26,663,524	70,938 - 7,847,443 9,564,495
Annual FF&E 15 Year Expenditures Annual FF&E 20 Year Expenditures Annual FF&E 25 Year Expenditures Total Annual FF&E Expenditures Building Renewal and Replacement Current Replacement Value of Non-Core and Shell (Entire Building) Average Building Annual Renewal and Replacement Expense Sources and Uses - Recreation Center Fund Sources of Funds: Taxes	20 25 13,	262,334 936,957	270,204	278,310	286,659	14,762,947 295,259 1,141,080	15,205,835 304,117 1,207,060	15,662,010 313,240 1,249,670	16,131,871 322,637 1,290,800	16,615,827 332,317 1,339,210	17,114,302 342,286 1,385,420	17,627,731 352,555 1,426,983	18,156,563 363,131 1,469,792	781,953 18,701,259 374,025	385,246 1,559,302	19,840,166 396,803 1,606,081	408,707 1,654,264	21,048,432 420,969 1,703,892	731,391 21,679,885 433,598 1,755,009	22,330,282 446,606 1,807,659	460,004 1,861,889	23,690,196 473,804 1,917,745	488,018 1,975,278	70,938 1,121,817 25,132,929 502,659 2,034,536	25,886,917 517,738 2,095,572	26,663,524 533,270 2,158,439	70,938 - 7,847,443 9,564,495
Annual FF&E 15 Year Expenditures Annual FF&E 20 Year Expenditures Annual FF&E 25 Year Expenditures Total Annual FF&E Expenditures Building Renewal and Replacement Current Replacement Value of Non-Core and Shell (Entire Building) Average Building Annual Renewal and Replacement Expense Sources and Uses - Recreation Center Fund Sources of Funds: Taxes Intergovernmental Revenue Charges for Services	20 25 13,	936,957 57,840 908,975	270,204 847,856 161,502 1,086,157	278,310 1,019,338 191,675 2,103,096	1,095,420 175,650 2,319,980	14,762,947 295,259 1,141,080 145,310 2,430,110	15,205,835 304,117 1,207,060 145,310 2,504,020	15,662,010 313,240 1,249,670 145,310 2,577,940	16,131,871 322,637 1,290,800 145,310 2,652,090	16,615,827 332,317 1,339,210 145,310 2,728,730	17,114,302 342,286 1,385,420 145,310 2,807,880	17,627,731 352,555 1,426,983 149,669 2,892,116	18,156,563 363,131 1,469,792 154,159 2,978,880	781,953 18,701,259 374,025 1,513,886 158,784 3,088,246	1,559,302 163,548 3,160,294	19,840,166 396,803 1,606,081 168,454 3,255,102	1,654,264 173,508 3,352,756	21,048,432 420,969 1,703,892 178,713 3,453,338	731,391 21,679,885 433,598 1,755,009 184,074 3,556,938	22,330,282 446,606 1,807,659 189,597 3,663,647	1,861,889 195,284 3,773,556	23,690,196 473,804 1,917,745 201,143 3,886,763	488,018 1,975,278 207,177 4,003,365	70,938 1,121,817 25,132,929 502,659 2,034,536 213,393 4,123,466	25,886,917 517,738 2,095,572 219,794 4,247,170	26,663,524 533,270 2,158,439 226,388 4,374,586	70,938 - 7,847,443 9,564,495 38,053,137 4,242,213 77,909,202
Annual FF&E 15 Year Expenditures Annual FF&E 20 Year Expenditures Annual FF&E 25 Year Expenditures Total Annual FF&E Expenditures Total Annual FF&E Expenditures Building Renewal and Replacement Current Replacement Value of Non-Core and Shell (Entire Building) Average Building Annual Renewal and Replacement Expense Sources and Uses - Recreation Center Fund Sources of Funds: Taxes Intergovernmental Revenue	20 25 25 13,	936,957 57,840	270,204 847,856 161,502	278,310 1,019,338 191,675	1,095,420 175,650 2,319,980 101,660	14,762,947 295,259 1,141,080 145,310	15,205,835 304,117 1,207,060 145,310	15,662,010 313,240 1,249,670 145,310	16,131,871 322,637 1,290,800 145,310	16,615,827 332,317 1,339,210 145,310	17,114,302 342,286 1,385,420 145,310	17,627,731 352,555 1,426,983 149,669	18,156,563 363,131 1,469,792 154,159	781,953 18,701,259 374,025 1,513,886 158,784 3,068,246 119,217	385,246 1,559,302 163,548	19,840,166 396,803 1,606,081 168,454	408,707 1,654,264 173,508	21,048,432 420,969 1,703,892 178,713	731,391 21,679,885 433,598 1,755,009 184,074	22,330,282 446,606 1,807,659 189,597	1,861,889 195,284	23,690,196 473,804 1,917,745 201,143	488,018 1,975,278 207,177	70,938 1,121,817 25,132,929 502,659 2,034,536 213,393	25,886,917 517,738 2,095,572 219,794	26,663,524 533,270 2,158,439 226,388	70,938 - 7,847,443 9,564,495 38,053,137 4,242,213
Annual FF&E 15 Year Expenditures Annual FF&E 20 Year Expenditures Annual FF&E 25 Year Expenditures Total Annual FF&E Expenditures Building Renewal and Replacement Current Replacement Value of Non-Core and Shell (Entire Building) Average Building Annual Renewal and Replacement Expense Sources and Uses - Recreation Center Fund Sources of Funds: Taxes Intergovernmental Revenue Charges for Services Miscellaneous Subtotal - Fund Operating Revenue General Fund Operating Sevenue General Fund Operating Subsidy	20 25 13,	936,957 57,840 ,908,975 94,721 ,998,493 ,735,360	847,856 161,502 1,086,157 199,881 2,295,396 1,525,120	278,310 1,019,338 191,675 2,103,096 75,757 3,389,865 1,440,150	1,095,420 175,650 2,319,980 101,660 3,692,710 1,174,090	14,762,947 295,259 1,141,080 145,310 2,430,110 81,980	15,205,835 304,117 1,207,060 145,310 2,504,020 81,400 1,268,650	1,249,670 145,310 2,577,940 89,160 1,309,880	16,131,871 322,637 1,290,800 145,310 2,652,090 95,730 4,183,930 1,349,180	16,615,827 332,317 1,339,210 145,310 2,728,730 102,570 4,315,820 1,389,660	17,114,302 342,286 1,385,420 145,310 2,807,880 109,100 4,447,710 1,431,350	17,627,731 352,555 1,426,983 149,669 2,892,116 112,373 4,581,141 1,474,291	18,156,563 363,131 1,469,792 154,159 2,978,880 115,744 4,718,576 1,518,519	781,953 18,701,259 374,025 1,513,886 158,784 3,068,246 119,217 4,860,133 1,554,075	1,559,302 163,548 3,160,294 122,793 5,005,937 1,610,997	19,840,166 396,803 1,606,081 168,454 3,255,102 126,477 5,156,115 1,659,327	1,654,264 173,508 3,352,756 130,271 5,310,798 1,709,107	21,048,432 420,969 1,703,892 178,713 3,453,338 134,179 5,470,122 1,760,380	731,391 21,679,885 433,598 1,755,009 184,074 3,556,938 138,205 5,634,226 1,813,191	22,330,282 446,606 1,807,659 189,597 3,663,647 142,351 5,803,253 1,867,587	1,861,889 195,284 3,773,556 146,621 5,977,350 1,923,615	23,690,196 473,804 1,917,745 201,143 3,886,763 151,020 6,156,671 1,981,323	1,975,278 207,177 4,003,365 155,551 6,341,371 2,040,763	70,938 1,121,817 25,132,929 502,659 2,034,536 213,393 4,123,466 160,217 6,531,612 2,101,986	25,886,917 517,738 2,095,572 219,794 4,247,170 165,024 6,727,560 2,165,045	26,663,524 533,270 2,158,439 226,388 4,374,586 169,974 6,929,387 2,229,997	70,938 7,847,443 9,564,495 38,053,137 4,242,213 77,909,202 3,121,975 123,326,527 41,269,392
Annual FF&E 15 Year Expenditures Annual FF&E 20 Year Expenditures Annual FF&E 25 Year Expenditures Total Annual FF&E Expenditures Building Renewal and Replacement Current Replacement Value of Non-Core and Shell (Entire Building) Average Building Annual Renewal and Replacement Expense Sources and Uses - Recreation Center Fund Sources of Funds: Taxes Intergovernmental Revenue Charges for Services Miscellaneous Subtotal - Fund Operating Revenue	20 25 13,	936,957 57,840 908,975 94,721 998,493	270,204 847,856 161,502 1,086,157 199,881 2,295,396	278,310 1,019,338 191,675 2,103,096 75,757 3,389,865	1,095,420 175,650 2,319,980 101,660 3,692,710 1,174,090	14,762,947 295,259 1,141,080 145,310 2,430,110 81,980 3,798,480 1,225,750	1,207,060 145,310 2,504,020 81,400 3,937,790	1,249,670 145,310 2,577,940 4,062,080	16,131,871 322,637 1,290,800 145,310 2,652,090 95,730 4,183,930	16,615,827 332,317 1,339,210 145,310 2,728,730 102,570 4,315,820	17,114,302 342,286 1,385,420 145,310 2,807,880 109,100 4,447,710	17,627,731 352,555 1,426,983 149,669 2,892,116 112,373 4,581,141	18,156,563 363,131 1,469,792 154,159 2,978,880 115,744 4,718,576	781,953 18,701,259 374,025 1,513,886 158,784 3,088,246 119,217 4,880,133	1,559,302 163,548 3,160,294 122,793 5,005,937	19,840,166 396,803 1,606,081 168,454 3,255,102 126,477 5,156,115	1,654,264 173,508 3,352,756 130,271 5,310,798	21,048,432 420,969 1,703,892 178,713 3,453,338 134,179 5,470,122	731,391 21,679,885 433,598 1,755,009 184,074 3,556,938 138,205 5,634,226	22,330,282 446,606 1,807,659 189,597 3,663,647 142,351 5,803,253	1,861,889 195,284 3,773,556 146,621 5,977,350	23,690,196 473,804 1,917,745 201,143 3,886,763 151,020 6,156,671	1,975,278 207,177 4,003,365 155,551 6,341,371	70,938 1,121,817 25,132,929 502,659 2,034,536 213,393 4,123,466 160,217 6,531,612	25,886,917 517,738 2,095,572 219,794 4,247,170 165,024 6,727,560	26,663,524 533,270 2,158,439 226,388 4,374,586 169,974 6,929,387	70,938 - 7,847,443 9,564,495 38,053,137 4,242,213 77,909,202 3,121,975 123,326,527
Annual FF&E 15 Year Expenditures Annual FF&E 20 Year Expenditures Annual FF&E 20 Year Expenditures Total Annual FF&E Expenditures Total Annual FF&E Expenditures Building Renewal and Replacement Current Replacement Value of Non-Core and Shell (Entire Building) Average Building Annual Renewal and Replacement Expense Sources and Uses - Recreation Center Fund Sources of Funds: Taxes Intergovernmental Revenue Charges for Services Miscellaneous Subtotal - Fund Operating Revenue General Fund Operating Subsidy Capital Projects Fund Capital Subsidy Total Sources of Funds Uses of Funds:	20 25 13,	936,957 57,840 ,908,975 94,721 ,998,493 ,735,360 125,000	270,204 847,856 161,502 1,086,157 199,881 2,295,396 1,525,120 127,440	278,310 1,019,338 191,675 2,103,096 75,757 3,389,865 1,440,150 131,950	286,659 1,095,420 175,650 2,319,980 101,660 3,692,710 1,174,090 142,110	14,762,947 295,259 1,141,080 145,310 2,430,110 81,980 3,798,480 1,225,750 148,360	15,205,835 304,117 1,207,060 145,310 2,504,020 81,400 3,937,790 1,268,650 153,550	15,662,010 313,240 1,249,670 145,310 2,577,940 89,160 4,062,080 1,309,880 158,540	16,131,871 322,637 1,290,800 145,310 2,652,090 95,730 4,183,930 1,349,180 163,300	16,615,827 332,317 1,339,210 145,310 2,728,730 102,570 4,315,820 1,389,660 168,200	17,114,302 342,286 1,385,420 145,310 2,807,880 109,100 4,447,710 1,431,350 173,250	17,627,731 352,555 1,426,983 149,669 2,892,116 112,373 4,581,141 1,474,291 178,448	18,156,563 363,131 1,469,792 154,159 2,978,880 115,744 4,718,576 1,518,519 183,801	781,953 18,701,259 374,025 1,513,886 158,784 3,068,246 119,217 4,860,133 1,664,075 189,315	1,559,302 163,548 3,160,294 122,793 5,005,937 1,610,997 194,994	19,840,166 396,803 1,606,081 168,454 3,255,102 126,477 5,156,115 1,659,327 200,844	1,654,264 173,508 3,352,756 130,271 5,310,798 1,709,107 206,870	21,048,432 420,969 1,703,892 178,713 3,453,338 134,179 5,470,122 1,760,380 213,076	731,391 21,679,885 433,598 1,755,009 184,074 3,566,938 138,205 5,634,226 1,813,191 219,468	22,330,282 446,606 1,807,659 189,597 3,663,647 142,351 5,803,253 1,867,587 226,052	1,861,889 195,284 3,773,556 146,621 5,977,350 1,923,615 232,834	23,690,196 473,804 1,917,745 201,143 3,886,763 151,020 6,156,671 1,981,223 239,819	1,975,278 207,177 4,003,365 155,551 6,341,371 2,040,763 247,013	70,938 1,121,817 25,132,929 502,659 2,034,536 213,393 4,123,466 160,217 6,531,612 2,101,986 254,423	25,886,917 517,738 2,095,572 219,794 4,247,170 165,024 6,727,560 2,165,045 262,056	26,663,524 533,270 2,158,439 226,388 4,374,586 169,974 6,929,387 2,229,997 269,918	70,938 -7,847,443 9,564,495 38,053,137 4,242,213 77,909,202 3,121,975 123,326,527 41,269,392 4,810,630
Annual FF&E 15 Year Expenditures Annual FF&E 20 Year Expenditures Annual FF&E 25 Year Expenditures Total Annual FF&E Expenditures Total Annual FF&E Expenditures Building Renewal and Replacement Current Replacement Value of Non-Core and Shell (Entire Building) Average Building Annual Renewal and Replacement Expense Sources and Uses - Recreation Center Fund Sources of Funds: Taxes Intergovernmental Revenue Charges for Services Miscellaneous Subtotal - Fund Operating Revenue General Fund Operating Revenue General Fund Operating Subsidy Total Sources of Funds Uses of Funds: Central Fund-Wide Charges	20 25 13,	936,957 57,840 908,975 94,721 998,493 735,360 125,000 858,853	847,856 161,502 1,086,157 199,881 2,295,396 1,525,120 127,440 3,947,956	278,310 1,019,338 191,675 2,103,096 75,757 3,389,865 1,440,150 4,961,965	286,659 1,095,420 175,650 2,319,980 101,660 3,692,710 1,174,090 142,110 5,008,910	14,762,947 295,259 1,141,080 145,310 2,430,110 81,980 3,798,480 1,225,750 148,360 5,172,590	1,207,060 145,310 2,504,020 81,400 3,937,790 1,268,650 153,550 5,359,990	1,249,670 145,310 2,577,940 89,160 4,062,080 158,540 5,530,500	16,131,871 322,637 1,290,800 145,310 2,652,090 95,730 4,183,930 163,300 5,696,410	16,615,827 332,317 1,339,210 145,310 2,728,730 102,570 4,315,820 1,389,660 168,200 5,873,680	17,114,302 342,286 1,385,420 145,310 2,807,880 109,100 4,447,710 1,431,350 173,250 6,052,310	17,627,731 352,555 1,426,983 149,669 2,892,116 112,373 4,581,141 1,474,291 178,448 6,233,879	18,156,563 363,131 1,469,792 154,159 2,978,880 115,744 4,718,576 1,518,519 183,801 6,420,896	781,953 18,701,259 374,025 374,025 1,513,886 1,58,784 3,088,246 119,217 4,880,133 1,564,075 189,315 6,613,523	385,246 1,559,302 163,548 3,160,294 122,793 5,005,937 1,610,997 194,994 6,811,928	19,840,166 396,803 1,606,081 188,454 3,255,102 126,477 5,156,115 1,659,327 200,844 7,016,286	1,654,264 173,508 3,352,756 130,271 5,310,798 1,709,107 206,870 7,226,775	21,048,432 420,969 1,703,892 178,713 3,453,338 134,179 5,470,122 1,760,380 213,076 7,443,578	731,391 21,679,885 433,598 1,755,009 184,074 3,556,938 138,205 5,634,226 1,813,191 219,468 7,666,885	22,330,282 446,606 1,807,659 189,597 3,663,647 142,351 1,867,587 226,052 7,896,892	1,861,889 195,284 3,773,556 146,621 5,977,350 1,923,615 232,834 8,133,799	23,690,196 473,804 1,917,745 201,143 3,886,763 151,020 6,156,671 1,981,323 239,819 8,377,812	1,975,278 207,177 4,003,365 155,551 6,341,371 2,040,763 247,013 8,629,147	70,938 1,121,817 25,132,929 502,659 2,034,536 213,393 4,123,466 160,217 6,531,612 2,101,986 254,423 8,888,021	25,886,917 517,738 2,095,572 219,794 4,247,170 165,024 6,727,560 9,154,662 239,398	26,663,524 533,270 2,158,439 226,388 4,374,586 169,974 6,929,387 2,229,997 269,918 9,429,302	70,938 7,847,443 9,564,495 38,053,137 4,242,213 77,909,202 3,121,975 123,326,527 41,269,392 4,810,630 169,406,548
Annual FF&E 15 Year Expenditures Annual FF&E 20 Year Expenditures Annual FF&E 20 Year Expenditures Total Annual FF&E Expenditures Total Annual FF&E Expenditures Building Renewal and Replacement Current Replacement Value of Non-Core and Shell (Entire Building) Average Building Annual Renewal and Replacement Expense Sources and Uses - Recreation Center Fund Sources of Funds: Taxes Intergovernmental Revenue Charges for Services Miscellaneous Subtotal - Fund Operating Revenue General Fund Operating Subsidy Capital Projects Fund Capital Subsidy Total Sources of Funds Uses of Funds: Central Fund-Wide Charges Recreation Center Building Maintenance Recreation Center Building Maintenance Recreation Center Management	20 25 13,	936,957 57,840 994,721 998,493 ,735,360 125,000 858,853 43,718 840,861 577,540	847,856 161,502 1,086,157 199,881 2,295,396 1,525,120 127,440 3,947,956	278,310 1,019,338 191,675 2,103,096 75,757 3,389,865 1,440,150 4,961,965 72,801 875,655 455,210	1,095,420 175,650 2,319,980 101,660 3,692,710 1,174,090 142,110 5,008,910	14,762,947 295,259 1,141,080 145,310 2,430,110 81,980 3,798,430,10 1,225,750 148,360 5,172,590	1,207,060 145,310 2,504,020 81,409 3,937,709 1,268,650 153,550 5,359,990	1,249,670 145,310 2,577,940 89,160 1,309,880 1,309,880 158,540 5,530,500	1,290,800 145,310 1,290,800 145,310 2,652,090 95,730 4,183,930 1,349,180 163,300 5,696,410	16,615,827 332,317 1,339,210 145,310 2,728,730 102,570 4,315,820 1,389,660 168,200 5,873,680	17,114,302 342,286 1,385,420 145,310 2,807,880 109,100 4,447,710 1,431,350 173,250 6,052,310	17,627,731 352,555 1,426,983 149,669 2,892,116 112,373 4,581,141 1,474,291 178,448 6,233,879	18,156,563 363,131 1,469,792 1,54,159 2,978,880 115,744 4,718,576 1,518,519 183,801 6,420,896	781,953 18,701,259 374,025 1,513,886 158,784 3,068,246 119,217 4,860,133 1,564,075 189,315 6,613,523 172,946 1,179,457 906,406	385,246 1,559,302 163,548 3,160,294 122,793 5,005,937 1,610,997 194,994 6,811,928 178,134 1,214,840 933,598	19,840,166 396,803 1,606,081 188,454 3,255,102 126,477 5,156,115 1,659,327 200,844 7,016,286	1,654,264 173,508 3,352,756 130,271 5,310,798 1,709,107 206,870 7,226,775 188,983 1,288,824 990,454	21,048,432 420,969 178,713 3,453,338 134,179 5,470,122 1,760,380 213,076 7,443,578	731,391 21,679,885 433,598 1,755,009 184,074 3,556,938 138,205 5,634,226 1,813,191 219,468 7,666,885 200,492 1,367,314 1,050,773	22,330,282 446,606 1,807,659 189,597 3,663,647 142,351 5,803,253 1,867,587 226,052 7,896,892	1,861,889 195,284 3,773,556 146,621 5,977,350 1,923,615 232,834 8,133,799 212,702 1,450,583 1,114,765	23,690,196 473,804 1,917,745 201,143 3,886,763 151,020 6,156,671 1,981,323 239,819 8,377,812 219,083 1,494,101 1,148,208	1,975,278 207,177 4,003,365 155,551 6,341,371 2,040,763 247,013 8,629,147 225,655 1,538,924 1,182,654	70,938 1,121,817 25,132,929 502,659 2,034,536 213,393 4,123,466 160,217 6,531,612 2,101,986 254,423 8,888,021 232,425 1,585,091 1,218,134	25,886,917 517,738 2,095,572 219,794 4,247,170 165,024 6,727,560 2,165,045 262,056 9,154,662 239,398 1,632,644 1,254,678	26,663,524 533,270 2,158,439 226,388 4,374,586 169,974 6,929,387 2,229,997 269,918 9,429,302 246,580 1,681,623 1,292,318	70,938 7,847,443 9,564,495 38,053,137 4,242,213 77,909,202 3,121,975 123,326,527 41,269,392 4,810,630 4,116,159 29,908,927 22,468,291
Annual FF&E 15 Year Expenditures Annual FF&E 20 Year Expenditures Annual FF&E 20 Year Expenditures Total Annual FF&E Expenditures Total Annual FF&E Expenditures Building Renewal and Replacement Current Replacement Value of Non-Core and Shell (Entire Building) Average Building Annual Renewal and Replacement Expense Sources and Uses - Recreation Center Fund Sources of Funds: Taxes Intergovernmental Revenue Charges for Services Miscellaneous Subtotal - Fund Operating Revenue General Fund Operating Revenue General Fund Operating Subsidy Capital Projects Fund Capital Subsidy Total Sources of Funds Uses of Funds: Uses of Funds: Central Fund-Wide Charges Recreation Center Building Maintenance	20 25 13, 13, 1, 5,	936,957 57,840 908,975 94,721 998,493 735,360 125,000 858,853 43,718 840,861	270,204 847,856 161,502 1,086,157 199,881 2,295,396 1,525,120 127,440 3,947,956 62,800 734,708	278,310 1,019,338 191,675 2,103,096 75,757 3,389,865 1,440,150 131,950 4,961,965 72,801 875,655 455,210 647,677	286,659 1,095,420 175,650 2,319,980 101,660 3,692,710 1,174,090 142,110 5,008,910 105,500 885,920 612,670 830,700	14,762,947 295,259 1,141,080 145,310 2,430,110 81,980 3,798,480 1,225,750 148,360 5,172,590	15,205,835 304,117 1,207,060 145,310 2,504,020 81,400 3,937,790 1,268,650 153,550 5,359,990	1,249,670 145,310 2,577,940 89,160 4,062,080 1,309,880 1,58,540 5,530,500	16,131,871 322,637 1,290,800 145,310 2,652,090 95,730 4,183,930 1,349,180 163,300 5,696,410	16,615,827 332,317 1,339,210 145,310 2,728,730 102,570 4,315,820 1,389,660 168,200 5,873,680	17,114,302 342,286 1,385,420 145,310 2,807,880 109,100 4,447,710 1,431,350 6,052,310	17,627,731 352,555 1,426,983 149,669 2,892,116 112,373 4,581,141 1,474,291 178,448 6,233,879	18,156,563 363,131 1,469,792 154,159 2,978,880 115,744 4,718,576 1,518,519 183,801 6,420,896	781,953 18,701,259 374,025 1,513,886 158,784 3,068,246 119,217 4,860,133 1,564,075 189,315 6,613,523 172,946 1,179,457 906,406	385,246 1,559,302 163,548 3,160,294 122,793 1,610,997 194,994 6,811,928 178,134 1,214,840	19,840,166 396,803 1,606,081 188,454 3,255,102 126,477 5,156,115 1,659,327 200,844 7,016,286	1,654,264 173,508 3,352,756 130,271 5,310,798 1,709,107 206,870 7,226,775	21,048,432 420,969 1,703,892 178,713 3,453,338 134,179 5,470,122 1,760,380 213,076 7,443,578	731,391 21,679,885 433,598 1,755,009 184,074 3,556,938 138,205 5,634,226 1,813,191 219,468 7,666,885	22,330,282 446,606 1,807,659 189,597 3,663,647 142,351 5,803,253 1,867,587 226,052 7,896,892	1,861,889 195,284 3,773,556 146,621 5,977,350 1,923,615 232,834 8,133,799	23,690,196 473,804 1,917,745 201,143 3,886,763 151,020 6,156,671 1,981,223 239,819 8,377,812	1,975,278 207,177 4,003,365 155,551 6,341,371 2,040,763 247,013 8,629,147	70,938 1,121,817 25,132,929 502,659 2,034,536 213,393 4,123,466 160,217 6,531,612 2,101,986 254,423 8,888,021	25,886,917 517,738 2,095,572 219,794 4,247,170 165,024 6,727,560 2,165,045 262,056 9,154,662	26,663,524 533,270 2,158,439 226,388 4,374,586 169,974 6,929,387 2,229,997 269,918 9,429,302 246,580 1,681,623	70,938 7,847,443 9,564,495 38,053,137 4,242,213 77,909,202 3,121,975 123,326,527 41,269,392 4,810,630 169,406,548 4,116,159 29,908,927
Annual FF&E 15 Year Expenditures Annual FF&E 20 Year Expenditures Annual FF&E 25 Year Expenditures Total Annual FF&E Expenditures Building Renewal and Replacement Current Replacement Value of Non-Core and Shell (Entire Building) Average Building Annual Renewal and Replacement Expense Sources and Uses - Recreation Center Fund Sources of Funds: Taxes Intergovernmental Revenue Charges for Services Miscellaneous Subtotal - Fund Operating Revenue General Fund Operating Subsidy Capital Projects Fund Capital Subsidy Total Sources of Funds Uses of Funds: Central Fund-Wirde Charges Recreation Center Building Maintenance Recreation Center Building Maintenance Recreation Center Aquatics Fitness & Wellness Youth Activities	20 25 13, 13, 5,	936,957 57,840 908,975 94,721 998,493 735,360 125,000 858,853 43,718 840,861 577,540 820,282 342,991 347,693	270,204 847,856 161,502 1,086,157 199,881 2,295,396 1,525,120 127,440 3,947,956 62,800 734,708 404,130 568,596 299,450 254,506	1,019,338 191,675 2,103,096 75,757 3,389,865 1,440,150 131,950 4,961,965 72,801 875,655 455,210 647,677 321,055	286,659 1,095,420 175,650 2,319,980 101,660 3,692,710 142,110 5,008,910 105,500 885,920 612,670 830,700 406,750 352,030	14,762,947 295,259 1,141,080 145,310 2,430,110 81,980 3,798,480 5,172,590 105,000 903,800 684,460 833,050 422,780	1,207,060 145,310 2,504,020 81,400 3,937,790 1,268,650 153,550 5,359,990 120,750 919,810 710,330 877,270 433,880 416,310	1,249,670 145,310 2,577,940 89,160 4,062,080 158,540 5,530,500 129,200 967,720 738,480 925,410 488,130 434,450	16,131,871 322,637 1,290,800 145,310 2,652,090 95,730 4,134,9180 163,300 5,696,410 138,240 997,060 767,620 963,840 477,190 452,730	16,615,827 332,317 1,339,210 145,310 2,728,730 102,570 4,315,820 1,389,660 168,200 5,873,680 147,920 1,036,660 797,920 1,003,450 497,080	17,114,302 342,286 1,385,420 145,310 2,807,880 109,100 4,447,710 1,431,350 1,73,250 6,052,310 158,270 1,079,370 829,490 1,044,770 517,860 491,810	17,627,731 352,555 1,426,983 149,669 2,892,116 112,373 4,581,141 1,474,291 178,448 6,233,879 163,018 1,111,751 854,375 1,076,113 533,396 506,564	18,156,563 363,131 1,469,792 154,159 2,978,80 115,744 4,716,576 1,518,519 183,801 6,420,896 1,145,104 880,006 1,108,396 549,398 541,761	781,953 18,701,259 374,025 1,513,886 158,784 3,088,246 119,217 4,860,133 1,564,075 189,315 6,613,523 172,946 1,179,457 906,406 1,141,648 565,880 537,414	1,559,302 163,548 3,160,294 122,793 5,005,937 1,610,997 194,994 6,811,928 178,134 1,214,840 933,598 1,175,898 582,856 553,536	19,840,166 396,803 1,606,081 188,454 3,255,102 126,477 5,156,115 1,659,327 200,844 7,016,286 183,478 1,251,286 961,600 1,211,175 600,342 570,143	1,654,264 173,508 3,352,756 130,271 5,310,798 1,709,107 206,870 7,226,775 188,983 1,288,824 990,454 1,247,510 618,352 587,247	21,048,432 420,969 1,703,892 178,713 3,453,338 134,179 5,470,122 1,760,380 213,076 7,443,578	731,391 21,679,885 433,598 1,755,009 184,074 3,556,938 138,205 5,634,226 1,813,191 219,468 7,666,885 200,492 1,367,314 1,050,773 1,323,483 666,010 623,010	22,330,282 446,606 18,957 189,597 3,663,647 142,351 5,802,587 226,052 7,896,892 206,506 1,408,333 1,082,296 1,363,188 675,690 641,700	1,861,889 195,284 3,773,556 146,621 5,977,350 1,923,615 232,834 8,133,799 212,702 1,450,583 1,114,765 1,404,084 695,961 660,952	23,690,196 473,804 1,917,745 201,143 3,886,763 151,020 6,156,671 1,981,323 239,819 8,377,812 219,083 1,494,101 1,148,208 1,446,206 716,839 680,780	1,975,278 207,177 4,003,376 155,551 6,341,371 2,040,763 247,013 8,629,147 225,655 1,538,924 1,182,654 1,489,592 738,345 701,203	70,938 1,121,817 25,132,929 502,659 2,034,536 213,393 4,123,466 160,217 6,531,612 2,310,986 254,423 8,888,021 232,425 1,585,091 1,218,134 1,534,280 760,495 762,240	25,886,917 517,738 2,095,572 219,794 4,247,170 165,024 6,727,560 2,165,045 262,056 9,154,662 239,398 1,632,644 1,254,678 1,580,308 783,310 743,907	26,663,524 533,270 2,158,439 226,388 4,374,586 169,974 6,929,387 2,229,997 269,918 9,429,302 246,580 1,881,623 1,292,318 1,627,718 806,809 766,224	70,938 7,847,443 9,564,495 38,053,137 4,242,213 77,909,202 3,121,975 123,326,527 41,269,392 4,810,630 169,406,548 4,116,159 29,908,927 22,488,291 28,529,580 14,097,750 13,373,443
Annual FF&E 15 Year Expenditures Annual FF&E 20 Year Expenditures Annual FF&E 20 Year Expenditures Total Annual FF&E Expenditures Total Annual FF&E Expenditures Building Renewal and Replacement Current Replacement Value of Non-Core and Shell (Entire Building) Average Building Annual Renewal and Replacement Expense Sources and Uses - Recreation Center Fund Sources of Funds: Taxes Intergovernmental Revenue Charges for Services Miscellaneous Subtotal - Fund Operating Revenue General Fund Operating Subsidy Capital Projects Fund Capital Subsidy Total Sources of Funds Uses of Funds: Central Fund-Wide Charges Recreation Center Building Maintenance Recreation Center Management Recreation Center Management Recreation Center Management Recreation Center Management Recreation Services Memory Square Pool Youth Sports	20 25 13, 13, 2, 3, 1,	936,957 57,840 908,975 94,721 998,493 ,735,360 125,000 858,853 43,718 840,861 577,540 820,282 342,991 347,693 221,705	270,204 847,856 161,502 1,086,157 199,881 2,295,396 1,525,120 127,440 3,947,956 62,800 734,708 404,130 568,596 299,450 254,506 130,221 189,372	278,310 1,019,338 191,675 2,103,096 75,757 3,389,865 1,440,150 4,961,965 72,801 876,665 455,210 647,677 321,055 332,068 181,689 203,279	1,095,420 175,650 2,319,980 101,660 3,692,710 1,174,090 142,110 5,008,910 105,500 885,920 612,670 830,700 406,750 352,030 199,230 232,010	14,762,947 295,259 1,141,080 145,310 2,430,110 81,980 3,798,480 1,225,750 145,360 5,172,590 105,000 903,800 903,800 684,460 833,050 422,780 398,460 198,970 256,720	1,207,060 145,310 2,504,020 81,400 3,937,790 1,268,650 153,550 5,359,990 120,750 919,810 710,330 877,270 433,880 416,310 210,560	1,249,670 145,310 2,577,940 89,160 1,309,880 1,309,880 1,5530,500 129,200 957,720 738,480 925,410 488,130 434,450 220,530 280,700	1,290,800 145,310 1,290,800 145,310 2,652,090 95,730 4,183,930 1,349,180 163,300 5,696,410 138,240 997,060 976,620 963,840 477,190 452,730 229,840	16,615,827 332,317 1,339,210 145,310 2,728,730 102,570 4,315,820 1,389,660 168,200 5,873,680 147,920 1,036,660 797,920 1,003,450 497,080 497,080 497,080 305,410	17,114,302 342,286 1,385,420 145,310 2,807,880 109,100 4,447,710 1,431,350 173,250 6,052,310 158,270 1,079,370 1,079,370 1,074,770 517,860 491,810 249,660 318,620	17,627,731 352,555 1,426,983 149,669 2,892,116 112,373 4,581,141 1,474,291 178,448 6,233,879 163,018 1,111,751 854,375 1,076,113 533,396 506,564 257,150	18,156,563 363,131 1,469,792 154,159 2,978,880 115,744 4,718,576 4,718,519 183,801 6,420,896 167,909 1,145,104 880,006 1,108,396 549,398 541,761 264,864	781,953 18,701,259 374,025 1,513,886 158,784 3,068,246 119,217 4,860,133 1,564,075 189,315 6,613,523 172,946 1,179,457 906,406 1,141,648 565,880 537,414 272,810 348,165	1,559,302 163,548 3,160,294 122,793 5,005,937 1,610,997 194,994 6,811,928 178,134 1,214,840 933,598 1,175,898 562,856 553,598 280,995 358,610	19,840,166 396,803 1,606,081 188,454 3,255,102 126,477 5,156,115 1,659,327 200,844 7,016,286 183,478 1,251,286 961,606 1,211,175 600,342 570,143 289,424 369,368	1,654,264 173,508 3,352,756 130,271 5,310,788 1,709,107 206,870 7,226,775 188,983 1,288,824 990,454 1,247,510 618,352 587,247 298,107 380,449	21,048,432 420,969 1,703,892 178,713 3,453,338 134,179 5,470,122 1,760,380 213,076 7,443,578 194,652 1,327,489 1,020,168 1,020	731,391 21,679,885 433,598 1,755,009 184,074 3,556,938 138,205 5,634,226 1,813,191 219,468 7,666,885 200,492 1,367,314 1,050,773 1,323,483 656,010 623,010 316,262 403,618	22,330,282 446,606 1,807,659 189,597 142,351 5,803,253 1,867,587 226,052 7,896,892 206,506 1,406,333 1,082,296 1,363,188 675,690 641,700 325,750	1,861,889 195,284 3,773,556 146,621 5,977,350 1,923,615 232,834 8,133,799 212,702 1,450,583 1,114,765 1,404,084 695,961 660,952 335,522 428,199	23,690,196 473,804 1,917,745 201,143 3,886,763 151,020 6,156,671 1,981,323 239,819 8,377,812 219,083 1,494,101 1,148,208 1,446,206 716,839 680,780 345,588 441,045	1,975,278 207,177 4,003,365 155,551 6,341,371 2,040,763 247,013 8,629,147 225,655 1,538,924 1,182,654 1,489,592 738,345 701,203 355,955 454,276	70,938 1,121,817 25,132,929 502,659 2,034,536 213,393 4,123,466 160,217 6,531,612 2,101,986 254,423 8,888,021 232,425 1,585,051 1,218,134 1,534,280 760,495 722,240 366,634 467,904	25,886,917 517,738 2,095,572 219,794 4,247,170 165,024 6,727,560 2,165,045 262,056 9,154,662 239,398 1,632,644 1,254,678 1,580,308 783,310 743,907 377,633 481,941	26,663,524 533,270 2,158,439 226,388 4,374,586 169,974 6,929,387 2,229,997 269,918 9,429,302 246,580 1,681,623 1,292,318 1,627,718 806,809 766,224 388,962 496,400	70,938 7,847,443 9,564,495 38,053,137 4,242,213 77,909,202 3,121,975 123,326,527 41,269,392 4,810,630 169,406,548 4,116,159 29,908,927 22,468,291 28,529,580 14,097,750 13,373,443 6,861,516 8,671,821
Annual FF8E 15 Year Expenditures Annual FF8E 20 Year Expenditures Annual FF8E 20 Year Expenditures Total Annual FF8E Expenditures Building Renewal and Replacement Current Replacement Value of Non-Core and Shell (Entire Building) Average Building Annual Renewal and Replacement Expense Sources and Uses - Recreation Center Fund Sources of Funds: Taxes Intergovernmental Revenue Charges for Services Miscellaneous Subtotal - Fund Operating Revenue General Fund Operating Revenue General Fund Operating Subsidy Capital Projects Fund Capital Subsidy Total Sources of Funds Uses of Funds: Central Fund-Wide Charges Recreation Center Building Maintenance Recreation Center Management Recreation Center Management Recreation Center Mundics Fitness & Wellness Youth Activities Hemory Square Pool	20 25 13, 13, 1, 5,	936,957 57,840 908,975 94,721 998,493 735,360 125,000 858,853 43,718 840,861 577,540 820,282 342,991 347,693 218,579	270,204 847,856 161,502 1,086,157 199,881 2,295,396 1,525,120 127,440 3,947,956 62,800 734,708 404,130 568,596 299,450 254,506 130,221	278,310 1,019,338 191,675 2,103,096 75,757 3,389,865 1,440,150 131,950 4,961,965 72,801 875,655 455,210 647,677 321,056 332,068 181,689	286,659 1,095,420 175,650 2,319,980 101,660 3,692,710 1,174,090 142,110 5,008,910 105,500 885,920 612,670 830,700 406,750 362,030 199,230 232,010 43,690	14,762,947 295,259 1,141,080 145,310 2,430,110 81,980 3,798,480 1,225,750 148,360 5,172,590 105,000 903,800 684,460 833,050 422,780 398,460 198,970	1,207,060 145,310 2,504,020 81,400 3,937,790 1,268,650 153,550 5,359,990 10,750 919,810 710,330 877,270 433,880 10,750 919,810 710,330 877,270 433,880 10,2660 268,470 52,390	1,249,670 145,310 2,577,940 89,160 4,062,080 158,540 5,530,500 129,200 957,720 738,480 925,410 458,130 434,450 220,530	16,131,871 322,637 1,290,800 145,310 2,652,090 95,730 4,183,930 1,349,180 163,300 5,696,410 138,240 997,060 767,620 963,840 477,190 452,730 229,840	16,615,827 332,317 1,339,210 145,310 2,728,730 102,570 4,315,820 1,389,660 168,200 5,873,680 147,920 1,036,660 797,920 1,003,450 497,080 471,840 239,530	17,114,302 342,286 1,385,420 145,310 2,807,880 109,100 4,447,710 1,431,350 1,73,250 6,052,310 158,270 1,079,370 829,490 1,044,770 517,860 491,810 249,660	17,627,731 352,555 1,426,983 149,669 2,892,116 112,373 4,581,141 1,474,291 178,448 6,233,879 163,018 1,111,751 854,975 1,076,113 533,396 506,564 257,150	18,156,563 363,131 1,469,792 154,159 2,978,880 115,744 4,718,576 1,518,519 183,801 6,420,896 167,909 1,145,104 880,006 1,108,396 549,398 521,761 264,864	781,953 18,701,259 374,025 1,513,886 158,784 3,088,246 119,217 4,880,133 1,564,075 189,315 6,613,523 172,946 1,179,457 906,406 1,141,648 565,880 537,414 272,810 348,165 68,033	385,246 1,559,302 163,548 3,160,294 122,793 5,005,937 1,610,997 194,994 6,811,928 178,134 1,214,840 933,598 1,175,898 562,856 553,536 528,995	19,840,166 396,803 1,606,081 188,454 3,255,102 126,477 5,156,115 1,659,327 200,844 7,016,286 183,478 1,251,286 961,606 1,211,175 600,342 570,143 259,424	1,654,264 173,508 3,552,756 130,271 5,310,798 1,709,107 206,870 7,226,775 188,983 1,288,824 990,454 1,247,510 618,352 587,247 298,107	21,048,432 420,969 1,703,892 178,713 3,453,338 134,179 5,470,122 1,760,380 213,076 7,443,578	731,391 21,679,885 433,598 1,755,009 184,074 3,556,938 138,205 5,634,226 1,813,191 219,468 7,666,885 200,492 1,367,314 1,050,773 1,323,483 656,010 623,010 316,262	22,330,282 446,606 180,597 3,663,647 142,351 5,803,253 1,867,587 226,052 7,896,892 206,506 1,408,333 1,082,296 1,363,188 676,690 641,700 325,750	1,861,889 195,284 3,773,556 146,621 5,977,350 1,923,615 232,834 8,133,799 212,702 1,450,583 1,114,765 1,404,084 695,961 660,952 335,522	23,690,196 473,804 1,917,745 201,143 3,886,763 151,020 6,156,671 1,981,323 239,819 8,377,812 219,083 1,494,101 1,148,208 716,839 680,780 345,588	1,975,278 207,177 4,003,365 155,551 6,341,371 2,040,763 247,013 8,629,147 225,655 1,538,924 1,182,654 1,489,592 738,345 701,203 355,955	70,938 1,121,817 25,132,929 502,659 2,034,536 213,393 4,123,466 160,217 6,531,612 2,101,986 254,423 8,888,021 232,425 1,585,091 1,218,134 1,534,280 760,495 722,240 366,634	25,886,917 517,738 2,095,572 219,794 4,247,170 105,024 6,727,580 2,165,045 262,056 9,154,662 239,398 1,632,644 1,254,678 7,580,308 783,310 743,907 377,633	26,663,524 533,270 2,158,439 226,388 4,374,586 169,974 6,929,387 2,229,997 289,918 9,429,302 246,580 1,681,623 1,292,318 806,809 766,224 388,962	70,938 7,847,443 9,564,495 38,053,137 4,242,213 77,909,202 3,121,975 123,326,527 41,160,530 169,406,548 4,116,159 29,908,927 22,488,291 28,529,580 14,097,750 13,373,443 6,881,516
Annual FF&E 15 Year Expenditures Annual FF&E 20 Year Expenditures Total Annual FF&E 25 Year Expenditures Total Annual FF&E Expenditures Building Renewal and Replacement Current Replacement Value of Non-Core and Shell (Entire Building) Average Building Annual Renewal and Replacement Expense Sources and Uses - Recreation Center Fund Sources of Funds: Taxes Intergovernmental Revenue Charges for Services Miscellaneous Subtotal - Fund Operating Revenue General Fund Operating Subsidy Capital Projects Fund Capital Subsidy Total Sources of Funds Uses of Funds: Central Fund-Wide Charges Recreation Center Building Maintenance Recreation Center Management Seniors Seniors Seniors Seniors Seniors	20 25 13, 13, 5,	262,334 936,957 57,840 908,975 94,721 998,493 735,360 125,000 858,853 43,718 840,861 577,540 820,282 342,991 347,693 218,579 220,705 41,439 41,439 416,268	270,204 847,856 161,502 1,086,157 199,881 2,295,396 1,525,120 127,440 3,947,956 62,800 734,708 404,130 568,596 299,450 294,500 61,0221 189,372 37,855 350,005 287,947	1,019,338 191,675 2,103,096 75,757 3,389,865 1,440,150 131,950 4,961,965 72,801 875,655 455,210 647,677 321,055 332,068 181,689 203,279 40,614 291,951	1,095,420 175,650 2,319,980 101,660 3,692,710 1,174,090 142,110 5,005,910 105,500 885,920 612,670 830,700 406,750 352,030 199,230 232,010 43,690 338,190	14,762,947 295,259 1,141,080 145,310 2,430,110 81,980 3,798,480 5,172,590 105,000 903,800 684,460 833,050 422,780 198,970 266,720 49,780	1,207,060 145,310 1,207,060 145,310 2,504,020 81,400 1,268,650 153,550 919,810 710,330 877,270 433,880 416,310 210,560 268,470 52,390 409,510	1,249,670 145,310 2,577,940 89,160 4,062,080 158,540 5,530,500 129,200 957,720 738,480 925,410 458,130 220,530 280,700	16,131,871 322,637 1,290,800 145,310 2,652,090 95,730 4,183,930 163,300 5,696,410 138,240 997,060 767,620 963,840 477,190 452,730 229,840 229,770 57,160	16,615,827 332,317 1,339,210 145,310 2,728,730 102,570 4,315,820 1,389,660 188,200 5,873,680 147,920 1,036,660 797,920 1,003,450 497,080 497,080 305,410 59,650	17,114,302 342,286 1,385,420 145,310 2,807,880 109,100 4,447,710 1,431,350 1,73,250 6,052,310 158,270 1,079,370 829,490 1,044,770 517,860 491,810 249,660 318,620 62,260	17,627,731 352,555 1,426,983 149,669 2,892,116 112,373 4,581,141 1,474,291 178,448 6,233,879 163,018 1,111,751 854,375 1,076,113 533,396 506,564 257,150 328,179 64,128	18,156,563 363,131 1,469,792 154,159 2,978,880 115,744 4,718,576 1,518,519 183,801 6,420,896 167,909 1,145,104 880,006 549,398 541,761 264,864 338,024 66,652	781,953 18,701,259 374,025 1,513,886 158,784 3,088,246 119,217 4,880,133 1,564,075 189,315 6,613,523 172,946 1,179,457 906,406 1,414,648 565,880 537,414 272,810 348,165 68,033 534,420	1,559,302 163,548 3,160,294 122,793 5,005,937 1,610,997 194,994 6,811,928 178,134 1,214,840 933,598 1,175,898 582,856 553,536 280,995 358,610 70,074 550,453 465,229	19,840,166 396,803 1,606,081 188,454 3,255,102 126,477 5,156,115 1,659,327 200,844 7,016,286 183,478 1,251,286 961,606 1,211,175 600,342 570,143 289,424 369,368 72,176	1,654,264 173,508 130,271 5,310,798 1,709,107 206,870 7,226,775 188,983 1,288,824 990,454 1,247,510 618,352 587,247 298,107 380,449 74,342	21,048,432 420,969 1,703,892 178,713 3,453,338 134,179 5,470,122 1,760,380 213,076 7,443,578 194,652 1,327,489 1,020,168 1,284,935 636,902 604,864 307,050 391,862 76,572	731,391 21,679,885 433,598 1,755,009 184,074 3,556,938 138,205 5,634,226 1,813,191 219,468 7,666,885 200,492 1,367,314 1,050,773 1,323,483 656,010 623,010 316,262 403,618 78,869 619,539 523,619	22,330,282 446,606 1,807,659 189,597 142,351 5,803,253 1,863,587 226,052 7,896,892 206,506 1,406,333 1,082,296 1,363,188 675,690 415,727 81,235 638,125 638,125	1,861,889 195,284 3,773,556 146,621 5,977,350 1,923,615 232,834 8,133,799 212,702 1,450,583 1,114,765 1,404,084 695,961 660,952 335,522 428,199 83,672 657,269	23,690,196 473,804 1,917,745 201,143 3,886,763 151,020 6,156,671 1,981,223 239,819 8,377,812 219,083 1,494,101 1,148,208 1,446,206 716,839 680,789 345,588 441,045 86,182 676,987 572,173	1,975,278 207,177 4,003,365 155,551 6,341,371 2,040,763 247,013 8,629,147 225,655 1,538,924 1,182,654 1,489,592 738,345 701,203 355,955 454,276 88,768	70,938 1,121,817 25,132,929 502,659 2,034,536 213,393 4,123,466 160,217 6,531,612 2,101,988 254,423 8,888,021 232,425 1,585,091 1,218,134 1,534,280 760,495 722,240 366,634 467,904 91,431	25,886,917 517,738 2,095,572 219,794 4,247,170 165,024 6,725,045 262,056 9,154,662 239,398 1,632,644 1,254,678 1,580,308 783,310 743,907 377,633 481,941 94,174 739,762 625,229	26,663,524 533,270 2,158,439 226,388 4,374,586 169,974 6,929,387 2,229,997 269,918 9,429,302 246,580 1,881,623 1,292,318 1,627,718 806,809 766,224 388,962 496,400 96,999	70,938 7,847,443 9,564,495 38,053,137 4,242,213 77,999,202 3,121,975 123,326,527 41,269,392 4,810,630 169,406,548 4,116,159 29,908,927 22,468,291 28,529,580 14,097,750 13,373,443 6,861,516 8,671,821 1,692,324 13,437,948 11,148,939
Annual FF&E 15 Year Expenditures Annual FF&E 20 Year Expenditures Total Annual FF&E 25 Year Expenditures Total Annual FF&E Expenditures Building Renewal and Replacement Current Replacement Value of Non-Core and Shell (Entire Building) Average Building Annual Renewal and Replacement Expense Sources and Uses - Recreation Center Fund Sources of Funds: Taxes Intergovernmental Revenue Charges for Services Miscellaneous Subtotal - Fund Operating Revenue General Fund Operating Subsidy Capital Projects Fund Capital Subsidy Total Sources of Funds Uses of Funds: Central Fund-Wirde Charges Recreation Center Building Maintenance Recreation Center Building Maintenance Recreation Center Anagement Recreation Center Anagement Recreation Center Anagement Recreation Center Anagement Recreation Sports Seniors Seniors Seniors Seniors Seniors Seniors Square Building Maintenance Memory Square Pool Youth Sports Seniors Seniors Seniors Seniors Seniors Seniors Memory Square Building Maintenance	20 25 13,	262,334 936,957 57,840 998,495 998,493 7735,360 125,000 856,853 43,718 840,861 577,540 820,282 347,693 218,579 220,705 41,439 461,616 164,268 102,646 102,646 102,646	270,204 847,856 161,502 1,086,157 199,881 2,295,396 1,525,120 127,440 3,947,956 62,800 734,708 404,130 668,596 299,4506 130,221 189,372 37,855 35,0,055 287,947 66,825	1,019,338 191,675 2,103,096 75,757 3,389,865 1,440,150 131,950 4,961,965 72,801 875,655 455,210 647,677 321,055 332,068 181,689 203,279 40,614 291,951 276,597	286,659 1,095,420 175,650 2,319,980 101,660 3,692,710 142,110 5,008,910 105,500 885,920 612,670 830,700 406,750 352,030 199,230 232,010 43,690 338,190 303,450 -36,440	14,762,947 295,259 1,141,080 145,310 2,430,110 81,980 3,798,480 5,172,590 105,000 903,800 684,460 833,050 422,780 398,460 198,970 256,720 49,780 384,920 315,030	1,207,060 145,310 2,504,020 81,400 3,937,790 1,268,650 153,550 5,359,990 120,750 919,810 710,330 877,270 433,880 416,310 210,560 268,470 62,390 490,510 341,320 50,830	1,249,670 145,310 2,577,940 89,160 4,062,080 1,309,880 158,540 5,530,500 129,200 957,720 957,720 925,410 458,130 458,1	1,290,800 145,310 2,652,090 95,730 4,183,930 5,696,410 138,240 997,060 977,620 963,840 477,190 452,730 229,840 477,190 452,730 229,840 477,190 5,71,640 48,540 477,580 54,770	16,615,827 332,317 1,339,210 145,310 2,728,730 102,570 4,315,820 1,339,660 168,200 1,366,660 797,920 1,003,450 497,920 1,003,450 497,920 1,003,450 497,920 1,003,450 497,920 1,003,450 497,920 1,003,450 497,920 1,003,450 497,920 1,003,450 497,920 1,003,450 497,920 1,003,450 497,920 1,003,450 497,920 1,003,450 497,920 1,003,450 497,920 1,003,450 497,920 1,003,450 497,920 1,003,450 1,003	17,114,302 342,286 1,385,420 145,310 2,807,880 109,100 4,447,710 1,431,350 1,73,250 6,052,310 158,270 1,079,370 829,490 1,044,770 517,860 491,810 249,660 318,620 62,260 489,070 413,350 58,970	17,627,731 352,555 1,426,983 149,669 2,892,116 112,373 4,581,141 1,474,291 178,448 6,233,879 163,018 1,111,751 854,375 1,076,113 533,396 506,564 257,150 328,179 64,128 503,742 425,751 60,739	18,156,563 363,131 1,469,792 154,159 2,978,880 115,744 4,718,576 1,518,519 183,801 6,420,896 167,909 1,145,104 880,006 1,108,396 549,398 521,761 264,864 338,024 66,052 518,854 438,523 62,561	781,953 18,701,259 374,025 1,513,886 158,784 3,068,246 119,217 4,860,133 1,564,075 189,315 6,613,523 172,946 1,179,457 106,406 1,141,648 565,880 337,414 272,810 348,165 68,033 534,420 451,679 - 64,438	1,559,302 163,548 3,160,294 122,793 5,005,937 1,610,997 194,994 6,811,928 178,134 1,214,840 933,598 1,175,898 582,856 553,536 280,995 358,610 70,074 50,453 465,229 66,371	19,840,166 396,803 1,606,081 188,454 3,255,102 126,477 5,156,115 1,659,327 200,844 7,016,286 183,478 1,251,286 961,606 1,211,175 600,342 570,143 269,424 369,368 72,176 566,966 479,186	1,654,264 173,508 3,352,756 130,271 5,310,798 1,709,107 206,870 7,226,775 188,983 1,288,824 990,454 1,247,510 618,352 587,247 298,107 380,449 74,342 583,975 493,562 -70,413	21,048,432 420,969 1,703,892 178,713 3,453,338 134,179 5,470,122 1,760,380 213,076 7,443,578 194,652 1,327,489 1,020,168 1,284,935 636,902 4307,050 391,862 76,572 601,894	731,391 21,679,885 433,598 1,755,009 184,074 3,556,938 138,205 5,634,226 1,813,191 219,468 7,666,885 200,492 1,367,314 1,050,773 1,323,483 656,010 623,010 316,262 403,618 78,869 619,539 523,619 74,701	22,330,282 446,606 189,597 3,663,697 142,351 5,803,253 1,867,587 226,052 7,896,892 206,506 1,406,333 1,082,296 1,363,188 675,690 415,727 81,235 638,125 638,125 638,125 638,125	1,861,889 195,284 3,773,585 146,621 5,977,350 1,923,615 232,834 8,133,799 212,702 1,450,583 1,114,765 1,404,084 695,961 660,952 335,522 428,199 83,672 657,269 555,508	23,690,196 473,804 1,917,745 201,143 3,886,763 151,020 6,156,671 1,981,323 239,819 8,377,812 219,083 1,494,101 1,148,208 1,446,206 716,839 680,780 345,588 441,045 86,182 676,987 572,173 81,628	1,975,278 207,177 4,003,365 155,551 6,341,371 2,040,763 247,013 8,629,147 225,655 1,538,924 1,182,654 1,489,592 738,345 701,203 355,955 454,276 88,768 697,297 589,338	70,938 1,121,817 25,132,929 502,659 2,034,536 213,393 4,123,466 160,217 6,531,612 2,101,986 254,423 8,888,021 232,425 1,585,091 1,218,134 1,534,280 760,495 722,240 366,634 467,904 91,431 718,216 607,018 86,599	25,886,917 517,738 2,095,572 219,794 4,247,170 165,024 6,727,560 2,165,045 262,056 9,154,662 239,398 1,632,644 1,254,678 1,580,308 783,310 743,907 377,633 481,941 94,174 94,174 98,197 89,197	26,663,524 533,270 2,158,439 226,388 4,374,586 169,974 6,929,387 2,229,997 269,918 9,429,302 246,580 1,681,623 1,292,318 1,627,718 806,809 766,224 388,962 496,400 96,999 761,955 643,986 91,873	70,938 7,847,443 9,564,495 38,053,137 4,242,213 77,909,202 3,121,975 123,326,527 41,269,392 4,810,630 169,406,548 4,116,159 29,908,927 22,468,291 28,529,580 14,097,750 13,373,443 6,861,516 8,671,821 1,692,324 1,148,939 169,472 1,587,004
Annual FF&E 20 Year Expenditures Annual FF&E 20 Year Expenditures Total Annual FF&E Expenditures Total Annual FF&E Expenditures Building Renewal and Replacement Current Replacement Value of Non-Core and Shell (Entire Building) Average Building Annual Renewal and Replacement Expense Sources and Uses - Recreation Center Fund Sources of Funds: Taxes Intergovernmental Revenue Charges for Services Miscellaneous Subtotal - Fund Operating Revenue General Fund Operating Subsidy Capital Projects Fund Capital Subsidy Total Sources of Funds Uses of Funds: Central Fund-Wide Charges Recreation Center Building Maintenance Recreation Center Management Services A Wellness Youth Activities Memory Square Pool Youth Sports Seniors Senior Meals Nite at the Rec. Memory Square Building Maintenance Athletic Field Maintenance	20 25 13,	262,334 936,957 57,840 908,975 94,721 998,493 7755,360 125,000 858,853 43,718 840,861 577,540 820,282 342,991 347,693 2218,579 220,705 41,439 461,616 164,268 102,646	270,204 847,856 161,502 1,086,157 199,881 2,295,396 1,525,120 127,440 3,947,956 62,800 734,708 404,130 568,596 299,450 294,500 254,506 130,221 189,372 37,855 350,005 287,947 66,825	278,310 1,019,338 191,675 2,103,096 75,757 3,389,865 1,440,150 131,950 4,961,965 72,801 875,655 455,210 647,677 321,055 332,068 181,689 203,279 40,614 291,951 276,597	286,659 1,095,420 175,650 2,319,980 101,660 3,692,710 1,174,090 142,110 5,003,910 105,500 885,920 612,670 406,750 322,030 199,230 232,010 43,690 338,190 303,450 36,440 164,980	14,762,947 295,259 1,141,080 145,310 2,430,110 81,980 3,798,480 5,172,590 105,000 903,800 684,460 198,970 256,720 198,970 256,720 384,920 315,030 50,080 212,970	1,207,060 145,310 2,504,020 81,400 3,937,790 1,268,650 153,550 5,359,990 10,750 919,810 710,330 877,270 433,880 210,560 268,470 52,390 409,510 341,320 50,830 211,170	1,249,670 145,310 2,577,940 89,160 4,062,080 158,540 5,530,500 129,200 957,720 738,480 925,410 458,130 220,530 280,700 54,780 428,190 358,440 5,277 219,970	1,290,800 145,310 2,652,090 95,730 4,183,930 1,349,180 163,300 5,696,410 138,240 997,060 767,620 963,840 477,190 452,730 229,840 229,770 57,160 448,540 375,880	16,615,827 332,317 1,339,210 145,310 2,728,730 102,570 4,315,820 1,389,660 188,200 5,873,680 147,920 1,036,660 797,920 1,003,450 497,080 305,410 59,650 466,900 394,160 238,150	17,114,302 342,286 1,385,420 145,310 2,807,880 109,100 4,447,710 1,431,350 173,250 6,052,310 158,270 1,079,370 829,490 1,044,770 517,860 318,620 62,260 489,070 413,350 58,970 247,850	17,627,731 352,555 1,426,983 149,669 2,892,116 112,373 4,581,141 1,474,291 178,448 6,233,879 163,018 1,111,751 854,375 1,076,113 533,396 506,564 257,150 328,179 64,128 503,742 425,751 60,739 255,286	18,156,563 363,131 1,469,792 154,159 2,978,880 115,744 4,718,576 1,518,519 183,801 6,420,896 1145,104 880,006 1,108,396 541,761 264,864 338,024 66,052 518,854 438,525 62,561 62,561	781,953 18,701,259 374,025 1,513,886 158,784 3,088,246 119,217 4,880,133 1,564,075 189,315 6,613,523 172,946 1,179,457 906,406 1,141,648 565,880 537,414 272,810 348,165 68,033 534,420 451,679 64,438 270,832 270,832	1,559,302 163,548 3,160,294 122,793 5,005,937 1,610,997 194,994 6,811,928 178,134 1,214,840 933,598 1,175,898 582,856 583,536 280,995 388,610 70,074 550,453 465,229 66,371 278,957	19,840,166 396,803 1,606,081 188,454 3,255,102 126,477 5,156,115 1,659,327 200,844 7,016,286 183,478 1,251,286 961,606 1,211,175 600,342 570,143 289,424 399,368 72,176 566,966 479,186 68,362 287,326	1,654,264 173,508 3,352,756 130,271 5,310,798 1,709,107 7,226,775 188,983 1,288,824 990,454 1,247,510 618,352 587,247 298,107 380,449 74,342 583,975 493,562 70,413 295,946	21,048,432 420,969 1,703,892 178,713 3,453,338 134,179 5,470,122 1,760,380 213,076 7,443,578 194,652 1,327,489 1,020,168 4307,050 391,862 70,572 601,894 501,494 508,382 72,526 304,824	731,391 21,679,885 433,598 1,755,009 184,074 3,556,938 138,205 5,634,226 1,813,191 219,468 7,666,885 200,492 1,367,314 1,050,773 1,323,483 656,010 623,010 316,262 403,618 78,869 619,539 523,619 74,701 313,969	22,330,282 446,606 189,597 3,663,647 142,351 5,803,253 1,867,587 226,052 7,996,892 206,506 1,406,333 1,082,296 1,363,188 675,690 641,700 325,750 415,727 81,235 638,125 539,328 76,942 323,388	1,861,889 195,284 3,773,556 146,621 5,977,350 1,923,615 232,834 8,133,799 212,702 1,450,583 1,114,765 1,404,084 695,961 660,952 335,522 428,199 565,508 79,251 333,090	23,690,196 473,804 1,917,745 201,143 3,886,763 151,020 6,156,671 1,981,323 239,819 8,377,812 219,083 1,494,101 1,148,208 1,446,206 716,839 680,780 345,588 441,045 86,182 676,987 572,173 81,628 343,082	1,975,278 207,177 4,003,365 155,551 6,341,371 2,040,763 247,013 8,629,147 225,655 1,538,924 1,182,654 1,489,592 738,345 701,203 355,955 454,276 88,768 697,297 589,338 84,077 353,375	70,938 1,121,817 25,132,929 502,659 2,034,536 213,393 4,123,466 160,217 6,531,612 2,101,986 254,423 8,888,021 232,425 1,585,091 1,218,134 1,534,280 760,495 722,240 366,634 467,904 91,431 718,216 607,018 86,599 363,976	25,886,917 517,738 2,095,572 219,794 4,247,170 105,024 6,727,560 2,165,045 262,056 9,154,662 239,398 1,632,644 1,254,678 1,580,308 783,310 743,907 377,633 481,941 94,174 739,762 625,229	26,663,524 533,270 2,158,439 226,388 4,374,586 169,974 6,929,387 2,229,997 269,918 9,429,302 246,580 1,881,623 1,292,318 1,627,718 806,809 766,224 388,962 496,400 96,999 761,955 643,986	70,938 7,847,443 9,564,495 38,053,137 4,242,213 77,909,202 3,121,975 123,326,527 41,269,392 4,810,630 169,406,548 4,116,159 29,908,927 22,488,291 28,529,580 14,097,750 13,373,443 6,861,516 8,671,821 1,692,324 13,437,948 11,148,939 169,472 1,587,004 6,868,720
Annual FF&E 15 Year Expenditures Annual FF&E 20 Year Expenditures Total Annual FF&E 25 Year Expenditures Total Annual FF&E Expenditures Building Renewal and Replacement Current Replacement Value of Non-Core and Shell (Entire Building) Average Building Annual Renewal and Replacement Expense Sources and Uses - Recreation Center Fund Sources of Funds: Taxes Intergovernmental Revenue Charges for Services Miscellaneous Subtotal - Fund Operating Revenue General Fund Operating Subsidy Capital Projects Fund Capital Subsidy Total Sources of Funds Uses of Funds: Central Fund-Wide Charges Recreation Center Building Maintenance Recreation Center Management Recreation Center Management Recreation Center Management Recreation Center Aquatics Fitness & Wellness Youth Activities Memory Square Pool Youth Sports Adult Sports Seniors Senior Meals Nite at the Rec Memory Square Building Maintenance Athletic Field Maintenance Less: Projected Turnback Subtotal - Fund Operating Expenditures	20 25 13, 13, 5,	262,334 936,957 57,840 9908,975 994,721 998,493 735,360 125,000 858,853 43,718 840,861 577,540 820,282 342,991 347,693 218,579 220,705 41,439 461,616 164,268 102,646 38,170 216,427 N436,937	270,204 847,856 161,502 1,086,157 199,881 2,295,396 1,525,196 1,525,196 62,800 734,708 404,130 568,596 299,450 294,506 130,221 189,372 66,825 18,839 131,479 N/A 3,536,783	278,310 1,019,338 191,675 2,103,096 75,757 3,389,865 1,440,150 131,950 4,961,965 72,801 875,655 455,210 647,677 321,055 332,068 181,689 203,279 40,614 291,951 276,597 39,564 248,820 N/A 3,986,981	286,659 1,095,420 175,650 2,319,980 101,660 3,692,710 1,174,090 142,110 5,008,910 105,500 885,920 612,670 406,755 352,030 199,230 232,010 43,690 338,190 333,450 36,440 164,980 (225,580) 4,285,980	14,762,947 295,259 1,141,080 145,310 2,430,110 81,980 3,798,480 5,172,590 105,000 903,800 684,460 833,050 422,780 398,460 198,970 256,720 49,780 384,920 315,030 5,080 212,970 (240,800) 4,575,220	1,207,060 145,310 2,504,020 81,400 3,937,790 1,268,650 153,550 153,550 153,550 919,810 710,330 877,270 433,880 210,560 268,470 52,390 499,510 341,320 211,170 (251,130) 4,771,470	1,249,670 145,310 2,577,940 89,160 4,062,080 1,309,880 158,540 5,530,500 129,200 967,720 967,720 20,530 434,450 220,530 428,190 5,700 54,780 428,190 358,440 5,770 219,970 219	1,290,800 145,310 2,652,090 95,730 4,183,930 5,696,410 138,240 997,060 967,620 963,840 477,190 452,730 229,840 477,190 57,160 485,730 229,840 547,70 57,160 548,540 547,70 57,160 548,770 548,	16,615,827 332,317 1,339,210 145,310 2,728,730 102,570 4,315,820 1,339,660 168,200 5,873,680 147,920 1,036,660 797,920 1,003,450 497,080 497,0	17,114,302 342,286 1,385,420 145,310 2,807,880 109,100 4,447,710 1,431,350 173,250 6,052,310 158,270 1,079,370 829,490 1,044,770 517,860 491,810 249,660 491,810 249,660 491,810 249,660 491,810 249,660 491,810 249,660 491,810 62,260 491,810 62,260 498,070 413,350 58,970 247,850 (298,070) 5,663,280	17,627,731 352,555 1,426,983 149,669 2,892,116 112,373 4,581,141 1,474,291 178,448 6,233,879 163,018 1,111,751 854,375 1,076,113 533,396 506,564 257,150 328,179 64,128 503,742 425,751 60,739 255,286	18,156,563 363,131 1,469,792 154,159 2,978,880 115,744 4,718,576 1,518,519 183,801 6,420,896 167,909 1,145,104 880,006 1,108,396 549,398 521,761 264,864 338,024 66,052 518,854 438,523 62,561	781,953 18,701,259 374,025 1,513,886 158,784 3,088,246 119,217 4,860,133 1,564,075 189,315 6,613,523 172,946 1,179,457 906,406 1,141,648 565,880 537,414 272,810 348,165 68,033 534,420 451,679 64,438 270,832 (260,565)	1,559,302 163,548 3,160,294 122,793 5,005,937 1,610,997 194,994 6,811,928 178,134 1,214,840 933,598 1,175,898 582,856 553,536 280,995 358,610 70,074 50,453 465,229 66,371	19,840,166 396,803 1,606,081 188,454 3,255,102 126,477 5,156,115 1,659,327 200,844 7,016,286 183,478 1,251,286 961,606 1,211,175 600,342 570,143 269,424 369,368 72,176 566,966 479,186	1,654,264 173,508 3,352,756 130,271 5,310,798 1,709,107 206,870 7,226,775 188,983 1,288,824 990,454 1,247,510 618,352 587,247 298,107 380,449 74,342 583,975 493,562 -70,413	21,048,432 420,969 1,703,892 178,713 3,453,338 134,179 5,470,122 1,760,380 213,076 7,443,578 194,652 1,327,489 1,020,168 1,284,935 636,902 4307,050 391,862 76,572 601,894	731,391 21,679,885 433,598 1,755,009 184,074 3,556,938 138,205 5,634,226 1,813,191 219,468 7,666,885 200,492 1,367,314 1,050,773 1,323,483 656,010 623,010 316,262 403,618 78,869 619,539 523,619 74,701	22,330,282 446,606 189,597 3,663,697 142,351 5,803,253 1,867,587 226,052 7,896,892 206,506 1,406,333 1,082,296 1,363,188 675,690 415,727 81,235 638,125 638,125 638,125 638,125	1,861,889 195,284 3,773,585 146,621 5,977,350 1,923,615 232,834 8,133,799 212,702 1,450,583 1,114,765 1,404,084 695,961 660,952 335,522 428,199 83,672 657,269 555,508	23,690,196 473,804 1,917,745 201,143 3,886,763 151,020 6,156,671 1,981,323 239,819 8,377,812 219,083 1,494,101 1,148,208 1,446,206 716,839 680,780 345,588 441,045 86,182 676,987 572,173 81,628	1,975,278 207,177 4,003,365 155,551 6,341,371 2,040,763 247,013 8,629,147 225,655 1,538,924 1,182,654 1,489,592 738,345 701,203 355,955 454,276 88,768 697,297 589,338	70,938 1,121,817 25,132,929 502,659 2,034,536 213,393 4,123,466 160,217 6,531,612 2,101,986 254,423 8,888,021 232,425 1,585,091 1,218,134 1,534,280 760,495 722,240 366,634 467,904 91,431 718,216 607,018 86,599	25,886,917 517,738 2,095,572 219,794 4,247,170 165,024 6,727,560 9,154,662 239,398 1,632,644 1,254,678 1,580,308 783,310 743,907 377,633 481,947 44,174 739,762 625,229 89,197 374,895	26,663,524 533,270 2,158,439 226,388 4,374,586 169,974 6,929,387 2,229,997 269,918 9,429,302 246,580 1,681,623 1,292,318 1,627,718 806,809 766,224 388,962 496,400 96,999 761,955 643,986 91,873	70,938 7,847,443 9,564,495 38,053,137 4,242,213 77,999,202 3,121,975 123,326,527 41,269,392 4,810,630 169,406,548 4,116,159 29,908,927 22,468,291 28,529,580 14,097,750 13,373,443 6,861,516 8,671,821 1,692,324 13,437,948 11,148,939 169,472 1,587,004 6,868,720 6,868,720 1566,525,330
Annual FF&E 15 Year Expenditures Annual FF&E 20 Year Expenditures Annual FF&E 25 Year Expenditures Total Annual FF&E Expenditures Total Annual FF&E Expenditures Building Renewal and Replacement Current Replacement Value of Non-Core and Shell (Entire Building) Average Building Annual Renewal and Replacement Expense Sources and Uses - Recreation Center Fund Sources of Funds: Taxes Intergovernmental Revenue Charges for Services Miscellaneous Subtotal - Fund Operating Revenue General Fund Operating Subsidy Capital Projects Fund Capital Subsidy Total Sources of Funds Uses of Funds: Central Fund-Wide Charges Recreation Center Munagement Recreation Center Management Recreation Center Management Recreation Center Aquatics Fitness & Wellness Youth Activities Memony Square Pool Youth Sports Adult Sports Seniors Senior Meals Nite at the Rec Memony Square Building Maintenance Athletic Field Maintenance Less: Projected Turnback	20 25 13, 13, 5,	936,957 57,840 908,975 94,721 998,493 735,360 125,000 858,853 43,718 840,861 577,540 820,282 342,991 347,693 218,579 220,705 41,439 461,616 164,268 102,646 38,170 216,477 N/A	270,204 847,856 161,502 1,086,157 199,881 2,295,396 1,525,120 127,440 3,947,956 62,800 734,708 404,130 568,596 299,450 254,506 130,221 189,372 37,855 350,005 287,947 66,825 18,889 131,479 N/A	278.310 1,019.338 191.675 2,103.096 75,757 3,389.865 1,440.150 4,961,965 72.801 875,655 455,210 647,677 321.055 332,068 181,689 203,279 40.614 291,951 276,597 39,564	286,659 1,095,420 175,650 2,319,980 101,660 3,692,710 1,174,090 142,110 5,008,910 105,500 885,920 612,670 406,750 352,030 232,010 43,690 338,190 333,450 36,440 164,980 (225,580) 4,265,980	14,762,947 295,259 1,141,080 145,310 2,430,110 81,980 3,798,480 5,172,590 105,000 903,800 684,460 198,970 256,720 49,780 384,920 315,030 50,080 212,970 (240,800) 4,575,220	15,205,835 304,117 1,207,060 145,310 2,504,020 81,400 3,937,790 1,268,650 153,550 5,359,990 120,750 919,810 710,330 877,270 433,880 268,470 20,560 268,470 50,830 211,170 (251,130) 4,771,470 2,024	15,662,010 313,240 1,249,670 145,310 2,577,940 89,160 1,309,880 158,540 957,720 738,480 925,410 456,130 434,450 220,530 280,700 54,780 527,70 219,970 (262,940) 4,995,830 2,025	1,290,800 145,310 1,290,800 145,310 2,652,090 95,730 1,349,180 153,300 5,696,410 138,240 997,060 767,620 963,840 477,190 452,730 229,840 375,880 54,770 228,87	16,615,827 332,317 1,339,210 145,310 2,728,730 102,570 4,315,820 1,389,660 168,200 1,389,660 168,200 1,036,660 797,920 1,003,450 497,080 471,840 239,530 305,410 59,650 466,900 394,160 56,8440 238,150 66,8440 238,150	17,114,302 342,286 1,385,420 145,310 2,807,880 109,100 4,447,710 1,431,350 173,250 6,052,310 158,270 1,079,370 829,490 1,044,770 1,7860 491,810 249,660 499,070 413,350 58,970 247,850 (298,070)	17,627,731 352,555 1,426,983 149,669 2,892,116 112,373 4,581,141 1,474,291 178,448 6,233,879 163,018 1,111,751 854,375 1,076,113 533,396 506,564 257,150 328,179 64,128 503,742 425,751 60,739 265,286 (245,608)	18,156,563 363,131 1,469,792 154,159 2,978,880 115,744 4,718,576 1,518,519 183,801 6,420,896 1,145,104 880,006 1,108,396 549,398 521,761 264,864 338,024 66,052 518,854 438,523 62,561 262,944 (252,976)	781,953 18,701,259 374,025 1,513,886 158,784 3,088,246 119,217 4,860,133 1,564,075 189,315 6,613,523 172,946 1,179,457 906,406 1,141,648 565,880 537,414 272,810 348,165 68,033 534,420 451,679 64,438 270,832 (260,565)	1,559,302 163,548 3,160,294 122,793 5,005,937 1,610,997 194,994 6,811,928 178,134 1,214,840 933,598 1,175,898 582,856 553,536	19,840,166 396,803 1,606,081 188,454 3,255,102 126,477 200,844 7,016,286 183,478 1,251,286 961,606 1,211,175 600,342 570,143 439,424 439,368 72,176 66,966 479,186 68,362 287,326 (276,434)	1,654,264 173,508 3,352,756 130,271 5,310,798 1,709,107 206,870 7,226,775 188,983 1,288,824 990,454 1,247,510 618,352 587,247 298,107 380,449 74,342 583,975 493,562 70,413 20,41	21,048,432 420,969 1,703,892 178,713 3,453,338 134,179 5,470,122 1,760,380 213,076 7,443,578 194,652 1,327,489 1,020,168 1,284,935 636,902 604,864 307,050 391,862 76,572 601,494 508,368 72,526 304,824 (293,268)	731,391 21,679,885 433,598 1,755,009 184,074 3,556,938 138,205 5,634,226 1,813,191 219,468 7,666,885 200,492 1,367,314 1,050,773 1,323,483 656,010 623,010 316,262 403,618 78,869 619,539 523,619 74,701 313,969 (302,066)	22,330,282 446,606 1,807,659 189,597 3,663,647 142,351 5,803,253 1,867,587 220,052 7,896,892 206,506 1,408,333 1,082,296 1,363,188 675,690 641,700 325,752 81,235 638,125 539,328 76,942 323,388 (311,128)	1,861,889 195,284 3,773,556 146,621 5,977,350 1,923,615 232,834 8,133,799 212,702 1,450,583 1,114,765 1,404,084 695,961 660,952 428,199 83,672 657,269 555,508 79,251 333,090 (320,462)	23,690,196 473,804 1,917,745 201,143 3,886,763 151,020 6,156,671 1,981,323 239,819 8,377,812 219,083 1,494,101 1,148,208 1,446,206 716,839 680,780 345,588 441,045 86,182 676,987 572,173 81,628 343,082 (330,076)	1,975,278 207,177 4,003,365 155,551 6,341,371 2,040,763 247,013 8,629,147 225,655 1,538,924 1,182,654 1,489,592 738,345 701,203 355,955 454,276 88,768 697,297 589,338 	70,938 1,121,817 25,132,929 502,659 2,034,536 213,393 4,123,466 60,217 6,531,612 2,101,986 254,423 8,888,021 232,425 1,585,091 1,218,134 1,534,280 760,495 722,240 91,431 718,216 607,018 66,599 363,976 (350,178)	25,886,917 517,738 2,095,572 219,794 4,247,170 165,024 6,727,560 2,165,045 262,056 9,154,662 239,398 1,632,644 1,254,678 1,580,308 783,310 743,907 377,633 481,941 94,174	26,663,524 533,270 2,158,439 226,388 4,374,586 169,974 6,929,387 2,229,997 269,918 9,429,302 246,580 1,681,623 1,292,318 1,627,718 806,809 766,224 388,962 496,400 96,999 761,955 643,986 91,873 386,142 331,504 336,142 3371,504	70,938 7,847,443 9,564,495 38,053,137 4,242,213 77,909,202 3,121,975 123,326,527 41,269,392 4,810,630 169,406,548 4,116,159 29,908,927 22,468,291 28,529,580 14,097,750 13,373,443 6,861,516 8,671,821 1,692,324 11,148,939 169,472 1,587,004 6,868,720 (6,406,565) 156,525,330 250,627 3,392,638
Annual FF&E 20 Year Expenditures Annual FF&E 20 Year Expenditures Total Annual FF&E Expenditures Total Annual FF&E Expenditures Building Renewal and Replacement Current Replacement Value of Non-Core and Shell (Entire Building) Average Building Annual Renewal and Replacement Expense Sources and Uses - Recreation Center Fund Sources of Funds: Taxes Intergovernmental Revenue Charges for Services Miscellaneous Subtotal - Fund Operating Revenue General Fund Operating Revenue General Fund Operating Subsidy Total Sources of Funds Uses of Funds: Central Fund-Wide Charges Recreation Center Building Maintenance Recreation Center Building Maintenance Recreation Center Management Services Fithess & Wellness Youth Activities Memory Square Pool Youth Sports Seniors Seniors Seniors Senior Meals Nite at the Rec Memory Square Building Maintenance Less: Projected Turnback Subtotal - Fund Operating Expenditures from Budget and LTFP (FF&E) Actual/Estimated Capital Expenditures from Budget and LTFP (FF&E) FF&E Expenditures (from preceding schedule)	20 25 13, 13, 5,	262,334 936,957 57,840 908,975 94,721 998,493 7755,360 125,000 858,853 43,718 840,861 577,540 820,282 820,282 342,991 347,693 218,579 220,705 41,439 461,616 162,646 38,170 216,427 N/A 436,937 129,031	270,204 847,856 161,502 1,086,157 199,881 2,295,396 1,525,120 127,440 3,947,956 62,800 734,708 404,130 568,596 299,450 254,506 130,221 189,372 37,855 350,005 287,947 66,825 18,889 131,479 N/A 3,536,783	278.310 1,019.338 191,675 2,103.096 75,757 3,389,865 1,440,150 131,950 4,961,965 72,801 875,655 455,210 647,677 321,055 332,068 181,689 203,279 40,614 291,951 276,597 39,564 248,820 N/A 3,986,981 16,060	286,659 1,095,420 175,650 2,319,980 101,660 3,692,710 1,174,090 142,110 5,008,910 105,500 885,920 612,670 406,750 352,030 232,010 43,690 338,190 333,450 36,440 164,980 (225,580) 4,265,980	14,762,947 295,259 1,141,080 145,310 2,430,110 81,980 3,798,480 5,172,590 105,000 903,800 684,460 198,970 256,720 49,780 384,920 315,030 50,080 212,970 (240,800) 4,575,220	15,205,835 304,117 1,207,060 145,310 2,504,020 81,400 3,937,790 1,268,650 153,550 5,359,990 120,750 919,810 710,330 877,270 433,880 268,470 20,560 268,470 50,830 211,170 (251,130) 4,771,470 2,024	15,662,010 313,240 1,249,670 145,310 2,577,940 89,160 1,309,880 1,309,880 158,540 925,410 458,130 434,450 220,530 280,700 54,780 280,700 54,780 280,700 54,780 280,700 54,780 280,700 54,780 280,700 54,780 280,700 54,780 280,700 54,780 280,700 54,780 280,700 54,780 280,700 54,780 280,700 54,780 280,700 54,780 368,440 520,530 280,700 54,780 52,770 219,970 (262,940) 4,995,830 2,025	16,131,871 322,637 1,290,800 145,310 2,652,090 95,730 4,183,930 1,349,180 163,300 5,696,410 138,240 997,060 767,620 963,840 477,190 452,730 229,840 229,770 57,160 448,540 375,880 5,4770 228,870 (274,230) 5,210,280	16,615,827 332,317 1,339,210 145,310 2,728,730 102,570 4,315,820 1,389,660 188,200 5,873,680 147,920 1,036,660 797,920 1,003,450 497,080 305,410 59,650 466,900 394,160 56,840 238,150 (285,780) 5,429,730	17,114,302 342,286 1,385,420 145,310 2,807,880 109,100 4,447,710 1,431,350 1,73,250 6,052,310 158,270 1,079,370 829,490 1,044,770 517,860 491,810 249,660 318,620 62,260 489,070 413,350 (298,070) 5,663,280 (298,070) 5,663,280	17,627,731 352,555 1,426,983 149,669 2,892,116 112,373 4,581,141 178,448 6,233,879 163,018 1,111,751 854,375 1,076,113 533,396 506,664 257,150 328,179 64,128 503,742 425,751 60,739 255,286 (245,608) 5,894,583	18,156,563 363,131 1,469,792 154,159 2,978,880 115,744 4,718,576 1,518,519 183,801 6,420,896 167,909 1,145,104 880,006 81,108,396 549,398 541,398 541,398 541,398 541,398 541,404 66,052 518,854 438,526 62,561 62,544 (252,976) 6,071,420	781,953 18,701,259 374,025 374,025 1,513,886 158,784 3,088,246 119,217 4,880,133 1,564,075 189,315 6,613,523 172,946 1,179,457 906,406 1,141,648 565,880 57,414 272,810 348,165 68,033 534,420 451,679 64,438 270,832 (260,565) 6,253,563 	1,559,302 163,548 3,160,294 122,793 5,005,937 1,610,997 194,994 6,811,928 178,134 1,214,840 933,598 1,175,898 582,856 583,536 280,995 388,610 70,074 550,453 465,229 6,371 278,957 (268,382) 6,441,170	19,840,166 396,803 1,606,081 188,454 3,255,102 126,477 200,844 7,016,286 183,478 1,251,286 961,606 1,211,175 600,342 570,143 439,424 439,368 72,176 66,966 479,186 68,362 287,326 (276,434)	1,654,264 173,508 3,352,756 130,271 5,310,798 1,709,107 206,870 7,226,775 188,983 1,288,824 990,454 1,247,510 618,352 587,247 298,107 380,449 74,342 583,975 493,562 70,413 295,946 (284,727) 6,833,437	21,048,432 420,969 1,703,892 178,713 3,453,338 134,179 5,470,122 1,760,380 213,076 7,443,578 194,652 1,327,489 1,020,168 4,035 636,902 604,864 307,050 391,862 72,526 304,824 (293,268) 7,038,440 307,488	731,391 21,679,885 433,598 1,755,009 184,074 3,556,938 138,205 5,634,226 1,813,191 219,468 7,666,885 200,492 1,367,314 1,050,773 1,323,483 656,010 623,010 316,262 403,618 78,869 619,539 523,619 74,701 313,969 (302,066) 7,249,593	22,330,282 446,606 189,592 3,663,647 142,351 5,803,253 1,867,587 226,052 7,896,892 206,506 1,406,333 1,082,296 1,363,188 675,690 641,700 325,750 415,727 81,235 638,125 539,328 (311,128) 7,467,081	1,861,889 195,284 3,773,556 146,621 5,977,350 1,923,615 232,834 8,133,799 212,702 1,450,583 1,114,765 1,404,084 695,961 660,952 335,522 428,199 565,508 79,251 333,090 (320,462) 7,691,094	23,690,196 473,804 1,917,745 201,143 3,886,763 151,020 6,156,671 1,981,323 239,819 8,377,812 219,083 1,494,101 1,148,208 7,46,206 716,839 680,780 345,588 441,045 86,182 676,987 572,173 81,628 343,082 (330,076) 7,921,826 632,540	1,975,278 207,177 4,003,965 6,341,371 2,040,763 247,013 8,629,147 225,655 1,538,924 1,182,654 1,489,592 738,345 701,203 355,955 454,276 88,768 697,297 589,338 84,077 353,375 (339,978) 8,159,481	70,938 1,121,817 25,132,929 502,659 2,034,536 213,393 4,123,466 60,217 6,531,612 2,101,986 254,423 8,888,021 232,425 1,585,091 1,218,134 1,534,280 760,495 722,240 91,431 718,216 607,018 66,599 363,976 (350,178)	25,886,917 517,738 2,095,572 219,794 4,247,170 165,024 6,727,560 9,154,662 239,398 1,632,644 1,254,678 1,580,308 783,310 743,907 377,633 481,941 94,174 739,762 625,229 374,895 (360,683) 8,656,394 407,760	26,663,524 533,270 2,158,439 226,388 4,374,586 169,974 6,929,387 2,229,997 269,918 9,429,302 246,580 1,881,623 1,292,318 1,627,718 806,609 766,224 388,962 496,400 96,999 761,955 643,986 91,873 386,142 (371,504) 8,916,085	70,938 7,847,443 9,564,495 38,053,137 4,242,213 77,909,202 3,121,975 123,326,527 41,269,392 4,810,630 169,406,548 4,116,159 29,908,927 22,488,291 28,529,580 14,097,750 13,373,443 6,861,516 8,671,821 1,692,324 13,437,948 11,148,939 169,472 1,587,004 6,868,720 (6,406,565) 156,525,330 250,627 3,392,638 6,643,735
Annual FF&E 15 Year Expenditures Annual FF&E 20 Year Expenditures Total Annual FF&E 25 Year Expenditures Total Annual FF&E Expenditures Building Renewal and Replacement Current Replacement Value of Non-Core and Shell (Entire Building) Average Building Annual Renewal and Replacement Expense Sources and Uses - Recreation Center Fund Sources of Funds: Taxes Intergovernmental Revenue Charges for Services Miscellaneous Subtotal - Fund Operating Revenue General Fund Operating Subsidy Capital Projects Fund Capital Subsidy Total Sources of Funds Uses of Funds: Central Fund-Wide Charges Recreation Center Building Maintenance Recreation Center Building Maintenance Recreation Center Anagement Recreation Center Anagement Recreation Center Anagement Recreation Center Anagement Recreation Square Pool Youth Sports Seniors Seniors Seniors Senior Meals Nite at the Rec Memory Square Building Maintenance Athletic Field Maintenance Less: Projected Turmback Subtotal - Fund Operating Expenditures from Budget and LTFP (FF&E) Actual/Estimated Capital Expenditures from Budget and LTFP (FF&E) Actual/Estimated Capital Expenditures from Budget and LTFP (FF&E)	20 25 13, 13, 5,	262,334 936,957 57,840 908,975 94,721 998,493 7755,360 125,000 858,853 43,718 840,861 577,540 820,282 820,282 342,991 347,693 218,579 220,705 41,439 461,616 162,646 38,170 216,427 N/A 436,937 129,031	270,204 847,856 161,502 1,086,157 199,881 2,295,396 1,525,120 127,440 3,947,956 62,800 734,708 404,130 568,596 568,596 130,221 189,372 37,855 350,005 287,947 66,825 18,889 131,793 N/A 3,536,783 93,383 30,294 -	278.310 1,019.338 191,675 2,103.096 75,757 3,389,865 1,440,150 131,950 4,961,965 72,801 875,655 455,210 647,677 321,055 332,068 181,689 203,279 40,614 291,951 276,597 39,564 248,820 N/A 3,986,981 16,060	1,095,420 175,650 2,319,980 101,660 3,692,710 1,174,090 142,110 5,008,910 105,500 885,920 612,670 406,750 352,030 232,010 43,690 338,190 303,450 24,265,980 4,285,980	14,762,947 295,259 1,141,080 145,310 2,430,110 81,980 3,798,480 1,225,750 145,360 5,172,590 105,000 903,800 903,800 188,970 256,720 49,780 398,460 198,970 256,720 49,780 308,492 315,030 50,080 212,970 (240,800) 4,575,220 2,023 1,084,777	15,205,835 304,117 1,207,060 145,310 2,504,020 81,400 3,937,790 1,268,650 153,550 5,359,990 120,750 919,810 710,330 877,270 433,880 268,470 20,560 268,470 50,830 211,170 (251,130) 4,771,470 2,024	1,249,670 145,310 2,577,940 89,160 1,309,880 158,540 5,530,500 129,200 957,720 738,480 925,410 458,130 434,450 220,530 280,700 54,780 428,190 358,440 52,770 219,970 (262,940) 4,995,830 2,025 213,975	1,290,800 145,310 1,290,800 145,310 2,652,090 95,730 4,183,930 1,349,180 163,300 5,696,410 138,240 997,060 963,840 477,190 452,730 229,840 375,880 54,740 282,770 57,160 28,870 228,870 228,870 228,870 228,870 228,870 228,870 274,230 5,210,280 2,026 2,026 2,027 2,02	16,615,827 332,317 1,339,210 145,310 2,728,730 102,570 4,315,820 1,389,660 168,200 1,389,660 168,200 1,036,660 797,920 1,003,450 497,080 471,840 239,530 305,410 59,650 394,160 	17,114,302 342,286 1,385,420 145,310 2,807,880 109,100 4,447,710 1,431,350 173,250 6,052,310 158,270 1079,370 829,490 1,044,770 517,860 491,810 249,660 491,810 249,660 491,810 247,850 (298,070) 563,280 2,028 2,028 2,028 2,028 2,028 2,028 2,038	17,627,731 352,555 1,426,983 149,669 2,892,116 112,373 4,581,141 1,474,291 178,448 6,233,879 163,018 1,111,751 854,375 1,076,113 533,396 506,564 257,150 328,179 64,128 503,742 425,751 60,739 255,286 (245,608) 5,894,583	18,156,563 363,131 1,469,792 154,159 2,978,880 115,744 4,718,576 1,518,519 183,801 6,420,896 1,145,104 880,006 1,108,396 549,398 541,761 264,864 338,024 66,052 518,854 438,523 62,561 262,944 (252,976) 6,071,420	781,953 18,701,259 374,025 1,513,886 158,784 3,088,246 119,217 4,860,133 1,564,075 189,315 6,613,523 172,946 1,179,457 906,406 1,141,648 565,880 537,414 272,810 348,165 68,033 534,420 451,679 64,438 270,832 (260,565) 6,253,563 781,953 374,025	1,559,302 163,548 3,160,294 122,793 5,005,937 1,610,997 194,994 6,811,928 178,134 1,214,840 933,598 1,175,898 622,856 553,598 200,995 358,610 70,074 550,453 465,229 66,371 278,957 (268,382) 6,441,170	19,840,166 396,803 1,606,081 188,454 3,255,102 126,477 5,156,115 1,659,327 200,844 7,016,286 183,478 1,251,286 961,606 1,211,175 600,342 570,143 289,424 369,368 72,176 66,966 479,186 -68,362 287,326 (276,434) 6,634,405	1,654,264 173,508 3,352,756 130,271 5,310,798 1,709,107 206,870 7,226,775 188,983 1,288,824 990,454 1,247,510 618,352 587,247 298,107 380,449 74,342 583,975 493,562 70,413 20,41	21,048,432 420,969 1,703,892 178,713 3,453,338 134,179 5,470,122 1,760,380 213,076 7,443,578 1,922,169 1,020,168 1,0	731,391 21,679,885 433,598 1,755,009 184,074 3,556,938 138,205 5,634,226 1,813,191 219,468 7,666,885 200,492 1,367,314 1,050,773 1,323,483 656,010 623,010 316,262 403,618 78,869 619,539 523,619 74,701 313,969 (302,066) 7,249,593	22,330,282 446,606 189,597 189,597 3,663,647 142,351 5,803,253 1,867,587 220,052 7,896,892 206,506 1,406,333 1,082,296 1,363,188 675,690 641,700 325,752 81,235 638,125 539,328 76,942 323,388 (311,128) 7,467,081	1,861,889 195,284 3,773,556 146,621 5,977,350 1,923,615 232,834 8,133,799 212,702 1,450,583 1,114,765 1,404,084 695,961 660,952 428,199 83,672 657,269 555,508 79,251 333,090 (320,462)	23,690,196 473,804 1,917,745 201,143 3,886,763 151,020 6,156,671 1,981,323 239,819 8,377,812 219,083 1,494,101 1,148,208 1,446,206 716,839 680,780 345,588 441,045 86,182 676,997 572,173 81,628 343,082 (330,076) 7,921,826	1,975,278 207,177 4,003,365 155,551 6,341,371 2,040,763 247,013 8,629,147 225,655 1,538,924 1,182,654 1,489,592 738,345 701,203 355,955 454,276 88,768 697,297 589,338 	70,938 1,121,817 25,132,929 502,659 2,034,536 213,393 4,123,466 160,217 6,531,612 2,101,986 254,423 8,888,021 232,425 1,585,091 1,218,134 1,534,280 760,495 722,240 91,431 718,216 607,018 86,599 363,976 (350,178) 8,404,266	25,886,917 517,738 2,095,572 219,794 4,247,170 185,024 6,727,560 9,154,662 239,398 1,632,644 1,254,678 1,580,308 783,310 743,907 377,633 481,941 94,174 739,762 625,229 89,197 374,895 (360,683) 8,656,394	26,663,524 533,270 2,158,439 226,388 4,374,586 169,974 6,929,387 2,229,997 269,918 9,429,302 246,580 1,681,623 1,292,318 1,627,718 806,809 766,224 388,962 496,400 96,999 761,955 643,986 91,873 386,142 (371,504) 8,916,085 	70,938 7,847,443 9,564,495 38,053,137 4,242,213 77,909,202 3,121,975 123,326,527 41,269,392 4,810,630 169,406,548 4,116,159 29,908,927 22,468,291 28,529,580 14,097,750 13,373,443 6,861,516 8,671,821 1,692,324 11,148,939 169,472 1,587,004 6,868,720 (6,406,565) 156,525,330 250,627 3,392,638
Annual FF&E 15 Year Expenditures Annual FF&E 20 Year Expenditures Total Annual FF&E Expenditures Total Annual FF&E Expenditures Building Renewal and Replacement Current Replacement Value of Non-Core and Shell (Entire Building) Average Building Annual Renewal and Replacement Expense Sources and Uses - Recreation Center Fund Sources of Funds: Taxes Intergovernmental Revenue Charges for Services Miscellaneous Subtotal - Fund Operating Revenue General Fund Operating Subsidy Capital Projects Fund Capital Subsidy Total Sources of Funds Uses of Funds: Central Fund-Wide Charges Recreation Center Management Recreation Center Management Recreation Center Management Recreation Center Aquatics Fitness & Weliness Youth Activities Memony Square Pool Youth Sports Adult Sports Seniors Senior Meals Nite at the Rec Memony Square Building Maintenance Athletic Field Maintenance Less: Projected Turnback Subtotal - Fund Operating Expenditures Actual/Estimated Capital Expenditures from Budget and LTFP (FR&E) Actual/Estimated Capital Expenditures from Budget and LTFP (Non-FF&E) FF&E Expenditures (from preceding schedule)	20 25 13, 13, 5,	262,334 936,957 57,840 908,975 94,721 998,493 735,360 125,000 858,853 43,718 840,861 577,540 820,282 342,991 347,693 218,579 220,705 41,439 41,439 41,436,937 121,255 -	270,204 847,856 161,502 1,086,157 199,881 2,295,396 1,525,120 127,440 3,947,956 62,800 734,708 404,130 568,596 568,596 130,221 189,372 37,855 350,005 287,947 66,825 18,889 131,793 N/A 3,536,783 93,383 30,294 -	278,310 1,019,338 191,675 2,103,096 75,757 3,389,865 1,440,150 131,950 4,961,965 72,801 875,655 455,210 647,677 321,055 332,068 181,689 203,279 40,614 291,951 276,597 39,564 248,820 N/A 3,986,981 16,060 191,342 4,194,382	286,659 1,095,420 175,650 2,319,980 101,660 3,692,710 1,174,090 142,110 5,008,910 105,500 885,920 612,670 406,750 352,030 232,010 43,690 338,190 338,190 334,50 4,265,980 107,000 4,392,980	14,762,947 295,259 1,141,080 145,310 2,430,110 81,980 3,798,480 1,225,750 145,360 5,172,590 105,000 903,800 903,800 188,970 256,720 49,780 398,460 198,970 256,720 49,780 308,492 315,030 50,080 212,970 (240,800) 4,575,220 2,023 1,084,777	15,205,835 304,117 1,207,060 145,310 2,504,020 81,400 1,268,650 153,550 919,810 710,330 877,270 433,880 416,310 210,560 268,470 52,390 499,510 341,320 211,170 (251,130) 4,771,470 (251,13	15,662,010 313,240 1,249,670 145,310 2,577,940 89,160 1,309,880 158,540 957,720 957,720 738,480 925,410 458,130 434,450 220,530 280,700 54,780 52,770 219,970 (262,940) 4,995,830 4,995,83	1,290,800 145,310 1,290,800 145,310 2,652,090 95,730 4,183,930 1,349,180 163,300 5,696,410 138,240 997,060 963,840 477,190 452,730 229,840 375,880 54,740 282,770 57,160 28,870 228,870 228,870 228,870 228,870 228,870 228,870 274,230 5,210,280 2,026 2,026 2,027 2,02	16,615,827 332,317 1,339,210 145,310 2,728,730 102,570 4,315,820 1,389,660 168,200 1,389,660 168,200 1,036,660 797,920 1,003,450 497,080 471,840 239,530 305,410 59,650 394,160 	17,114,302 342,286 1,385,420 145,310 2,807,880 109,100 4,447,710 1,431,350 173,250 6,052,310 158,270 1079,370 829,490 1,044,770 517,860 491,810 249,660 491,810 249,660 491,810 247,850 (298,070) 563,280 2,028 2,028 2,028 2,028 2,028 2,028 2,038	17,627,731 352,555 1,426,983 149,669 2,892,116 112,373 4,581,141 1,474,291 178,448 6,233,879 163,018 1,111,751 854,375 1,076,113 533,396 506,564 257,150 328,179 64,128 503,742 425,751 60,739 255,286 (245,608) 5,894,583	18,156,563 363,131 1,469,792 154,159 2,978,880 115,744 4,718,576 1,518,519 183,801 6,420,896 1,145,104 880,006 1,108,396 549,398 521,761 264,864 338,024 66,052 518,854 438,523 62,561 262,944 (252,976) 6,071,420	781,953 18,701,259 374,025 374,025 1,513,886 158,784 3,088,246 119,217 4,860,133 1,564,075 189,315 6,613,523 172,946 1,179,457 906,406 1,141,648 565,880 537,414 272,810 348,165 68,033 534,420 451,679 64,438 270,832 (280,565) 6,253,563 - 781,953 374,025 7,409,541	1,559,302 163,548 3,160,294 122,793 5,005,937 1,610,997 194,994 6,811,928 178,134 1,214,840 933,598 1,175,898 622,856 533,598 1,175,898 622,856 533,598 1,175,898 620,995 358,610 70,074 550,453 465,229 66,371 278,957 (268,382) 6,441,170	19,840,166 396,803 1,606,081 188,454 3,255,102 126,477 5,156,115 1,659,327 200,844 7,016,286 183,478 1,251,286 961,606 1,211,175 600,342 570,143 289,424 369,368 72,176 66,966 479,186 -68,362 287,326 (276,434) 6,634,405	1,654,264 173,508 3,352,756 130,271 5,310,798 1,709,107 206,870 7,226,775 188,983 1,288,824 990,454 1,247,510 618,352 587,247 298,107 380,449 74,342 583,975 493,562 - 70,413 295,946 (284,727) 6,833,437 	21,048,432 420,969 1,703,892 178,713 3,453,338 134,179 5,470,122 1,760,380 213,076 7,443,578 1,922,169 1,020,168 1,0	731,391 21,679,885 433,598 1,755,009 184,074 3,556,938 138,205 5,634,226 1,813,191 219,468 7,666,885 200,492 1,367,314 1,050,773 1,323,483 656,010 623,010 316,262 403,618 78,869 619,539 523,619 74,701 313,969 (302,066) 7,249,593	22,330,282 446,606 1,807,659 189,597 142,351 5,803,253 5,803,253 206,506 1,406,333 1,082,296 1,363,188 675,690 206,506 1,406,333 1,082,296 1,363,188 675,690 415,727 81,235 638,125 7,8942 323,388 (311,128) (311,128) 7,467,081 	1,861,889 195,284 3,773,556 146,621 5,977,350 1,923,615 232,834 8,133,799 212,702 1,450,583 1,114,765 1,404,084 695,961 1,404,084 695,961 335,522 428,199 83,672 657,269 555,508 79,251 333,090 (320,462) 7,691,094 	23,690,196 473,804 1,917,745 201,143 3,886,763 151,020 6,156,671 1,981,323 239,819 8,377,812 219,083 1,494,101 1,148,208 1,446,206 716,839 680,780 345,588 441,045 86,182 676,987 572,173 81,628 343,082 (330,076) 7,921,826 	1,975,278 207,177 4,003,365 155,551 6,341,371 2,040,763 247,013 8,629,147 225,655 1,538,924 1,182,654 1,489,592 738,345 701,203 355,955 454,276 88,768 697,297 589,338 - 84,077 353,375 (339,978) 8,159,451 - 488,018 8,647,499	70,938 1,121,817 25,132,929 502,659 2,034,536 213,393 4,123,466 160,217 6,531,612 2,101,986 254,423 8,888,021 232,425 1,585,091 1,218,134 1,534,280 760,495 722,240 366,634 467,904 91,431 718,216 607,018 - 86,599 363,976 (350,178) 363,976 (350,178) 8,404,266 - 1,121,817 502,659 10,028,742 (1,140,720)	25,886,917 517,738 2,095,572 219,794 4,247,170 165,024 6,727,504 526,056 9,154,662 239,398 1,632,644 1,254,678 1,580,308 783,310 743,907 377,633 481,941 94,174 739,762 625,229 	26,663,524 533,270 2,158,439 226,388 4,374,586 169,974 6,929,387 2,229,997 269,918 9,429,302 246,580 1,681,623 1,292,318 1,627,718 806,809 766,224 388,962 496,400 96,999 761,955 643,986 91,873 386,142 (371,504) 8,916,085 - - - - - - - - - - - - -	70,938 7,847,443 9,564,495 38,053,137 4,242,213 77,909,202 3,121,975 123,326,527 41,209,392 4,810,630 169,406,548 4,116,159 29,908,927 22,468,291 28,529,580 14,097,750 13,373,443 11,148,939 169,472 1,587,004 6,868,720 (6,406,565) 156,525,330 250,627 3,392,638 6,643,735 6,657,133
Annual FF&E 15 Year Expenditures Annual FF&E 20 Year Expenditures Total Annual FF&E Expenditures Total Annual FF&E Expenditures Building Renewal and Replacement Current Replacement Value of Non-Core and Shell (Entire Building) Average Building Annual Renewal and Replacement Expense Sources and Uses - Recreation Center Fund Sources of Funds: Taxes Intergovernmental Revenue Charges for Services Miscellaneous Subtotal - Fund Operating Revenue General Fund Operating Revenue General Fund Operating Subsidy Total Sources of Funds Uses of Funds: Uses of Funds: Central Fund-Wide Charges Recreation Center Building Maintenance Recreation Center Management Recreation Center Manageme	20 25 13, 13, 5,	262,334 936,957 57,840 9908,975 994,721 998,493 735,360 125,000 858,853 43,718 840,861 577,540 820,282 342,991 347,693 218,579 220,705 41,439 44,616 102,646 38,170 216,427 N/A 436,937 129,031 211,255 7777,224	270,204 847,856 161,502 1,086,157 199,881 2,295,396 1,525,120 127,440 3,947,956 62,800 734,708 404,130 568,596 299,450 254,506 130,221 189,372 37,855 350,005 287,947 66,825 18,889 131,479 3,536,783 93,383 30,294 30,536,783	278,310 1,019,338 191,675 2,103,096 75,757 3,389,865 1,440,150 131,950 4,961,965 72,801 875,655 455,210 647,677 321,055 332,068 181,689 203,279 40,614 291,951 276,597 39,564 248,820 M,3,986,981 16,060 191,342 4,194,382	286,659 1,095,420 175,650 2,319,980 101,660 3,692,710 1,174,090 142,110 5,008,910 105,500 885,920 612,670 830,700 406,7550 352,030 199,230 232,010 43,690 333,450	14,762,947 295,259 1,141,080 145,310 2,430,110 81,980 3,798,480 5,172,590 105,000 903,800 903,800 422,780 388,460 139,970 256,720 49,780 384,920 315,030	15,205,835 304,117 1,207,060 145,310 2,504,020 81,400 3,937,790 1,288,650 153,550 919,810 710,330 877,270 433,880 416,310 210,560 288,470 52,390 409,510 341,320 211,170 (251,130) 4,771,470 2,024 1,059,476	15,662,010 313,240 1,249,670 145,310 2,577,940 89,160 4,062,080 1,309,880 158,540 5,530,500 129,200 957,720 957,720 202,5410 458,130 434,450 220,530 54,780 428,190 428,190 428,190 428,190 428,190 428,190 55,770 219,970 (262,940) 4,995,830 2,025 5,211,830	1,290,800 145,310 1,290,800 145,310 2,652,090 95,730 4,183,930 5,696,410 138,240 997,060 767,620 963,840 477,190 229,840 477,190 229,840 477,190 229,840 20,26 54,770 228,870 228,870 229,840 247,780 25,770 27,160 28,870 27,770 28,870 27,770 28,870 27,770 28,870 27,770 28,870 27,770 28,870 27,770 28,870 27,770 28,870 27,70 27,70 27,	16,615,827 332,317 1,339,210 145,310 2,728,730 102,570 4,315,820 1,339,660 168,200 1,339,660 168,200 1,036,660 797,920 1,003,450 497,920 1,003,450 497,920 1,003,450 497,180 497,180 497,180 497,180 497,180 497,180 497,180 1,000 1	17,114,302 342,286 1,385,420 145,310 2,807,880 109,100 4,447,710 1,431,350 1,73,250 6,052,310 158,270 1,079,370 829,490 1,044,770 517,860 491,810 249,660 491,810 249,660 491,810 247,850 (298,070) 56,63,280 2,028 159,972	17,627,731 352,555 1,426,983 149,669 2,892,116 112,373 4,581,141 1,474,291 178,448 6,233,679 163,018 1,111,751 854,375 1,076,113 533,396 506,564 257,150 328,179 64,128 503,742 425,751 60,739 255,286 (245,608) 5,894,583 5,894,583 5,894,583	18,156,563 363,131 1,469,792 154,159 2,978,880 115,744 4,718,579 183,801 6,420,896 1,145,104 880,006 1,108,396 549,398 541,761 264,864 338,024 66,052 518,854 438,523 62,561 262,944 (252,976) 6,071,420 244,145 363,131 6,678,696	781,953 18,701,259 374,025 1,513,886 158,784 3,088,246 119,217 4,860,133 1,564,075 189,315 6,613,523 172,946 1,179,457 906,406 1,141,648 565,880 431 537,414 272,810 481,165 68,033 534,420 451,679 - 64,438 270,832 (280,565) 6,253,563 - 781,953 374,025 7,409,541	1,559,302 163,548 3,160,294 122,793 5,005,937 1,610,997 194,994 6,811,928 178,134 1,214,840 933,598 1,175,898 522,856 553,536 280,995 358,610 70,074 550,453 455,229 - 66,371 278,957 (268,382) 6,441,170 - - - 385,246 6,826,416	19,840,166 396,803 1,606,081 188,454 3,255,102 126,477 200,844 7,016,286 183,478 1,251,286 961,606 1,211,175 600,342 570,143 289,424 369,368 72,176 566,966 479,186 -68,362 287,326 (276,434) 6,634,405 	1,654,264 173,508 3,352,756 130,271 5,310,798 1,709,107 206,870 7,226,775 188,983 1,288,824 990,454 1,247,510 618,352 587,247 298,107 380,449 74,342 583,975 493,562 70,413 295,946 (284,727) 6,833,437 	21,048,432 420,969 1,703,892 178,713 3,453,338 134,179 5,470,122 1,760,380 213,076 7,443,578 194,652 1,327,489 1,020,168 1,284,935 636,902 604,864 307,050 391,862 76,572 601,494 508,368 72,526 304,824 (293,268) 7,038,440	731,391 21,679,885 433,598 1,755,009 184,074 3,556,938 138,205 5,634,226 1,813,191 219,468 7,666,885 200,492 1,367,314 1,050,773 1,323,483 656,010 623,010 316,262 403,618 78,869 619,539 523,619 74,701 313,969 (302,066) 7,249,593	22,330,282 446,606 1,807,659 189,597 142,351 5,803,253 5,803,253 206,506 1,406,333 1,082,296 1,363,188 675,690 206,506 1,406,333 1,082,296 1,363,188 675,690 415,727 81,235 638,125 7,8942 323,388 (311,128) (311,128) 7,467,081 	1,861,889 195,284 3,773,556 146,621 5,977,350 1,923,615 232,834 8,133,799 212,702 1,450,583 1,114,765 1,404,084 695,961 1,404,084 695,961 335,522 428,199 83,672 657,269 555,508 79,251 333,090 (320,462) 7,691,094 	23,690,196 473,804 1,917,745 201,143 3,886,763 151,020 6,156,671 1,981,323 239,819 8,377,812 219,083 1,494,101 1,148,208 1,446,206 716,839 680,780 345,588 441,045 86,182 676,987 572,173 81,628 343,082 (330,076) 7,921,826 	1,975,278 207,177 4,003,365 155,551 6,341,371 2,040,763 247,013 8,629,147 225,655 1,538,924 1,182,654 1,489,592 738,345 701,203 355,955 454,276 88,768 697,297 589,338 - 84,077 353,375 (339,978) 8,159,451 - 488,018 8,647,499	70,938 1,121,817 25,132,929 502,659 2,034,536 213,393 4,123,466 160,217 6,531,612 2,101,986 254,423 8,888,021 232,425 1,585,091 1,218,134 1,534,280 760,495 722,240 366,634 467,904 91,431 718,216 607,018 - 86,599 363,976 (350,178) 363,976 (350,178) 8,404,266 - 1,121,817 502,659 10,028,742 (1,140,720)	25,886,917 517,738 2,095,572 219,794 4,247,170 165,024 6,727,560 2,165,045 262,056 9,154,662 239,398 1,632,644 1,254,678 1,580,308 783,310 743,907 377,633 481,941 94,174 739,762 625,229 89,197 374,895 (360,683) 8,656,394 407,760 517,738 9,581,892	26,663,524 533,270 2,158,439 226,388 4,374,586 169,974 6,929,387 2,229,997 269,918 9,429,302 246,580 1,681,623 1,292,318 1,627,718 806,809 766,224 388,962 496,400 96,999 761,955 643,986 91,873 386,142 (371,504) 8,916,085 - - - - - - - - - - - - -	70,938 7,847,443 9,564,495 38,053,137 4,242,213 77,909,202 3,121,975 123,326,527 41,209,392 4,810,630 169,406,548 4,116,159 29,908,927 22,488,291 28,529,580 14,097,750 13,373,443 11,148,939 169,472 1,587,004 6,868,710,61 6,640,6565) 156,525,330 250,627 3,392,638 6,643,735 6,657,133 173,368,463
Annual FF&E 15 Year Expenditures Annual FF&E 20 Year Expenditures Total Annual FF&E 25 Year Expenditures Total Annual FF&E Expenditures Building Renewal and Replacement Current Replacement Value of Non-Core and Shell (Entire Building) Average Building Annual Renewal and Replacement Expense Sources and Uses - Recreation Center Fund Sources of Funds: Taxes Intergovernmental Revenue Charges for Services Miscellaneous Subtotal - Fund Operating Revenue General Fund Operating Subsidy Capital Projects Fund Capital Subsidy Total Sources of Funds Uses of Funds: Central Fund-Wide Charges Recreation Center Building Maintenance Recreation Center Management Recreation Center Management Recreation Center Aqualics Fitness & Wellness Youth Activities Memory Square Pool Youth Sports Seniors Senior Meals Nite at the Rec Memory Square Building Maintenance Less: Projected Turnback Subtotal - Fund Operating Expenditures from Budget and LTFP (FR&E) FF&E Expenditures (from preceding schedule) Average Annual Building R&R Expense (from preceding schedule) Average Annual Building R&R Expense (from preceding schedule) Average Annual Building R&R Expense (from preceding schedule) Annual Net Surplus/(Deficit) of Funds Beginning Fund Balance - Recreation Fund	20 25 13, 13, 5,	262,334 936,957 57,840 9908,975 994,721 998,493 735,360 125,000 858,853 43,718 840,861 577,540 820,282 342,991 347,693 218,579 220,705 41,439 461,616 164,268 102,646 33,647 216,427 N44,6937 129,031 211,255 7777,224 081,630 081,630	270,204 847,856 161,502 1,086,157 199,881 2,295,396 1,525,120 127,440 3,947,956 62,800 734,708 404,130 568,596 299,450 294,506 130,221 189,372 37,855 350,005 287,947 66,825 18,899 131,479 N/A 3,536,733 30,294 1,369,460 287,496	278,310 1,019,338 191,675 2,103,096 75,757 3,389,865 1,440,150 131,950 4,961,965 72,801 875,655 455,210 647,677 321,055 332,068 181,689 203,279 40,614 291,951 276,597 39,564 248,820 N/A 3,986,981 16,060 191,342 767,583 2,136,708	286,659 1,095,420 175,650 2,319,980 101,660 3,692,710 1,174,090 142,110 5,008,910 105,500 885,920 612,670 830,700 406,7550 352,030 199,230 222,010 43,690 338,190 333,450	14,762,947 295,259 1,141,080 145,310 2,430,110 81,980 3,798,480 5,172,590 105,000 903,800 684,460 833,050 422,780 389,460 139,970 256,720 49,780 384,920 315,030 212,970 (240,800) 4,575,220 2,023 1,084,777 5,662,020 (489,430) 2,263,208	15,205,835 304,117 1,207,060 145,310 2,504,020 81,400 3,937,790 1,288,650 153,559,990 120,750 919,810 710,330 877,270 433,880 416,310 210,560 288,470 52,390 409,510 341,320 211,170 (251,130) 4,771,470 2,024 1,059,476 	1,249,670 145,310 2,577,940 89,160 1,399,880 1,399,880 158,540 5,530,500 129,200 957,720 957,720 957,720 145,310 458,130 458,	1,290,800 145,310 1,290,800 145,310 2,652,090 95,730 4,183,930 5,696,410 138,240 997,060 967,620 963,840 477,190 422,730 229,840 477,190 452,730 229,840 477,190 57,160 48,540 292,770 57,160 48,540 202,770 54,770 228,870 228,870 27,740 27,740 28,870 27,740 28,870 27,740 27,740 27,740 28,870 27,74	16,615,827 332,317 1,339,210 145,310 2,728,730 102,570 4,315,820 1,339,660 168,200 5,873,680 147,920 1,036,660 797,920 1,003,450 497,820 497,820 497,820 497,820 497,820 1,03,450 497,820 497,820 497,820 497,820 56,840 238,150 (265,780) 5,429,730 2,027 159,973 2,027 159,973 2,027 159,973 2,027 2	17,114,302 342,286 1,385,420 145,310 2,807,880 109,100 4,447,710 1,431,350 1,73,250 6,052,310 158,270 1,079,370 829,490 1,044,770 517,860 491,810 249,660 491,810 249,660 491,350 1,566,563,280 2,260 489,070 2,7850 2,028 159,972 5,825,280 2,27,030 2,927,408	17,627,731 352,555 1,426,983 149,669 2,892,116 112,373 4,581,421 178,448 6,233,879 163,018 1,111,751 854,375 1,076,113 533,96 505,664 257,150 328,179 64,128 503,742 425,751 60,739 255,286 (245,608) 5,894,583 - (245,608) 5,894,583 - (245,608) 5,894,583 - (245,608) 5,894,583 - (245,608) 5,894,583 - (245,608) 5,894,583	18,156,563 363,131 1,469,792 154,159 2,978,880 115,744 4,718,579 183,801 6,420,896 167,909 1,145,104 880,006 1,108,396 549,398 549,398 549,398 6,052 518,854 167,605 26,661 262,944 (252,976) 6,071,420 244,145 363,131 6,678,696 (257,801) 1,997,720	781,953 18,701,259 374,025 1,513,886 158,784 3,088,246 119,217 4,880,133 1,564,075 189,315 6,613,523 172,946 1,179,457 906,406 1,141,648 565,880 434,165 68,033 534,420 451,679 64,438 270,832 (280,665) 6,253,563 781,953 374,025 7,409,541 (796,019) 1,201,702	1,559,302 163,548 3,160,294 122,793 5,005,937 1,610,997 194,994 6,811,928 178,134 1,214,840 933,598 1,175,898 522,856 553,536 280,995 388,610 70,074 550,453 455,229 - 66,371 278,957 (268,382) 6,441,170 - - - 385,246 6,826,416 (14,488) 1,187,214	19,840,166 396,803 1,606,081 188,454 3,255,102 126,477 5,156,115 1,659,327 200,844 7,016,286 183,478 1,251,286 961,606 1,211,175 600,342 570,143 289,424 369,368 72,176 566,966 479,186 - 68,362 287,326 (276,434) 6,634,405 - 529,742 396,803 7,560,950 (544,664) 642,550	1,654,264 173,508 3,352,756 130,271 5,310,798 1,709,107 206,870 7,226,775 188,983 1,288,824 990,454 1,247,510 618,352 587,247 298,107 380,449 74,342 583,975 493,562 - 70,413 295,946 (284,727) 6,833,437 - - - 408,707 7,242,145 (15,370) 627,180	21,048,432 420,969 1,703,892 178,713 3,453,338 134,179 5,470,122 1,760,380 213,076 7,443,578 194,652 1,327,489 1,020,168 1,284,935 636,902 4307,050 391,862 76,572 601,494 307,050 391,862 77,572 601,494 307,755 304,824 293,288 7,038,440 1,786,897 327,488 420,969 7,786,897 343,319) 283,861	731,391 21,679,885 433,598 1,755,009 184,074 3,556,938 138,205 5,634,226 1,813,191 219,468 7,666,885 200,492 1,367,314 1,050,773 1,323,483 656,010 623,010 316,262 403,618 78,869 619,539 523,619 74,701 313,969 (302,066) 7,249,593	22,330,282 446,606 1,807,659 189,597 189,597 189,597 226,052 7,896,892 206,506 1,406,333 1,082,296 1,363,188 675,690 325,750 415,727 81,235 638,125 7,467,081 	1,861,889 195,284 3,773,556 146,621 5,977,350 1,923,615 232,834 8,133,799 212,702 1,450,583 1,114,765 1,404,084 695,961 1,404,084 695,961 1,404,084 695,961 335,522 428,199 83,672 657,269 335,522 428,199 83,672 657,269 79,251 333,090 (320,462) 7,691,094 	23,690,196 473,804 1,917,745 201,143 3,886,763 151,020 6,156,671 1,981,323 239,819 8,377,812 219,083 1,494,101 1,148,208 1,446,206 716,839 680,780 345,588 441,045 86,182 676,987 572,173 81,628 343,082 676,987 677,921,826 677,921,826 678,987 679,987 679,987 679,987 680,780 680,7	1,975,278 207,177 4,003,3765 155,551 6,341,371 2,040,763 247,013 8,629,147 225,655 1,538,924 1,182,654 1,489,592 738,345 701,203 355,955 454,276 88,768 697,297 589,338 - 84,077 353,375 (339,978) 8,159,451 - 488,018 8,647,499 (18,352) (2,021,516)	70,938 1,121,817 25,132,929 502,659 2,034,536 213,393 4,123,466 160,217 6,531,612 2,101,986 254,423 8,888,021 232,425 1,585,091 1,218,134 1,534,280 760,495 722,240 366,634 467,904 91,431 718,216 607,018 - 86,599 363,976 (350,178) 8,404,266 - 1,121,817 502,659 10,028,742 (1,140,720) (3,162,236)	25,886,917 517,738 2,095,572 219,794 4,247,170 165,024 6,727,504 526,056 9,154,662 239,398 1,632,644 1,254,678 1,580,308 783,310 743,907 377,633 481,941 94,174 739,762 625,229 	26,663,524 533,270 2,158,439 226,388 4,374,586 169,974 6,929,387 2,229,997 269,918 9,429,302 246,580 1,681,623 1,292,318 1,627,718 806,809 761,925 496,400 96,999 761,955 643,886 91,873 386,142 (371,504) 8,916,085 	70,938 7,847,443 9,564,495 38,053,137 4,242,213 77,909,202 3,121,975 123,326,527 41,209,392 4,810,630 169,406,548 4,116,159 29,908,927 22,488,291 28,529,580 14,097,750 13,373,443 11,148,939 169,472 1,587,004 6,868,710,61 6,640,6565) 156,525,330 250,627 3,392,638 6,643,735 6,657,133 173,368,463
Annual FF&E 15 Year Expenditures Annual FF&E 20 Year Expenditures Total Annual FF&E Expenditures Total Annual FF&E Expenditures Building Renewal and Replacement Current Replacement Value of Non-Core and Shell (Entire Building) Average Building Annual Renewal and Replacement Expense Sources and Uses - Recreation Center Fund Sources of Funds: Taxes Intergovernmental Revenue Charges for Services Miscellaneous Subtotal - Fund Operating Revenue General Fund Operating Subsidy Capital Projects Fund Capital Subsidy Total Sources of Funds Uses of Funds: Central Fund-Wide Charges Recreation Center Building Maintenance Recreation Center Management Recrea	20 25 13, 13, 1, 5, 4, 4, 1, 1,	262,334 936,957 57,840 9908,975 994,721 998,493 735,360 125,000 858,853 43,718 840,861 577,540 820,282 342,991 347,693 218,579 220,705 41,439 44,616 102,646 38,170 216,427 N/A 436,937 129,031 211,255 7777,224	270,204 847,856 161,502 1,086,157 199,881 2,295,396 1,525,120 127,440 3,347,986 62,800 734,708 404,130 568,596 299,450 294,506 294,506 295,4506 6130,221 189,372 37,855 550,005 287,947 N/A 3,536,783 30,294 287,496 287,496	278,310 1,019,338 191,675 2,103,096 75,757 3,389,865 1,440,161 131,950 4,961,965 472,801 875,655 455,210 647,677 321,056 332,068 332,068 181,689 203,279 40,614 291,951 276,597 40,614 291,951 276,597 40,614 291,951 276,597 40,614 291,951 276,597 40,614 291,951 276,597 40,614 291,951 276,597 40,614 291,951 276,597 40,614 291,951 276,597 4,194,382 4,194,382 767,583	286,659 1,095,420 175,650 2,319,980 101,660 3,692,710 1,174,090 142,110 5,008,910 105,500 885,920 612,670 830,700 406,7550 352,030 199,230 222,010 43,690 338,190 333,450	14,762,947 295,259 1,141,080 145,310 2,430,110 81,980 1,225,750 148,360 5,172,590 105,000 903,800 684,460 833,050 422,780 398,460 198,970 256,720 49,780 315,030 212,970 (240,800) 4,575,220 1,084,777 5,662,020 (489,430) 2,263,208	15,205,835 304,117 1,207,060 145,310 2,504,020 81,400 1,268,650 153,550 919,810 710,330 877,270 433,880 416,310 210,560 268,470 52,390 499,510 341,320 211,170 (251,130) 4,771,470 (251,13	15,662,010 313,240 1,249,670 145,310 2,577,940 89,160 1,309,880 1,309,880 158,540 957,720 957,720 957,720 957,720 954,780 220,530 280,700 54,780 280,700 54,780 280,700 54,780 280,700 54,780 219,970 (262,940) 4,995,830 280,700 54,780 358,440 52,770 219,970 (262,940) 4,995,830 318,670 2,108,898	1,290,800 145,310 1,290,800 145,310 2,652,090 95,730 1,349,180 163,300 5,696,410 138,240 997,060 767,620 963,840 292,770 57,160 482,730 229,840 292,770 57,160 202,840 292,770 57,160 202,770 57,160 202,770 57,160 202,770 57,160 202,770 57,160 202,770 57,160 202,770 57,160 202,770 57,160 202,770 57,160 202,770 57,160 202,770 57,160 202,770 57,160 202,770 57,160 202,770 57,160 202,770 57,160 202,770 57,160 202,770 57,160 202,770 57,160 202,770 57,160 202,770 57,160 57,1	16,615,827 332,317 1,339,210 145,310 2,728,730 102,570 1,339,660 168,200 1,036,660 797,920 1,036,660 797,920 1,003,450 497,080 471,840 239,530 305,410 59,650 466,900 394,160 238,150 (285,780) 5,429,730 5,429,740 5,42	17,114,302 342,286 1,385,420 145,310 2,807,880 109,100 1,431,350 173,250 6,052,310 188,270 1,079,370 829,490 1,044,770 1,079,370 829,490 1,044,770 247,860 491,810 249,660 318,620 62,260 498,070 413,350 -58,970 247,850 (298,070) 5,663,280 2,927,408 2,700,378 2,972,408	17,627,731 352,555 1,426,983 149,669 2,892,116 112,373 4,581,141 1,474,291 178,448 6,233,879 163,018 1,111,751 854,375 1,076,113 533,396 506,564 257,150 328,179 64,128 503,742 425,751 60,739 255,286 (245,608) 5,894,583 	18,156,563 363,131 1,469,792 154,159 2,978,880 115,744 4,718,576 1,518,519 183,801 6,420,896 167,909 1,145,104 880,006 1,108,396 549,398 521,761 264,864 38,024 60,052 518,854 438,523 62,561 262,944 60,052 518,854 60,71,420 60,	781,953 18,701,259 374,025 1,513,886 158,784 3,068,246 119,217 4,860,133 1,564,075 189,315 6,613,523 172,946 1,179,457 906,406 1,141,648 565,880 537,414 272,810 348,165 68,033 534,420 451,679 64,438 270,832 (260,565) 6,253,563 374,025 7,409,541 (796,019) 1,201,702	385,246 1,559,302 163,548 3,160,294 122,793 5,005,937 1,610,997 194,994 6,811,928 178,134 1,214,840 933,598 582,856 553,536 583,536 583,536 583,536 583,610 70,074 550,453 465,229 6,441,170 385,246 6,826,416 (14,488) 1,187,214	19,840,166 396,803 1,606,081 188,454 3,255,102 126,477 200,844 7,016,286 183,478 1,251,286 961,606 1,211,175 600,342 570,143 289,424 399,424 439,388 72,176 66,966 479,186 68,362 287,326 (276,434) 6,634,405 529,742 396,803 7,560,950 (544,664)	1,654,264 173,508 3,552,756 130,271 5,310,798 1,709,107 206,870 7,226,775 188,983 1,288,824 990,454 1,247,510 618,352 587,247 298,107 380,449 74,342 583,975 493,562 70,413 295,946 (284,727) 6,833,437 	21,048,432 420,969 1,703,892 178,713 3,453,338 134,179 5,470,122 1,760,380 213,076 7,443,578 194,652 1,327,489 1,020,168 1,284,935 636,902 604,864 307,050 318,662 72,526 304,624 (293,268) 7,038,440 327,488 420,969 7,786,897 (343,319) 283,861	731,391 21,679,885 433,598 1,755,009 184,074 3,556,938 138,205 5,634,226 1,813,191 219,468 7,666,885 200,492 1,367,314 1,050,773 1,323,483 656,010 623,010 316,262 403,618 7,869 619,539 523,619 74,701 313,969 (302,066) 7,249,593	22,330,282 446,606 1,807,659 189,597 3,663,647 142,351 5,803,253 1,867,587 226,052 206,506 1,408,333 1,082,296 1,363,188 675,699 641,700 325,750 638,125 539,328 7,467,081 646,606 8,768,562 (871,671) (1,335,567)	1,861,889 195,284 3,773,556 146,621 5,977,350 1,923,615 232,834 8,133,799 212,702 1,450,583 1,114,765 1,404,084 695,961 660,952 335,522 428,199 555,508 79,251 330,90 (320,462) 7,691,094 8,161,097 (17,299) (1,352,806)	23,690,196 473,804 1,917,745 201,143 3,886,763 151,020 6,156,671 1,981,323 239,819 8,377,812 219,083 1,494,101 1,148,208 1,446,206 716,839 680,780 345,588 441,045 86,182 676,987 572,173 81,628 343,082 (330,076) 7,921,826 473,804 9,028,170 (650,358) (2,003,163)	1,975,278 207,177 4,003,965 155,551 6,341,371 2,040,763 247,013 8,629,147 225,655 1,538,924 1,182,654 1,489,592 738,345 701,203 355,955 454,276 88,768 697,297 589,338 8,1077 353,375 (339,978) 8,159,481 488,018 8,647,499 (18,352) (2,021,516)	70,938 1,121,817 25,132,929 502,659 2,034,536 213,393 4,123,466 60,217 6,531,612 2,101,986 254,423 8,888,021 232,425 1,585,091 1,218,134 1,534,280 760,495 722,240 366,634 467,904 91,431 718,216 607,018 8,404,266 (350,178) 8,404,266 (350,178) 8,404,266 (350,178) 8,404,266 (350,178) 8,404,266 (350,178) 8,404,266 (350,178) 8,404,266 (350,178) 8,404,266 (350,178) 8,404,266 (350,178) (30,178)	25,886,917 517,738 2,095,572 219,794 4,247,170 165,024 6,727,560 2,165,045 262,056 9,154,662 239,398 1,632,644 1,254,678 1,580,308 783,310 743,907 377,633 481,941 94,174 94,174 94,174 94,174 94,174 94,174 94,174 94,174 94,174 94,174 95,581,892 407,760 517,738 9,581,892 (427,230) (3,589,466)	26,663,524 533,270 2,158,439 226,388 4,374,586 169,974 6,929,387 2,229,997 269,918 9,429,302 246,580 1,681,623 1,292,318 1,627,718 806,609 766,224 496,400 96,999 761,955 643,986 91,873 386,142 (371,504) 8,916,085 91,873 386,142 (371,504) 8,916,085 91,873 386,142 (371,504) 8,916,085 91,873 386,142 (371,504) 8,916,085 91,873 386,142 (373,449) (3,962,914)	70,938 7,847,443 9,564,495 38,053,137 4,242,213 77,909,202 3,121,975 123,326,527 41,209,392 4,810,630 169,406,548 4,116,159 29,908,927 22,488,291 28,529,580 14,097,750 13,373,443 11,148,939 169,472 1,587,004 6,868,710,61 6,640,6565) 156,525,330 250,627 3,392,638 6,643,735 6,657,133 173,368,463
Annual FF&E 20 Year Expenditures Annual FF&E 20 Year Expenditures Total Annual FF&E Expenditures Total Annual FF&E Expenditures Building Renewal and Replacement Current Replacement Value of Non-Core and Shell (Entire Building) Average Building Annual Renewal and Replacement Expense Sources and Uses - Recreation Center Fund Sources of Funds: Taxes Intergovernmental Revenue Charges for Services Miscellaneous Subtotal - Fund Operating Revenue General Fund Operating Subsidy Capital Projects Fund Capital Subsidy Total Sources of Funds Uses of Funds: Central Fund-Wide Charges Recreation Center Building Maintenance Recreation Center Management Recreation Center Management Recreation Center Management Recreation Center Aquatics Fitness & Wellness Youth Activities Memory Square Pool Youth Sports Adult Sports Seniors Senior Meals Nite at the Rec Memory Square Building Maintenance Less: Projected Turnback Subtotal - Fund Operating Expenditures from Budget and LTFP (FF&E) Actual/Estimated Capital Expenditures from Budget and LTFP (Non-FF&E) FF&E Expenditures (from preceding schedule) Average Annual Building R&R Expense (from preceding schedule) Total Uses of Funds Beginning Fund Balance - Recreation Fund Net of Fund Operating Revenue and Operating Expenditures Ending Fund Balance - Recreation Fund Net of Fund Operating Revenue and Operating Expenditures Ending Fund Balance - Recreation Fund	20 25 13, 13, 1, 5,	262,334 936,957 57,840 998,975 998,493 7755,360 125,000 858,853 43,718 840,861 577,540 820,282 342,991 347,693 218,579 220,705 41,439 461,616 164,268 102,646 38,170 211,255 - 7777,224 081,630 081,630 081,630	270,204 847,856 161,502 1,086,157 199,881 2,295,396 1,525,196 1,525,196 1,525,196 1,525,196 1,525,196 1,525,196 1,525,196 1,525,196 1,525,196 1,525,196 1,525,196 1,525,196 1,525,196 1,525,196 1,347,986 1,369,125 1,081,630 287,496 1,369,125	278,310 1,019,338 191,675 2,103,096 75,757 3,389,865 1,440,150 131,950 4,961,965 72,801 876,655 455,210 647,677 321,055 332,068 181,689 203,279 40,614 291,951 176,597 39,564 248,820 N/A 3,986,981 16,060 191,342 4,194,382 767,583 2,136,708	286,659 1,095,420 175,650 2,319,980 101,660 3,692,710 1,174,090 142,110 5,008,910 105,500 885,920 612,670 406,750 382,030 199,230 232,010 43,690 333,450	14,762,947 295,259 1,141,080 145,310 2,430,110 81,980 3,798,480 5,172,590 105,000 903,800 684,460 833,050 422,780 389,460 198,970 256,720 49,780 384,920 212,970 (240,800) 4,575,220 2,023 1,084,777 5,662,020 (489,430) 2,263,208	15,205,835 304,117 1,207,060 145,310 2,504,020 81,400 3,937,790 1,288,650 153,550 153,550 153,559,990 120,750 919,810 210,750 919,810 210,560 919,810 210,560 919,810 210,560 919,810 210,560 919,810 210,560 919,810 210,560 919,810 210,560 919,810 210,560 919,810 210,560 919,810 210,560 919,810 210,560 919,810 210,560 919,810 210,560 919,810 910,910	1,249,670 145,310 2,577,940 89,160 4,062,080 1,399,880 158,540 5,530,500 129,200 957,720 957,720 957,784 925,410 458,130 220,530 280,700 54,780 428,190 358,440 5,770 219,970 (262,940) 4,995,830 2,025 213,975 5,211,830 318,670 2,108,898	1,290,800 1,45,310 1,290,800 1,45,310 2,652,090 95,730 4,183,930 1,349,180 1	16,615,827 332,317 1,339,210 145,310 2,728,730 102,570 4,315,820 1,339,660 168,200 5,873,680 147,920 1,003,450 497,080	17,114,302 342,286 1,385,420 145,310 2,807,880 109,100 4,447,710 1,793,70 1,793,70 1,793,70 1,793,70 1,743,850 1,810 249,660 481,810 249,660 489,070 413,350 -58,970 247,850 (298,070) 5,663,280 5,683,280 2,028 159,972 27,030 2,927,408	17,627,731 352,555 1,426,983 149,669 2,892,116 112,373 4,581,141 1,474,291 178,448 6,233,879 163,018 1,111,751 854,375 1,076,113 533,396 257,150 328,179 64,128 503,742 425,751 60,739 255,286 (245,608) 5,894,583 	18,156,563 363,131 1,469,792 154,159 2,978,880 115,744 4,716,576 1,518,519 183,801 6,420,896 1,145,104 880,006 1,108,396 543,398 521,761 264,864 338,024 466,052 518,854 438,523 6,052 518,654 6,052 6,071,420 6	781,953 18,701,259 374,025 1,513,886 158,784 3,088,246 119,217 4,880,133 1,564,075 189,315 6,613,523 172,946 1,179,457 906,406 1,141,648 565,880 451,679 -64,438 270,832 (260,565) 6,253,563 -781,953 374,025 7,409,541 (796,019) 1,201,702	1,559,302 163,548 3,160,294 122,793 5,005,937 1,610,997 194,994 6,811,928 178,134 1,214,840 933,598 1,175,898 562,856 260,995 358,610 70,074 550,453 465,229 6,371 278,957 (268,382) 6,441,170 	19,840,166 396,803 1,606,081 188,454 3,255,102 126,477 5,156,115 1,659,327 200,844 7,016,286 183,478 1,251,286 961,606 1,211,175 600,342 570,143 289,424 369,368 72,176 566,966 479,186 - 68,362 287,326 (276,434) 6,634,405 - 529,742 396,803 7,560,950 (544,664) 642,550	1,654,264 173,508 3,352,756 130,271 5,310,798 1,709,107 206,870 7,226,775 188,983 1,288,824 990,454 1,247,510 618,352 587,247 298,107 380,449 74,342 583,975 493,562 -70,413 295,946 (284,727) 6,833,437 -77,242,145 (15,370) 627,180	21,048,432 420,969 1,703,892 178,713 3,453,338 134,179 5,470,122 1,760,380 213,076 7,443,578 194,652 1,327,489 1,020,168 1,284,935 636,902 604,864 307,050 391,862 76,572 601,494 508,368 72,526 304,824 (293,268) 7,786,897 (343,319) 283,861	731,391 21,679,885 433,598 1,755,009 184,074 3,556,938 138,205 5,634,226 1,813,191 219,468 7,666,885 200,492 1,367,314 1,050,773 1,323,483 656,010 623,010 310,262 403,618 78,869 619,539 523,619 74,701 313,969 (302,066) 7,249,593 731,391 433,598 8,414,582 (747,697) (463,836)	22,330,282 446,606 1,807,659 189,597 189,597 180,258 1,807,587 226,052 7,896,892 206,506 1,408,333 1,082,296 1,363,188 673,690 641,709 25,750 415,727 81,235 638,125 539,328 (311,128) 7,467,081 1,467,081 1,476,70	1,861,889 195,284 3,773,556 146,621 5,977,350 1,923,615 232,834 8,133,799 212,702 1,450,583 1,114,765 1,404,084 695,961 660,952 335,522 428,199 83,672 657,269 555,508 -79,251 333,090 (320,462) 7,691,094 8,151,097 (17,299) (1,352,806)	23,690,196 473,804 1,917,745 201,143 3,886,763 151,020 6,156,671 1,981,323 239,819 8,377,812 219,083 1,494,101 1,148,208 1,446,206 716,839 680,780 345,588 441,045 86,182 676,987 572,173 	1,975,278 207,177 4,003,365 155,551 6,341,371 2,040,763 247,013 8,629,147 225,655 1,538,924 1,182,654 1,489,592 738,345 701,203 355,955 454,276 88,768 697,297 353,375 (339,978) 8,159,481 8,647,499 (18,352) (2,021,516)	70,938 1,121,817 25,132,929 502,659 2,034,536 213,393 4,123,466 160,217 6,531,612 2,101,986 254,423 8,888,021 232,425 1,585,091 1,218,134 1,534,280 760,495 722,240 366,634 467,904 91,431 718,216 607,018 8,404,266 (350,178) 8,404,266 11,121,817 502,659 10,028,742 (1,140,720) (3,162,236)	25,886,917 517,738 2,095,572 219,794 4,247,170 165,024 6,727,560 9,154,662 239,398 1,632,644 1,254,678 1,580,308 783,310 743,907 377,633 481,941 94,174 739,762 29,197 374,895 (360,683) 8,656,394 407,760 517,738 9,581,892 (427,230) (3,589,466) (3,162,236) (427,230) (3,589,466)	26,663,524 533,270 2,158,439 226,388 4,374,586 169,974 6,929,387 269,918 9,429,302 246,580 1,881,623 1,292,318 1,627,718 806,809 766,224 388,962 496,400 96,999 761,955 643,986 - 91,873 386,142 (371,504) 8,916,085 - 91,873 386,142 (371,504) 8,916,085 - 91,873 386,142 (371,504) 8,916,085 - 91,873 386,142 (371,504) (373,449) (3,962,914)	70,938 7,847,443 9,564,495 38,053,137 4,242,213 77,909,202 3,121,975 123,326,527 41,209,392 4,810,630 169,406,548 4,116,159 29,908,927 22,488,291 28,529,580 14,097,750 13,373,443 11,148,939 169,472 1,587,004 6,868,710,61 6,640,6565) 156,525,330 250,627 3,392,638 6,643,735 6,657,133 173,368,463
Annual FF&E 20 Year Expenditures Annual FF&E 20 Year Expenditures Total Annual FF&E Expenditures Total Annual FF&E Expenditures Building Renewal and Replacement Current Replacement Value of Non-Core and Shell (Entire Building) Average Building Annual Renewal and Replacement Expense Sources and Uses - Recreation Center Fund Sources of Funds: Taxes Intergovernmental Revenue Charges for Services Miscellaneous Subtotal - Fund Operating Revenue General Fund Operating Revenue General Fund Operating Subsidy Total Sources of Funds Uses of Funds: Central Fund-Wide Charges Recreation Center Building Maintenance Recreation Center Management Recreation Center Management Recreation Center Management Recreation Center Aquatics Fitness & Wellness Youth Activities Memory Square Pool Youth Sports Seniors Senior Meals Nite at the Rec Memory Square Building Maintenance Less: Projected Turnback Subtotal - Fund Operating Expenditures from Budget and LTFP (FF&E) Actual/Estimated Capital Expenditures from Budget and LTFP (FF&E) Actual/Estimated Capital Expenditures from Budget and LTFP (Non-FF&E) FF&E Expenditures (from preceding schedule) Total Uses of Funds Beginning Fund Balance - Recreation Fund Ret of Fund Operating Revenue and Operating Expenditures	20 25 13, 13, 1, 5,	936,957 57,840 908,975 94,721 998,493 735,360 125,000 858,853 43,718 840,861 577,540 43,718 840,861 577,540 41,439 461,616 164,268 102,646 38,170 216,427 436,937 129,031 211,255 7777,224 081,630 081,630	270,204 847,856 161,502 1,086,157 199,881 2,295,396 1,525,120 127,440 3,347,986 62,800 734,708 404,130 568,596 299,450 294,506 294,506 295,4506 6130,221 189,372 37,855 550,005 287,947 N/A 3,536,783 30,294 287,496 287,496	278,310 1,019,338 191,675 2,103,096 75,757 3,389,865 1,440,150 131,950 4,961,965 72,801 876,655 455,210 647,677 321,055 332,068 181,689 203,279 40,614 291,951 176,597 39,564 248,820 N/A 3,986,981 16,060 191,342 4,194,382 767,583 2,136,708	286,659 1,095,420 175,650 2,319,980 101,660 3,692,710 1,174,090 142,110 5,008,910 105,500 885,920 612,670 406,750 382,030 199,230 232,010 43,690 333,450	14,762,947 295,259 1,141,080 145,310 2,430,110 81,980 1,225,750 148,360 5,172,590 105,000 903,800 684,460 833,050 422,780 398,460 198,970 256,720 49,780 315,030 212,970 (240,800) 4,575,220 1,084,777 5,662,020 (489,430) 2,263,208	15,205,835 304,117 1,207,060 145,310 2,504,020 81,400 1,268,650 153,550 919,810 710,330 877,270 433,880 416,310 210,560 268,470 52,390 499,510 341,320 211,170 (251,130) 4,771,470 (251,13	1,249,670 145,310 2,577,940 89,160 4,062,080 1,399,880 158,540 5,530,500 129,200 957,720 957,720 957,784 925,410 458,130 220,530 280,700 54,780 428,190 358,440 5,770 219,970 (262,940) 4,995,830 2,025 213,975 5,211,830 318,670 2,108,898	1,290,800 145,310 1,290,800 145,310 2,652,090 95,730 1,349,180 163,300 5,696,410 138,240 997,060 767,620 963,840 292,770 57,160 482,730 229,840 292,770 57,160 202,840 292,770 57,160 202,770 57,160 202,770 57,160 202,770 57,160 202,770 57,160 202,770 57,160 202,770 57,160 202,770 57,160 202,770 57,160 202,770 57,160 202,770 57,160 202,770 57,160 202,770 57,160 202,770 57,160 202,770 57,160 202,770 57,160 202,770 57,160	16,615,827 332,317 1,339,210 145,310 2,728,730 102,570 1,339,660 168,200 1,036,660 797,920 1,036,660 797,920 1,003,450 497,080 471,840 239,530 305,410 59,650 466,900 394,160 238,150 (285,780) 5,429,730 5,429,740 5,42	17,114,302 342,286 1,385,420 145,310 2,807,880 109,100 4,447,710 1,793,70 1,793,70 1,793,70 1,793,70 1,743,850 1,810 249,660 481,810 249,660 489,070 413,350 -58,970 247,850 (298,070) 5,663,280 5,683,280 2,028 159,972 27,030 2,927,408	17,627,731 352,555 1,426,983 149,669 2,892,116 112,373 4,581,141 1,474,291 178,448 6,233,879 163,018 1,111,751 854,375 1,076,113 533,396 257,150 328,179 64,128 503,742 425,751 60,739 255,286 (245,608) 5,894,583 	18,156,563 363,131 1,469,792 154,159 2,978,880 115,744 4,716,576 1,518,519 183,801 6,420,896 1,145,104 880,006 1,108,396 543,398 521,761 264,864 338,024 466,052 518,854 438,523 6,052 518,654 6,052 6,071,420 6	781,953 18,701,259 374,025 1,513,886 158,784 3,088,246 119,217 4,880,133 1,564,075 189,315 6,613,523 172,946 1,179,457 906,406 1,141,648 565,880 451,679 -64,438 270,832 (260,565) 6,253,563 -781,953 374,025 7,409,541 (796,019) 1,201,702	385,246 1,559,302 163,548 3,160,294 122,793 5,005,937 1,610,997 194,994 6,811,928 178,134 1,214,840 933,598 582,856 553,536 583,536 583,536 583,536 583,610 70,074 550,453 465,229 6,441,170 385,246 6,826,416 (14,488) 1,187,214	19,840,166 396,803 1,606,081 188,454 3,255,102 126,477 5,156,115 1,659,327 200,844 7,016,286 183,478 1,251,286 961,606 1,211,175 600,342 570,143 289,424 369,368 72,176 566,966 479,186 - 68,362 287,326 (276,434) 6,634,405 - 529,742 396,803 7,560,950 (544,664) 642,550	1,654,264 173,508 130,271 5,310,798 1,709,107 206,870 7,226,775 188,983 1,288,824 990,454 1,247,510 618,352 587,247 298,107 380,449 74,342 583,975 493,562 70,413 295,946 (284,727) 6,833,437 	21,048,432 420,969 1,703,892 178,713 3,453,338 134,179 5,470,122 1,760,380 213,076 7,443,578 194,652 1,327,489 1,020,168 1,284,935 636,902 604,864 307,050 391,862 76,572 601,494 508,368 72,526 304,824 (293,268) 7,786,897 (343,319) 283,861	731,391 21,679,885 433,598 1,755,009 184,074 3,556,938 138,205 5,634,226 1,813,191 219,468 7,666,885 200,492 1,367,314 1,050,773 1,323,483 656,010 623,010 310,262 403,618 78,869 619,539 523,619 74,701 313,969 (302,066) 7,249,593 731,391 433,598 8,414,582 (747,697) (463,836)	22,330,282 446,606 1,807,659 189,597 3,663,647 142,351 5,803,253 1,867,587 226,052 206,506 1,408,333 1,082,296 1,363,188 675,699 641,700 325,750 638,125 539,328 7,467,081 646,606 8,768,562 (871,671) (1,335,567)	1,861,889 195,284 3,773,556 146,621 5,977,350 1,923,615 232,834 8,133,799 212,702 1,450,583 1,114,765 1,404,084 695,961 660,952 335,522 428,199 83,672 657,269 555,508 -79,251 333,090 (320,462) 7,691,094 8,151,097 (17,299) (1,352,806)	23,690,196 473,804 1,917,745 201,143 3,886,763 151,020 6,156,671 1,981,323 239,819 8,377,812 219,083 1,494,101 1,148,208 1,446,206 716,839 680,780 345,588 441,045 86,182 676,987 572,173 81,628 343,082 (330,076) 7,921,826 473,804 9,028,170 (650,358) (2,003,163)	1,975,278 207,177 4,003,965 155,551 6,341,371 2,040,763 247,013 8,629,147 225,655 1,538,924 1,182,654 1,489,592 738,345 701,203 355,955 454,276 88,768 697,297 589,338 8,1077 353,375 (339,978) 8,159,481 488,018 8,647,499 (18,352) (2,021,516)	70,938 1,121,817 25,132,929 502,659 2,034,536 213,393 4,123,466 60,217 6,531,612 2,101,986 254,423 8,888,021 232,425 1,585,091 1,218,134 1,534,280 760,495 722,240 366,634 467,904 91,431 718,216 607,018 8,404,266 (350,178) 8,404,266 (350,178) 8,404,266 (350,178) 8,404,266 (350,178) 8,404,266 (350,178) 8,404,266 (350,178) 8,404,266 (350,178) 8,404,266 (350,178) 8,404,266 (350,178) (30,178)	25,886,917 517,738 2,095,572 219,794 4,247,170 165,024 6,727,560 2,165,045 262,056 9,154,662 239,398 1,632,644 1,254,678 1,580,308 783,310 743,907 377,633 481,941 94,174 94,174 94,174 95,5229 89,197 374,895 (360,683) 8,656,394 407,760 517,738 9,581,892 (427,230) (3,589,466)	26,663,524 533,270 2,158,439 226,388 4,374,586 169,974 6,929,387 2,229,997 269,918 9,429,302 246,580 1,681,623 1,292,318 1,627,718 806,609 766,224 496,400 96,999 761,955 643,986 91,873 386,142 (371,504) 8,916,085 91,873 386,142 (371,504) 8,916,085 91,873 386,142 (371,504) 8,916,085 91,873 386,142 (371,504) 8,916,085 91,873 386,142 (373,449) (3,962,914)	70,938 7,847,443 9,564,495 38,053,137 4,242,213 77,909,202 3,121,975 123,326,527 41,209,392 4,810,630 169,406,548 4,116,159 29,908,927 22,488,291 28,529,580 14,097,750 13,373,443 11,148,939 169,472 1,587,004 6,868,710,61 6,640,6565) 156,525,330 250,627 3,392,638 6,643,735 6,657,133 173,368,463
Annual FF&E 20 Year Expenditures Annual FF&E 20 Year Expenditures Total Annual FF&E Expenditures Total Annual FF&E Expenditures Building Renewal and Replacement Current Replacement Value of Non-Core and Shell (Entire Building) Average Building Annual Renewal and Replacement Expense Sources and Uses - Recreation Center Fund Sources of Funds: Taxes Intergovernmental Revenue Charges for Services Miscellaneous Subtotal - Fund Operating Revenue General Fund Operating Subsidy Capital Projects Fund Capital Subsidy Total Sources of Funds Uses of Funds: Central Fund-Wide Charges Recreation Center Building Maintenance Recreation Center Management Recreation Center Management Recreation Center Management Recreation Center Aquatics Fitness & Wellness Youth Activities Memory Square Pool Youth Sports Adult Sports Seniors Senior Meals Nite at the Rec Memory Square Building Maintenance Less: Projected Turnback Subtotal - Fund Operating Expenditures from Budget and LTFP (FF&E) Actual/Estimated Capital Expenditures from Budget and LTFP (Non-FF&E) FF&E Expenditures (from preceding schedule) Average Annual Building R&R Expense (from preceding schedule) Total Uses of Funds Beginning Fund Balance - Recreation Fund Net of Fund Operating Revenue and Operating Expenditures Ending Fund Balance - Recreation Fund Net of Fund Operating Revenue and Operating Expenditures Ending Fund Balance - Recreation Fund	20 25 13, 13, 1, 5,	262,334 936,957 57,840 998,975 998,493 7755,360 125,000 858,853 43,718 840,861 577,540 820,282 342,991 347,693 218,579 220,705 41,439 461,616 164,268 102,646 38,170 211,255 - 7777,224 081,630 081,630 081,630	270,204 847,856 161,502 1,086,157 199,881 2,295,396 1,525,196 1,525,196 1,525,196 1,525,196 1,525,196 1,525,196 1,525,196 1,525,196 1,525,196 1,525,196 1,525,196 1,525,196 1,525,196 1,525,196 1,347,986 1,369,125 1,081,630 287,496 1,369,125	278,310 1,019,338 191,675 2,103,096 75,757 3,389,865 1,440,150 131,950 4,961,965 72,801 876,655 455,210 647,677 321,055 332,068 181,689 203,279 40,614 291,951 176,597 39,564 248,820 N/A 3,986,981 16,060 191,342 4,194,382 767,583 2,136,708	286,659 1,095,420 175,650 2,319,980 101,660 3,692,710 1,174,090 142,110 5,008,910 105,500 885,920 612,670 406,750 382,030 199,230 232,010 43,690 333,450	14,762,947 295,259 1,141,080 145,310 2,430,110 81,980 3,798,480 5,172,590 105,000 903,800 684,460 833,050 422,780 389,460 198,970 256,720 49,780 384,920 212,970 (240,800) 4,575,220 2,023 1,084,777 5,662,020 (489,430) 2,263,208	15,205,835 304,117 1,207,060 145,310 2,504,020 81,400 3,937,790 1,288,650 153,550 153,550 153,559,990 120,750 919,810 210,750 919,810 210,560 919,810 210,560 919,810 210,560 919,810 210,560 919,810 210,560 919,810 210,560 919,810 210,560 919,810 210,560 919,810 210,560 919,810 210,560 919,810 210,560 919,810 210,560 919,810 210,560 919,810 910,910	1,249,670 145,310 2,577,940 89,160 4,062,080 1,399,880 158,540 5,530,500 129,200 957,720 957,720 957,784 925,410 458,130 220,530 280,700 54,780 428,190 358,440 5,770 219,970 (262,940) 4,995,830 2,025 213,975 5,211,830 318,670 2,108,898	1,290,800 1,45,310 1,290,800 1,45,310 2,652,090 95,730 4,183,930 1,349,180 1	16,615,827 332,317 1,339,210 145,310 2,728,730 102,570 4,315,820 1,339,660 168,200 5,873,680 147,920 1,003,450 497,080	17,114,302 342,286 1,385,420 145,310 2,807,880 109,100 4,447,710 1,793,70 1,793,70 1,793,70 1,793,70 1,743,850 1,810 249,660 481,810 249,660 489,070 413,350 -58,970 247,850 (298,070) 5,663,280 5,683,280 2,028 159,972 27,030 2,927,408	17,627,731 352,555 1,426,983 149,669 2,892,116 112,373 4,581,141 1,474,291 178,448 6,233,879 163,018 1,111,751 854,375 1,076,113 533,396 257,150 328,179 64,128 503,742 425,751 60,739 255,286 (245,608) 5,894,583 	18,156,563 363,131 1,469,792 154,159 2,978,880 115,744 4,716,576 1,518,519 183,801 6,420,896 1,145,104 880,006 1,108,396 543,398 521,761 264,864 338,024 466,052 518,854 438,523 6,052 518,654 6,052 6,071,420 6	781,953 18,701,259 374,025 1,513,886 158,784 3,088,246 119,217 4,880,133 1,564,075 189,315 6,613,523 172,946 1,179,457 906,406 1,141,648 565,880 451,679 -64,438 270,832 (260,565) 6,253,563 -781,953 374,025 7,409,541 (796,019) 1,201,702	1,559,302 163,548 3,160,294 122,793 5,005,937 1,610,997 194,994 6,811,928 178,134 1,214,840 933,598 1,175,898 562,856 260,995 358,610 70,074 550,453 465,229 6,371 278,957 (268,382) 6,441,170 	19,840,166 396,803 1,606,081 188,454 3,255,102 126,477 5,156,115 1,659,327 200,844 7,016,286 183,478 1,251,286 961,606 1,211,175 600,342 570,143 289,424 369,368 72,176 566,966 479,186 - 68,362 287,326 (276,434) 6,634,405 - 529,742 396,803 7,560,950 (544,664) 642,550	1,654,264 173,508 3,352,756 130,271 5,310,798 1,709,107 206,870 7,226,775 188,983 1,288,824 990,454 1,247,510 618,352 587,247 298,107 380,449 74,342 583,975 493,562 -70,413 295,946 (284,727) 6,833,437 -77,242,145 (15,370) 627,180	21,048,432 420,969 1,703,892 178,713 3,453,338 134,179 5,470,122 1,760,380 213,076 7,443,578 194,652 1,327,489 1,020,168 1,284,935 636,902 604,864 307,050 391,862 76,572 601,494 508,368 72,526 304,824 (293,268) 7,786,897 (343,319) 283,861	731,391 21,679,885 433,598 1,755,009 184,074 3,556,938 138,205 5,634,226 1,813,191 219,468 7,666,885 200,492 1,367,314 1,050,773 1,323,483 656,010 623,010 310,262 403,618 78,869 619,539 523,619 74,701 313,969 (302,066) 7,249,593 731,391 433,598 8,414,582 (747,697) (463,836)	22,330,282 446,606 1,807,659 189,597 189,597 180,258 1,807,587 226,052 7,896,892 206,506 1,408,333 1,082,296 1,363,188 673,690 641,709 25,750 415,727 81,235 638,125 539,328 (311,128) 7,467,081 1,467,081 1,476,70	1,861,889 195,284 3,773,556 146,621 5,977,350 1,923,615 232,834 8,133,799 212,702 1,450,583 1,114,765 1,404,084 695,961 660,952 335,522 428,199 83,672 657,269 555,508 -79,251 333,090 (320,462) 7,691,094 8,151,097 (17,299) (1,352,806)	23,690,196 473,804 1,917,745 201,143 3,886,763 151,020 6,156,671 1,981,323 239,819 8,377,812 219,083 1,494,101 1,148,208 1,446,206 716,839 680,780 345,588 441,045 86,182 676,987 572,173 	1,975,278 207,177 4,003,365 155,551 6,341,371 2,040,763 247,013 8,629,147 225,655 1,538,924 1,182,654 1,489,592 738,345 701,203 355,955 454,276 88,768 697,297 353,375 (339,978) 8,159,481 8,647,499 (18,352) (2,021,516)	70,938 1,121,817 25,132,929 502,659 2,034,536 213,393 4,123,466 160,217 6,531,612 2,101,986 254,423 8,888,021 232,425 1,585,091 1,218,134 1,534,280 760,495 722,240 366,634 467,904 91,431 718,216 607,018 8,404,266 (350,178) 8,404,266 11,121,817 502,659 10,028,742 (1,140,720) (3,162,236)	25,886,917 517,738 2,095,572 219,794 4,247,170 165,024 6,727,560 9,154,662 239,398 1,632,644 1,254,678 1,580,308 783,310 743,907 377,633 481,941 94,174 739,762 29,197 374,895 (360,683) 8,656,394 407,760 517,738 9,581,892 (427,230) (3,589,466) (3,162,236) (427,230) (3,589,466)	26,663,524 533,270 2,158,439 226,388 4,374,586 169,974 6,929,387 269,918 9,429,302 246,580 1,881,623 1,292,318 1,627,718 806,809 766,224 388,962 496,400 96,999 761,955 643,986 - 91,873 386,142 (371,504) 8,916,085 - 91,873 386,142 (371,504) 8,916,085 - 91,873 386,142 (371,504) 8,916,085 - 91,873 386,142 (371,504) (373,449) (3,962,914)	70,938 7,847,443 9,564,495 38,053,137 4,242,213 77,909,202 3,121,975 123,326,527 41,209,392 4,810,630 169,406,548 4,116,159 29,908,927 22,488,291 28,529,580 14,097,750 13,373,443 11,148,939 169,472 1,587,004 6,868,710,61 6,640,6565) 156,525,330 250,627 3,392,638 6,643,735 6,657,133 173,368,463

ITEM 3



Memorandum | Public Works & Utilities

To: **Finance Committee**

CC: Jeff Durbin, City Manager

Kurt Kowar, P.E., Director of Public Works and Utilities From:

6/8/2023 Date:

Solid Waste Request For Proposal Recommendations Re:

Staff is providing opportunity for discussion regarding components of the Solid Waste Request for Proposal (RFP) prior to finalizing information and beginning the advertising process in November of 2023.

This topic was previously discussed with the City Council on April 4, 2023: Link

This memo serves to provide staff recommendations, additional details, and follow-up from the April 4, 2023 discussion.

- Pay As You Throw Increment 100%
- Day of Week Service
 - Any Day of Week Base Bid
 - o One Day of Week Bid Alternate
- Selection Committee City Staff
- RFP Scoring Criteria Adjusted to Weight Customer Service
- Incentives/Penalties

1. Pay as You Throw Increment

Staff is not recommending any changes to the Pay as You Throw rate structure.

The current Pay as You Throw structure charges a 100% increment for each size increase in trash bin from 35g(1x) to 65g(2x) to 95g(3x).

2. Day of Week Services

The City currently receives solid waste services on Tuesday – Friday. Given that this is the current service basis this will be the Base Bid for services days in the RFP.

An Alternate Bid item will be required for a single day of the week service to allow for review of value in multiple days versus one day service.



Changing days of the week for service is doable but does present frustrations and confusion for residents during transition.

3. Selection Committee

A City Staff selection committee has historically reviewed RFP responses, summarized information, and made recommendations to City Council for approval. The selection committee will at a minimum consist of:

- Public Works & Utilities Director
- Facilities Manager
- Sustainability Manager

Other City Staff may contribute to the selection process beyond those currently identified.

4. RFP Scoring Criteria and Customer Service Weighting

2019 RFP Scoring Criteria

In 2019 the following scoring criteria were utilized for comparison of RFP's:

Points	70	5	5	5	5	5	5	100
Weight	70%	5%	5%	5%	5%	5%	5%	100%
Contractor Company	Pricing	Services	RFP	References	Schedule	Equipment	Interview	Totals
X Company	75	4.5	5	5	4	5	5	103.5
Υ	70	4.5	5	5	5	4	5	98.5
							Diff	5

Pricing. Net pricing based upon the 2019 cart mix resulted in a 5-year contract savings of \$584,000 from the current 2019 pricing with the Republic Services bid. The Western Disposal bid offered a 5-year contract savings of \$125,000. Assuming all things equal this represented a 5 point difference in scoring and represented an 8.3% overall savings from rates at that time and was 6.5% less than the Western Disposal bid.

Services. Services provided by vendors are generally on par and offer various miscellaneous extras such as bulk pickup, paper shredding, curbside branch/leaf pickup, etc.

RFP. Request for Proposal scoring represents the overall completeness, adherence to instructions, and quality of the documentation submitted.

References. City Staff will contact vendor provided references to inquire into service quality and satisfaction of other like agencies. Generally, references will all provide positive feedback.

Schedule. Schedule scoring may represent what is desired versus what the competitive vendor provides. In the case of the 2019 bid process, Thursday service was desired, but the City was open to entertaining other service schedules.

Equipment. City Staff will review equipment provided for the contract for industry standards of quality, functionality, or additional factors such as sustainability.

Interview. The City Staff selection committee will evaluate the vendors team and their levels of experience and professionalism in relation to the City's contract.

Overall, each time the City works through this process the scoring is very competitive and decisions aren't necessarily obvious or straight forward.

Adjustment to Incorporate Added Customer Service Criteria

Historical RFP scoring criteria could be updated to include a Customer Service Criteria.

This new criterion could provide the following scoring points:

- (5) Exceptional Customer Service
- (2.5) Satisfactory Customer Service
- (0) Neutral/Unknown Customer Service
- (-2.5) Unsatisfactory Customer Service
- (-5) Poor Customer Service

Points	5	5	65	5	5	5	5	5	100
Weight	5%	5%	65%	5%	5%	5%	5%	5%	100%
Vendor	RFP Quality	Interview	Pricing	Customer Service	Schedule	Equipment	Additional Services	References	Totals
x	5.00	5.00	65.00	-5.00	5.00	5.00	5.00	5.00	90.00
Υ	5.00	5.00	65.00	0.00	5.00	5.00	5.00	5.00	95.00
Z	5.00	5.00	65.00	5.00	5.00	5.00	5.00	5.00	100.00

In the example above, assuming all things equal except Customer Service, Vendor X, providing poor customer service (-5 points) would need to overcome a 10 point deficit to Vendor Z, providing exceptional customer service (5 points). Vendor Y, a vendor the City had not previously worked with would be an unknown customer service quality (0 points).

Differences in pricing and how competitive bidder pricing is relative to their perceived customer service levels could be one way to provide an objective way to score vendors with further emphasis on Customer Service.

The following table provides a quick reference to the relationship for the percent difference in price versus the associated calculated point difference:



Price Diff	65.00	Points Diff	Price Diff	Po	oints Diff
1.00%	64.35	0.65	11.00%	57.85	7.15
2.00%	63.70	1.30	12.00%	57.20	7.80
3.00%	63.05	1.95	13.00%	56.55	8.45
4.00%	62.40	2.60	14.00%	55.90	9.10
5.00%	61.75	3.25	15.00%	55.25	9.75
6.00%	61.10	3.90	16.00%	54.60	10.40
7.00%	60.45	4.55	17.00%	53.95	11.05
8.00%	59.80	5.20	18.00%	53.30	11.70
9.00%	59.15	5.85	19.00%	52.65	12.35
10.00%	58.50	6.50	20.00%	52.00	13.00

In the current example, the green shaded percentages represent the range for the previous 2019 bid difference of 6.5% difference between Republic Services and Western Disposal.

Vendor Z with a poor customer service rating would need to have pricing approximately 16% less than Vendor X with an excellent customer service rating.

Vendor Y, that the City has not previously worked with and is unknown would need to provide pricing approximately 8% less than Vendor Z.

This example provides an objective way to discuss Customer Service Rating. The scoring provided may need to be weighted differently to meet the City Council's expectations.

Simplified, from 2010 - 2019, Western Disposal likely experienced 25-50 complaints per month and was superior at addressing customer concerns. Republic Services seems to experience 50-100 complaints per month and struggles at time to address customer concerns or operational service issues.

Lastly, conversations regarding strict adherence to local customer service requirements and any breach of this expectation should be had. These expectations versus industry realities may limit available qualified bidders.

Ultimately, determining how much more Excellent Customer Service is worth should be a primary focus of this conversation.

A high-level perspective on increased customer cost is as follows:

- 48% of customers with 35g trash bin pay \$13.92 / mo. $(10\% \sim $1.40, 20\% \sim $2.80)$
- 39% of customers with 65g trash bin pay \$27.84 / mo. $(10\% \sim $2.80, 20\% \sim $5.60)$
- 11% of customers with 95g trash bin pay \$41.86 / mo. $(10\% \sim $5.60, 20\% \sim $11.20)$

5. Incentives/Penalties



The City's contract for solid waste services provides for fines and penalties under various conditions. It also provides for service interruptions during in inclement weather and force majeure.

When there are concerns identified by residents it takes time and discussion to identify if the concern is valid and collect information from both the Resident and Republic to validate the issue. The City historically has not utilized fines and penalties as a method to incentivize its vendors to perform adequately. Staff has taken a partnership approach and worked to improve service level issues through constructive conversations with business partners.

Incentivizing the contract would require additional tracking and verification of metrics that the City does not currently monitor and verify.

The entire contract is managed solely by the Public Works & Utilities Director with minor assistance from the Utility Billing and Finance Staff for billing coordination and front desk customer service calls.

Significant changes to contract philosophy to include aggressively using penalties or incentives would require addition of staff for monitoring and ongoing verification of issues and benchmarks. Based upon the 2019 bid pricing, the addition of one staff person would wipe out any program savings by selecting the lowest bidder at which point selection of the most qualified bidder would be recommended.



FINANCE COMMITTEE COMMUNICATION ITEM 4

SUBJECT: 2024 Preliminary Utility Rates - Discussion

DATE: JUNE 15TH, 2023

PRESENTED BY: Kurt Kowar, P.E., Director of Public Works and Utilities

SUMMARY:

The Finance Committee is being asked to consider preliminary utility rates for 2024.

BACKGROUND:

Refer to PowerPoint Presentation for Background on rates.

FISCAL IMPACT:

Refer to PowerPoint Presentation for Background on rates.



2024 Preliminary Utility Rates Finance Committee

June 15, 2023

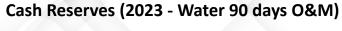


Overview

- Rate Drivers
- Baseline Financial Equation
- Performance Metrics
- Fund History
- Future Influencing Factors
- Rate Options
- Surrounding Community Comparison

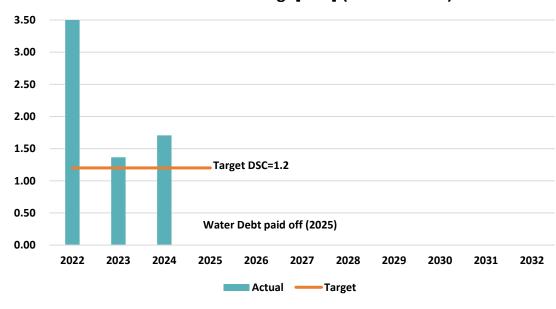


Rate Drivers





Debt Service Coverage[DSC] (2023 - Water)

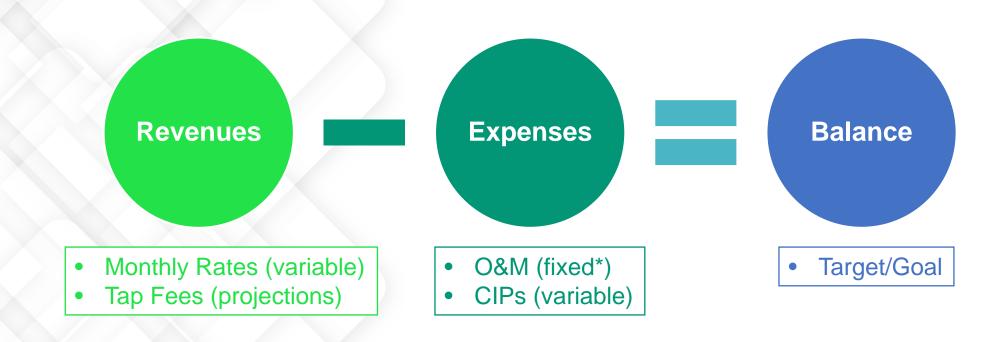


3



18/75 6/15/2023

Baseline Financial Equation



^{*} Majority of Utility O&M costs (chemicals, electricity, repairs, staffing, etc.) are fixed.



Financial Planning Performance Metrics (the same for all 3 Utilities)

Cash Reserves:

90 days cash or 25% of Total O&M

Working Capital Reserves Policy (section 2.4):

25% of current operating expenses

Rate Minimum:

Set to cover any increases in operating and maintenance costs

Turnback:

Set at 0%



Financial Planning Performance Metrics

Debt Service Coverage (DSC):

Ratio of net revenues

(operating revenue less operating expense)

to annual debt service payment

Target DCS above required minimum values

- Conservative approach to ensure legal DSC minimums are met even if revenue forecasts are not achieved
- Maintain or achieve higher credit ratings



Debt Service Coverage

Minimum target represented by the combination of all three Utility Funds

Required DSC Ratio

Colorado Water Resources and Power Development Authority	1.10
2013 Water and Wastewater Enterprise Revenue Bonds	1.15

Dual Target DSC Ratio

Fund	w/o Tap Fees	with Tap Fees
Water	1.2	1.4
Wastewater	1.2	1.3
Storm	1.3	1.3 ⁽¹⁾

⁽¹⁾ A tap fee for the stormwater utility has not been established, therefore the dual target is not used



Utility Reserves History

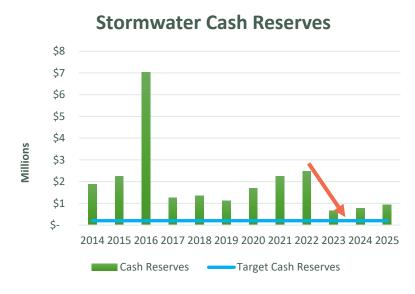


\$18 M to \$1.2M



\$7M to \$0.7M

8



\$2.5M to \$0.2M



6/15/2023

Cash Reserve Policy Considerations

2025 PROJECTIONS	Water	Wastewater	Stormwater	Variability
Avg. Revenue	\$6.1M	\$4.9M	\$1.4M	Low – Med
Debt	\$-	\$2.0M	\$0.4M	Low
O&M Expenses	\$5.0M	\$2.8M	\$0.5M	Low – Med
Net	\$1.1M	\$0.1M	\$0.5M	
CIP Ranges	\$10k - \$6M	\$10k - \$6M	\$10k - \$6M	Med - High
Sensitivity to Change	Low - Med	High	High	
Tap Fees	\$180k - \$2M	\$10k - \$230k	\$-	High
Avg. Monthly Bills	\$45 (9k gals)	\$41 (4k gals)	\$8 (SFEQ)	Low



Debt Issuance

Utility		Debt Service Payment (\$million)								
	2023	2024	2025	2026	2027	2028	2029			
Water	\$0.9M	\$0.9M	\$0	\$0	\$0	\$0	\$0			
Wastewater	\$1.3M	\$1.3M	\$2.0M	\$2.0M	\$2.0M	\$2.0M	\$2.0M			
Stormwater	\$0.3M	\$0.3M	\$0.4M	\$0.4M	\$0.4M	\$0.4M	\$0.4M			
Total	\$2.5M	\$2.5M	\$2.4M	\$2.4M	\$2.4M	\$2.4M	\$2.4M			



AACE CIP Cost Estimate Classification

Estimating Class	ting Class Name		Contingency Projections
Class 5	Order of magnitude	0% to 2%	30% to 100%
Class 4	Intermediate	1% to 15%	20% to 50%
Class 3	Preliminary	10% to 40%	10% to 30%
Class 2	Substantive	30% to 70%	5% to 20%
Class 1	Definitive	50% to 100%	3% to 15%



CIP Confidence

Action	Frequency	Forecast Period	Cost Estimate Classification
Master Plan	10 yrs	10-20+ yrs	Class 5 (30% to 100%)
Budget	2 yrs	6 yrs	Class 3 (10% to 30%)
Designs / Bids	1 yr	1-2 yrs	Class 2 (5% to 20%)
Rate Planning	1 yr	10 yrs	Classes 2-5 (5% to 100%)



Modeled Tap Fee

Utility	2023	2024	2025	2026	2027	2028	2029	Total			
Water	\$1.7M	\$2.1M	\$2.2M	\$1.6M	\$1.8M	\$1.7M	\$0.2M	\$11.3M			
Wastewater	\$284k	\$199k	\$244k	\$148k	\$188k	\$170k	\$9k	\$1.2M			



^{*} includes tap fee projections for the Redtail Ridge Development in 2024-2026

Future Influencing Factors (next 12 to 18 months)

ITEMS	New Projects	Revenues	Expenditures	2023 Update
Supply/Material and Labor Issues	No	Unchanged	Increase	2021 O&M - \$6.4M 2023 O&M - \$8M (25%)
Federal Infrastructure Bill	Yes	Increase	Increase or Decrease	In process (+/- \$3M)
2022/23 Water/Wastewater Master Plan & Long Range Capital Replacement	Yes	Unchanged	Increase	In process (\$15M to \$91M+)
Additional Development	Yes	Increase	Increase	Rev \$0 - \$50M



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Rate Options Overview

Options

A: Baseline (Planned CIPs & Inflation)

B: Master Plan (A + Master Plan Projects)

C: Reserve Policy (A + B + Increase in Reserves)



WATER



2023-2024 Capital Budget

Project Name	2023	2024	2025	2026	2027	2028	6-`	Year Totals
Water Pipeline Replacement	\$ 540,500	\$ 724,500	\$ 520,000	\$ 520,000	\$ 520,000	\$ 590,000	\$	3,415,000
HVAC Replacement at NWTP	\$ 35,000						\$	35,000
Water Heater Replacement at NWTP	\$ 25,000						\$	25,000
Reservoir Inundation Map Update	\$ 60,000						\$	60,000
Meter Replacement	\$ 1,900,000	\$ 1,900,000					\$	3,800,000
Windy Gap	\$ 680,000	\$ 512,000	\$ 512,000	\$ 1,177,000	\$ 1,177,000	\$ 1,177,000	\$	5,235,000
SCWTP Filter Media Replacement	\$ 616,000						\$	616,000
SCWTP Residual Management	\$ 800,000	\$ 5,200,000					\$	6,000,000
Vehicle Replacement	\$ 80,000	\$ 50,000					\$	130,000
Water Rights Acquisitions	\$ 1,250,000	\$ 250,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$	3,500,000
SBR Ditch Lining	\$ 425,000					\$ 325,000	\$	750,000
Laboratory Refrigerators	\$ 30,150						\$	30,150
Wheel Saw Attachment	\$ 14,000						\$	14,000
Message Board Trailer	\$ 7,750						\$	7,750
Harper Pump Station Improvements		\$ 200,000	\$ 1,930,000				\$	2,130,000
Louisville Lateral Ditch Piping		\$ 3,016,000					\$	3,016,000
SCWTP Administration Building Expansion		\$ 2,300,000					\$	2,300,000
HBWTP Drying Bed Maintenance			\$ 221,000				\$	221,000
High Zone Tank Security			\$ 60,000				\$	60,000
Snow Plow Replacement			\$ 105,000				\$	105,000
Instrumentation Replacement				\$ 260,000			\$	260,000
TOTALS	\$ 6,463,400	\$ 14,152,500	\$ 3,848,000	\$ 2,457,000	\$ 2,197,000	\$ 2,592,000	\$	31,709,900

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Revised Capital Budget

Project Name	2023	2024		2025	2026	2027	2028	6-Y	ear Totals
HVAC Replacement at NWTP	\$ 35,000							\$	35,000
Water Heater Replacement at NWTP	\$ 25,000							\$	25,000
SCWTP Filter Media Replacement	\$ 616,000							\$	616,000
SBR Ditch Lining	\$ 425,000						\$ 325,000	\$	750,000
Laboratory Refrigerators	\$ 30,150							\$	30,150
Wheel Saw Attachment	\$ 14,000							\$	14,000
Message Board Trailer	\$ 7,750							\$	7,750
SCWTP Administration Building Expansion		\$ 2,300,000						\$	2,300,000
High Zone Tank Security			\$	60,000				\$	60,000
Instrumentation Replacement					\$ 260,000			\$	260,000
Chemical Mixing Equipment	\$ 80,000							\$	80,000
HBWTP Generator Replacement	\$ 100,000							\$	100,000
Electrical Assessment	\$ 150,000							\$	150,000
Marshall Lake Sediment Control	\$ 350,000							\$	350,000
Raw Water Infrastructure	\$ 1,000,000							\$	1,000,000
SWSP	\$ 116,235							\$	116,235
Machinery & Equipment	\$ 51,900							\$	51,900
Water Rights Acquisitions	\$ 5,000,000							\$	5,000,000
Meter Replacement			\$	1,900,000	\$ 1,900,000			\$	3,800,000
SCWTP Residual Management	\$ 500,000	\$ 5,500,000						\$	6,000,000
Harper Pump Station & Louisville Lateral		\$ 200,000	\$	4,946,000				\$	5,146,000
HBWTP Drying Bed Maintenance		\$ 221,000						\$	221,000
Water Pipeline Replacement	\$ 910,500	\$ 411,000	\$	1,390,000	\$ 481,000	\$ 742,000	\$ 1,110,000	\$	5,044,500
Reservoir Inundation Map Update	\$ -							\$	-
Windy Gap	\$ 749,000	970,000		818,000	1,312,000	\$ 1,312,000	\$ 1,312,000		6,473,000
Vehicle Replacement	\$ 80,000	50,000	_	804,000	-	\$ 78,000	\$ 168,000	_	1,180,000
TOTALS	\$ 10,240,535	\$ 9,652,000	\$	9,918,000	\$ 3,953,000	\$ 2,132,000	\$ 2,915,000	\$	38,810,535
PROPOSED CHANGES	\$ 3,777,135	\$ (4,500,500)	\$	6,070,000	\$ 1,496,000	\$ (65,000)	\$ 323,000	\$	7,100,635

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No Change
2022 Rollover
2023 Cost Update
2023 Schedule Update

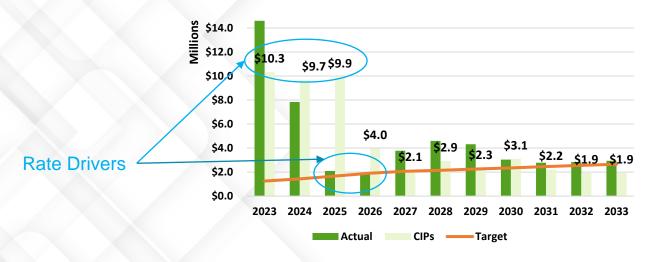


6/15/2023

Option A: Baseline

	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033				
2023 Rates (Approved 02/07/23 Council Meeting)														
	0%	0%	0%	0%	0%	3%	3%	3%	3%					
2024 Baseline Rates														
	7%	7%	7%	0%	0%	0%	0%	3%	3%	3%				

Smoothing: Cash Reserves (7% for 2024)





Option B: Master Plan Preliminary CIP

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Project Name	2027		2028		2029		2030		2031		Totals
HBWTP Recycle System and Intake Improvements	\$	600,000									\$ 600,000
SCWTP Valve Replacements			\$	605,000							\$ 605,000
Security Upgrades					\$	100,000					\$ 100,000
Water Quality Algae Mitigation System							\$	589,000			\$ 589,000
Reserve for Other Projects					\$	100,000			\$	500,000	\$ 500,000
TOTALS	\$	600,000	\$	605,000	\$	200,000	\$	589,000	\$	500,000	\$ 2,494,000



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Option B: Master Plan

	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033				
2023 Rates (Approved 02/07/23 Council Meeting)														
	0%	0%	0%	0%	0%	3%	3%	3%	3%					
2024 Master Plan Rates														
	8%	8%	7%	3%	3%	3%	3%	3%	3%	3%				

Smoothing: Cash Reserves (7% for 2024)





Option C: Reserve Policy

Capital Reserve Funding Levels	Percentage of Water Fixed Capital Assets (\$150M)
1. \$500,000	$\frac{1}{3}\%$
2. \$1,000,000	$\frac{2}{3}\%$
3. \$1,500,000	1%
4. \$2,000,000	1 ¹ / ₃ %



Option C: Reserve Policy

	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033				
2023 Rates (A	2023 Rates (Approved 02/07/23 Council Meeting)													
	0%	0%	0%	0%	0%	3%	3%	3%	3%					
Option C1: \$5	500,000													
	9%	8%	5%	3%	3%	3%	3%	3%	3%	3%				
Option C2: \$1	,000,00	0												
	11%	10%	5%	3%	3%	3%	3%	3%	3%	3%				
Option C3: \$1	,500,00	0												
	14%	14%	3%	3%	3%	3%	3%	3%	3%	3%				
Option C4: \$2	Option C4: \$2,000,000													
	17%	17%	3%	3%	3%	3%	3%	3%	3%	3%				

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Alt Option C: Smoothing Reserve Policy

	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
Capital Reserve	\$0.5M	\$1M	\$1M	\$1.5M	\$1.5M	\$2M	\$2M	\$2M	\$2M	\$2M
	11%	11%	6%	2%	2%	2%	2%	2%	2%	2%

Smoothing: Cash Reserves (11% for 2024)





WATER: Financial Planning Alternatives

	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	
2023 Rates	(Approv	ved 02/0	07/23 C	council l	Meeting	1)					
	0%	0%	0%	0%	0%	3%	3%	3%	3%		
Option A: Ba	aseline										
	7%	7%	7%	0%	0%	0%	0%	3%	3%	3%	
Option B: M	aster Pl	an									
	8%	8%	7%	3%	3%	3%	3%	3%	3%	3%	
Alt Option C: Reserve Policy (smoothing)											
	11%	11%	6%	2%	2%	2%	2%	2%	2%	2%	



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WASTEWATER



2023-2024 Capital Budget

Project Name	2023	2024	2025	2026	2027	2028	6-Year Totals
Fiber Optic Loop	\$ 54,210						\$ 54,210
CTC Lift Station	\$ 200,000						\$ 200,000
WWTP Solids Handling Upgrades	\$ 4,000,000						\$ 4,000,000
Sewer Pipeline Rehab/Replacement	\$ 460,000	\$ 540,500	\$ 632,500	\$ 460,000	\$ 520,000	\$ 520,000	\$ 3,133,000
WWTP Forklift	\$ 70,000						\$ 70,000
WWTP Pressure Washer	\$ 15,000						\$ 15,000
Vehicle & Equipment Replacement	\$ 27,000	\$ 65,000					\$ 92,000
Laboratory Refrigerator	\$ 14,850						\$ 14,850
Sewer Service Lateral backflow Valves		\$ 130,000					\$ 130,000
TOTAL	\$ 4,841,060	\$ 735,500	\$ 632,500	\$ 460,000	\$ 520,000	\$ 520,000	\$ 7,709,060



Revised Capital Budget

Project Name	2023	2024	202	5	20	026	2027		2028	6-Year To	otals
Fiber Optic Loop	\$ 54,210									\$ 5	54,210
WWTP Pressure Washer	\$ 15,000									\$ 1	15,000
WWTP Forklift	\$ 70,000									\$ 7	70,000
Laboratory Refrigerator	\$ 14,850									\$ 1	14,850
Sewer Service Lateral backflow Valves		\$ 130,000								\$ 13	30,000
Sewer Pipeline Rehab/Replacement	\$ 808,472									\$ 80	08,472
WWTP Solids Handling Upgrades	\$ 4,600,000									\$ 4,60	00,000
Electrical Assessment	\$ 205,490									\$ 20	05,490
Instrumentation Upgrades	\$ 160,000									\$ 16	60,000
Master Plan	\$ 121,174									\$ 12	21,174
CTC Lift Station	\$ 500,000									\$ 50	00,000
Sewer Pipeline Rehab/Replacement	\$ 560,000	\$ 65,000	\$ 3	390,000	\$	510,000	\$ 640,	000	\$ 370,000	\$ 3,03	35,000
Vehicle & Equipment Replacement	\$ 85,000		\$ 5	544,000						\$ 62	29,000
Clarifiers Coating	\$ 327,000									\$ 32	27,000
TOTAL	\$ 7,521,196	\$ 95,000	\$ 9	34,000	\$	510,000	\$ 640,	000	\$ 370,000	\$ 10,67	70,196
PROPOSED CHANGES	\$ 2,680,136	\$ (40,500)	\$ 3	301,500	\$	50,000	\$ 120,	000	\$ (150,000)	\$ 2,96	61,136

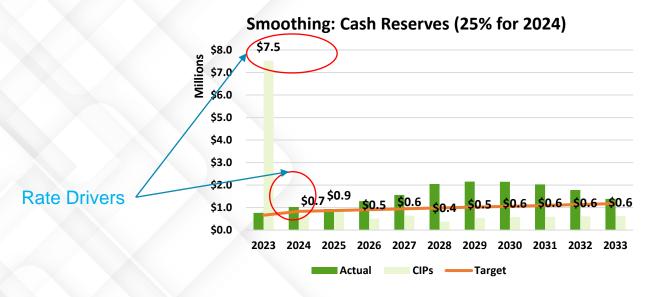
No Change
2022 Rollover
2023 Cost Update
2023 Schedule Update



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Option A: Baseline

	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033			
2023 Rates (Approved 02/07/23 Council Meeting)													
	8%	8%	4%	4%	4%	2%	2%	2%	2%				
2024 Baseline	2024 Baseline Rates												
	25%	8%	1%	1%	1%	1%	0%	0%	0%	0%			





Option B: Master Plan Preliminary CIP

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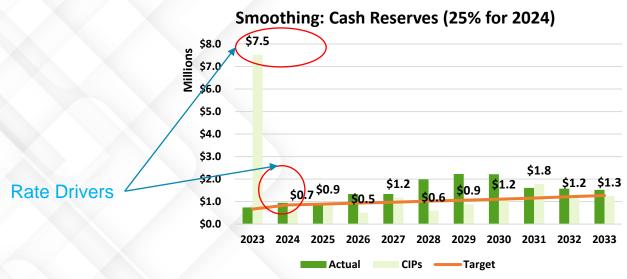
Project Name	2027		2028	8 2029		2030	2031	Totals	
Selenium Investigation Study	\$	100,000						\$	100,000
Security Upgrades				\$	100,000			\$	100,000
Main Sewer Interceptor Replacement							\$ 1,000,000	\$	1,000,000
Reserve for Other Projects	\$	400,000	\$ 200,000	\$	200,000	\$ 500,000		\$	1,300,000
TOTALS	\$	500,000	\$ 200,000	\$	300,000	\$ 500,000	\$ 1,000,000	\$	2,500,000



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Option B: Master Plan

	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033			
2023 Rates (A	Approve	d 02/07/2	23 Coun	cil Meet	ing)								
	8%	8%	4%	4%	4%	2%	2%	2%	2%				
2024 Master	2024 Master Plan Rates												
	25%	10%	4%	3%	3%	2%	2%	2%	2%	2%			





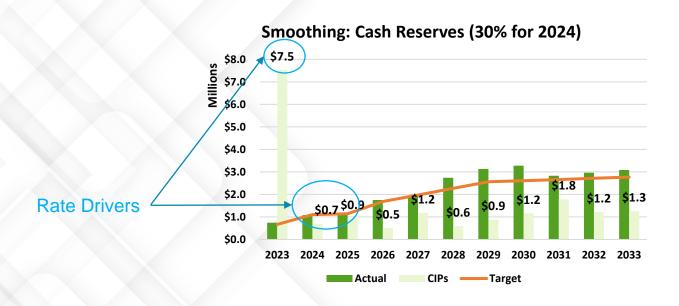
Option C: Reserve Policy

Capital Reserve Funding Levels	Percentage of Wastewater Fixed Capital Assets (\$50M)
1. \$500,000	1%
2. \$1,000,000	2%
3. \$1,500,000	3%



Alt Option C: Smoothing Reserve Policy

	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
Capital Reserve	\$0.25M	\$0.25M	\$0.75M	\$1M	\$1.25M	\$1.5M	\$1.5M	\$1.5M	\$1.5M	\$1.5M
	30%	8%	4%	4%	2%	2%	2%	2%	2%	2%





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WASTEWATER: Financial Planning Alternatives

	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033					
2023 Rates	2023 Rates (Approved 02/07/23 Council Meeting)														
	8%	8%	4%	4%	4%	2%	2%	2%	2%						
Option A: Ba	aseline														
	25%	8%	1%	1%	1%	1%	0%	0%	0%	0%					
Option B: M	aster Pl	an													
	25%	10%	4%	3%	3%	2%	2%	2%	2%	2%					
Alt Option C	Alt Option C: Reserve Policy (smoothing)														
	30%	8%	4%	4%	2%	2%	2%	2%	2%	2%					

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STORMWATER



2023-2024 Capital Budget

Project Name	2023	2024	20)25	202	6	20	27	202	28	6-year Total
Storm Sewer Detention Pond Maintenance	\$ 136,000	\$ 165,000	\$	187,000	\$ 1	92,000	\$	198,000	\$	220,000	\$ 1,098,000
Stormwater Master Plan		\$ 150,000									\$ 150,000
Snow Plow Replacement (30%)			\$	70,000							\$ 70,000
TOTAL	\$ 136,000	\$ 315,000	\$	257,000	\$ 1	92,000	\$	198,000	\$	220,000	\$ 1,318,000

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Revised Capital Budget

Project Name	2023	2024	2025	2026	2027	2028	6-Yea	r Totals
Stormwater Master Plan		\$ 150,000					\$	150,000
Snow Plow Replacement (30%)			\$ 70,000				\$	70,000
Storm Sewer Detention Pond Maintenance	\$ 514,350	\$ 136,000	\$ 165,000	\$ 187,000	\$ 192,000	\$ 198,000	\$	1,392,350
Drainage A-1 Garfield/Cottonwood	\$ 942,500						\$	942,500
Stormwater Quality Master Plan	\$ 439,000						\$	439,000
Vehicle Replacement					\$ 20,000	\$ 42,000	\$	62,000
TOTAL	\$ 1,895,850	\$ 286,000	\$ 235,000	\$ 187,000	\$ 212,000	\$ 240,000	\$	3,055,850
PROPOSED CHANGES	\$ 1,759,850	\$ (29,000)	\$ (22,000)	\$ (5,000)	\$ 14,000	\$ 20,000	\$	1,737,850

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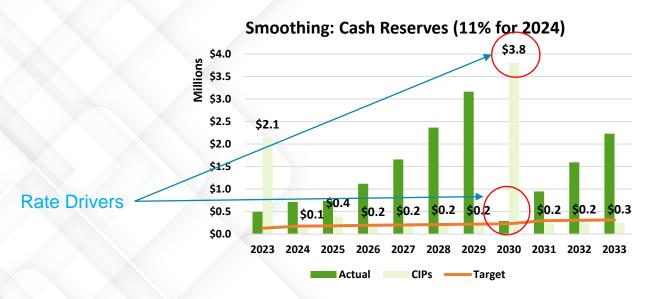
No Change
2022 Rollover
2023 Cost Update
2023 Schedule Update



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Option A: Baseline

	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
2023 Rates (A	Approve	d 02/07/2	23 Coun	cil Meet	ing)					
	11%	12%	12%	12%	12%	12%	0%	0%	0%	
2024 Baselin	e Rates									
	11%	12%	12%	12%	12%	0%	0%	0%	0%	0%





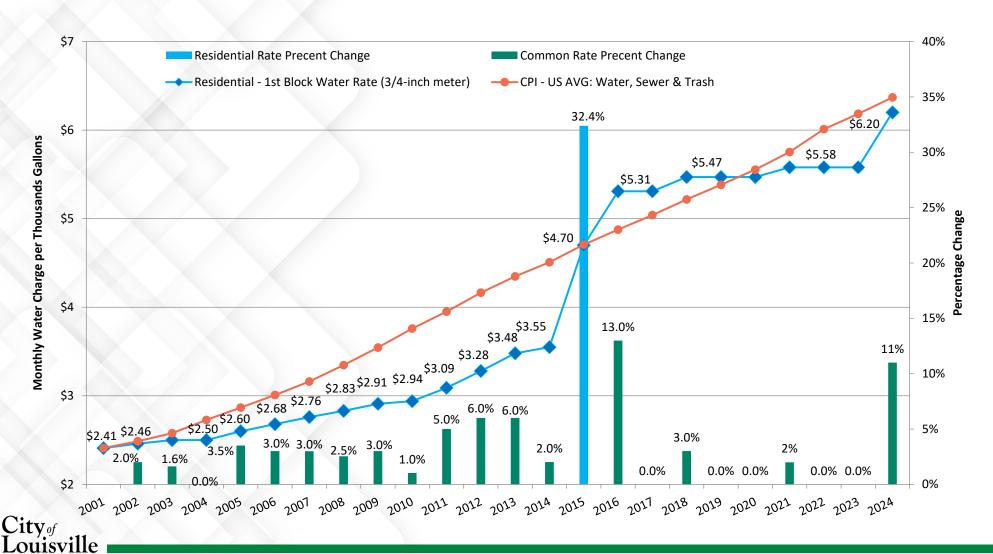
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Past Rate Increases

Utility	2016	2017	2018	2019	2020	2021	2022	2023	2024
Water	13%	0%	3%	0%	0%	2%	0%	0%	11%
Wastewater	13%	7%	7%	7%	0%	4%	4%	8%	30%
Stormwater	0%	4%	7%	18.5%	0%	5%	5%	9%	11%

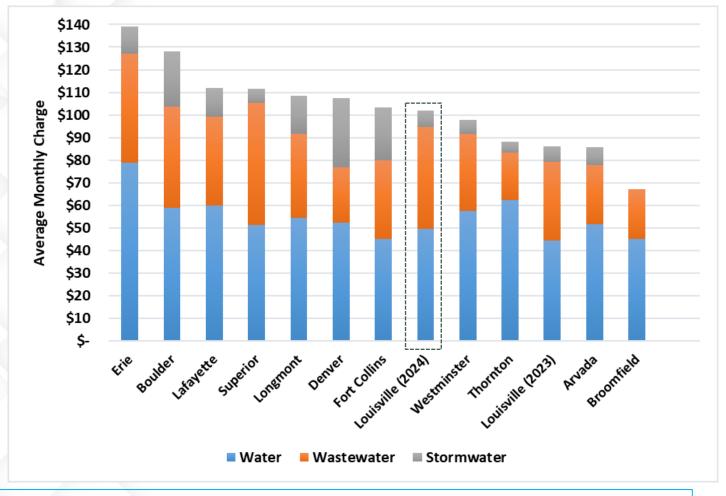


Water Rate Increases vs CPI



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2023 Average Monthly Water, Wastewater & Storm Rates (Louisville Single Family Residential)



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• Based on average usage of approx. 9,220 gallons. Actual bills will be dependent on usage and will vary based on seasonal fluctuation.

Average⁽¹⁾ Monthly Residential Bill:

	Current 2023	Proposed 2024	Difference	Percent Increase
Water	\$44.53	\$49.46	\$4.93	11.1% ⁽²⁾
vvater	Ş44.JS	Ş49.40 	Ş4.33	TT.T\0, \
Wastewater	\$35.48	\$46.13	\$10.65	30%
Stormwater	\$6.70	\$7.44	\$0.74	11%
Total	\$86.71	\$103.03	\$16.32	18.8%

(1) Based on average usage of approx. 9,220 gallons. Actual bills will be dependent on usage and will vary based on seasonal fluctuation.
 (2) Percentages difference result from rounding error





FINANCE COMMITTEE COMMUNICATION ITEM 5

SUBJECT: Parks and Open Space Sales and Use Tax Measure Extension -

Discussion

DATE: JUNE 15TH, 2023

PRESENTED BY: ADAM BLACKMORE, DIRECTOR OF PARKS, RECREATION

AND OPEN SPACE

RYDER BAILEY, CPA, FINANCE DIRECTOR

SUMMARY:

At the February 21st Council Meeting, the City Council established the Parks and Open Space Sales Tax Task Work Force. The Tax Task Force's final meeting was held on May 15th, with recommendations to be presented to City Council on June 20th.

After five meetings, the Task Force has concluded and will present its findings to City Council on June 20th. Its aim was to understand the history of the tax and established a shared level of understanding of the services it funds. The Task force successfully utilized a Local Polling Firm, Magellan Strategies, to assist in polling the public on various considerations of the tax. The Tax force will provide an update as well as proposed Ballot Language to the City Council on June 20th.

Estimated timeline of the Task Force, Polling, Ballot Language is as follows;

- June 20 Polling Results and Task Force Recommendations Presented to City Council
- July 11 First Reading on Ballot Title Ordinance
- July 25 Second Reading and Ballot Title Set
- November 7th, 2023 Election Day

The Finance Committee is being asked to consider fiscal impacts, should the measure not successfully pass, which would result in an approximate \$2.85M loss of annual dedicated Park and Open Space revenue.

BACKGROUND:

The existing Open Space & Parks 10-year 3/8% sales and use tax was last approved in its current form in 2012 by Louisville voters and is slated to expire at the end of 2023. The sales and use tax, originally implemented for the acquisition of land in and around the City of Louisville for Open Space and Parks, has been in place since 1993. The tax was modified in 2002 to allow the tax revenues to be used for the operation and maintenance of open spaces and parks; the percentage and length of term remained the same. This same percentage, term, and purpose was approved again by the Louisville voters in 2012 via Ballot Measure 2A.

FISCAL IMPACT:

The Parks and Open Space sales and use tax generates approximately \$2.85M annually and is the primary funding source for Open Space and Parks operations, including staffing, maintenance, purchasing, and service agreements. Funds are also used for land acquisition and capital projects.

The Parks and Open Space Tax has been passed by local voters three times, in 1992, 2002, and 2012. However, it is not certain to pass in the Fall later this year. In the event the measure fails, the Parks and Open Space Division budget will require significant reductions or appropriations from other city revenue sources to balance in 2024 and beyond. Alternatively, Finance Committee may make alternative funding recommendations.



FINANCE COMMITTEE COMMUNICATION ITEM # 6

SUBJECT: MARSHALL FIRE UPDATE: June

DATE: June 15th, 2023

PRESENTED BY: RYDER BAILEY, CPA, FINANCE DIRECTOR

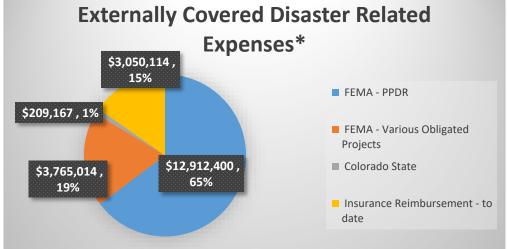
EMILY HOGAN, ASSISTANT CITY MANAGER KIMBERLY BAKER, ACCOUNTING MANAGER

The June 20th City Council Meeting will include a Comprehensive Update on the Marshall Fire.

Updates Since Last Meeting: Staff continues to work with the State on various documentation requests for Obligated FEMA projects. Fiscal Staff has updated previously provided charts (below, and on subsequent pages) <u>Known Uncoverable Disaster Related Costs</u> and <u>Potentially Uncoverable Disaster Related Costs</u>. Additional information, found under chart titled <u>Externally Covered Disaster Related Expenses</u> attempts to illustrate the amount of external funding the City received to mitigate negative financial impacts.

Deeper Fiscal Analysis continues and is necessary during the FEMA and Insurance close out and reconciliation process. These efforts are anticipated to continue for the foreseeable future. Staff will continue to regularly update the Finance Committee on all Marshall Fire Related costs and impacts at future meetings.





^{*}Note: Estimates used, actuals are subject to change.

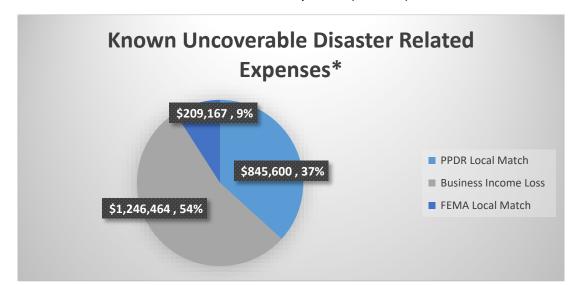


Chart 2 – Known Uncoverable Disaster Related Expenses (~\$2.3M)

^{*}Note: Estimates used, actuals are subject to change.

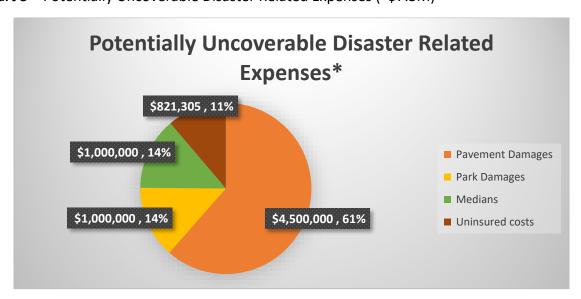


Chart 3 – Potentially Uncoverable Disaster Related Expenses (~\$7.3M)

Overview: City staff continues to manage all fire administrative functions. The process in any emergency is, of course, to address any immediate issues. Once those are resolved, the next step is to work with any insurance and FEMA issues to determine possible cost reimbursements. Upon setting those projects, the next step is to begin the process of identifying all associated costs and "lessons learned" to better prepare for the future.

^{*}Note: Estimates used, actuals are subject to change.

This memo includes information regarding the City's expenditures and reimbursements related to the Marshall Fire. This data is not comprehensive, and represents a snapshot of the current financial status of various Marshall Fire projects.

FEMA Funding: FEMA puts projects into two categories: obligated and outstanding. FEMA has already committed – obligated – the funding. At this time, all public infrastructure repairs the City intends to request FEMA reimbursement for have been submitted and all projects have been obligated. Next steps include completion of work and then closeout.

The City participated in the Boulder County Private Property Debris Removal (PPDR), a FEMA project. City staff are working with Boulder County staff to reconcile the costs and submit those to FEMA. Boulder County is the lead fiscal agent for the project responsible for submitting all costs to FEMA for reimbursement.

<u>Items not included for FEMA reimbursement process:</u> An important goal of Staff's work is to ensure the total costs are clearly identified from this major event. Insurance is a significant factor for cost coverage from the fire. Staff continues to analyze the statement of loss from Travelers, and understand the coverage and how it relates to City Marshall Fire expenses and FEMA submittals.

The chart below gives a current snapshot of what has been submitted to insurance, how much has been repaid, and what is still outstanding. The City submitted over \$3.9 million to insurance for property damages and losses, and has received \$2.9 million, of which \$0.3 million was for business income loss. There are numerous unresolved factors in the submitted but unrepaid, including recent submittals under evaluation, projects that were or will not be covered due to insurance maximums, potential duplicate projects submitted, changing cost estimates, etc. The insurance reconciliation will continue over the next several months.

<u>Summary:</u> The City has several different teams working on the financial impacts of the Marshall Fire, with a goal to provide the Finance Committee with a clear and comprehensive summary. The City Manager's office and Finance staff meet weekly on ensuring documentation is being assembled and communication with FEMA is regularly occurring. This team meets with project managers, risk management, and the planning department on a twice monthly or monthly basis to keep track of the progress of the projects and financial impacts.

This coordination and effort requires considerable time. On the financial side, the major emphasis is receiving the final insurance commitments. This has to be completed before FEMA reimbursement requests can be closed out. The City continues to work with the State for our share and ensure we can reconcile the monies FEMA provides. None of these reimbursements are easily reconciled payments to invoices.

Simultaneously, staff is beginning the analytical work of identifying all costs, including those that are anticipated as well as those costs that are addressed through City funding sources such as permit fees.

The lessons learned phase is underway and is a continuous process.

This topic has now been placed on the monthly Finance Committee agenda to ensure transparent and uninterrupted communication of the actions occurring regarding this significant work effort for policy makers and City staff.

<u>Other grant funding:</u> The City has submitted or is in the process of submitting grant funding applications for the following projects:

- <u>FEMA Hazard Grant Mitigation Program (HGMP)</u> \$4,900,557 for a new generator at the Louisville Recreation Center and replacement generators at the South Water Treatment Plant and Police/Court Building. If awarded the required local match is \$466,788 (a portion of which can be in-kind contributions). The grant application has been submitted to the State and FEMA and is pending review.
- Colorado State Forest Service Incentives for Local Government Grant Program -\$800,000 to develop a wildfire mitigation program that includes on-the-ground fuels reduction on public land, implementation of the City's Wildfire Risk Assessment and community education and outreach. The City received notice that it has been awarded \$150,000 for a Mitigation Coordinator and \$140,000 for fuels reduction. There is a required 100% local match of \$290,000.
- Colorado Department of Local Affairs Energy Impact Assistance Fund (EIAF) the City was awarded \$90,000 by DOLA to hire a Recovery & Resilience Program Manager to guide recover and disaster mitigation/preparedness efforts within the organization and the community. The required local match is the remaining salary/benefits (approx. \$170,000 over 2 years).



FINANCE COMMITTEE COMMUNICATION ITEM 7

SUBJECT: SALES TAX REPORTS

DATE: JUNE 7, 2023

PRESENTED BY: MAHYAR MANSURABADI, SALES TAX AUDITOR

SUMMARY:

Update on Sales Tax collected by the City, broken out by Type, Area and Industry.

In summary, total year-over-year increase was 17.8%, and broken out by categories:

- Sales Tax revenue = 9%
- Use Tax revenue = 86.6%
- Building Use Tax revenue = 64%
- Auto Use Tax revenue = -3.4%
- Lodging Tax revenue = 34.3%
- Audit Revenue = -92.1%

RECOMMENDATION:

Receive and file.

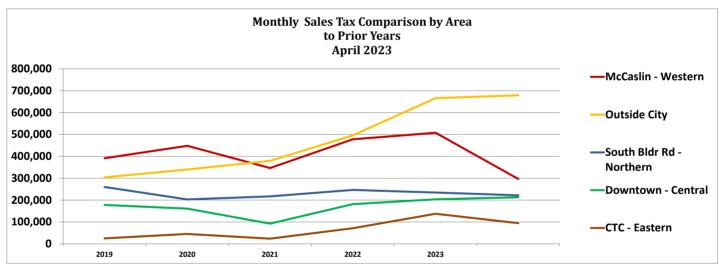
CITY OF LOUISVILLE Revenue History 2019 through 2023

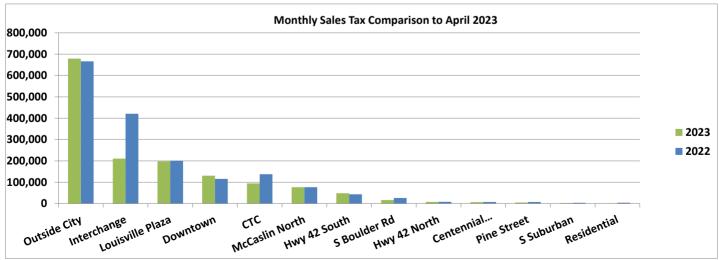
YEAR	MONTH	SALES TAX	USE TAX	BLDG USE TAX	AUTO USE TAX	LODGING TAX	AUDIT	Bag Tax	TOTAL
2023									
	JANUARY	1,568,367	155,955	238,897	157,506	8,027	-		2,128,
	FEBRUARY	1,539,730	208,668	99,366	106,393	15,663	2,715		1,972,
	MARCH	2,030,246	223,743	219,554	157,285	12,178	_	71,169	2,714,:
	APRIL	1,476,283	774,627	100,712	215,093	25,843	_	(46)	2,592,
		1,470,203	774,027	100,712	213,093	23,643	-	(40)	2,332,
	MAY								
	JUNE								
	JULY								
	AUGUST								
	SEPTEMBER								
	OCTOBER								
	NOVEMBER								
	DECEMBER								
	YTD TOTALS YTD Variance % to Prior Year	6,614,626 9.0%	1,362,992 86.6%	658,530 64.0%	636,277 -3.4%	61,712 34.3%	2,715 -92.1%	71,123 51.81%	9,407,
22		3.070	00.070	04.070	0.470	04.070	32.170	01.0176	<u>'</u>
	JANUARY	1,290,514	176,432	130,345	128,149	3,109	208		1,728,
	FEBRUARY	1,190,326	193,090	51,720	119,067	6,032	14,265		1,574
						15,574		46.050	
	MARCH	1,873,155	194,188	116,141	239,724		17,376	46,850	2,503
	APRIL	1,716,488	166,822	103,279	171,550	21,231	2,336		2,181
	MAY	1,596,606	141,953	156,057	162,552	37,751	817		2,095
	JUNE	1,977,923	363,695	166,434	145,676	30,068	-	50,020	2,683
	JULY	1,582,397	282,381	250,332	133,511	47,010	12,466	/	2,308
	AUGUST	1,732,722	170,194	577,453	169,804	63,940	8,651		2,722
	SEPTEMBER	1,769,359	333,062	1,252,503	155,205	22,131	-	46,134	3,578
	OCTOBER	1,469,642	176,355	329,917	214,840	42,562	15		2,233
	NOVEMBER	1,368,473	102,994	61,392	134,481	10,985	-		1,678
	DECEMBER	2,355,727	350,061	582,602	123,871	14,445	6,724	45,940	3,479
		2,333,121	330,001	302,002	123,071	±-,	0,727	73,370	5,773
	YTD TOTALS	19,923,333	2,651,227	3,778,176	1,898,431	314,836	62,857	188,944	28,767
24	YTD Variance % to Prior Year	9.1%	27.0%	54.8%	5.1%	16.0%	-33.9%		1
21	JANUARY	1,093,893	151,922	76,766	165,964	8,893	13,085		1,510
	FEBRUARY	1,048,733	123,647	175,248	141,326	9,311	9,343		1,507
	MARCH	1,473,421	187,196	497,955	118,578	12,589	1,431		2,291
	APRIL	1,447,875	92,613	880,417	156,795	13,198	3,434		2,594
	MAY	1,463,795	142,433	69,429	145,625	17,757	14,572		1,853
	JUNE	1,836,453	206,969	39,899	182,192	26,986	5,542		2,298
	JULY	1,460,976	121,088	(32,980)	144,891	38,956	15,499		1,748
	AUGUST	1,372,626	152,120	152,949	160,162	40,187	2,490		1,880
	SEPTEMBER	1,641,416	215,222	45,706	163,655	31,783	13,666		2,111
	OCTOBER	1,534,805	152,057	164,302	148,773	34,618	12,142		2,046
	NOVEMBER	1,503,261	162,041	156,565	144,254	23,667	1,145		1,990
	DECEMBER	2,377,087	379,832	214,495	134,883	13,526	2,814		3,122
	YTD TOTALS	18,254,341	2,087,139	2,440,753	1,807,098	271,471	95,163		24,955
	YTD Variance % to Prior Year	16.9%	39.3%	43.3%	19.3%	48.7%	-79.1%		1
20									
	JANUARY	1,146,885	139,124	167,476	143,490	20,259	10,328		1,627
					,				
	FEBRUARY	1,010,556	181,982	213,379	138,820	18,916	62,695		1,626
	MARCH	1,453,347	128,050	101,197	68,233	17,511	33,347		1,801
	APRIL	1,043,220	102,057	369,619	61,493	4,291	56,334		1,637
	MAY	1,104,718	86,298	182,958	52,846	7,772	34,308		1,468
	JUNE								2,110
		1,620,670	135,567	62,081	152,603	13,238	126,571		
	JULY	1,231,987	76,551	53,104	160,605	20,902	7,733		1,550
	AUGUST	1,176,398	83,836	53,404	155,256	24,833	26,419		1,520
	SEPTEMBER	1,500,877	105,141	136,333	145,388	18,154	48,695		1,954
	OCTOBER								1,651
		1,274,200	123,011	36,568	192,352	17,622	7,756		
	NOVEMBER	1,137,481	83,349	218,216	100,847	10,177	35,354		1,585
	DECEMBER	1,920,601	252,875	109,363	142,948	8,882	5,392		2,440
	YTD TOTALS	15,620,940	1,497,840	1,703,698	1,514,880	182,557	454,931		20,974
	YTD Variance % to Prior Year	-2.9%	-12.9%	-18.4%	-12.7%	-59.9%	-67.1%		-1
19									
	JANUARY	1,071,558	127,245	86,502	201,074	21,423	18,826		1,526
	FEBRUARY	936,429	147,890	265,760	118,258	21,707	67,844		1,557
	MARCH	1,334,863	152,930	65,076	142,231	27,356	74,188		1,796
	APRIL		284,945	203,698	123,778		27,803		1,830
		1,159,948				30,600			
	MAY	1,223,169	92,960	281,555	162,333	44,797	105,311		1,910
	JUNE	1,579,107	154,476	324,102	109,552	53,263	44,863		2,265
	JULY	1,366,196	95,129	208,918	160,122	62,859	22,182		1,915
	AUGUST	1,488,654	113,156	88,430	145,808	57,724	810,122		2,703
	SEPTEMBER	1,501,976	140,882	143,151	143,031	46,348	30,769		2,006
	OCTOBER	1,338,241	99,425	142,592	178,136	42,935	157,833		1,959
	NOVEMBER	1,208,379	101,710	213,900	126,120	27,259	7,513		1,684
	DECEMBER	1,878,105	209,877	64,581	125,652	18,444	13,666		2,310
	VTD TOTALC	16,086,625	1,720,626	2,088,265	1,736,096	454,714	1,380,919		23,467
	YTD TOTALS YTD Variance % to Prior Year	5.0%	19.1%	-8.1%	-14.6%	-3.8%	142.5%		23,40

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Monthly Sales Tax Revenue Comparisons by Area (April 2023)

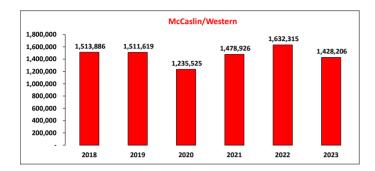
	2019	2020	2021	2022	2023	% Of	%
AREA NAME	Actual	Actual	Actual	Actual	Actual	Total	Change
Outside City	339,971	379,380	495,889	666,159	679,070	46.0%	1.9%
Interchange	377,212	299,022	401,438	420,465	210,593	14.3%	-49.9%
Louisville Plaza	177,208	174,872	193,221	200,423	197,605	13.4%	-1.4%
Downtown	88,382	43,896	103,070	115,774	130,497	8.8%	12.7%
СТС	45,287	23,652	71,462	137,455	94,412	6.4%	-31.3%
McCaslin North	63,756	43,482	69,275	76,551	76,740	5.2%	0.2%
Hwy 42 South	26,301	27,894	43,939	43,512	48,219	3.3%	10.8%
S Boulder Rd	18,201	32,404	44,137	26,069	16,396	1.1%	-37.1%
Hwy 42 North	7,576	9,585	9,132	8,048	7,793	0.5%	-3.2%
Centennial Valley	2,808	2,400	2,715	7,397	6,693	0.5%	-9.5%
Pine Street	8,337	4,502	8,522	7,511	4,839	0.3%	-35.6%
S Suburban	4,505	1,742	4,533	3,380	2,437	0.2%	-27.9%
Residential	405	390	542	3,744	988	0.1%	-73.6%
Total Revenue	1,159,948	1,043,220	1,447,875	1,716,488	1,476,283		
% Of Change	1.6%	-10.1%	38.8%	18.6%	-14.0%		

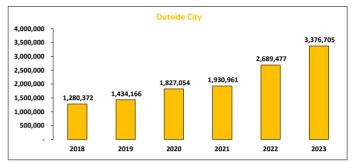




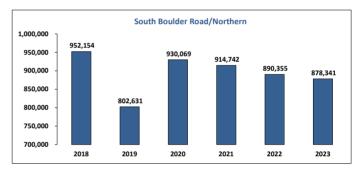
CITY OF LOUISVILLE Sales Tax Revenue History by Area (Jan. - April 2023)

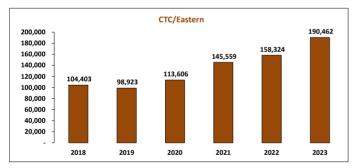
	2018	% Var	2019	% Var	2020	% Var	2021	% Var	2022	% Var	2023	% Var	% of Total
Outside City	1,280,372	-29.92%	1,434,166	-21.50%	1,827,054	27.39%	1,930,961	5.69%	2,689,477	39.28%	3,376,705	25.55%	51.0%
McCaslin - Western	1,513,886	22.53%	1,511,619	-0.15%	1,235,525	-18.26%	1,478,926	19.70%	1,632,315	10.37%	1,428,206	-12.50%	21.6%
South Bldr Rd - Northern	952,154	2.37%	802,631	-13.70%	930,069	15.88%	914,742	-1.65%	890,355	-2.67%	878,341	-1.35%	13.3%
Downtown/Central	661,241	20.72%	655,459	19.66%	547,755	-16.43%	593,736	8.39%	700,012	17.90%	740,913	5.84%	11.2%
CTC/Eastern	104,403	-8.10%	98,923	-12.92%	113,606	14.84%	145,559	28.13%	158,324	8.77%	190,462	20.30%	2.9%
	4,512,058	8.9%	4,502,798	-0.2%	4,654,008	3.4%	5,063,922	8.8%	6,070,483	19.9%	6,614,626	9.0%	

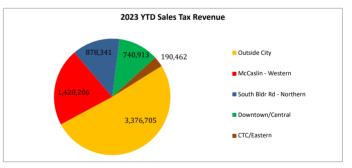


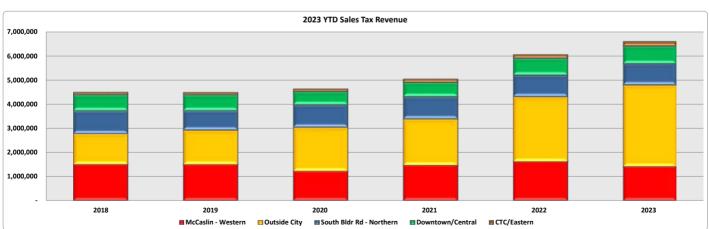






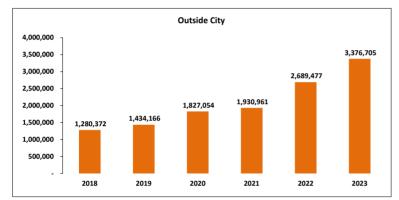


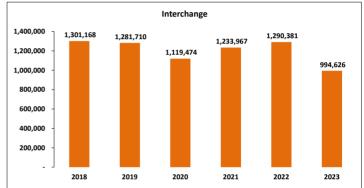


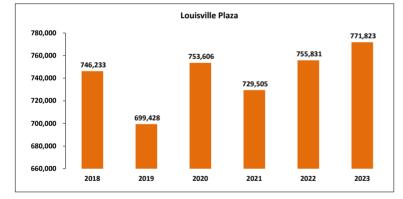


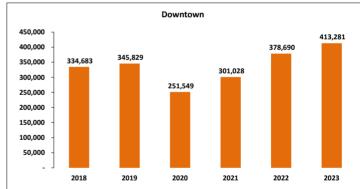
CITY OF LOUISVILLE Revenue History by Area (Jan. - Apr. 2023)

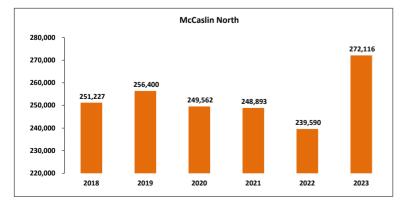
	2018	% Var	2019	% Var	2020	% Var	2021	% Var	2022	% Var	2023	% Var	% of Total
Outside City	1,280,372	-29.9%	1,434,166	12.0%	1,827,054	27.4%	1,930,961	5.7%	2,689,477	39.3%	3,376,705	25.6%	51.05%
Interchange	1,301,168	16.2%	1,281,710	-1.5%	1,119,474	-12.7%	1,233,967	10.2%	1,290,381	4.6%	994,626	-22.9%	15.04%
Louisville Plaza	746,233	-1.0%	699,428	-6.3%	753,606	7.7%	729,505	-3.2%	755,831	3.6%	771,823	2.1%	11.67%
Downtown	334,683	33.0%	345,829	3.3%	251,549	-27.3%	301,028	19.7%	378,690	25.8%	413,281	9.1%	6.25%
стс	175,834	93.6%	192,358	9.4%	90,802	-52.8%	210,682	132.0%	300,285	42.5%	401,397	33.7%	6.07%
McCaslin North	251,227	0.7%	256,400	2.1%	249,562	-2.7%	248,893	-0.3%	239,590	-3.7%	272,116	13.6%	4.11%
Hwy 42 South	104,403	-8.1%	98,923	-5.2%	113,606	14.8%	145,559	28.1%	158,324	8.8%	190,462	20.3%	2.88%
South Boulder Rd	172,346	14.5%	73,438	-57.4%	150,582	105.0%	159,157	5.7%	103,758	-34.8%	70,988	-31.6%	1.07%
Centennial Valley	59,080	78.9%	38,479	-34.9%	33,022	-14.2%	31,064	-5.9%	70,372	126.5%	43,281	-38.5%	0.65%
Hwy 42 North	33,575	29.7%	29,765	-11.3%	25,881	-13.0%	26,080	0.8%	30,766	18.0%	35,530	15.5%	0.54%
Pine Street	31,412	47.0%	32,275	2.7%	21,370	-33.8%	27,022	26.4%	25,527	-5.5%	19,508	-23.6%	0.29%
Residential	5,472	41.0%	5,276	-3.6%	3,879	-26.5%	7,254	87.0%	16,121	122.2%	12,675	-21.4%	0.19%
South Suburban	16,252	19.3%	14,751	-9.2%	13,622	-7.7%	12,751	-6.4%	11,361	-10.9%	12,235	7.7%	0.18%
	4,512,058	8.9%	4,502,798	-0.2%	4,654,008	3.4%	5,063,922	8.8%	6,070,483	19.9%	6,614,626	9.0%	

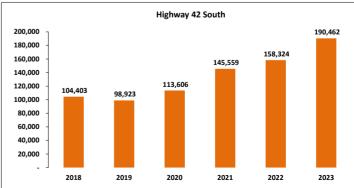




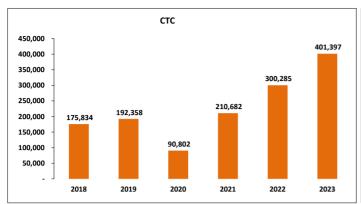


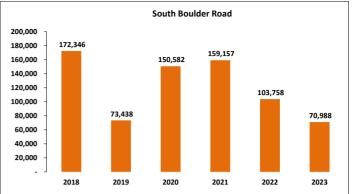


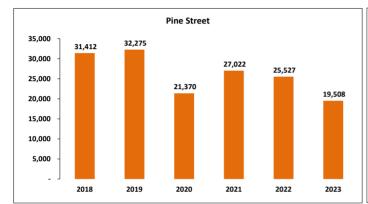


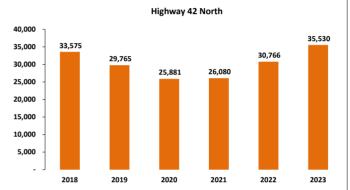


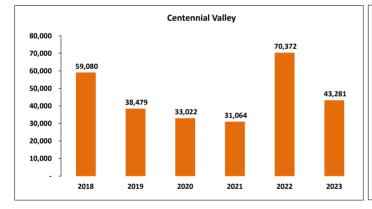
CITY OF LOUISVILLE Revenue History by Area (Jan. -Apr. 2023)

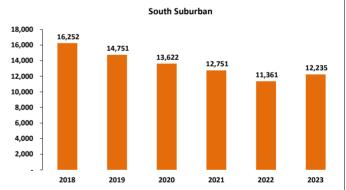


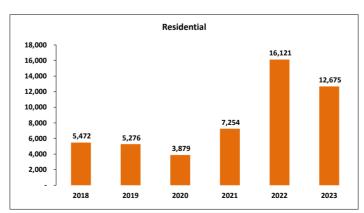






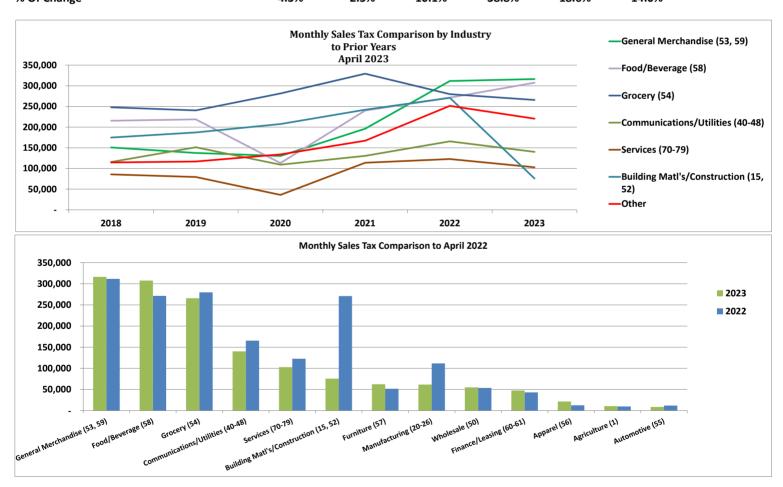






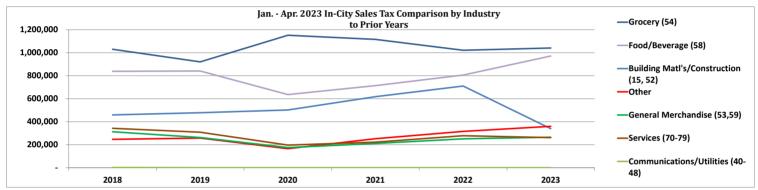
Monthly Sales Tax Revenue Comparisons by Industry (April 2023)

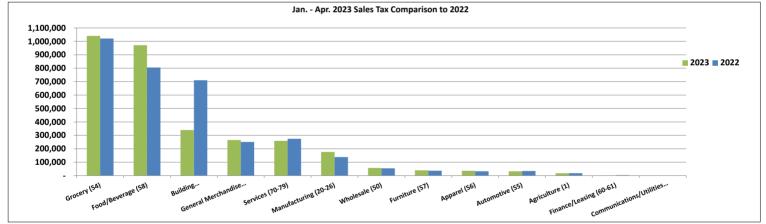
	2018	2019	2020	2021	2022	2023	% Of	%
AREA NAME	Actual	Actual	Actual	Actual	Actual	Actual	Total	Change
General Merchandise (53, 59)	150,812	137,410	130,293	196,112	311,526	316,253	21.4%	1.5%
Food/Beverage (58)	215,458	218,859	113,057	240,140	271,322	307,468	20.8%	13.3%
Grocery (54)	247,963	240,456	281,494	329,263	279,717	265,780	18.0%	-5.0%
Communications/Utilities (40-48)	115,593	151,231	109,088	130,464	165,599	140,142	9.5%	-15.4%
Services (70-79)	85,567	79,312	36,025	113,775	122,766	102,804	7.0%	-16.3%
Building Matl's/Construction (15, 52)	174,864	187,170	207,496	242,108	270,937	75,738	5.1%	-72.0%
Furniture (57)	38,136	21,012	64,830	27,167	51,704	62,562	4.2%	21.0%
Manufacturing (20-26)	29,862	46,740	28,441	56,600	111,600	61,604	4.2%	-44.8%
Wholesale (50)	26,045	27,627	24,704	54,746	53,631	55,045	3.7%	2.6%
Finance/Leasing (60-61)	27,205	28,630	31,824	28,898	43,189	47,609	3.2%	10.2%
Apparel (56)	8,351	10,009	3,810	10,879	12,679	21,667	1.5%	70.9%
Agriculture (1)	4,363	4,899	3,112	8,671	9,857	10,782	0.7%	9.4%
Automotive (55)	7,730	6,593	9,044	9,052	11,962	8,829	0.6%	-26.2%
Totals	1,131,949	1,159,948	1,043,220	1,447,875	1,716,488	1,476,283		
% Of Change	-4.3%	2.5%	-10.1%	38.8%	18.6%	-14.0%		



Sales Tax Revenue Comparisons by Industry - Inside City Area (Jan. - Apr. 2023)

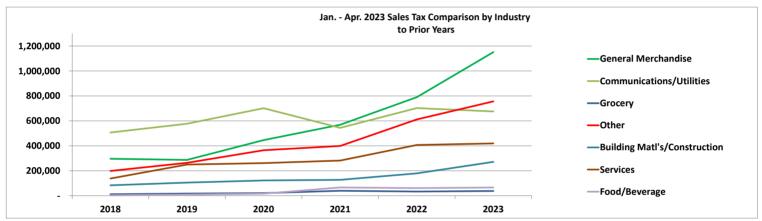
	2018	2019	2020	2021	2022	2023	% Of	%
INDUSTRY NAME	Actual	Actual	Actual	Actual	Actual	Actual	Total	Change
Grocery (54)	1,029,742	920,341	1,151,773	1,115,668	1,021,177	1,040,522	32.1%	1.9%
Food/Beverage (58)	838,402	840,969	635,874	713,990	805,416	971,236	30.0%	20.6%
Building Matl's/Construction (15, 52)	459,416	478,277	501,936	617,840	710,212	339,585	10.5%	-52.2%
General Merchandise (53,59)	312,657	262,791	175,088	210,971	250,983	265,130	8.2%	5.6%
Services (70-79)	332,461	294,903	223,004	219,136	274,512	259,235	8.0%	-5.6%
Manufacturing (20-26)	121,591	128,031	53,996	112,815	138,342	176,302	5.4%	27.4%
Wholesale (50)	21,532	24,097	22,383	30,321	54,612	57,211	1.8%	4.8%
Furniture (57)	36,303	39,892	26,483	38,189	36,916	39,576	1.2%	7.2%
Apparel (56)	26,138	25,314	19,796	23,329	32,895	36,486	1.1%	10.9%
Automotive (55)	23,408	21,229	25,616	27,826	34,362	32,234	1.0%	-6.2%
Agriculture (1)	18,061	18,916	17,183	19,638	18,507	18,068	0.6%	-2.4%
Finance/Leasing (60-61)	10,185	13,578	(26,399)	3,114	3,962	2,228	0.1%	-43.8%
Communications/Utilities (40-48)	1,791	293	222	125	125	109	0.0%	-13.2%
Totals	3,231,685	3,068,632	2,826,955	3,132,962	3,382,021	3,237,922		
% Of Change	7.7%	-5.0%	-7.9%	10.8%	7.9%	-4.3%		

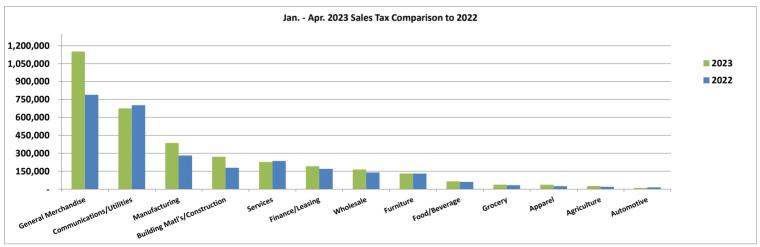




Sales Tax Revenue Comparisons by Industry - Outside City Area (Jan. - Apr. 2023)

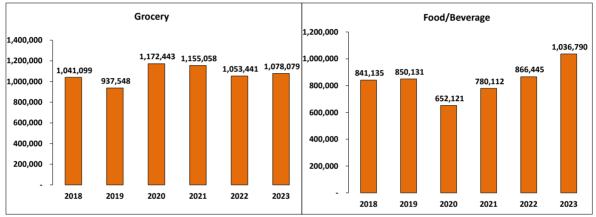
	2018	2019	2020	2021	2022	2023	% Of	%
INDUSTRY NAME	Actual	Actual	Actual	Actual	Actual	Actual	Total	Change
General Merchandise	296,225	286,953	446,017	569,032	789,809	1,151,194	34.1%	45.8%
Communications/Utilities	506,709	577,089	701,508	543,816	702,581	675,490	20.0%	-3.9%
Manufacturing	35,414	118,971	137,828	154,206	281,393	386,354	11.4%	37.3%
Building Matl's/Construction	83,375	104,738	121,863	127,152	178,818	271,247	8.0%	51.7%
Services	69,894	115,203	110,385	150,395	236,224	227,257	6.7%	-3.8%
Finance/Leasing	111,590	134,309	151,136	131,272	170,173	192,043	5.7%	12.9%
Wholesale	88,562	71,603	113,015	153,845	139,575	164,814	4.9%	18.1%
Furniture	67,730	63,685	97,024	67,434	130,601	131,085	3.9%	0.4%
Food/Beverage	2,734	9,161	16,246	66,122	61,030	65,554	1.9%	7.4%
Grocery	11,404	17,377	20,779	39,470	33,206	37,557	1.1%	13.1%
Apparel	5,698	8,059	14,622	17,133	24,977	37,385	1.1%	49.7%
Agriculture	1,071	883	2,048	6,331	19,830	26,623	0.8%	34.3%
Automotive	16	328	-	26	15,196	10,118	0.3%	-33.4%
Totals	1,280,420	1,508,358	1,932,471	2,026,233	2,783,414	3,376,721		
% Of Change	11.9%	17.8%	28.1%	4.9%	37.4%	21.3%		

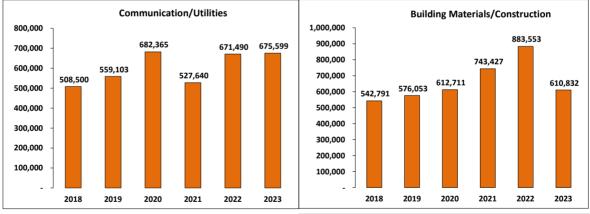


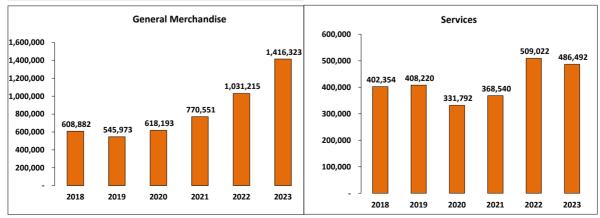


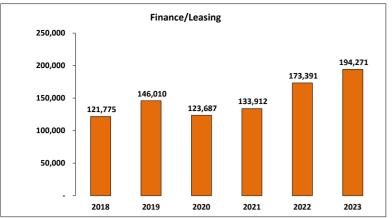
Revenue History by Industry (Jan. - Apr. 2023)

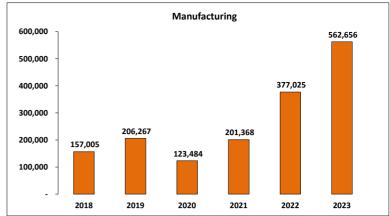
	2018	% Var	2019	% Var	2020	% Var	2021	% Var	2022	% Var	2023	% Var	% of Total
Merchandise	608,882	51.9%	545,973	-10.3%	618,193	13.2%	770,551	24.6%	1,031,215	33.8%	1,416,323	37.3%	21.4%
Grocery	1,041,099	5.4%	937,548	-9.9%	1,172,443	25.1%	1,155,058	-1.5%	1,053,441	-8.8%	1,078,079	2.3%	16.3%
Food/Beverage	841,135	12.3%	850,131	1.1%	652,121	-23.3%	780,112	19.6%	866,445	11.1%	1,036,790	19.7%	15.7%
Comm/Util.	508,500	-6.9%	559,103	10.0%	682,365	22.0%	527,640	-22.7%	671,490	27.3%	675,599	0.6%	10.2%
Bldg Matl's.	542,791	7.6%	576,053	6.1%	612,711	6.4%	743,427	21.3%	883,553	18.8%	610,832	-30.9%	9.2%
Manufacturing	157,005	-17.4%	206,267	31.4%	123,484	-40.1%	201,368	63.1%	377,025	87.2%	562,656	49.2%	8.5%
Services	402,354	-3.6%	408,220	1.5%	331,792	-18.7%	368,540	11.1%	509,022	38.1%	486,492	-4.4%	7.4%
Wholesale	110,094	39.4%	95,453	-13.3%	135,070	41.5%	183,663	36.0%	193,444	5.3%	222,025	14.8%	3.4%
Fin./Lease	121,775	3.2%	146,010	19.9%	123,687	-15.3%	133,912	8.3%	173,391	29.5%	194,271	12.0%	2.9%
Furniture	104,033	28.6%	103,465	-0.5%	123,050	18.9%	105,513	-14.3%	166,315	57.6%	170,661	2.6%	2.6%
Apparel	31,835	-1.8%	33,235	4.4%	34,327	3.3%	40,389	17.7%	57,264	41.8%	73,871	29.0%	1.1%
Agriculture	19,132	10.7%	19,783	3.4%	19,151	-3.2%	25,896	35.2%	38,322	48.0%	44,675	16.6%	0.7%
Automotive	23,424	11.8%	21,557	-8.0%	25,616	18.8%	27,852	8.7%	49,558	77.9%	42,352	-14.5%	0.6%
	4,512,058	8.9%	4,502,798	-0.2%	4,654,008	3.4%	5,063,922	8.8%	6,070,483	19.9%	6,614,626	9.0%	

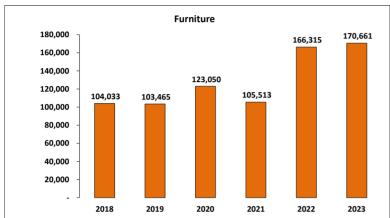


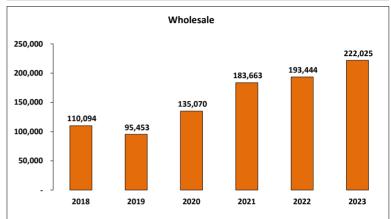


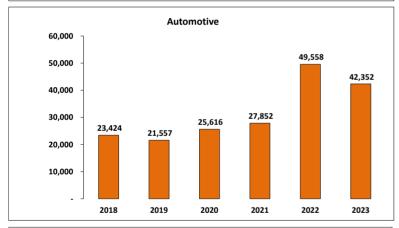


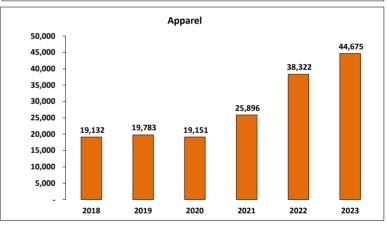


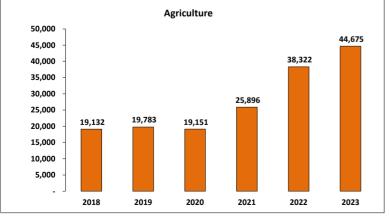












CITY OF LOUISVILLE Revenue History by Industry (Jan. - Apr. 2023)

	2018	% Var	2019	% Var	2020	% Var	2021	% Var	2022	% Var	2023	% Var	% of Total
Merchandise	608,882	51.9%	545,973	-10.3%	618,193	13.2%	770,551	24.6%	1,031,215	33.8%	1,416,323	37.3%	21.4%
All Other	445,522	6.0%	479,760	7.7%	460,698	-4.0%	584,681	26.9%	881,927	50.8%	1,116,240	26.6%	16.9%
Grocery	1,041,099	5.4%	937,548	-9.9%	1,172,443	25.1%	1,155,058	-1.5%	1,053,441	-8.8%	1,078,079	2.3%	16.3%
Food/Beverage	841,135	12.3%	850,131	1.1%	652,121	-23.3%	780,112	19.6%	866,445	11.1%	1,036,790	19.7%	15.7%
Services	524,129	-2.1%	554,230	5.7%	455,479	-17.8%	502,452	10.3%	682,413	35.8%	680,763	-0.2%	10.3%
Comm/Util.	508,500	-6.9%	559,103	10.0%	682,365	22.0%	527,640	-22.7%	671,490	27.3%	675,599	0.6%	10.2%
Bldg Materials	542,791	7.6%	576,053	6.1%	612,711	6.4%	743,427	21.3%	883,553	18.8%	610,832	-30.9%	9.2%
	4,512,058	8.9%	4,502,798	-0.2%	4,654,008	3.4%	5,063,922	8.8%	6,070,483	19.9%	6,614,626	9.0%	

