

# Estes Valley Recreation & Park District

# 2020



## Enriching lives with quality recreation





**ESTES VALLEY**  
Recreation & Park District

District Administration Office  
660 Community Drive, P.O. Box 1379, Estes Park, Colorado 80517  
WWW.EVRPD.COM

I Ronald I. Duell, certify that the attached is a true and accurate copy of the 3-Year Comparison and the Adopted 2020 Budget of the Estes Valley Recreation and Park District.

IN WITNESS WHEREOF I have affixed my name as President of the Board of Directors and have caused the corporate seal to be hereunto affixed the 19<sup>th</sup> day of November, 2019.



*Ronald J. Duell*

Ronald I. Duell, President  
Board of Directors  
Estes Valley Recreation and Park District





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# Introduction

Estes Valley Recreation and Park District is a quasi-municipal corporation and a political subdivision of the State of Colorado (the “State”) created in 1955 pursuant to State statutes for the purpose of providing recreation programs and facilities; including golf courses, a community center and an aquatic center; and to maintain parks and provide recreation and related services for the residents of and visitors to the District. The District encompasses approximately 320 square miles in southwestern Larimer County and northern Boulder County, and includes within its boundaries primarily unincorporated land and the Town of Estes Park (the “Town”). The Town is surrounded by Rocky Mountain National Park on three sides, to the north, west and south. The District has a current estimated population of 11,151, and estimated annual visitation of 4 million.

## Mission:

*Enrich lives with quality recreation*

## Values:

- Excellent customer service
- Responsive to community needs
- Healthy, active lifestyles
- Access for everyone
- Public resource stewardship and transparency
- Environmental stewardship/conservation
- Employee development and engagement
- Continuous improvement and efficiency, progressiveness in operations
- Effective partnerships

## Key Objectives:

- Active participation/use in programs and facilities by all ages, abilities and income levels
- Happy, loyal customers and employees
- Responsible and proactive management, maintenance and upgrades of facilities
- Financial viability and sustainability

## Vision

- A catalyst and facilitator of healthy, active lifestyles for people of all ages, abilities and income levels
- The preferred “go-to” source in Estes Valley of affordable, family fun
- A good steward of public resources (value returned for taxes and grant funding)
- The Estes Valley employer of choice
- An effective operating partner (for BOR, Town, School, etc.)

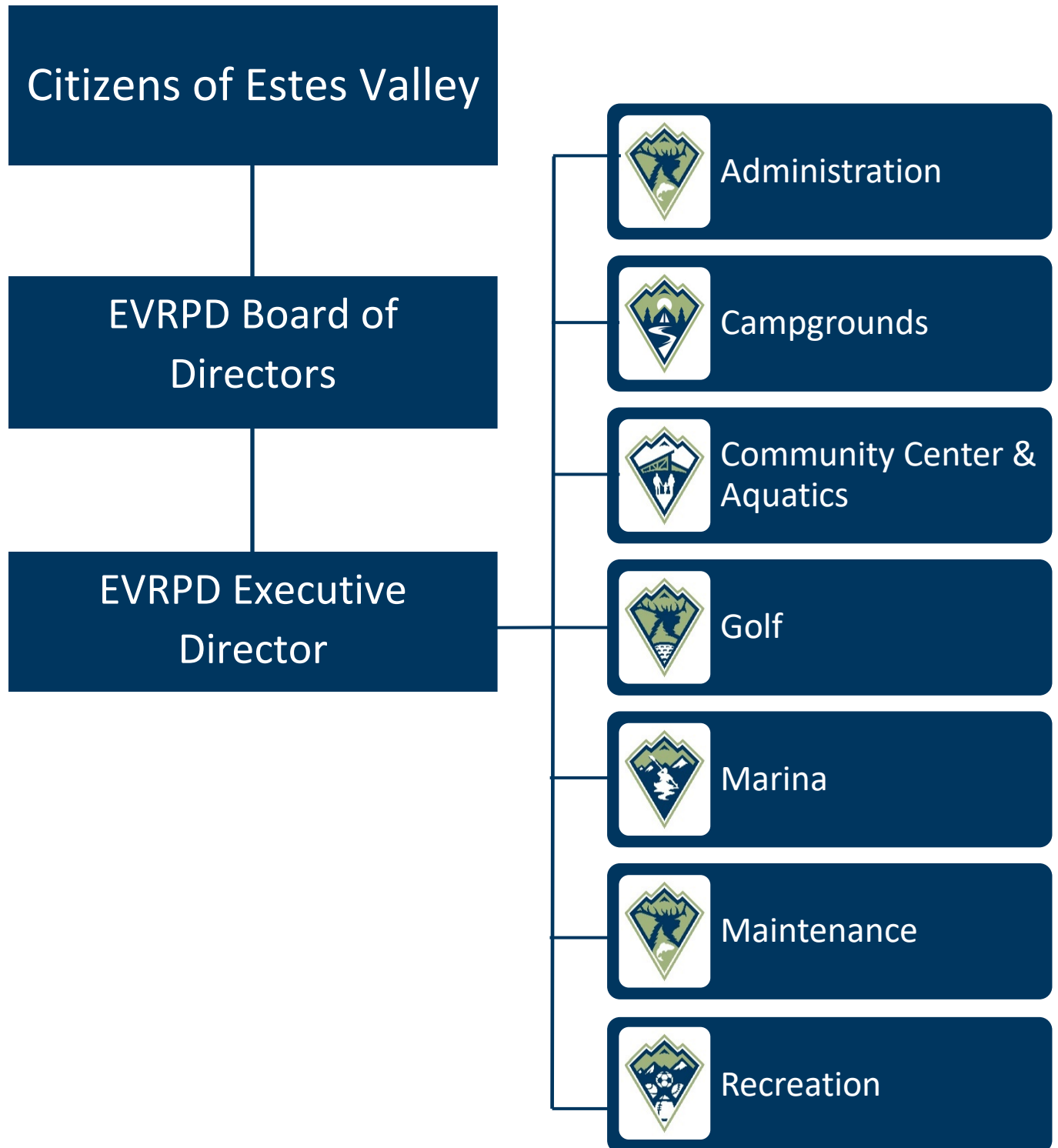








# Organizational Structure







## Budgetary Basis and Organization

Estes Valley Recreation and Park District budgets on a Modified Accrual Basis which treats the purchases of capital assets and debt principal payments as expenses and does not include an expense for depreciation.

The accounting system of the District is organized as a single enterprise fund; however, for budget purposes, revenues and expenses are classified by department. Department budgets include operating revenues and expenses, some of which are classified into subcategories based on programs or functions. For example, the Recreation budget includes subcategories for youth and adult programs, and the golf budgets are classified into operations, pro shops and grounds maintenance subcategories.

Department budgets also include non-operating revenues, such as intergovernmental and/or private grant funding, property tax allocations, transfers to/from reserves and miscellaneous income, and non-operating expenses such as capital expenditures and set-asides for contingencies and maintenance.

The Fleet Maintenance Pool (Department 5) expenses are allocated to the various benefiting departments based on an estimate of percentage of District mechanics' time.

The District uses cost recovery targets to set revenue and expense goals and limits for departments. Departments which operate activities that are more individual-benefit in nature (Campgrounds, Golf, Marina) are budgeted to recover 100% of operating costs plus amounts necessary to set aside improvement and reserve funds and amounts needed to subsidize public-benefit activities (Youth Recreation, Senior Services, Parks/Trails) and administrative costs. A share of Administrative/Subsidy cost is allocated "below the bottom line" for each department to facilitate evaluation of overall cost recovery percentages.







# EVRPD 2020 Budget Summary

## Sources and Uses of Funds

Source of funds	Description
User Fees and Sale of Merchandise	<p><u>Recreation</u> - Registration fees for sports and enrichment programs, sponsorships, special events and concessions</p> <p><u>Community Center</u> - Membership fees, punch passes, admissions, class registrations, swim lessons, facility rentals, merchandise</p> <p><u>Golf</u> - Green fees, equipment rental, season and punch passes, merchandise, Junior Golf</p> <p><u>Marina</u> - Boat and bike rentals, pavilion rentals, merchandise and day-use fees</p> <p><u>Parks and Trails</u> - Stanley Park facility rentals, and shooting range concession share</p> <p><u>Campgrounds</u> - Campsite fees and merchandise</p>
Property Taxes - Bond Debt Service	The 2015 ballot measure for construction of the Estes Valley Community Center authorized the District to issue \$19.83 million in bonds to be paid off over 20 years. The 2020 levy for bond debt service is 3.347 mills.
Property Taxes - Operating and Capital	The District is authorized a 1.781 general mill levy, which is adjusted each year in accordance with TABOR limitations and abatements. The 2020 estimated levy is 1.458 mills. Special elections were held in 2008 and 2015 for funding of Community Center operations, trails, equipment, aquatics, tree maintenance and Stanley Park improvements. The 2019 combined levies for 2008 and 2015 elections are 1.648 mills.
Inter-government Grants and Agreements	<p><u>Bureau of Reclamation (BOR)</u> – The District serves as Managing Partner for BOR-owned Lake Estes, Mary’s Lake and East Portal properties. Certain capital projects may be eligible for BOR cost share when funds are available. The 2020 budget includes approximately \$40,000 in federal cost sharing for campgrounds ADA playgrounds projects and noxious weed spraying on BOR properties.</p> <p><u>Lottery</u> - The District receives approximately \$60,000/year in Lottery Funding for parks and recreation facility improvements.</p> <p><u>Town of Estes 1A Sales Tax</u> – The Town’s 2014 1A sales tax measure includes funding for construction of and equipping the Estes Valley Community Center, with tax collections occurring over a 10-year period.</p> <p><u>Local Grants</u> – The 2020 budget includes a grant from Larimer County for Senior Services Programming. The Stanley Park skate park capital project will be contingent on receiving local cost share which has not yet been secured.</p>
Transfers from (to) Reserves	The District sets aside a portion of user fees and operating expenses for capital improvements and maintenance. A portion of the mill levy for Trails is accumulated in a fund for trail development. In 2020, approximately \$55,000 is budgeted to be transferred from reserves for trail development. Also in 2020, the District plans to utilize Lottery Fund reserves of about \$272,500 for Stanley Park capital projects.
Interest and Other	In addition to interest income from banks and investment pools, the District receives funding from private foundations and donations from individuals.







# EVRPD 2020 Budget Summary

District overall uses of funds include:

- Operating expenses (58%)
- Debt service (25%)
- Capital expenditures (15%)
- Tax collection fees, reserves and contingencies (2%).

Uses of Operating Funds	Types of Expenses
Personnel	The District has 30 full-time employees and approximately 150 part-time and seasonal staff. Expenses include wages, payroll taxes, work comp and unemployment insurance, health/dental/life/disability insurance and retirement benefits.
Merchandise Purchases	Cost of merchandise such as apparel, sporting goods and food/beverages sold at the marina, campground stores, golf pro shops and community center, and refreshments sold from the mobile concessions trailer.
Utilities and Fuel	Electric, natural gas, water, sewer, trash, telephone, and internet; gasoline/diesel for mowers, tractors and vehicles.
Facilities and Equipment Repairs and Maintenance	Grounds maintenance materials such as seed, fertilizer, chemicals, mulch, sand, road base, infield mix and trees. Parts, materials and labor for preventive and routine building and equipment maintenance and repairs.
Operating Supplies and Rental Equipment	Operating supplies include employee uniforms, consumable paper products, soaps and cleaners, sports equipment and team uniforms, office supplies and small tools. Rental equipment includes the purchase and/or rent of equipment such as golf carts, golf clubs, bicycles, life jackets and small watercraft.
Professional and Contract Services	Legal, audit, IT support, 3 <sup>rd</sup> party payroll processing, employee screening and contract cleaning services.
P&L Insurance	Premiums paid to the Colorado Special Districts Property and Liability Insurance Pool.
Outreach, Marketing and Printing	Advertising, tradeshow booth fees, facility brochures, business cards, coupons and program flyers.
Other	District memberships, professional development, legal notices, licenses and permits, board expenses.





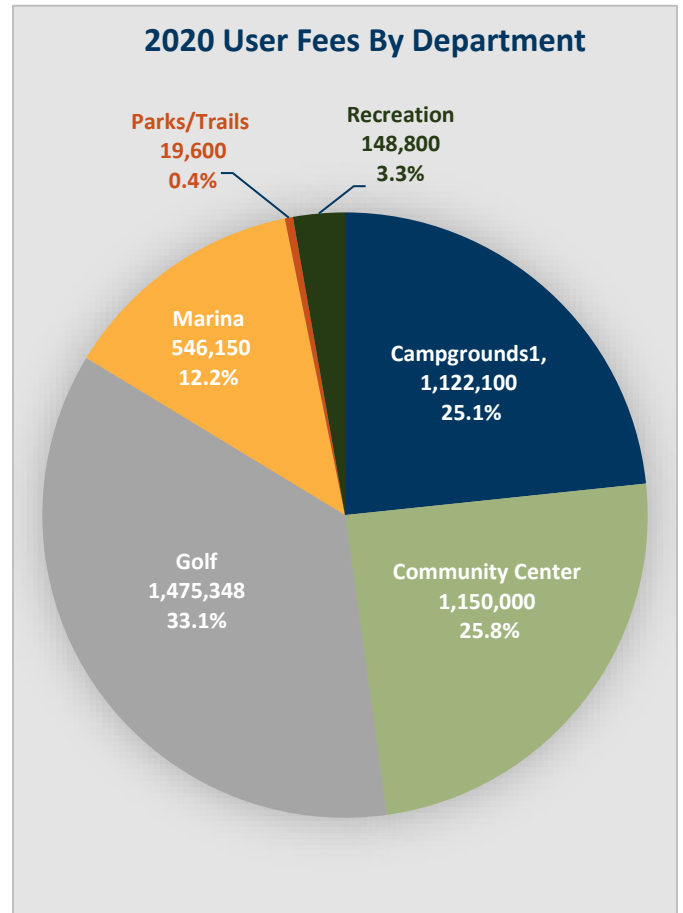
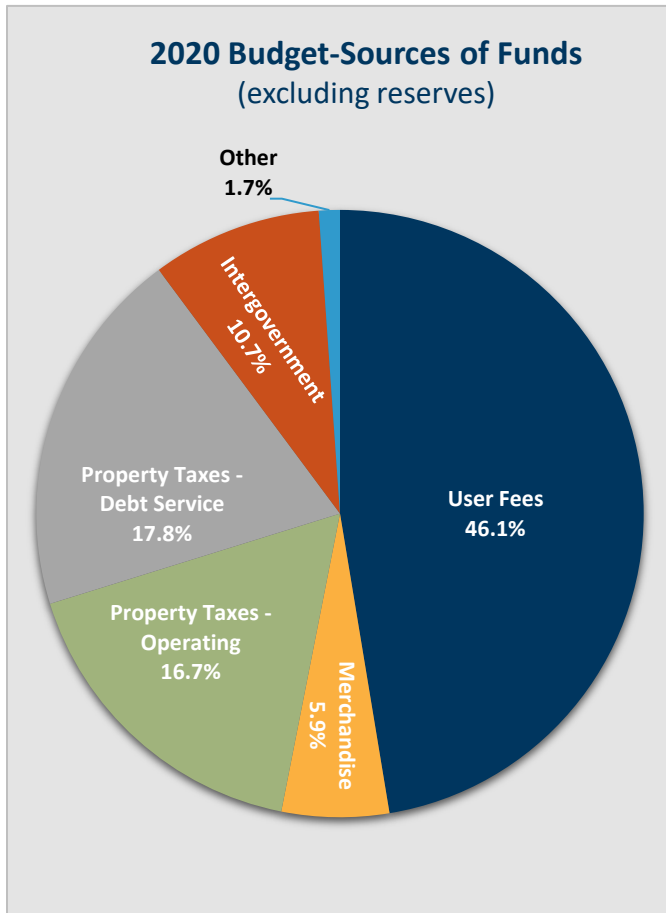




# EVRPD 2020 Budget Summary - Sources of Funds

## Sources of Funds

Revenues	
User Fees	3,953,469
Sale of Merchandise	508,529
Property Taxes - Operating	1,431,231
Property Taxes - Debt Service	1,523,224
Intergovernment	914,475
Other	145,500
Transfers From (To) Reserves	91,403
	8,567,831







# EVRPD 2020 Budget Summary - Uses of Funds

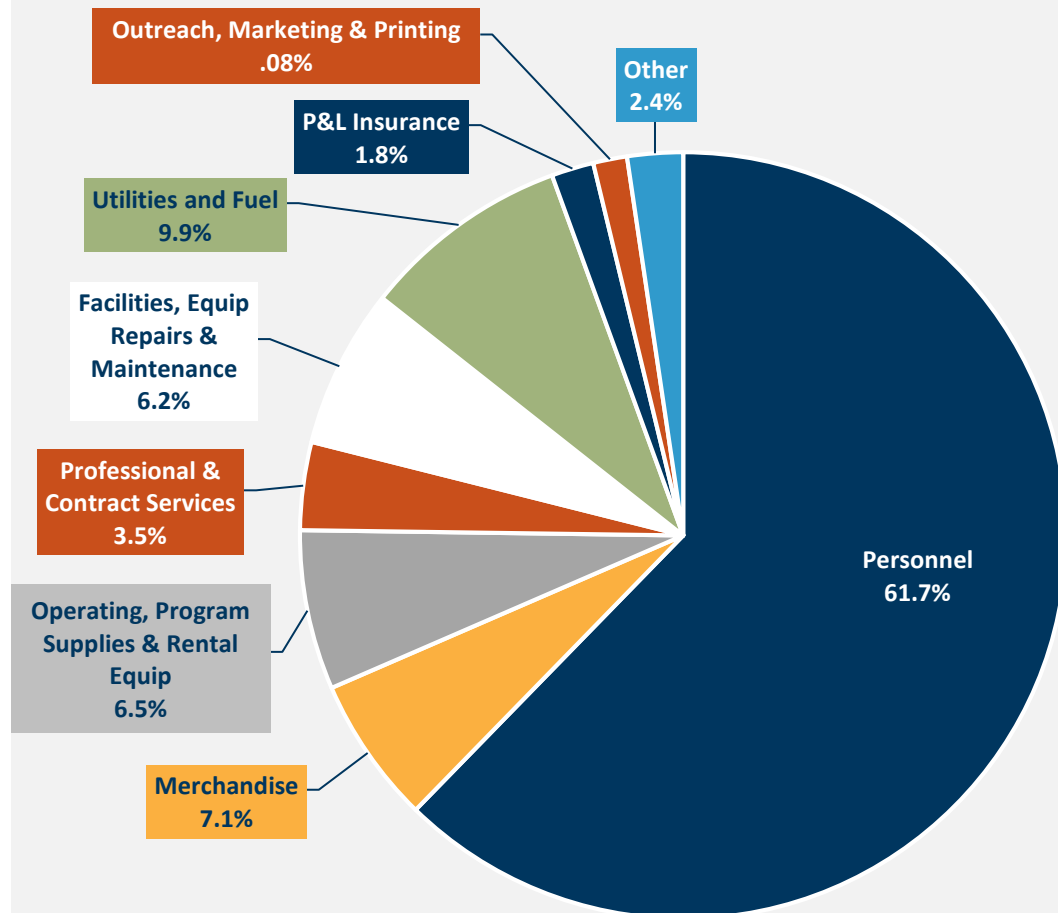
## Uses of Funds

### Operating Expenses

Personnel	\$3,044,353
Merchandise	351,200
Operating/Program Supplies & Rental Equip	321,100
Professional/Contract Services	175,100
Facilities/Equip Repairs & Maintenance	308,550
Utilities and Fuel	490,482
P&L Insurance	87,300
Outreach, Marketing & Printing	38,000
Other	120,831

**Total Operating Expenses \$ 4,936,916**

**EVRPD 2020 Uses of Funds (Operating Only)**







# EVRPD 2020 Budget Summary - Consolidated Summary

## Consolidated Summary

	<u>Proposed Budget</u>
<b>Operating Revenue</b>	
Fees and Charges	\$ 4,461,998
<b>Total Operating Revenue</b>	<b>4,461,998</b>
<b>Operating Expenses</b>	
Regular Salaries	1,589,547
Seasonal/PT Salaries	835,421
Payroll Taxes & Fringe	619,385
<i>Total Personnel Costs</i>	<i>3,044,353</i>
Merchandise Purchases	351,200
Operating/Program Supplies & Rental Equip	321,100
Professional/Contract Services	175,100
Facilities/Equip Repairs & Maintenance	308,550
Utilities and Fuel	490,482
P&L Insurance	87,300
Printing & Marketing	38,000
Other Operating Expenses	120,831
<i>Direct Operating Expenses</i>	<i>4,936,916</i>
<b>Operating Income/(Deficit)</b>	<b>(474,918)</b>
<b>Non-Operating Revenues</b>	
Property Taxes - Operating and Capital	1,431,231
Property Taxes - Debt Service	1,523,224
Intergovernment Revenue	914,475
Bond/Lease Proceeds	-
Interest	92,500
Other/Miscellaneous	53,000
Internal Transfers - Property Taxes Allocated	(0)
Transfer from Maintenance Reserve	45,000
Improvement/Reserve Funds Used (Transferred)	46,403
<i>Total Non-Operating Revenues</i>	<i>4,105,833</i>
<b>Non-Operating Expenses</b>	
Capital Expense	1,254,000
County Tax Collection Exp	54,748
Maintenance Reserves	61,940
Debt Service Principal	1,350,672
Debt Service Interest	796,945
Debt Service Reserve	17,404
Contingency Appropriation	48,355
<i>Total Capital, Debt Service, Reserves/Conting.</i>	<i>3,584,063</i>
<b>Excess (Deficit) of Revenues Over Expenditures</b>	<b>\$ 46,852</b>







## 2020 Budget Highlights

### **2020 Budget Highlights**

The District's 2020 Budget reflects a 7% increase over the 2019 revised budget in operating income, 2% increase in operating expenses, and an 18% increase in non-operating (capital) expenses. Fee increases are planned for the campground operations in order to offset critical infrastructure needs; and for specific services at the Community Center to adjust to market conditions and service delivery changes.

**Campgrounds** – A modest fee increase is planned for 2020 to build improvement funds for upcoming water, sewer and electric infrastructure projects. 2020 will be year two of a multi-year plan to add shade/picnic shelters to the most sun-exposed campsites at Mary's Lake, and the District anticipates installing new playground amenities through a cost-sharing effort with the Bureau of Reclamation.

**Community Center** – The Community Center began operations in March 2018. District management is continuously analyzing the revenues and expenses of the operation and making appropriate adjustments to budget assumptions, marketing efforts, staffing and programming. The 2020 budget reflects a 17% increase in revenues, primarily in daily admissions, facility rentals and merchandise sales. A modest fee increase is proposed for facility rental rates, and fee changes for swim lessons are proposed to reflect changes in service delivery format.

**Golf Courses** – The District will continue to update its marketing approach to attract new patrons as industry trends continue to shift. For example, disc golf is now offered at Lake Estes Golf Course, and initial reviews are very encouraging. Evaluating and/or implementing the recommendations of a third-party business development plan, enhancing online presence and digital marketing outreach, and promoting/holding special events and opportunities for beginning and/or casual golfers will continue to be elements of the effort to grow the game. The revenue budget reflects a modest increase resulting from this shift in focus.

**Marina and Lake Estes Day Use** – The revenues and expenses associated with the Lake Estes Day-Use areas (Cherokee Draw, Wapiti Meadows, Fisherman's Nook – formerly part of the Parks/Trails budget) will continue to be reflected in the Marina budget to better indicate responsibility for maintenance and collecting use fees. Revenue reflects a nominal increase in anticipated watercraft and bike/cart rentals by extending hours of operation, as well as a shift in operational approach during the busiest days of the fall season (staying open on weekends while closing during the middle of the week).

**Parks and Trails** – The District continues to collaborate with the Town of Estes Park to update and implement the Stanley Park Master Plan, and will also utilize a third-party consultant to evaluate and/or implement a wide range of park improvements in 2020, including replacement of the tennis courts and skate park (pending non-District funding assistance). The District will also continue to enhance Stanley Park in 2020 by replacing picnic tables, completing various improvements to the dog park and upgrading the baseball and softball fields. The District remains in partnership with the Town of Estes Park to complete the Fall River Trail connection to Rocky Mountain National Park.

**Recreation Programs** – The Recreation revenue and staff budgets include provisions for expanding youth programming to include after-school activities, as well as more camps, tournaments and clinics. Adult programming will include additional opportunities for non-sports enrichment such as art, dance, history and other special interests. In addition, the Recreation Department will continue to administer adult activities/senior services, which were formerly categorized in the community center operations budget. The focus for 2020 and future years will be to not only enhance adult programming in the most-popular categories (day trips, special events and lifelong learning), but to improve customer engagement, outreach and service so that newly-desired enrichment offerings can be implemented in a timely, cost-effective manner.







## Department 1 – General Administration

### **Department Mission**

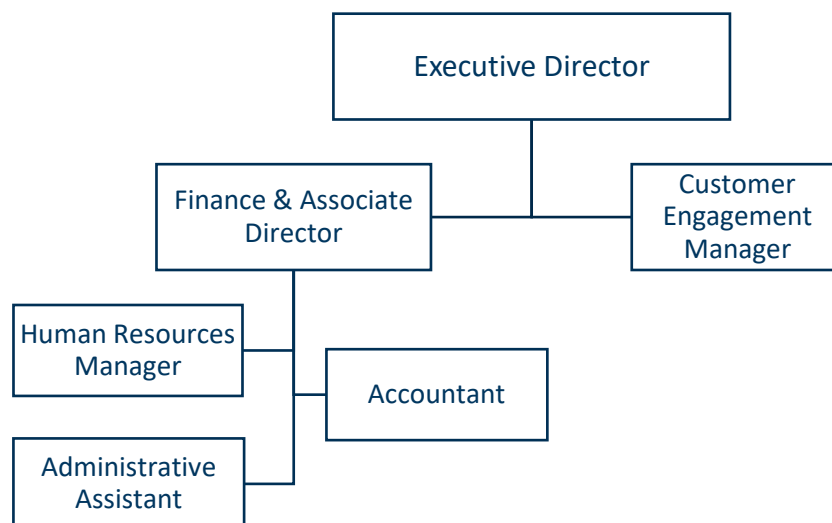
To provide leadership and support for District operations, ensure compliance with applicable laws and regulations, and facilitate effective governance of the organization.

### **Account Highlights**

The General Administration budget includes salaries and fringe for the Executive Director, Finance Director, Accountant, Administrative Assistant, HR Manager, Customer Engagement Manager and other administrative support staff. It also includes fees for professional and contract services such as audit, legal, IT support/licensing and employee screening. Most of the District's marketing budget and the entire professional development budget is contained within this department. There is a 1% contingency fund in the account.

### **2020 Priorities and Capital Projects**

- Shift marketing resources to online and social media outlets, including a targeted digital key-word campaign for golf and community center, and development of a basic District "App" for iPhones and Androids.
- Coordinate funding for, and support implementation of the Stanley Park master plan.
- Continue updating District signage with new logos.
- Continue to refine and utilize District-wide performance metrics to effectively track progress toward goals and objectives.
- Develop and refine additional policies and procedures to proactively manage District growth.
- Continue to develop local, state and regional partnerships.
- Continue to build cash reserves for financial stability.
- Continue professional development, with a focus on customer service and leadership.





## Department 1 - Administration

Department 1 - Administration							
Account ID	Account Description	2018 Actual	2019 Budget	2019 Actual 8/31/19	2019 Revised	2020	
<b>Operating Expenses</b>							
<b>General Administration</b>							
1-1000-410-1101	Salaries-Regular	393,075	450,527	289,251	432,000	417,191	
1-1000-410-1103	Salaries-Seasonal/PT Staff	(633)			-		
1-1000-410-1411	Insurance/Medical-Dental	59,165	60,166	40,432	62,600	64,006	
1-1000-410-1421	Payroll Taxes-FICA/Medicare	30,074	35,017	22,126	33,537	32,585	
1-1000-410-1431	Retirement/ICMA	4,177	7,208	4,208	6,397	8,752	
1-1000-410-2102	Insurance/Liability	6,420	8,350	5,567	8,350	8,601	
1-1000-410-2141	Workers Comp Insurance	4,139	4,100	2,632	4,320	6,258	
1-1000-410-2150	Unemployment Insurance	1,178	1,352	867	1,315	1,252	
1-1000-410-2201	Professional Services-Audit	21,825	21,000	19,700	22,000	23,000	
1-1000-410-2202	Professional Services-P/R Serv	20,951	20,000	16,641	22,500	22,500	
1-1000-410-2204	Election Expenses	2,480	-		-	3,000	
1-1000-410-2205	Employee/Volunteer Screening	5,786	3,000	2,515	4,000	3,000	
1-1000-410-2208	Professional Services-Legal	5,440	5,000	10,401	14,000	7,000	
1-1000-410-2301	Legal Notices	701	500	148	500	500	
1-1000-410-2302	Employee Recruiting Ads	3,601	3,000	3,400	4,000	3,000	
1-1000-410-2311	Printing Services	13,105	13,990	9,600	10,600	3,725	
1-1000-410-2321	Marketing Advertising	39,879	33,899	35,343	38,000	24,275	
1-1000-410-2501	Maintenance Contract (IT)	30,505	33,000	18,946	30,000	31,000	
1-1000-410-2502	R&M-Bldgs, Equip, General	1,470	1,500	880	1,400	1,400	
1-1000-410-2601	Office Supplies	2,808	3,000	1,531	2,800	2,800	
1-1000-410-2602	Postage	1,860	1,800	1,159	1,800	1,800	
1-1000-410-2603	IT - Hardware	4,013	3,000	1,242	2,800	3,000	
1-1000-410-2604	IT - Software and Licenses	8,357	8,000	6,320	9,100	8,500	
1-1000-410-2697	Operating Supplies	6,684	6,000	3,260	5,500	5,000	
1-1000-410-2702	Uniform & Safety Items	1,017	1,000	498	1,500	1,000	
1-1000-410-2704	Professional Development	17,516	15,000	3,701	10,000	10,000	
1-1000-410-2705	District Memberships	9,169	9,250	8,560	8,900	8,900	
1-1000-410-2707	Mileage	158		63			
1-1000-410-2709	Board of Directors Expenses	1,151	1,200	70	1,200	1,200	
1-1000-410-2801	Telephone	1,652	1,200	923	1,200	1,200	
1-1000-410-2802	Natural Gas	204	-	-	-	-	
1-1000-410-2803	Electric	271	-	-	-	-	
1-1000-410-2807	Cable/Internet	60	-	-	-	-	
1-1000-410-2997	Employee Morale/Teambuilding	3,124	1,500	1,645	1,800	1,000	
1-1000-410-2998	Misc/Other	1,147	1,000	213	500	500	
	<b>Total Operating Expenses</b>	<b>702,529</b>	<b>754,059</b>	<b>511,840</b>	<b>742,870</b>	<b>706,144</b>	
	<b>Operating Income</b>	<b>(702,529)</b>	<b>(754,059)</b>	<b>(511,840)</b>	<b>(742,870)</b>	<b>(706,144)</b>	



## Department 1 - Administration

Account ID	Account Description	2018 Actual	2019 Budget	2019 Actual 8/31/19	2019 Revised	2020
<b>Non-Operating Revenue</b>						
1-0000-313-1000	Property Tax- Larimer	1,266,470	1,222,803	1,187,029	1,222,803	1,301,138
1-0000-313-1010	Ownership Tax- Larimer	110,485	85,596	59,725	103,000	103,571
1-0000-313-2000	Property Tax-Boulder	25,124	24,212	23,780	24,212	25,206
1-0000-313-2010	Ownership Tax-Boulder	1,366	1,090	723	1,090	1,317
1-0000-361-0000	Interest Income	53,886	50,000	42,787	62,500	60,000
1-0000-380-2000	Other Income	3,266	700	14,872	15,500	3,000
1-0000-380-3000	Gain/Loss on Disp of Assets	(748)		1,000	9,000	
1-0000-380-9201	Transfers -Prop Tx & Reserves to Depts		(637,307)	(454,580)	(628,407)	(711,401)
1-0000-380-9202	PY Reserves					10,000
	<b>Total Non-Operating Revenue</b>	<b>1,459,849</b>				
<b>Non-Operating Expenses</b>						
1-1000-410-2211	County Fees - Tax Collection	25,786	26,312	24,131	26,312	26,527
1-1000-410-3562	Capital Equipment		15,000		10,000	10,000
1-1000-410-4101	Principal - Capital Lease					8,300
1-1000-410-4102	Interest - Capital Lease					1,400
1-1000-410-6001	Contingency Appropriation		7,541		7,429	7,061
1-1000-410-9800	Depreciation	8,214				
	<b>Total Non-Operating Expenses</b>	<b>34,000</b>	<b>48,853</b>	<b>24,131</b>	<b>43,741</b>	<b>53,288</b>
		<b>723,320</b>	<b>(55,818)</b>	<b>339,363</b>	<b>23,087</b>	<b>33,398</b>
	Admin Costs Allocated		(428,770)			(375,279)
	<b>Net Income (Deficit)</b>	<b>723,320</b>	<b>372,952</b>	<b>339,363</b>	<b>23,087</b>	<b>408,677</b>





## Department 2 – Recreation

### **Department Mission**

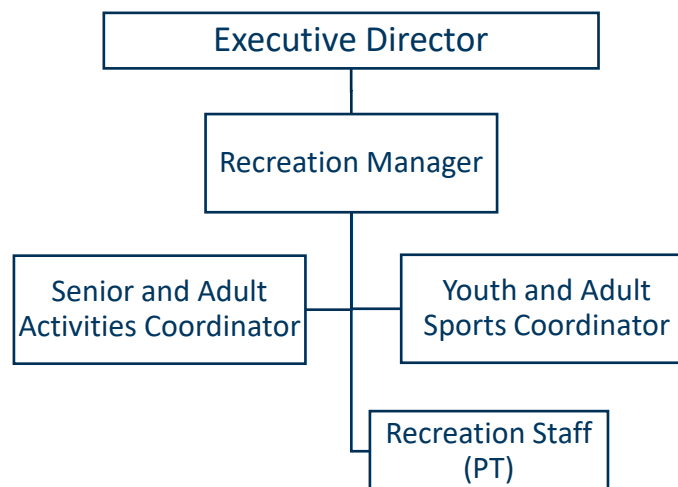
To provide high quality recreational experiences that are safe, enjoyable, and accessible to residents and visitors of the Estes Valley area, encourage participation in healthy activities and lifestyles, and enhance the leisure opportunities of the greater Estes Park community.

### **Services and Account Highlights**

The Recreation Department provides youth and adult sports programming, enrichment programs and special events. This is accomplished in large part through community outreach, cooperation, and volunteerism. There is a 1% contingency and 1.5% maintenance fund in the account.

### **2020 Goals and Objectives**

- Implement quality recreation programs to achieve a minimum cost-recovery goal of 35%
- Maintain or exceed 2019 registration numbers for all pre-existing programming areas.
- Launch a quality “Kids’ Night,” program during the school year at the EVCC.
- Launch a new sponsorship program that includes 3 levels (for youth and adult programming).
- Increase and enhance programming for Senior and Adult Activities – day-trips, lifelong learning and special events/luncheons.
- Launch 2-4 new “destination” sports tournaments (softball, table tennis, pickleball, basketball).
- Increase social media engagement on other platforms (IG, Twitter, YouTube).
- Offer quarterly professional development and team building opportunities for staff.







## Department 2 - Recreation

Department 2 - Recreation							
Account ID	Account Description	2018 Actual	2019 Budget	2019 Actual 8/31/19	2019 Revised	2020	
<b>Operating Revenue</b>							
<b>Recreation Management Revenue</b>							
2-2000-342-1000	Special Events	2,940	3,000	0	0	0	
2-2000-380-2000	Misc Revenue	1,815		2,350	2,900	3,500	
2-2000-380-1000	Concessions Revenue	1,932	4,000	4,533	5,100	7,000	
<b>Youth Sports/Activities Revenue</b>							
2-2000-347-0010	Sponsorships and Fundraisers	7,475	11,000	13,846	15,000	15,000	
2-2000-351-2000	Youth Assistance Revenue	2,980	2,500				
2-2000-351-2001	EVRP Foundation		5,000				
2-2288-347-0000	Youth Program Fees	3,209	27,700	12,455	17,000	35,100	
2-2288-347-1000	Youth Sports Fees	35,448	40,000	23,599	30,000	32,400	
<b>Adult Sports/Activities Revenue</b>							
2-2189-347-0000	Adult Program Fees		2,500		3,500	22,300	
2-2189-347-1000	Adult Sports Fees	19,150	18,500	12,035	17,000	28,500	
TBD	Sponsorships and Fundraisers				1,000	5,000	
	<b>Total Operating Revenue</b>	<b>74,949</b>	<b>114,200</b>	<b>68,818</b>	<b>91,500</b>	<b>148,800</b>	
<b>Operating Expenses</b>							
<b>Recreation Management Expenses</b>							
2-2000-420-1101	Salaries-Regular	105,239	83,744	49,180	97,800	135,225	
2-2000-420-1103	Salaries-Seasonal/PT Staff	1,288	12,880	12,512	13,000	3,000	
2-2000-420-1411	Insurance/Medical-Dental	28,065	31,236	21,038	32,299	42,699	
2-2000-420-1421	Payroll Taxes-FICA/Medicare	7,904	7,526	4,448	8,532	10,866	
2-2000-420-1431	Retirement/ICMA	0	1,750	215	734	3,809	
2-2000-420-2102	Insurance/Liability	1,205	1,275	874	1,312	1,351	
2-2000-420-2141	Workers Comp Insurance	1,126	879	562	1,108	2,073	
2-2000-420-2150	Unemployment Insurance	310	295	174	335	426	
2-2000-420-2298	Credit Card Fees	3,205	2,284	1,029	1,629	2,232	
2-2000-420-2690	Licenses & Permits	550		303	303	450	
2-2000-420-2691	Special Events	5,541	2,500	505	2,500	1,000	
2-2000-420-2695	Merchandise Purchases	1,560	2,800	2,361	2,800	4,900	
2-2000-420-2697	Operating Supplies	3,541	3,000	3,562	4,000		
2-2000-420-2704	Mileage	677	1,000	600	1,000	1,000	
2-2000-420-2801	Telephone	1,035	1,000	604	1,000	1,000	
2-2000-420-2995	Youth Assistance Expenses	4,415	5,000	825	1,000	2,000	
2-2000-420-2998	Misc/Other	40	150	0	150	0	
<b>Youth Sports/Activities Expenses</b>							
2-2288-422-1103	Salaries-Seasonal/PT Staff	21,937	37,600	23,992	30,000	24,000	
2-2288-422-1421	Payroll Taxes-FICA/Medicare	1,639	2,876	1,876	2,295	1,836	
2-2288-422-2141	Workers Comp Insurance	222	342	224	300	360	
2-2288-422-2150	Unemployment Insurance	64	113	74	90	72	
2-2288-422-2694	Coach/Volunteer Screening		2,500	552	2,500	2,500	



## Department 2 - Recreation

Account ID	Account Description	2018 Actual	2019 Budget	2019 Actual 8/31/19	2019 Revised	2020
2-2288-422-2695	Uniforms and Awards	12,325	15,000	12,811	15,000	16,000
2-2288-422-2696	Sports Equipment and	7,272	6,000	4,954	6,000	6,500
TBD	Sponsorship/Fundraising Exp					1,000
2-2288-422-2697	Memberships and Dues	2,687	5,000	1,022	5,000	5,000
<b>Adult Sports/Activities Expenses</b>						
2-2189-421-1103	Salaries/Seasonal/PT Staff	9,097	10,300	5,445	7,500	17,000
2-2189-421-1421	Payroll Taxes-FICA/Medicare	708	788	376	574	1,301
2-2189-421-2141	Workers Comp Insurance	96	94	45	75	255
2-2189-421-2150	Unemployment Insurance	28	31	15	23	51
2-2189-421-2695	Uniforms and Awards	2,050	1,500	1,460	3,500	3,500
2-2189-421-2696	Sports Equipment and	1,696	2,000	2,160	2,500	14,500
2-2189-421-2998	Misc/Other	1,590	1,000	190	500	0
TBD	Sponsorship/Fundraising Exp					500
2-2190-421-2697	Memberships and Dues	250	1,000	1,406	1,500	2,000
<b>Stanley Park Rec Office (Former Youth Ctr)</b>						
2-2600-426-2101	Insurance - Property	38			0	
2-2600-426-2102	Insurance-Liability	5,275			0	
2-2600-426-2502	R&M-Bldgs	1,406			0	
2-2600-426-2697	Operating Supplies	0			0	
2-2600-426-2802	Natural Gas	610			0	
2-2600-426-2803	Electric	748			0	
2-2600-426-2804	Water	785			0	
2-2600-426-2805	Sewer	1,203			0	
2-2600-426-2998	Misc/Other	0			0	
	<b>Total Direct Operating</b>	<b>237,427</b>	<b>243,463</b>	<b>155,394</b>	<b>246,858</b>	<b>308,406</b>
	<b>Operating Income (Deficit)</b>	<b>(162,478)</b>	<b>(129,263)</b>	<b>(86,576)</b>	<b>(155,358)</b>	<b>(159,606)</b>
<b>Non-Operating Revenue</b>						
TBD	Intergovernment Revenue	0	0			2,475
		0	0	0	0	2,475
<b>Non-Operating Expenses</b>						
2-2000-420-3112	Capital	0		0		
2-2000-420-6001	Contingency Appropriation	0	2,435	0	2,469	3,084
2-2000-420-6004	Maintenance Repair Fund	0	3,652	0	3,703	4,626
2-2000-420-9800	Depreciation	0		0		
	<b>Total Non-Operating</b>	<b>0</b>	<b>6,087</b>	<b>0</b>	<b>6,171</b>	<b>7,710</b>
	<b>Net Income (Deficit) Before Admin Costs</b>	<b>(162,478)</b>	<b>(135,349)</b>	<b>(86,576)</b>	<b>(161,530)</b>	<b>(164,841)</b>
	Admin Costs Allocated		24,346		26,833	27,356
	<b>Net Income (Deficit)</b>	<b>(162,478)</b>	<b>(157,696)</b>	<b>(86,576)</b>	<b>(188,363)</b>	<b>(192,196)</b>



## Department 2.9 – Community Center

### ***Department Mission (WHY)***

While adhering to the overall District mission of enriching lives with quality recreation, the staff of the Estes Valley Community Center (EVCC) will work as a team to deliver affordable recreation options, improve the health and well-being of the community, and develop lifelong passion for health and fitness...for Estes Valley residents including our members, senior citizens, parents, children and visitors...in order to ensure recreation services to improve the quality of life for ALL who visit EVCC.

### ***Lines of Effort (HOW)- Services and Account Highlights***

#### **1. Quality of Life**

Fundamental human need of love and belonging is at the center of our approach. Families, friends and communities give us a sense of love and belonging. In order to enjoy our families, friends and communities we need a healthy place to gather to feel like we've lived a quality life. EVCC will provide facilities and programming to help families, friends and community to develop a lifelong passion for health and fitness for the highest quality of life.

#### **2. Quality Recreation for All**

People have a need to become best people they can be. Often, we define recreation as all those things we do for fun outside of work. However, at EVCC we define recreation as the re-creation of the individuals into their better selves. At EVCC we will do that through diverse programming available when our customers need it, customized to our users' needs.

#### **3. Maintain Continuity of Services**

EVCC was created with a promise to Estes Valley community to provide recreation services and community center services in exchange for investment from the taxpayers. In order to fulfill our promise, we must remain in operation to serve our customers. EVCC will continue to generate enough income to sustain operations and reduce our subsidy to provide continuity of service for those to whom we've made our promise.

#### **4. Work as a Team**

People work best when they feel they belong. EVCC is dedicated to making its people feel as if they belong to the EVCC team. EVCC must deliberately create a unified culture which generates an understanding of what we do and why we do it. Our team includes not only the staff and leadership in EVCC & EVRPD, but also our partners at the Town of Estes Park, Estes Valley Schools, the community and the visitors to the Estes Valley. EVCC will work to ensure our teammates feel like they are heard and are an integral part of our EVCC team.

#### **5. Improve the Health & Well-being of our Customers**

We have a limited number of trips around the sun and we should make each trip the best we can. EVCC is dedicated to improving the health and wellness of the Estes Valley community to ensure members can enjoy their lives in a happy manner for the most trips around the sun possible.



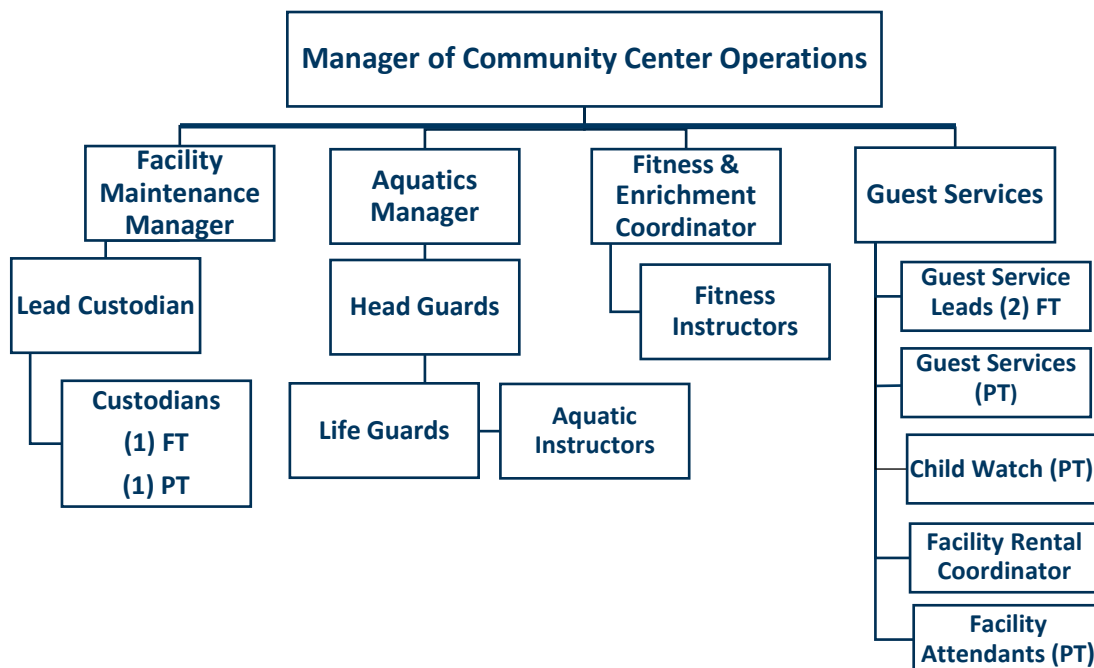
## Department 2.9 – Community Center

### 6. Affordability

People are happiest when they can lead full and healthy lives. Everyone should have the opportunity to develop a passion for health and fitness and so everyone should have the ability to access and participate in the offerings of the community center. EVCC is dedicated to increasing access to programs and facilities to all members of our community.

#### 2020 Goals and Objectives (Priority List)

- Create additional revenue streams to maintain the continuity of services. Increase revenues (visitors, programming and classes, vending, rentals) and decrease expenses (eliminating underperforming programs or classes, overhead, staffing) in order to achieve a minimum cost-recovery goal of 76 percent.
  - Snack Bar
  - Café & Gift shop
  - Christmas Market
  - Health Insurance Subsidy
- EVCC Leadership
  - Establish full-time Facility Rental & Activities Coordinator
  - Implement new Aquatics facility leadership structure
  - Establish a Volunteer Workforce to support EVCC mission
- Programming
  - Les Mills Virtual Program
  - Olympic Weightlifting program for seniors (and other groups)





## Department 2.9 – Community Center

Department 2.9 - Community Center							
Account ID	Account Description	2018 Actual (10 mos. Operation)	2019 Budget	2019 Actual 8/31/19	2019 Revised	2020	
<b>Operating Revenue</b>							
2-2900-347-3402	Daily Admissions	138,967	172,800	113,203	147,000	170,000	
2-2900-347-3400	Annual Memberships	476,969	445,000	369,181	450,000	450,000	
2-2900-347-3410	Monthly Memberships				45,000	60,000	
2-2900-347-3401	Punch and Promo Passes	153,332	90,000	60,023	77,000	75,000	
2-2900-347-3403	Silver Sneakers	5,484	5,000	41,471	62,500	80,000	
2-2900-347-3404	Special Events & Promotions		25,000	1,436	1,500	-	
2-2900-347-1310	Classes	39,467	35,000	20,499	30,000	24,000	
2-2900-347-1350	Personal Training		-	30,791	45,000	60,000	
2-2900-347-1320	Camps		5,000		-	-	
2-2900-347-3500	Swim Lessons	25,377	35,000	18,977	28,000	50,000	
2-2900-347-1800	Facility Rentals	59,603	80,000	42,298	70,000	90,000	
2-2900-347-1300	Childwatch	2,975	4,000	5,247	7,000	8,000	
2-2900-347-2800	Locker Rentals				11,000	12,000	
2-2900-347-1400	Trips	6,914	2,500	5,146	7,500	-	
2-2900-347-1500	Meal Program Fees	5,594	-	-	-	-	
2-2900-347-2900	Merchandise/Vending	7,689	9,500	8,347	11,000	69,000	
2-2900-347-2700	Other Income	827	5,000	9,798	1,000	2,000	
	<b>Total Operating Revenue</b>	<b>923,198</b>	<b>1,013,800</b>	<b>726,415</b>	<b>993,500</b>	<b>1,150,000</b>	
<b>Operating Expenses</b>							
<b>General Operations (includes Fitness)</b>							
2-2900-429-1101	Salaries-Regular FT	168,115	135,622	65,949	132,664	216,595	
2-2900-429-1102	Salaries - Seasonal & PT	187,487	150,000	144,356	215,000	155,000	
2-2900-429-1411	Insurance/Medical-Dental	30,936	24,717	11,053	23,400	40,028	
2-2900-429-1421	Payroll Taxes-FICA/Medicare	27,048	22,265	16,054	26,709	28,758	
2-2900-429-1431	Retirement/ICMA	1,137	5,425	420	1,470	4,332	
2-2900-429-2102	Liability Insurance	7,652	7,100	4,696	7,044	7,100	
2-2900-429-2141	Workers Comp Insurance	3,668	3,599	2,287	4,477	6,574	
2-2900-429-2150	Unemployment Insurance	1,061	873	629	1,047	1,128	
2-2900-429-2206	Contract Instructors	22,478	24,500	31,376	33,000	-	
2-2900-429-2298	Credit Card Fees	13,608	19,262	13,049	18,380	21,275	
2-2900-429-2321	Marketing/Promotion	24,302	21,000	14,636	17,000	10,000	
2-2900-429-2601	Office Supplies and Postage	1,499	1,500	23	500	500	
2-2900-429-2691	Special Events	2,641	4,000	3,680	4,000	4,000	
2-2900-429-2695	Merchandise Purchases	1,190	6,650	4,807	6,000	35,000	
2-2900-429-2697	Operating Supplies & Equip.	69,036	10,000	11,076	19,000	15,000	
2-2900-429-2702	Staff Uniforms	2,956	1,000		1,100	1,000	
2-2900-429-2707	Mileage	295	300	505	500	500	
2-2900-429-2708	Employee Moving Expenses	2,991		-	-	-	





## Department 2.9 – Community Center

Account ID	Account Description	2018 Actual (10 mos. Operation)	2019 Budget	2019 Actual 8/31/19	2019 Revised	2020
2-2900-429-2997	Emp. Morale/Teambuilding	1,801	500	304	500	500
2-2900-429-2996	Volunteer Recognition	565	500	-	500	500
2-2900-429-2998	Misc/Other	1,309	1,000	1,287	1,350	1,000
<b>Aquatics</b>						-
2-2910-429-1101	Salaries-Regular FT	57,391	55,932	55,777	75,000	112,482
2-2910-429-1102	Salaries - Seasonal & PT	218,149	200,000	125,378	185,000	143,000
2-2910-429-1411	Insurance/Medical-Dental	10,625	14,609	12,466	13,700	25,372
2-2910-429-1421	Payroll Taxes-FICA/Medicare	20,796	19,664	13,719	19,890	19,716
2-2910-429-1431	Retirement/ICMA	1,840	1,119	-	-	2,250
2-2910-429-2141	Workers Comp Insurance	4,771	3,329	2,619	4,600	4,832
2-2910-429-2150	Unemployment Insurance	815	771	538	780	773
2-2910-429-2601	Office Supplies and Postage	308	300	149	300	200
2-2910-429-2613	Red Cross Supplies and Certs	2,853	2,000	1,976	4,000	2,000
2-2910-429-2697	Operating Supplies & Equip.	2,606	2,000	3,198	4,000	4,000
2-2910-429-2698	Pool Chemicals and Supplies	20,048	25,000	15,970	23,000	20,000
2-2910-429-2702	Staff Uniforms	1,957	1,500	1,066	1,500	1,200
2-2910-429-2997	Emp. Morale/Teambuilding	97	500	-	500	500
<b>Senior Services</b>						-
2-2920-429-1101	Salaries-Regular FT	46,430	46,209	29,933	36,000	
2-2920-429-1102	Salaries-Regular PT	20,148	-	1,323	2,500	
2-2920-429-1411	Insurance/Medical-Dental	14,841	14,603	10,007	12,600	
2-2920-429-1421	Payroll Taxes-FICA/Medicare	4,653	3,676	2,327	3,085	
2-2920-429-1431	Retirement/ICMA	818	1,848	1,197	1,828	
2-2920-429-2141	Workers Comp Insurance	655	421	284	385	
2-2920-429-2150	Unemployment Insurance	182	144	91	121	
2-2920-429-2601	Office Supplies and Postage	50	500	172	500	
2-2920-429-2691	Specialized Services/Events	2,602	2,000	1,392	2,000	
2-2920-429-2696	Meal Program Costs	15,523	-	-	-	
2-2920-429-2697	Operating Supplies & Equip.	170	1,000	548	1,000	
2-2920-429-2698	Food/Beverage Items	2,131	1,000	1,682	2,250	
2-2920-429-2699	Trips/Outings	3,729	2,500	2,273	4,000	
2-2920-429-2702	Uniforms	105	250	-	-	
<b>Facilities</b>						-
2-2950-429-1101	Salaries-Regular FT	63,483	54,154	35,036	82,100	129,162
2-2950-429-1102	Salaries - Seasonal & PT	100,048	106,000	68,176	95,000	65,000
2-2950-429-1411	Insurance/Medical-Dental	9,618	8,203	5,450	16,550	38,597
2-2950-429-1421	Payroll Taxes-FICA/Medicare	11,912	12,418	7,897	13,548	15,051
2-2950-429-1431	Retirement/ICMA	-	2,166	-	-	2,583
2-2950-429-2101	Property Insurance	24,760	23,000	14,785	22,177	23,000
2-2950-429-2141	Workers Comp Insurance	2,610	2,457	939	2,771	3,912



## Department 2.9 – Community Center

Account ID	Account Description	2018 Actual (10 mos. Operation)	2019 Budget	2019 Actual 8/31/19	2019 Revised	2020
2-2950-429-2150	Unemployment Insurance	467	487	310	531	590
2-2950-429-2205	Contract Services	5,414	7,500	13,756	20,000	25,000
2-2950-429-2502	R&M Building and Grounds	2,647	7,500	9,007	15,000	20,000
2-2950-429-2598	R&M Equipment	5,508	7,500	4,439	12,000	7,500
2-2950-429-2601	Office Supplies and Postage	132	250	-	250	250
2-2950-429-2603	IT - Hardware	9,288	1,000	-	1,000	1,000
2-2950-429-2604	IT - Software & Licenses	8,480	10,000	10,221	11,000	10,000
2-2950-429-2605	IT - Support	26,293	28,000	17,668	25,000	25,000
2-2950-429-2694	Maint Supplies & Small Tools	31,861	17,500	16,308	25,000	20,000
2-2950-429-2702	Staff Uniforms	600	500	-	1,000	500
2-2950-429-2801	Telephone	16,696	17,000	10,885	16,500	17,000
2-2950-429-2802	Natural Gas	44,950	53,000	37,905	55,000	56,000
2-2950-429-2803	Electric	33,159	39,000	51,774	87,000	106,000
2-2950-429-2804	Water	19,165	25,000	8,884	15,000	18,000
2-2950-429-2805	Sewer	13,133	17,000	4,950	10,500	12,600
2-2950-429-2806	Trash	9,359	12,000	7,867	12,000	12,000
2-2950-429-2807	Cable/Internet	14,554	15,000	11,726	17,700	18,000
2-2950-429-2997	Emp. Morale/Teambuilding	49	200	98	200	200
<b>Total Direct Operating Expenses</b>		<b>1,480,254</b>	<b>1,307,524</b>	<b>948,354</b>	<b>1,469,007</b>	<b>1,512,061</b>
<b>Operating Income</b>		<b>(557,056)</b>	<b>(293,724)</b>	<b>(221,939)</b>	<b>(475,507)</b>	<b>(362,061)</b>
<b>Operating Cost Recovery</b>		62.37%	77.54%		67.63%	76.1%
<b>Non-Operating Revenue</b>						
2-2900-391-9101	Property Tax Transfer from Admin		374,344	280,547	374,344	403,661
2-2900-391-9101	Transfer (to)/from Reserves (PY Bond & 1A Proceeds)		(57,653)		(163,153)	(187,652)
2-2900-313-1001	Property Tax-Larimer (debt svc)	1,361,644	1,417,337	1,376,066	1,417,337	1,384,230
2-2900-313-1010	Ownership Tax- Larimer (debt svc)	118,788	85,040	69,236	85,040	110,046
2-2900-313-2001	Property Tax-Boulder (debt svc)	27,012	28,064	27,567	28,064	26,816
2-2900-313-2010	Ownership Tax-Boulder Debt	1,469	1,684	838	1,684	2,132
2-2900-361-0000	Interest on Project Account	26,146	5,000	7,221	10,500	10,000
2-2900-361-0010	Interest on Debt Service Acct	18,182	16,000	12,016	19,000	18,000
2-2900-380-2900	Other Income- Grants/Contr	24,616		3,055	-	
2-2900-380-4900	Intergov't Revenue	18,013	4,125	3,984	4,125	
2-2900-380-4998	Town Sales Tax Revenue	752,154	650,000	306,721	750,000	750,000
<b>Total Non-Operating Revenue</b>		<b>2,348,024</b>	<b>2,523,941</b>	<b>2,087,251</b>	<b>2,526,941</b>	<b>2,517,234</b>
<b>Non-Operating Expenses</b>						
2-2900-429-2212	Tax Collection Fees (Debt Svc)	27,724	30,498	27,974	30,498	28,221
2-2900-429-6001	Contingency Appropriation		13,075		13,075	15,121
2-2900-429-6004	Maintenance Fund		19,613		19,613	22,681
2-2900-429-4101	Bond Principal Payments		735,000		735,000	765,000
2-2900-429-4102	Bond Interest Payments	523,003	759,400	379,700	759,400	730,000



## Department 2.9 – Community Center

Account ID	Account Description	2018 Actual (10 mos. Operation)	2019 Budget	2019 Actual 8/31/19	2019 Revised	2020
2-2900-429-4103	Increase (Decrease) in Bond Reserve		22,627		25,627	17,404
2-2900-429-4104	Bond Issue Costs	600	600		600	600
2-2900-429-4105	1A Financing Principal Payments		476,030	354,823	476,030	490,452
2-2900-429-4106	1A Financing/Interest Costs	80,896	71,317	55,938	71,317	56,896
2-2900-429-3498	Capital - Equipment		50,000	38,636	50,000	25,000
2-2900-429-3332	Capital - Building			460	-	
2-2900-429-9800	Depreciation Expense	755,166				
<b>Total Non-Operating Expenses</b>		<b>1,387,389</b>	<b>2,178,161</b>	<b>857,530</b>	<b>2,181,161</b>	<b>2,151,374</b>
<b>Net Income (Deficit) Before Admin Costs Allocated</b>		<b>403,579</b>	<b>52,057</b>	<b>1,007,781</b>	<b>(129,726)</b>	<b>3,798</b>
	Admin Cost Allocation		130,752		159,681	134,120
	<b>Net Income (Deficit)</b>	<b>403,579</b>	<b>(78,695)</b>	<b>1,007,781</b>	<b>(289,407)</b>	<b>(130,321)</b>





## Department 3 – Lake Estes Golf

### **Department Mission**

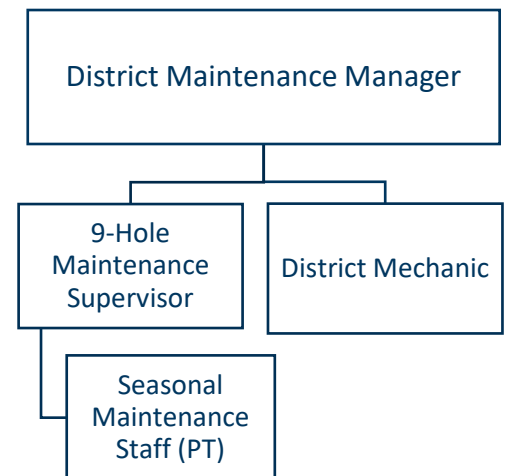
To provide a positive golf experience at a well-maintained golf course for both visitors to, and residents of, the Estes Park area.

### **Services and Account Highlights**

Provide golfing services for general public play with some limited tournament activity. Services include a pro shop, snack bar, club, pull cart, and golf cart rentals, and golf at the Executive 9-Hole Course. Rates for residents and non-residents. A portion of annual fees, punch passes, and green fees is placed in the Golf Improvement Fund. There is a 1% contingency and 1.5% maintenance set-aside in the account.

### **2020 Priorities and Capital Projects**

- Increase green fee rounds and tournament rounds.
- Improve Disc Golf numbers through better promotion and marketing.
- Improve playability by operating an efficient golf course maintenance program.
- Continue to establish the 10 Play Card program with individual lodging companies in town.
- Continue to update rental equipment.
- Establish more community partnerships and increase the marketing of the golf courses.
- Manage an efficient and effective budget.
- Continue professional development, relative organization and staff certifications.
- Increase Season Pass Sales.







## Department 3.0 – Lake Estes Golf

Department 3 - Lake Estes Golf							
Account ID	Account Description	2018 Actual	2019 Budget	2019 Actual 8/31/19	2019 Revised	2020	
<b>Operating Revenue</b>							
3-3000-342-9900	Golf Improvement Fund	99,774	25,473	28,177	24,612	25,608	
3-3000-347-1600	Equipment Rental	13,600	16,578	14,531	16,658	15,444	
3-3000-347-2200	Golf Cart Rental	38,543	52,910	36,027	51,423	55,611	
3-3000-347-2400	Daily Green Fees	104,284	119,177	100,165	117,287	120,734	
3-3000-347-2500	Disc Golf Green Fees			3,590	3,700	4,000	
3-3000-347-2900	Merchandise Sales	48,747	54,138	32,825	45,410	46,550	
3-3000-347-3100	Punch Pass	3,931	4,585	3,548	3,548	4,667	
3-3000-347-3400	Season Pass	9,553	9,973	8,428	8,428	9,042	
3-3000-380-2000	Miscellaneous Income	140		1,616	1,625	200	
3-3000-380-2010	Merch Rebate/Cash Discount	397	500	132	500	400	
3-3300-347-2000	Food Sales	3,802	3,890	3,100	3,700	3,822	
3-3300-347-2700	Liquor Sales	6,446	6,111	6,944	8,500	9,000	
<b>Total Operating Revenue</b>		<b>259,217</b>	<b>293,335</b>	<b>239,082</b>	<b>285,391</b>	<b>295,078</b>	
<b>Course Operations Expenses</b>							
3-3000-430-1101	Salaries-Regular	39,033	42,569	26,828	42,700	43,420	
3-3000-430-1411	Insurance/Medical-Dental	7,703	8,286	5,467	8,200	8,541	
3-3000-430-1421	Payroll Taxes FICA/Medicare	2,966	3,387	1,993	3,389	3,454	
3-3000-430-1431	Retirement/ICMA	1,595	1,703	1,044	1,596	1,737	
3-3000-430-2101	Property Insurance	3,518	3,000	1,957	2,935	3,000	
3-3000-430-2102	Insurance/Liability	1,755	1,970	1,329	1,970	1,970	
3-3000-430-2141	Workers Comp Insurance	413	387	244	427	651	
3-3000-430-2150	Unemployment Insurance	116	128	78	133	130	
3-3000-430-2298	Credit Card Fees	6,423	6,160	4,398	5,422	5,606	
3-3000-430-2502	R&M-Bldgs	64		-	-	750	
3-3000-430-2598	Equipment Expense	620	1,000	225	750	1,000	
3-3000-430-2690	Licenses/Permits/Fees	599	599	599	599	599	
3-3000-430-2697	Operating Supplies	1,251	800	646	800	1,000	
3-3000-430-2698	Disc Golf Operating Supplies			1,076	1,200	500	
3-3000-430-2699	Rental Equipment	14,900	15,000	9,350	15,000	15,000	
3-3000-430-2702	Uniform Expense	300	375	340	375	375	
3-3000-430-2801	Telephone	2,258	1,800	1,764	2,684	2,684	
3-3000-430-2807	Cable/Internet	1,569	3,120	1,383	2,128	2,128	
3-3000-430-2901	Use Tax	1,259	1,500	542	1,500	1,500	
3-3000-430-2990	Cash Over/Short	(22)		(21)	-	-	
<b>Pro Shop Expenses</b>							
3-3200-432-1103	Salaries-Seasonal/PT Staff	33,463	34,000	22,141	34,000	37,000	
3-3200-432-1421	Payroll Taxes FICA/Medicare	2,576	2,601	1,694	2,601	2,831	
3-3200-432-2141	Workers Comp Insurance	348	309	201	340	555	
3-3200-432-2150	Unemployment Insurance	101	102	66	102	111	
3-3200-432-2620	Freight/Shipping	1,461	1,000	602	1,000	1,000	
3-3200-432-2695	Purchases-Merchandise	28,455	25,000	12,253	27,000	26,000	



## Department 3.0 – Lake Estes Golf

Account ID	Account Description	2018 Actual	2019 Budget	2019 Actual 8/31/19	2019 Revised	2020
3-3200-432-2697	Operating Supplies	942	1,700	2,378	2,500	1,700
3-3300-433-2694	Purchases-Liquor	2,070	2,400	2,429	2,700	2,800
3-3300-433-2696	Purchases-Food	2,753	3,000	2,151	2,500	3,000
<b>Course Maintenance Expenses</b>						
3-3100-431-1101	Salaries-Regular	71,364	72,750	46,449	72,800	74,206
3-3100-431-1103	Salaries-Seasonal/PT Staff	25,549	27,000	4,227	10,000	15,000
3-3100-431-1411	Insurance/Medical-Dental	19,416	18,966	12,807	19,261	19,567
3-3100-431-1421	Payroll Taxes/FICA/Medicare	7,137	7,854	3,789	6,552	7,051
3-3100-431-1431	Retirement/ICMA	2,781	2,910	1,857	2,842	2,968
3-3100-431-2141	Workers Comp Insurance	984	908	461	828	1,338
3-3100-431-2150	Unemployment Insurance	280	308	149	257	277
3-3100-431-2206	Professional Services	1,740	3,600	1,205	3,600	3,600
3-3100-431-2492	Maintenance Fund Expense	712			-	
3-3100-431-2502	R&M-Bldgs	196	200	201	200	200
3-3100-431-2590	R&M-Grounds	30,009	20,000	8,025	12,000	9,000
3-3100-431-2595	R&M-Tree Maintenance	1,998	2,000		2,000	1,000
3-3100-431-2598	R&M-Equipment	8,966	8,500	3,628	8,500	4,000
3-3100-431-2650	Petroleum Products-Oil, Gas	1,347	1,700	532	1,700	1,000
3-3100-431-2697	Operating Supplies	-	250		250	250
3-3100-431-2801	Telephone	629	630	404	630	630
3-3100-431-2802	Natural Gas	1,181	1,200	1,051	1,600	1,600
3-3100-431-2803	Electric	6,411	6,300	4,144	6,300	6,300
3-3100-431-2804	Water	3,215	3,000	3,119	3,500	3,500
3-3100-431-2805	Sewer	701	1,000	222	1,000	650
3-3100-431-2806	Trash	-	1,750	-	1,750	1,750
3-3100-431-2999	Fleet Maint. Allocation	24,745	27,221	11,569	18,613	17,064
<b>Total Direct Operating Expenses</b>		<b>367,850</b>	<b>369,943</b>	<b>206,993</b>	<b>338,733</b>	<b>339,994</b>
<b>Operating Income (Deficit)</b>		<b>(108,633)</b>	<b>(76,608)</b>	<b>32,088</b>	<b>(53,342)</b>	<b>(44,916)</b>
<b>Non-Operating Revenue</b>						
3-3000-380-4000	Misc Income-Intergov't	-			-	1,000
3-3000-391-9101	Transfers - Property Taxes		2,000		2,000	1,000
<b>Total Non-Operating Revenue</b>		<b>-</b>	<b>2,000</b>	<b>-</b>	<b>2,000</b>	<b>2,000</b>
<b>Non-Operating Expenses</b>						
3-3000-430-6001	Contingency Appropriation	-	3,699		3,387	3,400
3-3000-430-6004	Maintenance Repair Fund	-	5,549		5,081	5,100
3-3000-430-9800	Depreciation	31,166				
<b>Total Non-Operating Expenses</b>		<b>31,166</b>	<b>9,249</b>	<b>-</b>	<b>8,468</b>	<b>8,500</b>
<b>Net Income (Deficit) Before Admin Costs Allocated</b>		<b>(139,799)</b>	<b>(83,857)</b>	<b>32,088</b>	<b>(59,810)</b>	<b>(51,416)</b>
Admin/Subsidy Share			40,694		36,820	30,167
<b>Net Income (Deficit)</b>		<b>(139,799)</b>	<b>(124,551)</b>	<b>32,088</b>	<b>(96,631)</b>	<b>(81,583)</b>





## Department 4 – Estes Park Golf

### **Department Mission**

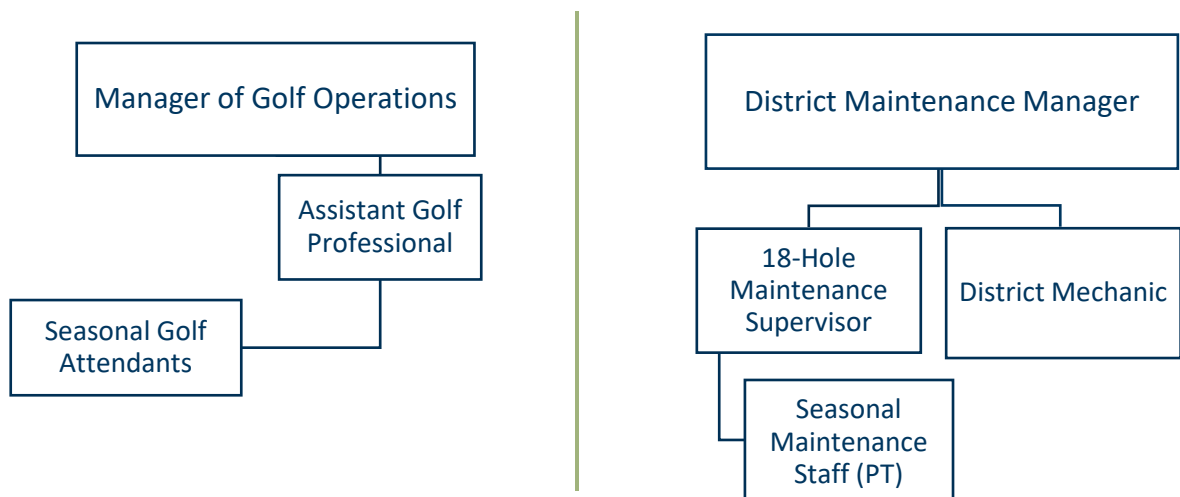
To provide a positive golfing experience for visitors and residents of Estes Park.

### **Services and Account Highlights**

Services include a pro shop, restaurant, golf cart rental, equipment rentals, driving range, putting and chipping practice, and recreational and tournament play at a well-maintained regulation 18-hole golf course. Full-service restaurant serving breakfast and lunch. All golf services directed to accommodate public play, as well as numerous tournament outings. Junior golf program. Rates for residents and non-residents. A portion of green fees, annual fees, punch passes, and cart fees is placed in the Golf Improvement Fund. There is a 1% contingency and 1.5% maintenance set-aside in the account.

### **2020 Priorities and Capital Projects**

- Continue operating lease program for turf equipment upgrades.
- Improve play numbers at both courses from the past three year's average through enhanced marketing, community partnerships, golf package initiatives, and beginner and family programs.
- Continue to build the junior golf program and its funding.
- Continue to implement a winter game improvement program and activities at the golf simulator.
- Improve turf conditions and golf experience.
- Refine and implement staff training program.
- Attend the 2020 Golf Expo.
- Acquire and train new employees to fill key losses from 2019.
- Address BOR and Insurance company safety inspection recommendations.
- Manage an efficient and effective budget.
- Continue professional development, relative organization and staff certifications.
- Increase Season Pass Sales.





## Department 4.0 – Estes Park Golf

Department 4 - Estes Park Golf							
Account ID	Account Description	2018 Actual	2019 Budget	2019 Actual 8/31/19	2019 Revised	2020	
<b>Operating Revenue</b>							
4-4000-342-9900	Golf Improvement Fund	120,160	114,162	114,496	113,617	112,699	
4-4000-342-9905	Cart Improvement Fund	14,311	-		-		
4-4000-347-1600	Equipment Rental	25,894	28,930	23,312	29,405	26,937	
4-4000-347-2200	Golf Cart Rental	150,270	184,631	120,934	193,860	193,917	
4-4000-347-2400	Daily Green Fees	427,413	465,420	355,793	472,112	461,780	
4-4000-347-2900	Merchandise Sales	151,030	154,053	96,936	145,244	148,479	
4-4000-347-3100	Punch Pass	18,633	20,496	16,568	16,568	17,464	
4-4000-347-3200	Range Income	37,051	38,463	34,651	42,158	40,067	
4-4000-347-3400	Season Pass	105,821	113,435	106,988	107,028	112,427	
4-4000-351-2000	Junior Golf Revenue	14,499	12,000	9,900	12,370	12,000	
4-4000-380-2000	Misc Income	5,574	300	758	818	1,000	
4-4000-380-2010	Mdse Rebates	1,163	1,500	1,225	1,276	1,500	
4-4300-347-2000	Concession Percentage	52,319	59,000	25,187	47,000	50,000	
4-4300-347-2700	Misc Revenue	2,955	2,200	679	2,196	2,000	
	<b>Total Operating Revenue</b>	<b>1,127,093</b>	<b>1,194,590</b>	<b>907,426</b>	<b>1,183,652</b>	<b>1,180,270</b>	
<b>Course Operations Expenses</b>							
4-4000-440-1101	Salaries-Regular	82,939	85,138	54,469	85,400	86,841	
4-4000-440-1411	Insurance/Medical-Dental	15,639	16,572	11,099	16,649	17,082	
4-4000-440-1421	Payroll Taxes FICA/Medicare	6,432	6,774	4,288	6,792	6,909	
4-4000-440-1431	Retirement/ICMA	3,239	3,406	2,208	3,380	3,474	
4-4000-440-2101	Property Insurance	11,870	11,000	6,677	9,997	11,000	
4-4000-440-2102	Insurance/Liability	4,078	4,560	3,066	4,599	4,560	
4-4000-440-2141	Workers Comp Insurance	844	775	496	854	1,303	
4-4000-440-2150	Unemployment Insurance	252	266	168	266	271	
4-4000-440-2298	Credit Card Fees	18,577	20,308	11,499	21,306	21,245	
4-4000-440-2492	Maint Fund Exp	6,430			-		
4-4000-440-2502	R&M-Bldgs	1,400	3,000	351	2,000	3,000	
4-4000-440-2504	R&M-Equipment	575	1,000	-	1,000	1,000	
4-4000-440-2598	Equipment Expense	2,271	3,500	1,575	2,500	3,500	
4-4000-440-2601	Office Supplies	192	200	265	300	300	
4-4000-440-2690	Licenses/Permits/Fees	1,769	4,100	1,469	2,000	2,000	
4-4000-440-2691	Special Events	866	1,000	886	886	1,000	
4-4000-440-2697	Operating Supplies	1,156	1,500	723	1,500	1,500	
4-4000-440-2698	Range Supplies	3,912	4,100	1,638	2,000	4,000	
4-4000-440-2699	Rental Equipment	59,367	38,000	33,793	38,000	38,000	
4-4000-440-2702	Uniform Expense	848	1,300	802	802	1,300	
4-4000-440-2704	Mileage	628	1,000	401	800	1,000	
4-4000-440-2801	Telephone	3,998	4,000	2,739	4,000	4,000	
4-4000-440-2807	Cable/Internet	2,848	3,500	2,108	3,500	3,500	





## Department 4.0 – Estes Park Golf

Account ID	Account Description	2018 Actual	2019 Budget	2019 Actual 8/31/19	2019 Revised	2020
4-4000-440-2901	Use Tax	2,727	3,211	2,089	3,211	3,211
4-4000-440-2990	Cash Over/Short	(53)		(24)	-	
4-4000-440-2995	Junior Golf Expenses	4,823	6,000	8,826	10,500	7,000
<b>Pro Shop Expenses</b>						
4-4200-442-1103	Salaries-Seasonal/PT Staff	65,455	74,000	44,052	69,000	79,000
4-4200-442-1421	Payroll Taxes FICA/Medicare	4,984	5,661	3,370	5,279	6,044
4-4200-442-2141	Workers Comp Insurance	674	673	401	690	1,185
4-4200-442-2150	Unemployment Insurance	195	222	132	207	237
4-4200-442-2535	R&M-Computers	225	1,000	240	1,000	1,000
4-4200-442-2620	Freight Charges	4,399	4,500	3,665	4,500	4,500
4-4200-442-2695	Merchandise Purchases	100,977	100,000	90,066	109,000	110,000
4-4200-442-2697	Operating Supplies	5,211	3,500	1,698	3,000	3,500
4-4300-443-2598	R&M-Kitchen Equipment	6,604	5,000	1,925	5,000	5,000
<b>Course Maintenance Expenses</b>						
4-4100-441-1101	Salaries-Regular	83,032	80,815	51,923	81,400	82,425
4-4100-441-1103	Salaries-Seasonal/PT Staff	86,619	90,700	65,228	95,000	93,421
4-4100-441-1411	Insurance/Medical-Dental	16,857	15,465	11,611	15,465	15,948
4-4100-441-1421	Payroll Taxes-FICA/Medicare	13,198	13,246	9,057	13,617	13,579
4-4100-441-1431	Retirement/ICMA	1,849	1,630	1,047	1,601	1,662
4-4100-441-2141	Workers Comp Insurance	2,770	1,561	2,066	1,764	2,638
4-4100-441-2150	Unemployment Insurance	517	519	355	534	533
4-4100-441-2206	Professional Services	-	3,000		3,000	3,000
4-4100-441-2492	Maint Fund Exp	1,196			-	
4-4100-441-2502	R&M-Bldgs	1,242	1,000	908	1,000	1,000
4-4100-441-2504	R&M-Vehicles	5			-	
4-4100-441-2590	R&M-Grounds	72,918	65,000	41,012	65,000	65,000
4-4100-441-2595	R&M-Tree Maintenance	2,274	2,000		2,000	1,000
4-4100-441-2597	R&M-Equipment-Golf Carts	428	2,000	157	2,000	2,200
4-4100-441-2598	R&M-Equip/Mowers Tractors	14,610	15,000	7,315	14,000	14,000
4-4100-441-2650	Petroleum Products	11,673	12,000	6,142	12,000	12,000
4-4100-441-2697	Operating Supplies	163		12	-	
4-4100-441-2999	Fleet Maintenance Allocation	67,165	77,775	33,053	53,179	48,754
4-4100-441-2702	Uniform Expense	1,239	1,800	2,748	2,800	3,100
4-4100-441-2801	Telephone	1,867	2,000	1,219	2,000	2,000
4-4100-441-2802	Natural Gas	5,847	6,000	4,617	7,000	7,000
4-4100-441-2803	Electric	10,649	10,000	6,644	11,500	12,000
4-4100-441-2804	Water	16,697	17,500	12,551	17,500	17,500
4-4100-441-2805	Sewer	7,862	7,800	3,202	7,800	7,800
4-4100-441-2806	Trash	7,257	8,000	3,480	8,000	8,000
<b>Total Direct Operating Expenses</b>		<b>854,285</b>	<b>853,576</b>	<b>561,507</b>	<b>838,078</b>	<b>852,020</b>
<b>Operating Income</b>		<b>272,808</b>	<b>341,014</b>	<b>345,919</b>	<b>345,574</b>	<b>328,250</b>



## Department 4.0 – Estes Park Golf

Account ID	Account Description	2018 Actual	2019 Budget	2019 Actual 8/31/19	2019 Revised	2020
<b>Non-Operating Revenue</b>						
4-4000-391-9101	Transfers - Property Taxes	-	26,000	23,240	26,000	50,000
4-4000-391-9101	Transfers - Maint Reserve	15,000	21,500		21,500	5,000
4-4000-391-9101	Transfers (to)/from Reserves	-	(16,748)		(19,456)	(42,031)
<b>Total Non-Operating Revenue</b>		<b>15,000</b>	<b>30,752</b>	<b>23,240</b>	<b>28,044</b>	<b>12,969</b>
<b>Non-Operating Expenses</b>						
4-4000-440-3112	Capital-Land Improvements	-	73,000	39,000	73,000	
4-4000-440-3222	Capital-Buildings	-			-	-
4-4000-440-3498	Capital-Equipment	-	24,000	23,240	24,000	79,000
4-4000-440-4101	Principal-Capital Lease	-	63,423	49,820	63,423	64,197
4-4000-440-4102	Interest-Capital Lease	4,533	3,848	3,165	3,848	7,079
4-4000-440-6001	Contingency Appropriation	-	8,536		8,381	8,520
4-4000-440-6004	Maintenance Repair Fund	170	12,804		12,571	12,780
4-4000-440-9800	Depreciation	116,296				
<b>Total Non-Operating Expenses</b>		<b>120,999</b>	<b>185,610</b>	<b>115,224</b>	<b>185,223</b>	<b>171,576</b>
<b>Net Income (Deficit) Before Admin Costs Allocated</b>		<b>166,809</b>	<b>186,155</b>	<b>253,935</b>	<b>188,395</b>	<b>169,643</b>
	Admin/Subsidy Share		93,893		91,099	75,574
	<b>Net Income (Deficit)</b>	<b>166,809</b>	<b>92,262</b>	<b>253,935</b>	<b>97,296</b>	<b>94,068</b>
	<b>Both Courses Combined</b>	<b>27,010</b>	<b>(32,289)</b>	<b>286,023</b>	<b>666</b>	<b>12,486</b>





## Department 5 – Fleet Maintenance Cost Pool

### **Department Mission**

To provide preventive and ongoing maintenance and repairs of the District’s vehicles and equipment.

### **Services and Account Highlights**

This Department was new for the District in 2016. Costs include salaries and fringe for the Mechanic and Assistant Mechanic, the costs of parts and supplies to maintain and repair vehicles and equipment, and the cost of petroleum products used by the District.

The 2020 allocation is as follows:

Department	Share of Fleet Maintenance Costs
Lake Estes Golf	17.5%
Estes Park Golf	50%
Marina	7.5%
Parks & Trails	10%
Campgrounds	15.0%

### **2020 Priorities and Capital Projects**

- Manage an efficient and effective budget.
- Continue professional development, relative organization and staff certifications.

Department 5 - Fleet Maintenance Cost Pool			2019 Budget	2019 Actual 8/31/19	2019 Revised	2020
<b>Operating Expenses</b>						
5-5000-450-1101	Salaries-Regular		95,103	37,104	53,600	50,352
5-5000-450-1411	Insurance/Medical-Dental		16,237	10,389	15,219	8,403
5-5000-450-1421	Payroll Taxes-FICA/Medicare		7,275	2,721	4,183	3,852
5-5000-450-1431	Retirement/ICMA		3,804	433	1,081	2,014
5-5000-450-2141	Workers Comp Insurance		865	338	536	755
5-5000-450-2150	Unemployment Insurance		285	107	164	151
5-5000-450-2504	R&M-Vehicles		4,000	395	4,000	4,000
5-5000-450-2598	R&M-Equipment-Mowers, Tractors		3,500	2,075	3,500	3,500
5-5000-450-2650	Petroleum Products		18,000	10,696	18,000	18,000
5-5000-450-2697	Operating Supplies		6,000	1,775	6,000	6,000
5-5000-450-2801	Telephone		480	74	75	480
<b>Total Operating Expenses</b>			<b>155,551</b>	<b>66,106</b>	<b>106,358</b>	<b>97,507</b>







## Department 6 – Lake Estes Marina

### **Department Mission**

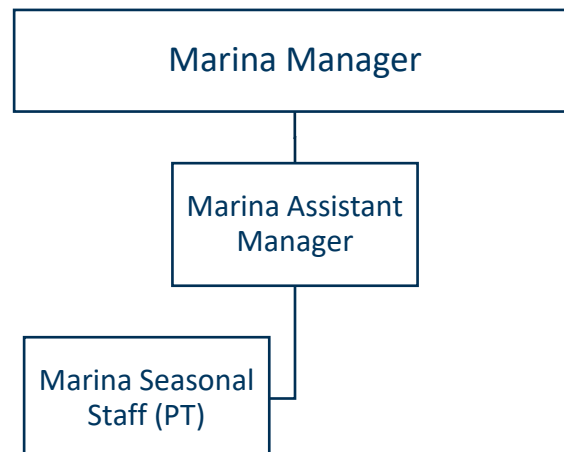
To provide lake, shoreline and open space recreational activities to the residents of the Estes Valley and visitors to the community.

### **Services and Account Highlights**

Operate a full-service Marina and store, including boat and bike rentals, dock rentals and boat storage, sales of fishing licenses, tackle, sun products, dry goods, snacks, and use permits. Rental of pavilion for gatherings and events. Provide picnic and restroom facilities. A portion of rental fees is placed in the Marina Improvement Fund. There is a 1% contingency and 1.5% maintenance set-aside in the account.

### **2020 Priorities and Capital Projects**

- Continue boat replacements – 7 passenger pontoon boat in 2020.
- Continue working with federal, state and local entities toward safe, effective natural resource management
- Water line to Lake Estes Marina Pavilion.
- Engineering estimates of Lake Estes Marina docks- improvement- expansion
- Manage an efficient and effective budget.
- Continue professional development, relative organization and staff certifications.







## Department 6 – Marina

Department 6 - Marina							
Account ID	Account Description	2018 Actual	2019 Budget	2019 Actual 8/31/19	2019 Revised	2020	
<b>Operating Revenue</b>							
6-6000-342-1000	Special Events	14,643	15,000	13,215	15,000	15,000	
6-6000-347-1100	Boat Rentals	233,878	255,000	213,100	239,800	255,000	
6-6000-347-1400	Dock Rentals	5,224	5,500	5,730	5,730	5,700	
6-6000-347-1900	Fishing Licenses Sales	30,787	31,000	31,414	37,000	32,500	
6-6000-347-2500	Boat Permits-Daily & Annual	10,757	10,400	9,607	10,400	10,400	
6-6000-347-2900	Merchandise Sales	53,750	52,000	47,350	53,000	52,000	
6-6000-347-3000	Motor Fuel Sales	44	50	12	12	50	
6-6000-347-3600	Day Use Fees-Marina	27,823	28,500	24,815	28,500	28,500	
6-6000-347-3800	Bike Rentals	32,690	31,000	31,713	35,000	33,000	
6-6000-347-9900	Marina Improvement Fund	30,272	31,778	28,313	31,750	32,000	
6-6000-380-2000	Other Misc Revenue	392	250	1,223	1,375	1,000	
6-6000-380-2008	Special Use Fees			4,125	4,125	2,500	
6-6100-347-2000	Food Sales	14,587	15,000	15,691	18,000	15,000	
7-7000-349-5000	Cherokee Draw Vehicle Fees	54,121	60,000	31,438	51,000	55,000	
7-7000-349-5500	Wapiti Meadows Vehicle Fees	8,848	8,500	6,748	8,500	8,500	
<b>Total Operating Revenue</b>		<b>517,816</b>	<b>543,978</b>	<b>464,493</b>	<b>539,192</b>	<b>546,150</b>	
<b>Operating Expenses</b>							
6-6000-460-1101	Salaries-Regular	53,583	72,579	45,547	73,200	74,030	
6-6000-460-1103	Salaries-Seasonal/PT Staff	49,795	95,000	64,894	84,000	91,000	
6-6000-460-1411	Insurance/Medical-Dental	15,850	22,653	12,018	22,653	23,367	
6-6000-460-1421	Payroll Taxes FICA/Medicare	7,734	13,042	8,402	12,167	12,851	
6-6000-460-1431	Retirement/ICMA	1,343	2,903	1,205	1,843	2,961	
6-6000-460-2101	Insurance/Property	3,612	3,200	2,644	3,661	3,771	
6-6000-460-2102	Insurance/Liability	1,591	2,160	1,426	2,138	2,202	
6-6000-460-2141	Workers Comp Insurance	1,048	1,525	1,005	1,572	2,475	
6-6000-460-2150	Unemployment Insurance	303	503	330	477	504	
6-6000-460-2298	Credit Card Fees	8,325	9,034	5,623	8,700	8,688	
6-6000-460-2301	Advertising/Promotions	148			-		
6-6000-460-2502	R&M-Bldgs	2,505	4,000	2,032	3,500	3,000	
6-6000-460-2590	R&M-Grounds	6,483	5,500	698	2,000	4,500	
6-6000-460-2598	R&M-Other Equip & Machinery	8,176	9,000	9,354	11,000	10,000	
6-6000-460-2999	Fleet Maintenance Allocation	7,070	11,666	4,958	7,977	7,313	
6-6000-460-2601	Office Supplies	272	300		-	300	
6-6000-460-2650	Petroleum Products	7,076	8,100	4,634	5,100	7,500	
6-6000-460-2690	Liquor License/Permits	1,096	900	709	710	900	
6-6000-460-2691	Special Events	1,032	1,100	73	75	1,000	
6-6000-460-2692	Fishing Licenses	29,013	27,000	29,211	35,000	30,000	
6-6000-460-2695	Merchandise Purchases	29,776	27,000	31,966	33,500	35,000	
6-6000-460-2697	Operating Supplies	3,663	3,800	2,946	3,000	3,000	
6-6000-460-2699	Rental Equipment	4,422	8,000	2,096	2,100	8,000	



## Department 6 – Marina

Account ID	Account Description	2018 Actual	2019 Budget	2019 Actual 8/31/19	2019 Revised	2020
6-6000-460-2702	Uniform Expense	1,619	1,200	1,368	1,368	1,300
6-6000-460-2801	Telephone	1,683	2,000	1,174	2,000	2,000
6-6000-460-2802	Natural Gas	1,125	1,200	946	1,200	1,200
6-6000-460-2803	Electric	3,024	3,250	2,126	3,300	3,250
6-6000-460-2804	Water	2,691	2,800	2,282	3,300	2,800
6-6000-460-2805	Sewer	4,233	4,500	1,913	4,500	4,500
6-6000-460-2806	Trash	-	400		400	400
6-6000-460-2807	Cable/Internet	880	960	640	960	960
6-6000-460-2901	Use Tax Payment-Rentals	940	276	847	850	1,500
6-6000-460-2990	Cash Over/Short	(102)		(45)	-	-
6-6000-460-2998	Misc/Other	627			-	-
6-6100-461-2696	Purchases-Food	11,003	12,000	10,524	11,000	12,000
6-6200-462-2101	Insurance/Property	1,743	1,800	1,194	1,791	1,845
6-6200-462-2102	Insurance/Liability	424	445		445	445
6-6200-462-2492	Maint Fund Exp		5,000		-	
6-6200-462-2502	R&M-Bldgs	1,240	1,500	48	1,500	1,500
6-6200-462-2590	R&M-Grounds	4,657	2,000	619	1,000	2,000
6-6200-462-2595	R&M-Tree Maintenance		1,000		-	1,000
6-6200-462-2598	R&M-Equipment	44			-	
6-6200-462-2697	Operating Supplies	13,987	13,000	7,177	11,000	13,000
6-6200-462-2802	Natural Gas	632	850	444	850	850
6-6200-462-2803	Electric	2,882	2,500	2,859	3,600	3,600
6-6200-462-2804	Water	2,909	2,300	1,924	2,800	2,800
6-6200-462-2805	Sewer	1,664	2,000	1,656	2,800	2,500
6-6200-462-2806	Trash	6,660	6,700	4,205	6,700	6,700
6-6200-462-2998	Misc/Other-Wildlife		250		-	250
<b>Total Direct Operating Expenses</b>		<b>308,481</b>	<b>396,896</b>	<b>273,673</b>	<b>375,738</b>	<b>398,763</b>
<b>Operating Income</b>		<b>209,335</b>	<b>147,082</b>	<b>190,820</b>	<b>163,454</b>	<b>147,387</b>
<b>Non-Operating Revenue</b>						
6-6000-380-3000	Sale of Equipment	820		500	3,500	
6-6000-380-4001	Intergov't Revenue	-		-		1,000
6-6000-391-9101	Transfer From/(to) Impr Fund		(6,778)		(11,950)	-
6-6000-391-9101	Transfers Internal		15,000	-	15,000	6,000
6-6000-391-9211	Transfers from CTF		-			
<b>Total Non-Operating Revenue</b>		<b>820</b>	<b>8,222</b>	<b>500</b>	<b>6,550</b>	<b>7,000</b>
<b>Non-Operating Expenses</b>						
6-6000-460-3112	Capital-Land Improvements		15,000	-		15,000
6-6000-460-3222	Capital-Bldgs			-	15,000	
6-6000-460-3498	Capital-Equipment		20,000	19,800	19,800	22,000
6-6000-460-4101	Capital - Truck Lease Principal			-	-	
6-6000-460-4102	Capital - Truck Lease Interest				-	



## Department 6 – Marina

	<b>Account ID</b>	<b>Account Description</b>	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Actual 8/31/19</b>	<b>2019 Revised</b>	<b>2020</b>
	6-6000-460-6001	Contingency Appropriation		3,969	-	3,757	3,988
	6-6000-460-6004	Maintenance Repair Fund		5,953	-	2,452	5,981
	6-6000-460-9800	Depreciation	136,196		-		
	<b>Total Non-Operating Expenses</b>		<b>136,196</b>	<b>44,922</b>	<b>19,800</b>	<b>41,009</b>	<b>46,969</b>
	<b>Net Income (Deficit) Before Admin Costs Allocated</b>		<b>73,959</b>	<b>110,382</b>	<b>171,520</b>	<b>128,995</b>	<b>107,418</b>
		Admin/Subsidy Share		43,659		40,843	35,370
		<b>Net Income (Deficit)</b>	<b>73,959</b>	<b>66,723</b>	<b>171,520</b>	<b>88,152</b>	<b>72,047</b>







## Department 7 – Parks and Trails

### **Department Mission**

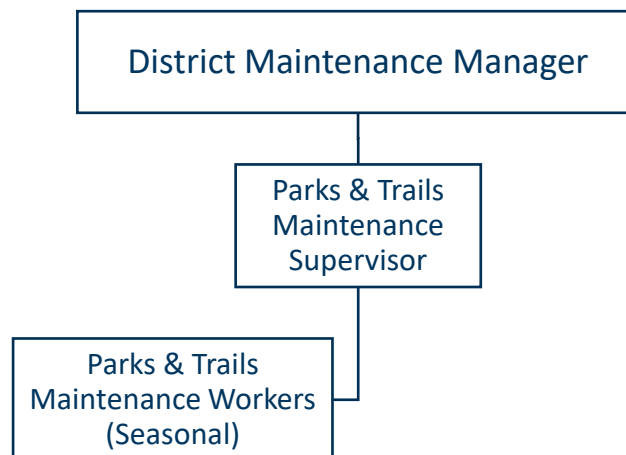
To provide a variety of facilities, parks and trails that are safe, enjoyable, and accessible to residents of and visitors to the Estes Valley.

### **Services and Account Highlights**

The facilities are Stanley Park, Common Point shooting range, Carriage Hills Playground, Fish Creek Trail, Homer Rouse Trail and off-season responsibility for Lake Estes Trail and day-use areas. Provide park and trail maintenance, prep ballfields, prep for and clean up after shelter rentals, coordinate and manage capital improvement projects. There is a 1% contingency and 1.5% maintenance set-aside in the account.

### **2020 Goals and Objectives**

- Detailed execution schedule and budget estimates for the Stanley Park Master Plan
- Necessary demolitions/removals, and replacement of facilities in poor condition – beginning with tennis courts and skatepark
- Add trees and other beneficial vegetation (landscaping) in Stanley Park
- Install roofs on dugouts (continued from 2019)
- Continue picnic table replacements
- Bike park enhancements
- Safety and access– address residual flood damage on Lake Estes Trail
- Continue professional development







## Department 7 – Parks and Trails

Department 7 - Parks and Trails							
	Account ID	Account Description	2018 Actual	2019 Budget	2019 Actual 8/31/19	2019 Revised	2020
<b>Operating Revenue</b>							
	7-7000-348-4300	Common Point/ Gun Range	3,584	5,000		3,600	3,600
	7-7100-380-2000	Misc Income (Stanley Park)	50			-	
	7-7100-347-1800	Facility Rental-Stanley Park	13,504	13,000	8,025	15,325	16,000
	7-7100-347-5000	SP Donations	1,403		9,103	9,103	
		<b>Total Operating Revenue</b>	<b>18,541</b>	<b>18,000</b>	<b>17,128</b>	<b>28,028</b>	<b>19,600</b>
<b>Park Operations and Maintenance Expenses</b>							
<b>Parks and Trails Management</b>							
	7-7000-470-1101	Salaries-Regular	100,782	100,786	62,155	80,000	56,850
	7-7000-470-1103	Salaries-Seasonal/PT Staff	34,754	27,000	6,293	11,000	27,000
	7-7000-470-1411	Insurance/Medical-Dental	27,170	27,602	19,896	23,054	11,359
	7-7000-470-1421	Payroll Taxes-FICA/Medicare	10,083	9,995	5,158	7,161	6,500
	7-7000-470-1431	Retirement/ICMA	2,395	2,871	2,081	2,611	1,114
	7-7000-470-2101	Insurance/Property	62	42	23	35	36
	7-7000-470-2141	Workers Comp Insurance	2,387	1,163	1,623	936	1,258
	7-7000-470-2150	Unemployment Insurance	395	383	202	281	252
	7-7000-470-2598	R&M Equipment	403	-		-	-
	7-7000-470-2650	Petroleum Products	1,038	1,000	522	1,000	1,000
	7-7000-470-2690	Licenses and Permits	269			-	
	7-7000-470-2697	Operating Supplies	409			-	
	7-7000-470-2801	Telephone	704	1,000	374	1,000	1,000
	7-7000-470-2999	Fleet Maintenance Allocation	21,210	15,555	6,611	10,636	9,751
<b>Stanley Park</b>							
	7-7100-471-2101	Insurance/Property	4,012	4,000	2,607	3,911	4,000
	7-7100-471-2102	Insurance/Liability	904	6,947	4,451	6,677	6,947
	7-7100-471-2502	R&M-Bldgs	757	4,000	5,233	6,000	4,000
	7-7100-471-2590	R&M-Grounds	35,333	36,000	14,510	30,000	33,000
	7-7100-471-2595	R&M-Tree Maintenance	2,043	10,000		1,000	24,000
	7-7100-471-2598	R&M-Equipment			291	300	
	7-7100-471-2697	Operating Supplies	7,502	5,000	1,642	3,000	3,500
	7-7100-471-2801	Telephone	97	-		-	-
	7-7100-471-2802	Natural Gas			650	650	
	7-7100-471-2803	Electric	5,961	4,500	4,828	7,000	7,000
	7-7100-471-2804	Water	2,393	2,200	2,068	2,600	2,600
	7-7100-471-2805	Sewer	1,449	1,800	1,244	1,800	2,000
	7-7100-471-2806	Trash	6,305	2,250	1,773	3,350	2,500
<b>Trails</b>							
	7-7500-475-2101	Insurance/Property	184	50	20	50	50
	7-7500-475-2102	Insurance/Liability	424	540	538	807	831
	7-7500-475-2494	Trails Fund Exp	6,867	24,000	6,030	24,000	-
	7-7500-475-2590	R & M Grounds	5,440	-	89	-	-



## Department 7 – Parks and Trails

	<b>Account ID</b>	<b>Account Description</b>	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Actual 8/31/19</b>	<b>2019 Revised</b>	<b>2020</b>
	7-7500-475-2598	R & M Equipment	2,619	6,000	1,946	6,000	6,000
	7-7500-475-2697	Operating Supplies	2,555	5,000	1,640	5,000	5,000
	7-7500-475-2998	Misc/Other Exp - Wildlife Vol	81				
		<b>Total Direct Operating Expenses</b>	<b>284,351</b>	<b>299,685</b>	<b>154,498</b>	<b>239,859</b>	<b>217,548</b>
		<b>Operating Income (Deficit)</b>		<b>(281,685)</b>	<b>(137,370)</b>	<b>(211,831)</b>	<b>(197,948)</b>
<b>Non-operating Revenues</b>							
	7-7100-380-3000	Foundation Contributions	1,045	11,000	8,962	28,900	50,000
	7-7100-391-9101	Transfers - Property Taxes		215,963	140,846	206,963	255,739
	7-7100-391-9101	Transfers - Maint Reserve				-	25,000
	7-7100-391-9101	Transfers - SP Impr Fund		10,000		10,000	-
	7-7100-391-9211	CTF Transfers	40,950	49,000		20,421	337,000
	7-7200-380-2000	Miscellaneous Income	-		17,932	17,932	
	7-7200-380-4000	Intergov't Revenue	-			-	100,000
	7-7500-380-2000	Misc Income - Trails			1,500	1,500	
	7-7500-380-4000	Intergovt Revenue	59,369			-	
	7-7500-391-9101	Trails Reserve		141,813		125,956	55,206
		<b>Total Non-Operating Revenue</b>	<b>101,364</b>	<b>427,776</b>	<b>169,240</b>	<b>411,672</b>	
<b>Non-operating Expenses</b>							
	7-7000-470-6001	Contingency Appropriation		1,874		2,399	1,161
	7-7000-470-6004	Maintenance Repair Fund		2,811		3,598	1,742
	7-7000-470-4101	Principal-Capital Lease		5,414	5,546	5,414	5,414
	7-7000-470-4102	Interest-Capital Lease	396	441	309	441	441
	7-7000-470-9800	Depreciation	6,662			-	
	7-7100-471-3112	Capital-Land Imprv's		87,000	31,252	60,308	
	7-7100-471-3498	Capital-Equipment		12,000	7,651	27,000	12,000
	7-7100-471-9800	Depreciation	36,726			-	
	7-7200-472-3225	Outdoor Range			26,444	26,444	
	7-7500-475-3112	Capital - Land Imprv's		210,000	(90)	210,000	200,000
	7-7500-475-9800	Depreciation	5,417	-	-		
		<b>Total Non-Operating Expenses</b>	<b>49,201</b>	<b>319,540</b>	<b>71,111</b>	<b>335,604</b>	<b>777,758</b>
		<b>Net Income (Deficit) Before Admin Costs Allocated</b>		<b>(173,449)</b>	<b>(39,242)</b>	<b>(135,762)</b>	<b>(152,760)</b>
		Admin Cost Allocation		29,969		26,073	19,296
		<b>Net Income (Deficit)</b>	<b>(213,647)</b>	<b>(203,418)</b>	<b>(39,242)</b>	<b>(161,835)</b>	<b>(172,057)</b>





## Department 7.4 – Campgrounds

### **Department Mission**

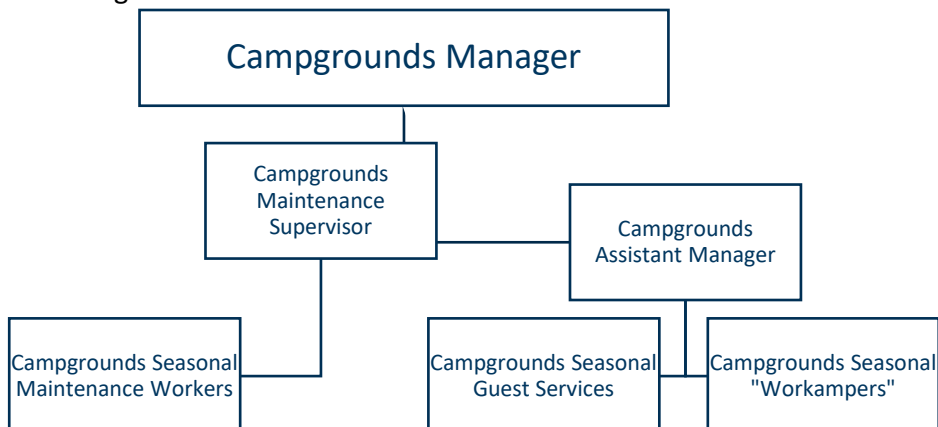
To provide high quality camping facilities and experiences that are safe, enjoyable, and accessible to residents of and visitors to the Estes Valley.

### **Services and Account Highlights**

The facilities are the Estes Park Campgrounds at Mary's Lake and East Portal and the associated day-use areas. Provide full-service camping facilities: tent and RV sites, water, electric, dump station, propane filling station, restrooms, showers, swimming pool, laundry facility, retail store, and interpretive/educational programs. Maintenance of day-use areas. A portion of camping fees is placed in a Campground Improvement Fund. There is a 1% contingency and 1.5% maintenance set-aside in the account.

### **2020 Priorities and Capital Projects**

- Replace all water and electric lines in the upper RV area at the Mary's Lake Campground after the park closes in October.
- Replace hillside stairs that connect the Mary's Lake full hookup area to the Mary's Lake camp store.
- Add an ADA access trail to the swimming pool at the Mary's Lake Campground.
- Update playgrounds at both campgrounds with new play features and poured-in-place surfaces to improve ADA accessibility and diversity of play opportunities for a wider range of ages.
- Repair and overlay the asphalt in the rear parking area and driveway at the Mary's Lake Campground.
- Continue to improve quality of tent pads and landscaping at both campgrounds to provide better experiences for our guests.
- Continue purchasing and installing bear-resistant food storage lockers at both campgrounds.
- Continue adding four more shade structures in the sunniest sites at the Mary's Lake Campground.
- Replace the oldest golf carts with new Yamaha UMAX Two AC utility carts.
- Continue improving road surfaces and drainages to reduce ongoing erosion issues.
- Add berms to better delineate parking spots and to prevent damage to sensitive native wildflowers and grasses.





## Department 7.4 Campgrounds

Department 7.4 - Campgrounds							
Account ID	Account Type	2018 Actual	2019 Budget	2019 Actual 8/31/19	2019 Revised	2020	
<b>Operating Revenue</b>							
7-7400-347-9900	Campground Imprv Fund	124,532	120,000	112,338	122,900	187,620	
7-7400-347-2400	Camping Revenue - ML	474,007	459,000	422,837	464,000	500,480	
7-7400-347-2600	Showers & Laundry Revenue	25,282	21,500	17,865	24,000	20,000	
7-7400-347-2900	Merchandise Sales - ML	133,816	115,000	114,564	137,300	125,000	
7-7400-347-2901	Non-tax revenue - ML	880	1,000	477	650	1,000	
7-7400-380-1000	Miscellaneous Income - ML	99		1,523	1,600	1,500	
7-7400-380-2008	Special Use Fees - ML	175		1,800	1,800	1,500	
7-7450-347-2400	Camping Revenue - EP	232,917	221,000	213,606	232,000	250,000	
7-7450-347-2900	Merchandise Sales - EP	34,576	30,000	32,517	38,200	35,000	
7-7450-347-2901	East Portal Non-tax Revenue	48		23	30		
	<b>Total Operating Revenue</b>	<b>1,026,332</b>	<b>967,500</b>	<b>917,549</b>	<b>1,022,480</b>	<b>1,122,100</b>	
<b>Operating Expenses (both campgrounds)</b>							
7-7400-474-1101	Salaries-Regular	93,407	107,172	69,613	115,000	110,768	
7-7400-474-1103	Salaries-seasonal/PT Staff	54,388	86,000	36,288	58,000	86,000	
7-7400-474-1411	Insurance/Medical-Dental	19,938	22,771	15,163	22,744	23,485	
7-7400-474-1421	Payroll Taxes-FICA/Medicare	11,025	15,106	8,105	13,448	15,392	
7-7400-474-1431	Retirement/ICMA	489	4,287	1,821	2,790	4,431	
7-7400-474-2101	Insurance - Property	3,862	3,300	1,949	3,193	3,288	
7-7400-474-2102	Insurance - Liability	3,087	3,292	2,137	3,206	3,302	
7-7400-474-2141	Workers Comp Insurance	3,070	4,308	1,931	5,280	6,485	
7-7400-474-2150	Unemployment Insurance	432	592	318	527	604	
7-7400-474-2501	Contract Svc -	23,520	30,000	26,405	33,000	32,000	
7-7400-474-2502	R&M-Bldgs	19,390	15,000	10,496	15,000	15,000	
7-7400-474-2590	R&M-Grounds	49,280	42,500	31,446	42,500	45,000	
7-7400-474-2595	R&M-Tree Maintenance	4,382	8,000	8,075	8,100	10,000	
7-7400-474-2597	Tools and Small Equipment	31,278	20,000	18,821	20,000	23,000	
7-7400-474-2598	R&M Machinery and	5,097	5,000	2,047	5,000	5,000	
7-7400-474-2650	Petroleum Products	1,289	1,000	522	1,000	1,000	
7-7400-474-2999	Fleet Maintenance Allocation	21,210	23,333	9,916	15,954	14,626	
7-7400-474-2601	Office Supplies	3,156	3,500	2,326	3,500	3,500	
7-7400-474-2690	Licenses and Permits	1,414	500	75	500	1,000	
7-7400-474-2695	Merchandise Purchases	86,952	87,000	82,317	87,500	87,000	
7-7400-474-2697	Operating Supplies	22,017	21,000	20,628	23,000	23,000	
7-7400-474-2699	Equipment Rental	80	2,000	395	2,000	2,000	
7-7400-474-2702	Uniforms	6,507	3,000	3,042	3,100	3,000	
7-7400-474-2704	Mileage		500		500	500	
7-7400-474-2705	Dues, Subscriptions	169	500	414	500	500	
7-7400-474-2801	Telephone	5,387	5,300	4,344	6,500	6,500	
7-7400-474-2802	Propane and Natural Gas	7,479	8,000	6,540	8,000	8,000	
7-7400-474-2803	Electric	24,167	23,000	17,628	30,000	30,000	
7-7400-474-2804	Water	7,706	8,000	4,613	8,000	8,000	





## Department 7.4 Campgrounds

			2018	2019	2019	2019	
	Account ID	Account Type	Actual	Budget	Actual	Revised	2020
					8/31/19		
	7-7400-474-2805	Sewer	13,110	19,000	6,760	15,000	15,000
	7-7400-474-2806	Trash	14,813	17,000	7,830	15,000	13,000
	7-7400-474-2807	Internet and Cable	1,428	5,000	475	1,500	1,500
	7-7400-474-2997	Cash over/short	3	100	55	60	100
	<b>Total Direct Operating Expenses</b>		<b>539,532</b>	<b>595,061</b>	<b>402,492</b>	<b>569,402</b>	<b>601,981</b>
	<b>Operating Income (Deficit)</b>		<b>486,800</b>	<b>372,439</b>	<b>515,057</b>	<b>453,078</b>	<b>520,119</b>
<b>Non-Operating Revenue</b>							
	7-7400-380-2075	Insurance	-		1,011	1,011	
	7-7400-391-9101	Transfers - Property Taxes		19,000	9,947	19,100	-
	7-7400-391-9101	Transfers - Maint Reserve		27,500		17,500	-
	7-7400-391-9101	Transfer (to) from Reserves		(129,750)		(128,863)	(51,620)
	7-7460-380-2000	Intergovernment Revenue	14,785			-	
	<b>Total Non-Operating Revenue</b>		<b>14,785</b>	<b>(83,250)</b>	<b>10,958</b>	<b>(91,252)</b>	<b>(51,620)</b>
<b>Non-Operating Expenses</b>							
	7-7400-474-3112	Capital - LH Improvements		45,000	20,316	67,595	307,000
	7-7400-474-3222	Capital - Buildings		55,000	56,192	66,192	5,000
	7-7400-474-3498	Capital - Equipment		22,000	19,894	19,895	22,000
	7-7400-474-4101	Capital - Lease principal		30,060	30,060	30,060	17,309
	7-7400-474-4102	Capital - Lease interest	2,358	1,790	1,790	1,790	529
	7-7400-474-9800	Depreciation	86,334			-	
	7-7400-474-6001	Contingency Appropriation		5,951		5,694	6,020
	7-7400-474-6004	Maintenance Fund		8,926	-	8,541	9,030
	<b>Total Non-Operating Expenses</b>		<b>88,692</b>	<b>168,727</b>	<b>128,252</b>	<b>199,767</b>	<b>366,888</b>
	<b>Net Income (Deficit) Before Admin Costs Allocated</b>		<b>412,893</b>	<b>120,462</b>	<b>397,763</b>	<b>162,059</b>	<b>101,612</b>
		Admin/Subsidy Share		65,457		61,894	53,396
	<b>Net Income (Deficit)</b>		<b>412,893</b>	<b>55,005</b>	<b>397,763</b>	<b>100,165</b>	<b>48,216</b>





## Department 9 – Conservation Trust Fund

### **Department Mission**

The Conservation Trust Fund is established by law to be a depository of State lottery revenue. Funding can be used for the acquisition, development and maintenance of new conservation sites or for capital improvements or maintenance for recreational purposes on any public site. New conservation sites are defined in statute as being interests in land and water, acquired after establishment of a conservation trust fund, for park or recreation purposes, for all types of open space, including but not limited to flood plains, green belts, agricultural lands or scenic areas, or for any scientific, historic, scenic, recreation, aesthetic or similar purpose ([CRS 29-21-101](#)).

### **Services and Account Highlights**

Annually the District receives approximately \$60,000 from the State of Colorado. Funds are transferred to different accounts to fund capital improvements.

### **2020 Priorities and Capital Projects**

- Add roofs to dugouts on fields 1 & 2 in Stanley Park
- Stanley Park Master Plan Execution Consulting
- Replace upper tennis courts at Stanley Park
- Replace the skate park in Stanley Park

<b>Department 9 - Conservation Trust Fund</b>							
	<b>Account ID</b>	<b>Account Description</b>	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Actual 8/31/19</b>	<b>2019 Revised</b>	<b>2020</b>
<b>Operating Revenue</b>							
	9-1100-334-0000	Lottery Funds	56,672	53,000	36,462	60,000	60,000
	9-1100-361-0000	Interest Income	5,506	4,500	4,627	6,500	4,500
		<b>Total Revenue</b>	<b>62,178</b>	<b>57,500</b>	<b>41,089</b>	<b>66,500</b>	<b>64,500</b>
<b>Expenses</b>							
<b>Transfers</b>							
	9-1100-411-9007	Golf - Monument Sign	15,000		-	-	
	9-1100-411-9007	Parks - Stanley Pk Master Pl	40,950	49,000	-	20,421	337,000
		<b>Total Transfers</b>	<b>55,950</b>	<b>49,000</b>	<b>-</b>	<b>20,421</b>	<b>337,000</b>
		<b>Total Revenues Over Transfers</b>	<b>6,228</b>	<b>8,500</b>	<b>41,089</b>	<b>46,079</b>	<b>(272,500)</b>







# EVRPD 2020 Capital Expenditure Budget by Funding Source

Location	Project Title	2020 Total	Golf Impr	Marina Impr	CG Impr	SPIF	Maint	Lottery	2008 levy - Stanley Pk	2008 levy - Equip	2008 levy - Trails	CY Operating Income or Other Reserves	Grants and External Funding
All	Replace/Upgrade District Signs with NewLogo(s)	10,000					10,000						
All	Plow Truck Lease	9,700								9,700			
Campgrounds E Portal	Playground Surfacing	35,000										17,500	17,500
Campgrounds E Portal	Playground Equipment	27,000										27,000	
Campgrounds E Portal	Firewood Shed (\$10K in 2019; \$5K in 2020)	5,000										5,000	
Campgrounds Mary's Lk	Playground Surfacing	42,000										21,000	21,000
Campgrounds Mary's Lk	Playground Equipment	14,000										14,000	
Campgrounds Mary's Lk	Electric service replacement - upper RV loop	100,000			100,000								
Campgrounds Mary's Lk	Loop A Stair Replace/ADA Access Improvement	36,000			36,000								
Campgrounds Mary's Lk	Site Shade Shelters	23,000										23,000	
Campgrounds Mary's Lk	Road and Campground Entry Impr	30,000										30,000	
Campgrounds Mary's Lk	Vehicle and Equipment Leases	17,838										17,838	
Campgrounds Mary's Lk	Utility Vehicles (golf carts)	22,000										22,000	
Community Center	Technology Upgrades	25,000											25,000
Golf 18H	Utility Vehicles	11,000								11,000			
Golf 18H	Overseeder	15,000								15,000			
Golf 18H	Tee Mower	23,000								23,000			
Golf 18H	Beverage Cart	20,000	20,000										
Golf 18H	Restaurant Equipment Replacements	10,000	5,000				5,000						
Golf 18H	Turf Equipment Leases (both courses)	71,276	71,276										
Marina and Lake Estes	Seasonal Water Line to Pavilion	5,000		5,000									
Marina and Lake Estes	Dock Repair/Replace - Engineering in 2020	10,000		5,000			5,000						
Marina and Lake Estes	Pontoon Boats	22,000		22,000									
Parks and Trails	Equipment Lease Payments	5,855										5,855	
Parks and Trails	Fall River Trail Connection	200,000									200,000		
Stanley Park	Replace Picnic Tables	12,000								12,000			
Stanley Park	Install Roofs on Dugouts	32,000						32,000					
Stanley Park	Master Plan Execution Consulting	40,000						30,000	5,000		5,000		
Stanley Park	Replace Upper Tennis Courts	250,000						200,000					50,000
Stanley Park	Replace Skate Park	200,000					25,000	75,000					100,000
Stanley Park	Demolish/Remove Lower Courts	15,000							15,000				
Stanley Park	Bike Park Enhancements	20,000									20,000		
	Totals	1,358,669	96,276	32,000	136,000	-	45,000	337,000	20,000	70,700	225,000	183,193	213,500
	Total Excluding Lease Payments	1,254,000											





# Budget Summary Statement – Budget Basis 2018-2020

## ESTES VALLEY RECREATION AND PARK DISTRICT BUDGET SUMMARY STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION - BUDGET BASIS

January 1, 2018 to December 31, 2020

Description	Actual Prior Year 2018	Revised Current Year 2019	Proposed Budget Year 2020
<b>Estimated Revenue:</b>			
Property Taxes	\$ 2,912,358	\$ 2,883,229	\$ 2,954,456
Conservation Trust/Lottery	56,672	60,000	60,000
Intergovernmental Revenues	844,934	754,125	854,475
Parks	77,518	28,028	19,600
Golf Courses and Pro Shops	1,376,081	1,469,043	1,475,348
Recreation	73,134	91,500	148,800
Community Center	759,609	993,500	1,150,000
Marina	454,480	539,192	546,150
Campgrounds	1,029,642	1,022,480	1,122,100
Interest Income	103,720	98,500	92,500
Bond/Lease Proceeds	108,816	-	-
Transfers from (to) Reserves	3,720,484	(179,544)	91,403
Other	17,254	75,843	53,000
<b>Total Revenues</b>	<b>11,534,702</b>	<b>7,835,896</b>	<b>8,567,831</b>
<b>Estimated Expenditures:</b>			
General and Administrative	728,319	769,182	732,671
Community Center	1,506,482	1,469,007	1,512,061
Parks	323,624	239,859	217,548
Golf Courses and Pro Shops	1,222,321	1,176,811	1,192,014
Recreation	237,427	246,858	308,406
Marina	271,670	375,738	398,763
Campgrounds	539,530	569,402	601,981
Reserves and Contingencies	-	102,149	110,295
Capital Outlay	4,087,354	669,234	1,254,000
Debt Service			
Bond Interest	787,600	760,000	730,600
Bond Principal	705,000	735,000	765,000
Bond Reserve, Tax Coll. Fees		56,125	45,624
Lease Interest	87,750	77,396	66,345
Lease Principal	559,493	574,927	585,672
<b>Total Expenditures</b>	<b>11,056,570</b>	<b>7,821,689</b>	<b>8,520,980</b>
<b>Excess (Deficit) of Revenues Over Expenditures-Budgetary Basis</b>	<b>\$ 478,132</b>	<b>\$ 14,208</b>	<b>\$ 46,852</b>
Beginning Fund Balance (unexpended)	5,240,826	1,958,913	2,152,665
Annual unexpended (expended) surpluses	(3,281,913)	193,752	(44,551)
<b>Ending Expendable Fund Balance</b>	<b>\$ 1,958,913</b>	<b>\$ 2,152,665</b>	<b>\$ 2,108,114</b>









# Budget Summary Statement – Accrual Basis 2018-2020

## ESTES VALLEY RECREATION AND PARK DISTRICT BUDGET SUMMARY STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION - ACCRUAL BASIS

January 1, 2018 to December 31, 2020

Description	Actual Prior Year 2018	Revised Current Year 2019	Proposed Budget Year 2020
<b>Estimated Operating Revenue:</b>			
Fees and Charges	3,770,464	4,143,743	4,461,998
Other	17,254	75,843	53,000
<b>Total Operating Revenues</b>	<b>3,787,718</b>	<b>4,219,586</b>	<b>4,514,998</b>
<b>Estimated Operating Expenditures:</b>			
General and Administrative	728,319	769,182	732,671
Community Center	1,506,482	1,469,007	1,512,061
Parks	323,624	239,859	217,548
Golf Courses and Pro Shops	1,222,321	1,176,811	1,192,014
Recreation	237,427	246,858	308,406
Marina	271,670	375,738	398,763
Campgrounds	539,530	569,402	601,981
Other		102,149	110,295
<b>Total Operating Expenditures</b>	<b>4,829,373</b>	<b>4,949,006</b>	<b>5,073,738</b>
Income/(Loss) from Operation before	(1,041,655)	(729,419)	(558,740)
Depreciation and Amortization	(1,182,177)	(1,400,000)	(1,400,000)
Net Income/(Loss) from Operations	(2,223,832)	(2,129,419)	(1,958,740)
<b>Non-Operating Revenues (Expenses)</b>			
Interest Expense	(611,186)	(588,543)	(564,228)
Bond/Capital Lease Issue Costs	(600)		
Taxes	2,912,358	2,883,229	2,954,456
County Collection Fees - Bond Levy		(30,498)	(28,221)
Intergovernmental Revenues	901,606	814,125	914,475
Gain (Loss) on Sale of Assets	252		
Interest Income	103,720	98,500	92,500
<b>Total Non-Operating Revenue (Expenses)</b>	<b>3,306,150</b>	<b>3,176,813</b>	<b>3,368,982</b>
NET INCOME (LOSS) BEFORE CONTRIB.	1,082,318	1,047,394	1,410,242
Capital Contributions	-		
<b>NET INCOME</b>	<b>1,082,318</b>	<b>1,047,394</b>	<b>1,410,242</b>
NET ASSETS, Beginning of Year	18,236,829	19,319,147	20,366,541
<b>NET ASSETS, End of Year</b>	<b>\$ 19,319,147</b>	<b>\$ 20,366,541</b>	<b>\$ 21,776,783</b>







# Non GAAP Budget Reconciliation 2018-2020

## ESTES VALLEY RECREATION AND PARK DISTRICT

### NON GAAP BUDGET RECONCILIATION

January 1, 2018 to December 31, 2020

Description	Actual Prior Year 2018	Revised Current Year 2019	Proposed Budget Year 2020
Net Income Per Statement of Operations	\$ 1,082,318	\$1,047,394	\$ 1,410,242
<b>Add:</b>			
Expenses Which Are Not Expenditures for Budgetary Purposes			
Depreciation	1,182,177	1,400,000	1,400,000
(Gain) Loss on Disposal of Assets	(252)	-	-
Accrued Interest Expense	-	-	-
Budgetary Revenue Which Is Not Revenue for Financial Statement Purposes			
Bond/Lease Proceeds	108,816	-	-
Reserve Transfers	3,720,484	(179,544)	91,403
	<u>6,093,543</u>	<u>2,267,850</u>	<u>2,901,644</u>
<b>Deduct:</b>			
Items Which Are Expenditures for Budgetary Purposes			
Capital Outlay	(4,087,354)	(669,234)	(1,254,000)
Lease Principal Payments	(559,493)	(574,927)	(585,672)
Bond Principal Payments	(705,000)	(735,000)	(765,000)
Amortization of Bond Premium	(263,563)	(248,853)	(232,717)
Bond Reserve		(25,627)	(17,404)
	<u>(5,615,410)</u>	<u>(2,253,642)</u>	<u>(2,854,793)</u>
Excess (Deficiency) of Revenues Over Expenditures - Budgetary Basis	<u>\$ 478,133</u>	<u>\$ 14,208</u>	<u>\$ 46,852</u>







# ESTES VALLEY RECREATION AND PARK DISTRICT

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## 2020 BUDGET LEGAL REQUIREMENTS



**ESTES VALLEY RECREATION AND PARK DISTRICT  
RESOLUTION 2019-2  
TO ADOPT BUDGET**

A RESOLUTION SUMMARIZING EXPENDITURES AND REVENUES FOR EACH FUND AND ADOPTING A BUDGET FOR THE ESTES VALLEY RECREATION AND PARK DISTRICT, FOR THE CALENDAR YEAR BEGINNING THE FIRST OF JANUARY 2020 AND ENDING THE LAST DAY OF DECEMBER 2020.

WHEREAS, the Board of Directors of the Estes Valley Recreation and Park District has appointed Mary Davis as Budget Officer, to prepare and submit a proposed budget to said governing body at the proper time; and

WHEREAS, Mary Davis, Budget Officer, has submitted a proposed budget to this governing body on October 11, 2019, for its consideration; and

WHEREAS, upon due and proper notice, published and posted in accordance with the law said proposed budget was open for inspection by the public at a designated place, a public hearing was held on October 15, 2019, and interested taxpayers were given the opportunity to file or register any objections to said proposed budget; and

WHEREAS, whatever increases may have been made in the expenditures, like increases were added to the revenues so that the budget remains in balance, as required by law.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE ESTES VALLEY RECREATION AND PARK DISTRICT, COLORADO,

Section 1. That estimated expenditures are as follows

General and Administrative	732,671
Community Center	1,512,061
Parks	217,548
Golf Courses and Pro Shops	1,192,014
Recreation	308,406
Marina	398,763
Campgrounds	601,981
Reserves and Contingencies	110,295
Capital Outlay	1,254,000
Debt Service	
Bond Interest	730,600
Bond Principal	765,000
Bond Reserve, Tax Coll. Fees	45,624
Lease Interest	66,345
Lease Principal	585,672

<b>Total Expenditures</b>	<b>8,520,980</b>
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Section 2. That estimated revenues are as follows:

Property Taxes	\$ 2,954,456
Conservation Trust/Lottery	60,000
Intergovernmental Revenues	854,475
Parks	19,600
Golf Courses and Pro Shops	1,475,348
Recreation	148,800
Community Center	1,150,000
Marina	546,150
Campgrounds	1,122,100
Interest Income	92,500
Bond/Lease Proceeds	-
Transfers from (to) Reserves	91,403
Other	53,000
<b>Total Revenues</b>	<b>8,567,831</b>

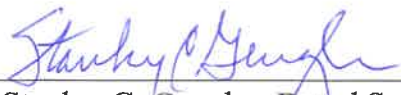
Section 3. That the budget as submitted, amended, and herein above summarized by fund, be, and the same hereby is, approved and adopted as the budget of the Estes Valley Recreation and Park District for the year 2020.

Section 4. That the budget approved and adopted shall be signed by Ronald I. Duell, President of the Board, attested to by Stanley C. Gengler, Secretary, and made a part of the public records of Estes Valley Recreation and Park District.

ADOPTED, this 19<sup>th</sup> day of November, 2019.

  
\_\_\_\_\_  
Ronald I Duell, President of the Board

ATTEST:

  
\_\_\_\_\_  
Stanley C. Gengler, Board Secretary



**ESTES VALLEY RECREATION AND PARK DISTRICT  
RESOLUTION 2019-03 TO APPROPRIATE SUMS OF MONEY**

A RESOLUTION APPROPRIATING SUMS OF MONEY TO THE VARIOUS FUNDS AND SPENDING AGENCIES, IN THE AMOUNTS AND FOR THE PURPOSES AS SET FORTH BELOW, FOR THE ESTES VALLEY RECREATION AND PARK DISTRICT, COLORADO, FOR THE 2020 BUDGET YEAR.

WHEREAS, the Board of Directors has adopted the annual budget in accordance with the Local Government Budget Law, on November 19, 2019; and

WHEREAS, the Board of Directors has made provision therein for revenues in an amount equal to or greater than the total proposed expenditures as set forth in said budget; and

WHEREAS, it is not only required by law, but also necessary to appropriate the revenues provided in the budget to and for the purpose described below, so as not to impair the operations of the District.

WHEREAS, whatever increases may have been made in the expenditures, Like increases were added to the revenues so that the budget remains in balance, as required by law.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE ESTES VALLEY RECREATION AND PARK DISTRICT, COLORADO,

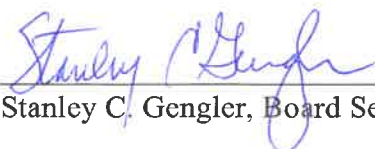
Section 1. That the following sums are hereby appropriated from the revenues for the purpose stated:

General and Administrative	732,671
Community Center	1,512,061
Parks	217,548
Golf Courses and Pro Shops	1,192,014
Recreation	308,406
Marina	398,763
Campgrounds	601,981
Reserves and Contingencies	110,295
Capital Outlay	1,254,000
Debt Service	
Bond Interest	730,600
Bond Principal	765,000
Bond Reserve, Tax Coll. Fees	45,624
Lease Interest	66,345
Lease Principal	585,672

**Total Expenditures**      8,520,980

ADOPTED, this 19<sup>th</sup> day of November, 2019.

ATTEST:

  
Stanley C. Gengler, Board Secretary



  
Ronald I. Duell, President of the Board



**Estes Valley Recreation and Park District**  
**Lease-Purchase Supplemental Schedule to the Adopted Budget**  
(Pursuant to 29-1-103(3)(d), C.R.S.)  
**Budget Year 2020**

**I. Real Property Lease-Purchase Agreements:**

Financial Institution	Description	Date of Agreement	Total amount to be expended for all Real Property Lease-Purchase Agreements in Budget Year 2020	Total maximum payment liability for all Real Property Lease Purchase Agreements over the entire terms of all such agreements, including all optional renewal terms
Bank of Colorado	Lease/lease-back of 6.49 acre site for Community Recreation Center. Includes existing Aquatic Center facility.	1/17/2017	\$ 547,347	\$ 3,288,322

**II. Lease-Purchase Agreements Not Involving Real Property:**

Financial Institution	Description	Date of Agreement	Renewal Options (Y/N)	Total amount to be expended for all Non-Real Property Lease-Purchase Agreements in Budget Year 2020	Total maximum payment liability for all Non-Real Property Lease Purchase Agreements over the entire terms of all such agreements, including all optional renewal terms
Bank of Colorado	2 Toro Greensmowers, 1 Toro Fairway Mower, 1 Toro Utility Vehicle	5/1/2015	N	\$ 13,986	\$ 139,939
U.S. Bancorp	2 F-150 Ford Trucks, 1 Kubota Tractor, 1 Toro Greensmower, 1 Sand Pro Bunker Rake	2/29/2016	N	\$ 33,820	\$ 169,098
U.S. Bancorp	1 Rough Mower, 1 Fairway Mower	3/15/2018	N	\$ 29,155	\$ 116,619
TBD	Turf Equipment & Plow Truck	TBD 2020	N	\$ 27,700	\$ 110,800
<b>Non-Real Property Lease Payment Totals</b>				<b>\$ 104,660</b>	<b>\$ 536,455</b>

## CERTIFICATION OF VALUATION BY LARIMER COUNTY ASSESSOR

Name of Jurisdiction: **091 - ESTES VALLEY RECREATION AND PARK**

IN LARIMER COUNTY ON 11/21/2019

New Entity: No

<b>USE FOR STATUTORY PROPERTY TAX REVENUE LIMIT CALCULATIONS (5.5% LIMIT) ONLY</b>
--

IN ACCORDANCE WITH 39-5-121(2)(a) AND 39-5-128(1), C.R.S. AND NO LATER THAN AUGUST 25, THE ASSESSOR CERTIFIES THE TOTAL VALUATION FOR ASSESSMENT FOR THE TAXABLE YEAR 2019 IN LARIMER COUNTY, COLORADO

1. PREVIOUS YEAR'S NET TOTAL TAXABLE ASSESSED VALUATION:	\$362,617,046
2. CURRENT YEAR'S GROSS TOTAL TAXABLE ASSESSED VALUATION: *	\$415,324,211
3. LESS TIF DISTRICT INCREMENT, IF ANY:	\$0
4. CURRENT YEAR'S NET TOTAL TAXABLE ASSESSED VALUATION:	\$415,324,211
5. NEW CONSTRUCTION: **	\$5,276,707
6. INCREASED PRODUCTION OF PRODUCING MINES: #	\$0
7. ANNEXATIONS/INCLUSIONS:	\$0
8. PREVIOUSLY EXEMPT FEDERAL PROPERTY: #	\$0
9. NEW PRIMARY OIL OR GAS PRODUCTION FROM ANY PRODUCING OIL AND GAS LEASEHOLD ## OR LAND ( 29-1-301(1)(b) C.R.S.):	\$0
10. TAXES COLLECTED LAST YEAR ON OMITTED PROPERTY AS OF AUG. 1 (29-1-301(1))(a) C.R.S.):	\$3,821.72
11. TAXES ABATED AND REFUNDED AS OF AUG. 1 (29-1-301(1)(a) C.R.S.) and (39-10-114(1)(a)(I)(B) C.R.S.):	\$16,351.97

\* This value reflects personal property exemptions IF enacted by the jurisdiction as authorized by Art. X, Sec.20(8)(b), Colo.

\*\* New construction is defined as: Taxable real property structures and the personal property connected with the structure.

# Jurisdiction must submit respective certifications (Forms DLG 52 AND 52A) to the Division of Local Government in order for the values to be treated as growth in the limit calculation.

## Jurisdiction must apply (Forms DLG 52B) to the Division of Local Government before the value can be treated as growth in the limit calculation.

<b>USE FOR 'TABOR' LOCAL GROWTH CALCULATIONS ONLY</b>
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IN ACCORDANCE WITH THE PROVISION OF ARTICLE X, SECTION 20, COLO CONST, AND 39-5-121(2)(b), C.R.S. THE ASSESSOR CERTIFIES THE TOTAL ACTUAL VALUATION FOR THE TAXABLE YEAR 2019 IN LARIMER COUNTY, COLORADO ON AUGUST 25, 2019

1. CURRENT YEAR'S TOTAL ACTUAL VALUE OF ALL REAL PROPERTY: @	\$4,343,217,880
ADDITIONS TO TAXABLE REAL PROPERTY:	
2. CONSTRUCTION OF TAXABLE REAL PROPERTY IMPROVEMENTS: !	\$42,962,988
3. ANNEXATIONS/INCLUSIONS:	\$0
4. INCREASED MINING PRODUCTION: %	\$0
5. PREVIOUSLY EXEMPT PROPERTY:	\$64,250
6. OIL OR GAS PRODUCTION FROM A NEW WELL:	\$0
7. TAXABLE REAL PROPERTY OMITTED FROM THE PREVIOUS YEAR'S TAX WARRANT:	\$0

(If land and/or a structure is picked up as omitted property for multiple years, only the most current year's actual value can be reported as omitted property.)

DELETIONS FROM TAXABLE REAL PROPERTY:

8. DESTRUCTION OF TAXABLE REAL PROPERTY IMPROVEMENTS:	\$360,500
9. DISCONNECTIONS/EXCLUSION:	\$0
10. PREVIOUSLY TAXABLE PROPERTY:	\$2,693,470

@ This includes the actual value of all taxable real property plus the actual value of religious, private schools, and charitable real property.

! Construction is defined as newly constructed taxable real property structures.

% Includes production from new mines and increases in production of existing producing mines.

IN ACCORDANCE WITH 39-5-128(1), C.R.S. AND NO LATER THAN AUGUST 25, THE ASSESSOR CERTIFIES TO SCHOOL DISTRICTS : 1. TOTAL ACTUAL VALUE OF ALL TAXABLE PROPERTY:----->	\$0
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NOTE: All levies must be Certified to the Board of County Commissioners NO LATER THAN DECEMBER 15, 2019

Data Date: 11/20/2019

**CERTIFICATION OF VALUATION BY  
BOULDER COUNTY ASSESSOR**

New Tax Entity  YES  NO

Date: November 21, 2019

**NAME OF TAX ENTITY:** ESTES VALLEY REC & PARK GENERAL OPER

**USE FOR STATUTORY PROPERTY TAX REVENUE LIMIT CALCULATIONS (5.5% LIMIT) ONLY**

IN ACCORDANCE WITH 39-5-121(2)(a) and 39-5-128(1), C.R.S., AND NO LATER THAN AUGUST 25, THE ASSESSOR CERTIFIES THE TOTAL VALUATION FOR ASSESSMENT FOR THE TAXABLE YEAR :

1. PREVIOUS YEAR'S NET TOTAL ASSESSED VALUATION:	1. \$	<u>\$7,180,061</u>
2. CURRENT YEAR'S GROSS TOTAL ASSESSED VALUATION: ‡	2. \$	<u>\$8,049,377</u>
3. LESS TOTAL TIF AREA INCREMENTS, IF ANY:	3. \$	<u>\$0</u>
4. CURRENT YEAR'S NET TOTAL TAXABLE ASSESSED VALUATION:	4. \$	<u>\$8,049,377</u>
5. NEW CONSTRUCTION: *	5. \$	<u>\$31,621</u>
6. INCREASED PRODUCTION OF PRODUCING MINE: ≈	6. \$	<u>\$0</u>
7. ANNEXATIONS/INCLUSIONS:	7. \$	<u>\$0</u>
8. PREVIOUSLY EXEMPT FEDERAL PROPERTY: ≈	8. \$	<u>\$0</u>
9. NEW PRIMARY OIL AND GAS PRODUCTION FROM ANY PRODUCING OIL AND GAS LEASEHOLD OR LAND (29-1-301(1)(b), C.R.S.) ☉:	9. \$	<u>\$0</u>
10. TAXES RECEIVED LAST YEAR ON OMITTED PROPERTY AS OF AUG. 1 (29-1-301(1)(a), C.R.S.). Includes all revenue collected on valuation not previously certified:	10. \$	<u>\$0</u>
11. TAXES ABATED AND REFUNDED AS OF AUG. 1 (29-1-301(1)(a), C.R.S.) and (39-10-114(1)(a)(I)(B), C.R.S.):	11. \$	<u>\$1,049</u>

‡ This value reflects personal property exemption IF enacted by the jurisdiction as authorized by Art . X, Sec. 20(8)(b), Colo. Constitution

\* New Construction is defined as: Taxable real property structures and personal property connected with the structure .

≈ Jurisdiction must submit to the Division of Local Government respective Certifications of Impact in order for the values to be treated as growth in the limit calculation; use forms DLG52 & 52A.

☉ Jurisdiction must apply to the Division of Local Government before the value can be treated as growth in the limit calculation; use Form (DLG 52B).

**USE FOR TABOR "LOCAL GROWTH" CALCULATION ONLY**

IN ACCORDANCE WITH ART. X, SEC.20, COLO.CONSTITUTION AND 39-5-121(2)(b), C.R.S., THE ASSESSOR CERTIFIES THE TOTAL ACTUAL VALUATION FOR THE TAXABLE YEAR :

1. CURRENT YEAR'S TOTAL ACTUAL VALUE OF ALL REAL PROPERTY: ¶	1. \$	<u>\$103,166,486</u>
<b>ADDITIONS TO TAXABLE REAL PROPERTY</b>		
2. CONSTRUCTION OF TAXABLE REAL PROPERTY IMPROVEMENTS: *	2. \$	<u>\$442,250</u>
3. ANNEXATIONS/INCLUSIONS:	3. \$	<u>\$0</u>
4. INCREASED MINING PRODUCTION: §	4. \$	<u>\$0</u>
5. PREVIOUSLY EXEMPT PROPERTY:	5. \$	<u>\$0</u>
6. OIL OR GAS PRODUCTION FROM A NEW WELL:	6. \$	<u>\$0</u>
7. TAXABLE REAL PROPERTY OMITTED FROM THE PREVIOUS YEAR'S TAX WARRANT: (If land and/or a structure is picked up as omitted property for multiple years, only the most current year's actual value can be reported as omitted property. ):	7. \$	<u>\$0</u>

**DELETIONS FROM TAXABLE REAL PROPERTY**

8. DESTRUCTION OF TAXABLE REAL PROPERTY IMPROVEMENTS:	8. \$	<u>\$0</u>
9. DISCONNECTIONS/EXCLUSIONS:	9. \$	<u>\$0</u>
10. PREVIOUSLY TAXABLE PROPERTY:	10. \$	<u>\$0</u>

¶ This includes the actual value of all taxable real property plus the actual value of religious, private schools, and charitable real property.

\* Construction is defined as newly constructed taxable real property structures.

§ Includes production from a new mines and increase in production of existing producing mines.

**IN ACCORDANCE WITH 39-5-128(1), C.R.S., AND NO LATER THAN AUGUST 25, THE ASSESSOR CERTIFIES TO SCHOOL DISTRICTS:**

1. TOTAL ACTUAL VALUE OF ALL TAXABLE PROPERTY	1. \$	<u>\$0</u>
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**NOTE:** ALL LEVIES MUST BE CERTIFIED to the COUNTY COMMISSIONERS NO LATER THAN DECEMBER 15.

**ESTES VALLEY RECREATION & PARK DISTRICT  
2019 TAX LEVIES COLLECTED IN 2020**

	Larimer County	Boulder County	Combined
Current Year's Net Assessed Valuation	\$415,324,211	\$8,049,377	\$423,373,588

General Fund	2019 Revenue @ 1.631 Mills	2020 Revenue @ 1.458 Mills	1.781 Mills	Temporary Credit	Refunds & Abatements
Larimer County	\$591,276	\$605,543	\$ 739,692	\$ 134,150	\$ 16,352
Boulder County	\$11,708	\$11,736	\$ 14,336	\$ 2,600	\$ 1,049
	\$602,984	\$617,279	\$ 754,028	\$ 136,750	\$ 17,401

Combined Fund	2019 Mills	2020 Mills	2020 Combined Revenue	Larimer	Boulder
Total Mill Levy*	1.781	1.781	\$754,028	\$ 739,692	\$ 14,336
Temporary Property Tax Credit	0.150	0.323	\$136,750	\$ (134,150)	\$ (2,600)
General Fund Mill Levy**	1.631	1.458	\$617,279	\$ 605,543	\$ 11,736
Refunds/Abatement	0.018	0.041	\$17,401	\$ 17,028	\$ 330
Mill Levy Election, Nov. 4, 2008	1.200	1.200	\$508,048	\$ 498,389	\$ 9,659
Election Nov. 3, 2015 - Operating	0.523	0.448	\$189,671	\$ 186,065	\$ 3,606
Election Nov. 3, 2015 - Bonds	3.909	3.350	\$1,418,302	\$ 1,391,336	\$ 26,965
<b>Net Mill Levy</b>	<b>7.281</b>	<b>6.497</b>	<b>\$2,750,701</b>	<b>\$ 2,698,361</b>	<b>\$ 52,297</b>

\*This is the TABOR base mill levy and the District cannot exceed this mill levy without a vote.

\*\*The TABOR calculation was the most restrictive of the two growth limitations. TABOR was 1.458 mills and the 5.5% revenue limitation was 1.657 mills.

# PROPERTY TAX REVENUE LIMIT CALCULATIONS WORKSHEET

("5.5%" limit in 29-1-301, C.R.S., and the TABOR limits, Art. X, Sec. 20(4)(a) and (7)(c), Colo. Const.)

The following worksheet can be used to calculate the limits on local government property tax revenue. Data can be found on the Certification of Valuation (CV) sent by the county assessor on August 25, unless otherwise noted. The assessor can revise the valuation one time before Dec. 10; if so, you must perform the calculation again using the revised CV data. (**Note for multi-county entities:** If a taxing entity is located in two or more counties, the mill levy for that entity must be the same throughout its boundaries, across all county boundaries (Uniform Taxation, Article X, Section 3, Colo. Const.). This worksheet can be used by multi-county entities when the values of the same type from all counties are added together.)

Version June 2012

## Data required for the "5.5%" calculation (assessed valuations certified by assessor):

1. Previous year's net total assessed valuation <sup>1</sup>	\$	369,797,107
2. Previous year's revenue <sup>2</sup>	\$	658,609
3. Current year's total net assessed valuation	\$	423,373,588
4. Current year's increases in valuation due to annexations or inclusions, if any		
5. Current year increase in valuation due to new construction, if any	\$	5,308,328
6. Total current year increase in valuation due to <u>other</u> excluded property <sup>3</sup>		
7. "Omitted Property Revenue" from current year CV <sup>4</sup>	\$	3,822
8. "Omitted Property Revenue" from previous year CV <sup>5</sup>	\$	445
9. Current year's "unauthorized excess revenue," if any <sup>6</sup>		

## Data required for the TABOR calculations (actual valuations certified by assessor):

10. Previous year's revenue <sup>7</sup>	\$	602,984
11. Total actual value of all real property	\$	4,446,384,366
12. Construction of taxable real property	\$	43,405,238
13. Annexations/Inclusions		
14. Increase in mining production		
15. Previously exempt property	\$	64,250
16. Oil or gas production from new wells		
17. Taxable property omitted (from current year's CV)		
18. Destruction of Property improvements	\$	360,500
19. Disconnections/Exclusions		
20. Previously taxable property	\$	2,693,470

21. Inflation 1.700%

(The U.S. Bureau of Labor Statistics (<http://www.bls.gov/cpi/home.htm>) will not release this number, the Consumer Price Index (CPI) for the Denver-Boulder Area, until February of next year. Forecasts of this inflation figure are available at <http://dola.colorado.gov/budgets>.)

<sup>1</sup> There will be a difference between **net** assessed valuation and **gross** assessed valuation only if there is a "tax increment financing" entity, such as a Downtown Development Authority or Urban Renewal Authority, within the boundaries of the jurisdiction.

<sup>2</sup> For the "5.5%" limit **only** (Part A of this Form), this is the **lesser** of: (a) the total amount of dollars **levied for general operating purposes** on the **net assessed valuation before** deducting any Temporary Tax Credit [if Form DLG 70 was used to certify levies in the previous year, this figure is on Line 1], or (b) last year's "5.5%" revenue limit.

<sup>3</sup> Increased production of a producing mine, previously exempt federal property, or new primary oil or gas production from any oil and gas leasehold or land. **NOTE: These values may not be used in this calculation until certified to, or applied for, by filing specific forms with the Division of Local Government** [forms can be found in the *Financial Management Manual*, published by/on the **State Auditor's Office web page** or contact the **Division of Local Government**].

<sup>4</sup> Taxes paid by properties that had been previously omitted from the tax roll. This is identified on the CV as "**taxes collected last year on omitted property as of Aug. 1.**"

<sup>5</sup> This figure is available on the CV that you received from the assessor last year.

<sup>6</sup> This applies only if an "Order" to reduce the property tax revenue was issued to the government in the spring of the current year by the Division of Local Government, pursuant to 29-1-301(6), C.R.S.

<sup>7</sup> For the **TABOR property tax revenue limit only** (Part C of this form), use the previous year's TABOR limit or the property tax revenue **levied for general operating purposes**. This is a local option. DLG staff is available to discuss the alternatives.

**A. Steps to calculate the “5.5%” Limit** (refer to numbered lines on the previous page):

**A1.** Adjust the previous year's revenue to correct the revenue base, if necessary:

$$\frac{\$ 658,609}{\text{Line 2}} + \frac{\$ 445}{\text{Line 8}} = \mathbf{A1.} \boxed{\$ 659,054}$$

Adjusted property tax revenue base

**A2.** Calculate the previous year’s tax rate, based upon the adjusted revenue base:

$$\frac{\$ 659,054}{\text{Line A1}} \div \frac{\$ 369,797,107}{\text{Line 1}} = \mathbf{A2.} \boxed{0.001782}$$

Adjusted Tax Rate<sup>7</sup>  
(round to 6 decimal places)

**A3.** Total the assessed valuation of all the current year “growth” properties:<sup>8</sup>

$$\frac{\text{Line 4}}{\text{Line 4}} + \frac{\$ 5,308,328}{\text{Line 5}} + \frac{\text{Line 6}}{\text{Line 6}} = \mathbf{A3.} \boxed{\$ 5,308,328}$$

Total "growth" properties

**A4.** Calculate the revenue that “growth” properties would have generated:

$$\frac{\$ 5,308,328}{\text{Line A3}} \times \frac{0.001782}{\text{Line A2}} = \mathbf{A4.} \boxed{\$ 9,459}$$

Revenue from "growth" properties<sup>9</sup>

**A5.** Expand the adjusted revenue base (Line A1) by the “revenue” from “growth” properties:

$$\frac{\$ 659,054}{\text{Line A1}} + \frac{\$ 9,459}{\text{Line A4}} = \mathbf{A5.} \boxed{\$ 668,513}$$

Expanded revenue base

**A6.** Increase the Expanded Revenue Base (Line A5) by allowable amounts:

$$\left[ \frac{\$ 668,513}{\text{Line A5}} \times 1.055^{10} \right] + \frac{\text{DLG-Approved Revenue Increase}}{\text{DLG-Approved Revenue Increase}} + \frac{\text{Voter-Approved Revenue Increase}^{11}}{\text{Voter-Approved Revenue Increase}^{11}} = \mathbf{A6.} \boxed{\$ 705,281}$$

Increased Revenue Base

**A7.** Current Year's “5.5%” Revenue Limit:

$$\frac{\$ 705,281}{\text{Line A6}} - \frac{\$ 3,822}{\text{Line 7}} = \mathbf{A7.} \boxed{\$ 701,459}$$

Current Year's "5.5%" Revenue Limit<sup>12</sup>

**A8.** Reduce Current Year’s “5.5%” Revenue Limit by any amount levied over the limit in the previous year:

$$\frac{\$ 701,459}{\text{Line A7}} - \frac{\text{Line 9}}{\text{Line 9}} = \mathbf{A8.} \boxed{\$ 701,459}$$

Reduced Current Year's "5.5%" Limit.  
This is the maximum allowed to be levied this year<sup>13</sup>

**A9.** Calculate the mill levy which would generate the Reduced Revenue Limit (Line A8):

$$\frac{\$ 701,459}{\text{Line A8}} \div \frac{\$ 423,373,588}{\text{Line 3}} \times 1,000 = \mathbf{A9.} \boxed{1.657}$$

Mill Levy (round to 3 decimals)

<sup>7</sup> If this number were multiplied by 1,000 and rounded to three decimal places, it would be the mill levy necessary in the previous year to realize the revenue in line A1.

<sup>8</sup> The values of these properties are “excluded” from the “5.5%” limit, according to 29-1-301(1)(a) C.R.S.

<sup>9</sup> This revenue is the amount that the jurisdiction theoretically would have received had those “excluded” or “growth” properties been on the tax roll in the previous year.

<sup>10</sup> This is the “5.5%” increase allowed in 29-1-301(1), C.R.S.

<sup>11</sup> This figure can be used if an election was held to increase property tax revenue **above the “5.5%”** limit.

<sup>12</sup> Rounded to the nearest whole dollar, this is the “5.5%” statutory property tax revenue limit.

<sup>13</sup> DLG will use this amount to determine if revenue has been levied in excess of the statutory limit.

**Steps to calculate the TABOR Limit** (refer to numbered lines on page one):<sup>14</sup>

**B. TABOR “Local Growth” Percentage**

**B1.** Determine net growth valuation:

$$\frac{\$ 43,469,488}{\text{Lines 12+13+14+15+16+17}} - \frac{\$ 3,053,970}{\text{Lines 18+19+20}} = \frac{\$ 40,415,518}{\text{Net Growth Value}}$$

**B2.** Determine the (theoretical) valuation of property which was on the tax roll last year:

$$\frac{\$ 4,446,384,366}{\text{Line 11}} - \frac{\$ 40,415,518}{\text{Line B1}} = \frac{\$ 4,405,968,848}{\text{Net Growth Value}}$$

**B3.** Determine the rate of “local growth”:

$$\frac{\$ 40,415,518}{\text{Line B1}} \div \frac{\$ 4,405,968,848}{\text{Line B2}} = \frac{0.009173}{\text{Local Growth Rate (round to 6 decimal places)}}$$

**B4.** Calculate the percentage of “local growth”:

$$\frac{0.009173}{\text{Line B3}} \times 100 = \frac{0.917\%}{\text{(round to 3 decimal places)}}$$

**C. TABOR Property Tax Revenue Limit**

**C1.** Calculate the growth in property tax revenue allowed:

$$\frac{\$ 602,984}{\text{Line 10}^{15}} \times \frac{2.617\%}{\text{Line B4 + line 21}} = \frac{\$ 15,780}{\text{Increase allowed}}$$

**C2.** Calculate the TABOR property tax revenue limit:

$$\frac{\$ 602,984}{\text{Line 10}^{15}} + \frac{\$ 15,780}{\text{Line C1}} = \frac{\$ 618,764}{\text{TABOR Property Tax Revenue Limit}}$$

**C3.** Calculate the mill levy which would generate the TABOR Property Tax Revenue Limit (Line C2):

$$\left[ \frac{\$ 618,764}{\text{Line C2}} \div \frac{\$ 423,373,588}{\text{Line 3}} \right] \times 1,000 = \frac{1.462}{\text{Mill Levy (round to 3 decimal places)}}$$

**D. Which One To Use?** There is general agreement among practitioners that the most restrictive of the two revenue limits (“5.5%” or TABOR) must be respected, disallowing the levying of the greater amount of revenue which would be allowed under the other limit. Therefore, one must decide which of the two limits is more restrictive.

Compare Line A7 (Current Year’s 5.5% Revenue Limit) to Line C2 (TABOR Property Tax Revenue Limit). The lesser of the two is the more restrictive revenue limit.

**NOTE:** TABOR(4)(a) requires prior voter approval to levy a mill levy above that of the prior year. This is a third limit on property taxes that must be respected, independent of the two revenue limitations calculated above. **If the lesser of the two mill levies in A9 and C3 is more than the levy of the prior year, it is possible that neither of the revenue amounts may be generated, and that revenues must be lowered to comply with this third limit.**

<sup>14</sup> This section is offered as a guideline only. The Division is required by law to enforce the “5.5%” limit, but does not have any authority to define or enforce any of the limitations in TABOR.

<sup>15</sup> **NOTE: For the TABOR property tax revenue limit only** (Part C of this form), use the previous year’s TABOR limit or the property tax revenue **levied for general operating purposes**. This is a local option. DLG staff is available to discuss the alternatives.

## **OTHER LEVIES:**

### **Capital Expenditure Levy**

Under the “5.5%” limit, additional revenue greater than that on Line A8 may be levied for capital expenditures, if the specific procedures in 29-1-301(1.2) [counties or municipalities] or 29-1-302(1.5), C.R.S. [special districts or towns under 2000 in population] are followed, or an election is held for this purpose. If such a levy is made, it and the revenue resulting from it must be certified to the county as a separate levy on the Line 5 of Form DLG 70. The amount of revenue derived from this capital levy will not accrue to the “base” upon which next year’s calculation will be made.

### **Refund/Abatement Levy**

The refund and abatement revenue, reported by the County Assessor to some local governments on the "Certification of Assessed Valuation" is **not** part of either property tax revenue limitation. This figure, if any, represents revenue that the jurisdiction should have received, but did not. The local government **may** certify mills sufficient to generate the refund and abatement revenue amount<sup>16</sup> in excess of the ones calculated for the property tax revenue limitation. This is an **optional levy** and will not accrue to the base for subsequent years' limit calculations. It can be entered on Line 6 of Form DLG 70 for certifying all levies.

### **Temporary Tax Credit/Mill Rate Reduction**

A temporary mill levy reduction can be made, in order to effect a refund of tax revenue (39-1-111.5 and 29-1-301(6), C.R.S.). If used, it should be certified as a separate levy on Line 2 of Form DLG 70, when certifying tax levies to the County Commissioners.

### **Annual Incentive Payments**

The “5.5%” revenue limitation may be exceeded by **counties** and **municipalities** by the total amount of annual incentive payments made by the local government in accordance with agreements negotiated with certain private business taxpayers pursuant to 30-11-123(6) C.R.S. [counties] and 31-15-903(5) C.R.S. [municipalities]. This is an optional levy and will not accrue to the base for subsequent years' limit calculations. It should be certified to the county commissioners as an “Other levy” on Line 7 of Form DLG 70.

### **Reappraisals Ordered by the State Board of Equalization**

The “5.5%” revenue limitation may be exceeded by counties to pay for the reappraisal of classes or subclasses ordered by or conducted by the State Board of Equalization ( 29-1-301(1)(a) C.R.S. This levy should be certified as an “Other levy” on Line 7 of Form DLG 70.

### **Payment to the State for Excess State Equalization Payments.**

The “5.5%” revenue limit may be exceeded by counties to make payments to the state when excess state equalization payments are made to school districts due to the undervaluation of taxable property ( 29-1-301(1)(a) C.R.S. This levy should be certified as an “Other levy” on Line 7 of Form DLG 70.

NOTE: for assistance in using this form, understanding its terms, or suggested improvements, please contact Cynthia Thayer at the Division of Local Government: ☎(303) 864-7720; Email address: [cynthia.thayer@state.co.us](mailto:cynthia.thayer@state.co.us).

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<sup>16</sup> 29-1-301(1), C.R.S. and a 1994 Supreme Court case both allow the levying of an amount of revenue above the revenue limits without an election to recoup revenue which was lost in the previous year due to abatements and refunds which might have been granted by various boards and courts. So, for example, if an entity levies \$10,000 in one year, but only received \$9,000 due to a \$1,000 tax abatement granted by a District Court, it could levy an additional \$1,000 above either the A5.5%@ or TABOR revenue limitation in the following year to offset the loss of revenue.



**CERTIFICATION OF TAX LEVIES for NON-SCHOOL Governments**

TO: County Commissioners<sup>1</sup> of Larimer County, Colorado.

On behalf of the Estes Valley Recreation and Park District  
 (taxing entity)<sup>A</sup>  
 the Board of Directors  
 (governing body)<sup>B</sup>  
 of the Estes Valley Recreation and Park District  
 (local government)<sup>C</sup>

Hereby officially certifies the following mills to be levied against the taxing entity's GROSS \$ 415,324,211 assessed valuation of: (GROSS<sup>D</sup> assessed valuation, Line 2 of the Certification of Valuation Form DLG 57<sup>E</sup>)

Note: If the assessor certified a NET assessed valuation (AV) different than the GROSS AV due to a Tax Increment Financing (TIF) Area<sup>F</sup> the tax levies must be calculated using the NET AV. The taxing entity's total property tax revenue will be derived from the mill levy multiplied against the NET assessed valuation of: \$ 415,324,211 (NET<sup>G</sup> assessed valuation, Line 4 of the Certification of Valuation Form DLG 57)  
**USE VALUE FROM FINAL CERTIFICATION OF VALUATION PROVIDED BY ASSESSOR NO LATER THAN DECEMBER 10**

Submitted: 12/11/2019 for budget/fiscal year 2020  
 (no later than Dec. 15) (mm/dd/yyyy) (yyyy)

PURPOSE (see end notes for definitions and examples)	LEVY <sup>2</sup>	REVENUE <sup>2</sup>
1. General Operating Expenses <sup>H</sup>	<u>1.781</u> mills	\$ <u>739,692</u>
2. <Minus> Temporary General Property Tax Credit/ Temporary Mill Levy Rate Reduction <sup>I</sup>	< <u>.323</u> > mills	\$ < <u>134,150</u> >
<b>SUBTOTAL FOR GENERAL OPERATING:</b>	<b><u>1.458</u> mills</b>	<b>\$ <u>605,543</u></b>
3. General Obligation Bonds and Interest <sup>J</sup>	<u>3.350</u> mills	\$ <u>1,391,336</u>
4. Contractual Obligations <sup>K</sup>	_____ mills	\$ _____
5. Capital Expenditures <sup>L</sup>	_____ mills	\$ _____
6. Refunds/Abatements <sup>M</sup>	<u>.041</u> mills	\$ <u>17,028</u>
7. Other <sup>N</sup> (specify): <u>11/4/2008 Operation &amp; Trails Elec</u>	<u>1.200</u> mills	\$ <u>498,389</u>
<u>11/3/2015 Comm Ctr Opg Elec</u>	<u>.448</u> mills	\$ <u>186,065</u>
<b>TOTAL:</b> [ Sum of General Operating Subtotal and Lines 3 to 7 ]	<b><u>6.497</u> mills</b>	<b>\$ <u>2,698,360</u></b>

Contact person: (print) Mary Davis Daytime phone: (970) 586-8191 ext. 118  
 Signed: Mary Davis Title: Finance Director

Include one copy of this tax entity's completed form when filing the local government's budget by January 31st, per 29-1-113 C.R.S., with the Division of Local Government (DLG), Room 521, 1313 Sherman Street, Denver, CO 80203. Questions? Call DLG at (303) 864-7720.

<sup>1</sup> If the taxing entity's boundaries include more than one county, you must certify the levies to each county. Use a separate form for each county and certify the same levies uniformly to each county per Article X, Section 3 of the Colorado Constitution.  
<sup>2</sup> Levies must be rounded to three decimal places and revenue must be calculated from the total NET assessed valuation (Line 4 of Form DLG57 on the County Assessor's FINAL certification of valuation).

**CERTIFICATION OF TAX LEVIES, continued**

**THIS SECTION APPLIES TO TITLE 32, ARTICLE 1 SPECIAL DISTRICTS THAT LEVY TAXES FOR PAYMENT OF GENERAL OBLIGATION DEBT (32-1-1603 C.R.S.).** Taxing entities that are Special Districts or Subdistricts of Special Districts must certify separate mill levies and revenues to the Board of County Commissioners, one each for the funding requirements of each debt (32-1-1603, C.R.S.) Use additional pages as necessary. The Special District's or Subdistrict's total levies for general obligation bonds and total levies for contractual obligations should be recorded on Page 1, Lines 3 and 4 respectively.

**CERTIFY A SEPARATE MILL LEVY FOR EACH BOND OR CONTRACT:**

**BONDS<sup>J</sup>:**

1.	Purpose of Issue:	Construct and Equip a Community Center
	Series:	2015
	Date of Issue:	12/22/2015
	Coupon Rate:	4.00
	Maturity Date:	Varying 12/1/2028 - 12/1/2035
	Levy:	.808
	Revenue:	\$335,582

2.	Purpose of Issue:	Construct and Equip a Community Center
	Series:	2016
	Date of Issue:	02/18/2016
	Coupon Rate:	Varying 3.00 - 5.00
	Maturity Date:	Varying 12/1/2016 - 12/1/2028
	Levy:	2.542
	Revenue:	1,055,754

**CONTRACTS<sup>K</sup>:**

3.	Purpose of Contract:	
	Title:	
	Date:	
	Principal Amount:	
	Maturity Date:	
	Levy:	
	Revenue:	

4.	Purpose of Contract:	
	Title:	
	Date:	
	Principal Amount:	
	Maturity Date:	
	Levy:	
	Revenue:	

Use multiple copies of this page as necessary to separately report all bond and contractual obligations per 32-1-1603, C.R.S.

**ESTES VALLEY RECREATION AND PARK DISTRICT  
RESOLUTION 2019-4  
TO SET MILL LEVIES LARIMER COUNTY**

A RESOLUTION LEVYING GENERAL PROPERTY TAXES FOR THE YEAR 2019 TO HELP DEFRAID THE COSTS OF GOVERNMENT FOR THE ESTES VALLEY RECREATION AND PARK DISTRICT, COLORADO, FOR THE 2020 BUDGET YEAR.

WHEREAS, the Board of Directors of the Estes Valley Recreation and Park District has adopted the annual budget in accordance with the Local Government Budget Law, on November 19, 2019; and,

WHEREAS, the amount of money necessary to balance the budget for general operating expenses is \$739,692 with a temporary property tax credit of \$134,150 providing a net general operating expense of \$605,543; and,

WHEREAS, the amount of optional levies authorized for refund/abatement is \$17,028; and,

WHEREAS, a mill levy was approved by the electors November 4, 2008, for 1.200 mills. The amount of money approved from the election is \$498,389; and,

WHEREAS, a tax increase of up to \$1,670,000 per year for Community Center bond debt service was approved by the electors November 3, 2015. The amount of money required for debt service in 2020 is \$1,391,336; and,

WHEREAS, a tax increase of up to \$200,000 per year for Community Center operations was approved by the electors November 3, 2015. The amount of money required for operations in 2020 is \$186,065 and,

WHEREAS, the current year's net assessed valuation for the Estes Valley Recreation and Park District, as certified by the Larimer County Assessor, is \$415,324,211; and,

WHEREAS, the combined current year's net assessed valuation of Boulder and Larimer Counties for Estes Valley Recreation and Park District as certified by the County Assessor of each County is \$423,373,588.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE ESTES VALLEY RECREATION AND PARK DISTRICT, COLORADO:

Section I. That for the purpose of meeting all general operating expenses of the Estes Valley Recreation and Park District during the 2020 budget year, there is hereby levied a tax of 1.781 mills, minus a temporary mill levy reduction of 0.323 mills, for a net mill levy of 1.458 mills upon each dollar of the total valuation for assessment of all taxable property within the District for the year 2019.

Section 2. That for the purpose of meeting the refund/abatement of the Estes Valley Recreation and Park District during the 2020 budget year, there is hereby levied a tax of 0.041 mills upon each dollar of the total valuation for assessment of all taxable property within the District for the year 2019.

Section 3. That for the purpose of meeting operational and trail development/maintenance needs approved in Ballot Question 4C of the November 4, 2008, election, there is hereby levied a tax of 1.200 mills upon each dollar of the total valuation for assessment of all taxable property within the District for the year 2019.

Section 4. That for the purpose of debt service of bonds for constructing and equipping a Community Center approved in Ballot Question 4D of the November 3, 2015 election, there is hereby levied a tax of 3.350 mills upon each dollar of the total valuation for assessment of all taxable property within the District for the year 2019.

Section 5. That for the purpose of Community Center operations approved in Ballot Question 4D of the November 3, 2015 election, there is hereby levied a tax of .448 mills upon each dollar of the total valuation for assessment of all taxable property within the District for the year 2019.

Section 6. That the President of the Board is hereby authorized and directed to immediately certify to the County Commissioners of Larimer County, Colorado, the total mill levy of 6.497 for the Estes Valley Recreation and Park District as hereinabove determined and set.

ADOPTED, this 19<sup>th</sup> day of November, 2019.

*Ronald J. Duell*

Ronald I. Duell, President of the Board

ATTEST:

*Stanley C. Gengler*

Stanley C. Gengler, Secretary of the Board



**CERTIFICATION OF TAX LEVIES for NON-SCHOOL Governments**

**TO:** County Commissioners<sup>1</sup> of Boulder County, Colorado.

On behalf of the Estes Valley Recreation and Park District,  
 (taxing entity)<sup>A</sup>  
 the Board of Directors  
 (governing body)<sup>B</sup>  
 of the Estes Valley Recreation and Park District  
 (local government)<sup>C</sup>

Hereby officially certifies the following mills to be levied against the taxing entity's GROSS \$ 8,049,377 assessed valuation of: (GROSS<sup>D</sup> assessed valuation, Line 2 of the Certification of Valuation Form DLG 57<sup>E</sup>)

**Note:** If the assessor certified a NET assessed valuation (AV) different than the GROSS AV due to a Tax Increment Financing (TIF) Area<sup>F</sup> the tax levies must be calculated using the NET AV. The taxing entity's total property tax revenue will be derived from the mill levy multiplied against the NET assessed valuation of: \$ 8,049,377 (NET<sup>G</sup> assessed valuation, Line 4 of the Certification of Valuation Form DLG 57)  
**USE VALUE FROM FINAL CERTIFICATION OF VALUATION PROVIDED BY ASSESSOR NO LATER THAN DECEMBER 10**

**Submitted:** 12/11/2019 for budget/fiscal year 2020  
 (no later than Dec. 15) (mm/dd/yyyy) (yyyy)

PURPOSE (see end notes for definitions and examples)	LEVY <sup>2</sup>	REVENUE <sup>2</sup>
1. General Operating Expenses <sup>H</sup>	1.781 mills	\$ 14,336
2. <Minus> Temporary General Property Tax Credit/ Temporary Mill Levy Rate Reduction <sup>I</sup>	< .323 > mills	\$ < 2,600 >
<b>SUBTOTAL FOR GENERAL OPERATING:</b>	<b>1.458 mills</b>	<b>\$ 11,736</b>
3. General Obligation Bonds and Interest <sup>J</sup>	3.350 mills	\$ 26,965
4. Contractual Obligations <sup>K</sup>	mills	\$
5. Capital Expenditures <sup>L</sup>	mills	\$
6. Refunds/Abatements <sup>M</sup>	.041 mills	\$ 330
7. Other <sup>N</sup> (specify): <u>11/4/2008 Operation &amp; Trails Elec</u>	1.200 mills	\$ 9,659
<u>11/3/2015 Comm Ctr Opg Elec</u>	.448 mills	\$ 3,606
<b>TOTAL:</b> [ Sum of General Operating Subtotal and Lines 3 to 7 ]	<b>6.497 mills</b>	<b>\$ 52,296</b>

Contact person: Mary Davis Daytime phone: (970) 586-8191 ext. 118  
 (print)  
 Signed: Mary Davis Title: Finance Director

*Include one copy of this tax entity's completed form when filing the local government's budget by January 31st, per 29-1-113 C.R.S., with the Division of Local Government (DLG), Room 521, 1313 Sherman Street, Denver, CO 80203. Questions? Call DLG at (303) 864-7720.*

<sup>1</sup> If the taxing entity's boundaries include more than one county, you must certify the levies to each county. Use a separate form for each county and certify the same levies uniformly to each county per Article X, Section 3 of the Colorado Constitution.  
<sup>2</sup> Levies must be rounded to three decimal places and revenue must be calculated from the total NET assessed valuation (Line 4 of Form DLG57 on the County Assessor's FINAL certification of valuation).

**CERTIFICATION OF TAX LEVIES, continued**

**THIS SECTION APPLIES TO TITLE 32, ARTICLE 1 SPECIAL DISTRICTS THAT LEVY TAXES FOR PAYMENT OF GENERAL OBLIGATION DEBT (32-1-1603 C.R.S.).** Taxing entities that are Special Districts or Subdistricts of Special Districts must certify separate mill levies and revenues to the Board of County Commissioners, one each for the funding requirements of each debt (32-1-1603, C.R.S.) Use additional pages as necessary. The Special District's or Subdistrict's total levies for general obligation bonds and total levies for contractual obligations should be recorded on Page 1, Lines 3 and 4 respectively.

**CERTIFY A SEPARATE MILL LEVY FOR EACH BOND OR CONTRACT:**

**BONDS<sup>J</sup>:**

1.	Purpose of Issue:	Construct and Equip a Community Center
	Series:	2015
	Date of Issue:	12/22/2015
	Coupon Rate:	4.00
	Maturity Date:	Varying 12/1/2028 - 12/1/2035
	Levy:	0.808
	Revenue:	\$6,504

2.	Purpose of Issue:	Construct and Equip a Community Center
	Series:	2016
	Date of Issue:	02/18/2016
	Coupon Rate:	Varying 3.00 - 5.00
	Maturity Date:	Varying 12/1/2016 - 12/1/2028
	Levy:	2.542
	Revenue:	\$20,461

**CONTRACTS<sup>K</sup>:**

3.	Purpose of Contract:	
	Title:	
	Date:	
	Principal Amount:	
	Maturity Date:	
	Levy:	
	Revenue:	

4.	Purpose of Contract:	
	Title:	
	Date:	
	Principal Amount:	
	Maturity Date:	
	Levy:	
	Revenue:	

Use multiple copies of this page as necessary to separately report all bond and contractual obligations per 32-1-1603, C.R.S.

**ESTES VALLEY RECREATION AND PARK DISTRICT  
RESOLUTION 2019-05  
TO SET MILL LEVIES BOULDER COUNTY**

A RESOLUTION LEVYING GENERAL PROPERTY TAXES FOR THE YEAR 2019 TO HELP DEFRAY THE COSTS OF GOVERNMENT FOR THE ESTES VALLEY RECREATION AND PARK.DISTRICT, COLORADO, FOR THE 2020 BUDGET YEAR.

WHEREAS, the Board of Directors of the Estes Valley Recreation and Park District has adopted the annual budget in accordance with the Local Government Budget Law, on November 19, 2019; and,

WHEREAS, the amount of money necessary to balance the budget for general operating expenses is 14,336 with a temporary property tax credit of \$2,600, providing a net general operating expense of \$11,736; and,

WHEREAS, the amount of optional levies authorized for refund/abatement is \$330; and,

WHEREAS, a mill levy was approved by the electors November 4, 2008, for 1.200 mills. The amount of money approved from the election is \$9,659; and,

WHEREAS, a tax increase of up to \$1,670,000 per year for Community Center bond debt service was approved by the electors November 3, 2015. The amount of money required for debt service in 2020 is \$26,965; and,

WHEREAS, a tax increase of up to \$200,000 per year for Community Center operations was approved by the electors November 3, 2015. The amount of money required for operations in 2020 is \$3,606 and,

WHEREAS, the current year's net assessed valuation for the Estes Valley Recreation and Park District, as certified by the Boulder County Assessor, is \$8,049,377; and,

WHEREAS, the combined current year's net assessed valuation of Boulder and Larimer Counties for Estes Valley Recreation and Park District as certified by the County Assessor of each County is \$423,373,588;

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE ESTES VALLEY RECREATION AND PARK DISTRICT, COLORADO:

Section 1. That for the purpose of meeting all general operating expenses of the Estes Valley Recreation and Park District during the 2020 budget year, there is hereby levied a tax of 1.781 mills, minus a temporary mill levy reduction of .323 mills, for a net mill levy of 1.458 mills upon each dollar of the total valuation for assessment of all taxable property within the District for the year 2019.

Section 2. That for the purpose of meeting the refund/abatement of the Estes Valley Recreation and Park District during the 2020 budget year, there is hereby levied a tax of .041 mills upon each dollar of the total valuation for assessment of all taxable property within the District for the year 2019.

Section 3. That for the purpose of meeting operational and trail development/maintenance needs approved in Ballot Question 4C of the November 4, 2008, election, there is hereby levied a tax of 1.200 mills upon each dollar of the total valuation for assessment of all taxable property within the District for the year 2019.

Section 4. That for the purpose of debt service of bonds for constructing and equipping a Community Center approved in Ballot Question 4D of the November 3, 2015 election, there is hereby levied a tax of 3.350 mills upon each dollar of the total valuation for assessment of all taxable property within the District for the year 2019.

Section 5. That for the purpose of Community Center operations approved in Ballot Question 4C of the November 3, 2015 election, there is hereby levied a tax of .448 mills upon each dollar of the total valuation for assessment of all taxable property within the District for the year 2019.

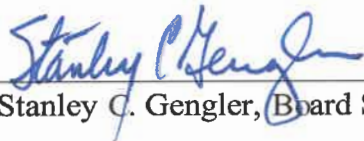
Section 6. That the President of the Board is hereby authorized and directed to immediately certify to the County Commissioners of Boulder County, Colorado, the total mill levy of 6.497 for the Estes Valley Recreation and Park District as hereinabove determined and set.

ADOPTED, this 19<sup>th</sup> day of November, 2019.



Ronald I. Duell, President of the Board

ATTEST:



Stanley C. Gengler, Board Secretary





**ESTES VALLEY RECREATION AND PARK DISTRICT  
RESOLUTION 2019-06  
TO ADOPT SUPPLEMENTAL BUDGET**

A RESOLUTION SUMMARIZING EXPENDITURES AND REVENUES, AND  
ADOPTING A BUDGET FOR THE ESTES VALLEY RECREATION AND PARK  
DISTRICT, COLORADO, FOR THE CALENDAR YEAR BEGINNING THE FIRST OF  
JANUARY 2019, AND ENDING THE LAST DAY OF DECEMBER 2019.

WHEREAS, the Board of Directors of the Estes Valley Recreation and Park District has appointed Mary Davis, Budget Officer, to prepare and submit a proposed budget to said governing body at the proper time ; and

WHEREAS, Mary Davis, Budget Officer, has submitted a proposed budget to this governing body on October 11 2019, for its consideration; and

WHEREAS, whatever increases may have been made in the expenditures, like increases were added to the revenues so that the budget remains in balance, as required by law.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE ESTES VALLEY RECREATION AND PARK DISTRICT, COLORADO,

Section 1. That estimated expenditures are as follows:

2019 Revised Budget

General and Administrative	769,182
Community Center	1,469,007
Parks	239,859
Golf Courses and Pro Shops	1,176,811
Recreation	246,858
Marina	375,738
Campgrounds	569,402
Reserves and Contingencies	102,149
Capital Outlay	669,234
Debt Service	
Bond Interest	760,000
Bond Principal	735,000
Bond Reserve, Tax Coll. Fees	56,125
Lease Interest	77,396
Lease Principal	574,927

<b>Total Expenditures</b>	<b>7,821,689</b>
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Section 2. That estimated revenues are as follows:

2019 Revised Budget

Property Taxes	\$ 2,883,229
Conservation Trust/Lottery	60,000
Intergovernmental Revenues	754,125
Parks	28,028
Golf Courses and Pro Shops	1,469,043
Recreation	91,500
Community Center	993,500
Marina	539,192
Campgrounds	1,022,480
Interest Income	98,500
Bond/Lease Proceeds	-
Transfers from (to) Reserves	(179,544)
Other	75,843
<b>Total Revenues</b>	<b>7,835,896</b>

Section 3. That the budget as submitted, amended, and herein above summarized by fund, be, and the same hereby is, approved and adopted as the budget of the Estes Valley Recreation and Park District for the year 2019.

Section 4. That the Revised budget hereby approved and adopted shall be signed by Ronald I. Duell, President of the Board, and attested to by Stanley Gengler, Secretary, and made a part of the public records of Estes Valley Recreation and Park District.

ADOPTED, this 19th day of November, 2019.

*Ronald I. Duell*

Ronald I. Duell, President of the Board

ATTEST

*Stanley C. Gengler*

Stanley C. Gengler, Secretary of the Board

