

## COMMUNITY CENTER FUND ASSUMPTIONS

### REVENUES

<i>Category</i>	<i>Assumptions</i>
<b><u>Local Sales Taxes</u></b>	3-4% growth per year in half-cent dedicated sales tax collections, from anticipated retail and restaurant/bar tax growth
<b><u>Community Center Operating Revenues</u></b>	Revenue projections are conservative, while also reflecting the growth anticipated from capital investment in the facility 3-4.5% growth per year in member due revenues 1-4% growth per year in recreation program revenues
<b><u>Contracted Operating Revenues</u></b>	Growth projections of 3.5% per year

### EXPENDITURES

<i>Category</i>	<i>Assumptions</i>
<b><u>Community Center Operations</u></b>	Personnel assumptions include 3.5% merit increases and 2% health insurance premium increases; pension rates held flat Forecast does not include any staffing level increases 1-6% growth per year in operations & maintenance (O&M) costs Forecasted growth in O&M costs includes increased capacity for advertising
<b><u>Contracted Operating Expenditures</u></b>	3% increase per year in payroll and employee benefit costs 2% increase per year in cost of goods sold Utility costs assumed flat due to energy efficiency project 3% increase per year in repair & maintenance and other operating expenditures Base management fees remain flat over forecast period
<b><u>Capital Outlay &amp; CIP Funding</u></b>	Capacity will be limited to available funding and can be expected to fluctuate Forecast includes \$35K each year for fitness equipment needs
<b><u>Transfers to General Fund</u></b>	Assumed at \$120K per year