



**Bureau of
Development
Services** FROM CONCEPT
TO CONSTRUCTION

FIVE-YEAR FINANCIAL PLAN

FISCAL YEARS 2023-24 THROUGH FY 2027-28

Submitted January 26, 2023





City of Portland, Oregon
Bureau of Development Services
FROM CONCEPT TO CONSTRUCTION

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January 26, 2023

To: Mayor Ted Wheeler
Commissioner Rene Gonzalez
Commissioner Mingus Mapps
Commissioner Carmen Rubio
Commissioner Dan Ryan

From: Rebecca Esau, Director *R Esau*

Subject: Five-Year Financial Plan for the Bureau of Development Services
FY 2023-24 through FY 2027-28

Following an initial sharp decline in development activity due to the extraordinary and widespread impacts of the COVID-19 virus and its impact on the economy, which resulted in decreased permitting activity at the Bureau of Development Services, project submittals have stabilized and even increased in the current fiscal year. However, high levels of inflation and rising interest rates as well as other factors are beginning to affect construction activity in Portland, and the near-term outlook is murky, with declines projected in the coming year. For example, over 30 multi-dwelling housing projects are in “approved to issue” status, meaning the reviews are all complete and approved, the applicant just needs to pay their fees and SDCs, but they are delaying doing so due to multiple external factors including high interest rates, labor shortages, high materials and labor costs, and supply chain issues. BDS tracks the economic outlook with respect to development as well as workload data closely.

The bureau has sustained an elevated workload level as it worked to shift its services online and make technological and process improvements intended to benefit customers and employees through more efficient provision of services. While much work has been done to get the technology quickly in place to provide online permitting through a variety of temporary solutions, there are still substantial technology projects to complete in order to make the City’s online permitting system work appropriately. BDS is focused on these technology projects, while also working to improve and streamline processes, and break down silos between permit review groups spread across seven bureaus. BDS is also building a performance analytics and continuous improvement team to monitor service delivery in real time as well as lead work on process improvements, and the technology projects needed to support those changes. BDS will also continue its work with the Permit Improvement Task Force launched by Commissioners Ryan and Mapps in 2021 which is making good progress with the seven bureaus involved in the City’s permitting services.

BDS is funded almost entirely by fee revenue and is reliant on the application of large commercial projects for a substantial portion of overall revenues. The continued negative national media coverage about Portland has significantly impacted national opinions about Portland's desirability as a place to live, work and invest. Additionally, an ever-increasing complex and layered regulatory framework in Portland has impacted development investment. I continue to encourage regulatory restraint, de-regulation where possible, and regulatory simplification and streamlining. Permit applicants liken Portland's regulatory environment as "death by a thousand cuts" and "a layered crazy quilt of rules", and the City is seen as "letting the perfect be the enemy of the good" when it comes to regulating development. A question for City Council is what we may be willing to let go of or loosen, to simplify the regulatory environment as part of the City's effort to attract investors, provide more certainty and predictability, and reduce costs both for the City in administering the regulations and for the applicant in navigating, designing, and building projects that comply with the plethora of regulations. Due to the pandemic, new large, high valuation commercial projects, such as hotels and office towers are not expected for Portland in the coming years. More recently, high inflation and rising interest rates have made it difficult for developers to make prospective projects work financially.

The bureau has undergone massive transformation in the past 30 months, transitioning from in-person services to also provide remote, online services, remote video inspections, and transitioning from paper plan review to digital plan review. This transformation is heavily reliant on technology support, and programming, in the software the City uses for permitting and digital plan review. The foundation for these systems was laid in February 2020 with the launch of the upgrade to the AMANDA software which is the backbone for the City's development review, permitting, inspections, and enforcement systems with thousands of internal and external users. In the past year, we have rolled out performance metric dashboards, providing visibility into the processes required to identify where permitting delays are occurring, and addressing the root causes of those delays. We've also created [external-facing dashboards](#) to help the development community understand current timeframes for review of different project types, to assist them in planning and scheduling their projects. The continuous improvement of our systems and processes are a priority for the bureau. Much work remains to eliminate manual steps and automate these systems more.

Overall, the bureau is projecting to draw heavily on reserves during the five-year forecast period as it balances maintenance of its reserves with the transformation of the bureau's operations, programs, and services to better meet the community's needs. BDS remains dedicated to:

- Increasing engagement with Black, Indigenous, people of color, and disability communities to provide a culturally relevant response to their needs, and achieving effective outcomes associated with equitable program offerings and services.
- Achieving fiscal sustainability and workforce stability despite economic fluctuations.
- Improving performance management and achieving service delivery results.
- Investing in the bureau's workforce and culture to improve both the customer experience and employee morale.
- Acting on climate change.

Financial Forecasting Model

BDS is fortunate to have the talents of the BDS Financial Advisory Committee, comprised of local economists and members of the Portland development community. Their input has been essential in validating and providing direction on the econometric models the bureau used for forecasting revenues in the Plan. BDS met with its Financial Advisory Committee in November 2022, and January 2023 to obtain their input on the overall economy and BDS revenues. As in previous years, these advisors found that BDS's model development and selection processes were comprehensive and valid, and the resulting forecasts were reasonable and defensible.

In addition, BDS conducted sensitivity analysis and developed an alternative scenario which achieves a more pessimistic outlook in the short term followed by stronger growth in the later years of the forecast period. Financial Advisory Committee members indicated that the bureau can primarily rely on the base scenario, which anticipates a more moderate decline in the immediate future followed by moderate increases in the later years of the Financial Plan.

Financial Projection

Program revenues are expected to decrease initially during the first year of the Financial Plan, due in large part to the expected impact of rising interest rates on construction activity in Portland. Following that initial downturn, BDS is projecting revenues to begin to rise again in FY 2024-25 through FY 2027-28. Overall, the bureau will still rely on using reserves to fund ongoing operations. The Plan includes anticipated changes in the BDS workforce as the bureau responds to changes in workload and addresses remaining service gaps. As always, BDS will strategically add or decrease staffing only as workload and revenues are realized to maintain fiscal stability.

Fees

The bureau increased fees in most programs in FY 2022-23 due to increasing costs of providing services. For FY 2023-24, BDS projects fee increases across most programs to offset the ongoing increasing costs of providing services as well as ensuring continuity of key service provisions. Fee increases will be proposed in many programs, including Building/Mechanical, Electrical, Plumbing, Facility Permit Program, Field Issuance Remodel, Site Development, Environmental Soils, Signs, Neighborhood Inspections, and Land Use Services.

Summary

The decisions highlighted in the Financial Plan will ensure BDS's ability to achieve its foundational goals of offering and providing the best programs and services possible over the next five years. It is important to note that having a sound Financial Plan is only one of the components necessary to provide effective, timely development review services to the community. BDS will continue to collaborate with partner bureaus (PBOT, BES, PWB, PF&R, PP&R and PHB) to make much needed improvements to the development review process and dedicate sufficient resources to this work at a level necessary to provide the timely, quality service the community expects.



City of
PORTLAND, OREGON
Financial Advisory Committee
Bureau of Development Services



January 26, 2023

Portland City Council
1221 SW Fourth Avenue
Portland, OR 97204

Re: Bureau of Development Services FY 2023-24 Five-Year Financial Plan

Dear Mayor Wheeler and City Commissioners,

As members of the BDS Financial Advisory Committee, we are writing to express our support for the methodology used by the Bureau of Development Services (BDS) to develop financial projections for its fiscal year (FY) 2023-24 Requested Budget and Five-Year Financial Plan (FY 2023-24 through FY 2027-28).

Since FY 1988-89, BDS has made five-year projections of costs and revenues annually to assist in fiscal planning. Costs and revenues are projected based on both historical and current-year patterns, anticipated changes, and inflationary rates suggested by the City Budget Office.

In June 2010, the City Council directed the Office of Management and Finance to convene a committee of economic and commercial experts to review BDS's financial projections and Five-Year Financial Plan to determine the financial feasibility of replacing the automated permit tracking system currently used by BDS and other City development bureaus. Since that time, the Committee has continued to meet each year to review and discuss BDS's financial projections and financial modeling methodology as part of BDS's budget planning process.

This year's Committee includes members with economic, real estate, and/or development expertise:

- Amy Vander Vliet, State of Oregon Employment Department
- Jeff Renfro, Multnomah County
- Jerry Johnson, Johnson Economics
- Josh Harwood, Metro
- Lauren Golden Jones, Development Review Advisory Committee
- Matthew Gierach, City of Portland Debt Manager
- Mike Paruszkiewicz, United States Army Corps of Engineers
- Mike Wilkerson, ECONorthwest
- Paul Delsman, Development Review Advisory Committee
- Peter Hulseman, City Economist
- Sean Green, Development Review Advisory Committee

We met with BDS senior managers and finance staff in November 2022 and January 2023. At those meetings, we discussed and provided input on the current regional and national economic situation and weighed various options for BDS's financial modeling process.

BDS was fortunately able to build healthy reserves during the construction boom, allowing the bureau time to recognize and respond to economic downturns. The reserves allow the bureau to sustain a relatively sharp but short downturn and provide time for an orderly restructuring during periods of a more prolonged decrease in revenue. Development permitting activity in the City of Portland has been impacted by the COVID-19 pandemic and more recently by high inflation and rising interest rates. Bureau revenues stabilized after initially declining during the pandemic, but the overall economic outlook is not positive in the short term. Projections indicate decreases in revenue and demand for services at BDS during the initial year of the five-year forecast period, followed by increasing revenue during the final four years.

BDS has implemented a rigorous and intensive financial model development, testing, and selection process. Models that were deemed the most appropriate were selected. Final models for these programs, as well as forecasts produced by those models, were presented to us for review and discussion.

After thorough review, we found that BDS's projections for development activity in the Portland Metropolitan area are reasonable and defensible. These projections constitute BDS's "Base Case" scenario for FY 2023-24 through FY 2027-28. At the same time, it should be noted that BDS's revenue streams are extremely sensitive to changes in the economy, even in good times. For instance, a small rise in interest rates can negatively impact the viability of several construction projects. In addition, the accuracy of the five-year forecast is quite susceptible to changes in local policies. The forecast cannot account for unforeseen changes to the zoning code, legislative actions, or changes in local political priorities. BDS always faces a level of uncertainty due to the inability of any forecast to accurately predict all future events.

Despite the risks and uncertainties, there is general agreement that Portland, and the nation, are facing economic uncertainty in the near future as the Federal Reserve's ongoing Fed Funds rate hikes will impact the economic outlook in 2023. This reality is reflected by growth rates in the forecast. The "Base Case" scenario programmatic growth rates are provided in the following table. The growth rates do not incorporate any fee increases and reflect baseline growth prior to any large (>\$3M valuation) project revenue. Large projects represent a disproportionate share of BDS revenue and changes in large project activity will have an outsized impact on BDS revenue growth. Due to their importance, we spent considerable time as a committee discussing prospects for large project activity in Portland. The size and timing of such projects can be difficult to predict. BDS makes manual adjustments for known and expected large project activity to its programmatic revenues to account for this revenue and to make the most accurate forecast possible.

Programmatic Revenue Growth Rates

Program	FY 23-24	FY 24-25	FY 25-26	FY 26-27	FY 27-28
Building/Mechanical (Combined)	-7.9%	3.4%	10.0%	7.2%	4.4%
Building	-8.2%	3.5%	10.4%	7.5%	4.5%
Mechanical	-7.1%	3.1%	9.0%	6.5%	3.9%
Electrical	-7.1%	3.1%	9.0%	6.5%	3.9%
Plumbing	-7.1%	3.1%	9.0%	6.5%	3.9%
Facilities Permits	-7.8%	3.3%	9.9%	7.1%	4.3%
Field Issuance Remodel	-7.5%	3.2%	9.5%	6.8%	4.2%
Site Development	-8.2%	3.5%	10.4%	7.5%	4.5%
Environmental Soils	-0.4%	-0.1%	0.7%	1.3%	1.5%
Signs	0.9%	0.9%	0.9%	0.9%	0.9%
Zoning Enforcement	-8.2%	3.5%	10.4%	7.5%	4.5%
Neighborhood Inspections	-0.2%	0.1%	0.8%	1.2%	1.3%
Land Use Services Case Review	11.0%	9.9%	9.0%	8.3%	7.7%
Land Use Services Planning and Zoning	-8.2%	3.5%	10.4%	7.5%	4.5%

As in prior years, BDS also prepared an “Alternative Case” scenario. This scenario is a less optimistic outlook than the baseline scenario across all programs in the initial years of the forecast, positing a more severe and prolonged downturn that lasts multiple years, followed by a stronger rebound in the later years of the forecast period. The percentage changes from the baseline vary by year. This approach covers the unlikely event of sustained decreases in development activity and provides the bureau with an alternative financial planning scenario should events proceed in that manner.

Beginning in FY 2017-18, the City Council directed this Committee to review expenditures in addition to revenues. BDS provided information regarding expenditures for review and discussion. The Committee recognizes the importance of responding quickly to changes in economic and development conditions as they occur and generally supports BDS’ expenditure projection process and methodology.

BDS Financial Advisory Committee Members

Amy Vander Vliet, State of Oregon Employment Department
Jeff Renfro, Multnomah County
Jerry Johnson, Johnson Economics
Josh Harwood, Metro
Lauren Golden Jones, Development Review Advisory Committee
Matthew Gierach, City of Portland Debt Manager
Mike Paruszkiewicz, United States Army Corps of Engineers
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FIVE-YEAR FINANCIAL PLAN

FISCAL YEARS 2023-24 THROUGH FY 2027-28

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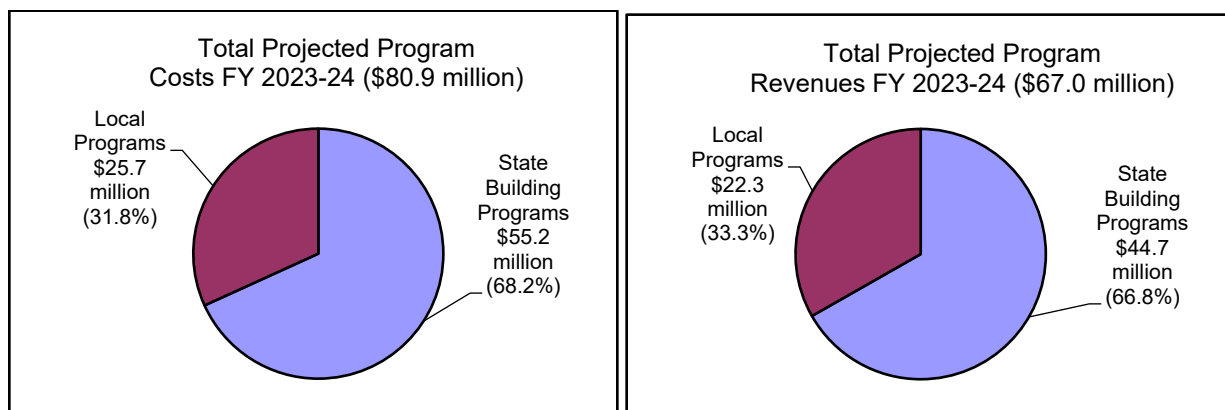
EXECUTIVE SUMMARY

Financial Forecast

- The United States economy is slowing due to increasing interest rates and there is the possibility of a downturn in the next 12-18 months.
- Construction remains one of the most volatile sectors of the economy, making it difficult to project revenues. However, the bureau continually improves its revenue models and seeks expert input to better track construction industry activity.
- The bureau is almost entirely funded by fee revenue. This is a volatile funding source due to cyclical fluctuations in construction activity.
- Construction activity in the Portland Metropolitan Area is expected to decrease in the short term before returning to a growth pattern.

Financial Issues

- Program revenues and demand for services are expected to decrease in the first year of the 5-Year Forecast period, followed by increases in the final four years.
- The bureau's Business Continuity Plan provides direction to the bureau to respond in a prudent and timely way to significant, persistent financial downturns (Appendix A).
- Fee increases will be proposed in most programs in FY 2023-24 where revenue generation is not enough to cover the cost of providing services and to ensure continuity of key service provisions.
- BDS continues to prioritize financial stability while also focusing on maintaining and improving service levels. All new hires are input into the bureau's financial plan models to ensure sufficient resources to support the positions.
- On a bureauwide basis, the cumulative reserve is projected to decrease significantly below the 50% minimum reserve goal during the 5-Year Forecast period.



OVERVIEW

While the COVID-19 pandemic remains one of the more important issues facing a BDS and the City, the focus economically has turned towards the effect of high inflation and rising interest rates. BDS revenues have stabilized in FY 2022-23 after the declines experienced during the initial years of the pandemic, but the outlook is murky in the near future and revenues continue to be below pre-pandemic expectations. BDS ended FY 2021-22 with a 24.8% increase in fee revenue compared to the previous fiscal year. Permit project valuations, which are the basis for calculating many of BDS's fees, were mixed, with a decrease in issued permit valuations while project application valuations increased substantially. For FY 2021-22, costs exceeded revenues and the bureau drew down on its reserves by approximately \$2.0 million. BDS ended the fiscal year on June 30, 2022, with a cumulative cost recovery rate of 97% and \$57.2 million in reserves. The bureauwide total reserve amount is somewhat less significant due to state and local laws wherein each program has its own reserves which cannot be used to fund other programs. For more detailed information about the bureau's reserve policy and programmatic reserves, please refer to Appendix A. This relatively strong financial picture in FY 2021-22 was buoyed by one-time General Fund and American Rescue Plan Act (ARPA) investments. In total, the amount of General Fund and ARPA, one-time and ongoing, allocated to BDS in FY 2021-22 was \$4.97 million.

Large projects represent a disproportionate share of BDS revenue. BDS experienced decreases in large project activity since the onset of COVID-19 due to a decline in demand for office space, new hotels, and retail and multifamily development. The COVID-19 pandemic initially caused a substantial decline in new permitting activity in Portland, and BDS is experiencing lower revenues when compared to pre-pandemic levels. After initial declines, BDS revenue and workload stabilized, and BDS experienced increased demand in FY 2021-22. However, the near-term outlook for construction activity in Portland is negative, as rising interest rates and high inflation are expected to decrease demand for services and revenue at BDS in FY 2023-24. After that initial decline, revenue increases are expected in the subsequent four years of the forecast. The bureau's FY 2023-24 Requested Budget does not include any additional positions, with 415.8 FTE and an operating budget of \$93.8 million.

This Financial Plan reflects BDS's ongoing financial challenge to find balance between three often-competing goals:

- Pursue cost recovery for services wherever appropriate
- Maintain prudent financial reserves
- Provide excellent customer service and be responsive to customer and community needs

As mentioned, the 5-Year Forecast accounts for decreases in development activity in Portland initially during the forecast period, followed by increases in the final four years. Overall, BDS projects revenues to end the 5-Year Forecast period higher than current levels while continuing to draw on reserves

through FY 2025-26 before adding to reserves in FY 2026-27 and FY 2027-28. The current reserves level will allow BDS to react and respond prudently to expected changes in development activity by adjusting staffing levels through targeted hires and natural attrition along with changes in workload demand, ensuring a stable and adequate level of service delivery.

Bureau revenues and demand for services have stabilized in FY 2022-23; however, high inflation, slowing rental income growth, and rising interest rates are expected to impact the construction industry outlook and demand for BDS services negatively in FY 2023-24. To manage these changes, the Financial Plan assumes the bureau does not fill all vacancies created by natural attrition and retirements initially, while continuing to hire in specific areas to address permit process improvement needs. All known and expected staffing changes are incorporated into the Financial Plan, and vacancies are filled only as sufficient funds are available. With a negative near-term economic outlook, BDS may not meet performance goals in some programs. Current projections show the bureau drawing on reserves through FY 2025-26, with the reserve level dipping significantly below the bureau's 50% minimum reserve goal. Considering the 2009 recession, BDS raised the reserve goals for selected programs to ensure maintenance of adequate reserves in all programs, particularly during difficult financial times.

If there are changes in the local economy, these projections may change. BDS will continue to closely monitor economic indicators, revenues, expenditures, workload, and service levels and will adjust this Financial Plan as necessary.

BACKGROUND

Mission

The Bureau of Development Services (BDS) promotes safety, livability, and economic vitality through the efficient and collaborative application of building and development codes.

To meet the needs of our customers, employees, and the community, BDS pursues the following goals:

- Promote community vitality and protect life, property, and natural resources by ensuring compliance with applicable codes and regulations.
- Provide cooperative and responsive internal and external customer service.
- Process all bureau functions efficiently.
- Create a collaborative workplace that promotes mutual respect through trust, fairness, and open communication.
- Support continual professional growth of the workforce and organization through education, technology, and diversity.
- Ensure the pursuit of equity across all aspects of our work, including our workforce, our systems and processes, our programs and services, and our interactions with the community.

Our values include:

- Dedication to public service
- Pride in our work
- Equity – both organizationally, and in service provision
- Care for the long-term viability of our community
- Recognition of the worth, quality, and importance of each employee and member of the community
- Support for continual learning, education, and innovation

BDS's work supports the City Council's goal to "protect and enhance the natural and built environment".

The Bureau's Work and Sources of Funding

BDS has the traditional "building department" functions of inspections, permit issuance, and review of architectural and engineering plans. These programs are currently funded solely through permit fees and charges for service. State statutes regulate these programs and, in most circumstances, prohibit revenue from these programs from being used for other local code enforcement programs. Fees support the Site Development, Code Compliance, Signs, Zoning Enforcement, and Environmental Soils programs. Land Use Services is also housed in BDS and is supported by land use review fees and the Development Services Fee. Land Use Services previously received ongoing General Fund support; however, that support ended in FY 2017-18 and no appropriation is expected in FY 2023-24 through

FY 2027-28. The Neighborhood Inspections Program is supported by fees, assessments, and some General Fund dollars.

In FY 2021-22, BDS received one-time American Rescue Plan Act (ARPA) monies of \$1 million to support the work of the Neighborhood Inspections Program, \$451,523 in ARPA funding to support merit and COLA pay changes for non-represented employees, as well as \$187,985 in one-time General Fund monies to hire a Community Engagement Specialist on the BDS Equity Team. BDS also received \$2.3 million in one-time General Fund monies to support 12.0 FTE Limited Term positions in the Land Use Services, Permitting Services, Plan Review Services, and Inspections Services divisions. These positions were converted to regular in the FY 2022-23 Fall Budget Monitoring Process (BMP). A budget note was attached to the FY 2022-23 Adopted Budget directing BDS to prioritize the Neighborhood Inspections with that funding, resulting in \$1.2 million being redirected to the program. Finally, in FY 2022-23 BDS received one-time General Fund monies of \$124,378 to support and expand capacity in the Empowering Neighborhoods Program, which supports BIPOC and people with disabilities with navigating the permitting process.

History of the Operating Fund

In FY 1988-89, the City Council established an operating fund for the Bureau of Buildings. At that time, the bureau was charged with fully supporting its construction functions through fees and charges by the end of a three-year period. In addition, the bureau was to set up a reserve account that would capture collections from pre-paid work and serve as a counter-cyclical reserve during economic downturns. Due to a booming construction industry, and some long overdue fee increases in FY 1988-89, the bureau succeeded in meeting the 100% cost recovery goal in just two years.

In 1992, a reserve policy was adopted for the fund, and it was updated in 1995. In FY 2004-05 the bureau was directed to work with the Office of Management and Finance (OMF) to review the reserve goals for all programs. As a result of the review, the bureau lowered its reserve goals for several programs. However, with the impact of the 2007-09 recession in mind, the bureau has since raised its reserve goals to better weather future unexpected downturns. The bureau's reserve policy is outlined in **Appendix A**.

In FY 1999-2000, the Land Use Review Division of the Bureau of Planning was merged with the Bureau of Buildings to create the Office of Planning and Development Review. In 2002, the name was changed to the present Bureau of Development Services.

In late FY 2002-03, the Neighborhood Inspections and Noise Control programs were moved from BDS to the Office of Neighborhood Involvement, currently titled the Office of Community & Civic Life. The Noise Control Program returned to BDS in FY 2005-06, and Neighborhood Inspections returned to BDS in FY 2006-07. In FY 2013-14, the Noise Program was again moved from BDS to the Office of Community & Civic Life.

In January 2023, the Noise Program, along with administration of the City's Cannabis Licensing Program and Liquor Licensing were directed to be transferred to BDS as a part of a 90-Day Action Plan initiated by Mayor Wheeler. BDS is in the initial stages of this work. This Financial Plan reflects the bureau's current programs. Once the transfers of these programs is complete and the financial picture is well understood, BDS will incorporate them into its Financial Plan.

In May 2005, the City Council enacted a Development Services Fee to assist in funding the Land Use Services Program. The Land Use Services Program is responsible for administering the City's Zoning Code, and portions of the City's Tree Code and Sign Code. The fee is charged when building, site development, or zoning permits are issued, and is based upon permit project valuation. This fee was intended to collect revenue to help fund the many services staff provide that do not have an associated fee, such as staffing the permit center, staffing the zoning hotline, and doing outreach and trainings for our customers about Zoning Code requirements.

Due to the 2007-09 housing related recession and its impact on the development industry, bureau reserves were spent down to maintain operations from almost \$13.9 million in July 2007 to \$500,000 in July 2010. Reserves began to recover in 2011 and reached \$91.7 million in FY 2017-18. Since that peak, reserves have declined, and the economic impacts of COVID-19 resulted in declines in FY 2019-20, FY 2020-21, and FY 2021-22, and the impacts of high inflation and rising interest rates have resulted in further declines in FY 2022-23. Reserves stood at \$50.7 million on January 1, 2023. This Financial Plan outlines the bureau's goal of maintaining an appropriate and fiscally sound reserve fund balance.

Financial Planning Process

Since FY 1988-89, BDS has made five-year projections of costs and revenues annually to assist in fiscal planning. Costs and revenues are projected based on both historical and current-year patterns, anticipated changes, and inflationary rates suggested by the City Budget Office. In the aftermath of the 2007-09 recession and its unprecedented impact on construction activity in the Portland Metropolitan Area and on the bureau's fee revenues, BDS made significant changes to its revenue forecasting model. The bureau continues to reevaluate its model each year and makes improvements when necessary. The model is described in detail in the Financial Forecasts and Comparisons section of this Financial Plan, under Revenue Forecast.

The bureau shares the intricate details of the financial forecasting model with its Financial Advisory Committee. This committee includes local economists with expertise in commercial and residential real estate, as well as members of the City's Development Review Advisory Committee (DRAC). Once the Financial Advisory Committee approves the model, the bureau prepares its five-year revenue forecast.

These projected revenues are then compared with projected expenditures to determine annual cost recovery rates and to decide whether BDS's reserve will be drawn down or grow. Reserve goals are

set as a percentage of the annual expenditures for each program and vary from program to program. These reserve goals are optimal reserve levels that the bureau focuses on reaching. BDS has also set an overall minimum reserve level of 50%, below which total bureau reserves should not drop.

In proposing the annual budget, BDS management first reviews service levels to ensure that they meet customer and community needs. The bureau then compares service levels to the revenue estimates and makes recommendations on whether fees should be changed and by how much. Fee rates are reviewed each year to maintain BDS's financial integrity and operational stability.

SIGNIFICANT AND CRITICAL ISSUES

BDS is established as an Operating Fund with the goal of being 100% supported by permit fees and charges for service in most of its programs. This requirement to be self-supporting, combined with the difficulty of accurately predicting construction activity and fee revenues, makes it important for BDS to maintain a reserve of funds that can be used to ensure a stable and adequate level of service during times when revenues fall below expectations.

BDS experienced a sharp decline in permit revenues beginning in the fall of 2008 with the onset of the recession. As permit revenues continued to fall precipitously in 2009, the bureau responded by implementing widespread cost saving measures, spending down bureau reserves, and laying off approximately 50% of its employees. Reserves fell from \$13.9 million at the beginning of FY 2007-08 to \$500,000 in FY 2009-10. This left the bureau with insufficient staffing levels to manage the workload.

When fee revenue declines, it is not always directly related to a corresponding drop in workload. As was the case in FY 2008-09, the number of larger commercial projects declined substantially. Due to project valuation being the basis for major fee calculation methodology, the loss of those large, high value projects dramatically impacted the bureau's fee revenue. The bureau was left with many smaller residential projects, which are often still time consuming for staff due to the customer assistance required; however, these smaller projects do not generate the same level of revenue as larger commercial projects. Although the mix of types of projects changed, the decrease in workload was not as severe as the decline in fee revenue.

In FY 2010-11, reserves rose slightly to \$2.2 million. The bureau rebuilt its reserves over a period of several years, reaching \$91.7 million in FY 2017-18. Following this peak, BDS experienced a period of decline, resulting in reduced revenue to many of the bureau's programs. The revenue decline was primarily due to a decrease in large, high value project submittals. At the same time, the bureau sustained high workload on smaller, lower-valuation, and resource consuming projects. In FY 2018-19 BDS drew on reserves, ending the fiscal year at \$86.2 million. Prior to the COVID-19 pandemic the bureau's revenues had stabilized; however, the economic impacts of the pandemic, policy response, and more recently increasing interest rates have led to further declines. As of January 1, 2023, the bureau's reserve fund was at \$50.7 million.

While maintaining bureau reserves at prudent levels is a high priority, it must be balanced with the need to meet state and local requirements for bureau programs and services, and with the needs of customers and community members who do not have other options for development-related services. During the 2007-09 recession, permit revenues fell further than the workload, compelling the bureau to cut staff to levels lower than what the workload required. Service in many bureau programs dropped below minimally acceptable levels. The bureau strives to avoid a repeat of this scenario.

Due to the COVID-19 pandemic, the bureau began drawing on reserves heavily beginning April 2020. The pandemic initially caused a substantial decline in new permitting activity in Portland, and BDS is experiencing lower revenues across most programs when compared to pre-pandemic levels.

Demand for BDS services, as well as bureau revenues, are highly correlated with changes in economic conditions, specifically as they relate to construction activity. As such, the attractiveness of Portland as a place to live, travel, and invest is a highly critical issue for the bureau. Currently, the economic outlook is uncertain as the impacts of rising interest rates, slower rent growth, high office vacancy rates, and livability concerns are impacting construction activity in Portland. As a part of its revenue forecasting process, BDS meets with local economists and development industry experts on the BDS Financial Advisory Committee to get their expert opinion on the current and future expectations for construction activity. In FY 2023-24 BDS is projecting declines in revenue across most projects as a result of the economic headwinds previously mentioned, followed by increases for the remaining four years of the Five-Year Financial Plan once conditions become more favorable for development again.

This Financial Plan seeks to balance bureau objectives by maintaining healthy reserves while retaining optimal staffing levels. Considering BDS's experiences in the 2007-09 recession, the bureau raised reserve goals in FY 2010-11 for the Building/Mechanical, Facility Permit, and Neighborhood Inspections programs. In FY 2012-13 the bureau increased its total minimum reserve level from 10% to 15% and its Building/Mechanical Program reserve goal from 35%-45% to 45%. In FY 2013-14, the bureau restored reserve goals for the Electrical and Site Development programs to 45%. In FY 2014-15, the bureau set all reserve goals at 50%, except Land Use Services and Neighborhood Inspections, which were set at 30%. In FY 2015-16, the bureau increased the Building/Mechanical reserve goal to 75%, and the minimum bureauwide reserve level was set at 35%.

In FY 2016-17 the bureau increased the reserve goal of Land Use Services and Neighborhood Inspections to 50%. All other programs remained at 50%, except the Building/Mechanical program, which remained at 75%. The minimum bureauwide reserve goal increased to 50%. The Land Use Services reserve requirement increased to 75% beginning in FY 2019-20. Beginning in FY 2020-21, the Signs and Environmental Soils reserve goals were raised to 75%. BDS will continue to closely monitor revenues and expenditures and make subsequent adjustments to the Financial Plan, if necessary.

The Building/Mechanical program performs structural and mechanical inspections that are usually the last stage in the bureau's work on development projects. The 75% reserve goal is needed to ensure that the bureau has sufficient resources to provide inspections services that were prepaid by developers and homeowners.

The services provided by Land Use Services take place at the leading edge of the development cycle, and program revenues and workload are highly susceptible to any fluctuations in the construction development cycle; therefore, the program's 75% reserve goal is prudent and provides BDS with the necessary time to react should reserves drop below this goal. The current programmatic reserve goals

and bureau total minimum reserve level will allow the bureau to better manage unpredictable fluctuations in economic conditions.

Due to the relatively small size of the Signs and Environmental Soils programs, fluctuations in demand and costs of providing services can have a large impact on reserve levels. The 75% reserve goal allows these programs to have greater financial stability and to better maintain healthy reserves during a downturn.

The reserve goals are intended to allow the bureau to keep a significant portion of its staff through the cyclical downturns in the construction industry. It is incredibly inefficient to go through cycles of massive layoffs, followed by equally massive efforts to recruit, hire, and train new staff with each building cycle. The bureau is seeking to balance competing interests of relatively low fees, but having fees set high enough to cover rising costs and to meet reserve goals necessary to keep a significant portion of the workforce stable through anticipated downturns. Downturns can be used to prepare for the next building cycle by working on process improvements, testing and training for new technology, and developing website content and training materials to assist customers through the development review process.

Funding, Cost Recovery, and Adequate General Fund Support

BDS operates two distinct types of programs. State-mandated construction programs (Building, Mechanical, Electrical, Plumbing, etc.) are funded almost exclusively through permit fee revenues. Local code enforcement programs (Land Use Services, Neighborhood Inspections, Environmental Soils, Signs, Zoning Enforcement, and Site Development) implement local regulations or state and federal mandates. Local programs are funded through a combination of fees, fines and charges, and/or General Fund monies.

State-Mandated Construction Programs

BDS works to maintain full cost recovery for many of its fee-supported construction programs and services. In some cases, due to the nature of the service or the broader context in which the service is provided, full cost recovery will not be achievable. For other services, full cost recovery is a desirable long-term goal. The bureau achieved full cost recovery for its state-mandated programs from FY 2011-12 through FY 2017-18 and decreased building and site development permit fees by 3% in FY 2016-17. Due to the rising costs of providing services, fee increases of 3% in FY 2018-19, and 5% in FY 2019-20, FY 2020-21, FY 2021-22 and FY 2022-23 were implemented.

During and immediately following the 2007-09 recession, the bulk of the building permits issued were for smaller, lower revenue-generating projects. Other Building Departments in the region experienced the same phenomenon. To ensure that permit fees for smaller projects covered the costs of the services that BDS provided for those permits, the bureau increased the minimum permit fee and lower-end fees on the building permit fee schedule in FY 2010-11. Minimum fees remained unchanged for

several years, but the bureau is in the process of gradually increasing these fees currently to keep up with the rising costs of providing services.

When appropriate, the bureau implements gradual fee increases (to minimize the impact on customers and community members). Fee increases are projected in this 5-Year Forecast period for the Building, Mechanical, Electrical, Plumbing, Facility Permit and Field Issuance Remodel programs.

Local Programs & General Fund Support

City Council adopted all the ordinances which serve as the foundation for the local code programs. As with most of the State-mandated construction programs, full cost recovery is an appropriate long-term goal. All local programs are currently operating below cost recovery. All local program reserves except Zoning Enforcement and Site Development drop below the reserve goals at some point during the forecast period. Only Zoning Enforcement and Site Development are projected to reach their reserve goals by FY 2027-28. Fee increases are projected for all local programs except Zoning Enforcement during the 5-Year Forecast period to achieve financial stability.

In some cases, due to the nature of the service or the broader context in which the service is provided, full cost recovery dependent only on fees and charges will not be achievable. This is the case for the Neighborhood Inspections and Land Use Services programs, which have received some portion of General Fund support over the years since they benefit the entire community and the city's livability. In FY 2017-18 ongoing General Fund support for Land Use Services was eliminated. No General Fund support is projected for this program in the 5-Year Forecast period. The program is projected to operate below cost recovery and draw on reserves through FY 2025-26 before achieving full cost recovery in FY 2026-27 and FY 2027-28. Land Use Services fee increases of 5% are assumed in the first year of the Financial Plan to ensure financial and operational stability.

Neighborhood Inspections Program

There is a direct public benefit from the Neighborhood Inspections Program, which implements P.C.C. Title 29, Property Maintenance. Title 29 covers the maintenance of residential dwellings, accessory structures, and exterior property areas. This program enhances the livability of Portland's neighborhoods and maintains the city's housing stock. In addition, this program is instrumental in helping to eliminate blight and serious public safety threats to neighborhoods and to ensure safe and livable housing for lower income residents who are likely to be renters. Therefore, the General Fund is an appropriate source of funding for this program.

In addition, full cost recovery from fines is not achievable as most of the program's activities and efforts are successful and do not result in fines and penalties being assessed. The program strives to bring violators into compliance with City Code during the very early stages of complaints and investigations by notifying and clearly communicating infractions. The bureau's enforcement policies and practices are extremely effective at achieving compliance with an average of approximately 90% of cited violations being corrected prior to the assessment of enforcement fees and penalties, as many

property owners comply and correct violations. Only once voluntary compliance cannot be attained, will the bureau administer enforcement fees and penalties as approved by City Council. Due to the 90% compliance rate, it is not possible to achieve adequate ongoing cost recovery for the program through enforcement fees and penalties alone. The nature of all enforcement activities performed by City agencies involves a high degree of knowledge, skill and relationship building with the community, to ultimately protect and support community welfare.

A budget note was attached to the FY 2022-23 Adopted Budget directing BDS internally prioritize support to continue current service levels for the Neighborhood Inspections Program. With this direction, BDS allocated \$1.2 million in one-time General Fund monies, from an overall FY 2022-23 Spring BMP \$2.3 million investment appropriated to BDS by City Council, to the Neighborhood Inspections Program. Also as directed by the budget note, in December 2022 BDS provided City Council with an assessment of the ongoing funding needs for the Neighborhood Inspections Program, as well as the tradeoffs and programmatic impacts of not providing additional discretionary resources to subsidize program operations.

Despite receiving some General Fund support, the program is projected to operate below cost recovery for the duration of the 5-year forecast period. Fee increases of 5% are projected in each year of the Financial Plan; however, to achieve financial and operational stability the program will require supplementary funding through higher fees or additional ongoing General Fund support.

Technology and Continuous Improvement

A critical component of BDS' strategic direction is the maintenance and refinement of the bureau's technology infrastructure. After several years of development, the primary components of the technology upgrades were completed in 2019 and 2020: Electronic Plan Review (ePlans) and the Online Customer Portal (Development Hub PDX) were successfully rolled out in 2019; the system's core software (AMANDA 7) was successfully upgraded, along with the implementation of Automated Inspection Scheduling, in February 2020; and the Inspector Mobile App was successfully launched in August 2020.

The successful launch of these core components of BDS's technology systems culminated a decade long effort beginning on November 3, 2010, when the City Council authorized BDS to move forward with plans to procure an online plan review and permitting system that would provide much greater access to information and services for customers, staff, and the community.

After the launch of the core components, the BDS Technology and Continuous Improvement Division shifted focus to ongoing maintenance and refinement of these technology systems, improving BDS processes, and activating additional functionality to improve the user experience for both customers and City staff, including:

- Maintenance and improved functionality of AMANDA software, the City's permitting, inspections, and enforcement software;

- Maintenance of Inspections Scheduling, an automated system to schedule and assign hundreds of inspections to staff each morning;
- Maintenance of an inspector mobile app which allows inspectors to access the online permitting system from the field, and enter their results for each inspection, making those results accessible to customers and staff immediately;
- Maintenance and improved functionality of an online customer portal (Development Hub PDX) for information, permits and payment; and
- Maintenance and improved functionality of a digital plan submittal and review system using ProjectDox software (PDX ePlans).

Together, these technology projects represent significant changes in the way BDS had historically engaged with customers prior to 2020, shifting to an online format from in person interaction. The timely implementation of the AMANDA 7 software prior to the COVID-19 pandemic was instrumental in allowing the bureau to continue providing services while in a remote work environment. The technology and system process improvement work is continuous. Recent examples of this work include:

- Revamp of the DevHub solar application process including a survey-style intake process with conditional logic to improve submittal quality and customer experience. This will be used as a model for future online application processes;
- Rollout of Reviewer Markups to support reviewers with making minor adjustments to plans and reducing review cycles;
- Multi-jurisdictional analysis of plan review approaches to determine benefits of expanded use of ProjectDox for electronic plan review;
- Implementation of a folder summary report that provides customers with an emailed summary of electronic permit information submitted via DevHub;
- Adoption of ProjectDox by the Facilities Permit Program (FPP) team and customers;
- Inspections was transitioned from a PDF-driven process, requiring manual distribution of PDFs to inspectors, to a process that holds key information for each inspection in Inspector App;
- Automated the distribution of inspections reports to Field Issuance Remodel (FIR) customers and moved away from requiring inspections staff to generate, attach, and email the report to customers one-by-one;
- Implemented In-Person Appointment Scheduling in support of return to in-person services at the DSC;
- Updated BDS and interagency bureau fee tables for the 2022-23 fiscal year;
- Updated the AMANDA software to comply with multiple code changes;
- Folder improvements for BDS Property Compliance, BDS Inspections, BDS Plan Review and Parks Urban Forestry;
- Automated identification of likely small project permits through incorporation of key questions into the DevHub permit intake process;
- Incorporated key questions into DevHub permit intake process to assist customers with self-identifying as proceeding with a middle housing land division project.

In conjunction with these technology systems, BDS is actively pursuing the digitization of historic records currently held in microfiche and paper forms. These records are then linked to addresses and made available online. Historically, members of the public who are interested in reviewing many property records must visit the Development Services Center (DSC) to obtain these documents. When the digitization project is complete, they will be able to access these historic building records online.

The new permitting system and the digitization effort saves customers and community members time and money by giving them online access to information and services and by decreasing the need to visit the DSC or BDS offices. These efforts also contribute to bureau equity goals of making information and services more accessible to the community. BDS will experience significant efficiency gains in plan review, permitting, and inspection processes by reducing its reliance on paper plans and records. In addition, remote services offered by the technology upgrades will move the City closer to meeting the goals outlined in the Portland Plan and the 2009 Climate Action Plan by eliminating an estimated 33,000 customer vehicle trips to downtown annually.

The development, maintenance, support, and continuous improvement of the software systems are financed by BDS operating funds, which are generated through permit fees associated with commercial, residential, and trade permits, and land use review fees and enforcement penalties. These costs are accounted for in the Financial Plan.

Staffing & Service Levels

From 2009-2010, BDS lost over half of its staff due to deep declines in permit revenues. However, revenues declined much more steeply than workload, resulting in a bureau that was insufficiently staffed. Bureau services such as building inspections, plan review, permit issuance, and land use review are mandated by law and cannot be eliminated. BDS therefore ceased non-mandatory, lower-priority services throughout the bureau and significantly reduced most remaining services.

With revenues improving significantly in 2012, BDS began to rebuild its reserves and hired 19 staff in the first half of FY 2012-13 to help address some of the most critical customer and stakeholder service needs. Revenues and workload remained strong, and the bureau added 24.1 FTE in FY 2012-13 and 29.5 FTE in FY 2013-14. In FY 2014-15 the bureau added 18 FTE through special ordinance and another 22 FTE through the Fall 2014 Budget Monitoring Process (BMP). 19.5 FTE originally slated for the FY 2015-16 budget were advanced to the FY 2014-15 Spring BMP to expedite the hiring process, along with an additional 13.5 FTE. In FY 2015-16 another 6.0 FTE were added through the Fall BMP, and 18.5 FTE through the Spring BMP. In FY 2016-17 the bureau continued to expand, adding 1.0 new FTE in the budget, 12.0 FTE through the Fall BMP, and 24.0 FTE through the Spring BMP. In FY 2017-18 BDS added 26.0 new FTE through the Fall BMP and 15.0 through the Spring BMP. In the FY 2018-19 Fall BMP 1.0 FTE was added. Due to the decline in demand for services following the COVID-19 pandemic, BDS reduced its personnel budget by eliminating 53.0 FTE vacant positions in the FY 2020-21 Fall BMP. In the FY 2021-22 Spring BMP BDS added 12.0 FTE limited term positions, which were converted to permanent positions in the FY 2022-23 Fall BMP, along with the addition of 5.0 FTE new positions.

One of the major challenges facing the bureau during periods of increasing development activity is hiring and retaining qualified candidates. Development activity and demand for services can increase very rapidly. The demand for services (and higher staffing levels) are felt before the fee revenue materializes, which can make it challenging for the bureau to recruit, hire and train new employees in time to meet increasing demand. It is essential to maintain a significant portion of the bureau's workforce during downturns to be prepared for the building cycle and prevent becoming a bottleneck in the development process. Additionally, in a booming market, it has been particularly difficult to find experienced commercial plans examiners and building inspectors with the appropriate certifications, as the City is competing with other local jurisdictions as well as the private sector.

The construction industry was impacted severely by the 2007-09 recession, resulting in industry-wide layoffs and the shift of labor to other occupations. There was a dramatic reduction in the number of construction trade programs offered by educational institutions, both locally and nationwide, directly affecting the bureau's timing and ability to hire and retain employees. Internally, the bureau also faces many employees reaching retirement, particularly in the inspections programs, and others achieving internal promotion, both of which create additional vacancies. Once hired, it typically takes new employees six to nine months, and for some positions up to two years, to achieve a desired level of productivity due to the technical, complex nature of the bureau's work. Contributing to these delays are the State's extremely limited trainings for inspectors to earn certifications in the various trades (plumbing, electrical, and mechanical).

Due to the COVID-19 pandemic, the bureau witnessed a substantial decline in new permitting activity in Portland, and BDS continues to experience lower revenues across most programs when compared to pre-pandemic levels. More recently, high inflation has prompted an increase in interest rates, affecting the outlook for future construction activity in Portland, and a projected decline in BDS revenues from current levels.

Personnel changes, whether from staffing reductions, retirements, projected attrition, and staff increases are included in the FY 2023-24 Financial Plan. BDS's FY 2023-24 Financial Plan assumes select vacant positions are filled in FY 2023-24 to make progress towards improving permitting processes and timelines. The bureau also assumes positions vacated through retirements and natural attrition will not be filled in most cases to manage the projected decrease in workload and revenue in FY 2023-24. BDS's financial projections, which were reviewed by the BDS Financial Advisory Committee, show that the bureau will have sufficient revenues to support staffing and ongoing operations.

Financial Plan – Alternative Case Scenario

As it has done since FY 2011-12, BDS is submitting two versions of the Financial Plan. The base version of the Plan is found in **Appendices B & C**. The bureau conducted sensitivity analysis and developed a second version of the Plan that represents the Alternative Case scenario found in **Appendices D & E**.

The Alternative Case scenario accounts for a less optimistic outlook than the baseline scenario across all programs in the initial years of the forecast, positing a more severe and prolonged downturn that lasts multiple years, followed by a stronger rebound in the later years of the forecast period. This approach covers the unlikely event of sustained decreases in development activity and provides the bureau with an alternative financial planning scenario should events proceed in that manner. The Financial Advisory Committee supported this methodology for developing the Alternative Case scenario. While there is some risk of the Alternative Case scenario being realized, with the concurrence of the Financial Advisory Committee the bureau has concluded that this risk is relatively low.

Lower programmatic growth rates initially ultimately reflect an environment with lower workload when compared to the base case scenario. Therefore, in the Alternative Case scenario more positions are assumed to remain vacant due to retirements and natural attrition in the first year of the Financial Plan. However, the stronger rebound would indicate higher workload in the final two years of the forecast period, therefore positions are added back in FY 2026-27. The net change in staffing at the end of the forecast period is zero when compared to the baseline scenario

In the Alternative Case scenario, financial outcomes are acceptable, though not always desirable. The workforce reductions initially anticipated in this scenario provide ample cost reduction for the bureau to maintain an adequate financial position. All programs draw on reserves at some point during the 5-Year Forecast period; however, most programs end the forecast period with positive reserves. Due to the extended lull in revenue, most programs drop below reserve goals by FY 2027-28. Field Issuance Remodel, Environmental Soils, Signs, and Neighborhood Inspections end the forecast period carrying a reserve deficit. If the Alternative Case scenario is realized and similar to the baseline scenario, the bureau will drop below its 50% minimum reserve goal in FY 2022-23 through FY 2027-28, ending with \$11.6 million in FY 2027-28. The financial outcomes of the Alternative Case scenario are presented in **Appendix E**.

FINANCIAL FORECASTS AND COMPARISONS

Comparison of FY 2021-22 Actual to Previous Financial Plan

The Bureau of Development Services (BDS) Financial Plan projected an overall cost recovery rate of 87 percent for the bureau in FY 2021-22, with revenues of \$67.9 million and expenditures of \$74.2 million. Year-end reserves were projected to be \$49.5 million. Actual FY 2021-22 year-end revenues were 10.9% higher than the Financial Plan's projections. Actual expenditures were also 0.9% lower than projected in the Plan. The actual cost recovery rate was 97%, as opposed to the projected 87%, with expenditures of \$73.6 million and revenues of \$71.6 million. Year-end bureau reserves decreased from \$59.2 million in FY 2020-21 to \$57.2 million in FY 2021-22.

Current Revenues and Workload Measures

Bureau revenues have been heavily impacted by the COVID-19 pandemic and its impact on the overall economy. Prior to the pandemic the bureau had been experiencing higher than expected revenues; however, with the stay-at-home order the bureau experienced an abrupt decline in demand for services and revenues. The decline carried forward throughout FY 2020-21. In FY 2021-22 revenues began to increase, but with rising inflation and rising interest rates FY 2022-23 revenues have slowed and are beginning to show signs of decline. Total bureau revenues from July through December 2022 were 5.0% higher than revenues of the same period in the previous year. By the end of FY 2022-23, total bureau revenues are projected to be \$68.7 million, which is \$2.9 million lower than in FY 2021-22.

The total number of building, site development, and zoning permit applications received from July through December 2022 increased by 4% over the same period in 2021, while the total valuation of these permit applications increased by 9%. The total number of building, site development, and zoning permits issued for the same period was 2% higher than in 2021, and the valuation decreased by 18%. A significant portion of the changes in valuation in applications received and permits issued is attributable to fluctuations in and the timing of large project activity.

In Land Use Services, the number of land use case applications received from July through December 2022 decreased by 18% over the same period in 2021. The number of final plat applications decreased by 72% over the same period. There is a strong relationship between land use activity and building permit and other bureau revenues. The current increase in land use case reviews suggest that building permit and construction activity will decrease in FY 2023-24.

Economic Outlook

National Economy

After over 2.5 years since the COVID-19 novel coronavirus related public health crisis initially impacted the United States economy with widespread shutdowns, response to the pandemic continues to be a factor in the current and future economic prospects. The national unemployment rate spiked to 14.7% in April 2020 before falling to 3.5% in December 2022. The economy is now at or near full employment, making future employment gains minimal. If there are future employment gains, they will likely be related to workers returning to the labor force.

The future of the national economy continues to hinge largely on the future path of the virus, vaccine distribution and acceptance, and the effectiveness of monetary and fiscal policy decisions. In the past year, inflation concerns have been paramount. The Federal Reserve Open Market Committee has embarked on a path to suppress inflation by increasing the federal funds target rate with successive 0.75 basis point rate hikes. The current target rate is now 4.25-4.5%, up substantially from 0.0-0.25% from a year ago. Monetary policy is likely to continue to tighten over the next year as the Federal Reserve remains focused on taming inflation. Ongoing risks to the economic outlook include pervasive supply chain issues, rising costs of labor and materials, and potential setbacks resulting from COVID-19 variants.

Oregon and Portland Economy

As is typical, the Oregon economy has followed similar trends to the national economy with an initial spike in unemployment due to pandemic related voluntary behavior changes and mandated measures, reaching 13.3% in April 2020. As of November 2022, the rate is 4.4%. The Portland Metropolitan Statistical Area unemployment rate has moved in tandem with the Oregon rate, peaking at 13.2% and sitting at 3.9% in November 2022. Like the national economy, the state and local unemployment rates are not expected to experience major decreases going forward as the labor market is near full employment.

Much like the national economy, social and government response to COVID-19 continues to insert considerable uncertainty in the State and local economies as governments, individuals, and businesses determine how to respond to the risks and benefits involved with greater physical interaction and adapt processes and policies to mitigate risks from interacting with each other and customers. In addition, supply chain issues are a major concern, as is the availability and cost of labor.

Housing affordability has been a significant area of concern in Portland for many years and has the potential to dampen the long-term economic outlook. Increasing mortgage interest rates have muted home price growth in the past 6 months, but higher rates also increase the cost of mortgages and impact affordability. Rental prices also continue to increase, further exacerbating affordability in Portland.

Key project types are experiencing lower demand, as hotels, office space, and multifamily development are facing headwinds. In the years leading up to the pandemic many new hotel units have been constructed in Portland; however, travel and tourism has been affected greatly by the virus response and demand for new hotel space is projected to be very low for the foreseeable future. The move towards more remote work is severely impacting demand for new office development, and many companies are expected to continue allowing telework even after concerns related to the virus have subsided. Across all project types, materials supply chain issues have been an ongoing concern, and rising costs of debt financing is making it more costly to build.

Historically, the bureau has obtained significant revenues from large projects, and this will continue going forward. BDS technically classifies large projects as those with at least \$3 million in valuation, while also tracking projects valued over \$10 million and \$20 million. As previously mentioned, the demand for new hotels, office space, and multifamily is projected to be low for several years due to the economic impacts of responses to the pandemic. Combined, these project types constitute a substantial portion of the overall large project activity at the bureau. BDS will continue to monitor the industry to gauge prospective large project activity and will make necessary adjustments in the Financial Plan.

Current, and potential future, responses to the virus continue to pose significant risks and introduces considerable uncertainty to projections. A monetary or fiscal policy mistake could potentially cause harm to an economic recovery. It is possible BDS' recovery could differ from that of the overall economy. Large project activity contributes to this volatility, as the timing and size of such projects are difficult to predict. In addition, the construction industry does not necessarily expand and contract in conjunction with the aggregate economy. BDS will diligently monitor economic activity and its own revenue sources to ensure it maintains financial stability.

Revenue Forecast

BDS's revenues are directly related to commercial and residential construction activity in the larger Portland Metropolitan Area, and these revenues are very susceptible to changes in the economic conditions of both the state and the nation. The list of macroeconomic parameters influencing the bureau's revenues includes but is not limited to: employment; construction employment; unemployment; average wages; multifamily housing starts; mortgage originations; population; households; short, medium and long-term interest rates; housing prices; mortgage loans past due; housing affordability; and inflation. The high susceptibility of the bureau's revenue to so many volatile macroeconomic parameters make it difficult to project exact revenues, which provides incentive for the bureau to have a healthy reserve fund.

At City Council's direction, in spring 2010 the City retained Johnson Reid – Land Use Economics, an independent consulting firm, to conduct a review of BDS's Financial Plan and underlying forecasting model. The review found that "the resulting revenue forecasts appear reasonable and defensible" but also recommended that "BDS pursue ongoing improvement of its forecasting model".

In 2010, City Council also directed the bureau to convene a committee to review BDS financial models and forecasts. The resulting Financial Advisory Committee included local economists with expertise in commercial and residential real estate, as well as members of Portland's Small Business Advisory Council (SBAC) and the City's Development Review Advisory Committee (DRAC). In fall 2010, the bureau received significant input from the Committee regarding the forecasting model. Committee members suggested that the forecasting model could be improved by including more variables from the real estate market.

The bureau researched options and resources for data closely related to real estate activity in the Portland Metropolitan Area and implemented several improvements to the forecasting model. Several criteria were employed in the model development and selection process, including:

- Utilization of local variables that describe real estate activity in the Portland Metropolitan Area;
- Overall valid model diagnostics/characteristics (parameters such as Adjusted R-squared, Durbin Watson statistic, F and T statistics);
- A high degree of accurate historical performance of the model;
- The reasonableness of the forecast produced by the model.

The bureau went through a rigorous and intensive development and selection process, testing hundreds of models, and developed models for its major programs: Building, Mechanical, Plumbing, and Electrical. Final and alternative models for these programs, as well as the forecasts produced by those models, were presented to the Financial Advisory Committee and members of the BDS Budget Advisory Committee (BAC) and DRAC. BDS engages in this model development process and review every year, adjusting where appropriate to ensure the use of highly credible and quality forecasting methods.

BDS went through the same rigorous process this year and presented models for its main permit programs and the Land Use Program to the Financial Advisory Committee in January 2022. The models are ultimately used to forecast revenue by program. The Building Program was modeled in terms of total valuation. The Committee found that the model development and selection processes were comprehensive and sound, and concurred with the bureau's recommendations. The Committee also found the bureau's projections for development activity in the Portland Metropolitan Area to be reasonable and defensible.

Base programmatic revenues for most of the bureau's programs, prior to large project revenue, are projected to decrease by mid-high single digits in the first years of the 5-Year Forecast period before returning to a growth trend in the final four years of the Financial Plan. The revenue growth rates are applied to bureau revenues generated from projects with a valuation of under \$3 million. Revenue projections are then adjusted to account for the bureau's expectations regarding large projects with a valuation above \$3 million. These adjustments are typically made only in the first two years of the forecast but can be made in subsequent years when revenue from large project activity is reasonably certain. The bureau discussed the process for making these adjustments with the Financial Advisory Committee.

BDS also developed an Alternative Case scenario based on the discussion and recommendations of members of the Financial Advisory Committee. This scenario accounts for a less optimistic outlook than the baseline scenario across all programs in the initial years of the forecast, positing a more severe and prolonged downturn that lasts multiple years, followed by a stronger rebound in the later years of the forecast period. This approach covers the unlikely event of sustained decreases in development activity and provides the bureau with an alternative financial planning scenario should events proceed in that manner. The Financial Advisory Committee supported this methodology for developing the Alternative Case scenario.

While there is some risk of the Alternative Case scenario being realized, with the concurrence of the Financial Advisory Committee the bureau has concluded that this risk is relatively low. The financial outcomes of the Alternative Case scenario are presented in **Appendix E**.

The models used to develop the bureau's five-year revenue forecast are presented on the following pages.

Building/Mechanical Program

The Building/Mechanical Program is funded through a set of fees. The largest in terms of the revenue collected are: Commercial and Residential Building Permits, Building Plan Review, and the Fire and Life Safety Review Fee. The fee amounts and revenues collected for the above-mentioned fees are directly related to the total value of construction work to be performed. Therefore, the bureau forecasts the total valuation of construction projects to determine the program growth rates. The trends and growth rates exhibited in revenue collections for one of the fee items are very likely to be present in revenue collections for other fee items as well. Several models were developed that relate building valuation to various measures of economic activity in the Portland Metropolitan Area and the State, such as housing prices, past due loans, employment, household income, and population. The following models were selected based on its superior diagnostics and past performance. To ensure the later years were in line with historical averages, the econometric models were used for the first three years of the forecast period, with the final two years moving the growth rates back towards long term average growth.

Forecast Item	Variables used	Explanatory Power
Building Permit Application Valuation	<ul style="list-style-type: none">• Oregon loans 30 days past due• Portland Metropolitan Statistical Area employment• Portland Metropolitan Statistical Area population• Inflation	89.1%
Building Permit Application Valuation	<ul style="list-style-type: none">• Oregon loans 30 days past due• Oregon rental vacancy rates• Portland Metropolitan Statistical Area employment• Portland Metropolitan Statistical Area home prices• Portland Metropolitan Statistical Area population	89.7%

The trades (Mechanical, Electrical, Plumbing) programs are similar in size and relationship to the overall economy. Therefore, the revenue for these programs was combined and estimated as a group. Due to the strong relationship of trades programs to the Building Program, a model was developed to determine how sensitive the trades programs are to changes in Building Program revenue. This final model is presented in the following table.

Forecast Item	Variables used	Explanatory Power
Trades program revenue	<ul style="list-style-type: none"> Building program revenue 	88.2%

The growth rate for the Building/Mechanical Program is a weighted average of the growth rates for the Building and Mechanical sections of the program, weighted by the respective shares of revenues collected for each program.

Electrical Program

The Electrical Program is funded through a set of dedicated permit and plan review fees. Based on the data for the last five fiscal years, the revenue generated by electrical commercial and residential permit and plan review fees constitutes over 90% of total program revenue. As previously mentioned, the trades programs were modeled as a group, with the aforementioned model selected based on the strong relationship between trade program revenue and the Building Program.

Plumbing Program

Similar to the Electrical Program, the revenue generated by commercial and residential plumbing permits and plan review fees represents over 90% of total Plumbing Program revenues in the last five fiscal years. For the reasons described above, the same previously described model was used to forecast revenues for all trade programs, including the Plumbing Program.

Land Use Program

Several competing econometric models were developed to forecast Land Use Program revenue growth. Land Use revenue is divided into two main groups: Case Review, and Planning and Zoning. Planning and Zoning fees are paid in conjunction with Building Program fees and based on project valuation; therefore, Building Program growth rates are used for Planning and Zoning. However, Land Use case review fees are modeled separately. This year, due to the difficulty specifying econometric models which were statistically sound while also producing reasonable growth rates, Land Use Case Review fees were projected by analyzing historical average numbers of case reviews and bringing the number of cases to the average gradually over the course of the forecast period. This results in higher growth rates at the onset of the five-year forecast period, with each subsequent year having a lower growth rate until the number of cases reaches the historical average in the final year.

Facility Permit Program

The growth rates for the Facility Permit Program were estimated as averages of the growth rates for the Building/Mechanical, Electrical, and Plumbing Programs, weighted by the respective shares of revenues collected for each program since FY 2005-06.

Field Issuance Remodel Program

The growth rates for the Field Issuance Remodel Program were estimated as averages of the growth rates for the Building/Mechanical, Electrical, and Plumbing Programs, weighted by their respective shares of residential construction permit revenues collected in FY 2021-22.

Site Development Program

The Site Development Program uses the growth rates derived for the Building Program, due to the similar relationships that the revenues of these two programs have with the macroeconomic parameters.

Environmental Soils Program

The programmatic revenue growth assumptions developed for the Environmental Soils Program are based on the weighted average growth rates for the following variables:

- Portland Metropolitan Statistical Area House Price Index – 25%
- Portland Metropolitan Statistical Area Population – 75%

Signs Program

The programmatic revenue growth assumptions developed for the Signs Program are based on the weighted average growth rates for the following variables:

- Portland Metropolitan Statistical Area Population – 50%
- Portland Metropolitan Statistical Area Total Nonfarm Employment – 50%

Zoning Enforcement Program

The Zoning Enforcement Program uses the growth rates derived for the Building Program, due to the similar relationships that the revenues of these two programs have with the macroeconomic parameters.

Neighborhood Inspections Program

The programmatic revenue growth assumptions developed for the Neighborhood Inspections Program are based on the weighted average growth rates for the following variables:

- Portland Metropolitan Statistical Area House Price Index – 20%
- Portland Metropolitan Statistical Area Population – 50%
- Portland Metropolitan Statistical Area Total Nonfarm Employment –30%

Summary of All Programs

BDS projects that revenues will decrease in FY 2023-24 before increasing during the remaining four years of 5-year Forecast period. The bureau is not expected to achieve 100% cost recovery and will draw down on reserves through FY 2025-26. Combined bureau reserves are projected to decline below the 50% minimum reserve goal by the end of FY 2022-23 and remain below this threshold for the duration the forecast period. For estimates of BDS revenue growth rates for major programs, please refer to **Appendix B**.

Changes in Fees

For FY 2023-24, due to the expected increases in costs of providing services, especially from a projected unusually large Cost Of Living Adjustment (COLA) and to account for other wage increases, fee changes are projected for several bureau programs. Fee increases are typically included in the Financial Plan for programs which are below cost recovery, need to build reserves, and/or have anticipated inflationary cost increases. Generally, these increases are held to 5%, but in some cases may be higher when the cost of providing services is substantially higher than projected revenues. This year's 5-Year Forecast anticipates fee increases in most programs, which may be necessary to maintain financial stability during the forecast period. These programs include the Building/Mechanical Program, Electrical Program, Plumbing Program, Field Issuance Remodel, Facility Permit Program, Site Development, Environmental Soils, Land Use Services, Neighborhood Inspections, and Signs. If changes to programs' financial situations occur, the bureau will reassess and adjust the need for specific fee increases. If these fee increases are necessary but not adopted, program services would need to be reduced through budget/expenditure reductions. For estimates of proposed fee increases, please refer to Appendix B.

Expenditure Projections

Expenditures for FY 2022-23 are projected based on actual spending from July 1 through December 31, 2022, anticipated spending through the end of the fiscal year, and historical spending patterns. The bureau's total expenditures are projected to increase 8.2% in FY 2022-23.

Beginning FY 2020-21, the City changed the way in which it allocates facilities rental rates to bureaus in the downtown area. Previously, rent on the 1900 Building was directly allocated to BDS and not shared with other bureaus. BDS also leased and paid directly for space in the Jacobs Center. Starting in FY 2020-21, rates were be pooled and blended across multiple downtown buildings, including the leased space in the Jacobs Center. The impact of this change to BDS is over \$3 million in additional ongoing annual rental expenditures, contributing to a substantial rise in the cost of providing services. In April of FY 2022-23, BDS will be reducing its office footprint by allowing lease agreements on the 6th and 10th floors of the Jacobs Center to expire. Savings from the reduction in office footprint are accounted for in the Financial Plan.

The Financial Plan assumes the bureau will fill select positions out of its 65 regular FTE vacancy pool (as of January 1, 2023) during the first year of the 5-Year Forecast period. These changes are primarily based on staffing levels necessary to accommodate progress towards permitting timelines and process improvement goals, and the bureau's focus on providing excellent service delivery and performance, while also ensuring fiscal stability. However, the bureau also projects to allow positions vacated through retirements and natural attrition to remain vacant in FY 2023-24 as revenue and workload are expected to decrease initially during the 5-Year Forecast period. BDS has internal and external performance goals addressing efficiency and customer experiences. To meet these goals, the bureau adds staff strategically, while making staff decreases to specific programs where necessary for financial stability and to accommodate expected changes in workload. All projected changes in staffing are reflected in the Financial Plan. New positions are not added unless the bureau can support them through the 5-Year Forecast period. Revenues, expenditures, and workload are closely monitored and adjustments to the plan are made as updated information is received.

Threats to the Forecast

The revenue and expenditure forecast presented in the Financial Plan is realistic (neither optimistic nor pessimistic). However, bureau revenues and expenditures are very susceptible to changes in the political and economic climate of the state, the nation, and the world. Having a prudent reserve helps the bureau weather some of these fluctuations. Being financially conservative also supports this goal.

As evidenced by the COVID-19 pandemic, construction activity in the state and in the Portland Metropolitan Statistical Area remains exposed to internal and external shocks.

The accuracy of the 5-Year Forecast is extremely sensitive to changes in local policies. The bureau cannot account for unforeseen changes to the Zoning Code, legislative actions, and changes to local political priorities.

Local policies aside, the economic and revenue outlook is never certain. The risks now facing the Oregon economy and this forecast include but are not limited to: the possibility of weakness in global economies; fluctuation in Federal fiscal and trade policy; inflation or deflation and reactions of the Federal Reserve Bank; a sharp depreciation or appreciation of the dollar; sharp and major stock market corrections; geopolitical risks; a global pandemic such as COVID-19; and a slowdown in critical industries.

BDS will continue to monitor its finances and recognize the potential impacts of risk factors on Portland and the construction industry. The bureau has included an “Alternative Case Scenario” that accounts for some of the risks listed above. In January 2023, the bureau’s Financial Advisory Committee reviewed and approved the Alternative Case scenario.

FINANCIAL ANALYSIS OF PROGRAMS AND FEE STUDY

Fee Study

BDS collects more than 200 fees and charges under various fee schedules, including Building, Mechanical, Electrical, Plumbing, Facility Permit, Field Issuance Remodel, Site Development, Environmental Soils, Signs, Zoning Enforcement, Land Use, and Neighborhood Inspections. These fees and charges are used by BDS to fund inspections, plan review, permit issuance, land use review, customer assistance, and other functions. Most bureau programs have the goal to be self-supporting, while one program (Neighborhood Inspections) receives ongoing General Fund support.

Fees charged for services delegated from the State Building Codes Division (BCD) must comply with the fee calculation methodologies determined by the BCD and described in Oregon Administrative Rule (OAR) 918-050-0000 through 918-050-0170. In 1988-89, the Development Services Operating Fund was established with a policy that construction-related programs in the fund would be self-supporting. Since that time, BDS has kept these programs self-supporting by providing efficient, effective services and by periodic, moderate fee changes that allow the bureau to respond to increasing costs and to be innovative and proactive in meeting changing customer needs. The same principle is applied to all bureau programs.

Any fees charged by BDS, including fees for services delegated by the BCD, should cover the costs of providing services. Every year, as part its Five-Year Financial Plan development, BDS evaluates its programs to ensure that costs are fully recovered and healthy reserves are maintained over the following five years.

State Mandated Construction Inspection Programs

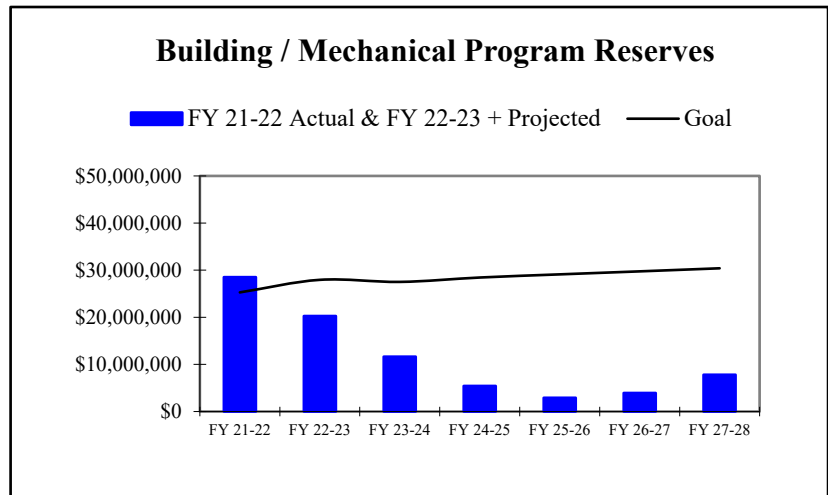
State law allows the bureau to interchange all the funding of the state construction programs (Building, Electrical, Mechanical, and Plumbing), with the exception that electrical revenues cannot be used to fund the other programs. When viewed together, the State construction programs' reserve is projected to be \$33.9 million at the end of FY 2022-23, which is below the reserve goal. Overall cost recovery for these programs is projected to be 84% in FY 2022-23. At the end of the five-year plan, reserves for the state-mandated programs are expected to remain well below the reserve goal of \$40.7 million, and the cost recovery rate is projected to be 109%.

Building/Mechanical Program

The Building and Mechanical programs are combined into one Building/Mechanical Program, because the employees who make these inspections are all cross-certified and make both building and mechanical inspections.

Historically, funding has been strong and stable for this program. Fees for building permits and commercial mechanical permits are calculated

based on the valuation of the projects, so as valuation grows, revenues also grow. As a result, this program has been the bureau's financial foundation over the years.



The program was severely affected by the 2007-2009 recession but recovered fully after several years and was in good health going into the COVID-19 pandemic. The program is heavily reliant on large project activity which has been heavily affected by the pandemic. The program's cost recovery was 91% in FY 2021-22 and is expected to operate below cost recovery through FY 2025-26, before achieving full cost recovery in FY 2026-27 and FY 2027-28.

In FY 2004-05, a promise was made to the construction industry that Building/Mechanical fees would not be raised for the subsequent five years, through FY 2009-10. This pledge was part of the implementation of the Development Services fee to fund the Land Use Services Program. Building permit fees were decreased by 10% at the end of FY 2004-05 to offset the impact of the new fee to customers.

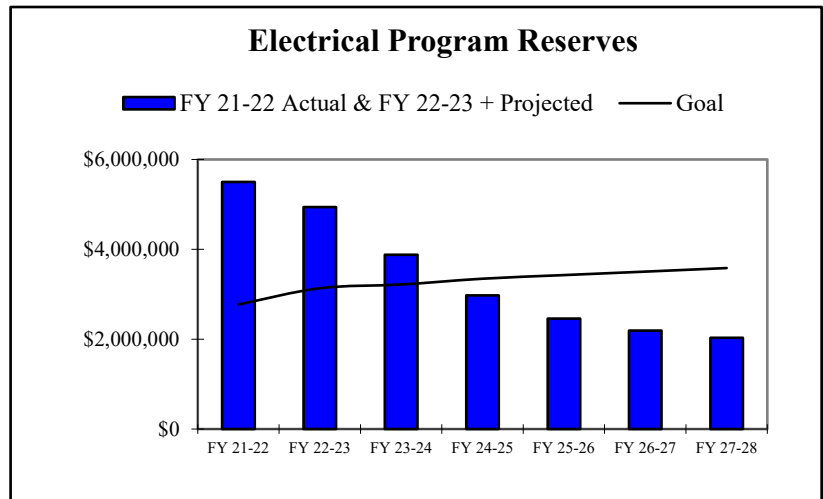
Beginning in FY 2010-11, the Building/Mechanical Program began receiving back \$1,272,845 from the Facility Permit Program in three equal annual installments. This amount had been transferred from the Building Program to the Facility Permit Program in FY 2005-06 to eliminate that program's deficit. The Building/Mechanical Program received the entire loan back from the Facility Permit Program by the end of FY 2012-13. Finally, the ongoing transfer of \$579,848 from the Building/Mechanical Program to the Land Use Services Program for services ceased in FY 2011-12.

The reserve goal for the Building/Mechanical Program was raised back to 45% of expenditures (from 25%) in FY 2012-13 and was raised again to 75% beginning in FY 2015-16. This program has always been one of the most volatile in terms of revenues and 75% is an appropriate reserve to ensure continuity of service provisions through an economic downturn. The program's reserves are expected to drop below its goal in FY 2022-23. Fee increases are assumed in FY 2023-24 through FY 2027-28.

Electrical Program

FY 2003-04 was the first year since FY 1994-95 that the Electrical Program's revenues fully funded program costs. Between FY 1994-95 and FY 2002-03, electrical permit applicants were not fully paying for the services that they were receiving.

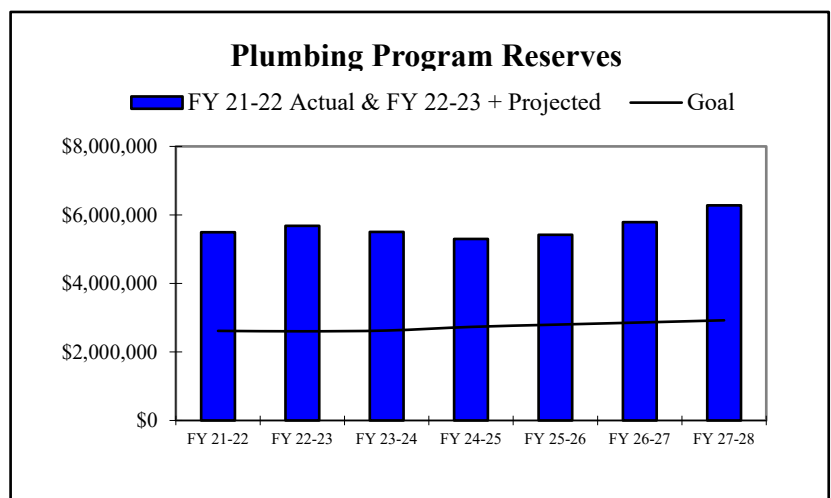
FY 2006-07 was the first year since FY 1998-99 in which the program had a positive reserve. However, in FY 2008-09 the program's cost recovery rate dropped to 76% due to a sharp drop in construction activity. The program's cumulative deficit reached \$1.4 million by the end of FY 2009-10. The bureau took actions to decrease the deficit and bring the program back to cost recovery. By the end of FY 2012-13 the deficit was eliminated, and in FY 2021-22 the program operated at 106% cost recovery.



The program is projected to operate below cost recovery through the entirety of the forecast period. The reserve goal for the Electrical Program was raised to 50% of expenditures in FY 2015-16. The program is projected to drop below this reserve goal in FY 2024-25 through FY 2027-28. Fee increases of 5% are proposed for FY 2023-24 and FY 2024-25.

Plumbing Program

The Plumbing Program drew on its reserves every year between FY 1995-96 and FY 2001-02, causing its reserve balance to be negative \$1.7 million in FY 2001-02. During these years, plumbing permit applicants did not fully pay for the services they received. In FY 2002-03 revenues began to cover costs and continued to exceed costs for five years. Much like the Electrical Program, the cost recovery rate for the Plumbing Program

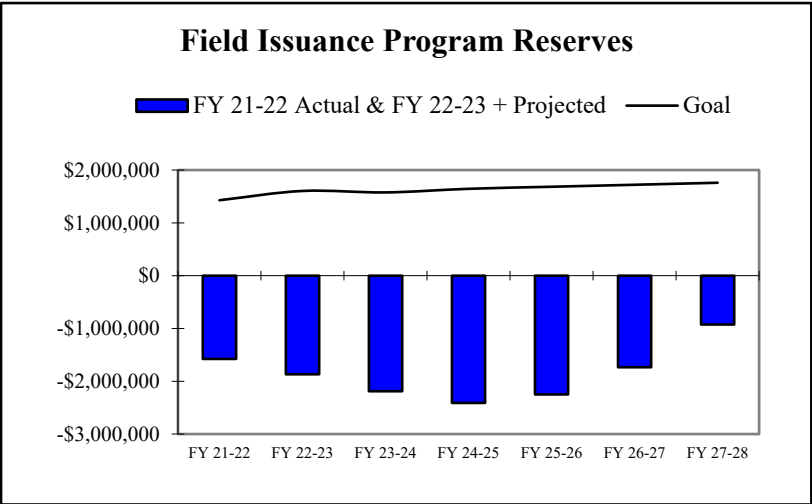


dropped to 63% in FY 2008-09 due to the decrease in construction activity. Cost savings measures and gradual fee increases brought the program back to strong financial health.

The cost recovery rate was 96% in FY 2021-22 with fiscal year ending cumulative reserves of \$5.5 million. The program is projected to operate above cost recovery in FY 2022-23 before dropping below cost recover in FY 2023-24 and FY 2024-25. In FY 2025-26 through FY 2027-28 it is projected to achieve full cost recovery again. The reserve goal was raised to 50% beginning in FY 2015-16; reserves are expected to remain above this goal for the entire forecast period. A 5% fee increase is proposed for FY 2023-24.

Field Issuance Remodel Program

The Field Issuance Remodel (FIR) Program is an innovative program designed to serve specific types of residential remodel projects. Contractors must apply for enrollment to receive services provided by the program. Instead of paying standard permit fees, enrolled contractors pay an hourly rate for plan review and inspection services. The program has grown slowly over time but had previously been incorporated under the



Building/Mechanical, Electrical, and Plumbing Programs. In FY 2018-19, FIR was separated out as a standalone program and assigned its own reserves.

FIR is currently operating below cost recovery and is projected to end FY 2022-23 at 91% cost recovery; The program currently has a high reserve deficit. At the end of FY 2022-23, this deficit is expected to be \$1.9 million and peak at \$2.4 million in FY 2024-25. The program is projected to operate above cost recovery in FY 2025-26 through FY 2027-28, reducing the deficit to \$925,299 by the end of the forecast period.

To achieve fiscal stability, the program is undergoing the process of fee adjustments as current hourly charges are set below the costs of providing services. In FY 2018-19 fees were increased by 7.3%, 15.8% in FY 2019-20, 20% in FY 2020-21, 5% in FY 2021-22 and 9% in FY 2022-23. A fee increase of 5% is assumed in each year of the 5-Year Forecast period.

Facility Permit Program

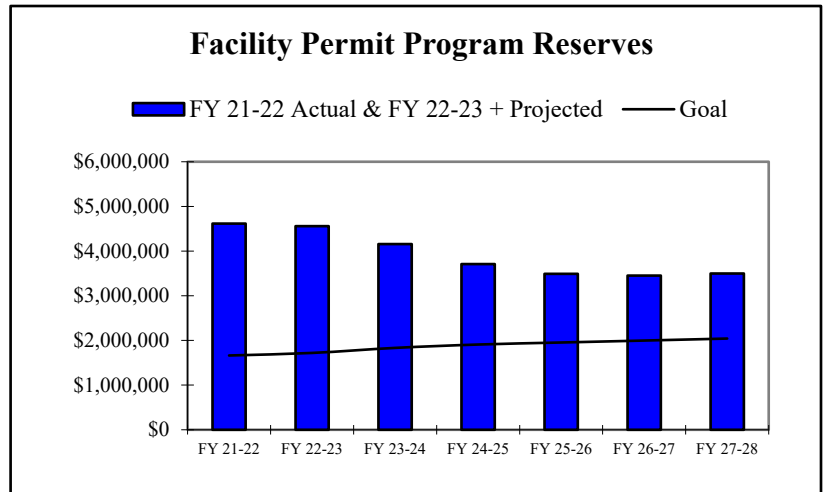
The Facility Permit Program (FPP) began in FY 1998-99 as a new, innovative way for BDS to provide services. The program is designed to serve customers with ongoing interior tenant improvements where facility maintenance, upgrade, and renovations are frequent. Instead of paying standard permit fees, businesses and institutions enrolled in the program pay an hourly rate for plan review and inspection services. The

program started slowly with a limited number of inspectors, and then was expanded in FY 2000-01 and FY 2004-05. The program recovered costs in FY 2001-02 and again in FY 2005-06.

However, because FPP had a cumulative deficit of nearly \$1.3 million at the end of FY 2004-05, funds were transferred to the FPP reserve from the Building/Mechanical Program reserve to remove this deficit. This loan was repaid to the Building/Mechanical fund beginning in FY 2010-11 in three equal annual installments. The program repaid the loan by the end of FY 2012-13.

FPP achieved above 100% cost recovery in both FY 2007-08 and FY 2008-09 due to the shift in the construction economy from new construction to the renovation and remodel of existing commercial buildings. FPP did not experience the effects of the 2007-09 recession to the extent that other State mandated construction programs.

The reserve goal for FPP was raised to 20% (up from 15%) of expenditures in FY 2011-12. Beginning in FY 2015-16 the reserve goal was raised to 50% to help shield the program from revenue fluctuations. The program is currently operating above cost recovery and is projected to operate below cost recovery in FY 2023-24 through FY 2026-27 before achieving full cost recovery in FY 2027-28. A 5% fee increase is assumed in FY 2023-24.



Local Programs

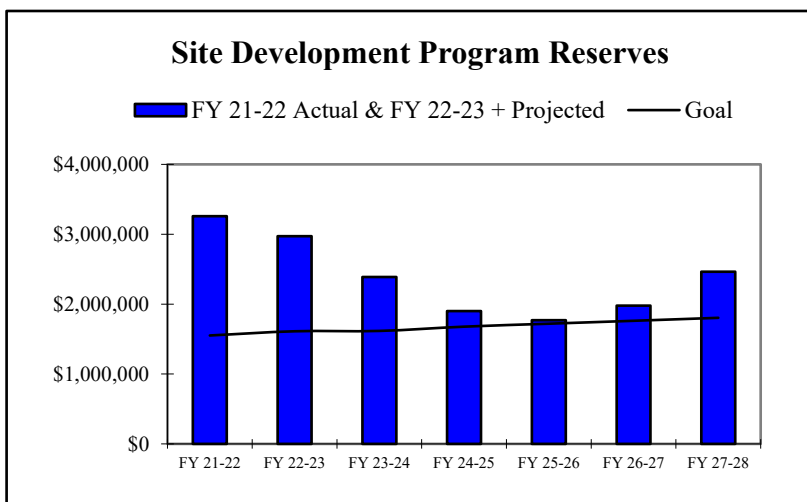
The bureau's local programs implement local regulations or state and federal mandates. Funding for these programs is predominantly from fees and charges. General Fund monies also currently support the Neighborhood Inspections program.

Site Development Program

The Site Development Program was created as a separate program in FY 2000-01 to recognize the impact of new responsibilities for plan review and inspections related to storm water control, erosion control, and tree preservation.

In November 2002, BDS restructured the fee schedule for this program. For residential projects, several old fees were consolidated into a Residential

Site Development Fee, but overall these fees were not increased. Fees for commercial projects were increased by 5.1%, mirroring inflation over a two-year period. BDS also reviewed the work done by this section and as a result, work that is more appropriately funded by building inspection and plan review fees is now supported by building permit fees.



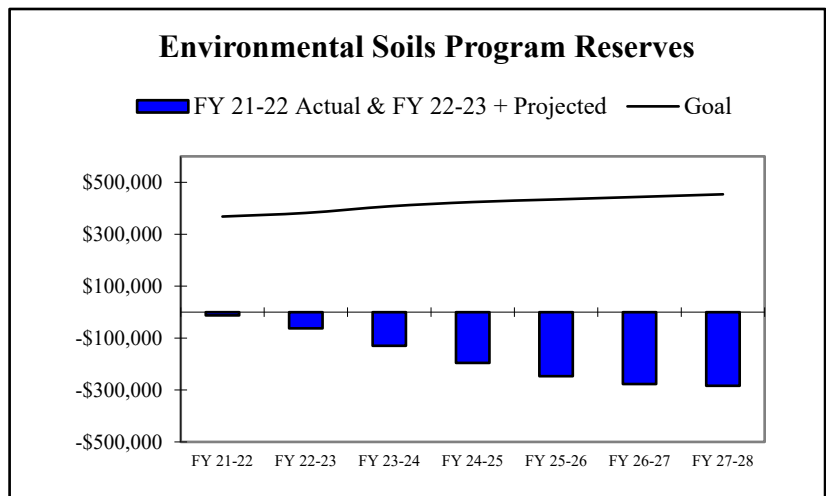
The cost recovery rate for the program dropped to 50% in FY 2008-09 and 81% in FY 2009-10. However, after position reductions and a series of fee increases, the program was able to return to cost recovery and eliminate its deficit by the end of FY 2011-12. However, as is the case with most other programs, the COVID-19 pandemic impacted Site Development's demand for services, revenue, and cost recovery. In FY 2021-22 the program achieved an 80% cost recovery rate and is projected to end FY 2022-23 at 91%.

In Spring 2010 the bureau transferred the Stormwater Control Program to the Bureau of Environmental Services. The transfer included both the workload and fees supporting the program. In addition, a new Commercial Site Review Fee was created to better align revenue sources with the services provided.

The reserve goal was raised from 45% to 50% in FY 2015-16. The program is projected to remain above this goal for the entirety of the forecast period. A 5% fee reduction was implemented in FY 2013-14 and an additional 3% reduction in FY 2016-17. Most recently, a fee increase of 9% was implemented in FY 2022-23. In FY 2023-24 through FY 2027-28, 5% fee increases are assumed.

Environmental Soils Program

Multnomah County and the City have an intergovernmental agreement that gives BDS responsibility for the County's subsurface sewage program. BDS performs this work and is compensated with revenues that the bureau collects from permit fees for this program. The Board of County Commissioners sets the fees, and no additional compensation is given to the City for this work.



Since the end of the Mid-County sewer hookup program in 1998, revenues have dropped substantially in this program. Fee increases were implemented in FY 1999-2000 to bring the fees up to the State of Oregon fee schedule. In FY 2001-02, staffing was reduced to match the workload. Fees were increased by 57% in FY 2004-05 and more modestly the subsequent six years. However, the program still had a significant reserve deficit.

In 2005, BDS consulted with Multnomah County and the City's Office of Management and Finance for ideas to resolve the problem of this program's ongoing deficit. At the time, most jurisdictions used their General Fund to help support their subsurface sewage program. Ideas to resolve the funding situation included a one-time fund transfer from Multnomah County, a one-time General Fund transfer, and "writing off" the debt. However, none of these ideas were deemed feasible. Instead, City Council agreed to inflationary fee increases until the reserve deficit is paid off.

By the end of FY 2010-11, the program had a cumulative deficit of approximately \$1.4 million. In mid-2011, the bureau worked extensively with Multnomah County staff to address the ongoing deficit. Neither the County nor the City was willing to contribute funding to eliminate this deficit. To begin eliminating the deficit and improve the program's cost recovery, the County agreed to raise fees by 70% in FY 2011-12 and to explore alternatives, including ending the intergovernmental agreement with the City and returning the program to the State of Oregon. The County extensively reviewed the service level provided by the State of Oregon and compared it to BDS's services. The County's review concluded with commending BDS on its level of service and continuing the intergovernmental agreement with the City.

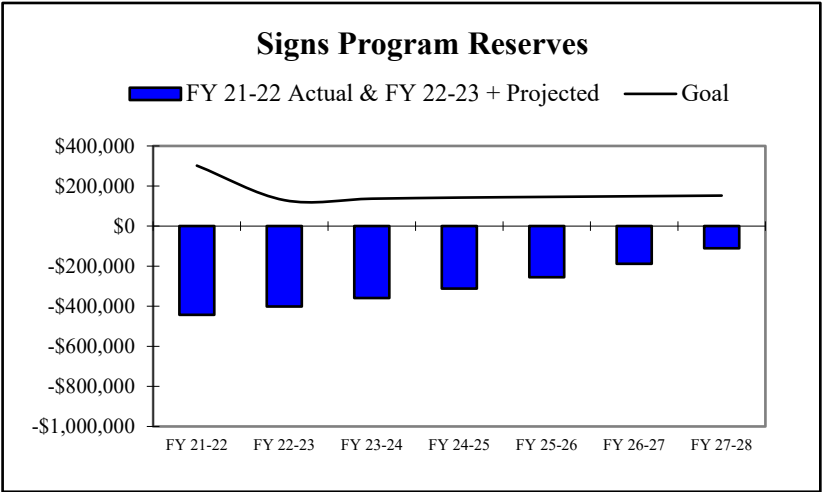
The Board of County Commissioners voted to raise fees by 10% in FY 2012-13 and agreed to 10% fee increases per year for the subsequent four years. A 10% fee increase in FY 2016-17 was the final year of that agreement. The program is currently carrying a reserve deficit but was not affected severely by the COVID-19 pandemic. It is projected to operate below cost recovery for the entire forecast period. Fee increases of 5% are proposed for FY 2023-24 through FY 2027-28. Despite the expected fee changes, the program's deficit is projected to grow each year of the forecast period. Beginning in FY

2020-21, the reserve goal was raised to 75% from 50%. Reserves are projected to remain below this 75% goal for duration of the forecast period.

Signs Program

The Signs Program had a deficit from FY 1995-96 through FY 2014-15. Sign revenues dropped substantially in FY 1998-99 when litigation prohibited BDS from charging for any “copy changes” on signs. New fees were implemented as of March 2001. However, the revenues from these new fees did not fully fund the program.

In 2002, City Council approved a licensing program for A-board and non-illuminated signs. Some operational changes in the sign enforcement program were made to carry out this program. Prior to this change, all sign enforcement was carried out by the City’s electrical sign inspectors. Enforcement of the non-illuminated sign requirements, as well as the associated program licensing is now being carried out by a non-technical Field Code Specialist assigned to the Compliance Services Section. Responsibility for enforcement of the City’s electrical sign requirements remain with the State-certified electrical inspectors in the Commercial Inspections Section.



Sign permit fees are set at a flat rate; they do not increase based on the cost of living. Only an increase in the number of sign permits would increase revenues. Unfortunately, the program had drawn down its reserve for eight consecutive years through FY 2001-02 and had a negative reserve of over \$400,000. Fees were increased in FY 2002-03 to fully fund the program, and the program contributed slightly to its reserve for three years, but by FY 2006-07 the deficit had grown to over \$500,000.

OMF included a budget note in BDS’s FY 2006-07 budget that the bureau was to resolve the funding issue for the Signs Program. The bureau met with the sign industry, which agreed to increase fees by 7.5% annually until the program meets its reserve goals. These increases continued until FY 2014-15.

Cost saving measures and fee increases brought the program to a period of financial health, with FY 2015-16 seeing the reserve deficit eliminated, before again ending FY 2018-19 with a deficit. The COVID-19 related downturn affected the program severely and the deficit grew to above \$442,496 at the end of FY 2021-22. Staff allocations to the program were evaluated and reduced in FY 2022-23. These changes are projected to allow the program to achieve full cost recovery for the entire forecast period, though the deficit is not projected to be eliminated during that time. The program reserve goal was raised to 50% in FY 2015-16, and 75% in FY 2020-21. A fee increase of 15% was implemented

in FY 2020-21, a 5% fee increase was implemented in FY 2021-22, and a 7% increase in FY 2022-23. From FY 2023-24 through FY 2027-28, 5% fee increases are projected.

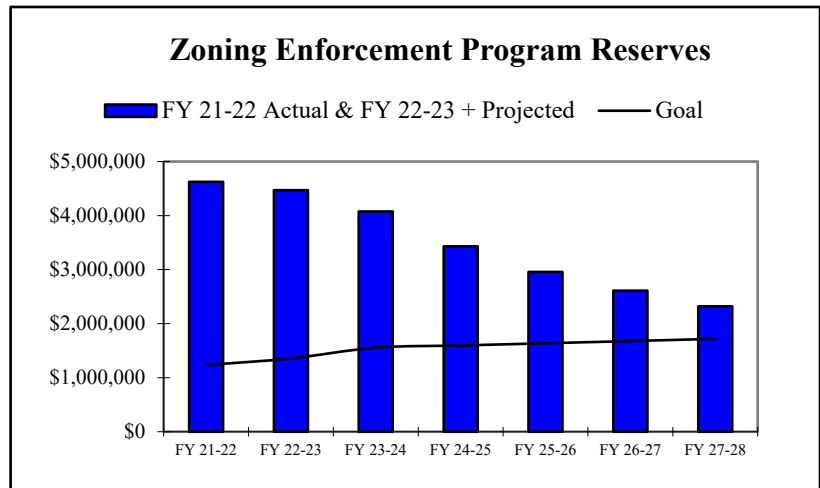
Zoning Enforcement Program

Zoning Enforcement Program responsibilities include the zoning enforcement functions in the Enforcement, Building/ Mechanical, and Site Development Programs. Zoning inspection fees comprise the bulk of program revenues.

It was a long-time practice to transfer Zoning Enforcement Program revenues exceeding program costs in any given fiscal year to the Building/Mechanical

and Site Development Programs, to support zoning inspection functions that are integrated into building and site development inspections. Therefore, the Zoning Program achieved 100% cost recovery in all years. However, since FY 2009-10, the costs of conducting zoning inspections have been directly charged to the Zoning Enforcement Program, thus eliminating the need to transfer any revenues to the Building/Mechanical or Site Development Programs. This housekeeping change brings this program into conformity with the bureau's standard practice of accounting for revenues and expenditures.

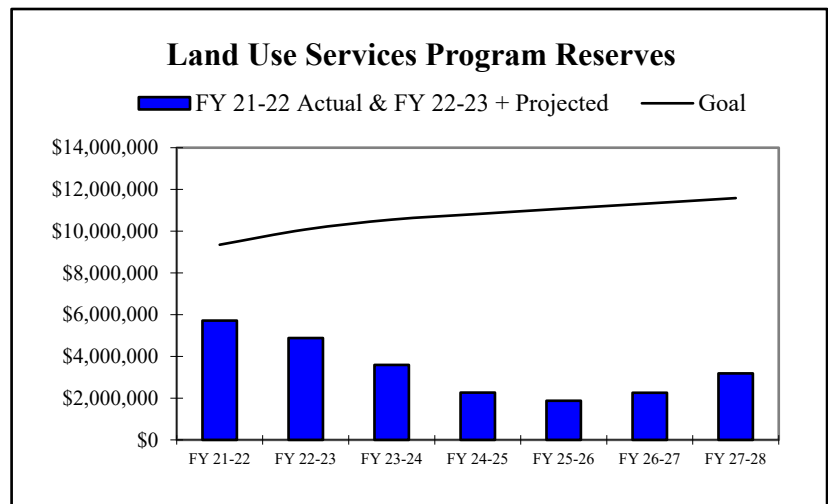
The program last increased fees in FY 2012-13 by 5% and a 3% reduction was implemented FY 2016-17. The reserve goal increased from 20% to 50% in FY 2015-16. Reserves are projected to remain above this goal for the entire 5-Year Forecast period, though program is expected to operate below cost recovery in during that time. No fee increases are assumed for the duration of the 5-Year Forecast period.



Land Use Services Program

The Land Use Services (LUS) Program is funded by program revenues. Until FY 2017-18, it also received support from the General Fund. In 1995, this program was part of the Bureau of Planning, and it was recommended that program revenues cover 64% of the program's costs. However, the City Council set the fees to collect only 50% of costs.

In FY 1999-2000, the LUS Program was consolidated with the Bureau of Buildings to form the Office of Planning and Development Review, since renamed the Bureau of Development Services. That fiscal year, even though no BDS overhead was charged to the LUS Program, LUS fees recovered only 60% of program costs.



LUS fees were increased in FY 2000-01 and a new cost recovery target was set at 65%. That same year, \$234,929 in one-time General Fund money was reallocated from the Housing Program to LUS to assist in funding their reserve. Cost recovery was only 63% but was at least closer to the 65% goal. In FY 2001-02 and FY 2002-03, the cost recovery rate dropped to 57%, and the LUS Program drew more than \$1 million from its reserves over this two-year period.

In FY 2003-04, \$579,848 in ongoing General Fund monies was replaced with building permit revenues. In most situations, building permit fees are used to fund building permit functions. However, where implementation of local ordinances is interdependent and intertwined with the State construction codes, building permit revenues can be used. According to the State Building Codes Division, a portion of planning and zoning review incidental or accessory to the issuance of a building permit falls into this category. However, beginning in FY 2011-12 building permit revenues ceased supporting LUS because the Building/Mechanical Program no longer had the resources for this transfer.

In FY 2003-04, \$587,614 in one-time General Fund monies were reallocated to the LUS Program from the Neighborhood Inspections Program reserve, when the Neighborhood Inspections Program was moved to the Office of Neighborhood Involvement.

In May 2005, a new Development Services fee was created to assist in solving the critical funding issue in LUS. BDS worked with stakeholders to craft the fee. Since the new fee dramatically increased LUS' fee recovery rate, City Council directed BDS to revise the fee schedule for LUS by lowering some of the LUS fees in certain categories, lowering building permit fees by 10% to mitigate the impact of the new fee to customers, and eliminating the Council policy of 65% cost recovery. The Development Services fee is charged at the time of issuance of building, site development, and zoning permits.

Revenues from the Development Services fee made a significant positive impact on the financial stability of this program. As a result, the program achieved 100% cost recovery in FY 2005-06, the first time it had done so in five years.

However, LUS's cost recovery dropped to 69% in FY 2008-09 due to a sharp reduction in construction activity. The program depleted its reserves in FY 2008-09; the programmatic deficit reached \$1.7 million in FY 2009-10. However, the program recovered from the effects of the downturn, achieving cost recovery in FY 2010-11, and eliminating the deficit by the end of FY 2011-12.

The reserve goal was raised to 50% in FY 2016-17, and FY 2017-18 saw an end to ongoing General Fund support of LUS. This coincided with a period of decline in demand for services and the program drew more than \$6.6 million from its reserves over FY 2017-18 and FY 2018-19. In FY 2018-19 LUS reduced staffing levels through layoffs and reassignments to bring the program to financial stability.

The COVID-19 pandemic had a pronounced initial impact on LUS demand for services, revenue, and cost recovery; however, demand for services increased in FY 2021-22 and the program ended the fiscal year at 107% cost recovery. In FY 2022-23 the financial outlook has worsened and the program is projected to end the fiscal year at 94% cost recovery. The program is projected to operate below cost recovery in FY 2023-24 through FY 2025-26 before achieving cost recovery and adding to its reserves in FY 2026-27 and FY 2027-28.

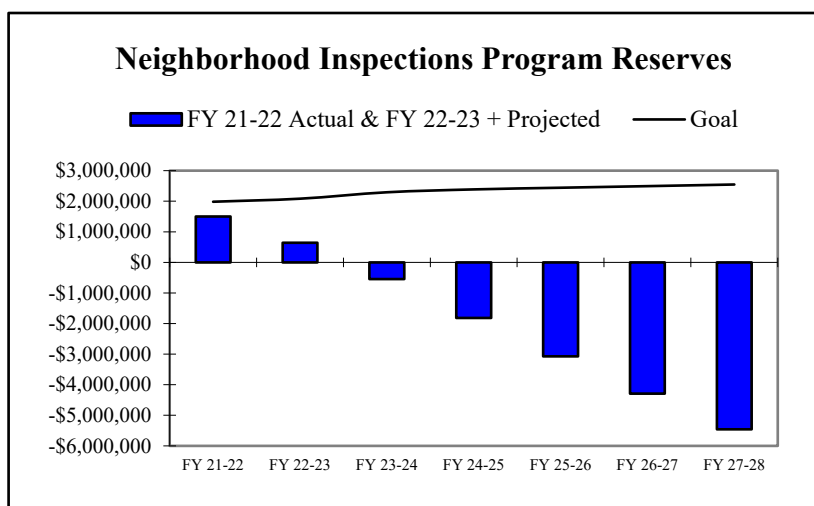
The reserve goal increased to 75% in FY 2019-20. The services provided by Land Use Services take place at the leading edge of the development cycle, and program revenues and workload are highly susceptible to any fluctuations in the construction development cycle; therefore, a program reserve goal of 75% is prudent and provides BDS with the necessary time to react should reserves drop below this goal. Reserve levels are anticipated to remain significantly below the 75% goal for the duration of the forecast period.

Historically, a portion of LUS revenue has been used to support the Bureau of Planning and Sustainability (BPS) for work related to the Zoning Code. Financial support for this work ended beginning in FY 2019-20.

As previously mentioned, General Fund support for Land Use Services was eliminated in FY 2017-18. Without General Fund support, the program may not be able to achieve cost recovery unless fee changes are implemented. A 5% fee increase is proposed in the first year of the 5-Year Forecast period.

Neighborhood Inspections Program

In FY 2003-04, the Neighborhood Inspections Program was transferred from BDS to the City's Office of Neighborhood Involvement (currently the Office of Community and Civic Life), and then was transferred back to BDS in FY 2006-07. That year, the program received about 70% less General Fund support than it had when it was previously in BDS. In addition, funding to cover the program's administrative overhead was not included in its revenue base, so no overhead was charged to this program in FY 2006-07. In FY 2007-08, the bureau began to fully charge the program for its share of the bureau's administrative overhead.



In FY 2007-08, the bureau began to fully charge the program for its share of the bureau's administrative overhead.

Neighborhood Inspections was also experiencing lower revenue collections associated with decreased activity in the real estate market. As a result, the program fully depleted its reserves in FY 2008-09 and the programmatic deficit reached \$1.3 million. The Lien Amnesty Program, a special one-time program implemented in June-July of 2009 that offered significant concessions to property owners on payments of liens, led to a substantial cash inflow to the program. Subsequently, in FY 2009-10 the bureau established a new proactive lien collection program that resulted in ongoing additional cash inflow to the program. The program achieved full cost recovery in FY 2009-10. The bureau has continued this proactive method of lien collection; however, the program has been operating below cost recovery since FY 2017-18.

As General Fund support for Neighborhood Inspections has decreased over the years, there has been much greater reliance on fines, penalties, and liens. Collections of these revenues are very unstable and are dependent upon the economy and collection efforts. In addition, most program activities do not result in fines and penalties being assessed; on the contrary, the program strives to bring violators into compliance with City codes during the very early stages of complaints and investigations. Most violation cases (80-90%) gain compliance prior to the assessment of penalty charges.

Ongoing General Fund money is an appropriate source of funding for Neighborhood Inspections. There is a direct public benefit from this program; it enhances the livability of Portland's neighborhoods, maintains the City's housing stock, and helps to eliminate serious public safety threats to neighborhoods. There is also a direct tie to equity as the Neighborhood Inspections Program helps ensure safe and livable housing options for lower income renters. It is critical that appropriate policy decisions are made regarding this program's funding and level of service.

A budget note was attached to the FY 2022-23 Adopted Budget directing BDS to internally prioritize support and continue current service levels for the Neighborhood Inspections Program. With this direction, BDS allocated \$1.2 million in one-time General Fund monies, from an overall FY 2022-23 Spring BMP \$2.3 million investment appropriated to BDS by City Council, to the Neighborhood Inspections Program. Also as directed by the budget note, in December 2022 BDS provided City Council with an assessment of the ongoing funding needs for the Neighborhood Inspections Program, as well as the tradeoffs and programmatic impacts of not providing additional discretionary resources to subsidize program operations.

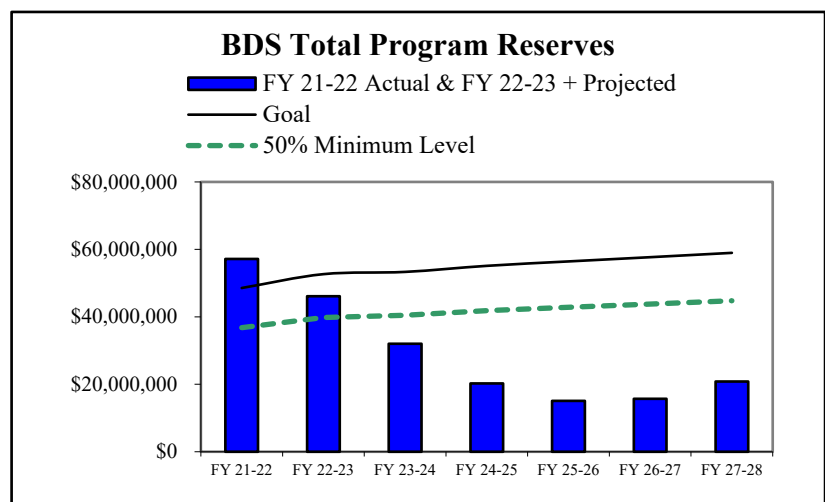
Even with ongoing General Fund support, the program may not always be able to maintain cost recovery and is projected to carry a reserve deficit. The reserve goal for Neighborhood Inspections was raised to 50% in FY 2016-17 (up from 30% previously). The 50% goal is intended to ensure the program's financial stability; however, without an expansion of ongoing General Fund support, the program may not be able to reach cost recovery and achieve stability.

The program is projected to draw down on reserves for the entire 5-Year Forecast period and is currently below its 50% goal. It is projected to end 2027-28 with a reserve deficit of \$5.5 million. Fee increases of 5% are assumed in FY 2023-24 and the following four years of the forecast period. Higher fee increases or additional ongoing General Fund support may be necessary to cover the costs of providing services.

Bureau Overview

The bureau's goal is to always maintain a minimum bureauwide reserve above 50% of total bureau expenditures. Keeping the reserve level above 50% is critical, as it allows the bureau to have enough funds to adequately react to short-term economic fluctuations.

Bureauwide, there will be an overall drawdown on the cumulative reserves during through FY 2025-26 before achieving full cost recovery in FY 2026-27 and FY 2027-28. Reserves are projected to drop significantly below the 50% minimum goal during the forecast period, ending at 24% in FY 2027-28.



Appendix A

SUMMARY OF FINANCIAL POLICIES

Reserve Policy

In FY 1988-89, the City Council established the Bureau of Buildings as an Operating Fund with the goal that the fund would eventually be 100% supported by permit fees and charges. The need to be self-supporting, combined with the difficulty in accurately predicting construction activity and fee revenues, makes it important for the Bureau of Development Services (BDS) to maintain a reserve of funds that can be used to ensure a stable and adequate level of service during times when revenues fall below expectations.

During periods of strong construction activity, the reserve is built up to provide a funding source for times when revenues drop. In this way, the bureau can weather the ups and downs of construction activity, remain stable and efficient, and maintain the staff necessary to provide services for projects that have been paid for but not completed, and position the bureau with sufficient staff to be able to respond and deliver service with the next building cycle following a downturn. The reserve is not intended to maintain existing budget levels despite reduced construction activity and BDS workloads, but rather to allow BDS time to recognize and respond to such downturns.

Reserve goals are based on a percentage of each individual program's annual operating budget. Due to ongoing cost inflation as well as expected declines in revenue in FY 2023-24, in most cases programs will not meet their reserve goals by the end of the fifth year of the Financial Plan. Fee increases are recommended when workload remains high, costs increase, and the reserve is projected to dip below recommended levels. Rather than increase fees dramatically in one year to bring a program back up to its recommended reserves, BDS phases in the fee increases as minimally and gradually as possible to mitigate the negative impact that fee increases can have on the construction industry.

In 1992, a reserve policy was adopted for the fund, and it was updated in 1995. In FY 2004-05, the bureau was directed to work with the Office of Management and Finance to review the reserve goals for all programs. The bureau completed a survey that gathered information from many comparable jurisdictions regarding their development services programs, reserves, and reserve policies. In many of these cities, the development services function was part of the General Fund and therefore had no separate reserves. For those cities that did have reserves, the policies and practices varied greatly, and there was no consistent approach to determining how large the reserve should be. Some reserve funds were designed to cover a certain number of months of operating expenses, while others were based on capital spending needs, economic downturns, the ability to maintain core staffing, or the need to cover work in process.

As a result of the review, the bureau lowered its reserve goals for several programs; most notably, the reserve goal for the Building/Mechanical Program was lowered to 25% of annual expenditures. The changes also included a new bureauwide minimum reserve level of 10%, providing a baseline below which total bureau reserves should not drop. The other program reserve goals were designed to be reached by no later than the fifth year of the Financial Plan. For the larger programs which are more affected by the construction economy (Electrical, Plumbing, and Site Development), the reserve goal was set at 20% of their annual budget.

The table below illustrates the adjustments made to reserve goals:

Program	Goal Prior to FY 2004-05	Goal in FY 2004-05	Goal as of FY 2015-16	Goal as of FY 2016-17	Goal as of FY 2019-20	Current Goal as of FY 2020-21	Current Goal as of FY 2020-21 (months)
Building/Mechanical	35-45%	25%	75%	75%	75%	75%	9
Electrical	35-45%	20%	50%	50%	50%	50%	6
Plumbing	35-45%	20%	50%	50%	50%	50%	6
Facility Permits	15%	15%	50%	50%	50%	50%	6
Site Development	35-45%	20%	50%	50%	50%	50%	6
Environmental Soils	20%	20%	50%	50%	50%	75%	9
Signs	20%	20%	50%	50%	50%	75%	9
Zoning Enforcement	20%	20%	50%	50%	50%	50%	6
Land Use Services	20%	20%	30%	50%	75%	75%	9
Neighborhood Inspections	20%	20%	30%	50%	50%	50%	6
Bureau Total	No goal	10% Minimum Reserve Level	35% Minimum Reserve Level	50% Minimum Reserve Level	50% Minimum Reserve Level	50% Minimum Reserve Level	6 months Minimum Reserve level

In FY 2010-11, with the impact of the recession still fresh, the bureau revisited its reserve goals. The reserve goal for the Building/Mechanical Program was returned to the original 35-45%. Since fees for building and mechanical permits are based on the valuation of construction projects and are the most volatile, a 35% reserve goal for the Building/Mechanical Program was deemed more prudent. Smaller programs (Environmental Soils, Signs, and Zoning) had reserve goals of 20% of their annual budgets. Likewise, the Land Use Services Program had a 20% reserve goal because it received General Fund support. The Facility Permit Program reserve goal was increased from 15% to 20% to be consistent with the reserve goals established for similar programs. The Neighborhood Inspections Program reserve goal was increased from 20% to 25% due to a greater volatility in lien collections, the largest revenue source for the program.

In FY 2012-13, the bureau revisited its total minimum reserve level and Building/Mechanical Program reserve goal, which were raised to 15% and 45% respectively. In FY 2013-14 the bureau revisited Electrical and Site Development Program reserve goals, which were restored to 45%.

In FY 2014-15, BDS conducted further analysis of programmatic and bureauwide minimum reserve goals. The bureau raised reserve goals for all its programs, except for Land Use Services and Neighborhood Inspections, to 50% of annual expenditures. The bureau raised its total minimum reserve level and reserve goals for Land Use Services and Neighborhood Inspections to 30% of annual expenditures. In FY 2015-16, the bureau increased the Building/Mechanical goal to 75%, and the minimum bureauwide reserve level was set at 35%.

In FY 2016-17, the bureau increased the reserve goal of Land Use Services and Neighborhood Inspections to 50%. All other programs remained at 50%, except the Building/Mechanical Program, which remained at 75%. The bureauwide minimum reserve level increased to 50%. The Building/Mechanical Program performs structural and mechanical inspections that are usually the last stage in the bureau's work on development projects. The higher reserve is needed to ensure that the bureau has sufficient resources to provide inspections services that were prepaid by developers and homeowners.

In FY 2019-20, the Land Use Services goal was raised to 75%. All other programs remained at previous goals. The services provided by Land Use Services take place at the leading edge of the development cycle, and program revenues and workload are highly susceptible to any fluctuations in the construction development cycle; therefore, raising the program reserve goal to 75% is prudent and provides BDS with the necessary time to react should reserves drop below this goal. The current programmatic reserve goals and bureau total minimum reserve level will allow the bureau to better manage unpredictable fluctuations in economic conditions.

In FY 2020-21 the Signs and Environmental Soils reserve goals were raised to 75%. Due to the relatively small size of these programs, fluctuations in demand and costs of providing services can have a large impact on reserve levels. If reserves are at or above the 75% reserve goal, these programs will have greater financial stability and will be better able to endure a downturn. BDS will continue to closely monitor revenues and expenditures and adjust the Financial Plan if necessary.

It is important to remember that the goal of the reserve is to allow BDS time to recognize and respond to unanticipated declines in revenues and to maintain the staffing needed to carry out its obligation to provide services on permits for which BDS has already been paid. The reserve also helps position BDS for the next building cycle by providing funds to retain a sufficiently trained, experienced workforce, and avoid the inefficiencies caused by sequences of layoffs followed by recruitments, hiring, and training. The size of the reserve determines how much time BDS will have to adjust to change and still provide necessary services. The reserve goals will not insulate the programs from making significant budget adjustments in response to lower revenues and reduced workloads over the long term but will allow BDS to remain stable and to meet its prepaid obligations, will provide time to respond, and will reduce the severity of budget cuts in the short term.

Fee Increase Policy

BDS's fee increase policy was adopted by the Bureau of Buildings and the Bureau Advisory Committee in 1992. The policy is to review fees on an annual basis and increase them gradually as needed to cover increases in personnel and interagency costs. This policy of increasing fees slowly, steadily, and gradually assists permit applicants. It can be very difficult for customers to absorb large fee increases, because their operations are based on a stable cost of doing business. They have a much easier time absorbing smaller and more predictable increases.

Although the general policy is to increase fees on an annual basis, fee increases may not be necessary every year if a program's revenues are strong and its reserves are at an acceptable level. Fee increases should be avoided only when the bureau has enough excess reserves to operate through two fiscal years without depleting the program's reserves below the target set in BDS's reserve policy.

Fee increases should be set at a rate which covers BDS's increased operating costs. BDS's costs of doing business are assumed to increase each year in part because the City's labor agreements currently contain provisions for cost-of-living increases based on the Consumer Price Index for Urban Wage Earners and Clerical Workers for the City of Portland, with a floor of 1% and a ceiling of 5%. BDS estimates that overall costs will increase between 3 – 5% each year. Fee increases above this figure are necessary when reserves are below acceptable levels, a large capital project is on the horizon (such as improvement to information systems or a major site relocation), or BDS is confronted with other major unforeseen events.

In February 2016, members of the Development Review Advisory Committee formed a subcommittee (Fees & Regulations Subcommittee) to work with bureau staff on possible fee changes. This subcommittee provided fee change recommendations which were evaluated by the bureau leadership team. This process resulted in a 3% reduction in building and site development permit fees in FY 2016-17.

In the fee evaluation process for FY 2018-19, BDS engaged other bureaus with staff involved in the development review and permitting process to ensure changes were discussed and brought to Council in a holistic manner. This process resulted in an exhibit attached to BDS's fee change ordinance showing the effect of proposed changes on specific development projects. This consolidated effort to work collaboratively across bureaus increased transparency, made the cumulative effect of fee changes on development activity more easily visible, and allowed the Council to evaluate the impact of individual change requests in concert with all other changes, rather than reviewing them in isolation as had been done in years past. BDS will continue to collaborate with partner bureaus when considering FY 2022-23 fee changes.

Fee changes are assumed in the Building/Mechanical, Electrical, Plumbing, Facility Permit, Field Issuance Remodel, Site Development, Environmental Soils, Signs, Neighborhood Inspections, and Land Use Services Programs in FY 2022-23 to ensure financial and operational stability, and to offset

increased costs of providing services. A summary of assumed fee increases can be found in **Appendix B**.

Limitations on Use of Revenues from Construction Permit Fees

Since the adoption of the Operating Fund in FY 1988-89, BDS has analyzed expenses and revenues by program. These programs are Building/Mechanical, Electrical, Plumbing, Facility Permits, Site Development, Environmental Soils, Signs, Zoning, Neighborhood Inspections, and Land Use Services. Revenues collected for each program stay within that program.

State law requires that “fees collected by a municipality...shall be used for the administration and enforcement of a building inspection program for which the municipality has assumed responsibility...” ORS 455.210(3)(c). This statute applies to the permit and plan review fees for the Building/Mechanical and Plumbing Programs. Under State statute, revenues from building, plumbing, and mechanical permits/plan review can be used interchangeably. Building departments are specifically prohibited from using these fees to fund inspection, review, implementation, or administration of local ordinances relating to development, or any other programs that are not related to the construction permit/plan review revenues. However, building permit revenues can be used to fund programs where implementation of local ordinances is interdependent and intertwined with the State construction codes. According to the State Building Codes Division, a portion of planning and zoning review incidental to the issuance of a building permit falls into this category.

There is a special provision for electrical permits and plan review. ORS 479.845 states that "fees collected by a city or county for the enforcement or administration of the electrical specialty code and rules under ORS 479.730 (1) shall be used only for the enforcement and administration of those laws."

Land Use Services is also subject to state laws governing how fees can be applied. ORS 227.175(1) states that the fees for processing an application for a permit or zone change charge may be charged “at an amount no more than the actual or average cost of providing that service.”

Business Continuity Plan

Purpose

This Bureau of Development Services (BDS) Business Continuity Plan provides direction and guidelines to the bureau to respond in a prudent and timely way to significant, persistent financial downturns.

Definitions

Economic recession is defined as a period of temporary economic decline during which trade and industrial activity are reduced, generally identified by a fall in GDP in two successive quarters. Economic depression is defined as a long and severe recession in an economy or market.

Authority

BDS's Commissioner-in-Charge and the Bureau Director have the authority to activate the Business Continuity Plan.

Leading Indicators

BDS monitors its workload parameters and revenue collections on a regular basis. The leading indicators below are intended to help bureau management identify early signs of changes in workload and revenue trends. If any of the leading indicators are activated, BDS will thoroughly analyze the data for anomalies that may have caused the activation. If no anomalies are found, BDS will notify its Commissioner-in-Charge:

1. Bureauwide Non-Cumulative Monthly Cost Recovery Rate is below 100%.
2. The number of land use applications received for the most recent 3 months is 7.5% or more below the number of land use applications received for the same period in the previous year.
3. The number of final plat applications received for the most recent 3 months is 7.5% or more below the number of final plat applications received for the same period in the previous year.
4. The total valuation of all building permit applications received for the most recent 3 months is 7.5% or more below the total valuation of all building permit applications received for the same period in the previous year.
5. The total number of building permit applications received for the most recent 3 months is 7.5% or more below the total number of building permit applications received for the same period in the previous year.
6. The number of pre-application conferences held for the most recent 3 months is 7.5% or more below the number of pre-application conferences held for the same period in the previous year.
7. The number of early assistance appointments for the most recent 3 months is 7.5% or more below the number of early assistance appointments held for the same period in the previous year.

Business Continuity Plan Triggers

The reduction measures outlined below will be triggered by any circumstance in which **any four out of the five** following conditions occur at the same time:

1. The bureau's cumulative cost recovery rate is below 100%;
2. Bureau reserves are below the minimum reserve goal of 50% or approximately 6 months of total expenditures (reserves are below 50% of the total annual budget);
3. Bureau revenues have been declining consistently for the previous 6 consecutive months;
4. The total value of all building permit applications received by the bureau has been declining consistently for the previous 6 consecutive months;
5. The total number of all building permit applications received by the bureau has been declining consistently for the previous 6 consecutive months.

Measures

If the Plan is triggered, operational expenditures will be adjusted as soon as practicable by reducing expenses as needed.

In general, BDS's expenditure reduction measures will be as follows:

- Assess workload needs and staffing levels;
- Prioritize programs and services, and reduce or eliminate lowest priority programs and services as needed;
- Stop all hiring processes; keep positions vacant; realign and consolidate the workforce.
- Reduce Material and Services spending, including but not limited to: office supplies, professional services, operating supplies, subscriptions, training, travel, equipment, and tools;
- Eliminate temporary and seasonal positions;
- Eliminate limited term positions;
- Provide retirement incentive options to employees who are eligible to retire, and subsequently eliminate or restructure positions that become vacant.

Measures outlined above can be implemented in any order or combination depending on the severity and duration of the economic downturn.

The measures outlined above are monitored and adjusted as necessary to maintain the bureau's financial stability and its ability to provide necessary services to the public.

In addition to the bureauwide leading indicators and triggers outlined in this policy, the bureau is closely monitoring programmatic financial and workload measures. The bureau produces programmatic cost recovery and workload measure reports monthly. Programmatic revenue collections, expenditures, cost recovery, and reserve levels are also monitored and analyzed monthly.

Reporting and Distribution

The bureau prepares a monthly dashboard report that summarizes both leading indicators and Business Continuity Plan triggers. The dashboard is shared with the Commissioner in Charge, Bureau Director, and BDS management team monthly. In addition, the dashboard is shared on a quarterly or as needed basis with BDS's major stakeholders, including but not limited to: the Development Review Advisory Committee, BDS Budget Advisory Committee, BDS Financial Advisory Committee, and BDS Labor Management Committee.

Plan Evaluation and Analysis

The bureau will monitor and evaluate the performance of leading indicators and plan triggers on an ongoing basis to test the reliability and dependability of these parameters. The Business Continuity Plan is part of BDS's annual budget and 5-year Financial Plan development process. Any changes and adjustments to the Plan indicators and triggers, as well as any changes to Plan measures, are made on an annual basis and included in bureau's 5-year Financial Plan.

Council Review and Acceptance

On December 16, 2015, BDS presented the Business Continuity Plan to the City of Portland Council. The plan was introduced and co-sponsored by Commissioner Amanda Fritz and Commissioner Dan Saltzman. The City Council accepted the Business Continuity Plan as complete.

Bureau of Development Services 2023 Financial Plan

Programmatic Revenue Growth Assumptions and Fee Changes

Programmatic Revenue Growth Assumptions¹

Program	FY 23-24	FY 24-25	FY 25-26	FY 26-27	FY 27-28
Building	-8.2%	3.5%	10.4%	7.5%	4.5%
Mechanical	-7.1%	3.1%	9.0%	6.5%	3.9%
Electrical	-7.1%	3.1%	9.0%	6.5%	3.9%
Plumbing	-7.1%	3.1%	9.0%	6.5%	3.9%
Facilities Permits	-7.8%	3.3%	9.9%	7.1%	4.3%
Field Issuance Remodel	-7.5%	3.2%	9.5%	6.8%	4.2%
Site Development	-8.2%	3.5%	10.4%	7.5%	4.5%
Environmental Soils	-0.4%	-0.1%	0.7%	1.3%	1.5%
Signs	0.9%	0.9%	0.9%	0.9%	0.9%
Zoning Enforcement	-8.2%	3.5%	10.4%	7.5%	4.5%
Neighborhood Inspections	-0.2%	0.1%	0.8%	1.2%	1.3%
Land Use Services Case Review	11.0%	9.9%	9.0%	8.3%	7.7%
Land Use Services Planning and Zoning	-8.2%	3.5%	10.4%	7.5%	4.5%

Projected Fee Changes

Program	FY 23-24	FY 24-25	FY 25-26	FY 26-27	FY 27-28
Building	5.0%	5.0%	5.0%	5.0%	5.0%
Mechanical	5.0%	5.0%	5.0%	5.0%	5.0%
Electrical	5.0%	5.0%	0.0%	0.0%	0.0%
Plumbing	5.0%	0.0%	0.0%	0.0%	0.0%
Facility Permits	5.0%	0.0%	0.0%	0.0%	0.0%
Field Issuance Remodel	5.0%	5.0%	5.0%	5.0%	5.0%
Site Development	5.0%	5.0%	5.0%	5.0%	5.0%
Environmental Soils	5.0%	5.0%	5.0%	5.0%	5.0%
Signs	5.0%	5.0%	5.0%	5.0%	5.0%
Zoning Enforcement	0.0%	0.0%	0.0%	0.0%	0.0%
Neighborhood Inspections	5.0%	5.0%	5.0%	5.0%	5.0%
Land Use Services Case Review	5.0%	0.0%	0.0%	0.0%	0.0%
Land Use Services Planning & Zoning	5.0%	0.0%	0.0%	0.0%	0.0%

Note

- The Programmatic Revenue Growth Rates presented in this table represent growth rates for the bureau's base revenue source, projects with a valuation under \$3 million, prior to fee changes. The Programmatic Revenue Growth Rates presented in this table may not necessarily match the revenue growth rates presented in Appendix C Program Detail. Growth Rates in Appendix C Program Detail account for projected fee increases, revenue items that are shared by several programs, and interagency revenue transfers.

Bureau of Development Services - 2023 FIVE-YEAR FINANCIAL PLAN																APPENDIX C	
Program Detail																	
	Fiscal		Change		Change	General Fund	Internal										
Program	Year	TOTAL COSTS	From Prior Year	Program Revenue only	From Prior Year	and Federal Program Revenue	Program to Program Transfers	TOTAL REVENUES	Reserves Add / (Draw)	Program Cost Recovery	TOTAL Cost Recovery	Cumulative Reserve	Fee / Revenue Increase	Actual Reserve %	Reserve Goals: % Dollars	Excess / (shortage) vs. goal	
Bureau of Development Services Total	FY 88-89	6,679,932		7,226,016		1,207,513	0	8,420,078	1,740,146	108%	126%	1,740,146		26%			
	FY 89-90	7,804,839	16.8%	8,456,375	17.0%	1,352,434	0	9,778,825	1,973,986	108%	125%	3,714,132		48%			
	FY 90-91	8,984,628	15.1%	9,397,460	11.1%	1,240,348	0	10,637,798	1,653,170	105%	118%	5,367,302		60%			
	FY 91-92	9,750,454	8.5%	8,476,321	-9.8%	1,117,002	0	9,580,642	(169,812)	87%	98%	5,197,490		53%			
	FY 92-93	10,478,370	7.5%	9,261,070	9.3%	1,174,461	0	10,434,308	(44,062)	88%	100%	5,153,428		49%			
	FY 93-94	11,485,672	9.6%	10,811,187	16.7%	1,109,032	0	11,920,046	434,374	94%	104%	5,587,802		49%			
	FY 94-95	12,932,685	12.6%	12,251,729	13.3%	1,223,888	0	13,469,512	536,827	95%	104%	6,124,629		47%			
	FY 95-96	14,310,355	10.7%	13,613,838	11.1%	1,260,219	0	14,874,170	563,815	95%	104%	6,688,444		47%	36%	5,104,744	
	FY 96-97	16,433,262	14.8%	16,859,160	23.8%	1,237,345	0	18,094,276	1,661,014	103%	110%	8,349,458		51%	36%	5,909,351	
	FY 97-98	18,120,647	10.3%	17,293,081	2.6%	1,089,402	0	18,380,901	260,254	95%	101%	8,609,712		48%	29%	5,298,890	
	FY 98-99	19,953,684	10.1%	17,378,881	0.5%	1,126,269	0	18,500,671	(1,453,013)	87%	93%	7,156,699		36%	30%	5,925,281	
	FY 99-00	26,962,471	35.1%	20,283,611	16.7%	3,285,940	0	23,473,142	(3,489,329)	75%	87%	3,667,370		14%	31%	8,451,651 (4,784,281)	
	FY 00-01	27,154,738	0.7%	23,844,618	17.6%	3,739,486	0	27,312,336	157,598	88%	101%	3,824,968		14%	33%	8,860,467 (5,035,499)	
	FY 01-02	28,076,901	3.4%	24,965,553	4.7%	3,359,989	0	28,294,996	218,095	89%	101%	4,043,063		14%	33%	9,141,725 (5,098,662)	
	FY 02-03	28,972,590	3.2%	27,100,082	8.5%	2,153,794	0	29,219,474	246,884	94%	101%	4,743,947		16%	32%	9,370,561 (4,626,614)	
	FY 03-04	27,643,694	-4.6%	27,349,541	0.9%	1,143,072	0	28,492,613	848,919	99%	103%	4,740,621		17%	34%	9,408,456 (4,667,835)	
	FY 04-05	29,687,477	7.4%	30,288,167	10.7%	1,153,361	0	31,441,528	1,754,051	102%	106%	6,494,672		22%	34%	10,102,465 (3,607,793)	
	FY 05-06	31,606,913	6.5%	34,496,599	13.9%	1,349,837	0	35,846,436	4,239,523	109%	113%	11,681,009		37%	22%	6,884,853 4,796,156	
	FY 06-07	37,648,184	19.1%	37,951,928	10.0%	1,895,291	0	39,847,219	2,199,035	101%	106%	13,880,044		37%	22%	8,152,668 5,727,376	
	FY 07-08	41,591,917	10.5%	39,315,012	3.6%	2,129,627	0	41,444,639	(147,278)	95%	100%	13,732,766		33%	22%	9,027,380 4,705,386	
	FY 08-09	42,037,209	1.1%	29,318,556	-25.4%	1,882,631	0	31,201,187	(10,836,022)	70%	74%	2,896,744		7%	22%	9,083,261 (6,186,517)	
	FY 09-10	28,924,659	-31.2%	24,632,915	-16.0%	1,907,809	0	26,540,724	(2,383,935)	85%	92%	512,809		2%	22%	6,237,845 (5,725,036)	
	FY 10-11	25,462,507	-12.0%	25,272,181	2.6%	1,889,155	0	27,161,336	1,698,829	99%	107%	2,211,638		9%	25%	6,407,556 (4,195,918)	
	FY 11-12	28,459,247	11.8%	33,434,898	32.3%	3,031,800	0	36,466,698	8,007,451	117%	128%	10,219,089		36%	26%	7,361,398 2,857,691	
	FY 12-13	30,540,311	7.3%	42,100,237	25.9%	2,248,147	0	44,348,384	13,808,073	138%	145%	24,027,162		79%	30%	9,159,057 14,868,105	
	FY 13-14	37,923,006	24.2%	47,121,862	11.9%	1,994,874	0	49,116,736	11,193,730	124%	130%	35,220,891		93%	30%	11,396,911 23,823,980	
	FY 14-15	42,075,301	10.9%	55,888,536	18.6%	2,194,814	0	58,083,350	16,008,049	133%	138%	51,228,940		122%	33%	13,990,482 37,238,458	
	FY 15-16	48,694,264	15.7%	66,454,244	18.9%	2,177,273	0	68,631,517	19,937,253	136%	141%	71,166,193		146%	54%	26,385,761 44,780,432	
	FY 16-17	57,890,945	18.9%	71,460,468	7.5%	2,117,744	0	73,578,212	15,687,267	123%	127%	86,853,460		150%	60%	34,852,274 52,001,186	
	FY 17-18	68,009,553	17.5%	71,871,195	0.6%	952,985	0	72,824,180	4,814,626	106%	107%	91,668,086		135%	61%	41,210,328 50,457,758	
	FY 18-19	71,784,077	5.5%	65,366,025	-9.1%	982,528	0	66,348,553	(5,435,524)	91%	92%	86,232,562		120%	61%	43,523,419 42,709,143	
	FY 19-20	74,157,245	3.3%	64,752,382	-0.9%	1,075,775	0	65,828,157	(8,329,088)	87%	89%	77,903,484		105%	66%	48,586,119 29,317,364	
FY 20-21	73,109,708	-1.4%	53,386,106	-17.6%	975,775	0	54,361,881	(18,747,827)	73%	74%	59,155,656		81%	66%	48,282,000 10,873,656		
FY 21-22	73,572,501	0.6%	66,624,384	24.8%	4,971,433	0	71,595,817	(1,976,684)	91%	97%	57,178,972		78%	66%	48,555,041 8,623,931		
FY 22-23 estimate	79,617,546	8.2%	67,484,049	1.3%	1,195,000	0	68,679,049	(10,938,498)	85%	86%	46,240,475		58%	66%	52,656,991 (6,416,516)		
FY 23-24 estimate	80,913,266	1.6%	65,866,361	-2.4%	1,102,741	0	66,969,102	(13,944,164)	81%	83%	32,296,311		40%	66%	53,326,255 (21,029,945)		
FY 24-25 estimate	83,687,569	3.4%	70,968,742	7.7%	1,102,741	0	72,071,483	(11,616,087)	85%	86%	20,680,224		25%	66%	55,120,534 (34,440,310)		
FY 25-26 estimate	85,680,213	2.4%	79,545,990	12.1%	1,102,741	0	80,648,731	(5,031,482)	93%	94%	15,648,742		18%	66%	56,430,773 (40,782,031)		
FY 26-27 estimate	87,591,084	2.2%	87,296,277	9.7%	1,102,741	0	88,399,018	807,934	100%	101%	16,456,676		19%	66%	57,686,053 (41,229,377)		
FY 27-28 estimate	89,546,090	2.2%	93,719,401	7.4%	1,102,741	0	94,822,142	5,276,052	105%	106%	21,732,728		24%	66%	58,970,268 (37,237,541)		

Bureau of Development Services - 2023 FIVE-YEAR FINANCIAL PLAN

APPENDIX C

Program Detail

Program	Fiscal Year	Change		Change		General Fund and Federal Program Revenue	Internal Program to Program Transfers	TOTAL REVENUES	Reserves Add / (Draw)	Program Cost Recovery	TOTAL Cost Recovery	Cumulative Reserve	Fee / Revenue Increase	Actual Reserve %	Reserve Goals:		Excess / (shortage) vs. goal
		TOTAL COSTS	From Prior Year	Program Revenue only	From Prior Year										%	Dollars	
Building / Mechanical	FY 88-89	3,360,020	---	4,666,774	---	197,533	0	4,864,307	1,504,287	139%	145%	1,504,287	18.5%	45%			
	FY 89-90	3,980,769	18.5%	5,152,602	10.4%	131,679	0	5,284,281	1,303,512	129%	133%	2,807,799	3.0%	71%			
	FY 90-91	4,653,765	16.9%	5,607,108	8.8%	0	0	5,607,108	953,343	120%	120%	3,761,142	0.0%	81%			
	FY 91-92	4,726,904	1.6%	4,690,090	-16.4%	0	0	4,690,090	(36,814)	99%	99%	3,724,328	0.0%	79%			
	FY 92-93	5,128,071	8.5%	5,276,884	12.5%	0	0	5,276,884	148,813	103%	103%	3,873,141	4.0%	76%			
	FY 93-94	5,583,359	8.9%	6,070,067	15.0%	0	0	6,070,067	486,708	109%	109%	4,359,849	0.0%	78%			
	FY 94-95	6,198,693	11.0%	6,651,588	9.6%	0	0	6,651,588	452,895	107%	107%	4,812,744	0.0%	78%			
	FY 95-96	6,834,842	10.3%	7,566,634	13.8%	0	0	7,566,634	731,792	111%	111%	5,544,536	0.0%	81%	45%	3,075,679	2,468,857
	FY 96-97	7,976,700	16.7%	9,773,031	29.2%	0	0	9,773,031	1,796,331	123%	123%	7,340,867	0.0%	92%	45%	3,589,515	3,751,352
	FY 97-98	9,390,643	17.7%	10,059,867	2.9%	0	0	10,059,867	669,224	107%	107%	8,010,091	0.0%	85%	35%	3,286,725	4,723,366
	FY 98-99	10,789,561	14.9%	9,736,993	-3.2%	0	0	9,736,993	(1,052,568)	90%	90%	6,957,523	0.0%	64%	35%	3,776,346	3,181,177
	FY 99-00	11,897,225	10.3%	9,877,427	1.4%	0	0	9,877,427	(2,019,798)	83%	83%	4,937,725	15.0%	42%	35%	4,164,029	773,696
	FY 00-01	10,435,537	-12.3%	11,118,980	12.6%	180,000	0	11,298,980	863,443	107%	108%	5,801,168	4%/15%	56%	45%	4,695,992	1,105,176
	FY 01-02	10,692,258	2.5%	11,221,954	0.9%	0	0	11,221,954	529,696	105%	105%	6,330,864	0.0%	59%	45%	4,811,516	1,519,348
	FY 02-03	10,826,209	1.3%	12,136,022	8.1%	0	0	12,136,022	1,309,813	112%	112%	7,640,677	0.0%	71%	45%	4,871,794	2,768,883
	FY 03-04	11,970,227	10.6%	13,543,599	11.6%	0	(579,848)	12,963,751	993,525	113%	108%	8,634,202	0.0%	72%	45%	5,386,602	3,247,600
	FY 04-05	12,746,932	6.5%	15,006,710	10.8%	0	(579,848)	14,426,862	1,679,931	118%	113%	10,314,132	0.0%	81%	45%	5,736,119	4,578,013
	FY 05-06	13,353,551	4.8%	15,641,159	4.2%	0	(1,852,693)	13,788,466	434,916	117%	103%	10,749,048	-10.0%	80%	25%	3,338,388	7,410,660
	FY 06-07	14,777,028	10.7%	16,548,057	5.8%	0	(579,848)	15,968,209	1,191,181	112%	108%	11,940,229	0.0%	81%	25%	3,694,257	8,245,972
	FY 07-08	16,498,995	11.7%	17,835,165	7.8%	0	(579,848)	17,255,317	756,322	108%	105%	12,696,551	0.0%	77%	25%	4,124,749	8,571,803
	FY 08-09	15,833,452	-4.0%	12,566,670	-29.5%	0	(579,848)	11,986,822	(3,846,630)	79%	76%	8,849,921	0.0%	56%	25%	3,958,363	4,891,558
	FY 09-10	11,311,062	-28.6%	10,018,125	-20.3%	0	(579,848)	9,438,277	(1,872,785)	89%	83%	6,977,136	0.0%	62%	25%	2,827,766	4,149,371
	FY 10-11	9,496,582	-16.0%	9,228,371	-7.9%	0	(155,566)	9,072,805	(423,777)	97%	96%	6,553,359	8.0%	69%	35%	3,323,804	3,229,556
	FY 11-12	10,346,857	9.0%	13,689,544	48.3%	0	424,282	14,113,826	3,766,969	132%	136%	10,320,328	8.0%	100%	35%	3,621,400	6,698,928
	FY 12-13	11,704,650	13.1%	17,579,753	28.4%	0	424,282	18,004,035	6,299,385	150%	154%	16,619,713	5.0%	142%	45%	5,267,093	11,352,621
	FY 13-14	14,679,601	25.4%	19,519,035	11.0%	0	0	19,519,035	4,839,434	133%	133%	21,459,147	0.0%	146%	45%	6,605,820	14,853,327
	FY 14-15	17,073,826	16.3%	23,482,533	20.3%	0	0	23,482,533	6,408,707	138%	138%	27,867,854	0.0%	163%	45%	7,683,222	20,184,633
	FY 15-16	20,215,215	18.4%	29,459,669	25.5%	0	0	29,459,669	9,244,454	146%	146%	37,112,308	0.0%	184%	75%	15,161,411	21,950,897
	FY 16-17	23,627,207	16.9%	32,452,318	10.2%	0	0	32,452,318	8,825,111	137%	137%	45,937,419	-3.0%	194%	75%	17,720,405	28,217,014
	FY 17-18	28,822,207	22.0%	32,081,559	-1.1%	0	0	32,081,559	3,259,352	111%	111%	49,196,771	0.0%	171%	75%	21,616,655	27,580,116
	FY 18-19	30,525,523	5.9%	27,981,853	-12.8%	0	0	27,981,853	(2,543,670)	92%	92%	46,653,100	0.0%	153%	75%	22,894,142	23,758,958
	FY 19-20	33,320,031	9.2%	28,329,428	1.2%	0	0	28,329,428	(4,990,602)	85%	85%	41,662,497	3.0%	125%	75%	24,990,023	16,672,474
FY 20-21	33,511,313	0.6%	23,339,929	-17.6%	0	0	23,339,929	(10,171,385)	70%	70%	31,491,113	5.0%	94%	75%	25,133,485	6,357,628	
FY 21-22	33,713,772	0.6%	29,603,866	26.8%	1,121,556	0	30,725,422	(2,988,350)	88%	91%	28,502,763	5.0%	85%	75%	25,285,329	3,217,434	
FY 22-23 estimate	37,267,202	10.5%	29,103,243	-1.7%	58,219	0	29,161,462	(8,105,740)	78%	78%	20,397,023	5.0%	55%	75%	27,950,401	(7,553,379)	
FY 23-24 estimate	36,681,239	-1.6%	28,148,566	-3.3%	0	0	28,148,566	(8,532,673)	77%	77%	11,864,349	5.0%	32%	75%	27,510,929	(15,646,580)	
FY 24-25 estimate	37,919,744	3.4%	31,813,871	13.0%	0	0	31,813,871	(6,105,872)	84%	84%	5,758,477	5.0%	15%	75%	28,439,808	(22,681,331)	
FY 25-26 estimate	38,813,106	2.4%	36,443,342	14.6%	0	0	36,443,342	(2,369,764)	94%	94%	3,388,712	5.0%	9%	75%	29,109,830	(25,721,117)	
FY 26-27 estimate	39,663,373	2.2%	40,797,678	11.9%	0	0	40,797,678	1,134,305	103%	103%	4,523,018	5.0%	11%	75%	29,747,530	(25,224,512)	
FY 27-28 estimate	40,533,053	2.2%	44,569,998	9.2%	0	0	44,569,998	4,036,945	110%	110%	8,559,962	5.0%	21%	75%	30,399,790	(21,839,828)	

Bureau of Development Services - 2023 FIVE-YEAR FINANCIAL PLAN																APPENDIX C	
Program Detail																	
	Fiscal	TOTAL	Change	Program	Change	General Fund	Internal	TOTAL	Reserves	Program	TOTAL	Cumulative	Fee /	Actual	Reserve Goals:	Excess /	
Program	Year	COSTS	From	Revenue	From	and Federal	Program to	REVENUES	Add / (Draw)	Cost	Cost	Reserve	Revenue	Reserve	%	Dollars	(shortage)
			Prior	only	Prior	Program	Program			Recovery	Recovery		Increase	%			vs. goal
			Year		Year	Revenue	Transfers										
Electrical	FY 88-89	1,020,319	---	1,100,300	---	59,994	0	1,160,294	139,975	108%	114%	139,975	0.0%	14%			
	FY 89-90	1,136,657	11.4%	1,460,973	32.8%	39,986	0	1,500,959	364,302	129%	132%	504,277	4.0%	44%			
	FY 90-91	1,153,243	1.5%	1,716,564	17.5%	0	0	1,716,564	563,321	149%	149%	1,067,598	0.0%	93%			
	FY 91-92	1,435,194	24.4%	1,520,791	-11.4%	0	0	1,520,791	85,597	106%	106%	1,153,195	0.0%	80%			
	FY 92-93	1,537,634	7.1%	1,482,310	-2.5%	0	0	1,482,310	(55,324)	96%	96%	1,097,871	0.0%	71%			
	FY 93-94	1,726,109	12.3%	1,750,440	18.1%	0	0	1,750,440	24,331	101%	101%	1,122,202	0.0%	65%			
	FY 94-95	1,950,025	13.0%	1,898,995	8.5%	0	0	1,898,995	(51,030)	97%	97%	1,071,172	0.0%	55%			
	FY 95-96	2,101,300	7.8%	1,831,061	-3.6%	0	0	1,831,061	(270,239)	87%	87%	800,933	0.0%	38%	45%	945,585	(144,652)
	FY 96-97	2,365,452	12.6%	2,217,832	21.1%	0	0	2,217,832	(147,620)	94%	94%	653,313	5.0%	28%	45%	1,064,453	(411,140)
	FY 97-98	2,594,712	9.7%	2,293,287	3.4%	0	0	2,293,287	(301,425)	88%	88%	351,888	16.0%	14%	35%	908,149	(556,261)
	FY 98-99	2,733,903	5.4%	2,605,481	13.6%	0	0	2,605,481	(128,422)	95%	95%	223,466	0.0%	8%	35%	956,866	(733,400)
	FY 99-00	3,279,131	19.9%	2,671,333	2.5%	0	0	2,671,333	(607,798)	81%	81%	(384,332)	15.0%	-12%	35%	1,147,696	(1,532,028)
	FY 00-01	2,994,251	-8.7%	2,709,442	1.4%	0	0	2,709,442	(284,809)	90%	90%	(669,141)	5.0%	-22%	35%	1,047,988	(1,717,129)
	FY 01-02	2,944,226	-1.7%	2,644,588	-2.4%	0	0	2,644,588	(299,638)	90%	90%	(968,779)	0.0%	-33%	35%	1,030,479	(1,999,258)
	FY 02-03	2,939,083	-0.2%	2,805,442	6.1%	0	0	2,805,442	(133,641)	95%	95%	(1,102,420)	5.0%	-38%	35%	1,028,679	(2,131,099)
	FY 03-04	2,809,559	-4.4%	3,196,251	13.9%	0	0	3,196,251	386,692	114%	114%	(715,728)	0.0%	-25%	35%	983,346	(1,699,074)
	FY 04-05	3,151,912	12.2%	3,331,696	4.2%	0	0	3,331,696	179,785	106%	106%	(535,943)	1.5%	-17%	35%	1,103,169	(1,639,112)
	FY 05-06	3,338,567	5.9%	3,794,535	13.9%	0	0	3,794,535	455,969	114%	114%	(79,975)	3.0%	-2%	20%	667,713	(747,688)
	FY 06-07	3,721,649	11.5%	3,953,732	4.2%	0	0	3,953,732	232,082	106%	106%	152,108	5.0%	4%	20%	744,330	(592,222)
	FY 07-08	4,037,382	8.5%	3,613,217	-8.6%	0	0	3,613,217	(424,165)	89%	89%	(272,057)	4.5%	-7%	20%	807,476	(1,079,534)
	FY 08-09	4,028,746	-0.2%	3,046,503	-15.7%	0	0	3,046,503	(982,243)	76%	76%	(1,254,300)	5.0%	-31%	20%	805,749	(2,060,050)
	FY 09-10	2,761,511	-31.5%	2,623,454	-13.9%	0	0	2,623,454	(138,057)	95%	95%	(1,392,357)	5.0%	-50%	20%	552,302	(1,944,660)
	FY 10-11	2,753,551	-0.3%	2,918,005	11.2%	0	0	2,918,005	164,454	106%	106%	(1,227,903)	8.0%	-45%	20%	550,710	(1,778,614)
	FY 11-12	2,672,616	-2.9%	3,402,906	16.6%	0	0	3,402,906	730,290	127%	127%	(497,613)	8.0%	-19%	20%	534,523	(1,032,137)
	FY 12-13	2,595,329	-2.9%	4,317,127	26.9%	0	0	4,317,127	1,721,798	166%	166%	1,224,185	5.0%	47%	20%	519,066	705,119
	FY 13-14	3,444,669	32.7%	4,688,674	8.6%	0	0	4,688,674	1,244,005	136%	136%	2,468,190	0.0%	72%	20%	688,934	1,779,256
	FY 14-15	3,559,764	3.3%	5,555,739	18.5%	0	0	5,555,739	1,995,975	156%	156%	4,464,165	0.0%	125%	45%	1,601,894	2,862,271
	FY 15-16	3,911,336	9.9%	5,253,294	-5.4%	0	0	5,253,294	1,341,958	134%	134%	5,806,123	0.0%	148%	50%	1,955,668	3,850,455
	FY 16-17	4,637,286	18.6%	6,038,612	14.9%	0	0	6,038,612	1,401,326	130%	130%	7,207,449	0.0%	155%	50%	2,318,643	4,888,806
	FY 17-18	5,523,546	19.1%	6,398,492	6.0%	0	0	6,398,492	874,946	116%	116%	8,082,395	0.0%	146%	50%	2,761,773	5,320,622
	FY 18-19	5,243,296	-5.1%	4,904,035	-23.4%	0	0	4,904,035	(339,261)	94%	94%	7,743,136	0.0%	148%	50%	2,621,648	5,121,488
	FY 19-20	5,976,230	14.0%	4,799,416	-2.1%	0	0	4,799,416	(1,176,815)	80%	80%	6,566,321	5.0%	110%	50%	2,988,115	3,578,205
FY 20-21	5,826,798	-2.5%	4,409,223	-8.1%	0	0	4,409,223	(1,417,575)	76%	76%	5,148,746	6.3%	88%	50%	2,913,399	2,235,347	
FY 21-22	5,546,122	-4.8%	5,816,127	31.9%	80,107	0	5,896,234	350,112	105%	106%	5,498,858	5.0%	99%	50%	2,773,061	2,725,797	
FY 22-23 estimate	6,268,349	13.0%	5,708,001	-1.9%	9,792	0	5,717,793	(550,556)	91%	91%	4,948,302	5.0%	79%	50%	3,134,174	1,814,128	
FY 23-24 estimate	6,434,278	2.6%	5,382,596	-5.7%	0	0	5,382,596	(1,051,682)	84%	84%	3,896,621	5.0%	61%	50%	3,217,139	679,482	
FY 24-25 estimate	6,692,132	4.0%	5,795,108	7.7%	0	0	5,795,108	(897,024)	87%	87%	2,999,597	5.0%	45%	50%	3,346,066	(346,469)	
FY 25-26 estimate	6,852,991	2.4%	6,347,643	9.5%	0	0	6,347,643	(505,348)	93%	93%	2,494,249	0.0%	36%	50%	3,426,495	(932,246)	
FY 26-27 estimate	7,007,848	2.3%	6,750,617	6.3%	0	0	6,750,617	(257,231)	96%	96%	2,237,018	0.0%	32%	50%	3,503,924	(1,266,906)	
FY 27-28 estimate	7,166,306	2.3%	7,015,775	3.9%	0	0	7,015,775	(150,530)	98%	98%	2,086,488	0.0%	29%	50%	3,583,153	(1,496,665)	

Bureau of Development Services - 2023 FIVE-YEAR FINANCIAL PLAN																APPENDIX C	
Program Detail																	
	Fiscal	Change		Change		General Fund	Internal							Reserve Goals:		Excess /	
Program	Year	TOTAL	From	Program	From	and Federal	Program to	TOTAL	Reserves	Program	TOTAL	Cumulative	Fee /	Actual	%	Dollars	(shortage)
		COSTS	Prior	Revenue	Prior	Program	Program	REVENUES	Add / (Draw)	Cost	Cost	Reserve	Revenue	Reserve			vs. goal
			Year	only	Year	Revenue	Transfers			Recovery	Recovery		Increase	%			
Plumbing	FY 88-89	993,084	---	960,270	---	58,363	0	1,018,633	25,549	97%	103%	25,549	9.0%	3%			
	FY 89-90	1,133,015	14.1%	1,275,713	32.8%	38,919	0	1,314,632	181,617	113%	116%	207,166	9.0%	18%			
	FY 90-91	985,338	-13.0%	1,074,871	-15.7%	0	0	1,074,871	89,533	109%	109%	296,699	0.0%	30%			
	FY 91-92	1,191,950	21.0%	1,029,372	-4.2%	0	0	1,029,372	(162,578)	86%	86%	134,121	0.0%	11%			
	FY 92-93	1,301,541	9.2%	1,130,975	9.9%	0	0	1,130,975	(170,566)	87%	87%	(36,445)	15.0%	-3%			
	FY 93-94	1,341,871	3.1%	1,386,390	22.6%	0	0	1,386,390	44,519	103%	103%	8,074	5.0%	1%			
	FY 94-95	1,626,351	21.2%	1,635,250	18.0%	0	0	1,635,250	8,899	101%	101%	16,973	5.0%	1%			
	FY 95-96	1,966,489	20.9%	1,703,692	4.2%	0	0	1,703,692	(262,797)	87%	87%	(245,824)	0.0%	-13%	45%	884,920	(1,130,744)
	FY 96-97	2,345,075	19.3%	2,343,148	37.5%	0	0	2,343,148	(1,927)	100%	100%	(247,751)	5.0%	-11%	45%	1,055,284	(1,303,035)
	FY 97-98	2,557,762	9.1%	2,440,282	4.1%	0	0	2,440,282	(117,480)	95%	95%	(365,231)	12.0%	-14%	35%	895,217	(1,260,448)
	FY 98-99	2,604,281	1.8%	2,433,650	-0.3%	0	0	2,433,650	(170,631)	93%	93%	(535,862)	0.0%	-21%	35%	911,498	(1,447,360)
	FY 99-00	2,863,022	9.9%	2,034,281	-16.4%	0	0	2,034,281	(828,741)	71%	71%	(1,364,603)	15.0%	-48%	35%	1,002,058	(2,366,661)
	FY 00-01	2,419,038	-15.5%	2,216,978	9.0%	0	0	2,216,978	(202,060)	92%	92%	(1,566,663)	7.0%	-65%	35%	846,663	(2,413,326)
	FY 01-02	2,581,243	6.7%	2,408,106	8.6%	0	0	2,408,106	(173,137)	93%	93%	(1,739,800)	0.0%	-67%	35%	903,435	(2,643,235)
	FY 02-03	2,698,390	4.5%	2,897,048	20.3%	0	0	2,897,048	198,658	107%	107%	(1,541,142)	0.0%	-57%	35%	944,437	(2,485,579)
	FY 03-04	2,562,577	-5.0%	3,091,727	6.7%	0	0	3,091,727	529,149	121%	121%	(1,011,993)	0.0%	-39%	35%	896,902	(1,908,895)
	FY 04-05	2,831,924	10.5%	3,264,194	5.6%	0	0	3,264,194	432,270	115%	115%	(579,722)	1.5%	-20%	35%	991,173	(1,570,896)
	FY 05-06	2,973,317	5.0%	3,789,651	16.1%	0	0	3,789,651	816,334	127%	127%	236,611	0.0%	8%	20%	594,663	(358,052)
	FY 06-07	3,236,681	8.9%	3,719,734	-1.8%	0	0	3,719,734	483,053	115%	115%	719,664	0.0%	22%	20%	647,336	72,328
	FY 07-08	3,609,352	11.5%	3,122,745	-16.0%	0	0	3,122,745	(486,607)	87%	87%	233,057	0.0%	6%	20%	721,870	(488,813)
	FY 08-09	3,600,192	-0.3%	2,257,355	-27.7%	0	0	2,257,355	(1,342,837)	63%	63%	(1,109,780)	5.0%	-31%	20%	720,038	(1,829,818)
	FY 09-10	2,225,247	-38.2%	1,792,563	-20.6%	0	0	1,792,563	(432,684)	81%	81%	(1,542,464)	5.5%	-69%	20%	445,049	(1,987,513)
	FY 10-11	2,172,277	-2.4%	2,150,160	19.9%	0	0	2,150,160	(22,117)	99%	99%	(1,564,581)	8.0%	-72%	20%	434,455	(1,999,036)
	FY 11-12	2,323,172	6.9%	2,422,941	12.7%	0	0	2,422,941	99,769	104%	104%	(1,464,812)	8.0%	-63%	20%	464,634	(1,929,446)
	FY 12-13	2,396,853	3.2%	3,421,353	41.2%	0	0	3,421,353	1,024,500	143%	143%	(440,312)	5.0%	-18%	20%	479,371	(919,683)
	FY 13-14	3,018,956	26.0%	4,114,387	20.3%	0	0	4,114,387	1,095,431	136%	136%	655,119	5.0%	22%	20%	603,791	51,328
	FY 14-15	3,104,910	2.8%	4,847,546	17.8%	0	0	4,847,546	1,742,636	156%	156%	2,397,755	0.0%	77%	20%	620,982	1,776,773
	FY 15-16	3,571,801	15.0%	4,840,490	-0.1%	0	0	4,840,490	1,268,689	136%	136%	3,666,444	0.0%	103%	50%	1,785,901	1,880,544
	FY 16-17	3,748,731	5.0%	5,324,616	10.0%	0	0	5,324,616	1,575,885	142%	142%	5,242,329	0.0%	140%	50%	1,874,366	3,367,964
	FY 17-18	4,607,653	22.9%	6,319,607	18.7%	0	0	6,319,607	1,711,955	137%	137%	6,954,284	0.0%	151%	50%	2,303,826	4,650,458
FY 18-19	4,336,975	-5.9%	5,158,488	-18.4%	0	0	5,158,488	821,513	119%	119%	7,775,799	0.0%	179%	50%	2,168,488	5,607,311	
FY 19-20	5,109,065	17.8%	4,320,685	-16.2%	0	0	4,320,685	(788,380)	85%	85%	6,987,418	5.0%	137%	50%	2,554,533	4,432,886	
FY 20-21	5,060,903	-0.9%	3,759,024	-13.0%	0	0	3,759,024	(1,301,880)	74%	74%	5,685,538	5.0%	112%	50%	2,530,452	3,155,087	
FY 21-22	5,230,377	3.3%	4,944,846	31.5%	94,621	0	5,039,468	(190,909)	95%	96%	5,494,629	5.0%	105%	50%	2,615,189	2,879,440	
FY 22-23 estimate	5,205,831	-0.5%	5,394,940	9.1%	8,133	0	5,403,073	197,242	104%	104%	5,691,871	5.0%	109%	50%	2,602,915	3,088,956	
FY 23-24 estimate	5,250,920	0.9%	5,084,299	-5.8%	0	0	5,084,299	(166,621)	97%	97%	5,525,250	5.0%	105%	50%	2,625,460	2,899,790	
FY 24-25 estimate	5,462,443	4.0%	5,269,178	3.6%	0	0	5,269,178	(193,265)	96%	96%	5,331,984	0.0%	98%	50%	2,731,222	2,600,763	
FY 25-26 estimate	5,593,589	2.4%	5,727,864	8.7%	0	0	5,727,864	134,275	102%	102%	5,466,259	0.0%	98%	50%	2,796,795	2,669,464	
FY 26-27 estimate	5,719,351	2.2%	6,098,417	6.5%	0	0	6,098,417	379,066	107%	107%	5,845,325	0.0%	102%	50%	2,859,676	2,985,649	
FY 27-28 estimate	5,848,019	2.2%	6,348,978	4.1%	0	0	6,348,978	500,959	109%	109%	6,346,284	0.0%	109%	50%	2,924,009	3,422,275	

Bureau of Development Services - 2023 FIVE-YEAR FINANCIAL PLAN																	APPENDIX C	
Program Detail																		
Program	Fiscal Year	TOTAL COSTS	Change From Prior Year	Program Revenue only	Change From Prior Year	General Fund and Federal Program Revenue	Internal Program to Program Transfers	TOTAL REVENUES	Reserves Add / (Draw)	Program Cost Recovery	TOTAL Cost Recovery	Cumulative Reserve	Fee / Revenue Increase	Actual Reserve %	Reserve Goals: % Dollars		Excess / (shortage) vs. goal	
Field Issuance Program separated out and assigned its own reserve beginning FY 2018-19	FY 97-98																	
	FY 98-99																	
	FY 99-00																	
	FY 00-01																	
	FY 01-02																	
	FY 02-03																	
	FY 03-04																	
	FY 04-05																	
	FY 05-06																	
	FY 06-07																	
	FY 07-08																	
	FY 08-09																	
	FY 09-10																	
	FY 10-11																	
	FY 11-12																	
	FY 12-13																	
	FY 13-14																	
	FY 14-15																	
	FY 15-16																	
	FY 16-17																	
	FY 17-18																	
	FY 18-19		2,193,486		1,687,610		0	0	1,687,610	(505,876)	77%	77%	(505,876)	7.3%	-23%	50%	1,096,743	(1,602,619)
	FY 19-20		2,504,758	14.2%	1,820,693	7.9%	0	0	1,820,693	(684,066)	73%	73%	(1,189,942)	15.8%	-48%	50%	1,252,379	(2,442,321)
	FY 20-21		2,544,734	1.6%	2,307,517	26.7%	0	0	2,307,517	(237,216)	91%	91%	(1,427,158)	20.0%	-56%	50%	1,272,367	(2,699,525)
	FY 21-22		2,857,189	12.3%	2,679,997	16.1%	26,212	0	2,706,210	(150,980)	94%	95%	(1,578,138)	5.0%	-55%	50%	1,428,595	(3,006,732)
	FY 22-23 estimate		3,207,591	12.3%	2,914,062	8.7%	5,011	0	2,919,073	(288,519)	91%	91%	(1,866,656)	9.0%	-58%	50%	1,603,796	(3,470,452)
	FY 23-24 estimate		3,152,537	-1.7%	2,830,546	-2.9%	0	0	2,830,546	(321,991)	90%	90%	(2,188,647)	5.0%	-69%	50%	1,576,269	(3,764,916)
	FY 24-25 estimate		3,288,909	4.3%	3,068,035	8.4%	0	0	3,068,035	(220,874)	93%	93%	(2,409,521)	5.0%	-73%	50%	1,644,455	(4,053,976)
FY 25-26 estimate		3,366,988	2.4%	3,527,577	15.0%	0	0	3,527,577	160,590	105%	105%	(2,248,931)	5.0%	-67%	50%	1,683,494	(3,932,425)	
FY 26-27 estimate		3,442,019	2.2%	3,956,935	12.2%	0	0	3,956,935	514,916	115%	115%	(1,734,015)	5.0%	-50%	50%	1,721,010	(3,455,025)	
FY 27-28 estimate		3,518,769	2.2%	4,327,485	9.4%	0	0	4,327,485	808,716	123%	123%	(925,299)	5.0%	-26%	50%	1,759,385	(2,684,684)	

Bureau of Development Services - 2023 FIVE-YEAR FINANCIAL PLAN

APPENDIX C

Program Detail

Program	Fiscal Year	TOTAL COSTS	Change From Prior Year	Program Revenue only	Change From Prior Year	General Fund and Federal Program Revenue	Internal Program to Program Transfers	TOTAL REVENUES	Reserves Add / (Draw)	Program Cost Recovery	TOTAL Cost Recovery	Cumulative Reserve	Fee / Revenue Increase	Actual Reserve %	Reserve Goals: % Dollars	Excess / (shortage) vs. goal
Facilities Permits	FY 88-89															
	FY 89-90															
	FY 90-91															
	FY 91-92															
	FY 92-93															
	FY 93-94															
	FY 94-95															
	FY 95-96															
	FY 96-97															
	FY 97-98															
	FY 98-99	351,984	---	64,992	---	0	0	64,992	(286,992)	18%	18%	(286,992)	0.0%	-82%	15%	52,798 (339,790)
	FY 99-00	562,240	59.7%	400,033	515.5%	0	0	400,033	(162,207)	71%	71%	(449,199)	41.0%	-80%	15%	84,336 (533,535)
	FY 00-01	1,080,889	92.2%	942,330	135.6%	0	0	942,330	(138,559)	87%	87%	(587,758)	0.0%	-54%	15%	162,133 (749,891)
	FY 01-02	1,214,620	12.4%	1,270,656	34.8%	0	0	1,270,656	56,036	105%	105%	(531,722)	0.0%	-44%	15%	182,193 (713,915)
	FY 02-03	1,394,277	14.8%	1,332,364	4.9%	0	0	1,332,364	(61,913)	96%	96%	(593,635)	12.5%	-43%	15%	209,142 (802,777)
	FY 03-04	1,753,383	25.8%	1,438,698	8.0%	0	0	1,438,698	(314,685)	82%	82%	(908,320)	0.0%	-52%	15%	263,007 (1,171,327)
	FY 04-05	2,132,848	21.6%	1,727,992	20.1%	0	0	1,727,992	(404,856)	81%	81%	(1,313,176)	5.0%	-62%	15%	319,927 (1,633,103)
	FY 05-06	2,084,137	-2.3%	2,124,467	22.9%	0	1,272,845	3,397,312	1,313,175	102%	102%	0	0.0%	0%	15%	312,621 (312,621)
	FY 06-07	2,316,405	11.1%	2,154,024	1.4%	0	0	2,154,024	(162,381)	93%	93%	(162,381)	5.0%	-7%	15%	347,461 (509,842)
	FY 07-08	2,319,064	0.1%	2,911,525	35.2%	0	0	2,911,525	592,461	126%	126%	430,080	4.0%	19%	15%	347,860 82,220
	FY 08-09	2,317,060	-0.1%	3,137,086	7.7%	0	0	3,137,086	820,026	135%	135%	1,250,106	5.0%	54%	15%	347,559 902,547
	FY 09-10	2,252,789	-2.8%	2,142,256	-31.7%	0	0	2,142,256	(110,533)	95%	95%	1,139,573	4.0%	51%	15%	337,918 801,655
	FY 10-11	2,188,656	-2.8%	2,362,136	10.3%	0	(424,282)	1,937,854	(250,802)	108%	89%	888,771	8.0%	41%	15%	328,298 560,473
	FY 11-12	2,251,270	2.9%	2,875,436	21.7%	0	(424,282)	2,451,154	199,884	128%	109%	1,088,655	8.0%	48%	20%	450,254 638,401
	FY 12-13	2,289,731	1.7%	2,638,334	-8.2%	0	(424,282)	2,214,052	(75,679)	115%	97%	1,012,976	0.0%	44%	20%	457,946 555,030
	FY 13-14	2,580,851	12.7%	2,954,835	12.0%	0	0	2,954,835	373,984	114%	114%	1,386,960	0.0%	54%	20%	516,170 870,790
	FY 14-15	2,784,870	7.9%	3,543,509	19.9%	0	0	3,543,509	758,639	127%	127%	2,145,599	0.0%	77%	20%	556,974 1,588,625
	FY 15-16	2,827,799	1.5%	3,851,871	8.7%	0	0	3,851,871	1,024,072	136%	136%	3,169,671	0.0%	112%	50%	1,413,900 1,755,772
	FY 16-17	3,345,543	18.3%	3,122,741	-18.9%	0	0	3,122,741	(222,802)	93%	93%	2,946,869	0.0%	88%	50%	1,672,772 1,274,098
	FY 17-18	3,242,056	-3.1%	4,742,488	51.9%	0	0	4,742,488	1,500,432	146%	146%	4,447,301	0.0%	137%	50%	1,621,028 2,826,274
	FY 18-19	3,464,381	6.9%	4,241,721	-10.6%	0	0	4,241,721	777,340	122%	122%	5,224,640	0.0%	151%	50%	1,732,190 3,492,450
	FY 19-20	3,520,783	1.6%	3,815,019	-10.1%	0	0	3,815,019	294,236	108%	108%	5,518,876	9.5%	157%	50%	1,760,392 3,758,485
	FY 20-21	3,300,561	-6.3%	2,573,626	-32.5%	0	0	2,573,626	(726,936)	78%	78%	4,791,941	5.0%	145%	50%	1,650,281 3,141,660
	FY 21-22	3,325,885	0.8%	3,122,856	21.3%	27,966	0	3,150,821	(175,064)	94%	95%	4,616,877	5.0%	139%	50%	1,662,943 2,953,934
	FY 22-23 estimate	3,440,302	3.4%	3,378,214	8.2%	5,374	0	3,383,589	(56,714)	98%	98%	4,560,163	5.0%	133%	50%	1,720,151 2,840,012
	FY 23-24 estimate	3,665,858	6.6%	3,266,619	-3.3%	0	0	3,266,619	(399,239)	89%	89%	4,160,924	5.0%	114%	50%	1,832,929 2,327,995
	FY 24-25 estimate	3,816,266	4.1%	3,366,579	3.1%	0	0	3,366,579	(449,687)	88%	88%	3,711,237	0.0%	97%	50%	1,908,133 1,803,104
	FY 25-26 estimate	3,907,111	2.4%	3,691,873	9.7%	0	0	3,691,873	(215,238)	94%	94%	3,495,999	0.0%	89%	50%	1,953,556 1,542,444
	FY 26-27 estimate	3,994,532	2.2%	3,954,921	7.1%	0	0	3,954,921	(39,611)	99%	99%	3,456,389	0.0%	87%	50%	1,997,266 1,459,123
	FY 27-28 estimate	4,083,963	2.2%	4,130,652	4.4%	0	0	4,130,652	46,689	101%	101%	3,503,077	0.0%	86%	50%	2,041,981 1,461,096

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Program Detail																	
	Fiscal	TOTAL	Change	Program	Change	General Fund	Internal	TOTAL	Reserves	Program	TOTAL	Cumulative	Fee /	Actual	Reserve Goals:	Excess /	
Program	Year	COSTS	From	Revenue	From	and Federal	Program to	REVENUES	Add / (Draw)	Cost	Cost	Reserve	Revenue	Reserve	%	Dollars	
			Prior	only	Prior	Program	Program			Recovery	Recovery		Increase	%		(shortage)	
			Year		Year	Revenue	Transfers									vs. goal	
State Programs Subtotal	FY 88-89	5,373,423		6,727,344		315,890	0	7,043,234	1,669,811	125%	131%	1,669,811					
	FY 89-90	6,250,441	16.3%	7,889,288	17.3%	210,584	0	8,099,872	1,849,431	126%	130%	3,519,242					
	FY 90-91	6,792,346	8.7%	8,398,543	6.5%	0	0	8,398,543	1,606,197	124%	124%	5,125,439					
	FY 91-92	7,354,048	8.3%	7,240,253	-13.8%	0	0	7,240,253	(113,795)	98%	98%	5,011,644					
	FY 92-93	7,967,246	8.3%	7,890,169	9.0%	0	0	7,890,169	(77,077)	99%	99%	4,934,567					
	FY 93-94	8,651,339	8.6%	9,206,897	16.7%	0	0	9,206,897	555,558	106%	106%	5,490,125					
	FY 94-95	9,775,069	13.0%	10,185,833	10.6%	0	0	10,185,833	410,764	104%	104%	5,900,889					
	FY 95-96	10,902,631	11.5%	11,101,387	9.0%	0	0	11,101,387	198,756	102%	102%	6,099,645		56%	45%	4,906,184	1,193,461
	FY 96-97	12,687,227	16.4%	14,334,011	29.1%	0	0	14,334,011	1,646,784	113%	113%	7,746,429		61%	45%	5,709,252	2,037,177
	FY 97-98	14,543,117	14.6%	14,793,436	3.2%	0	0	14,793,436	250,319	102%	102%	7,996,748		55%	35%	5,090,091	2,906,657
	FY 98-99	16,479,729	13.3%	14,841,116	0.3%	0	0	14,841,116	(1,638,613)	90%	90%	6,358,135		39%	35%	5,697,508	660,627
	FY 99-00	18,601,618	12.9%	14,983,074	1.0%	0	0	14,983,074	(3,618,544)	81%	81%	2,739,591		15%	34%	6,398,118	(3,658,527)
	FY 00-01	16,929,715	-9.0%	16,987,730	13.4%	180,000	0	17,167,730	238,015	100%	101%	2,977,606		18%	40%	6,752,776	(3,775,170)
	FY 01-02	17,432,347	3.0%	17,545,304	3.3%	0	0	17,545,304	112,957	101%	101%	3,090,563		18%	40%	6,927,623	(3,837,060)
	FY 02-03	17,857,959	2.4%	19,170,876	9.3%	0	0	19,170,876	1,312,917	107%	107%	4,403,480		25%	40%	7,054,051	(2,650,571)
	FY 03-04	19,095,746	6.9%	21,270,275	11.0%	0	(579,848)	20,690,427	1,594,681	111%	108%	6,120,044		32%	39%	7,529,857	(1,409,813)
	FY 04-05	20,863,615	9.3%	23,330,593	9.7%	0	(579,848)	22,750,745	1,887,130	112%	109%	8,007,174		38%	39%	8,150,389	(143,215)
	FY 05-06	21,749,572	4.2%	25,349,813	8.7%	0	(579,848)	24,769,965	3,020,393	117%	114%	11,027,567		51%	23%	4,913,385	6,114,182
	FY 06-07	24,051,763	10.6%	26,375,546	4.0%	0	(579,848)	25,795,698	1,743,935	110%	107%	12,771,502		53%	23%	5,433,384	7,338,118
	FY 07-08	26,464,793	10.0%	27,482,652	4.2%	0	(579,848)	26,902,804	438,011	104%	102%	13,209,513		50%	23%	6,001,955	7,207,558
	FY 08-09	25,779,450	-2.6%	21,007,614	-23.6%	0	(579,848)	20,427,766	(5,351,684)	81%	79%	7,857,829		30%	23%	5,831,710	2,026,119
	FY 09-10	18,550,609	-28.0%	16,576,398	-21.1%	0	(579,848)	15,996,550	(2,554,059)	89%	86%	5,303,770		29%	22%	4,163,035	1,140,735
	FY 10-11	16,611,066	-10.5%	16,658,672	0.5%	0	(579,848)	16,078,824	(532,242)	100%	97%	4,771,528		29%	28%	4,637,268	134,260
	FY 11-12	17,593,915	5.9%	22,390,827	34.4%	0	0	22,390,827	4,796,912	127%	127%	9,568,440		54%	29%	5,070,812	4,497,628
	FY 12-13	18,986,563	7.9%	27,956,567	24.9%	0	0	27,956,567	8,970,004	147%	147%	18,538,444		98%	35%	6,723,475	11,814,969
	FY 13-14	23,724,077	25.0%	31,276,931	11.9%	0	0	31,276,931	7,552,854	132%	132%	26,091,298		110%	35%	8,414,716	17,676,582
	FY 14-15	26,523,370	11.8%	37,429,327	19.7%	0	0	37,429,327	10,905,957	141%	141%	36,997,255		139%	39%	10,463,072	26,534,184
	FY 15-16	30,526,151	15.1%	43,405,324	16.0%	0	0	43,405,324	12,879,173	142%	142%	49,876,428		163%	67%	20,316,879	29,559,549
	FY 16-17	35,358,767	15.8%	46,938,287	8.1%	0	0	46,938,287	11,579,520	133%	133%	61,455,948		174%	67%	23,586,185	37,869,763
	FY 17-18	42,195,461	19.3%	49,542,146	5.5%	0	0	49,542,146	7,346,685	117%	117%	68,802,633		163%	67%	28,303,282	40,499,351
FY 18-19	45,763,661	8.5%	43,973,707	-11.2%	0	0	43,973,707	(1,789,954)	96%	96%	67,012,680		146%	67%	30,513,211	36,499,469	
FY 19-20	50,430,868	10.2%	43,085,241	-2.0%	0	0	43,085,241	(7,345,627)	85%	85%	59,667,052		118%	67%	33,545,442	26,121,611	
FY 20-21	50,244,310	-0.4%	36,389,318	-15.5%	0	0	36,389,318	(13,854,991)	72%	72%	45,812,061		91%	67%	33,499,983	12,312,078	
FY 21-22	50,673,345	0.5%	46,167,692	7.2%	1,350,462	0	47,518,154	(3,155,191)	91%	94%	42,656,871		84%	67%	33,765,115	8,891,755	
FY 22-23 estimate	55,389,275	10.2%	46,498,460	27.8%	86,529	0	46,584,989	(8,804,286)	84%	84%	33,852,585		61%	67%	37,011,438	(3,158,853)	
FY 23-24 estimate	55,184,833	-0.4%	44,712,627	-3.8%	0	0	44,712,627	(10,472,206)	81%	81%	23,380,378		42%	67%	36,762,726	(13,382,348)	
FY 24-25 estimate	57,179,494	3.6%	49,312,772	10.3%	0	0	49,312,772	(7,866,722)	86%	86%	15,513,656		27%	67%	38,069,683	(22,556,027)	
FY 25-26 estimate	58,533,785	2.4%	55,738,299	13.0%	0	0	55,738,299	(2,795,486)	95%	95%	12,718,170		22%	67%	38,970,169	(26,252,000)	
FY 26-27 estimate	59,827,123	2.2%	61,558,568	10.4%	0	0	61,558,568	1,731,446	103%	103%	14,449,615		24%	67%	39,829,405	(25,379,789)	
FY 27-28 estimate	61,150,110	2.2%	66,392,888	7.9%	0	0	66,392,888	5,242,779	109%	109%	19,692,394		32%	67%	40,708,318	(21,015,924)	

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Program Detail

Program	Fiscal Year	TOTAL COSTS	Change From Prior Year	Program Revenue only	Change From Prior Year	General Fund and Federal Program Revenue	Internal Program to Program Transfers	TOTAL REVENUES	Reserves Add / (Draw)	Program Cost Recovery	TOTAL Cost Recovery	Cumulative Reserve	Fee / Revenue Increase	Actual Reserve %	Reserve Goals: % Dollars	Excess / (shortage) vs. goal
Site Development	FY 88-89															
	FY 89-90															
	FY 90-91															
	FY 91-92															
	FY 92-93															
	FY 93-94															
	FY 94-95															
	FY 95-96															
	FY 96-97															
	FY 97-98															
	FY 98-99															
	FY 99-00															
	FY 00-01	765,481	---	601,783	---	0	0	601,783	(163,698)	79%	79%	(163,698)	new	-21%	35%	267,918 (431,616)
	FY 01-02	930,650	21.6%	1,124,324	86.8%	0	0	1,124,324	193,674	121%	121%	29,976	0.0%	3%	35%	325,728 (295,752)
	FY 02-03	1,002,527	7.7%	1,245,043	10.7%	0	0	1,245,043	242,516	124%	124%	272,492	10.0%	27%	35%	350,884 (78,392)
	FY 03-04	1,126,731	12.4%	1,204,695	-3.2%	0	0	1,204,695	77,964	107%	107%	350,456	0.0%	31%	35%	394,356 (43,900)
	FY 04-05	1,248,694	10.8%	1,291,743	7.2%	0	0	1,291,743	43,049	103%	103%	393,505	2.4%	32%	35%	437,043 (43,538)
	FY 05-06	1,400,040	12.1%	1,559,809	20.8%	0	0	1,559,809	159,769	111%	111%	553,274	0.0%	40%	20%	280,008 273,266
	FY 06-07	1,538,797	9.9%	1,617,406	3.7%	0	0	1,617,406	78,609	105%	105%	631,883	5.0%	41%	20%	307,759 324,124
	FY 07-08	1,694,750	10.1%	1,624,755	0.5%	0	0	1,624,755	(69,995)	96%	96%	561,888	6.5%	33%	20%	338,950 222,938
	FY 08-09	1,657,910	-2.2%	833,002	-48.7%	0	0	833,002	(824,908)	50%	50%	(263,020)	7.3%	-16%	20%	331,582 (594,602)
	FY 09-10	1,076,820	-35.0%	869,247	4.4%	0	0	869,247	(207,573)	81%	81%	(470,593)	7.5%	-44%	20%	215,364 (685,957)
	FY 10-11	736,770	-31.6%	1,025,885	18.0%	0	0	1,025,885	289,115	139%	139%	(181,478)	8.0%	-25%	20%	147,354 (328,832)
	FY 11-12	760,307	3.2%	1,372,666	33.8%	0	0	1,372,666	612,359	181%	181%	430,881	8.0%	57%	20%	152,061 278,820
	FY 12-13	826,543	8.7%	1,656,626	20.7%	0	0	1,656,626	830,083	200%	200%	1,260,964	0.0%	153%	20%	165,309 1,095,655
	FY 13-14	1,096,559	32.7%	1,975,640	19.3%	0	0	1,975,640	879,081	180%	180%	2,140,045	-5.0%	195%	20%	219,312 1,920,733
	FY 14-15	1,153,528	5.2%	2,235,048	13.1%	0	0	2,235,048	1,081,520	194%	194%	3,221,565	0.0%	279%	45%	519,088 2,702,477
	FY 15-16	1,306,243	13.2%	2,298,002	2.8%	0	0	2,298,002	991,759	176%	176%	4,213,324	0.0%	323%	50%	653,122 3,560,203
	FY 16-17	1,840,528	40.9%	2,384,996	3.8%	0	0	2,384,996	544,468	130%	130%	4,757,792	-3.0%	259%	50%	920,264 3,837,528
	FY 17-18	1,886,392	2.5%	2,087,242	-12.5%	0	0	2,087,242	200,850	111%	111%	4,958,642	0.0%	263%	50%	943,196 4,015,446
	FY 18-19	2,710,596	43.7%	2,596,295	24.4%	0	0	2,596,295	(114,301)	96%	96%	4,844,340	0.0%	179%	50%	1,355,298 3,489,042
	FY 19-20	3,078,333	13.6%	2,727,543	5.1%	0	0	2,727,543	(350,790)	89%	89%	4,493,554	5.0%	146%	50%	1,539,167 2,954,387
	FY 20-21	2,987,827	-2.9%	2,360,837	-13.4%	0	0	2,360,837	(626,991)	79%	79%	3,866,563	8.8%	129%	50%	1,493,914 2,372,649
	FY 21-22	3,102,764	3.8%	2,462,062	4.3%	33,059		2,495,120	(607,644)	79%	80%	3,258,919	5.0%	105%	50%	1,551,382 1,707,537
	FY 22-23 estimate	3,223,044	3.9%	2,934,843	19.2%	5,035	0	2,939,878	(283,166)	91%	91%	2,975,753	9.0%	92%	50%	1,611,522 1,364,231
	FY 23-24 estimate	3,233,252	0.3%	2,651,766	-9.6%	0	0	2,651,766	(581,486)	82%	82%	2,394,268	5.0%	74%	50%	1,616,626 777,642
	FY 24-25 estimate	3,355,193	3.8%	2,869,263	8.2%	0	0	2,869,263	(485,930)	86%	86%	1,908,338	5.0%	57%	50%	1,677,596 230,742
	FY 25-26 estimate	3,439,914	2.5%	3,313,034	15.5%	0	0	3,313,034	(126,880)	96%	96%	1,781,458	5.0%	52%	50%	1,719,957 61,501
	FY 26-27 estimate	3,523,088	2.4%	3,732,938	12.7%	0	0	3,732,938	209,850	106%	106%	1,991,308	5.0%	57%	50%	1,761,544 229,763
	FY 27-28 estimate	3,608,358	2.4%	4,097,847	9.8%	0	0	4,097,847	489,489	114%	114%	2,480,797	5.0%	69%	50%	1,804,179 676,617

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Program	Fiscal Year	TOTAL COSTS	Change From Prior Year	Program Revenue only	Change From Prior Year	General Fund and Federal Program Revenue	Internal Program to Program Transfers	TOTAL REVENUES	Reserves Add / (Draw)	Program Cost Recovery	TOTAL Cost Recovery	Cumulative Reserve	Fee / Revenue Increase	Actual Reserve %	Reserve Goals: % Dollars	Excess / (shortage) vs. goal
Environmental Soils	FY 88-89															
	FY 89-90															
	FY 90-91	194,038	0.0%	296,884	0.0%	0	0	296,884	102,846	153%	153%	102,846	0.0%	53%		
	FY 91-92	199,079	2.6%	312,908	5.4%	0	0	312,908	113,829	157%	157%	216,675	0.0%	109%		
	FY 92-93	185,104	-7.0%	311,129	-0.6%	0	0	311,129	126,025	168%	168%	342,700	0.0%	185%		
	FY 93-94	307,602	66.2%	296,731	-4.6%	0	0	296,731	(10,871)	96%	96%	331,829	0.0%	108%		
	FY 94-95	357,614	16.3%	333,639	12.4%	0	0	333,639	(23,975)	93%	93%	307,854	0.0%	86%		
	FY 95-96	431,519	20.7%	330,785	-0.9%	0	0	330,785	(100,734)	77%	77%	207,120	0.0%	48%	20%	86,304
	FY 96-97	420,088	-2.6%	349,337	5.6%	0	0	349,337	(70,751)	83%	83%	136,369	0.0%	32%	20%	84,018
	FY 97-98	458,374	9.1%	330,034	-5.5%	0	0	330,034	(128,340)	72%	72%	8,029	0.0%	2%	20%	91,675
	FY 98-99	468,261	2.2%	252,764	-23.4%	0	0	252,764	(215,497)	54%	54%	(207,468)	0.0%	-44%	20%	93,652
	FY 99-00	530,010	13.2%	144,419	-42.9%	0	0	144,419	(385,591)	27%	27%	(593,059)	225%	-112%	20%	106,002
	FY 00-01	468,665	-11.6%	172,280	19.3%	0	0	172,280	(296,385)	37%	37%	(889,444)	new	-190%	20%	93,733
	FY 01-02	203,107	-56.7%	126,962	-26.3%	0	0	126,962	(76,145)	63%	63%	(965,589)	0.0%	-475%	20%	40,621
	FY 02-03	277,972	36.9%	157,545	24.1%	0	0	157,545	(120,427)	57%	57%	(1,086,016)	0.0%	-391%	20%	55,594
	FY 03-04	178,387	-35.8%	115,946	-26.4%	0	0	115,946	(62,441)	65%	65%	(1,148,457)	0.0%	-644%	20%	35,677
	FY 04-05	207,869	16.5%	221,320	90.9%	0	0	221,320	13,451	106%	106%	(1,135,006)	57.0%	-546%	20%	41,574
	FY 05-06	185,712	-10.7%	246,567	11.4%	0	0	246,567	60,855	133%	133%	(1,074,151)	5.0%	-578%	20%	37,142
	FY 06-07	252,692	36.1%	262,180	6.3%	0	0	262,180	9,488	104%	104%	(1,064,663)	3.8%	-421%	20%	50,538
	FY 07-08	274,172	8.5%	237,379	-9.5%	0	0	237,379	(36,793)	87%	87%	(1,101,456)	5.1%	-402%	20%	54,834
	FY 08-09	236,750	-13.6%	213,497	-10.1%	0	0	213,497	(23,253)	90%	90%	(1,124,709)	5.0%	-475%	20%	47,350
	FY 09-10	318,346	34.5%	172,906	-19.0%	0	0	172,906	(145,440)	54%	54%	(1,270,149)	5.0%	-399%	20%	63,669
	FY 10-11	293,927	-7.7%	210,527	21.8%	0	0	210,527	(83,400)	72%	72%	(1,353,549)	12.0%	-461%	20%	58,785
	FY 11-12	289,836	-1.4%	291,553	38.5%	0	0	291,553	1,717	101%	101%	(1,351,832)	70.0%	-466%	20%	57,967
	FY 12-13	286,620	-1.1%	407,786	39.9%	0	0	407,786	121,166	142%	142%	(1,230,666)	10.0%	-429%	20%	57,324
	FY 13-14	276,664	-3.5%	470,363	15.3%	0	0	470,363	193,699	170%	170%	(1,036,967)	10.0%	-375%	20%	55,333
	FY 14-15	293,599	6.1%	531,732	13.0%	0	0	531,732	238,133	181%	181%	(798,834)	10.0%	-272%	20%	58,720
	FY 15-16	355,265	21.0%	577,168	8.5%	0	0	577,168	221,903	162%	162%	(576,931)	10.0%	-162%	50%	177,633
	FY 16-17	462,408	30.2%	672,723	16.6%	0	0	672,723	210,315	145%	145%	(366,616)	10.0%	-79%	50%	231,204
	FY 17-18	412,881	-10.7%	687,460	2.2%	0	0	687,460	274,578	167%	167%	(92,038)	0.0%	-22%	50%	206,441
	FY 18-19	480,205	16.3%	554,634	-19.3%	0	0	554,634	74,429	115%	115%	(17,608)	0.0%	-4%	50%	240,102
	FY 19-20	563,314	17.3%	481,393	-13.2%	0	0	481,393	(81,920)	85%	85%	(99,526)	5.0%	-18%	50%	281,657
	FY 20-21	461,062	-18.2%	524,834	9.0%	0	0	524,834	63,772	114%	114%	(35,755)	5.0%	-8%	75%	345,796
	FY 21-22	490,917	6.5%	511,330	-2.6%	2,515	0	513,845	22,928	104%	105%	(12,827)	4.5%	-3%	75%	368,188
	FY 22-23 estimate	509,448	3.8%	458,918	-10.3%	796	0	459,714	(49,734)	90%	90%	(62,561)	5.0%	-12%	75%	382,086
	FY 23-24 estimate	543,407	6.7%	476,163	3.8%	0	0	476,163	(67,245)	88%	88%	(129,806)	5.0%	-24%	75%	407,556
	FY 24-25 estimate	565,358	4.0%	499,281	4.9%	0	0	499,281	(66,077)	88%	88%	(195,883)	5.0%	-35%	75%	424,019
	FY 25-26 estimate	578,837	2.4%	528,164	5.8%	0	0	528,164	(50,672)	91%	91%	(246,556)	5.0%	-43%	75%	434,128
	FY 26-27 estimate	591,853	2.2%	561,676	6.3%	0	0	561,676	(30,176)	95%	95%	(276,732)	5.0%	-47%	75%	443,890
	FY 27-28 estimate	605,170	2.3%	598,404	6.5%	0	0	598,404	(6,766)	99%	99%	(283,498)	5.0%	-47%	75%	453,877

Bureau of Development Services - 2023 FIVE-YEAR FINANCIAL PLAN																	APPENDIX C	
Program Detail																		
Program	Fiscal Year	Change		Change		General Fund and Federal Program Revenue	Internal Program to Program Transfers	TOTAL REVENUES	Reserves Add / (Draw)	Program Cost Recovery	TOTAL Cost Recovery	Cumulative Reserve	Fee / Revenue Increase	Actual Reserve %	Reserve Goals:		Excess / (shortage) vs. goal	
		TOTAL COSTS	From Prior Year	Program Revenue only	From Prior Year										% Dollars			
Signs	FY 88-89	67,780		72,265	---	3,980	0	76,245	8,465	107%	112%	8,465	0.0%	12%				
	FY 89-90	124,706	84.0%	144,766	100.3%	2,656	0	147,422	22,716	116%	118%	31,181	0.0%	25%				
	FY 90-91	135,260	8.5%	151,714	4.8%	0	0	151,714	16,454	112%	112%	47,635	0.0%	35%				
	FY 91-92	168,530	24.6%	170,102	12.1%	0	0	170,102	1,572	101%	101%	49,207	0.0%	29%				
	FY 92-93	170,529	1.2%	150,726	-11.4%	0	0	150,726	(19,803)	88%	88%	29,404	0.0%	17%				
	FY 93-94	179,771	5.4%	179,934	19.4%	0	0	179,934	163	100%	100%	29,567	0.0%	16%				
	FY 94-95	194,767	8.3%	185,270	3.0%	0	0	185,270	(9,497)	95%	95%	20,070	0.0%	10%				
	FY 95-96	221,558	13.8%	194,721	5.1%	0	0	194,721	(26,837)	88%	88%	(6,767)	0.0%	-3%	20%	44,312	(51,079)	
	FY 96-97	225,941	2.0%	171,282	-12.0%	0	0	171,282	(54,659)	76%	76%	(61,426)	0.0%	-27%	20%	45,188	(106,614)	
	FY 97-98	203,409	-10.0%	177,916	3.9%	0	0	177,916	(25,493)	87%	87%	(86,919)	0.0%	-43%	20%	40,682	(127,601)	
	FY 98-99	280,723	38.0%	138,469	-22.2%	0	0	138,469	(142,254)	49%	49%	(229,173)	0.0%	-82%	20%	56,145	(285,318)	
	FY 99-00	248,444	-11.5%	122,646	-11.4%	0	0	122,646	(125,798)	49%	49%	(354,971)	0.0%	-143%	20%	49,689	(404,660)	
	FY 00-01	234,758	-5.5%	174,482	42.3%	0	0	174,482	(60,276)	74%	74%	(415,247)	new	-177%	20%	46,952	(462,199)	
	FY 01-02	218,677	-6.9%	173,582	-0.5%	0	0	173,582	(45,095)	79%	79%	(460,342)	0.0%	-211%	20%	43,735	(504,077)	
	FY 02-03	180,046	-17.7%	194,894	12.3%	0	0	194,894	14,848	108%	108%	(445,494)	30%	-247%	20%	36,009	(481,503)	
	FY 03-04	221,260	22.9%	249,693	28.1%	0	0	249,693	28,433	113%	113%	(417,061)	0.0%	-188%	20%	44,252	(461,313)	
	FY 04-05	261,552	18.2%	264,412	5.9%	0	0	264,412	2,860	101%	101%	(414,201)	0.0%	-158%	20%	52,310	(466,511)	
	FY 05-06	303,718	16.1%	274,298	3.7%	0	0	274,298	(29,420)	90%	90%	(443,621)	0.0%	-146%	20%	60,744	(504,365)	
	FY 06-07	375,142	23.5%	300,697	9.6%	0	0	300,697	(74,445)	80%	80%	(518,066)	0.0%	-138%	20%	75,028	(593,094)	
	FY 07-08	377,668	0.7%	327,561	8.9%	0	0	327,561	(50,107)	87%	87%	(568,173)	7.7%	-150%	20%	75,534	(643,707)	
	FY 08-09	364,366	-3.5%	340,396	3.9%	0	0	340,396	(23,970)	93%	93%	(592,143)	7.5%	-163%	20%	72,873	(665,016)	
	FY 09-10	302,932	-16.9%	327,423	-3.8%	0	0	327,423	24,491	108%	108%	(567,652)	7.5%	-187%	20%	60,586	(628,238)	
	FY 10-11	256,644	-15.3%	360,513	10.1%	0	0	360,513	103,869	140%	140%	(463,783)	8.0%	-181%	20%	51,329	(515,112)	
	FY 11-12	276,211	7.6%	371,819	3.1%	0	0	371,819	95,608	135%	135%	(368,175)	8.0%	-133%	20%	55,242	(423,417)	
	FY 12-13	261,102	-5.5%	395,936	6.5%	0	0	395,936	134,834	152%	152%	(233,341)	5.0%	-89%	20%	52,220	(285,561)	
	FY 13-14	298,440	14.3%	404,825	2.2%	0	0	404,825	106,385	136%	136%	(126,956)	2.5%	-43%	20%	59,688	(186,644)	
	FY 14-15	327,617	9.8%	418,288	3.3%	0	0	418,288	90,671	128%	128%	(36,285)	0.0%	-11%	20%	65,523	(101,808)	
	FY 15-16	352,607	7.6%	419,934	0.4%	0	0	419,934	67,327	119%	119%	31,042	0.0%	9%	50%	176,304	(145,262)	
	FY 16-17	378,864	7.4%	378,852	-9.8%	0	0	378,852	(12)	100%	100%	31,030	0.0%	8%	50%	189,432	(158,402)	
	FY 17-18	351,200	-7.3%	394,211	4.1%	0	0	394,211	43,011	112%	112%	74,041	0.0%	21%	50%	175,600	(101,559)	
FY 18-19	437,007	24.4%	362,030	-8.2%	0	0	362,030	(74,977)	83%	83%	(936)	0.0%	0%	50%	218,504	(219,440)		
FY 19-20	427,376	-2.2%	274,204	-24.3%	0	0	274,204	(153,172)	64%	64%	(154,108)	5.0%	-36%	50%	213,688	(367,796)		
FY 20-21	397,749	-6.9%	261,517	-4.6%	0	0	261,517	(136,232)	66%	66%	(290,340)	15.0%	-73%	75%	298,312	(588,652)		
FY 21-22	402,510	1.2%	241,656	-7.6%	8,698	0	250,354	(152,156)	60%	62%	(442,496)	5.0%	-110%	75%	301,883	(744,379)		
FY 22-23 estimate	172,633	-57.1%	214,650	-11.2%	270	0	214,920	42,287	124%	124%	(400,209)	7.0%	-232%	75%	129,475	(529,684)		
FY 23-24 estimate	182,403	5.7%	225,022	4.8%	0	0	225,022	42,619	123%	123%	(357,591)	5.0%	-196%	75%	136,802	(494,393)		
FY 24-25 estimate	189,708	4.0%	237,805	5.7%	0	0	237,805	48,098	125%	125%	(309,493)	5.0%	-163%	75%	142,281	(451,774)		
FY 25-26 estimate	194,281	2.4%	251,599	5.8%	0	0	251,599	57,318	130%	130%	(252,176)	5.0%	-130%	75%	145,711	(397,886)		
FY 26-27 estimate	198,623	2.2%	266,071	5.8%	0	0	266,071	67,448	134%	134%	(184,727)	5.0%	-93%	75%	148,967	(333,694)		
FY 27-28 estimate	203,064	2.2%	281,320	5.7%	0	0	281,320	78,256	139%	139%	(106,471)	5.0%	-52%	75%	152,298	(258,769)		

Bureau of Development Services - 2023 FIVE-YEAR FINANCIAL PLAN																APPENDIX C	
Program Detail																	
	Fiscal		Change		Change	General Fund	Internal								Reserve Goals:		Excess /
Program	Year	TOTAL	From	Program	From	and Federal	Program to	TOTAL	Reserves	Program	TOTAL	Cumulative	Fee /	Actual	%	Dollars	(shortage)
		COSTS	Prior	Revenue	Prior	Program	Program	REVENUES	Add / (Draw)	Cost	Cost	Reserve	Revenue	Reserve			vs. goal
			Year	only	Year	Revenue	Transfers			Recovery	Recovery		Increase	%			
Zoning Enforcement	FY 88-89	108,388	---	198,122	---	6,362	0	204,484	96,096	183%	189%	96,096	0.0%	89%			
	FY 89-90	114,453	5.6%	237,216	19.7%	4,248	0	241,464	127,011	207%	211%	223,107	0.0%	195%			
	FY 90-91	248,985	117.5%	284,932	20.1%	0	0	284,932	35,947	114%	114%	259,054	0.0%	104%			
	FY 91-92	281,278	13.0%	157,315	-44.8%	0	0	157,315	(123,963)	56%	56%	135,091	0.0%	48%			
	FY 92-93	270,658	-3.8%	181,024	15.1%	0	0	181,024	(89,634)	67%	67%	45,457	20%	17%			
	FY 93-94	336,650	24.4%	264,909	46.3%	0	0	264,909	(71,741)	79%	79%	(26,284)	0.0%	-8%			
	FY 94-95	414,163	23.0%	285,806	7.9%	0	0	285,806	(128,357)	69%	69%	(154,641)	117%	-37%			
	FY 95-96	339,723	-18.0%	503,848	76.3%	0	0	503,848	164,125	148%	148%	9,484	0.0%	3%	20%	67,945	(58,461)
	FY 96-97	354,466	4.3%	454,466	-9.8%	0	0	454,466	100,000	128%	128%	109,484	0.0%	31%	20%	70,893	38,591
	FY 97-98	382,212	7.8%	413,891	-8.9%	0	0	413,891	31,679	108%	108%	141,163	0.0%	37%	20%	76,442	64,721
	FY 98-99	389,877	2.0%	389,877	-5.8%	0	0	389,877	0	100%	100%	141,163	0.0%	36%	20%	77,975	63,188
	FY 99-00	488,512	25.3%	449,183	15.2%	0	0	449,183	(39,329)	92%	92%	101,834	0.0%	21%	20%	97,702	4,132
	FY 00-01	507,972	4.0%	507,972	13.1%	0	0	507,972	0	100%	100%	101,834	2.0%	20%	20%	101,594	240
	FY 01-02	549,695	8.2%	549,695	8.2%	0	0	549,695	0	100%	100%	101,834	0.0%	19%	20%	109,939	(8,105)
	FY 02-03	595,380	8.3%	595,380	8.3%	0	0	595,380	0	100%	100%	101,834	5.0%	17%	20%	119,076	(17,242)
	FY 03-04	819,773	37.7%	819,773	37.7%	0	0	819,773	0	100%	100%	101,834	0.0%	12%	20%	163,955	(62,121)
	FY 04-05	644,175	-21.4%	661,291	-19.3%	0	0	661,291	17,116	103%	103%	118,950	0.0%	18%	20%	128,835	(9,885)
	FY 05-06	624,882	-3.0%	624,882	-5.5%	0	0	624,882	0	100%	100%	118,950	6.0%	19%	20%	124,976	(6,026)
	FY 06-07	790,822	26.6%	790,822	26.6%	0	0	790,822	0	100%	100%	118,950	3.8%	15%	20%	158,164	(39,214)
	FY 07-08	682,143	-13.7%	682,143	-13.7%	0	0	682,143	0	100%	100%	118,950	5.0%	17%	20%	136,429	(17,479)
	FY 08-09	817,986	19.9%	808,169	18.5%	0	0	808,169	(9,817)	99%	99%	109,133	5.0%	13%	20%	163,597	(54,464)
	FY 09-10	716,252	-12.4%	697,735	-13.7%	0	0	697,735	(18,517)	97%	97%	90,616	5.0%	13%	20%	143,250	(52,634)
	FY 10-11	615,905	-14.0%	704,404	1.0%	0	0	704,404	88,499	114%	114%	179,115	8.0%	29%	20%	123,181	55,934
	FY 11-12	776,818	26.1%	922,330	30.9%	0	0	922,330	145,512	119%	119%	324,627	5.0%	42%	20%	155,364	169,263
	FY 12-13	801,063	3.1%	1,392,882	51.0%	0	0	1,392,882	591,819	174%	174%	916,446	5.0%	114%	20%	160,213	756,233
	FY 13-14	1,136,658	41.9%	1,505,767	8.1%	0	0	1,505,767	369,109	132%	132%	1,285,555	0.0%	113%	20%	227,332	1,058,223
	FY 14-15	943,699	-17.0%	1,669,499	10.9%	0	0	1,669,499	725,800	177%	177%	2,011,355	0.0%	213%	20%	188,740	1,822,615
	FY 15-16	1,078,125	14.2%	1,968,525	17.9%	0	0	1,968,525	890,400	183%	183%	2,901,755	0.0%	269%	50%	539,063	2,362,693
	FY 16-17	1,190,669	10.4%	2,467,489	25.3%	0	0	2,467,489	1,276,820	207%	207%	4,178,575	-3.0%	351%	50%	595,335	3,583,241
	FY 17-18	1,651,772	38.7%	2,581,689	4.6%	0	0	2,581,689	929,917	156%	156%	5,108,492	0.0%	309%	50%	825,886	4,282,606
	FY 18-19	1,677,015	1.5%	2,049,912	-20.6%	0	0	2,049,912	372,896	122%	122%	5,481,388	0.0%	327%	50%	838,508	4,642,881
	FY 19-20	2,304,050	37.4%	2,106,347	2.8%	0	0	2,106,347	(197,703)	91%	91%	5,283,687	0.0%	229%	50%	1,152,025	4,131,662
FY 20-21	2,458,002	6.7%	1,630,181	-22.6%	0	0	1,630,181	(827,821)	66%	66%	4,455,866	0.0%	181%	50%	1,229,001	3,226,865	
FY 21-22	2,468,419	0.4%	2,612,555	60.3%	22,855	0	2,635,410	166,991	106%	107%	4,622,857	0.0%	187%	50%	1,234,209	3,388,648	
FY 22-23 estimate	2,713,609	9.9%	2,557,644	-2.1%	4,239	0	2,561,883	(151,726)	94%	94%	4,471,131	0.0%	165%	50%	1,356,805	3,114,327	
FY 23-24 estimate	3,112,385	14.7%	2,718,586	6.3%	0	0	2,718,586	(393,800)	87%	87%	4,077,331	0.0%	131%	50%	1,556,193	2,521,139	
FY 24-25 estimate	3,192,409	2.6%	2,544,233	-6.4%	0	0	2,544,233	(648,176)	80%	80%	3,429,156	0.0%	107%	50%	1,596,205	1,832,951	
FY 25-26 estimate	3,274,376	2.6%	2,800,974	10.1%	0	0	2,800,974	(473,402)	86%	86%	2,955,754	0.0%	90%	50%	1,637,188	1,318,566	
FY 26-27 estimate	3,355,387	2.5%	3,009,492	7.4%	0	0	3,009,492	(345,895)	90%	90%	2,609,859	0.0%	78%	50%	1,677,694	932,165	
FY 27-28 estimate	3,438,492	2.5%	3,147,803	4.6%	0	0	3,147,803	(290,689)	92%	92%	2,319,169	0.0%	67%	50%	1,719,246	599,923	

Bureau of Development Services - 2023 FIVE-YEAR FINANCIAL PLAN

APPENDIX C

Program Detail

Program	Fiscal Year	TOTAL COSTS	Change From Prior Year	Program Revenue only	Change From Prior Year	General Fund and Federal Program Revenue	Internal Program to Program Transfers	TOTAL REVENUES	Reserves Add / (Draw)	Program Cost Recovery	TOTAL Cost Recovery	Cumulative Reserve	Fee / Revenue Increase	Actual Reserve %	Reserve Goals: % Dollars	Excess / (shortage) vs. goal
Land Use Services	FY 88-89															
	FY 89-90															
	FY 90-91															
	FY 91-92															
	FY 92-93															
	FY 93-94															
	FY 94-95															
	FY 95-96															
	FY 96-97															
	FY 97-98															
	FY 98-99															
	FY 99-00	4,237,785		2,541,912		2,034,078	0	4,575,990	338,205	60%	108%	338,205	various	8%	20%	847,557 (509,352)
	FY 00-01	5,360,475	26.5%	3,384,830	33.2%	2,326,005	0	5,710,835	350,360	63%	107%	688,565	13%	13%	20%	1,072,095 (383,530)
	FY 01-02	5,744,438	7.2%	3,291,398	-2.8%	2,161,459	0	5,452,857	(291,581)	57%	95%	396,984	0.0%	7%	20%	1,148,888 (751,904)
	FY 02-03	6,288,885	9.5%	3,578,681	8.7%	1,917,012	0	5,495,693	(793,192)	57%	87%	57,792	8.0%	1%	20%	1,257,777 (1,199,985)
	FY 03-04	6,201,797	-1.4%	3,689,159	3.1%	1,143,072	579,848	5,412,079	(789,718)	59%	87%	(144,312)	0.0%	-2%	20%	1,240,359 (1,384,671)
	FY 04-05	6,461,572	4.2%	4,518,808	22.5%	1,153,361	579,848	6,252,017	(209,555)	70%	97%	(353,867)	12%	-5%	20%	1,292,314 (1,646,181)
	FY 05-06	7,106,749	10.0%	6,364,363	40.8%	1,097,443	579,848	8,041,654	934,905	90%	113%	581,038	4.0%	8%	20%	1,421,350 (840,312)
	FY 06-07	8,246,373	16.0%	7,129,961	12.0%	1,304,383	579,848	9,014,192	767,819	86%	109%	1,348,857	5.0%	16%	20%	1,649,275 (300,418)
	FY 07-08	9,245,002	12.1%	7,469,772	4.8%	1,268,959	579,848	9,318,579	73,577	81%	101%	1,422,434	3.8%	15%	20%	1,849,000 (426,566)
	FY 08-09	9,873,210	6.8%	4,947,978	-33.8%	1,253,289	579,848	6,781,115	(3,092,095)	50%	69%	(1,669,661)	4.0%	-17%	20%	1,974,642 (3,644,303)
	FY 09-10	5,920,462	-40.0%	4,049,554	-18.2%	1,253,528	579,848	5,882,929	(37,533)	68%	99%	(1,707,194)	7.0%	-29%	20%	1,184,092 (2,891,286)
	FY 10-11	4,991,450	-15.7%	4,294,534	6.0%	1,240,666	579,848	6,115,048	1,123,598	86%	123%	(583,596)	8.0%	-12%	20%	998,290 (1,581,886)
	FY 11-12	6,022,456	20.7%	6,058,809	41.1%	1,455,748	0	7,514,557	1,492,101	101%	125%	908,505	8.0%	15%	20%	1,204,491 (295,986)
	FY 12-13	6,506,472	8.0%	8,271,890	36.5%	1,067,688	0	9,339,578	2,833,106	127%	144%	3,741,611	5.0%	58%	20%	1,301,294 2,440,317
	FY 13-14	8,462,426	30.1%	9,693,609	17.2%	1,138,038	0	10,831,647	2,369,221	115%	128%	6,110,832	5.0%	72%	20%	1,692,485 4,418,347
	FY 14-15	10,260,641	21.2%	11,219,870	15.7%	1,258,937	0	12,478,807	2,218,166	109%	122%	8,328,998	0.0%	81%	20%	2,052,128 6,276,870
	FY 15-16	11,766,779	14.7%	14,129,261	25.9%	1,089,442	0	15,218,703	3,451,924	120%	129%	11,780,922	0.0%	100%	30%	3,530,034 8,250,888
	FY 16-17	14,358,390	22.0%	14,698,880	4.0%	394,946	0	15,093,826	735,436	102%	105%	12,516,358	0.0%	87%	50%	7,179,195 5,337,163
	FY 17-18	16,876,757	17.5%	13,187,586	-10.3%	0	0	13,187,586	(3,689,171)	78%	78%	8,827,187	0.0%	52%	50%	8,438,378 388,809
	FY 18-19	15,441,466	-8.5%	12,508,158	-5.2%	0	0	12,508,158	(2,933,308)	81%	81%	5,893,879	0.0%	38%	50%	7,720,733 (1,826,854)
	FY 19-20	12,709,958	-17.7%	13,687,217	9.4%	70,000	0	13,757,217	1,047,259	108%	108%	6,941,140	5.0%	55%	75%	9,532,469 (2,591,328)
	FY 20-21	12,538,459	-1.3%	10,391,661	-24.1%	0	0	10,391,661	(2,146,798)	83%	83%	4,794,342	7.8%	38%	75%	9,403,844 (4,609,502)
	FY 21-22	12,467,963	-0.6%	13,095,846	26.0%	292,872	0	13,388,718	920,755	105%	107%	5,715,097	5.0%	46%	75%	9,350,973 (3,635,876)
	FY 22-23 estimate	13,443,587	7.8%	12,591,886	-3.8%	21,001	0	12,612,887	(830,700)	94%	94%	4,884,397	5.0%	36%	75%	10,082,690 (5,198,293)
	FY 23-24 estimate	14,071,440	4.7%	12,784,975	1.5%	0	0	12,784,975	(1,286,464)	91%	91%	3,597,932	5.0%	26%	75%	10,553,580 (6,955,647)
	FY 24-25 estimate	14,432,187	2.6%	13,108,701	2.5%	0	0	13,108,701	(1,323,486)	91%	91%	2,274,447	0.0%	16%	75%	10,824,140 (8,549,693)
	FY 25-26 estimate	14,776,440	2.4%	14,390,887	9.8%	0	0	14,390,887	(385,553)	97%	97%	1,888,894	0.0%	13%	75%	11,082,330 (9,193,437)
	FY 26-27 estimate	15,108,195	2.2%	15,500,634	7.7%	0	0	15,500,634	392,440	103%	103%	2,281,334	0.0%	15%	75%	11,331,146 (9,049,812)
	FY 27-28 estimate	15,447,607	2.2%	16,377,389	5.7%	0	0	16,377,389	929,782	106%	106%	3,211,116	0.0%	21%	75%	11,585,705 (8,374,589)

Bureau of Development Services - 2023 FIVE-YEAR FINANCIAL PLAN

APPENDIX C

Program Detail

Program	Fiscal Year	TOTAL COSTS	Change	Change	General Fund	Internal	TOTAL REVENUES	Reserves Add / (Draw)	Program Cost Recovery	TOTAL Cost Recovery	Cumulative Reserve	Fee / Revenue Increase	Actual Reserve %	Reserve Goals:		Excess / (shortage) vs. goal	
			From Prior Year	From Prior Year	and Federal Program Revenue	Program to Program Transfers								Dollars			
Neighborhood Inspections	FY 88-89	1,130,341	---	228,285	---	881,281	0	1,096,115	(34,226)	20%	97%	(34,226)	0.0%	-3%			
	FY 89-90	1,248,398	10.4%	179,602	-21.3%	1,073,608	0	1,223,226	(25,172)	14%	98%	(59,398)	0.0%	-5%			
	FY 90-91	1,550,748	24.2%	257,143	43.2%	1,185,341	0	1,442,474	(108,274)	17%	93%	(167,672)	0.0%	-11%			
	FY 91-92	1,713,249	10.5%	589,843	129.4%	1,088,632	0	1,665,794	(47,455)	34%	97%	(215,127)	0.0%	-13%			
	FY 92-93	1,848,346	7.9%	720,920	22.2%	1,145,076	0	1,864,773	16,427	39%	101%	(198,700)	0.0%	-11%			
	FY 93-94	1,964,276	6.3%	854,576	18.5%	1,071,138	0	1,925,541	(38,735)	44%	98%	(237,435)	0.0%	-12%			
	FY 94-95	2,133,127	8.6%	1,251,086	46.4%	1,176,038	0	2,421,019	287,892	59%	113%	50,457	0.0%	2%			
	FY 95-96	2,334,780	9.5%	1,473,097	17.7%	1,190,075	0	2,663,285	328,505	63%	114%	378,962	0.0%	16%			
	FY 96-97	2,704,625	15.8%	1,540,039	4.5%	1,206,455	0	2,744,265	39,640	57%	101%	418,602	0.0%	15%			
	FY 97-98	2,470,880	-8.6%	1,561,205	1.4%	1,043,346	0	2,602,969	132,089	63%	105%	550,691	0.0%	22%			
Neighborhood Inspections Program transferred to ONI in FY 2003-04	FY 98-99	2,267,882	-8.2%	1,732,485	11.0%	1,083,227	0	2,811,233	543,351	76%	124%	1,094,042	0.0%	48%			
	FY 99-00	2,721,664	20.0%	2,014,977	16.3%	1,144,824	0	3,063,392	341,728	74%	113%	1,435,770	0.0%	53%	35%	952,582	483,188
	FY 00-01	2,626,994	-3.5%	1,932,248	-4.1%	1,056,096	0	2,716,576	89,582	74%	103%	1,525,352	0.0%	58%	20%	525,399	999,953
	FY 01-02	2,725,953	3.8%	2,091,631	8.2%	989,153	0	3,050,238	324,285	77%	112%	1,849,637	0.0%	68%	20%	545,191	1,304,446
The program came back to BDS in FY 2006-07	FY 02-03	2,485,846	-8.8%	2,110,470	0.9%	0	0	2,076,068	(409,778)	85%	84%	1,439,859	0.0%	58%	20%	497,169	942,690
	FY 03-04																
	FY 04-05																
	FY 05-06										946,813						
	FY 06-07	2,016,429		1,402,034		350,259	0	1,752,293	(264,136)	70%	87%	682,677		34%	20%	403,286	279,391
	FY 07-08	2,495,495	23.8%	1,403,098	0.1%	611,972	0	2,015,070	(480,425)	56%	81%	202,252	7.0%	8%	20%	499,099	(296,847)
	FY 08-09	2,952,658	18.3%	1,079,616	-23.1%	373,042	0	1,452,658	(1,500,000)	37%	49%	(1,297,748)	5.0%	-44%	20%	590,532	(1,888,280)
	FY 09-10	1,660,036	-43.8%	1,838,208	70.3%	387,031	0	2,225,238	565,202	111%	134%	(732,546)	5.0%	-44%	20%	332,007	(1,064,553)
	FY 10-11	1,575,262	-5.1%	1,907,091	3.7%	384,391	0	2,291,482	716,220	121%	145%	(16,326)	8.0%	-1%	20%	315,052	(331,378)
	FY 11-12	2,350,403	49.2%	1,888,728	-1.0%	1,290,770	0	3,179,498	829,095	80%	135%	812,769	8.0%	35%	25%	587,601	225,168
	FY 12-13	2,496,638	6.2%	1,897,575	0.5%	888,039	0	2,785,614	288,976	76%	112%	1,101,745	5.0%	44%	25%	624,160	477,586
	FY 13-14	2,848,191	14.1%	1,768,576	-6.8%	856,836	0	2,625,412	(222,779)	62%	92%	878,966	5.0%	31%	25%	712,048	166,918
	FY 14-15	2,572,847	-9.7%	2,384,772	34.8%	935,877	0	3,320,649	747,802	93%	129%	1,626,768	0.0%	63%	25%	643,212	983,556
	FY 15-16	3,309,094	28.6%	3,656,030	53.3%	1,087,831	0	4,743,861	1,434,767	110%	143%	3,061,535	0.0%	93%	30%	992,728	2,068,807
	FY 16-17	4,301,319	30.0%	3,919,241	7.2%	1,722,798	0	5,642,039	1,340,720	91%	131%	4,402,255	0.0%	102%	50%	2,150,660	2,251,596
	FY 17-18	4,635,090	7.8%	3,390,861	-13.5%	952,985	0	4,343,846	(291,244)	73%	94%	4,111,011	0.0%	89%	50%	2,317,545	1,793,466
	FY 18-19	5,274,126	13.8%	3,321,290	-2.1%	982,528	0	4,303,818	(970,308)	63%	82%	3,140,702	0.0%	60%	50%	2,637,063	503,638
	FY 19-20	4,643,345	-12.0%	2,390,435	-28.0%	1,005,775	0	3,396,210	(1,247,135)	51%	73%	1,893,567	5.0%	41%	50%	2,321,673	(428,106)
	FY 20-21	4,022,299	-13.4%	1,827,757	-23.5%	975,775	0	2,803,532	(1,218,767)	45%	70%	674,800	7.2%	17%	50%	2,011,150	(1,336,350)
	FY 21-22	3,966,583	-1.4%	1,533,244	-16.1%	3,260,972	0	4,794,216	827,633	39%	121%	1,502,433	5.0%	38%	50%	1,983,291	(480,859)
	FY 22-23 estimate	4,165,949	5.0%	2,227,647	45.3%	1,077,130	0	3,304,777	(861,172)	53%	79%	641,261	5.0%	15%	50%	2,082,975	(1,441,714)
	FY 23-24 estimate	4,585,545	10.1%	2,297,223	3.1%	1,102,741	0	3,399,964	(1,185,582)	50%	74%	(544,321)	5.0%	-12%	50%	2,292,773	(2,837,094)
	FY 24-25 estimate	4,773,221	4.1%	2,396,686	4.3%	1,102,741	0	3,499,427	(1,273,793)	50%	73%	(1,818,114)	5.0%	-38%	50%	2,386,610	(4,204,725)
	FY 25-26 estimate	4,882,580	2.3%	2,523,033	5.3%	1,102,741	0	3,625,774	(1,256,806)	52%	74%	(3,074,920)	5.0%	-63%	50%	2,441,290	(5,516,210)
	FY 26-27 estimate	4,986,815	2.1%	2,666,897	5.7%	1,102,741	0	3,769,638	(1,217,178)	53%	76%	(4,292,098)	5.0%	-86%	50%	2,493,408	(6,785,506)
	FY 27-28 estimate	5,093,290	2.1%	2,823,749	5.9%	1,102,741	0	3,926,490	(1,166,799)	55%	77%	(5,458,898)	5.0%	-107%	50%	2,546,645	(8,005,542)

Bureau of Development Services 2023 Financial Plan - Alternative Case Scenario

Programmatic Revenue Growth Assumptions and Fee Changes

Programmatic Revenue Growth Assumptions¹

Program	FY 23-24	FY 24-25	FY 25-26	FY 26-27	FY 27-28
Building	-10.7%	-1.5%	10.4%	12.5%	7.0%
Mechanical	-9.6%	-1.9%	9.0%	11.5%	6.4%
Electrical	-9.6%	-1.9%	9.0%	11.5%	6.4%
Plumbing	-9.6%	-1.9%	9.0%	11.5%	6.4%
Facilities Permits	-10.3%	-1.7%	9.9%	12.1%	6.8%
Field Issuance Remodel	-10.0%	-1.8%	9.5%	11.8%	6.7%
Site Development	-10.7%	-1.5%	10.4%	12.5%	7.0%
Environmental Soils	-2.9%	-5.1%	0.7%	6.3%	4.0%
Signs	-1.6%	-4.1%	0.9%	5.9%	3.4%
Zoning Enforcement	-10.7%	-1.5%	10.4%	12.5%	7.0%
Neighborhood Inspections	-2.7%	-4.9%	0.8%	6.2%	3.8%
Land Use Services Case Review	8.5%	4.9%	9.0%	13.3%	10.2%
Land Use Services Planning and Zoning	-10.7%	-1.5%	10.4%	12.5%	7.0%

Projected Fee Changes

Program	FY 23-24	FY 24-25	FY 25-26	FY 26-27	FY 27-28
Building	5.0%	5.0%	5.0%	5.0%	5.0%
Mechanical	5.0%	5.0%	5.0%	5.0%	5.0%
Electrical	5.0%	5.0%	0.0%	0.0%	0.0%
Plumbing	5.0%	0.0%	0.0%	0.0%	0.0%
Facility Permits	5.0%	0.0%	0.0%	0.0%	0.0%
Field Issuance Remodel	5.0%	5.0%	5.0%	5.0%	5.0%
Site Development	5.0%	5.0%	5.0%	5.0%	5.0%
Environmental Soils	5.0%	5.0%	5.0%	5.0%	5.0%
Signs	5.0%	5.0%	5.0%	5.0%	5.0%
Zoning Enforcement	0.0%	0.0%	0.0%	0.0%	0.0%
Neighborhood Inspections	5.0%	5.0%	5.0%	5.0%	5.0%
Land Use Services Case Review	5.0%	0.0%	0.0%	0.0%	0.0%
Land Use Services Planning & Zoning	5.0%	0.0%	0.0%	0.0%	0.0%

Note

- The Programmatic Revenue Growth Rates presented in this table represent growth rates for the bureau's base revenue source, projects with a valuation under \$3 million, prior to fee changes. The Programmatic Revenue Growth Rates presented in this table may not necessarily match the revenue growth rates presented in Appendix E Program Detail. Growth Rates in Appendix E Program Detail account for projected fee increases, revenue items that are shared by several programs, and interagency revenue transfers.

Bureau of Development Services - 2023 FIVE-YEAR FINANCIAL PLAN															APPENDIX E		
Program Detail																	
			Change		Change	General Fund	Internal										
Program	Fiscal Year	TOTAL COSTS	From Prior Year	Program Revenue only	From Prior Year	and Federal Program Revenue	Program to Program Transfers	TOTAL REVENUES	Reserves Add / (Draw)	Program Cost Recovery	TOTAL Cost Recovery	Cumulative Reserve	Fee / Revenue Increase	Actual Reserve %	Reserve Goals: % Dollars	Excess / (shortage) vs. goal	
Bureau of Development Services Total	FY 88-89	6,679,932		7,226,016		1,207,513	0	8,420,078	1,740,146	108%	126%	1,740,146		26%			
	FY 89-90	7,804,839	16.8%	8,456,375	17.0%	1,352,434	0	9,778,825	1,973,986	108%	125%	3,714,132		48%			
	FY 90-91	8,984,628	15.1%	9,397,460	11.1%	1,240,348	0	10,637,798	1,653,170	105%	118%	5,367,302		60%			
	FY 91-92	9,750,454	8.5%	8,476,321	-9.8%	1,117,002	0	9,580,642	(169,812)	87%	98%	5,197,490		53%			
	FY 92-93	10,478,370	7.5%	9,261,070	9.3%	1,174,461	0	10,434,308	(44,062)	88%	100%	5,153,428		49%			
	FY 93-94	11,485,672	9.6%	10,811,187	16.7%	1,109,032	0	11,920,046	434,374	94%	104%	5,587,802		49%			
	FY 94-95	12,932,685	12.6%	12,251,729	13.3%	1,223,888	0	13,469,512	536,827	95%	104%	6,124,629		47%			
	FY 95-96	14,310,355	10.7%	13,613,838	11.1%	1,260,219	0	14,874,170	563,815	95%	104%	6,688,444		47%	36%	5,104,744	
	FY 96-97	16,433,262	14.8%	16,859,160	23.8%	1,237,345	0	18,094,276	1,661,014	103%	110%	8,349,458		51%	36%	5,909,351	
	FY 97-98	18,120,647	10.3%	17,293,081	2.6%	1,089,402	0	18,380,901	260,254	95%	101%	8,609,712		48%	29%	5,298,890	
	FY 98-99	19,953,684	10.1%	17,378,881	0.5%	1,126,269	0	18,500,671	(1,453,013)	87%	93%	7,156,699		36%	30%	5,925,281	
	FY 99-00	26,962,471	35.1%	20,283,611	16.7%	3,285,940	0	23,473,142	(3,489,329)	75%	87%	3,667,370		14%	31%	8,451,651 (4,784,281)	
	FY 00-01	27,154,738	0.7%	23,844,618	17.6%	3,739,486	0	27,312,336	157,598	88%	101%	3,824,968		14%	33%	8,860,467 (5,035,499)	
	FY 01-02	28,076,901	3.4%	24,965,553	4.7%	3,359,989	0	28,294,996	218,095	89%	101%	4,043,063		14%	33%	9,141,725 (5,098,662)	
	FY 02-03	28,972,590	3.2%	27,100,082	8.5%	2,153,794	0	29,219,474	246,884	94%	101%	4,743,947		16%	32%	9,370,561 (4,626,614)	
	FY 03-04	27,643,694	-4.6%	27,349,541	0.9%	1,143,072	0	28,492,613	848,919	99%	103%	4,740,621		17%	34%	9,408,456 (4,667,835)	
	FY 04-05	29,687,477	7.4%	30,288,167	10.7%	1,153,361	0	31,441,528	1,754,051	102%	106%	6,494,672		22%	34%	10,102,465 (3,607,793)	
	FY 05-06	31,606,913	6.5%	34,496,599	13.9%	1,349,837	0	35,846,436	4,239,523	109%	113%	11,681,009		37%	22%	6,884,853 4,796,156	
	FY 06-07	37,648,184	19.1%	37,951,928	10.0%	1,895,291	0	39,847,219	2,199,035	101%	106%	13,880,044		37%	22%	8,152,668 5,727,376	
	FY 07-08	41,591,917	10.5%	39,315,012	3.6%	2,129,627	0	41,444,639	(147,278)	95%	100%	13,732,766		33%	22%	9,027,380 4,705,386	
	FY 08-09	42,037,209	1.1%	29,318,556	-25.4%	1,882,631	0	31,201,187	(10,836,022)	70%	74%	2,896,744		7%	22%	9,083,261 (6,186,517)	
	FY 09-10	28,924,659	-31.2%	24,632,915	-16.0%	1,907,809	0	26,540,724	(2,383,935)	85%	92%	512,809		2%	22%	6,237,845 (5,725,036)	
	FY 10-11	25,462,507	-12.0%	25,272,181	2.6%	1,889,155	0	27,161,336	1,698,829	99%	107%	2,211,638		9%	25%	6,407,556 (4,195,918)	
	FY 11-12	28,459,247	11.8%	33,434,898	32.3%	3,031,800	0	36,466,698	8,007,451	117%	128%	10,219,089		36%	26%	7,361,398 2,857,691	
	FY 12-13	30,540,311	7.3%	42,100,237	25.9%	2,248,147	0	44,348,384	13,808,073	138%	145%	24,027,162		79%	30%	9,159,057 14,868,105	
	FY 13-14	37,923,006	24.2%	47,121,862	11.9%	1,994,874	0	49,116,736	11,193,730	124%	130%	35,220,891		93%	30%	11,396,911 23,823,980	
	FY 14-15	42,075,301	10.9%	55,888,536	18.6%	2,194,814	0	58,083,350	16,008,049	133%	138%	51,228,940		122%	33%	13,990,482 37,238,458	
	FY 15-16	48,694,264	15.7%	66,454,244	18.9%	2,177,273	0	68,631,517	19,937,253	136%	141%	71,166,193		146%	54%	26,385,761 44,780,432	
	FY 16-17	57,890,945	18.9%	71,460,468	7.5%	2,117,744	0	73,578,212	15,687,267	123%	127%	86,853,460		150%	60%	34,852,274 52,001,186	
	FY 17-18	68,009,553	17.5%	71,871,195	0.6%	952,985	0	72,824,180	4,814,626	106%	107%	91,668,086		135%	61%	41,210,328 50,457,758	
	FY 18-19	71,784,077	5.5%	65,366,025	-9.1%	982,528	0	66,348,553	(5,435,524)	91%	92%	86,232,562		120%	61%	43,523,419 42,709,143	
	FY 19-20	74,157,245	3.3%	64,752,382	-0.9%	1,075,775	0	65,828,157	(8,329,088)	87%	89%	77,903,484		105%	66%	48,586,119 29,317,364	
	FY 20-21	73,109,708	-1.4%	53,386,106	-17.6%	975,775	0	54,361,881	(18,747,827)	73%	74%	59,155,656		81%	66%	48,282,000 10,873,656	
FY 21-22	73,572,501	0.6%	66,624,384	24.8%	4,971,433	0	71,595,817	(1,976,684)	91%	97%	57,178,972		78%	66%	48,555,041 8,623,931		
FY 22-23 estimate	79,617,546	8.2%	67,484,049	1.3%	1,195,000	0	68,679,049	(10,938,498)	85%	86%	46,240,475		58%	66%	52,656,991 (6,416,516)		
FY 23-24 estimate	79,684,234	0.1%	64,370,997	-4.6%	1,102,741	0	65,473,738	(14,210,496)	81%	82%	32,029,979		40%	66%	52,373,694 (20,343,715)		
FY 24-25 estimate	82,422,896	3.4%	66,449,724	3.2%	1,102,741	0	67,552,465	(14,870,431)	81%	82%	17,159,548		21%	66%	54,140,654 (36,981,106)		
FY 25-26 estimate	84,386,452	2.4%	74,466,242	12.1%	1,102,741	0	75,568,983	(8,817,469)	88%	90%	8,342,078		10%	66%	55,428,230 (47,086,152)		
FY 26-27 estimate	88,196,105	4.5%	85,423,739	14.7%	1,102,741	0	86,526,480	(1,669,626)	97%	98%	6,672,453		8%	66%	58,094,476 (51,422,023)		
FY 27-28 estimate	90,042,752	2.1%	93,850,995	9.9%	1,102,741	0	94,953,736	4,910,983	104%	105%	11,583,436		13%	66%	59,297,451 (47,714,015)		

Bureau of Development Services - 2023 FIVE-YEAR FINANCIAL PLAN																APPENDIX E	
Program Detail																	
Program	Fiscal Year	TOTAL COSTS	Change From Prior Year	Program Revenue only	Change From Prior Year	General Fund and Federal Program Revenue	Internal Program to Program Transfers	TOTAL REVENUES	Reserves Add / (Draw)	Program Cost Recovery	TOTAL Cost Recovery	Cumulative Reserve	Fee / Revenue Increase	Actual Reserve %	Reserve Goals: % Dollars		Excess / (shortage) vs. goal
Building / Mechanical	FY 88-89	3,360,020	---	4,666,774	---	197,533	0	4,864,307	1,504,287	139%	145%	1,504,287	18.5%	45%			
	FY 89-90	3,980,769	18.5%	5,152,602	10.4%	131,679	0	5,284,281	1,303,512	129%	133%	2,807,799	3.0%	71%			
	FY 90-91	4,653,765	16.9%	5,607,108	8.8%	0	0	5,607,108	953,343	120%	120%	3,761,142	0.0%	81%			
	FY 91-92	4,726,904	1.6%	4,690,090	-16.4%	0	0	4,690,090	(36,814)	99%	99%	3,724,328	0.0%	79%			
	FY 92-93	5,128,071	8.5%	5,276,884	12.5%	0	0	5,276,884	148,813	103%	103%	3,873,141	4.0%	76%			
	FY 93-94	5,583,359	8.9%	6,070,067	15.0%	0	0	6,070,067	486,708	109%	109%	4,359,849	0.0%	78%			
	FY 94-95	6,198,693	11.0%	6,651,588	9.6%	0	0	6,651,588	452,895	107%	107%	4,812,744	0.0%	78%			
	FY 95-96	6,834,842	10.3%	7,566,634	13.8%	0	0	7,566,634	731,792	111%	111%	5,544,536	0.0%	81%	45%	3,075,679	2,468,857
	FY 96-97	7,976,700	16.7%	9,773,031	29.2%	0	0	9,773,031	1,796,331	123%	123%	7,340,867	0.0%	92%	45%	3,589,515	3,751,352
	FY 97-98	9,390,643	17.7%	10,059,867	2.9%	0	0	10,059,867	669,224	107%	107%	8,010,091	0.0%	85%	35%	3,286,725	4,723,366
	FY 98-99	10,789,561	14.9%	9,736,993	-3.2%	0	0	9,736,993	(1,052,568)	90%	90%	6,957,523	0.0%	64%	35%	3,776,346	3,181,177
	FY 99-00	11,897,225	10.3%	9,877,427	1.4%	0	0	9,877,427	(2,019,798)	83%	83%	4,937,725	15.0%	42%	35%	4,164,029	773,696
	FY 00-01	10,435,537	-12.3%	11,118,980	12.6%	180,000	0	11,298,980	863,443	107%	108%	5,801,168	4%/15%	56%	45%	4,695,992	1,105,176
	FY 01-02	10,692,258	2.5%	11,221,954	0.9%	0	0	11,221,954	529,696	105%	105%	6,330,864	0.0%	59%	45%	4,811,516	1,519,348
	FY 02-03	10,826,209	1.3%	12,136,022	8.1%	0	0	12,136,022	1,309,813	112%	112%	7,640,677	0.0%	71%	45%	4,871,794	2,768,883
	FY 03-04	11,970,227	10.6%	13,543,599	11.6%	0	(579,848)	12,963,751	993,525	113%	108%	8,634,202	0.0%	72%	45%	5,386,602	3,247,600
	FY 04-05	12,746,932	6.5%	15,006,710	10.8%	0	(579,848)	14,426,862	1,679,931	118%	113%	10,314,132	0.0%	81%	45%	5,736,119	4,578,013
	FY 05-06	13,353,551	4.8%	15,641,159	4.2%	0	(1,852,693)	13,788,466	434,916	117%	103%	10,749,048	-10.0%	80%	25%	3,338,388	7,410,660
	FY 06-07	14,777,028	10.7%	16,548,057	5.8%	0	(579,848)	15,968,209	1,191,181	112%	108%	11,940,229	0.0%	81%	25%	3,694,257	8,245,972
	FY 07-08	16,498,995	11.7%	17,835,165	7.8%	0	(579,848)	17,255,317	756,322	108%	105%	12,696,551	0.0%	77%	25%	4,124,749	8,571,803
	FY 08-09	15,833,452	-4.0%	12,566,670	-29.5%	0	(579,848)	11,986,822	(3,846,630)	79%	76%	8,849,921	0.0%	56%	25%	3,958,363	4,891,558
	FY 09-10	11,311,062	-28.6%	10,018,125	-20.3%	0	(579,848)	9,438,277	(1,872,785)	89%	83%	6,977,136	0.0%	62%	25%	2,827,766	4,149,371
	FY 10-11	9,496,582	-16.0%	9,228,371	-7.9%	0	(155,566)	9,072,805	(423,777)	97%	96%	6,553,359	8.0%	69%	35%	3,323,804	3,229,556
	FY 11-12	10,346,857	9.0%	13,689,544	48.3%	0	424,282	14,113,826	3,766,969	132%	136%	10,320,328	8.0%	100%	35%	3,621,400	6,698,928
	FY 12-13	11,704,650	13.1%	17,579,753	28.4%	0	424,282	18,004,035	6,299,385	150%	154%	16,619,713	5.0%	142%	45%	5,267,093	11,352,621
	FY 13-14	14,679,601	25.4%	19,519,035	11.0%	0	0	19,519,035	4,839,434	133%	133%	21,459,147	0.0%	146%	45%	6,605,820	14,853,327
	FY 14-15	17,073,826	16.3%	23,482,533	20.3%	0	0	23,482,533	6,408,707	138%	138%	27,867,854	0.0%	163%	45%	7,683,222	20,184,633
	FY 15-16	20,215,215	18.4%	29,459,669	25.5%	0	0	29,459,669	9,244,454	146%	146%	37,112,308	0.0%	184%	75%	15,161,411	21,950,897
	FY 16-17	23,627,207	16.9%	32,452,318	10.2%	0	0	32,452,318	8,825,111	137%	137%	45,937,419	-3.0%	194%	75%	17,720,405	28,217,014
	FY 17-18	28,822,207	22.0%	32,081,559	-1.1%	0	0	32,081,559	3,259,352	111%	111%	49,196,771	0.0%	171%	75%	21,616,655	27,580,116
	FY 18-19	30,525,523	5.9%	27,981,853	-12.8%	0	0	27,981,853	(2,543,670)	92%	92%	46,653,100	0.0%	153%	75%	22,894,142	23,758,958
	FY 19-20	33,320,031	9.2%	28,329,428	1.2%	0	0	28,329,428	(4,990,602)	85%	85%	41,662,497	3.0%	125%	75%	24,990,023	16,672,474
FY 20-21	33,511,313	0.6%	23,339,929	-17.6%	0	0	23,339,929	(10,171,385)	70%	70%	31,491,113	5.0%	94%	75%	25,133,485	6,357,628	
FY 21-22	33,713,772	0.6%	29,603,866	26.8%	1,121,556	0	30,725,422	(2,988,350)	88%	91%	28,502,763	5.0%	85%	75%	25,285,329	3,217,434	
FY 22-23 estimate	37,267,202	10.5%	29,103,243	-1.7%	58,219	0	29,161,462	(8,105,740)	78%	78%	20,397,023	5.0%	55%	75%	27,950,401	(7,553,379)	
FY 23-24 estimate	35,718,763	-4.2%	27,532,380	-5.4%	0	0	27,532,380	(8,186,383)	77%	77%	12,210,640	5.0%	34%	75%	26,789,072	(14,578,433)	
FY 24-25 estimate	36,930,709	3.4%	29,968,990	8.8%	0	0	29,968,990	(6,961,719)	81%	81%	5,248,921	5.0%	14%	75%	27,698,031	(22,449,110)	
FY 25-26 estimate	37,800,949	2.4%	34,312,463	14.5%	0	0	34,312,463	(3,488,486)	91%	91%	1,760,435	5.0%	5%	75%	28,350,712	(26,590,277)	
FY 26-27 estimate	39,927,481	5.6%	40,107,395	16.9%	0	0	40,107,395	179,915	100%	100%	1,940,350	5.0%	5%	75%	29,945,610	(28,005,261)	
FY 27-28 estimate	40,760,262	2.1%	44,817,697	11.7%	0	0	44,817,697	4,057,435	110%	110%	5,997,784	5.0%	15%	75%	30,570,197	(24,572,412)	

Bureau of Development Services - 2023 FIVE-YEAR FINANCIAL PLAN															APPENDIX E	
Program Detail																
	Fiscal		Change		Change	General Fund	Internal									
Program	Year	TOTAL	From	Program	From	and Federal	Program to	TOTAL	Reserves	Program	TOTAL	Cumulative	Fee /	Actual	Reserve Goals:	Excess /
		COSTS	Prior	Revenue	Prior	Program	Program	REVENUES	Add / (Draw)	Cost	Cost	Reserve	Revenue	Reserve	%	Dollars
			Year	only	Year	Revenue	Transfers			Recovery	Recovery		Increase	%		(shortage) vs. goal
Electrical	FY 88-89	1,020,319	---	1,100,300	---	59,994	0	1,160,294	139,975	108%	114%	139,975	0.0%	14%		
	FY 89-90	1,136,657	11.4%	1,460,973	32.8%	39,986	0	1,500,959	364,302	129%	132%	504,277	4.0%	44%		
	FY 90-91	1,153,243	1.5%	1,716,564	17.5%	0	0	1,716,564	563,321	149%	149%	1,067,598	0.0%	93%		
	FY 91-92	1,435,194	24.4%	1,520,791	-11.4%	0	0	1,520,791	85,597	106%	106%	1,153,195	0.0%	80%		
	FY 92-93	1,537,634	7.1%	1,482,310	-2.5%	0	0	1,482,310	(55,324)	96%	96%	1,097,871	0.0%	71%		
	FY 93-94	1,726,109	12.3%	1,750,440	18.1%	0	0	1,750,440	24,331	101%	101%	1,122,202	0.0%	65%		
	FY 94-95	1,950,025	13.0%	1,898,995	8.5%	0	0	1,898,995	(51,030)	97%	97%	1,071,172	0.0%	55%		
	FY 95-96	2,101,300	7.8%	1,831,061	-3.6%	0	0	1,831,061	(270,239)	87%	87%	800,933	0.0%	38%	45%	945,585 (144,652)
	FY 96-97	2,365,452	12.6%	2,217,832	21.1%	0	0	2,217,832	(147,620)	94%	94%	653,313	5.0%	28%	45%	1,064,453 (411,140)
	FY 97-98	2,594,712	9.7%	2,293,287	3.4%	0	0	2,293,287	(301,425)	88%	88%	351,888	16.0%	14%	35%	908,149 (556,261)
	FY 98-99	2,733,903	5.4%	2,605,481	13.6%	0	0	2,605,481	(128,422)	95%	95%	223,466	0.0%	8%	35%	956,866 (733,400)
	FY 99-00	3,279,131	19.9%	2,671,333	2.5%	0	0	2,671,333	(607,798)	81%	81%	(384,332)	15.0%	-12%	35%	1,147,696 (1,532,028)
	FY 00-01	2,994,251	-8.7%	2,709,442	1.4%	0	0	2,709,442	(284,809)	90%	90%	(669,141)	5.0%	-22%	35%	1,047,988 (1,717,129)
	FY 01-02	2,944,226	-1.7%	2,644,588	-2.4%	0	0	2,644,588	(299,638)	90%	90%	(968,779)	0.0%	-33%	35%	1,030,479 (1,999,258)
	FY 02-03	2,939,083	-0.2%	2,805,442	6.1%	0	0	2,805,442	(133,641)	95%	95%	(1,102,420)	5.0%	-38%	35%	1,028,679 (2,131,099)
	FY 03-04	2,809,559	-4.4%	3,196,251	13.9%	0	0	3,196,251	386,692	114%	114%	(715,728)	0.0%	-25%	35%	983,346 (1,699,074)
	FY 04-05	3,151,912	12.2%	3,331,696	4.2%	0	0	3,331,696	179,785	106%	106%	(535,943)	1.5%	-17%	35%	1,103,169 (1,639,112)
	FY 05-06	3,338,567	5.9%	3,794,535	13.9%	0	0	3,794,535	455,969	114%	114%	(79,975)	3.0%	-2%	20%	667,713 (747,688)
	FY 06-07	3,721,649	11.5%	3,953,732	4.2%	0	0	3,953,732	232,082	106%	106%	152,108	5.0%	4%	20%	744,330 (592,222)
	FY 07-08	4,037,382	8.5%	3,613,217	-8.6%	0	0	3,613,217	(424,165)	89%	89%	(272,057)	4.5%	-7%	20%	807,476 (1,079,534)
	FY 08-09	4,028,746	-0.2%	3,046,503	-15.7%	0	0	3,046,503	(982,243)	76%	76%	(1,254,300)	5.0%	-31%	20%	805,749 (2,060,050)
	FY 09-10	2,761,511	-31.5%	2,623,454	-13.9%	0	0	2,623,454	(138,057)	95%	95%	(1,392,357)	5.0%	-50%	20%	552,302 (1,944,660)
	FY 10-11	2,753,551	-0.3%	2,918,005	11.2%	0	0	2,918,005	164,454	106%	106%	(1,227,903)	8.0%	-45%	20%	550,710 (1,778,614)
	FY 11-12	2,672,616	-2.9%	3,402,906	16.6%	0	0	3,402,906	730,290	127%	127%	(497,613)	8.0%	-19%	20%	534,523 (1,032,137)
	FY 12-13	2,595,329	-2.9%	4,317,127	26.9%	0	0	4,317,127	1,721,798	166%	166%	1,224,185	5.0%	47%	20%	519,066 705,119
	FY 13-14	3,444,669	32.7%	4,688,674	8.6%	0	0	4,688,674	1,244,005	136%	136%	2,468,190	0.0%	72%	20%	688,934 1,779,256
	FY 14-15	3,559,764	3.3%	5,555,739	18.5%	0	0	5,555,739	1,995,975	156%	156%	4,464,165	0.0%	125%	45%	1,601,894 2,862,271
	FY 15-16	3,911,336	9.9%	5,253,294	-5.4%	0	0	5,253,294	1,341,958	134%	134%	5,806,123	0.0%	148%	50%	1,955,668 3,850,455
	FY 16-17	4,637,286	18.6%	6,038,612	14.9%	0	0	6,038,612	1,401,326	130%	130%	7,207,449	0.0%	155%	50%	2,318,643 4,888,806
	FY 17-18	5,523,546	19.1%	6,398,492	6.0%	0	0	6,398,492	874,946	116%	116%	8,082,395	0.0%	146%	50%	2,761,773 5,320,622
FY 18-19	5,243,296	-5.1%	4,904,035	-23.4%	0	0	4,904,035	(339,261)	94%	94%	7,743,136	0.0%	148%	50%	2,621,648 5,121,488	
FY 19-20	5,976,230	14.0%	4,799,416	-2.1%	0	0	4,799,416	(1,176,815)	80%	80%	6,566,321	5.0%	110%	50%	2,988,115 3,578,205	
FY 20-21	5,826,798	-2.5%	4,409,223	-8.1%	0	0	4,409,223	(1,417,575)	76%	76%	5,148,746	6.3%	88%	50%	2,913,399 2,235,347	
FY 21-22	5,546,122	-4.8%	5,816,127	31.9%	80,107	0	5,896,234	350,112	105%	106%	5,498,858	5.0%	99%	50%	2,773,061 2,725,797	
FY 22-23	estimate	6,268,349	13.0%	5,708,001	-1.9%	9,792	0	5,717,793	(550,556)	91%	91%	4,948,302	5.0%	79%	50%	3,134,174 1,814,128
FY 23-24	estimate	6,415,899	2.4%	5,238,362	-8.2%	0	0	5,238,362	(1,177,536)	82%	82%	3,770,766	5.0%	59%	50%	3,207,949 562,817
FY 24-25	estimate	6,673,162	4.0%	5,372,164	2.6%	0	0	5,372,164	(1,300,998)	81%	81%	2,469,768	5.0%	37%	50%	3,336,581 (866,813)
FY 25-26	estimate	6,833,657	2.4%	5,882,091	9.5%	0	0	5,882,091	(951,566)	86%	86%	1,518,202	0.0%	22%	50%	3,416,829 (1,898,627)
FY 26-27	estimate	7,053,235	3.2%	6,539,828	11.2%	0	0	6,539,828	(513,407)	93%	93%	1,004,795	0.0%	14%	50%	3,526,617 (2,521,822)
FY 27-28	estimate	7,206,601	2.2%	6,952,526	6.3%	0	0	6,952,526	(254,075)	96%	96%	750,720	0.0%	10%	50%	3,603,300 (2,852,581)

Bureau of Development Services - 2023 FIVE-YEAR FINANCIAL PLAN

APPENDIX E

Program Detail

Program	Fiscal Year	TOTAL COSTS	Change From Prior Year	Program Revenue only	Change From Prior Year	General Fund and Federal Program Revenue	Internal Program to Program Transfers	TOTAL REVENUES	Reserves Add / (Draw)	Program Cost Recovery	TOTAL Cost Recovery	Cumulative Reserve	Fee / Revenue Increase	Actual Reserve %	Reserve Goals: % Dollars	Excess / (shortage) vs. goal
Plumbing	FY 88-89	993,084	---	960,270	---	58,363	0	1,018,633	25,549	97%	103%	25,549	9.0%	3%		
	FY 89-90	1,133,015	14.1%	1,275,713	32.8%	38,919	0	1,314,632	181,617	113%	116%	207,166	9.0%	18%		
	FY 90-91	985,338	-13.0%	1,074,871	-15.7%	0	0	1,074,871	89,533	109%	109%	296,699	0.0%	30%		
	FY 91-92	1,191,950	21.0%	1,029,372	-4.2%	0	0	1,029,372	(162,578)	86%	86%	134,121	0.0%	11%		
	FY 92-93	1,301,541	9.2%	1,130,975	9.9%	0	0	1,130,975	(170,566)	87%	87%	(36,445)	15.0%	-3%		
	FY 93-94	1,341,871	3.1%	1,386,390	22.6%	0	0	1,386,390	44,519	103%	103%	8,074	5.0%	1%		
	FY 94-95	1,626,351	21.2%	1,635,250	18.0%	0	0	1,635,250	8,899	101%	101%	16,973	5.0%	1%		
	FY 95-96	1,966,489	20.9%	1,703,692	4.2%	0	0	1,703,692	(262,797)	87%	87%	(245,824)	0.0%	-13%	45%	884,920
	FY 96-97	2,345,075	19.3%	2,343,148	37.5%	0	0	2,343,148	(1,927)	100%	100%	(247,751)	5.0%	-11%	45%	1,055,284
	FY 97-98	2,557,762	9.1%	2,440,282	4.1%	0	0	2,440,282	(117,480)	95%	95%	(365,231)	12.0%	-14%	35%	895,217
	FY 98-99	2,604,281	1.8%	2,433,650	-0.3%	0	0	2,433,650	(170,631)	93%	93%	(535,862)	0.0%	-21%	35%	911,498
	FY 99-00	2,863,022	9.9%	2,034,281	-16.4%	0	0	2,034,281	(828,741)	71%	71%	(1,364,603)	15.0%	-48%	35%	1,002,058
	FY 00-01	2,419,038	-15.5%	2,216,978	9.0%	0	0	2,216,978	(202,060)	92%	92%	(1,566,663)	7.0%	-65%	35%	846,663
	FY 01-02	2,581,243	6.7%	2,408,106	8.6%	0	0	2,408,106	(173,137)	93%	93%	(1,739,800)	0.0%	-67%	35%	903,435
	FY 02-03	2,698,390	4.5%	2,897,048	20.3%	0	0	2,897,048	198,658	107%	107%	(1,541,142)	0.0%	-57%	35%	944,437
	FY 03-04	2,562,577	-5.0%	3,091,727	6.7%	0	0	3,091,727	529,149	121%	121%	(1,011,993)	0.0%	-39%	35%	896,902
	FY 04-05	2,831,924	10.5%	3,264,194	5.6%	0	0	3,264,194	432,270	115%	115%	(579,722)	1.5%	-20%	35%	991,173
	FY 05-06	2,973,317	5.0%	3,789,651	16.1%	0	0	3,789,651	816,334	127%	127%	236,611	0.0%	8%	20%	594,663
	FY 06-07	3,236,681	8.9%	3,719,734	-1.8%	0	0	3,719,734	483,053	115%	115%	719,664	0.0%	22%	20%	647,336
	FY 07-08	3,609,352	11.5%	3,122,745	-16.0%	0	0	3,122,745	(486,607)	87%	87%	233,057	0.0%	6%	20%	721,870
	FY 08-09	3,600,192	-0.3%	2,257,355	-27.7%	0	0	2,257,355	(1,342,837)	63%	63%	(1,109,780)	5.0%	-31%	20%	720,038
	FY 09-10	2,225,247	-38.2%	1,792,563	-20.6%	0	0	1,792,563	(432,684)	81%	81%	(1,542,464)	5.5%	-69%	20%	445,049
	FY 10-11	2,172,277	-2.4%	2,150,160	19.9%	0	0	2,150,160	(22,117)	99%	99%	(1,564,581)	8.0%	-72%	20%	434,455
	FY 11-12	2,323,172	6.9%	2,422,941	12.7%	0	0	2,422,941	99,769	104%	104%	(1,464,812)	8.0%	-63%	20%	464,634
	FY 12-13	2,396,853	3.2%	3,421,353	41.2%	0	0	3,421,353	1,024,500	143%	143%	(440,312)	5.0%	-18%	20%	479,371
	FY 13-14	3,018,956	26.0%	4,114,387	20.3%	0	0	4,114,387	1,095,431	136%	136%	655,119	5.0%	22%	20%	603,791
	FY 14-15	3,104,910	2.8%	4,847,546	17.8%	0	0	4,847,546	1,742,636	156%	156%	2,397,755	0.0%	77%	20%	620,982
	FY 15-16	3,571,801	15.0%	4,840,490	-0.1%	0	0	4,840,490	1,268,689	136%	136%	3,666,444	0.0%	103%	50%	1,785,901
	FY 16-17	3,748,731	5.0%	5,324,616	10.0%	0	0	5,324,616	1,575,885	142%	142%	5,242,329	0.0%	140%	50%	1,874,366
	FY 17-18	4,607,653	22.9%	6,319,607	18.7%	0	0	6,319,607	1,711,955	137%	137%	6,954,284	0.0%	151%	50%	2,303,826
	FY 18-19	4,336,975	-5.9%	5,158,488	-18.4%	0	0	5,158,488	821,513	119%	119%	7,775,799	0.0%	179%	50%	2,168,488
	FY 19-20	5,109,065	17.8%	4,320,685	-16.2%	0	0	4,320,685	(788,380)	85%	85%	6,987,418	5.0%	137%	50%	2,554,533
	FY 20-21	5,060,903	-0.9%	3,759,024	-13.0%	0	0	3,759,024	(1,301,880)	74%	74%	5,685,538	5.0%	112%	50%	2,530,452
	FY 21-22	5,230,377	3.3%	4,944,846	31.5%	94,621	0	5,039,468	(190,909)	95%	96%	5,494,629	5.0%	105%	50%	2,615,189
	FY 22-23 estimate	5,205,831	-0.5%	5,394,940	9.1%	8,133	0	5,403,073	197,242	104%	104%	5,691,871	5.0%	109%	50%	2,602,915
	FY 23-24 estimate	5,206,829	0.0%	4,948,928	-8.3%	0	0	4,948,928	(257,900)	95%	95%	5,433,971	5.0%	104%	50%	2,603,414
	FY 24-25 estimate	5,417,137	4.0%	4,888,496	-1.2%	0	0	4,888,496	(528,640)	90%	90%	4,905,330	0.0%	91%	50%	2,708,568
	FY 25-26 estimate	5,547,277	2.4%	5,314,727	8.7%	0	0	5,314,727	(232,550)	96%	96%	4,672,780	0.0%	84%	50%	2,773,639
	FY 26-27 estimate	5,760,517	3.8%	5,922,275	11.4%	0	0	5,922,275	161,758	103%	103%	4,834,538	0.0%	84%	50%	2,880,258
	FY 27-28 estimate	5,882,380	2.1%	6,317,973	6.7%	0	0	6,317,973	435,593	107%	107%	5,270,131	0.0%	90%	50%	2,941,190

Bureau of Development Services - 2023 FIVE-YEAR FINANCIAL PLAN																APPENDIX E		
Program Detail																		
Program	Fiscal Year	TOTAL COSTS	Change From Prior Year	Program Revenue only	Change From Prior Year	General Fund and Federal Program Revenue	Internal Program to Program Transfers	TOTAL REVENUES	Reserves Add / (Draw)	Program Cost Recovery	TOTAL Cost Recovery	Cumulative Reserve	Fee / Revenue Increase	Actual Reserve %	Reserve Goals: % Dollars		Excess / (shortage) vs. goal	
Field Issuance Program separated out and assigned its own reserve beginning FY 2018-19	FY 97-98																	
	FY 98-99																	
	FY 99-00																	
	FY 00-01																	
	FY 01-02																	
	FY 02-03																	
	FY 03-04																	
	FY 04-05																	
	FY 05-06																	
	FY 06-07																	
	FY 07-08																	
	FY 08-09																	
	FY 09-10																	
	FY 10-11																	
	FY 11-12																	
	FY 12-13																	
	FY 13-14																	
	FY 14-15																	
	FY 15-16																	
	FY 16-17																	
	FY 17-18																	
	FY 18-19		2,193,486		1,687,610		0	0	1,687,610	(505,876)	77%	77%	(505,876)	7.3%	-23%	50%	1,096,743	(1,602,619)
	FY 19-20		2,504,758	14.2%	1,820,693	7.9%	0	0	1,820,693	(684,066)	73%	73%	(1,189,942)	15.8%	-48%	50%	1,252,379	(2,442,321)
	FY 20-21		2,544,734	1.6%	2,307,517	26.7%	0	0	2,307,517	(237,216)	91%	91%	(1,427,158)	20.0%	-56%	50%	1,272,367	(2,699,525)
	FY 21-22		2,857,189	12.3%	2,679,997	16.1%	26,212	0	2,706,210	(150,980)	94%	95%	(1,578,138)	5.0%	-55%	50%	1,428,595	(3,006,732)
	FY 22-23 estimate		3,207,591	12.3%	2,914,062	8.7%	5,011	0	2,919,073	(288,519)	91%	91%	(1,866,656)	9.0%	-58%	50%	1,603,796	(3,470,452)
	FY 23-24 estimate		3,187,487	-0.6%	2,754,045	-5.5%	0	0	2,754,045	(433,442)	86%	86%	(2,300,098)	5.0%	-72%	50%	1,593,744	(3,893,842)
	FY 24-25 estimate		3,324,750	4.3%	2,840,528	3.1%	0	0	2,840,528	(484,222)	85%	85%	(2,784,320)	5.0%	-84%	50%	1,662,375	(4,446,695)
FY 25-26 estimate		3,403,716	2.4%	3,265,993	15.0%	0	0	3,265,993	(137,722)	96%	96%	(2,922,042)	5.0%	-86%	50%	1,701,858	(4,623,900)	
FY 26-27 estimate		3,457,753	1.6%	3,834,977	17.4%	0	0	3,834,977	377,224	111%	111%	(2,544,818)	5.0%	-74%	50%	1,728,877	(4,273,695)	
FY 27-28 estimate		3,536,574	2.3%	4,294,775	12.0%	0	0	4,294,775	758,201	121%	121%	(1,786,618)	5.0%	-51%	50%	1,768,287	(3,554,904)	

Bureau of Development Services - 2023 FIVE-YEAR FINANCIAL PLAN

APPENDIX E

Program Detail

Program	Fiscal Year	TOTAL COSTS	Change From Prior Year	Program Revenue only	Change From Prior Year	General Fund and Federal Program Revenue	Internal Program to Program Transfers	TOTAL REVENUES	Reserves Add / (Draw)	Program Cost Recovery	TOTAL Cost Recovery	Cumulative Reserve	Fee / Revenue Increase	Actual Reserve %	Reserve Goals: % Dollars	Excess / (shortage) vs. goal
Facilities Permits	FY 88-89															
	FY 89-90															
	FY 90-91															
	FY 91-92															
	FY 92-93															
	FY 93-94															
	FY 94-95															
	FY 95-96															
	FY 96-97															
	FY 97-98															
	FY 98-99	351,984	---	64,992	---	0	0	64,992	(286,992)	18%	18%	(286,992)	0.0%	-82%	15%	52,798 (339,790)
	FY 99-00	562,240	59.7%	400,033	515.5%	0	0	400,033	(162,207)	71%	71%	(449,199)	41.0%	-80%	15%	84,336 (533,535)
	FY 00-01	1,080,889	92.2%	942,330	135.6%	0	0	942,330	(138,559)	87%	87%	(587,758)	0.0%	-54%	15%	162,133 (749,891)
	FY 01-02	1,214,620	12.4%	1,270,656	34.8%	0	0	1,270,656	56,036	105%	105%	(531,722)	0.0%	-44%	15%	182,193 (713,915)
	FY 02-03	1,394,277	14.8%	1,332,364	4.9%	0	0	1,332,364	(61,913)	96%	96%	(593,635)	12.5%	-43%	15%	209,142 (802,777)
	FY 03-04	1,753,383	25.8%	1,438,698	8.0%	0	0	1,438,698	(314,685)	82%	82%	(908,320)	0.0%	-52%	15%	263,007 (1,171,327)
	FY 04-05	2,132,848	21.6%	1,727,992	20.1%	0	0	1,727,992	(404,856)	81%	81%	(1,313,176)	5.0%	-62%	15%	319,927 (1,633,103)
	FY 05-06	2,084,137	-2.3%	2,124,467	22.9%	0	1,272,845	3,397,312	1,313,175	102%	102%	0	0.0%	0%	15%	312,621 (312,621)
	FY 06-07	2,316,405	11.1%	2,154,024	1.4%	0	0	2,154,024	(162,381)	93%	93%	(162,381)	5.0%	-7%	15%	347,461 (509,842)
	FY 07-08	2,319,064	0.1%	2,911,525	35.2%	0	0	2,911,525	592,461	126%	126%	430,080	4.0%	19%	15%	347,860 82,220
	FY 08-09	2,317,060	-0.1%	3,137,086	7.7%	0	0	3,137,086	820,026	135%	135%	1,250,106	5.0%	54%	15%	347,559 902,547
	FY 09-10	2,252,789	-2.8%	2,142,256	-31.7%	0	0	2,142,256	(110,533)	95%	95%	1,139,573	4.0%	51%	15%	337,918 801,655
	FY 10-11	2,188,656	-2.8%	2,362,136	10.3%	0	(424,282)	1,937,854	(250,802)	108%	89%	888,771	8.0%	41%	15%	328,298 560,473
	FY 11-12	2,251,270	2.9%	2,875,436	21.7%	0	(424,282)	2,451,154	199,884	128%	109%	1,088,655	8.0%	48%	20%	450,254 638,401
	FY 12-13	2,289,731	1.7%	2,638,334	-8.2%	0	(424,282)	2,214,052	(75,679)	115%	97%	1,012,976	0.0%	44%	20%	457,946 555,030
	FY 13-14	2,580,851	12.7%	2,954,835	12.0%	0	0	2,954,835	373,984	114%	114%	1,386,960	0.0%	54%	20%	516,170 870,790
	FY 14-15	2,784,870	7.9%	3,543,509	19.9%	0	0	3,543,509	758,639	127%	127%	2,145,599	0.0%	77%	20%	556,974 1,588,625
	FY 15-16	2,827,799	1.5%	3,851,871	8.7%	0	0	3,851,871	1,024,072	136%	136%	3,169,671	0.0%	112%	50%	1,413,900 1,755,772
	FY 16-17	3,345,543	18.3%	3,122,741	-18.9%	0	0	3,122,741	(222,802)	93%	93%	2,946,869	0.0%	88%	50%	1,672,772 1,274,098
	FY 17-18	3,242,056	-3.1%	4,742,488	51.9%	0	0	4,742,488	1,500,432	146%	146%	4,447,301	0.0%	137%	50%	1,621,028 2,826,274
	FY 18-19	3,464,381	6.9%	4,241,721	-10.6%	0	0	4,241,721	777,340	122%	122%	5,224,640	0.0%	151%	50%	1,732,190 3,492,450
	FY 19-20	3,520,783	1.6%	3,815,019	-10.1%	0	0	3,815,019	294,236	108%	108%	5,518,876	9.5%	157%	50%	1,760,392 3,758,485
	FY 20-21	3,300,561	-6.3%	2,573,626	-32.5%	0	0	2,573,626	(726,936)	78%	78%	4,791,941	5.0%	145%	50%	1,650,281 3,141,660
	FY 21-22	3,325,885	0.8%	3,122,856	21.3%	27,966	0	3,150,821	(175,064)	94%	95%	4,616,877	5.0%	139%	50%	1,662,943 2,953,934
	FY 22-23 estimate	3,440,302	3.4%	3,378,214	8.2%	5,374	0	3,383,589	(56,714)	98%	98%	4,560,163	5.0%	133%	50%	1,720,151 2,840,012
	FY 23-24 estimate	3,701,552	7.6%	3,179,558	-5.9%	0	0	3,179,558	(521,994)	86%	86%	4,038,169	5.0%	109%	50%	1,850,776 2,187,393
	FY 24-25 estimate	3,852,822	4.1%	3,119,503	-1.9%	0	0	3,119,503	(733,319)	81%	81%	3,304,850	0.0%	86%	50%	1,926,411 1,378,439
	FY 25-26 estimate	3,944,578	2.4%	3,421,328	9.7%	0	0	3,421,328	(523,250)	87%	87%	2,781,601	0.0%	71%	50%	1,972,289 809,312
	FY 26-27 estimate	4,013,699	1.8%	3,837,309	12.2%	0	0	3,837,309	(176,390)	96%	96%	2,605,211	0.0%	65%	50%	2,006,849 598,362
	FY 27-28 estimate	4,105,556	2.3%	4,105,915	7.0%	0	0	4,105,915	359	100%	100%	2,605,571	0.0%	63%	50%	2,052,778 552,793

Bureau of Development Services - 2023 FIVE-YEAR FINANCIAL PLAN															APPENDIX E		
Program Detail																	
Program	Fiscal Year	TOTAL COSTS	Change From Prior Year	Program Revenue only	Change From Prior Year	General Fund and Federal Program Revenue	Internal Program to Program Transfers	TOTAL REVENUES	Reserves Add / (Draw)	Program Cost Recovery	TOTAL Cost Recovery	Cumulative Reserve	Fee / Revenue Increase	Actual Reserve %	Reserve Goals: % Dollars	Excess / (shortage) vs. goal	
State Programs Subtotal	FY 88-89	5,373,423		6,727,344		315,890	0	7,043,234	1,669,811	125%	131%	1,669,811					
	FY 89-90	6,250,441	16.3%	7,889,288	17.3%	210,584	0	8,099,872	1,849,431	126%	130%	3,519,242					
	FY 90-91	6,792,346	8.7%	8,398,543	6.5%	0	0	8,398,543	1,606,197	124%	124%	5,125,439					
	FY 91-92	7,354,048	8.3%	7,240,253	-13.8%	0	0	7,240,253	(113,795)	98%	98%	5,011,644					
	FY 92-93	7,967,246	8.3%	7,890,169	9.0%	0	0	7,890,169	(77,077)	99%	99%	4,934,567					
	FY 93-94	8,651,339	8.6%	9,206,897	16.7%	0	0	9,206,897	555,558	106%	106%	5,490,125					
	FY 94-95	9,775,069	13.0%	10,185,833	10.6%	0	0	10,185,833	410,764	104%	104%	5,900,889					
	FY 95-96	10,902,631	11.5%	11,101,387	9.0%	0	0	11,101,387	198,756	102%	102%	6,099,645		56%	45%	4,906,184	1,193,461
	FY 96-97	12,687,227	16.4%	14,334,011	29.1%	0	0	14,334,011	1,646,784	113%	113%	7,746,429		61%	45%	5,709,252	2,037,177
	FY 97-98	14,543,117	14.6%	14,793,436	3.2%	0	0	14,793,436	250,319	102%	102%	7,996,748		55%	35%	5,090,091	2,906,657
	FY 98-99	16,479,729	13.3%	14,841,116	0.3%	0	0	14,841,116	(1,638,613)	90%	90%	6,358,135		39%	35%	5,697,508	660,627
	FY 99-00	18,601,618	12.9%	14,983,074	1.0%	0	0	14,983,074	(3,618,544)	81%	81%	2,739,591		15%	34%	6,398,118	(3,658,527)
	FY 00-01	16,929,715	-9.0%	16,987,730	13.4%	180,000	0	17,167,730	238,015	100%	101%	2,977,606		18%	40%	6,752,776	(3,775,170)
	FY 01-02	17,432,347	3.0%	17,545,304	3.3%	0	0	17,545,304	112,957	101%	101%	3,090,563		18%	40%	6,927,623	(3,837,060)
	FY 02-03	17,857,959	2.4%	19,170,876	9.3%	0	0	19,170,876	1,312,917	107%	107%	4,403,480		25%	40%	7,054,051	(2,650,571)
	FY 03-04	19,095,746	6.9%	21,270,275	11.0%	0	(579,848)	20,690,427	1,594,681	111%	108%	6,120,044		32%	39%	7,529,857	(1,409,813)
	FY 04-05	20,863,615	9.3%	23,330,593	9.7%	0	(579,848)	22,750,745	1,887,130	112%	109%	8,007,174		38%	39%	8,150,389	(143,215)
	FY 05-06	21,749,572	4.2%	25,349,813	8.7%	0	(579,848)	24,769,965	3,020,393	117%	114%	11,027,567		51%	23%	4,913,385	6,114,182
	FY 06-07	24,051,763	10.6%	26,375,546	4.0%	0	(579,848)	25,795,698	1,743,935	110%	107%	12,771,502		53%	23%	5,433,384	7,338,118
	FY 07-08	26,464,793	10.0%	27,482,652	4.2%	0	(579,848)	26,902,804	438,011	104%	102%	13,209,513		50%	23%	6,001,955	7,207,558
	FY 08-09	25,779,450	-2.6%	21,007,614	-23.6%	0	(579,848)	20,427,766	(5,351,684)	81%	79%	7,857,829		30%	23%	5,831,710	2,026,119
	FY 09-10	18,550,609	-28.0%	16,576,398	-21.1%	0	(579,848)	15,996,550	(2,554,059)	89%	86%	5,303,770		29%	22%	4,163,035	1,140,735
	FY 10-11	16,611,066	-10.5%	16,658,672	0.5%	0	(579,848)	16,078,824	(532,242)	100%	97%	4,771,528		29%	28%	4,637,268	134,260
	FY 11-12	17,593,915	5.9%	22,390,827	34.4%	0	0	22,390,827	4,796,912	127%	127%	9,568,440		54%	29%	5,070,812	4,497,628
	FY 12-13	18,986,563	7.9%	27,956,567	24.9%	0	0	27,956,567	8,970,004	147%	147%	18,538,444		98%	35%	6,723,475	11,814,969
	FY 13-14	23,724,077	25.0%	31,276,931	11.9%	0	0	31,276,931	7,552,854	132%	132%	26,091,298		110%	35%	8,414,716	17,676,582
	FY 14-15	26,523,370	11.8%	37,429,327	19.7%	0	0	37,429,327	10,905,957	141%	141%	36,997,255		139%	39%	10,463,072	26,534,184
	FY 15-16	30,526,151	15.1%	43,405,324	16.0%	0	0	43,405,324	12,879,173	142%	142%	49,876,428		163%	67%	20,316,879	29,559,549
	FY 16-17	35,358,767	15.8%	46,938,287	8.1%	0	0	46,938,287	11,579,520	133%	133%	61,455,948		174%	67%	23,586,185	37,869,763
	FY 17-18	42,195,461	19.3%	49,542,146	5.5%	0	0	49,542,146	7,346,685	117%	117%	68,802,633		163%	67%	28,303,282	40,499,351
	FY 18-19	45,763,661	8.5%	43,973,707	-11.2%	0	0	43,973,707	(1,789,954)	96%	96%	67,012,680		146%	67%	30,513,211	36,499,469
	FY 19-20	50,430,868	10.2%	43,085,241	-2.0%	0	0	43,085,241	(7,345,627)	85%	85%	59,667,052		118%	67%	33,545,442	26,121,611
FY 20-21	50,244,310	-0.4%	36,389,318	-15.5%	0	0	36,389,318	(13,854,991)	72%	72%	45,812,061		91%	67%	33,499,983	12,312,078	
FY 21-22	50,673,345	0.5%	46,167,692	7.2%	1,350,462	0	47,518,154	(3,155,191)	91%	94%	42,656,871		84%	67%	33,765,115	8,891,755	
FY 22-23 estimate	55,389,275	10.2%	46,498,460	27.8%	86,529	0	46,584,989	(8,804,286)	84%	84%	33,852,585		61%	67%	37,011,438	(3,158,853)	
FY 23-24 estimate	54,230,530	-2.1%	43,653,274	-6.1%	0	0	43,653,274	(10,577,256)	80%	80%	23,275,329		43%	66%	36,044,956	(12,769,627)	
FY 24-25 estimate	56,198,579	3.6%	46,189,682	5.8%	0	0	46,189,682	(10,008,897)	82%	82%	13,266,432		24%	66%	37,331,967	(24,065,535)	
FY 25-26 estimate	57,530,177	2.4%	52,196,603	13.0%	0	0	52,196,603	(5,333,574)	91%	91%	7,932,857		14%	66%	38,215,326	(30,282,468)	
FY 26-27 estimate	60,212,685	4.7%	60,241,784	15.4%	0	0	60,241,784	29,100	100%	100%	7,961,957		13%	67%	40,088,212	(32,126,256)	
FY 27-28 estimate	61,491,373	2.1%	66,488,886	10.4%	0	0	66,488,886	4,997,513	108%	108%	12,959,470		21%	67%	40,935,752	(27,976,282)	

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Program Detail

Program	Fiscal Year	TOTAL COSTS	Change From Prior Year	Program Revenue only	Change From Prior Year	General Fund and Federal Program Revenue	Internal Program to Program Transfers	TOTAL REVENUES	Reserves Add / (Draw)	Program Cost Recovery	TOTAL Cost Recovery	Cumulative Reserve	Fee / Revenue Increase	Actual Reserve %	Reserve Goals: % Dollars	Excess / (shortage) vs. goal
Site Development	FY 88-89															
	FY 89-90															
	FY 90-91															
	FY 91-92															
	FY 92-93															
	FY 93-94															
	FY 94-95															
	FY 95-96															
	FY 96-97															
	FY 97-98															
	FY 98-99															
	FY 99-00															
	FY 00-01	765,481	---	601,783	---	0	0	601,783	(163,698)	79%	79%	(163,698)	new	-21%	35%	267,918 (431,616)
	FY 01-02	930,650	21.6%	1,124,324	86.8%	0	0	1,124,324	193,674	121%	121%	29,976	0.0%	3%	35%	325,728 (295,752)
	FY 02-03	1,002,527	7.7%	1,245,043	10.7%	0	0	1,245,043	242,516	124%	124%	272,492	10.0%	27%	35%	350,884 (78,392)
	FY 03-04	1,126,731	12.4%	1,204,695	-3.2%	0	0	1,204,695	77,964	107%	107%	350,456	0.0%	31%	35%	394,356 (43,900)
	FY 04-05	1,248,694	10.8%	1,291,743	7.2%	0	0	1,291,743	43,049	103%	103%	393,505	2.4%	32%	35%	437,043 (43,538)
	FY 05-06	1,400,040	12.1%	1,559,809	20.8%	0	0	1,559,809	159,769	111%	111%	553,274	0.0%	40%	20%	280,008 273,266
	FY 06-07	1,538,797	9.9%	1,617,406	3.7%	0	0	1,617,406	78,609	105%	105%	631,883	5.0%	41%	20%	307,759 324,124
	FY 07-08	1,694,750	10.1%	1,624,755	0.5%	0	0	1,624,755	(69,995)	96%	96%	561,888	6.5%	33%	20%	338,950 222,938
	FY 08-09	1,657,910	-2.2%	833,002	-48.7%	0	0	833,002	(824,908)	50%	50%	(263,020)	7.3%	-16%	20%	331,582 (594,602)
	FY 09-10	1,076,820	-35.0%	869,247	4.4%	0	0	869,247	(207,573)	81%	81%	(470,593)	7.5%	-44%	20%	215,364 (685,957)
	FY 10-11	736,770	-31.6%	1,025,885	18.0%	0	0	1,025,885	289,115	139%	139%	(181,478)	8.0%	-25%	20%	147,354 (328,832)
	FY 11-12	760,307	3.2%	1,372,666	33.8%	0	0	1,372,666	612,359	181%	181%	430,881	8.0%	57%	20%	152,061 278,820
	FY 12-13	826,543	8.7%	1,656,626	20.7%	0	0	1,656,626	830,083	200%	200%	1,260,964	0.0%	153%	20%	165,309 1,095,655
	FY 13-14	1,096,559	32.7%	1,975,640	19.3%	0	0	1,975,640	879,081	180%	180%	2,140,045	-5.0%	195%	20%	219,312 1,920,733
	FY 14-15	1,153,528	5.2%	2,235,048	13.1%	0	0	2,235,048	1,081,520	194%	194%	3,221,565	0.0%	279%	45%	519,088 2,702,477
	FY 15-16	1,306,243	13.2%	2,298,002	2.8%	0	0	2,298,002	991,759	176%	176%	4,213,324	0.0%	323%	50%	653,122 3,560,203
	FY 16-17	1,840,528	40.9%	2,384,996	3.8%	0	0	2,384,996	544,468	130%	130%	4,757,792	-3.0%	259%	50%	920,264 3,837,528
	FY 17-18	1,886,392	2.5%	2,087,242	-12.5%	0	0	2,087,242	200,850	111%	111%	4,958,642	0.0%	263%	50%	943,196 4,015,446
	FY 18-19	2,710,596	43.7%	2,596,295	24.4%	0	0	2,596,295	(114,301)	96%	96%	4,844,340	0.0%	179%	50%	1,355,298 3,489,042
	FY 19-20	3,078,333	13.6%	2,727,543	5.1%	0	0	2,727,543	(350,790)	89%	89%	4,493,554	5.0%	146%	50%	1,539,167 2,954,387
	FY 20-21	2,987,827	-2.9%	2,360,837	-13.4%	0	0	2,360,837	(626,991)	79%	79%	3,866,563	8.8%	129%	50%	1,493,914 2,372,649
	FY 21-22	3,102,764	3.8%	2,462,062	4.3%	33,059		2,495,120	(607,644)	79%	80%	3,258,919	5.0%	105%	50%	1,551,382 1,707,537
	FY 22-23 estimate	3,223,044	3.9%	2,934,843	19.2%	5,035	0	2,939,878	(283,166)	91%	91%	2,975,753	9.0%	92%	50%	1,611,522 1,364,231
	FY 23-24 estimate	3,262,022	1.2%	2,590,822	-11.7%	0	0	2,590,822	(671,201)	79%	79%	2,304,553	5.0%	71%	50%	1,631,011 673,541
	FY 24-25 estimate	3,384,580	3.8%	2,669,625	3.0%	0	0	2,669,625	(714,955)	79%	79%	1,589,597	5.0%	47%	50%	1,692,290 (102,693)
	FY 25-26 estimate	3,470,069	2.5%	3,081,513	15.4%	0	0	3,081,513	(388,556)	89%	89%	1,201,042	5.0%	35%	50%	1,735,034 (533,993)
	FY 26-27 estimate	3,541,356	2.1%	3,630,840	17.8%	0	0	3,630,840	89,484	103%	103%	1,290,526	5.0%	36%	50%	1,770,678 (480,152)
	FY 27-28 estimate	3,628,803	2.5%	4,081,080	12.4%	0	0	4,081,080	452,277	112%	112%	1,742,803	5.0%	48%	50%	1,814,402 (71,599)

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Program Detail

Program	Fiscal Year	TOTAL COSTS	Change From Prior Year	Program Revenue only	Change From Prior Year	General Fund and Federal Program Revenue	Internal Program to Program Transfers	TOTAL REVENUES	Reserves Add / (Draw)	Program Cost Recovery	TOTAL Cost Recovery	Cumulative Reserve	Fee / Revenue Increase	Actual Reserve %	Reserve Goals: % Dollars	Excess / (shortage) vs. goal
Environmental Soils	FY 88-89															
	FY 89-90															
	FY 90-91	194,038	0.0%	296,884	0.0%	0	0	296,884	102,846	153%	153%	102,846	0.0%	53%		
	FY 91-92	199,079	2.6%	312,908	5.4%	0	0	312,908	113,829	157%	157%	216,675	0.0%	109%		
	FY 92-93	185,104	-7.0%	311,129	-0.6%	0	0	311,129	126,025	168%	168%	342,700	0.0%	185%		
	FY 93-94	307,602	66.2%	296,731	-4.6%	0	0	296,731	(10,871)	96%	96%	331,829	0.0%	108%		
	FY 94-95	357,614	16.3%	333,639	12.4%	0	0	333,639	(23,975)	93%	93%	307,854	0.0%	86%		
	FY 95-96	431,519	20.7%	330,785	-0.9%	0	0	330,785	(100,734)	77%	77%	207,120	0.0%	48%	20%	86,304
	FY 96-97	420,088	-2.6%	349,337	5.6%	0	0	349,337	(70,751)	83%	83%	136,369	0.0%	32%	20%	84,018
	FY 97-98	458,374	9.1%	330,034	-5.5%	0	0	330,034	(128,340)	72%	72%	8,029	0.0%	2%	20%	91,675
	FY 98-99	468,261	2.2%	252,764	-23.4%	0	0	252,764	(215,497)	54%	54%	(207,468)	0.0%	-44%	20%	93,652
	FY 99-00	530,010	13.2%	144,419	-42.9%	0	0	144,419	(385,591)	27%	27%	(593,059)	225%	-112%	20%	106,002
	FY 00-01	468,665	-11.6%	172,280	19.3%	0	0	172,280	(296,385)	37%	37%	(889,444)	new	-190%	20%	93,733
	FY 01-02	203,107	-56.7%	126,962	-26.3%	0	0	126,962	(76,145)	63%	63%	(965,589)	0.0%	-475%	20%	40,621
	FY 02-03	277,972	36.9%	157,545	24.1%	0	0	157,545	(120,427)	57%	57%	(1,086,016)	0.0%	-391%	20%	55,594
	FY 03-04	178,387	-35.8%	115,946	-26.4%	0	0	115,946	(62,441)	65%	65%	(1,148,457)	0.0%	-644%	20%	35,677
	FY 04-05	207,869	16.5%	221,320	90.9%	0	0	221,320	13,451	106%	106%	(1,135,006)	57.0%	-546%	20%	41,574
	FY 05-06	185,712	-10.7%	246,567	11.4%	0	0	246,567	60,855	133%	133%	(1,074,151)	5.0%	-578%	20%	37,142
	FY 06-07	252,692	36.1%	262,180	6.3%	0	0	262,180	9,488	104%	104%	(1,064,663)	3.8%	-421%	20%	50,538
	FY 07-08	274,172	8.5%	237,379	-9.5%	0	0	237,379	(36,793)	87%	87%	(1,101,456)	5.1%	-402%	20%	54,834
	FY 08-09	236,750	-13.6%	213,497	-10.1%	0	0	213,497	(23,253)	90%	90%	(1,124,709)	5.0%	-475%	20%	47,350
	FY 09-10	318,346	34.5%	172,906	-19.0%	0	0	172,906	(145,440)	54%	54%	(1,270,149)	5.0%	-399%	20%	63,669
	FY 10-11	293,927	-7.7%	210,527	21.8%	0	0	210,527	(83,400)	72%	72%	(1,353,549)	12.0%	-461%	20%	58,785
	FY 11-12	289,836	-1.4%	291,553	38.5%	0	0	291,553	1,717	101%	101%	(1,351,832)	70.0%	-466%	20%	57,967
	FY 12-13	286,620	-1.1%	407,786	39.9%	0	0	407,786	121,166	142%	142%	(1,230,666)	10.0%	-429%	20%	57,324
	FY 13-14	276,664	-3.5%	470,363	15.3%	0	0	470,363	193,699	170%	170%	(1,036,967)	10.0%	-375%	20%	55,333
	FY 14-15	293,599	6.1%	531,732	13.0%	0	0	531,732	238,133	181%	181%	(798,834)	10.0%	-272%	20%	58,720
	FY 15-16	355,265	21.0%	577,168	8.5%	0	0	577,168	221,903	162%	162%	(576,931)	10.0%	-162%	50%	177,633
	FY 16-17	462,408	30.2%	672,723	16.6%	0	0	672,723	210,315	145%	145%	(366,616)	10.0%	-79%	50%	231,204
	FY 17-18	412,881	-10.7%	687,460	2.2%	0	0	687,460	274,578	167%	167%	(92,038)	0.0%	-22%	50%	206,441
	FY 18-19	480,205	16.3%	554,634	-19.3%	0	0	554,634	74,429	115%	115%	(17,608)	0.0%	-4%	50%	240,102
	FY 19-20	563,314	17.3%	481,393	-13.2%	0	0	481,393	(81,920)	85%	85%	(99,526)	5.0%	-18%	50%	281,657
	FY 20-21	461,062	-18.2%	524,834	9.0%	0	0	524,834	63,772	114%	114%	(35,755)	5.0%	-8%	75%	345,796
	FY 21-22	490,917	6.5%	511,330	-2.6%	2,515	0	513,845	22,928	104%	105%	(12,827)	4.5%	-3%	75%	368,188
	FY 22-23 estimate	509,448	3.8%	458,918	-10.3%	796	0	459,714	(49,734)	90%	90%	(62,561)	5.0%	-12%	75%	382,086
	FY 23-24 estimate	549,658	7.9%	464,212	1.2%	0	0	464,212	(85,446)	84%	84%	(148,007)	5.0%	-27%	75%	412,243
	FY 24-25 estimate	571,757	4.0%	462,378	-0.4%	0	0	462,378	(109,379)	81%	81%	(257,385)	5.0%	-45%	75%	428,818
	FY 25-26 estimate	585,394	2.4%	489,127	5.8%	0	0	489,127	(96,267)	84%	84%	(353,653)	5.0%	-60%	75%	439,046
	FY 26-27 estimate	594,799	1.6%	545,842	11.6%	0	0	545,842	(48,957)	92%	92%	(402,610)	5.0%	-68%	75%	446,099
	FY 27-28 estimate	608,478	2.3%	595,862	9.2%	0	0	595,862	(12,616)	98%	98%	(415,226)	5.0%	-68%	75%	456,359

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Program Detail

Program	Fiscal Year	TOTAL COSTS	Change From Prior Year	Program Revenue only	Change From Prior Year	General Fund and Federal Program Revenue	Internal Program to Program Transfers	TOTAL REVENUES	Reserves Add / (Draw)	Program Cost Recovery	TOTAL Cost Recovery	Cumulative Reserve	Fee / Revenue Increase	Actual Reserve %	Reserve Goals: % Dollars	Excess / (shortage) vs. goal
Signs	FY 88-89	67,780		72,265	---	3,980	0	76,245	8,465	107%	112%	8,465	0.0%	12%		
	FY 89-90	124,706	84.0%	144,766	100.3%	2,656	0	147,422	22,716	116%	118%	31,181	0.0%	25%		
	FY 90-91	135,260	8.5%	151,714	4.8%	0	0	151,714	16,454	112%	112%	47,635	0.0%	35%		
	FY 91-92	168,530	24.6%	170,102	12.1%	0	0	170,102	1,572	101%	101%	49,207	0.0%	29%		
	FY 92-93	170,529	1.2%	150,726	-11.4%	0	0	150,726	(19,803)	88%	88%	29,404	0.0%	17%		
	FY 93-94	179,771	5.4%	179,934	19.4%	0	0	179,934	163	100%	100%	29,567	0.0%	16%		
	FY 94-95	194,767	8.3%	185,270	3.0%	0	0	185,270	(9,497)	95%	95%	20,070	0.0%	10%		
	FY 95-96	221,558	13.8%	194,721	5.1%	0	0	194,721	(26,837)	88%	88%	(6,767)	0.0%	-3%	20%	44,312 (51,079)
	FY 96-97	225,941	2.0%	171,282	-12.0%	0	0	171,282	(54,659)	76%	76%	(61,426)	0.0%	-27%	20%	45,188 (106,614)
	FY 97-98	203,409	-10.0%	177,916	3.9%	0	0	177,916	(25,493)	87%	87%	(86,919)	0.0%	-43%	20%	40,682 (127,601)
	FY 98-99	280,723	38.0%	138,469	-22.2%	0	0	138,469	(142,254)	49%	49%	(229,173)	0.0%	-82%	20%	56,145 (285,318)
	FY 99-00	248,444	-11.5%	122,646	-11.4%	0	0	122,646	(125,798)	49%	49%	(354,971)	0.0%	-143%	20%	49,689 (404,660)
	FY 00-01	234,758	-5.5%	174,482	42.3%	0	0	174,482	(60,276)	74%	74%	(415,247)	new	-177%	20%	46,952 (462,199)
	FY 01-02	218,677	-6.9%	173,582	-0.5%	0	0	173,582	(45,095)	79%	79%	(460,342)	0.0%	-211%	20%	43,735 (504,077)
	FY 02-03	180,046	-17.7%	194,894	12.3%	0	0	194,894	14,848	108%	108%	(445,494)	30%	-247%	20%	36,009 (481,503)
	FY 03-04	221,260	22.9%	249,693	28.1%	0	0	249,693	28,433	113%	113%	(417,061)	0.0%	-188%	20%	44,252 (461,313)
	FY 04-05	261,552	18.2%	264,412	5.9%	0	0	264,412	2,860	101%	101%	(414,201)	0.0%	-158%	20%	52,310 (466,511)
	FY 05-06	303,718	16.1%	274,298	3.7%	0	0	274,298	(29,420)	90%	90%	(443,621)	0.0%	-146%	20%	60,744 (504,365)
	FY 06-07	375,142	23.5%	300,697	9.6%	0	0	300,697	(74,445)	80%	80%	(518,066)	0.0%	-138%	20%	75,028 (593,094)
	FY 07-08	377,668	0.7%	327,561	8.9%	0	0	327,561	(50,107)	87%	87%	(568,173)	7.7%	-150%	20%	75,534 (643,707)
	FY 08-09	364,366	-3.5%	340,396	3.9%	0	0	340,396	(23,970)	93%	93%	(592,143)	7.5%	-163%	20%	72,873 (665,016)
	FY 09-10	302,932	-16.9%	327,423	-3.8%	0	0	327,423	24,491	108%	108%	(567,652)	7.5%	-187%	20%	60,586 (628,238)
	FY 10-11	256,644	-15.3%	360,513	10.1%	0	0	360,513	103,869	140%	140%	(463,783)	8.0%	-181%	20%	51,329 (515,112)
	FY 11-12	276,211	7.6%	371,819	3.1%	0	0	371,819	95,608	135%	135%	(368,175)	8.0%	-133%	20%	55,242 (423,417)
	FY 12-13	261,102	-5.5%	395,936	6.5%	0	0	395,936	134,834	152%	152%	(233,341)	5.0%	-89%	20%	52,220 (285,561)
	FY 13-14	298,440	14.3%	404,825	2.2%	0	0	404,825	106,385	136%	136%	(126,956)	2.5%	-43%	20%	59,688 (186,644)
	FY 14-15	327,617	9.8%	418,288	3.3%	0	0	418,288	90,671	128%	128%	(36,285)	0.0%	-11%	20%	65,523 (101,808)
	FY 15-16	352,607	7.6%	419,934	0.4%	0	0	419,934	67,327	119%	119%	31,042	0.0%	9%	50%	176,304 (145,262)
	FY 16-17	378,864	7.4%	378,852	-9.8%	0	0	378,852	(12)	100%	100%	31,030	0.0%	8%	50%	189,432 (158,402)
	FY 17-18	351,200	-7.3%	394,211	4.1%	0	0	394,211	43,011	112%	112%	74,041	0.0%	21%	50%	175,600 (101,559)
	FY 18-19	437,007	24.4%	362,030	-8.2%	0	0	362,030	(74,977)	83%	83%	(936)	0.0%	0%	50%	218,504 (219,440)
	FY 19-20	427,376	-2.2%	274,204	-24.3%	0	0	274,204	(153,172)	64%	64%	(154,108)	5.0%	-36%	50%	213,688 (367,796)
	FY 20-21	397,749	-6.9%	261,517	-4.6%	0	0	261,517	(136,232)	66%	66%	(290,340)	15.0%	-73%	75%	298,312 (588,652)
	FY 21-22	402,510	1.2%	241,656	-7.6%	8,698	0	250,354	(152,156)	60%	62%	(442,496)	5.0%	-110%	75%	301,883 (744,379)
	FY 22-23 estimate	172,633	-57.1%	214,650	-11.2%	270	0	214,920	42,287	124%	124%	(400,209)	7.0%	-232%	75%	129,475 (529,684)
	FY 23-24 estimate	182,201	5.5%	219,673	2.3%	0	0	219,673	37,472	121%	121%	(362,738)	5.0%	-199%	75%	136,651 (499,389)
	FY 24-25 estimate	189,497	4.0%	221,110	0.7%	0	0	221,110	31,613	117%	117%	(331,125)	5.0%	-175%	75%	142,123 (473,248)
	FY 25-26 estimate	194,068	2.4%	233,895	5.8%	0	0	233,895	39,827	121%	121%	(291,298)	5.0%	-150%	75%	145,551 (436,850)
	FY 26-27 estimate	199,659	2.9%	259,084	10.8%	0	0	259,084	59,425	130%	130%	(231,873)	5.0%	-116%	75%	149,744 (381,618)
	FY 27-28 estimate	204,223	2.3%	280,467	8.3%	0	0	280,467	76,244	137%	137%	(155,630)	5.0%	-76%	75%	153,167 (308,797)

Bureau of Development Services - 2023 FIVE-YEAR FINANCIAL PLAN																APPENDIX E	
Program Detail																	
Program	Fiscal Year	Change		Change		General Fund and Federal Program Revenue	Internal Program to Program Transfers	TOTAL REVENUES	Reserves Add / (Draw)	Program Cost Recovery	TOTAL Cost Recovery	Cumulative Reserve	Fee / Revenue Increase	Actual Reserve %	Reserve Goals:		Excess / (shortage) vs. goal
		TOTAL COSTS	From Prior Year	Program Revenue only	From Prior Year										%	Dollars	
Zoning Enforcement	FY 88-89	108,388	---	198,122	---	6,362	0	204,484	96,096	183%	189%	96,096	0.0%	89%			
	FY 89-90	114,453	5.6%	237,216	19.7%	4,248	0	241,464	127,011	207%	211%	223,107	0.0%	195%			
	FY 90-91	248,985	117.5%	284,932	20.1%	0	0	284,932	35,947	114%	114%	259,054	0.0%	104%			
	FY 91-92	281,278	13.0%	157,315	-44.8%	0	0	157,315	(123,963)	56%	56%	135,091	0.0%	48%			
	FY 92-93	270,658	-3.8%	181,024	15.1%	0	0	181,024	(89,634)	67%	67%	45,457	20%	17%			
	FY 93-94	336,650	24.4%	264,909	46.3%	0	0	264,909	(71,741)	79%	79%	(26,284)	0.0%	-8%			
	FY 94-95	414,163	23.0%	285,806	7.9%	0	0	285,806	(128,357)	69%	69%	(154,641)	117%	-37%			
	FY 95-96	339,723	-18.0%	503,848	76.3%	0	0	503,848	164,125	148%	148%	9,484	0.0%	3%	20%	67,945	(58,461)
	FY 96-97	354,466	4.3%	454,466	-9.8%	0	0	454,466	100,000	128%	128%	109,484	0.0%	31%	20%	70,893	38,591
	FY 97-98	382,212	7.8%	413,891	-8.9%	0	0	413,891	31,679	108%	108%	141,163	0.0%	37%	20%	76,442	64,721
	FY 98-99	389,877	2.0%	389,877	-5.8%	0	0	389,877	0	100%	100%	141,163	0.0%	36%	20%	77,975	63,188
	FY 99-00	488,512	25.3%	449,183	15.2%	0	0	449,183	(39,329)	92%	92%	101,834	0.0%	21%	20%	97,702	4,132
	FY 00-01	507,972	4.0%	507,972	13.1%	0	0	507,972	0	100%	100%	101,834	2.0%	20%	20%	101,594	240
	FY 01-02	549,695	8.2%	549,695	8.2%	0	0	549,695	0	100%	100%	101,834	0.0%	19%	20%	109,939	(8,105)
	FY 02-03	595,380	8.3%	595,380	8.3%	0	0	595,380	0	100%	100%	101,834	5.0%	17%	20%	119,076	(17,242)
	FY 03-04	819,773	37.7%	819,773	37.7%	0	0	819,773	0	100%	100%	101,834	0.0%	12%	20%	163,955	(62,121)
	FY 04-05	644,175	-21.4%	661,291	-19.3%	0	0	661,291	17,116	103%	103%	118,950	0.0%	18%	20%	128,835	(9,885)
	FY 05-06	624,882	-3.0%	624,882	-5.5%	0	0	624,882	0	100%	100%	118,950	6.0%	19%	20%	124,976	(6,026)
	FY 06-07	790,822	26.6%	790,822	26.6%	0	0	790,822	0	100%	100%	118,950	3.8%	15%	20%	158,164	(39,214)
	FY 07-08	682,143	-13.7%	682,143	-13.7%	0	0	682,143	0	100%	100%	118,950	5.0%	17%	20%	136,429	(17,479)
	FY 08-09	817,986	19.9%	808,169	18.5%	0	0	808,169	(9,817)	99%	99%	109,133	5.0%	13%	20%	163,597	(54,464)
	FY 09-10	716,252	-12.4%	697,735	-13.7%	0	0	697,735	(18,517)	97%	97%	90,616	5.0%	13%	20%	143,250	(52,634)
	FY 10-11	615,905	-14.0%	704,404	1.0%	0	0	704,404	88,499	114%	114%	179,115	8.0%	29%	20%	123,181	55,934
	FY 11-12	776,818	26.1%	922,330	30.9%	0	0	922,330	145,512	119%	119%	324,627	5.0%	42%	20%	155,364	169,263
	FY 12-13	801,063	3.1%	1,392,882	51.0%	0	0	1,392,882	591,819	174%	174%	916,446	5.0%	114%	20%	160,213	756,233
	FY 13-14	1,136,658	41.9%	1,505,767	8.1%	0	0	1,505,767	369,109	132%	132%	1,285,555	0.0%	113%	20%	227,332	1,058,223
	FY 14-15	943,699	-17.0%	1,669,499	10.9%	0	0	1,669,499	725,800	177%	177%	2,011,355	0.0%	213%	20%	188,740	1,822,615
	FY 15-16	1,078,125	14.2%	1,968,525	17.9%	0	0	1,968,525	890,400	183%	183%	2,901,755	0.0%	269%	50%	539,063	2,362,693
	FY 16-17	1,190,669	10.4%	2,467,489	25.3%	0	0	2,467,489	1,276,820	207%	207%	4,178,575	-3.0%	351%	50%	595,335	3,583,241
	FY 17-18	1,651,772	38.7%	2,581,689	4.6%	0	0	2,581,689	929,917	156%	156%	5,108,492	0.0%	309%	50%	825,886	4,282,606
	FY 18-19	1,677,015	1.5%	2,049,912	-20.6%	0	0	2,049,912	372,896	122%	122%	5,481,388	0.0%	327%	50%	838,508	4,642,881
	FY 19-20	2,304,050	37.4%	2,106,347	2.8%	0	0	2,106,347	(197,703)	91%	91%	5,283,687	0.0%	229%	50%	1,152,025	4,131,662
FY 20-21	2,458,002	6.7%	1,630,181	-22.6%	0	0	1,630,181	(827,821)	66%	66%	4,455,866	0.0%	181%	50%	1,229,001	3,226,865	
FY 21-22	2,468,419	0.4%	2,612,555	60.3%	22,855	0	2,635,410	166,991	106%	107%	4,622,857	0.0%	187%	50%	1,234,209	3,388,648	
FY 22-23 estimate	2,713,609	9.9%	2,557,644	-2.1%	4,239	0	2,561,883	(151,726)	94%	94%	4,471,131	0.0%	165%	50%	1,356,805	3,114,327	
FY 23-24 estimate	3,144,819	15.9%	2,664,946	4.2%	0	0	2,664,946	(479,873)	85%	85%	3,991,258	0.0%	127%	50%	1,572,409	2,418,849	
FY 24-25 estimate	3,225,332	2.6%	2,392,179	-10.2%	0	0	2,392,179	(833,153)	74%	74%	3,158,105	0.0%	98%	50%	1,612,666	1,545,439	
FY 25-26 estimate	3,308,154	2.6%	2,634,683	10.1%	0	0	2,634,683	(673,471)	80%	80%	2,484,634	0.0%	75%	50%	1,654,077	830,557	
FY 26-27 estimate	3,368,768	1.8%	2,964,819	12.5%	0	0	2,964,819	(403,949)	88%	88%	2,080,685	0.0%	62%	50%	1,684,384	396,301	
FY 27-28 estimate	3,453,846	2.5%	3,176,895	7.2%	0	0	3,176,895	(276,952)	92%	92%	1,803,733	0.0%	52%	50%	1,726,923	76,810	

Bureau of Development Services - 2023 FIVE-YEAR FINANCIAL PLAN																APPENDIX E	
Program Detail																	
			Change		Change	General Fund	Internal										
Program	Fiscal	TOTAL	From	Program	From	and Federal	Program to	TOTAL	Reserves	Program	TOTAL	Cumulative	Fee /	Actual	Reserve Goals:	Excess /	
	Year	COSTS	Prior	Revenue	Prior	Program	Program	REVENUES	Add / (Draw)	Cost	Cost	Reserve	Revenue	Reserve	%	Dollars	
			Year	only	Year	Revenue	Transfers			Recovery	Recovery		Increase	%		(shortage) vs. goal	
Land Use Services	FY 88-89																
	FY 89-90																
	FY 90-91																
	FY 91-92																
	FY 92-93																
	FY 93-94																
	FY 94-95																
	FY 95-96																
	FY 96-97																
	FY 97-98																
	FY 98-99																
	FY 99-00		4,237,785		2,541,912		2,034,078	0	4,575,990	338,205	60%	108%	338,205	various	8%	20%	847,557 (509,352)
	FY 00-01		5,360,475	26.5%	3,384,830	33.2%	2,326,005	0	5,710,835	350,360	63%	107%	688,565	13%	13%	20%	1,072,095 (383,530)
	FY 01-02		5,744,438	7.2%	3,291,398	-2.8%	2,161,459	0	5,452,857	(291,581)	57%	95%	396,984	0.0%	7%	20%	1,148,888 (751,904)
	FY 02-03		6,288,885	9.5%	3,578,681	8.7%	1,917,012	0	5,495,693	(793,192)	57%	87%	57,792	8.0%	1%	20%	1,257,777 (1,199,985)
	FY 03-04		6,201,797	-1.4%	3,689,159	3.1%	1,143,072	579,848	5,412,079	(789,718)	59%	87%	(144,312)	0.0%	-2%	20%	1,240,359 (1,384,671)
	FY 04-05		6,461,572	4.2%	4,518,808	22.5%	1,153,361	579,848	6,252,017	(209,555)	70%	97%	(353,867)	12%	-5%	20%	1,292,314 (1,646,181)
	FY 05-06		7,106,749	10.0%	6,364,363	40.8%	1,097,443	579,848	8,041,654	934,905	90%	113%	581,038	4.0%	8%	20%	1,421,350 (840,312)
	FY 06-07		8,246,373	16.0%	7,129,961	12.0%	1,304,383	579,848	9,014,192	767,819	86%	109%	1,348,857	5.0%	16%	20%	1,649,275 (300,418)
	FY 07-08		9,245,002	12.1%	7,469,772	4.8%	1,268,959	579,848	9,318,579	73,577	81%	101%	1,422,434	3.8%	15%	20%	1,849,000 (426,566)
	FY 08-09		9,873,210	6.8%	4,947,978	-33.8%	1,253,289	579,848	6,781,115	(3,092,095)	50%	69%	(1,669,661)	4.0%	-17%	20%	1,974,642 (3,644,303)
	FY 09-10		5,920,462	-40.0%	4,049,554	-18.2%	1,253,528	579,848	5,882,929	(37,533)	68%	99%	(1,707,194)	7.0%	-29%	20%	1,184,092 (2,891,286)
	FY 10-11		4,991,450	-15.7%	4,294,534	6.0%	1,240,666	579,848	6,115,048	1,123,598	86%	123%	(583,596)	8.0%	-12%	20%	998,290 (1,581,886)
	FY 11-12		6,022,456	20.7%	6,058,809	41.1%	1,455,748	0	7,514,557	1,492,101	101%	125%	908,505	8.0%	15%	20%	1,204,491 (295,986)
	FY 12-13		6,506,472	8.0%	8,271,890	36.5%	1,067,688	0	9,339,578	2,833,106	127%	144%	3,741,611	5.0%	58%	20%	1,301,294 2,440,317
	FY 13-14		8,462,426	30.1%	9,693,609	17.2%	1,138,038	0	10,831,647	2,369,221	115%	128%	6,110,832	5.0%	72%	20%	1,692,485 4,418,347
	FY 14-15		10,260,641	21.2%	11,219,870	15.7%	1,258,937	0	12,478,807	2,218,166	109%	122%	8,328,998	0.0%	81%	20%	2,052,128 6,276,870
	FY 15-16		11,766,779	14.7%	14,129,261	25.9%	1,089,442	0	15,218,703	3,451,924	120%	129%	11,780,922	0.0%	100%	30%	3,530,034 8,250,888
	FY 16-17		14,358,390	22.0%	14,698,880	4.0%	394,946	0	15,093,826	735,436	102%	105%	12,516,358	0.0%	87%	50%	7,179,195 5,337,163
	FY 17-18		16,876,757	17.5%	13,187,586	-10.3%	0	0	13,187,586	(3,689,171)	78%	78%	8,827,187	0.0%	52%	50%	8,438,378 388,809
	FY 18-19		15,441,466	-8.5%	12,508,158	-5.2%	0	0	12,508,158	(2,933,308)	81%	81%	5,893,879	0.0%	38%	50%	7,720,733 (1,826,854)
	FY 19-20		12,709,958	-17.7%	13,687,217	9.4%	70,000	0	13,757,217	1,047,259	108%	108%	6,941,140	5.0%	55%	75%	9,532,469 (2,591,328)
FY 20-21		12,538,459	-1.3%	10,391,661	-24.1%	0	0	10,391,661	(2,146,798)	83%	83%	4,794,342	7.8%	38%	75%	9,403,844 (4,609,502)	
FY 21-22		12,467,963	-0.6%	13,095,846	26.0%	292,872	0	13,388,718	920,755	105%	107%	5,715,097	5.0%	46%	75%	9,350,973 (3,635,876)	
FY 22-23 estimate		13,443,587	7.8%	12,591,886	-3.8%	21,001	0	12,612,887	(830,700)	94%	94%	4,884,397	5.0%	36%	75%	10,082,690 (5,198,293)	
FY 23-24 estimate		13,675,684	1.7%	12,532,717	-0.5%	0	0	12,532,717	(1,142,968)	92%	92%	3,741,429	5.0%	27%	75%	10,256,763 (6,515,334)	
FY 24-25 estimate		14,024,861	2.6%	12,278,537	-2.0%	0	0	12,278,537	(1,746,324)	88%	88%	1,995,105	0.0%	14%	75%	10,518,646 (8,523,540)	
FY 25-26 estimate		14,359,604	2.4%	13,477,183	9.8%	0	0	13,477,183	(882,422)	94%	94%	1,112,683	0.0%	8%	75%	10,769,703 (9,657,020)	
FY 26-27 estimate		15,263,753	6.3%	15,182,960	12.7%	0	0	15,182,960	(80,794)	99%	99%	1,031,890	0.0%	7%	75%	11,447,815 (10,415,925)	
FY 27-28 estimate		15,531,335	1.8%	16,414,539	8.1%	0	0	16,414,539	883,204	106%	106%	1,915,094	0.0%	12%	75%	11,648,501 (9,733,407)	

Bureau of Development Services - 2023 FIVE-YEAR FINANCIAL PLAN

APPENDIX E

Program Detail

Program	Fiscal Year	Change		Change		General Fund and Federal Program Revenue	Internal Program to Program Transfers	TOTAL REVENUES	Reserves Add / (Draw)	Program Cost Recovery	TOTAL Cost Recovery	Cumulative Reserve	Fee / Revenue Increase	Actual Reserve %	Reserve Goals:		Excess / (shortage) vs. goal
		TOTAL COSTS	From Prior Year	Program Revenue only	From Prior Year										%	Dollars	
Neighborhood Inspections	FY 88-89	1,130,341	---	228,285	---	881,281	0	1,096,115	(34,226)	20%	97%	(34,226)	0.0%	-3%			
	FY 89-90	1,248,398	10.4%	179,602	-21.3%	1,073,608	0	1,223,226	(25,172)	14%	98%	(59,398)	0.0%	-5%			
	FY 90-91	1,550,748	24.2%	257,143	43.2%	1,185,341	0	1,442,474	(108,274)	17%	93%	(167,672)	0.0%	-11%			
	FY 91-92	1,713,249	10.5%	589,843	129.4%	1,088,632	0	1,665,794	(47,455)	34%	97%	(215,127)	0.0%	-13%			
	FY 92-93	1,848,346	7.9%	720,920	22.2%	1,145,076	0	1,864,773	16,427	39%	101%	(198,700)	0.0%	-11%			
	FY 93-94	1,964,276	6.3%	854,576	18.5%	1,071,138	0	1,925,541	(38,735)	44%	98%	(237,435)	0.0%	-12%			
	FY 94-95	2,133,127	8.6%	1,251,086	46.4%	1,176,038	0	2,421,019	287,892	59%	113%	50,457	0.0%	2%			
	FY 95-96	2,334,780	9.5%	1,473,097	17.7%	1,190,075	0	2,663,285	328,505	63%	114%	378,962	0.0%	16%			
	FY 96-97	2,704,625	15.8%	1,540,039	4.5%	1,206,455	0	2,744,265	39,640	57%	101%	418,602	0.0%	15%			
Neighborhood Inspections Program transferred to ONI in FY 2003-04	FY 97-98	2,470,880	-8.6%	1,561,205	1.4%	1,043,346	0	2,602,969	132,089	63%	105%	550,691	0.0%	22%			
	FY 98-99	2,267,882	-8.2%	1,732,485	11.0%	1,083,227	0	2,811,233	543,351	76%	124%	1,094,042	0.0%	48%			
	FY 99-00	2,721,664	20.0%	2,014,977	16.3%	1,144,824	0	3,063,392	341,728	74%	113%	1,435,770	0.0%	53%	35%	952,582	483,188
	FY 00-01	2,626,994	-3.5%	1,932,248	-4.1%	1,056,096	0	2,716,576	89,582	74%	103%	1,525,352	0.0%	58%	20%	525,399	999,953
The program came back to BDS in FY 2006-07	FY 01-02	2,725,953	3.8%	2,091,631	8.2%	989,153	0	3,050,238	324,285	77%	112%	1,849,637	0.0%	68%	20%	545,191	1,304,446
	FY 02-03	2,485,846	-8.8%	2,110,470	0.9%	0	0	2,076,068	(409,778)	85%	84%	1,439,859	0.0%	58%	20%	497,169	942,690
	FY 03-04																
	FY 04-05																
	FY 05-06											946,813					
	FY 06-07	2,016,429		1,402,034		350,259	0	1,752,293	(264,136)	70%	87%	682,677		34%	20%	403,286	279,391
	FY 07-08	2,495,495	23.8%	1,403,098	0.1%	611,972	0	2,015,070	(480,425)	56%	81%	202,252	7.0%	8%	20%	499,099	(296,847)
	FY 08-09	2,952,658	18.3%	1,079,616	-23.1%	373,042	0	1,452,658	(1,500,000)	37%	49%	(1,297,748)	5.0%	-44%	20%	590,532	(1,888,280)
	FY 09-10	1,660,036	-43.8%	1,838,208	70.3%	387,031	0	2,225,238	565,202	111%	134%	(732,546)	5.0%	-44%	20%	332,007	(1,064,553)
	FY 10-11	1,575,262	-5.1%	1,907,091	3.7%	384,391	0	2,291,482	716,220	121%	145%	(16,326)	8.0%	-1%	20%	315,052	(331,378)
	FY 11-12	2,350,403	49.2%	1,888,728	-1.0%	1,290,770	0	3,179,498	829,095	80%	135%	812,769	8.0%	35%	25%	587,601	225,168
	FY 12-13	2,496,638	6.2%	1,897,575	0.5%	888,039	0	2,785,614	288,976	76%	112%	1,101,745	5.0%	44%	25%	624,160	477,586
	FY 13-14	2,848,191	14.1%	1,768,576	-6.8%	856,836	0	2,625,412	(222,779)	62%	92%	878,966	5.0%	31%	25%	712,048	166,918
	FY 14-15	2,572,847	-9.7%	2,384,772	34.8%	935,877	0	3,320,649	747,802	93%	129%	1,626,768	0.0%	63%	25%	643,212	983,556
	FY 15-16	3,309,094	28.6%	3,656,030	53.3%	1,087,831	0	4,743,861	1,434,767	110%	143%	3,061,535	0.0%	93%	30%	992,728	2,068,807
	FY 16-17	4,301,319	30.0%	3,919,241	7.2%	1,722,798	0	5,642,039	1,340,720	91%	131%	4,402,255	0.0%	102%	50%	2,150,660	2,251,596
	FY 17-18	4,635,090	7.8%	3,390,861	-13.5%	952,985	0	4,343,846	(291,244)	73%	94%	4,111,011	0.0%	89%	50%	2,317,545	1,793,466
	FY 18-19	5,274,126	13.8%	3,321,290	-2.1%	982,528	0	4,303,818	(970,308)	63%	82%	3,140,702	0.0%	60%	50%	2,637,063	503,638
	FY 19-20	4,643,345	-12.0%	2,390,435	-28.0%	1,005,775	0	3,396,210	(1,247,135)	51%	73%	1,893,567	5.0%	41%	50%	2,321,673	(428,106)
	FY 20-21	4,022,299	-13.4%	1,827,757	-23.5%	975,775	0	2,803,532	(1,218,767)	45%	70%	674,800	7.2%	17%	50%	2,011,150	(1,336,350)
FY 21-22	3,966,583	-1.4%	1,533,244	-16.1%	3,260,972	0	4,794,216	827,633	39%	121%	1,502,433	5.0%	38%	50%	1,983,291	(480,859)	
FY 22-23 estimate	4,165,949	5.0%	2,227,647	45.3%	1,077,130	0	3,304,777	(861,172)	53%	79%	641,261	5.0%	15%	50%	2,082,975	(1,441,714)	
FY 23-24 estimate	4,639,320	11.4%	2,245,354	0.8%	1,102,741	0	3,348,095	(1,291,225)	48%	72%	(649,964)	5.0%	-14%	50%	2,319,660	(2,969,624)	
FY 24-25 estimate	4,828,289	4.1%	2,236,213	-0.4%	1,102,741	0	3,338,954	(1,489,335)	46%	69%	(2,139,300)	5.0%	-44%	50%	2,414,144	(4,553,444)	
FY 25-26 estimate	4,938,986	2.3%	2,353,238	5.2%	1,102,741	0	3,455,979	(1,483,006)	48%	70%	(3,622,306)	5.0%	-73%	50%	2,469,493	(6,091,799)	
FY 26-27 estimate	5,015,085	1.5%	2,598,410	10.4%	1,102,741	0	3,701,151	(1,313,934)	52%	74%	(4,936,240)	5.0%	-98%	50%	2,507,543	(7,443,782)	
FY 27-28 estimate	5,124,694	2.2%	2,813,266	8.3%	1,102,741	0	3,916,007	(1,208,687)	55%	76%	(6,144,927)	5.0%	-120%	50%	2,562,347	(8,707,274)	