



# **NOTICE**

## **SPECIAL BOARD MEETING**

**ESTES VALLEY RECREATION AND PARK DISTRICT  
BOARD OF DIRECTORS**

**Tuesday, January 9, 2024  
12:00 p.m.**

**Estes Valley Community Center  
Conference Room  
660 Community Drive, Estes Park, Colorado 80517**

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### **AGENDA**

1. Call to Order
2. Approval of Agenda
3. New Business
  - A. Administration – 2024 Budget (Discussion/Action)  
Resolution 2024-01 To Amend 2024 Budget  
Resolution 2024-02 To Set Mill Levies Boulder County  
Resolution 2024-03 To Set Mill Levies Larimer County
  - B. CSP Nomination of Director (Discussion/Action)
4. Adjournment

*Michael Fallon, Board Secretary*



January 09, 2024

Agenda Item: 3.A

**Agenda Title: Administration – 2024 Budget (Discussion/Action)**

**Submitted by: Mary Davis, Finance Director**

**Background Information:**

Overview of the Budget Process:

- A staff-prepared budget was delivered to the Board on October 13, 2023 and the Public Hearing was held at our October 17, 2023 Regular Board meeting.
- A Board and Managers budget work session was held October 13, 2023.
- Senate Bill SB23B-001 was signed by Governor Polis on 11/20/2023. This bill required a temporary reduction of assessed property values and extended the standard Budget calendar to allow County Assessors time for implementation of the reductions.
- To facilitate uninterrupted operation, the Board adopted the Budget on 12/13/2023, with the provision that minor adjustments would be necessary upon receipt of final Certifications of Valuation from the County Assessors.
- Final Certifications of Assessed Valuations have been received from Larimer and Boulder Counties, and the 2024 Budget provided herein has been adjusted accordingly.

Attached are Resolutions to adopt the 2024 Amended Budget and set mill levies for the fiscal year 2024

- Resolution 2024-01 to Amend the 2024 Budget
- Resolution 2024-02 to Set Mill Levies for Boulder County
- Resolution 2024-03 to Set Mill Levies for Larimer County

**Attachments:**

- |                                     |                                  |                                 |
|-------------------------------------|----------------------------------|---------------------------------|
| <input type="checkbox"/> Resolution | <input type="checkbox"/> Letter  | <input type="checkbox"/> Other: |
| <input type="checkbox"/> Report     | <input type="checkbox"/> Minutes | <i>Resolutions</i>              |
| <input type="checkbox"/> Contract   | <input type="checkbox"/> Map     | <i>2024 EVRPD Budget</i>        |

**Staff Recommendation:**

Staff has converted the 2024 Proposed Budget from the working document to the legal requirements of the Colorado Division of Local Government. The attached Resolutions and Certifications of Mill Levies are the required documentation for implementation of the 2024 Budget.

Senate Bill SB23B-001 modified budget and mill levy deadlines as follows:

- Deadline for final assessed values was extended from December 10, 2023 to **January 3, 2024**
- The mill levy certification deadline was extended from December 15, 2023 to **January 10, 2024**
- Deadline for budget adoption was extended from December 31, 2023 to **January 10, 2024**

I recommend approval of the documents and any insignificant changes due to changes in Assessor certifications of valuation.

**Board Action Needed:**

A motion to (approve, modify, or amend) Resolution 2024-01 to Amend the 2024 Budget; and Resolutions 2024-02, 2024-03 to Set the Mill Levies for both Larimer and Boulder Counties.

**ESTES VALLEY RECREATION AND PARK DISTRICT**  
**RESOLUTION 2024-01**  
**TO AMEND THE 2024 BUDGET AND APPROPRIATE SUMS OF MONEY**

A RESOLUTION AMENDING THE 2024 BUDGET AND APPROPRIATING SUMS OF MONEY FOR THE ESTES VALLEY RECREATION AND PARK DISTRICT IN ACCORDANCE WITH SENATE BILL 23B-001, FOR THE CALENDAR YEAR BEGINNING THE FIRST OF JANUARY 2024 AND ENDING THE LAST DAY OF DECEMBER 2024.

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

WHEREAS, Jeanne Bauer, Budget Officer, has submitted a proposed budget to this governing body on October 13, 2023, 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 17, 2023, and interested taxpayers were given the opportunity to file or register any objections to said proposed budget; and

WHEREAS, by Resolution 2023-06 and Resolution 2023-07, the Board of Directors approved the 2024 budget and appropriated funds in accordance with such 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; and

WHEREAS, Senate Bill SB23-001 modified budget and mill levy deadlines as follows:

- Deadline for final assessed values was extended from December 10, 2023 to **January 3, 2024**
- The mill levy certification deadline was extended from December 15, 2023 to **January 10, 2024**
- Deadline for budget adoption was extended from December 31, 2023 to **January 10, 2024; and**

WHEREAS, the District desires to amend the 2024 Budget and approve a supplemental budget appropriation to account for the change in assessed valuations as a result of Senate Bill SB23-001.

**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	1,000,225
Community Center	2,195,113
Parks	253,891
Golf Courses and Pro Shops	1,570,389
Marina	703,768
Campgrounds	671,185
Reserves and Contingencies	141,090
Capital Outlay	1,276,000
Debt Service	
Bond Interest	330,764
Bond Principal	1,080,000
Bond Reserve, Tax Coll. Fees	67,222
Lease Interest	67,325
Lease Principal	161,512

<b>Total Expenditures</b>	<b>9,518,484</b>
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Section 2. That estimated revenues are as follows:

Property Taxes	\$ 3,218,020
Conservation Trust/Lottery	70,000
Intergovernmental Revenues	487,500
Parks	40,450
Golf Courses and Pro Shops	2,076,700
Community Center	1,257,400
Marina	786,750
Campgrounds	1,134,350
Interest Income	312,000
Bond/Lease Proceeds	-
Transfers from (to) Reserves	201,100
Other	9,850
<b>Total Revenues</b>	<b>9,594,121</b>

Section 3. That the following sums are hereby appropriated from the revenues for the purpose stated:

General and Administrative	1,000,225
Community Center	2,195,113
Parks	253,891
Golf Courses and Pro Shops	1,570,389
Marina	703,768
Campgrounds	671,185
Reserves and Contingencies	141,090
Capital Outlay	1,276,000
Debt Service	
Bond Interest	330,764
Bond Principal	1,080,000
Bond Reserve, Tax Coll. Fees	67,222
Lease Interest	67,325
Lease Principal	161,512
<b>Total Expenditures</b>	<b>9,518,484</b>

Section 4. 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 2024.

ADOPTED, this 9<sup>th</sup> day of January, 2024.

\_\_\_\_\_  
Scott Dorman, Board President

ATTEST:

\_\_\_\_\_  
Michael Fallon, Board Secretary



**ESTES VALLEY RECREATION AND PARK DISTRICT  
RESOLUTION 2024-02  
TO SET MILL LEVIES BOULDER COUNTY**

A RESOLUTION LEVYING GENERAL PROPERTY TAXES FOR THE YEAR 2023 TO HELP DEFRAY THE COSTS OF GOVERNMENT FOR THE ESTES VALLEY RECREATION AND PARK DISTRICT, COLORADO, FOR THE 2024 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 December 12, 2023 and amended such budget on January 9, 2024; and,

WHEREAS, the amount of money necessary to balance the budget for general operating expenses is \$19,781 with a temporary property tax credit of \$5,642, providing a net general operating expense of \$14,139 and,

WHEREAS, the amount of optional levies authorized for refund/abatement is \$56; 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 \$13,328; 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 2024 is \$24,902; 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 2024 is \$3,543 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 \$11,007,004; 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 \$595,185,456 including \$1,790,552 in Larimer County which is subject to only the levy of Community Center Bond debt.

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 2024 budget year, there is hereby levied a tax of 1.781 mills, minus a temporary mill levy reduction of 0.508 mills, for a net mill levy of 1.273 mills upon each dollar of the total valuation for assessment of all taxable property within the District for the year 2023.

Section 2. That for the purpose of meeting the refund/abatement of the Estes Valley Recreation and Park District during the 2024 budget year, there is hereby levied a tax of 0.005 mills upon each dollar of the total valuation for assessment of all taxable property within the District for the year 2023.

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 2023.

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 2.242 mills upon each dollar of the total valuation for assessment of all taxable property within the District for the year 2023.

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 0.319 mills upon each dollar of the total valuation for assessment of all taxable property within the District for the year 2023.

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 5.039 for the Estes Valley Recreation and Park District as hereinabove determined and set.

ADOPTED, this 9<sup>th</sup> day of January, 2024.

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Scott Dorman, President of the Board

ATTEST:

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Michael Fallon, Board Secretary

**ESTES VALLEY RECREATION AND PARK DISTRICT  
RESOLUTION 2024-03  
TO SET MILL LEVIES LARIMER COUNTY**

A RESOLUTION LEVYING GENERAL PROPERTY TAXES FOR THE YEAR 2023 TO HELP DEFRAY THE COSTS OF GOVERNMENT FOR THE ESTES VALLEY RECREATION AND PARK DISTRICT, COLORADO, FOR THE 2024 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 December 12<sup>th</sup>, 2023 and amended such budget on January 9, 2024; and;

WHEREAS, the amount of money necessary to balance the budget for general operating expenses is \$1,037,055 with a temporary property tax credit of \$295,802, providing a net general operating expense of \$741,253; and,

WHEREAS, the amount of optional levies authorized for refund/abatement is \$2,911; 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 \$698,745; 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 2024 is \$1,305,489; 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 2024 is \$185,750 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 \$582,287,900 for jurisdiction 091 and \$1,790,552 for jurisdiction 369; 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 \$595,185,456 including \$1,790,552 in Larimer County which is subject to only the levy of Community Center Bond debt.

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 2024 budget year, there is hereby levied a tax of 1.781 mills, minus a temporary mill levy reduction of 0.508 mills, for a net mill levy of 1.273 mills upon each dollar of the total valuation for assessment of all taxable property within the District for the year 2023.

Section 2. That for the purpose of meeting the refund/abatement of the Estes Valley Recreation and Park District during the 2024 budget year, there is hereby levied a tax of 0.005 mills upon each dollar of the total valuation for assessment of all taxable property within the District for the year 2023.

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 2023.

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 2.242 mills upon each dollar of the total valuation for assessment of all taxable property within the District for the year 2023.

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 0.319 mills upon each dollar of the total valuation for assessment of all taxable property within the District for the year 2023.

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 5.039 for the Estes Valley Recreation and Park District as hereinabove determined and set.

ADOPTED, this 9<sup>th</sup> day of January, 2024.

\_\_\_\_\_  
Scott Dorman, President of the Board

ATTEST:

\_\_\_\_\_  
Michael Fallon, Board Vice President





# 2024 BUDGET



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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 11,426 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:

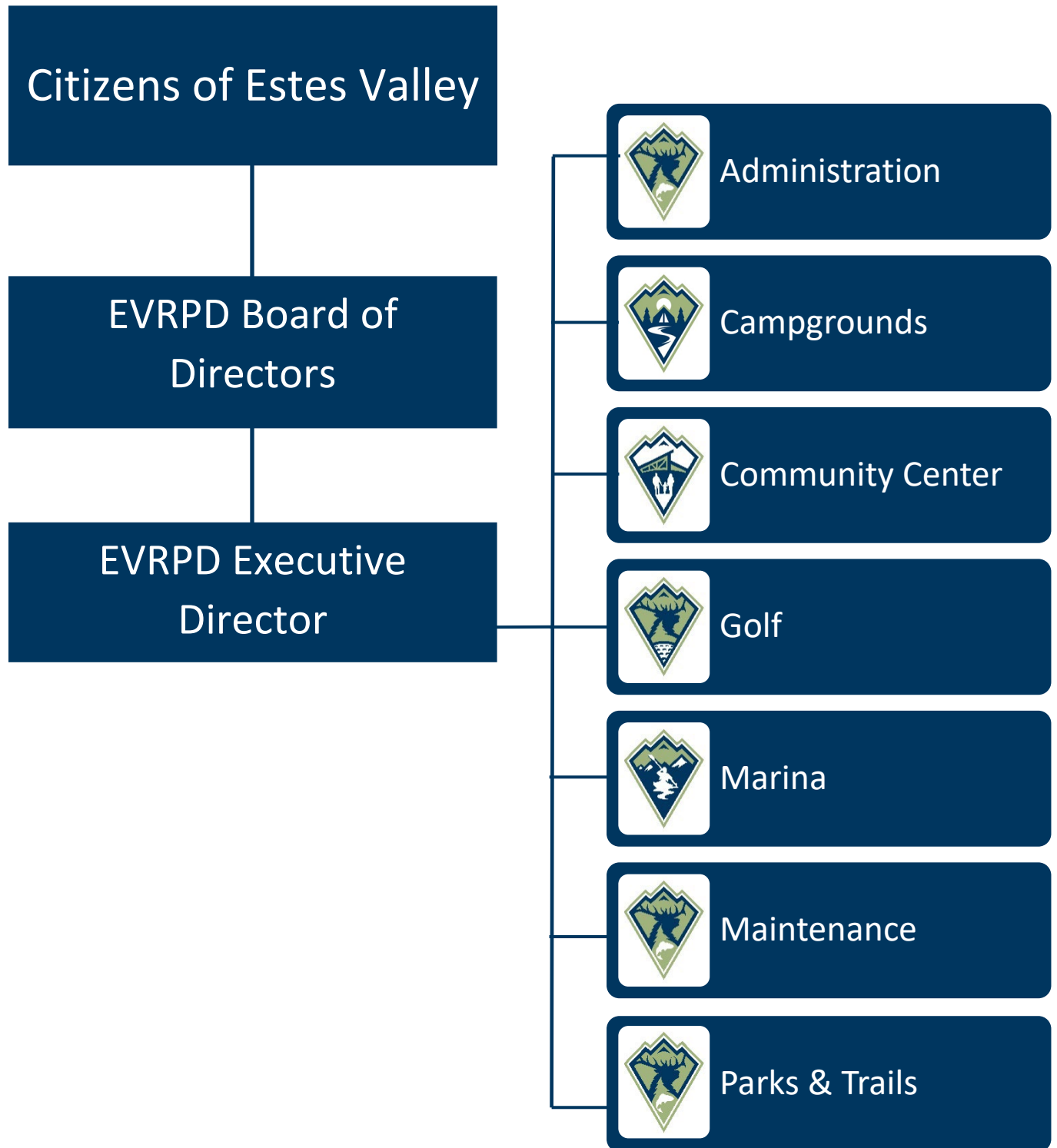
- A catalyst and facilitator of healthy, active lifestyles for people of all ages, abilities, and income levels
- The preferred “go-to” source in Estes Valley of affordable, family fun
- A good steward of public resources (value returned for taxes and grant funding)
- The Estes Valley employer of choice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



## Sources and Uses of Funds

Source of funds	Description
User Fees and Sale of Merchandise	<p><u>Community Center</u> - Membership fees, punch passes, admissions, class registrations, swim lessons, facility rentals, merchandise, registration fees for sports and enrichment programs, sponsorships, special events and concessions</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 and vehicle 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 2023 levy to be collected in 2024 for bond debt service is 2.242 mills.
Property Taxes - Operating and Capital	<p>The District is authorized to levy 1.781 mills, which is adjusted each year in accordance with TABOR limitations and abatements. The 2023 estimated levy to be collected in 2024 is 1.273 mills.</p> <p>Special elections were held in 2008 and 2015 for funding of Community Center operations, trails, equipment, aquatics, tree maintenance, and Stanley Park improvements. The combined 2023 levies to be collected in 2024 for 2008 and 2015 elections are 1.519 mills.</p>
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 2024 budget includes approximately \$37,500 in federal cost sharing for a new pool pumphouse/restroom at Mary’s Lake (if BOR funding is available).</p> <p><u>Lottery</u> - The District receives approximately \$70,000/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. This funding will end in 2024.</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.
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 2024 Budget Summary

District overall uses of funds include:

- Operating expenses (66.8%)
- Debt service (17.7%)
- Capital expenditures (13.4%)
- Tax collection fees, reserves and contingencies (2.1%).

The following table and charts provide a breakdown for uses of operating funds.

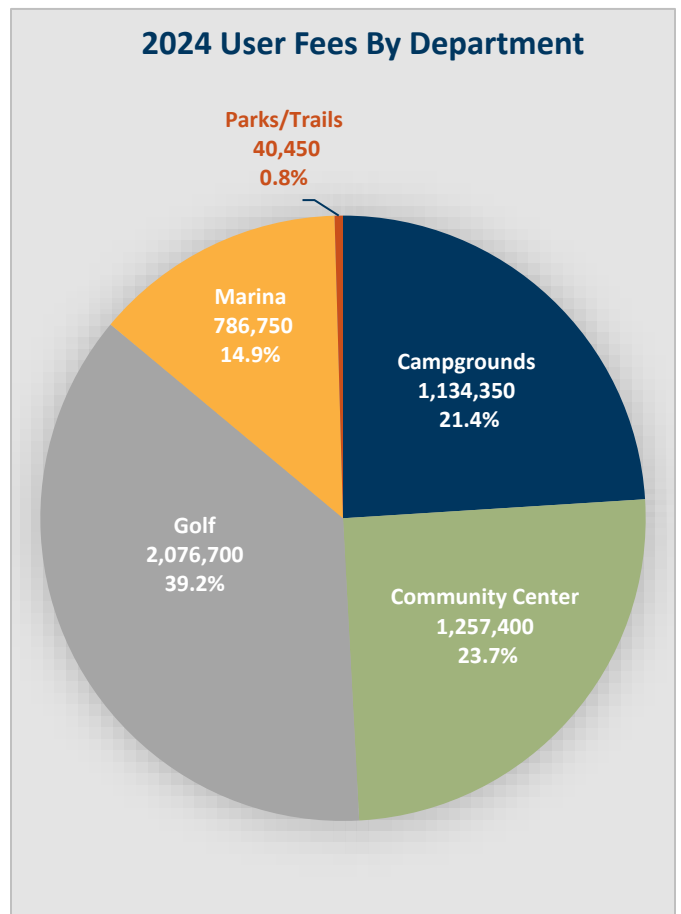
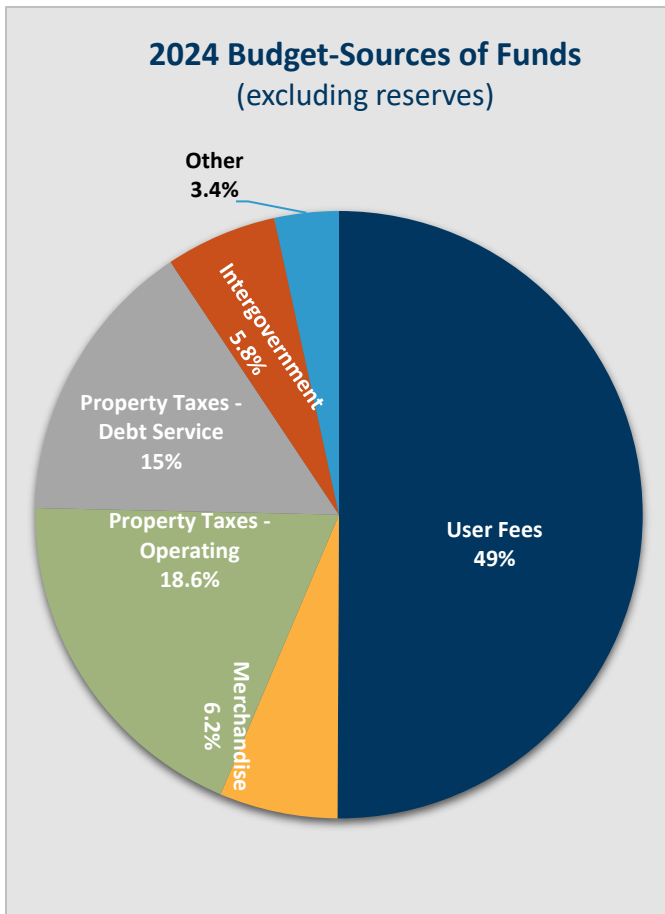
Uses of Operating Funds	Types of Expenses
Personnel	The District has 32 full-time employees and approximately 126 part-time and seasonal staff. Expenses include wages, payroll taxes, work comp and unemployment insurance, health/dental/life/disability insurance and retirement benefits.
Merchandise Purchases	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 mobile concessions.
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, business cards, and mobile app fees.
Other	District memberships, professional development, legal notices, licenses and permits, and board expenses.





## Sources of Funds

Revenues	
User Fees	4,703,900
Sale of Merchandise	591,750
Property Taxes - Operating	1,782,035
Property Taxes - Debt Service	1,435,986
Intergovernment	557,500
Other	321,850
Transfers From (To) Reserves	201,100
<b>Total Revenues</b>	<b>\$ 9,594,121</b>



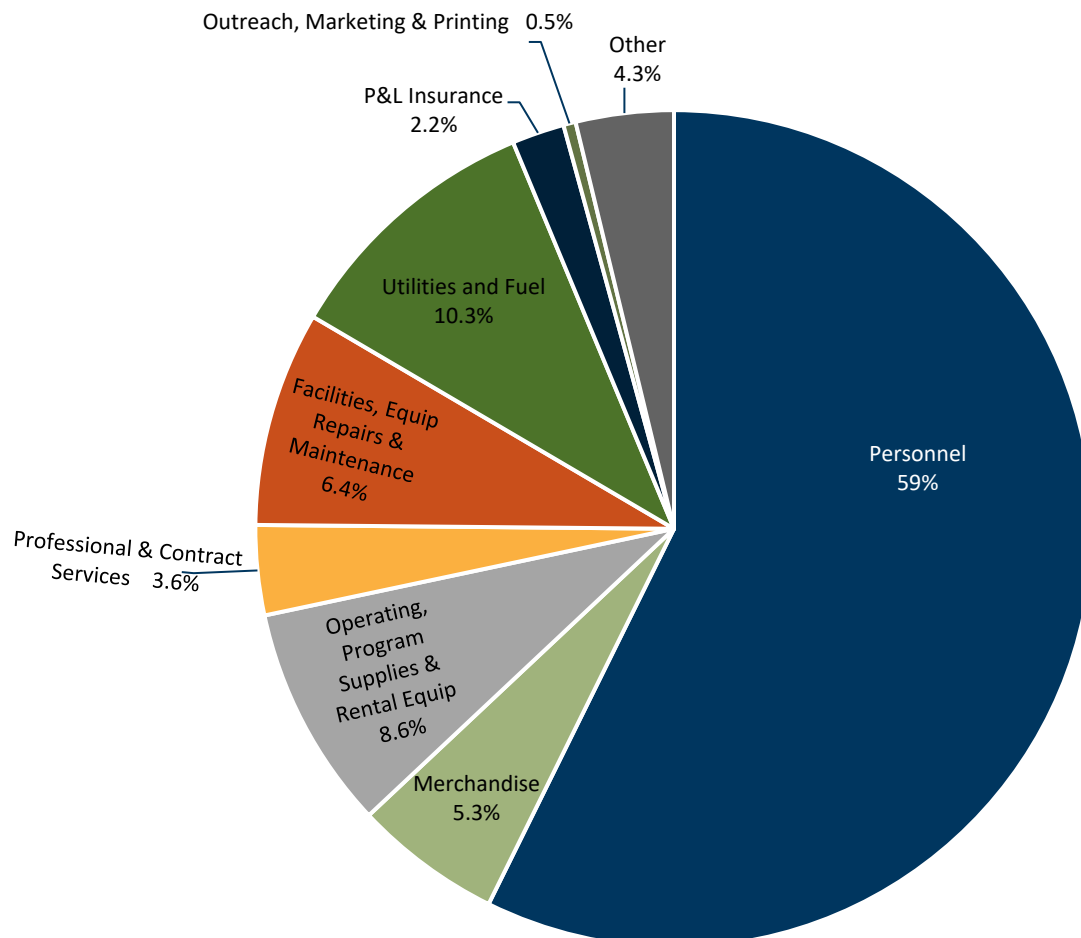


# EVRPD 2024 Budget Summary – Uses of Funds

## Uses of Funds

Operating Expenses	
Personnel	\$3,750,874
Merchandise	335,500
Operating/Program Supplies & Rental Equip	546,485
Professional/Contract Services	226,275
Facilities/Equip Repairs & Maintenance	407,900
Utilities and Fuel	652,750
P&L Insurance	137,489
Outreach, Marketing & Printing	29,200
Other	275,048
<b>Total Operating Expenses</b>	<b>\$ 6,361,520</b>

EVRPD 2024 Uses of Funds (Operating Only)





# EVRPD 2024 Budget Summary – Consolidated Summary

## Consolidated Summary

	<u>Proposed Budget</u>
<b>Operating Revenue</b>	
Fees and Charges	5,295,650
	<hr/>
<b>Total Operating Revenue</b>	<b>5,295,650</b>
<b>Operating Expenses</b>	
Regular Salaries	2,009,767
Seasonal/PT Salaries	1,024,494
Payroll Taxes & Fringe	716,613
	<hr/>
<i>Total Personnel Costs</i>	<i>3,750,874</i>
Merchandise Purchases	335,500
Operating/Program Supplies & Rental Equip	546,485
Professional/Contract Services	226,275
Facilities/Equip Repairs & Maintenance	407,900
Utilities and Fuel	652,750
P&L Insurance	137,489
Printing & Marketing	29,200
Other Operating Expenses	275,048
	<hr/>
<i>Direct Operating Expenses</i>	<i>6,361,520</i>
<b>Operating Income/(Deficit)</b>	<b>(1,065,870)</b>
<b>Non-Operating Revenues</b>	
Property Taxes - Operating and Capital	1,782,035
Property Taxes - Debt Service	1,435,986
Intergovernment Revenue	557,500
Bond/Lease Proceeds	-
Interest	312,000
Other/Miscellaneous	9,850
Transfer from Maintenance Reserve	45,500
Improvement/Reserve Funds Used (Transferred)	155,600
	<hr/>
<i>Total Non-Operating Revenues</i>	<i>4,298,471</i>
<b>Non-Operating Expenses</b>	
Capital Expense	1,276,000
County Tax Collection Exp	59,626
Maintenance Reserves	78,851
Debt Service Principal	1,241,512
Debt Service Interest	398,089
Debt Service Reserve	40,648
Contingency Appropriation	62,239
	<hr/>
<i>Total Capital, Debt Service, Reserves/Contingency</i>	<i>3,156,964</i>
<b>Excess (Deficit) of Revenues Over Expenditures</b>	<b>\$ 75,636</b>





# 2024 Budget Highlights

## **2024 Budget Highlights**

The District's 2024 Budget reflects a 2.6% increase over the 2023 revised budget in operating income and a 4.5% increase in operating expenses. The primary driver of increased expenses is personnel costs as the District strives to retain staff and keep pace with market conditions.

**Campgrounds** – Camping and related revenues are expected to increase by about 6% in 2024, with expenses budgeted accordingly. Capital improvements will focus on the pool and pumphouse at Mary's Lake and continued planning and evaluation of the East Portal water/sewer infrastructure project.

**Community Center and Recreation Programming** – Steady revenue growth of about 10% is planned for Community Center and Recreation Programming. The 2024 budget includes an increase in expenses to right-size and stabilize staffing levels which will enable long-term improvements in customer service and cost recovery. Emphasis will be placed on growth in personal training, lessons and facility rentals while continuously refining overall offerings in response to customer needs and market changes. Planned capital projects will focus on safety, audio-visual and connectivity systems.

**Golf Courses** – Golf revenues are expected to stay level in 2024, with expenses following suit. Pro-shop renovations are scheduled to continue with new exterior doors at the 18-hole course, and a new point-of-sale system for use at both courses.

**Marina and Lake Estes Day Use** – Marina revenue is expected to increase by about 8% with the largest increases being in boat rentals and merchandise sales. Expenses are budgeted to increase accordingly with provision for staffing levels/rates which will ensure safety and positive customer experience. Improvements include a permanent outdoor rental desk to improve customer flow both in and outside the store.

**Parks and Trails** – The District will continue to utilize the Stanley Park Master Plan to evaluate and/or implement a wide range of park improvements. The major project for 2024 will be construction of the new skate park. Work on updated signage at Stanley Park and throughout the District will also be a priority.

**Non-Operating Revenues and Expenses** – Revenue from property taxes collected in 2024 is estimated to be 8% more than 2023, tied to a significant increase in valuation tempered by TABOR and other legislative reductions. Intergovernment revenue will decrease in 2024 as 1A sales tax support of the Community Center ends mid-year. Capital expenditures are budgeted at 26% more than 2023, with the skate park being the largest project at an estimated cost of \$675,000. Due to retirement of a sizable capital lease in 2023, 2024 debt service will be about 27% less than the previous year.



## Department 1 – General Administration

### **Department Mission**

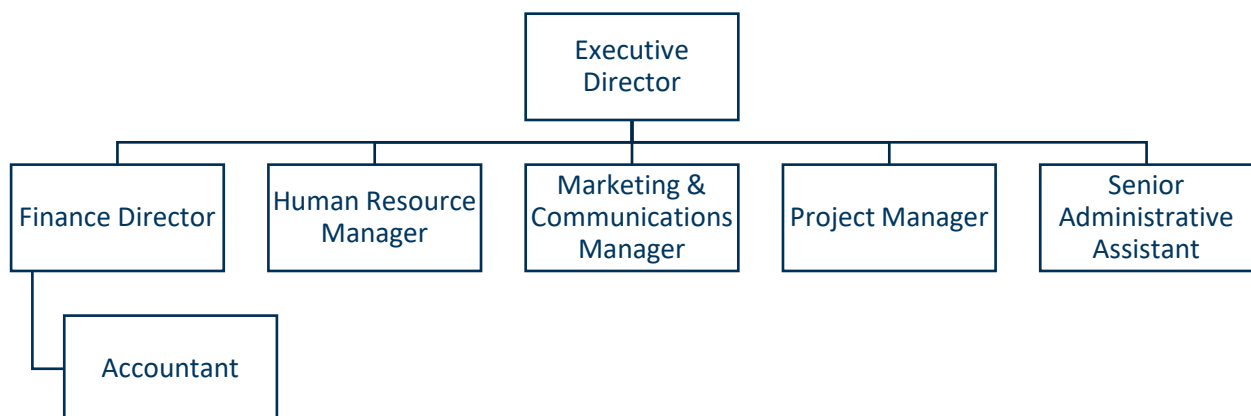
To provide leadership and support for District operations, ensure compliance with applicable laws and regulations, and facilitate effective governance of the organization.

### **Account Highlights**

The General Administration budget includes salaries and fringe for the Executive Director, Finance Director, Accountant, Administrative Assistant, HR Manager, Marketing & Communications 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.

### **2024 Priorities and Capital Projects**

- Coordinate funding for, and support implementation of the Stanley Park master plan.
- Continue shift of marketing resources to online and social media outlets, including a targeted digital key-word campaign for golf and community center.
- Continue updating District signage with new logos.
- Continue to refine and utilize District-wide performance metrics to effectively track progress toward goals and objectives.
- Continue to develop relationships with local, state, and regional partners.
- Manage cash reserves for financial stability.
- Continue professional development across the District.





## Department 1.0 – Administration

Account ID	Account Description	2022 Actual	2023 Budget	2023 Actual 8/31/23	2023 Revised	2024
<b>Operating Expenses</b>						
<b>General Administration</b>						
1-1000-410-1101	Salaries-Regular FT	445,589	494,900	333,652	514,000	538,933
1-1000-410-1102	Salaries-Regular PT					30,000
1-1000-410-1103	Salaries-Seasonal/PT Staff	-	-	-	-	13,500
1-1000-410-1411	Insurance/Medical-Dental	67,368	69,710	46,615	70,135	72,005
1-1000-410-1421	Payroll Taxes-FICA/Medicare	33,713	38,403	25,354	39,865	44,173
1-1000-410-1431	Retirement/ICMA	6,631	7,106	4,628	7,106	8,496
1-1000-410-2102	Liability Insurance	9,162	9,620	6,409	9,620	10,101
1-1000-410-2141	Workers Comp Insurance	8,427	7,770	5,677	8,635	9,539
1-1000-410-2150	Unemployment Insurance	880	990	662	1,028	1,165
1-1000-410-2201	Professional Services-Audit	25,155	19,500	19,500	19,500	17,800
1-1000-410-2202	Professional Services-P/R Serv	20,491	24,750	13,687	24,150	25,000
1-1000-410-2204	Election Expenses	2,904	3,250	2,797	2,797	-
1-1000-410-2205	Employee/Volunteer Screening	1,793	2,750	2,391	2,650	2,750
1-1000-410-2208	Professional Services-Legal	10,035	7,000	1,937	4,500	6,000
1-1000-410-2301	Legal Notices	322	500	341	500	500
1-1000-410-2302	Employee Recruiting Ads	2,233	2,850	2,404	2,900	3,000
1-1000-410-2311	Printing Services	526	650	207	500	650
1-1000-410-2321	Marketing Advertising	22,646	28,750	12,617	21,850	28,550
1-1000-410-2501	Maintenance Contract (IT)	35,260	40,600	28,430	41,600	44,500
1-1000-410-2502	R&M-Bldgs, Equip, General	13,884	1,600	960	1,440	1,500
1-1000-410-2601	Office Supplies	1,330	2,100	1,811	2,200	2,300
1-1000-410-2602	Postage	1,911	2,000	1,398	2,000	2,150
1-1000-410-2603	IT - Hardware	9,936	11,125	4,167	9,500	12,000
1-1000-410-2604	IT - Software and Licenses	6,422	8,500	5,084	8,725	9,160
1-1000-410-2697	Operating Supplies	1,336	22,850	27,560	28,950	17,500
1-1000-410-2702	Staff Uniforms	80	800	-	600	800
1-1000-410-2704	Professional Development	8,503	16,350	7,563	11,050	15,000
1-1000-410-2705	District Memberships	8,824	11,825	10,439	12,550	8,000
1-1000-410-2707	Mileage & Travel Costs	471	500	781	6,500	25,000
1-1000-410-2709	Board of Directors Expenses	662	900	361	800	900
1-1000-410-2801	Telephone	1,922	2,000	1,551	2,400	2,450
1-1000-410-2997	Employee Morale/Teambuilding	9,931	12,250	2,549	12,250	13,250
1-1000-410-2998	Misc/Other	540	500	44	750	500
<b>Total Operating Expenses</b>		<b>758,888</b>	<b>852,399</b>	571,575	<b>871,051</b>	<b>967,173</b>
<b>Operating Income</b>		<b>(758,888)</b>	<b>(852,399)</b>	(571,575)	<b>(871,051)</b>	<b>(967,173)</b>

## Department 1.0 – Administration

Account ID	Account Description	2022 Actual	2023 Budget	2023 Actual 8/31/23	2023 Revised	2024
<b>Non-Operating Revenue</b>						
1-0000-313-1000	Property Tax- Larimer	1,374,063	1,412,459	1,392,225	1,412,459	1,620,516
1-0000-313-1010	Ownership Tax- Larimer	98,430	112,432	59,755	105,000	128,993
1-0000-313-2000	Property Tax-Boulder	29,287	30,111	29,557	30,111	30,911
1-0000-313-2010	Ownership Tax-Boulder	1,326	1,573	784	1,400	1,615
1-0000-361-0000	Interest Income	80,028	63,500	144,076	210,000	180,000
1-0000-380-2000	Other Income	2,706	2,850	5,315	10,000	5,500
1-0000-380-2075	Insurance Recovery/Reimb	-	-	-	-	-
1-0000-380-3000	Gain/Loss on Disp of Assets	(10,268)	-	-	-	-
1-0000-380-4000	Intergov't Revenue	-	-	-	-	-
1-0000-380-9201	Maintenance Fund Transfer	-	47,500	-	37,500	-
1-0000-380-9201	Transf-Prop Tx & Reserves to Depts	-	(644,975)	-	(740,382)	(898,865)
1-0000-380-9202	PY Reserves	-	-	-	-	-
<b>Total Non-Operating Revenue</b>		<b>1,575,574</b>	<b>1,025,450</b>	<b>1,631,713</b>	<b>1,066,088</b>	<b>1,068,669</b>
<b>Non-Operating Expenses</b>						
1-1000-410-2211	County Fees - Tax Collection	28,045	28,860	28,367	29,100	33,052
1-1000-410-3562	Capital-Equipment	-	47,500	898	-	22,500
1-1000-410-4101	Principal - Capital Lease	-	29,603	6,792	9,071	9,187
1-1000-410-4102	Interest - Capital Lease	311	5,162	174	218	102
1-1000-410-6001	Contingency Appropriation	-	8,524	-	8,711	9,672
1-1000-410-9800	Depreciation	20,572				
<b>Total Non-Operating Expenses</b>		<b>48,927</b>	<b>119,649</b>	<b>36,233</b>	<b>47,100</b>	<b>74,513</b>
<b>Net Income (Deficit) Before Admin Costs Allocated</b>		<b>767,759</b>	<b>53,402</b>	<b>1,023,905</b>	<b>147,938</b>	<b>26,984</b>
Admin Costs Allocated			(626,968)		(860,457)	(891,647)
<b>Net Income (Deficit)</b>		<b>767,759</b>	<b>680,370</b>	<b>1,023,905</b>	<b>1,008,395</b>	<b>918,630</b>



## Department 2.9 – Community Center

### **Community Center**

#### **Department Mission**

The mission of the Estes Valley Community Center is to enhance the physical and mental wellbeing of Estes Valley residents by promoting and providing social, recreational, athletic, and educational opportunities. The center will provide programs and services for all Estes Valley residents, their guests, and visitors.

#### **Services and Account Highlights**

Efficiently provide and maintain a comprehensive community facility and program schedule. Provide programs offering the benefits of organized competition, self-knowledge, social responsibility, education, fitness, commitment, and leadership. The department strives for the creation and maintenance of an environment in which all participants are encouraged to reach their potential. There is a 1% contingency and a 1.5% maintenance fund in the account.

### **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 a 1.5% maintenance fund in the account.

#### **2024 Priorities and Capital Projects**

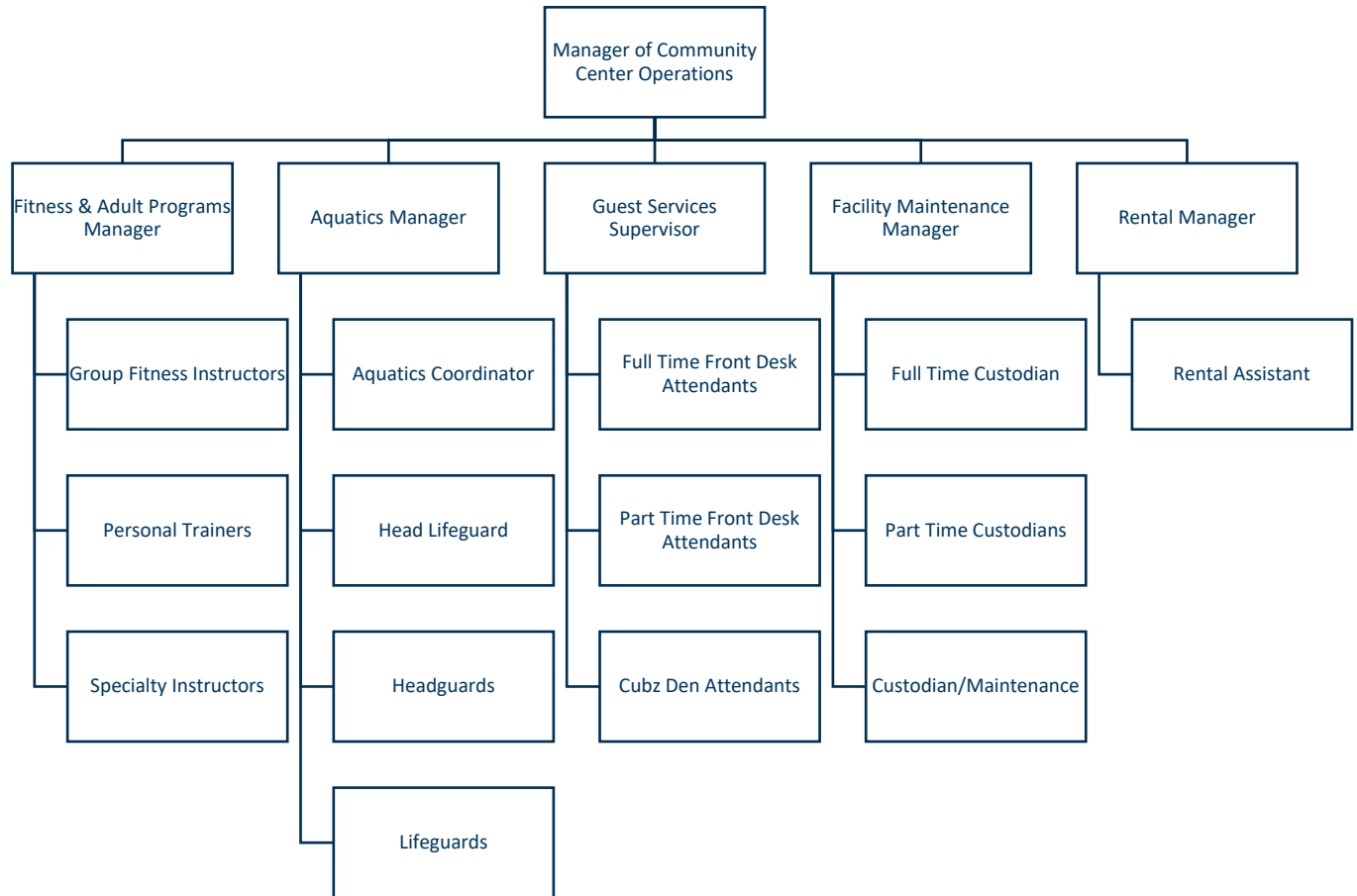
- Provide a safe and inviting environment for residents of and visitors to Estes Valley.
- Increase revenues and decrease expenses to achieve a minimum cost-recovery goal of 50%.
- Promote physical wellness through quality recreation.
- Enrich the lives and social opportunities of seniors through recreation.
- Upgrade the audio-visual system throughout the building.
- Refinishing of gym and upper fitness floors.
- Parking lot restriping
- Maintain an efficient and effective budget.



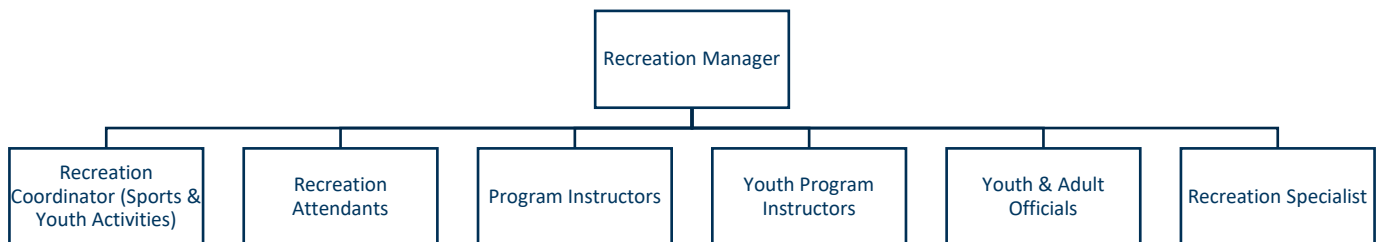


# Department 2.9 – Community Center

## Community Center



## Recreation



## Department 2.9 – Community Center

	Account Description	2022 Actual	2023 Budget	2023 Actual 8/31/23	2023 Revised	2024
<b>Operating Revenue</b>						
2-2900-347-1300	Childwatch	2,404	3,000	496	1,313	5,000
2-2900-347-1310	Specialty Fitness Classes	2,277	12,500	11,136	15,000	16,000
2-2900-347-1350	Personal Training	47,079	52,000	12,591	28,000	40,000
2-2900-347-1400	Adult Activities	401	6,500	7,579	8,000	9,500
2-2900-347-1800	Facility Rentals	78,784	75,500	60,099	77,000	85,000
2-2900-347-2700	Other Income	4,035	1,700	6,921	7,500	7,500
2-2900-347-2800	Locker Rentals	11,198	12,000	10,678	15,000	15,000
2-2900-347-2900	Merchandise Sales	20,630	25,000	23,035	31,000	35,000
2-2900-347-3400	Annual Memberships	312,844	387,500	270,912	388,000	400,000
2-2900-347-3401	Punch Passes	63,951	70,250	33,330	45,000	56,000
2-2900-347-3402	Daily Admissions	121,344	135,700	125,343	155,000	165,000
2-2900-347-3403	Health Plan Reimbursements	68,696	65,425	66,236	87,000	94,000
2-2900-347-3404	Special Events - TNL	-	-	-	19,976	18,500
2-2900-347-3410	Monthly Memberships	90,381	102,500	78,928	102,500	110,000
2-2900-347-3420	Weekly Memberships	13,830	17,500	14,393	17,500	20,500
2-2900-347-3500	Swim Lessons	34,694	47,250	29,116	35,000	45,000
2-2900-347-3501	Aquatic Classes/Special Events	602	2,500	4,011	4,200	4,500
2-2900-347-3501	Aquatic Facility Rentals	10,659	12,250	5,906	7,253	8,500
<b>Recreation Management Revenue</b>						
2-2000-342-1000	Special Events	14,195	-	18,476	-	-
2-2000-380-2000	Misc Revenue	1,888	450	1,232	1,300	750
2-2000-380-1000	Concessions Revenue	1,326	1,900	624	1,200	1,800
<b>Adult Sports/Activities Revenue</b>						
2-2189-347-0000	Adult Program Fees	18,301	-	-	-	-
2-2189-347-0010	Adult Activity Sponsorships	-	-	-	-	-
2-2189-347-1000	Adult Sports Fees	19,630	29,370	16,465	20,440	28,220
<b>Youth Sports/Activities Revenue</b>						
2-2000-347-0010	Sponsorships and Fundraisers	18,824	20,000	11,192	11,992	20,000
2-2288-347-0000	Youth Program Fees	22,963	33,185	22,440	29,823	32,375
2-2288-347-1000	Youth Sports Fees	48,753	48,460	28,516	34,695	39,255
<b>Total Operating Revenue</b>		<b>1,029,687</b>	<b>1,162,440</b>	<b>859,651</b>	<b>1,143,692</b>	<b>1,257,400</b>
<b>Operating Expenses</b>						
<b>General Operations</b>						
2-2900-429-1101	Salaries-Regular FT	128,839	320,303	188,107	300,505	347,954
2-2900-429-1102	Salaries-Regular PT	59,796	124,052	77,798	125,000	128,700
2-2900-429-1411	Insurance/Medical-Dental	24,110	69,490	41,125	64,652	69,953
2-2900-429-1421	Payroll Taxes-FICA/Medicare	13,914	34,630	20,348	33,287	37,316
2-2900-429-1431	Retirement/ICMA	1,012	8,328	5,438	9,616	11,135

## Department 2.9 – Community Center

	Account Description	2022 Actual	2023 Budget	2023 Actual 8/31/23	2023 Revised	2024
2-2900-429-2102	Liability Insurance	6,345	8,502	5,634	8,450	8,704
2-2900-429-2141	Workers Comp Insurance	3,813	7,110	3,689	6,383	7,150
2-2900-429-2150	Unemployment Insurance	364	905	531	870	976
2-2900-429-2298	Credit Card Fees	17,850	23,669	19,710	31,000	34,050
2-2900-429-2601	Office Supplies and Postage	119	200	-	-	75
2-2900-429-2613	Red Cross Certifications	-	1,500	1,082	1,250	1,250
2-2900-429-2690	Licenses & Permits	270	25	14	275	300
2-2900-429-2691	Special Events	-	-	257	10,517	-
2-2900-429-2693	Adult Activity Supplies & Equip	-	3,000	3,121	3,300	-
2-2900-429-2695	Merchandise Purchases	10,050	11,230	10,031	13,000	13,000
2-2900-429-2697	Operating Supplies & Equip	7,013	7,000	6,749	8,600	12,000
2-2900-429-2702	Staff Uniforms	-	1,100	44	142	1,300
2-2900-429-2707	Mileage	151	250	79	125	200
2-2900-429-2990	Cash over/short	241	-	(143)	(154)	-
2-2900-429-2996	Volunteer Recognition	-	250	-	-	-
2-2900-429-2997	Employee Morale/Teambuilding	50	550	10	150	400
2-2900-429-2998	Misc/Other	-	350	70	70	200
<b>Aquatics</b>						
2-2910-429-1101	Salaries-Regular FT	86,278	124,338	64,270	114,422	145,354
2-2910-429-1102	Salaries-Regular PT	134,869	148,112	90,718	129,000	130,000
2-2910-429-1411	Insurance/Medical-Dental	15,807	24,695	6,386	10,440	27,236
2-2910-429-1421	Payroll Taxes-FICA/Medicare	17,323	21,223	11,967	18,972	21,509
2-2910-429-1431	Retirement/ICMA	2,657	4,974	1,411	4,577	5,814
2-2910-429-2141	Workers Comp Insurance	3,891	4,277	2,312	3,651	4,130
2-2910-429-2150	Unemployment Insurance	459	555	313	496	562
2-2910-429-2601	Office Supplies and Postage	-	175	11	50	75
2-2910-429-2613	Red Cross Supplies & Cert	2,171	2,500	2,106	2,685	2,700
2-2910-429-2697	Operating Supplies/Program Eq	3,569	4,500	4,025	4,300	4,100
2-2910-429-2698	Pool Chemicals & Supplies	17,386	17,300	11,068	17,000	16,000
2-2910-429-2699	Pool Maintenance & Supplies	13,193	11,550	17,377	20,000	15,000
2-2910-429-2702	Staff Uniforms	1,028	1,600	1,106	1,600	1,600
2-2910-429-2997	Employee Morale/Teambuilding	298	500	112	300	400
<b>Fitness</b>						
2-2920-429-1102	Salaries-Regular PT	-	-	-	-	61,000
2-2920-429-1421	Payroll Taxes-FICA/Medicare	-	-	-	-	4,667
2-2920-429-2141	Workers Comp Insurance	-	-	-	-	915
2-2920-429-2150	Unemployment Insurance	-	-	-	-	122
2-2920-429-2697	Fitness Supplies	-	-	-	-	1,500
2-2920-429-2997	Employee Morale/Teambuilding	-	-	-	-	400

## Department 2.9 – Community Center

	Account Description	2022 Actual	2023 Budget	2023 Actual 8/31/23	2023 Revised	2024
<b>Adult Activities</b>						
2-2930-429-1102	Salaries-Regular PT	-	-	-	-	2,000
2-2930-429-1421	Payroll Taxes-FICA/Medicare	-	-	-	-	153
2-2930-429-2141	Workers Comp Insurance	-	-	-	-	30
2-2930-429-2150	Unemployment Insurance	-	-	-	-	4
2-2930-429-2691	Special Events - TNL	-	-	-	-	10,500
2-2930-429-2697	Adult Activity Supplies	-	-	-	-	1,500
2-2930-429-2997	Employee Morale/Teambuilding	-	-	-	-	50
<b>Rentals</b>						
2-2940-429-1102	Salaries-Regular PT	-	-	-	-	17,200
2-2940-429-1421	Payroll Taxes-FICA/Medicare	-	-	-	-	1,316
2-2940-429-2141	Workers Comp Insurance	-	-	-	-	258
2-2940-429-2150	Unemployment Insurance	-	-	-	-	34
2-2940-429-2697	Rental Supplies	-	-	-	-	1,700
2-2940-429-2997	Employee Morale/Teambuilding	-	-	-	-	50
<b>Facilities</b>						
2-2950-429-1101	Salaries-Regular FT	95,320	139,964	81,928	128,400	146,968
2-2950-429-1102	Salaries-Regular PT	53,292	43,224	28,498	43,500	46,300
2-2950-429-1411	Insurance/Medical-Dental	24,930	40,360	21,804	33,314	34,926
2-2950-429-1421	Payroll Taxes-FICA/Medicare	11,354	14,442	8,344	13,543	15,235
2-2950-429-1431	Retirement/ICMA	3,830	5,599	2,717	5,136	5,879
2-2950-429-2101	Property Insurance	24,414	32,716	21,738	32,607	34,237
2-2950-429-2141	Workers Comp Insurance	2,906	2,876	1,575	2,579	2,899
2-2950-429-2150	Unemployment Insurance	296	378	218	354	398
2-2950-429-2205	Contract Services	36,691	41,750	16,187	34,000	34,000
2-2950-429-2502	R&M-Building and Grounds	27,562	36,550	15,517	36,500	39,700
2-2950-429-2598	R&M-Equipment	13,511	16,250	8,913	13,500	14,500
2-2950-429-2601	Office Supplies and Postage	29	-	86	100	-
2-2950-429-2603	IT - Hardware	475	2,400	41	50	1,000
2-2950-429-2604	IT - Software & Licenses	40,416	41,000	36,690	37,750	40,000
2-2950-429-2605	IT - Support	23,089	26,100	17,340	26,250	27,000
2-2950-429-2650	Petroleum Products	525	500	81	250	300
2-2950-429-2693	Consumer Use Supplies	-	8,500	10,382	15,600	15,600
2-2950-429-2695	Cleaning Supplies	12,582	5,600	2,235	3,375	4,000
2-2950-429-2696	Small Tools	1,361	1,450	423	650	1,000
2-2950-429-2697	Operating Supplies	-	2,200	2,767	3,000	4,000
2-2950-429-2702	Staff Uniforms	1,060	1,100	33	50	1,200
2-2950-429-2801	Telephone	16,983	19,100	12,799	18,000	19,000
2-2950-429-2802	Natural Gas	99,105	110,500	65,123	105,000	110,500
2-2950-429-2803	Electric	100,337	110,000	77,469	119,000	122,000



## Department 2.9 – Community Center

	Account Description	2022 Actual	2023 Budget	2023 Actual 8/31/23	2023 Revised	2024
2-2950-429-2804	Water	11,183	12,250	7,682	11,900	12,500
2-2950-429-2805	Sewer	10,051	10,775	5,695	11,400	12,100
2-2950-429-2806	Trash	6,954	7,600	4,286	7,100	7,600
2-2950-429-2807	Cable/Internet	8,544	9,300	7,978	8,670	9,000
2-2950-429-2997	Employee Morale/Teambuilding	166	275	54	275	400
<b>Recreation Management Expenses</b>						
2-2000-420-1101	Salaries-Regular FT	180,761	103,557	72,656	111,902	146,331
2-2000-420-1102	Salaries-Regular PT	-	-	-	-	-
2-2000-420-1411	Insurance/Medical-Dental	63,624	17,708	11,806	17,709	18,216
2-2000-420-1421	Payroll Taxes-FICA/Medicare	12,925	8,239	5,732	8,903	11,642
2-2000-420-1431	Retirement/ICMA	6,078	4,142	2,786	4,476	5,853
2-2000-420-2102	Liability Insurance	2,302	1,185	788	1,182	1,218
2-2000-420-2141	Workers Comp Insurance	3,920	1,626	262	1,119	2,195
2-2000-420-2150	Unemployment Insurance	338	215	150	233	304
2-2000-420-2298	Credit Card Fees	3,030	3,467	2,600	2,984	3,672
2-2000-420-2690	Licenses & Permits	385	25	-	385	410
2-2000-420-2691	Special Events	10,622	2,000	10,260	-	2,000
2-2000-420-2695	Merchandise Purchases	2,623	2,500	934	1,612	2,500
2-2000-420-2697	Operating Supplies	37	175	33	230	175
2-2000-420-2702	Staff Uniforms	-	-	335	466	300
2-2000-420-2704	Mileage	-	300	242	300	300
2-2000-420-2801	Telephone	1,737	1,000	693	1,025	1,050
2-2000-420-2990	Cash Over/Short	6	-	-	-	-
2-2000-420-2998	Misc/Other	-	-	-	-	-
<b>Adult Sports/Activities Expenses (includes Fitness)</b>						
2-2189-421-1102	Salaries-Regular PT	65,310	18,542	5,478	9,951	13,135
2-2189-421-1421	Payroll Taxes-FICA/Medicare	4,941	1,418	419	761	1,005
2-2189-421-2141	Workers Comp Insurance	1,209	291	86	199	197
2-2189-421-2150	Unemployment Insurance	129	56	11	20	26
2-2189-421-2695	Uniforms and Awards	1,340	4,500	595	2,500	4,500
2-2189-421-2696	Equipment and Supplies	6,631	9,000	4,217	7,450	8,000
2-2189-421-2995	Sponsorship/Fundraising Exp	100	-	-	-	-
2-2189-421-2998	Misc/Other	-	-	-	-	-
<b>Youth Sports/Activities Expenses</b>						
2-2288-422-1102	Salaries-Regular PT	16,464	25,183	12,313	25,368	23,000
2-2288-422-1421	Payroll Taxes-FICA/Medicare	1,246	1,926	942	1,941	1,760
2-2288-422-2141	Workers Comp Insurance	321	395	193	507	345
2-2288-422-2150	Unemployment Insurance	33	76	25	51	46
2-2288-422-2694	Coach/Volunteer Screening	461	950	214	350	950
2-2288-422-2695	Uniforms and Awards	15,698	16,250	10,777	13,500	15,000





## Department 2.9 – Community Center

	Account Description	2022 Actual	2023 Budget	2023 Actual 8/31/23	2023 Revised	2024
	2-2288-422-2696 Equipment and Supplies	6,511	11,000	2,831	5,000	10,000
	2-2288-422-2705 Dues and Memberships	3,271	4,000	1,590	1,700	5,000
	2-2288-422-2995 Sponsorship/Fundraising Exp	900	900	440	540	1,200
	<b>Total Direct Operating Expenses</b>	<b>1,612,781</b>	<b>1,972,130</b>	<b>1,204,883</b>	<b>1,878,747</b>	<b>2,195,113</b>
	<b>Operating Income</b>	<b>(583,094)</b>	<b>(809,690)</b>	<b>(345,232)</b>	<b>(735,055)</b>	<b>(937,713)</b>
	<b>Operating Cost Recovery</b>	63.85%	58.94%		60.88%	57.28%
<b>Non-Operating Revenue</b>						
	2-2000-380-4000 Intergovernment Revenue	-	-	-	-	-
	2-2900-391-9101 Prop Tax Transfer from Admin	-	414,043	-	414,043	486,060
	2-2900-391-9101 Transfer from Reserves (Comm Ctr Opg)	-	88,375	-	-	-
	2-2900-391-9101 Transfer from Reserves (Gen Opg)	-	50,000	-	-	-
	2-2900-391-9101 Transfer (to)/from Reserves (PY Bond & 1A)		(376,758)	-	(556,596)	(345,000)
	2-2900-313-1001 Property Tax-Larimer (debt svc)	1,310,801	1,299,325	1,276,775	1,299,325	1,302,882
	2-2900-313-1010 Ownership Tax- Larimer(debt svc)	93,899	107,826	54,800	107,826	106,226
	2-2900-313-2001 Property Tax-Boulder (debt svc)	27,939	27,700	27,106	27,700	24,852
	2-2900-313-2010 Ownership Tax-Boulder Debt	1,265	2,299	719	2,299	2,026
	2-2900-361-0000 Interest on Project Account	26,677	20,000	63,005	93,000	85,000
	2-2900-361-0010 Interest on Debt Service Account	19,342	16,000	26,756	46,000	42,000
	2-2900-380-2900 Other Income-Pvt Grants/Contr	50,000	-	-	-	-
	2-2900-380-2901 Other Income-EVRPF Contrib.	4,980	5,000	3,241	3,750	4,350
	2-2900-380-4900 Intergov't Revenue	616	-	-	-	-
	2-2900-380-4998 Town Sales Tax Revenue	1,131,816	993,000	467,646	1,105,000	450,000
	<b>Total Non-Operating Revenue</b>	<b>2,667,334</b>	<b>2,646,809</b>	<b>1,920,048</b>	<b>2,542,346</b>	<b>2,158,396</b>
<b>Non-Operating Expenses</b>						
	2-2900-429-2212 Tax Collection Fees (Debt Svc)	26,753	26,548	26,015	26,548	26,574
	2-2900-429-3332 Capital - Building	-	70,875	52,587	82,417	25,000
	2-2900-429-3498 Capital - Equipment	-	17,500	11,120	11,120	165,000
	2-2900-429-4101 Bond Principal Payments	-	1,045,000	-	1,045,000	1,080,000
	2-2900-429-4102 Bond Interest Payments	322,965	365,944	182,972	365,944	330,064
	2-2900-429-4103 Increase (Dec) in Bond Reserve	-	15,057	-	44,957	40,648
	2-2900-429-4104 Bond Issue Costs	600	600	700	700	700
	2-2900-429-4105 1A Financing Principal Payments	-	537,668	401,338	537,668	-
	2-2900-429-4106 1A Financing/Interest Costs	24,880	10,199	9,172	10,199	-
	2-2900-429-6001 Contingency Appropriation	-	19,721	-	18,787	21,951
	2-2900-429-6004 Maintenance Fund	-	29,582	-	28,181	32,927
	2-2900-429-9800 Depreciation Expense	906,425				
	<b>Total Non-Operating Expenses</b>	<b>1,281,624</b>	<b>2,138,695</b>	<b>683,905</b>	<b>2,171,522</b>	<b>1,722,863</b>
	<b>Net Income (Deficit) Before Admin Costs Allocated</b>	<b>802,617</b>	<b>(301,575)</b>	<b>890,911</b>	<b>(364,231)</b>	<b>(502,181)</b>
	Admin Cost Allocation		231,506		309,956	362,836
	<b>Net Income (Deficit)</b>	<b>802,617</b>	<b>(533,082)</b>	<b>890,911</b>	<b>(674,187)</b>	<b>(865,017)</b>



## Department 3 – Lake Estes Golf

### ***Department Mission***

To provide a friendly and inclusive environment for golf, disc golf, fishing, and wildlife viewing at a well-maintained golf course for residents and guests of Estes Park.

### ***Services and Account Highlights***

Provide golfing services for public play with some tournament activity for both disc and ball golf. 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.

### ***2024 Priorities and Capital Projects***

- New rental fleet of Yamaha gas golf carts
- New door with digital locking and passcode
- Train and hire new personnel in the form of interns to establish PGA level professionalism and expertise.
- Provide an excellent level of service.
- Incorporate new rental equipment, rental push carts, and rental storage.
- Sell new disc golf specific merchandise such as discs, discs bags, towels, and clothing.
- Select and offer an appropriate product mix of merchandise.
- Get the digital sign by Highway 34 operational with the scrolling text feature.

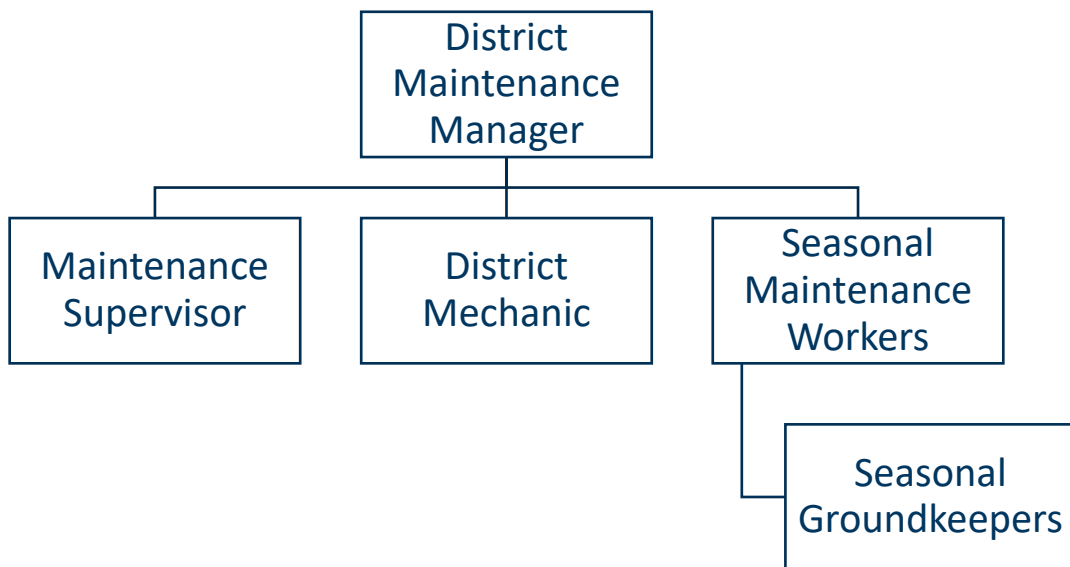
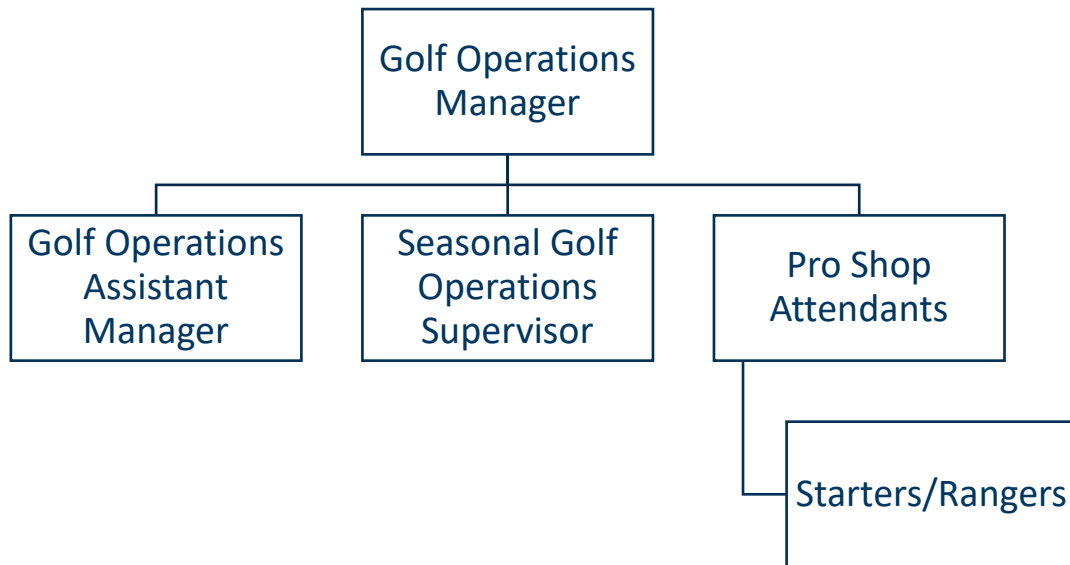
### ***2024 Golf Industry Trends and Forecast***

- The state of the golf business has reached a plateau from the much needed “COVID Boost” to golf. The “COVID Boost” is defined as the summer of 2020 when covid restrictions. During the COVID boost some facilities saw as much as 40% increases to rounds from 2019. That boost was felt across the country for 2020 and 2021. Since, the market has started a slight decline, but still much higher than 2019 and prior. However, during this boost, many new golf courses, or similar golf facilities were constructed, both locally and across the country. With the addition of more golf opportunities, green grass facilities naturally felt a small downturn.
- During the boosted years of 2020 and 2021, EVRPD managed golf facilities experienced an initial 30% boost to revenue and saw the tee time yield increase at both the Estes Park 18-Hole and the Lake Estes 9-Hole. 2022 saw a small decrease in rounds both in Estes and nationally, and another small percentage decrease in 2023.
- We can expect 2024 to be similar to 2023 with a probable small percentage decrease yet again. However, the industry is still quite strong, and participation is still as high as it’s been since 2007.
- On a positive note, indoor golf has growing participation, which will inevitably overflow into green grass facilities as people’s enjoyment and accessibility to the game grows. The number of women golfers has grown nearly 14% since 2019 and a record 3.3 million people reported playing their first round of golf ever on a green-grass facility in 2023.

\*Data from the National Golf Foundation and PGA Member Resource Data



## Department 3 – Lake Estes Golf



## Department 3.0 – Lake Estes Golf

Account ID	Account Description	2022 Actual	2023 Budget	2023 Actual 8/31/23	2023 Revised	2024
<b>Operating Revenue</b>						
3-3000-342-9900	Golf Improvement Fund	31,356	33,000	25,075	28,600	29,000
3-3000-347-1600	Equipment Rental	20,358	20,500	17,464	19,800	19,500
3-3000-347-2200	Golf Cart Rental	79,601	80,500	61,400	70,700	70,000
3-3000-347-2400	Daily Green Fees	155,275	156,000	124,515	143,000	145,000
3-3000-347-2500	Disc Golf Green Fees	15,605	15,750	9,346	15,400	15,000
3-3000-347-2900	Merchandise Sales	50,534	55,000	39,411	47,200	48,000
3-3000-347-3100	Punch Pass	882	800	1,235	1,235	1,000
3-3000-347-3400	Season Pass	7,466	7,000	5,897	5,897	5,400
3-3000-380-2000	Miscellaneous Income	366	575	38	600	100
3-3000-380-2010	Merchandise Rebates	459	500	175	175	200
3-3300-347-2000	Food Sales	5,048	5,100	4,660	5,500	5,100
3-3300-347-2700	Liquor Sales	13,025	13,300	11,504	13,600	13,000
	<b>Total Operating Revenue</b>	<b>379,977</b>	<b>388,025</b>	<b>300,719</b>	<b>351,707</b>	<b>351,300</b>
<b>Course Operations Expenses</b>						
3-3000-430-1101	Salaries-Regular FT	40,900	45,606	28,788	44,802	47,886
3-3000-430-1102	Salaries-Regular PT	617	-	-	-	-
3-3000-430-1411	Insurance/Medical-Dental	7,937	8,266	5,468	8,222	8,520
3-3000-430-1421	Payroll Taxes-FICA/Medicare	3,095	3,628	2,155	3,564	3,810
3-3000-430-1431	Retirement/ICMA	1,748	1,824	1,135	1,792	1,915
3-3000-430-2101	Property Insurance	3,331	4,663	3,126	4,690	5,159
3-3000-430-2102	Liability Insurance	1,917	2,089	1,393	2,090	2,152
3-3000-430-2141	Workers Comp Insurance	1,107	1,022	645	1,030	1,053
3-3000-430-2150	Unemployment Insurance	81	91	56	90	96
3-3000-430-2298	Credit Card Fees	8,565	10,477	3,690	6,800	7,026
3-3000-430-2502	R&M-Bldgs	2,894	4,000	2,647	2,647	1,000
3-3000-430-2504	R&M-Equipment	-	-	-	-	-
3-3000-430-2598	Equipment Expense	1,427	2,000	-	1,050	7,500
3-3000-430-2690	Licenses/Permits/Fees	749	825	649	700	800
3-3000-430-2697	Operating Supplies	8,204	7,000	1,641	5,300	5,000
3-3000-430-2698	Disc Golf Operating Supplies	8,454	1,100	-	-	1,000
3-3000-430-2699	Rental Equipment	8,925	11,175	13,018	13,050	17,000
3-3000-430-2702	Staff Uniforms	960	1,000	800	800	1,000
3-3000-430-2801	Telephone	221	275	147	275	275
3-3000-430-2807	Cable/Internet	2,883	3,300	561	2,900	3,300
3-3000-430-2901	Use Tax	319	550	313	500	500
3-3000-430-2990	Cash Over/Short	(21)	-	(8)	(8)	-
3-3000-430-2998	Misc/Other	-	-	-	-	-
<b>Pro Shop Expenses</b>						
3-3200-432-1103	Salaries-Seasonal/PT Staff	45,525	58,328	28,771	51,000	53,550
3-3200-432-1421	Payroll Taxes-FICA/Medicare	3,344	4,462	2,258	3,902	4,097

## Department 3.0 – Lake Estes Golf

Account ID	Account Description	2022 Actual	2023 Budget	2023 Actual 8/31/23	2023 Revised	2024
3-3200-432-2141	Workers Comp Insurance	714	1,307	3,589	4,590	1,178
3-3200-432-2150	Unemployment Insurance	87	117	59	102	107
3-3200-432-2620	Freight/Shipping	-	-	-	-	-
3-3200-432-2695	Merchandise Purchases	32,087	30,000	34,784	34,785	28,000
3-3200-432-2697	Operating Supplies	1,973	4,000	2,213	2,600	3,000
3-3300-433-2694	Purchases-Liquor	4,421	4,730	3,619	3,700	4,000
3-3300-433-2696	Purchases-Food	2,755	2,950	3,547	3,550	3,500
3-3300-433-2697	Operating Supplies	-	-	-	-	-
<b>Course Maintenance Expenses</b>						
3-3100-431-1101	Salaries-Regular FT	82,345	84,753	53,316	84,158	60,842
3-3100-431-1103	Salaries-Seasonal/PT Staff	20,947	26,573	14,563	26,573	27,902
3-3100-431-1411	Insurance/Medical-Dental	19,907	20,607	11,934	17,582	20,737
3-3100-431-1421	Payroll Taxes-FICA/Medicare	7,481	8,776	5,243	8,728	6,975
3-3100-431-1431	Retirement/ICMA	3,098	3,390	2,162	3,366	2,434
3-3100-431-2141	Workers Comp Insurance	2,252	2,494	1,655	2,800	2,840
3-3100-431-2150	Unemployment Insurance	196	229	128	228	182
3-3100-431-2206	Professional Services	2,697	3,300	1,832	3,500	2,975
3-3100-431-2502	R&M-Bldgs	19	400	289	400	400
3-3100-431-2590	R&M-Grounds	23,186	20,000	23,799	27,000	27,000
3-3100-431-2595	R&M-Tree Maintenance	-	-	-	-	-
3-3100-431-2598	R&M-Equipment	1,773	4,000	2,097	3,500	3,500
3-3100-431-2650	Petroleum Products-Oil, Gas	1,840	2,650	1,031	2,500	2,785
3-3100-431-2697	Operating Supplies	-	-	-	-	-
3-3100-431-2801	Telephone	921	950	596	925	950
3-3100-431-2802	Natural Gas	2,236	2,355	1,509	2,600	2,800
3-3100-431-2803	Electric	9,887	11,700	5,821	10,000	11,000
3-3100-431-2804	Water	3,495	3,800	3,711	5,000	4,975
3-3100-431-2805	Sewer	548	750	198	675	750
3-3100-431-2806	Trash	800	-	-	-	-
3-3100-431-2999	Fleet Maintenance Allocation	19,260	21,178	13,245	21,178	22,178
<b>Total Direct Operating Expenses</b>		<b>395,105</b>	<b>432,689</b>	<b>288,195</b>	<b>425,236</b>	<b>413,648</b>
<b>Operating Income (Deficit)</b>		<b>(15,128)</b>	<b>(44,664)</b>	<b>12,524</b>	<b>(73,529)</b>	<b>(62,348)</b>
<b>Non-Operating Revenue</b>						
3-3000-380-4000	Misc Income-Intergov't	-	-	-	-	-
3-3000-391-9101	Maintenance Fund Transfer	-	25,000	22,056	22,056	-
3-3000-391-9101	Golf Impr Fund Reserves used	-	-	-	-	-
3-3100-380-2000	Miscellaneous Income	-	-	565	565	-
<b>Total Non-Operating Revenue</b>		<b>-</b>	<b>25,000</b>	<b>22,621</b>	<b>22,621</b>	<b>-</b>

## Department 3.0 – Lake Estes Golf

Account ID	Account Description	2022 Actual	2023 Budget	2023 Actual 8/31/23	2023 Revised	2024
<b>Non-Operating Expenses</b>						
3-3000-430-3112	Capital-Land Improvements	-	-	-	-	-
3-3000-430-3222	Capital-Bldgs	-	25,000	22,056	22,056	-
3-3000-430-3498	Capital-Equipment	-	-	-	-	-
3-3000-430-4101	Principal-Capital Lease	-	-	-	-	-
3-3000-430-4102	Interest-Capital Lease	-	-	-	-	-
3-3000-430-6001	Contingency Appropriation	-	4,327	-	4,252	4,136
3-3000-430-6004	Maintenance Repair Fund	-	6,490	-	6,379	6,205
3-3000-391-9101	Golf Impr Fund Reserve	-	33,000	-	28,600	29,000
3-3000-430-9500	Transfers	-	-	-	-	-
3-3000-430-9800	Depreciation	31,870				
<b>Total Non-Operating Expenses</b>		<b>31,870</b>	<b>68,817</b>	<b>22,056</b>	<b>61,287</b>	<b>39,341</b>
<b>Net Income (Deficit) Before Admin Costs Allocated</b>		<b>(46,998)</b>	<b>(88,482)</b>	<b>13,089</b>	<b>(112,195)</b>	<b>(101,689)</b>
	Admin/Subsidy Share		28,926		70,155	68,373
<b>Net Income (Deficit)</b>		<b>(46,998)</b>	<b>(139,274)</b>	<b>13,089</b>	<b>(182,351)</b>	<b>(170,062)</b>



## Department 4 – Estes Park Golf

### **Department Mission**

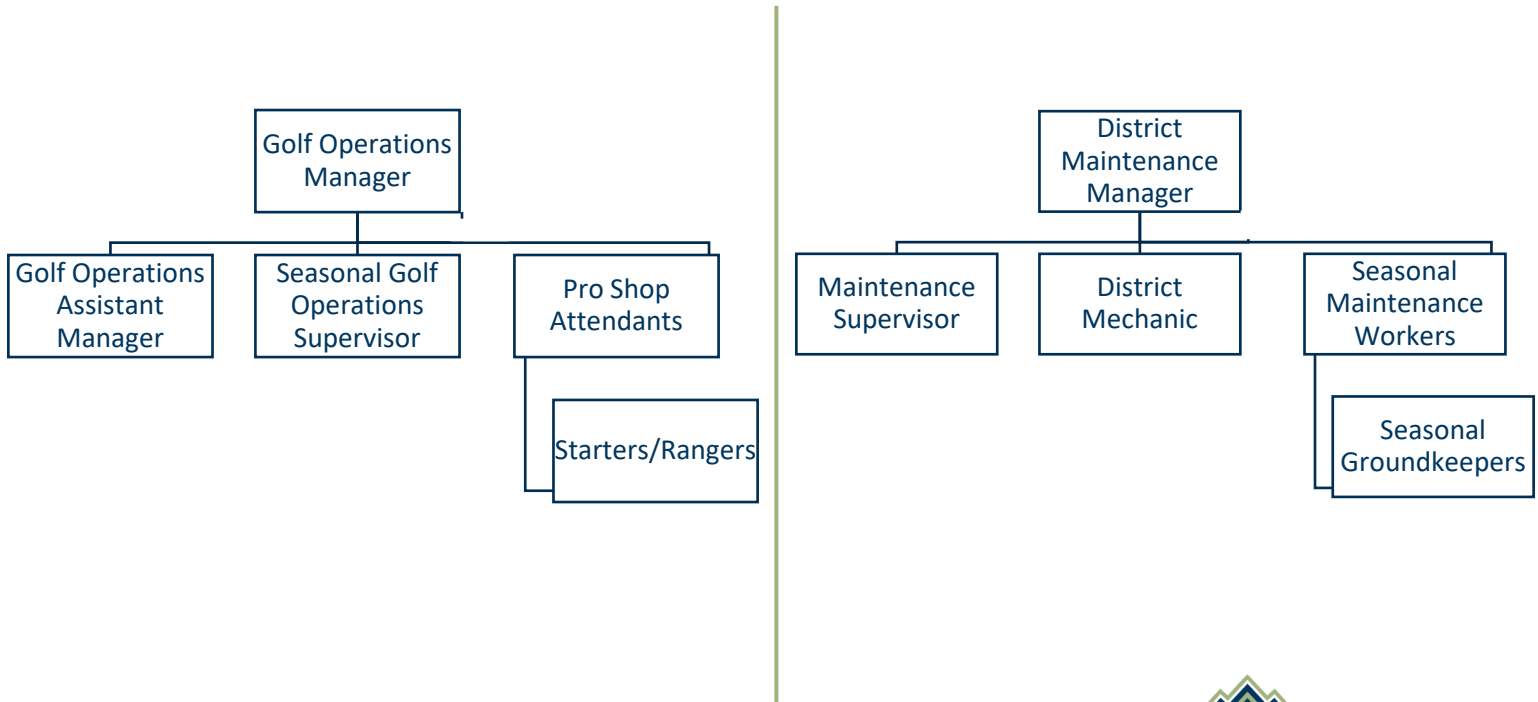
To provide an excellent golf experience with a high level of professionalism and customer focused service.

### **Services and Account Highlights**

Services include a pro shop, restaurant, golf cart rental, equipment rentals, driving range, putting and chipping practice greens, and recreational and tournament play at a well-maintained regulation 18-hole golf course. Full-service restaurant serving breakfast, lunch, and dinner. All golf services directed are focused on accommodating public play, as well tournament outings, hosting junior golf programs, and offering a wide variety of high-quality merchandise. Rates differ for residents and non-residents. A portion of green fees, annual fees, and punch passes is placed in the Golf Improvement Fund. There is a 1% contingency and a 1.5% maintenance set-aside in the account.

### **2024 Priorities and Capital Projects**

- Implement and Integrate ForeUp Golf Software into our operation.
- Install new doors and digital locks on all club house doors.
- New garage door on building D (big cart barn).
- Continue our customer interface with online tee times and the electronic tee sheet.
- Train and hire new personnel in the form of interns to establish PGA level professionalism and expertise.
- Provide leadership and guidance to restaurant concessionaire to ensure excellent customer experience.
- Promote both golf courses through new social media and online means (Snapchat, TikTok, Twitter).
- Provide a safe work environment for staff, while monitoring and improving safety policies.
- Manage a profitable budget.
- Continue to update and refine our selling and dining spaces with contemporary upgrades as available.





## Department 4.0 – Estes Park Golf

Account ID	Account Description	2022 Actual	2023 Budget	2023 Actual 8/31/23	2023 Revised	2024
<b>Operating Revenue</b>						
4-4000-342-9900	Golf Improvement Fund	151,296	151,000	130,877	164,000	160,000
4-4000-347-1600	Equipment Rental	42,007	42,500	36,727	47,900	44,000
4-4000-347-2200	Golf Cart Rental	294,377	301,000	240,302	321,000	310,000
4-4000-347-2400	Daily Green Fees	658,281	675,500	556,846	733,900	701,000
4-4000-347-2600	Lessons	-	12,000	4,387	5,000	5,000
4-4000-347-2900	Advertising Revenue	-	-	3,400	3,400	1,000
4-4000-347-3100	Merchandise Sales	246,489	248,500	176,707	251,000	240,000
4-4000-347-3200	Punch Pass	11,088	11,000	8,489	8,500	9,000
4-4000-347-3300	Range Income	54,970	56,000	53,619	68,000	63,000
4-4000-347-3400	Season Pass	121,608	120,750	121,308	120,000	120,000
4-4000-351-2000	Junior Golf Revenue	8,655	10,000	11,735	15,000	10,000
4-4000-380-2000	Miscellaneous Income	(5,449)	300	1,671	1,700	100
4-4000-380-2010	Merchandise Rebates	3,925	3,500	2,202	2,250	2,300
4-4100-380-2000	Miscellaneous Income	408	500	1,695	1,695	1,000
4-4300-347-2000	Concession Percentage	57,003	28,000	35,240	62,600	56,000
4-4300-347-2100	Food Sales	8,652	10,000	2,941	4,000	3,000
4-4300-347-2200	Liquor Sales	44,561	50,000	-	-	-
4-4300-347-2700	Miscellaneous Income	2,993	2,250	-	-	-
<b>Total Operating Revenue</b>		<b>1,700,864</b>	<b>1,722,800</b>	<b>1,388,146</b>	<b>1,809,945</b>	<b>1,725,400</b>
<b>Course Operations Expenses</b>						
4-4000-440-1101	Salaries-Regular FT	85,471	116,712	58,448	94,000	95,772
4-4000-440-1102	Salaries-Regular PT	22,537		3,552	4,000	-
4-4000-440-1411	Insurance/Medical-Dental	16,001	16,531	11,102	16,693	17,039
4-4000-440-1421	Payroll Taxes-ICA/Medicare	8,348	9,286	4,907	7,479	7,620
4-4000-440-1431	Retirement/ICMA	3,159	4,668	2,355	3,760	3,831
4-4000-440-2101	Property Insurance	18,683	25,409	16,903	25,399	30,479
4-4000-440-2102	Liability Insurance	4,956	5,749	3,831	5,747	5,919
4-4000-440-2141	Workers Comp Insurance	2,268	2,614	5,170	5,900	2,107
4-4000-440-2150	Unemployment Insurance	218	243	128	196	199
4-4000-440-2298	Credit Card Fees	36,085	46,516	20,450	38,000	39,684
4-4000-440-2502	R&M-Bldgs	10,078	14,500	16,367	16,500	10,000
4-4000-440-2504	R&M-Equipment	-	850	1,450	1,450	-
4-4000-440-2598	Equipment Expense	6,467	8,700	4,824	8,000	13,500
4-4000-440-2601	Office Supplies	172	300	58	300	500
4-4000-440-2690	Licenses/Permits/Fees	5,042	2,500	3,580	3,600	5,000
4-4000-440-2691	Special Events	2,000	2,200	739	1,800	2,300
4-4000-440-2697	Operating Supplies	11,047	11,000	10,990	12,100	12,000
4-4000-440-2698	Range Supplies	4,413	7,000	9,021	9,050	8,000
4-4000-440-2699	Rental Equipment	61,487	79,000	59,041	73,000	73,000
4-4000-440-2702	Staff Uniforms	2,000	2,250	1,600	1,600	2,300
4-4000-440-2704	Mileage	247	400	-	100	500
4-4000-440-2801	Telephone	1,696	1,900	1,241	1,900	1,900
4-4000-440-2807	Cable/Internet	5,580	6,045	4,964	6,000	6,100



## Department 4.0 – Estes Park Golf

Account ID	Account Description	2022 Actual	2023 Budget	2023 Actual 8/31/23	2023 Revised	2024
4-4000-440-2901	Use Tax	1,836	2,000	1,832	2,600	2,000
4-4000-440-2990	Cash Over/Short	(58)	-	(28)	(49)	-
4-4000-440-2995	Junior Golf Expenses	3,621	10,000	7,864	38,500	14,000
4-4000-440-2998	Misc/Other	-	-	240	240	300
<b>Pro Shop Expenses</b>						
4-4200-442-1103	Salaries-Seasonal/PT Staff	84,780	115,057	68,646	108,000	116,400
4-4200-442-1421	Payroll Taxes FICA/Medicare	6,833	8,802	5,424	8,262	8,905
4-4200-442-2141	Workers Comp Insurance	3,494	2,577	(7,789)	2,376	2,561
4-4200-442-2150	Unemployment Insurance	179	230	142	270	233
4-4200-442-2535	R&M-Computers	4,101	2,800	-	-	1,000
4-4200-442-2620	Freight Charges	388	550	282	600	500
4-4200-442-2695	Merchandise Purchases	158,034	130,000	164,501	173,000	115,000
4-4200-442-2697	Operating Supplies	4,305	9,000	3,116	7,500	5,000
4-4300-443-2598	R&M-Kitchen Equipment	5,869	8,500	16,070	28,000	10,000
4-4300-443-2694	Purchases - Liquor	18,978	22,250	-	-	-
4-4300-443-2696	Purchases - Food	3,568	4,300	2,028	2,050	2,500
<b>Course Maintenance Expenses</b>						
4-4100-441-1101	Salaries-Regular FT	85,773	95,089	59,258	96,000	101,232
4-4100-441-1103	Salaries-Seasonal/PT Staff	96,113	123,059	77,022	128,000	134,400
4-4100-441-1411	Insurance/Medical-Dental	16,190	16,830	11,239	16,888	17,343
4-4100-441-1421	Payroll Taxes-FICA/Medicare	14,159	16,834	10,662	17,281	18,178
4-4100-441-1431	Retirement/ICMA	1,794	1,898	1,250	1,898	1,993
4-4100-441-2141	Workers Comp Insurance	3,684	4,887	8,431	11,000	7,540
4-4100-441-2150	Unemployment Insurance	370	440	288	452	475
4-4100-441-2502	Professional Services	-	-	-	-	4,350
4-4100-441-2504	R&M-Buildings	1,770	2,800	730	2,600	2,800
4-4100-441-2590	R&M-Vehicles	-	-	-	-	-
4-4100-441-2595	R&M-Grounds	64,631	62,500	50,643	67,000	63,000
4-4100-441-2597	R&M-Tree Maintenance	-	-	-	-	-
4-4100-441-2598	R&M-Equipment-Golf Carts	233	500	249	1,500	1,000
4-4100-441-2650	R&M-Equipment-Mowers	3,669	15,250	4,578	12,000	16,000
4-4100-441-2697	Petroleum Products	16,555	18,800	12,810	18,800	19,000
4-4100-441-2999	Operating Supplies	1,851	2,950	1,783	2,750	3,100
4-4100-441-2702	Fleet Maintenance Allocat	55,028	60,509	37,843	60,509	63,366
4-4100-441-2801	Staff Uniforms	3,175	3,550	4,125	5,000	7,000
4-4100-441-2802	Telephone	1,835	2,025	1,036	1,600	1,700
4-4100-441-2803	Natural Gas	9,802	10,550	5,433	9,850	10,550
4-4100-441-2804	Electric	12,945	14,150	7,970	13,750	14,700
4-4100-441-2805	Water	18,602	20,865	11,785	18,000	20,865
4-4100-441-2806	Sewer	11,148	12,300	(128)	7,500	12,000
4-4100-441-2806	Trash	22,456	18,500	8,242	18,500	20,000
<b>Total Direct Operating Expenses</b>		<b>1,050,049</b>	<b>1,188,723</b>	<b>847,439</b>	<b>1,218,800</b>	<b>1,156,741</b>
<b>Operating Income</b>		<b>650,815</b>	<b>534,077</b>	<b>540,707</b>	<b>591,145</b>	<b>568,659</b>

## Department 4.0 – Estes Park Golf

Account ID	Account Description	2022 Actual	2023 Budget	2023 Actual 8/31/23	2023 Revised	2024
<b>Non-Operating Revenue</b>						
4-4000-380-3000	Gain/Loss on Equip Disposal	-	-	-	-	-
4-4000-380-4000	Intergovernment Revenue	-	-	17,958	17,958	-
4-4000-380-4997	Lease/Loan Proceeds	-	-	312,756	312,756	-
4-4000-391-9101	Maintenance Fund Transfer	-	30,000	42,582	30,000	5,500
4-4000-391-9101	Golf Impr Fund Reserves used	-	200,932	172,317	212,059	190,732
4-4000-391-9101	Property Tax Transfer	-	-	-	93,143	41,235
4-4000-391-9101	CTF Transfer	-	20,000	20,000	20,000	20,000
<b>Total Non-Operating Revenue</b>		<b>-</b>	<b>250,932</b>	<b>545,614</b>	<b>685,916</b>	<b>257,467</b>
<b>Non-Operating Expenses</b>						
4-4000-440-3112	Capital-Land Improvements	-	26,750	312,756	312,756	-
4-4000-440-3222	Capital-Buildings	-	30,000	42,582	42,582	29,500
4-4000-440-3498	Capital-Equipment	-	37,450	44,768	114,653	40,000
4-4000-440-4101	Principal-Capital Lease	-	127,802	186,795	195,805	130,983
4-4000-440-4102	Interest-Capital Lease	66,088	70,165	69,992	70,165	66,984
4-4000-440-6001	Contingency Appropriation	-	11,887	-	12,188	11,567
4-4000-440-6004	Maintenance Repair Fund	-	17,831	-	18,282	17,351
4-4000-391-9101	Golf Impr Fund Reserve	-	151,000	-	164,000	160,000
4-4000-440-9800	Depreciation	120,643				
<b>Total Non-Operating Expenses</b>		<b>186,731</b>	<b>472,885</b>	<b>656,893</b>	<b>930,431</b>	<b>456,386</b>
<b>Net Income (Deficit) Before Admin Costs Allocated</b>		<b>464,084</b>	<b>312,124</b>	<b>449,428</b>	<b>346,630</b>	<b>369,740</b>
	Admin/Subsidy Share		139,543		201,078	191,201
<b>Net Income (Deficit)</b>		<b>464,084</b>	<b>172,581</b>	<b>449,428</b>	<b>145,552</b>	<b>178,539</b>
<b>Both Courses Combined</b>		<b>417,086</b>	<b>33,306</b>	<b>462,517</b>	<b>(36,799)</b>	<b>8,476</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 2024 allocation is as follows:

Department	Share of Fleet Maintenance Costs
Lake Estes Golf	17.5%
Estes Park Golf	50%
Marina	7.5%
Parks & Trails	12.5%
Campgrounds	12.5%

### **2024 Priorities and Capital Projects**

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

<b>Department 5 - Fleet Maintenance Cost Pool</b>					
Account ID		2023 Budget	2023 Actual 8/31/23	2023 Revised	2024
<b>Operating Expenses</b>					
5-5000-450-1101	Salaries-Regular FT	58,259	37,391	60,000	61,183
5-5000-450-1411	Insurance/Medical-Dental	15,820	10,586	15,937	16,323
5-5000-450-1421	Payroll Taxes-FICA/Medicare	4,457	2,832	4,590	4,680
5-5000-450-1431	Retirement/ICMA	2,330	1,496	2,400	2,447
5-5000-450-2141	Workers Comp Insurance	1,305	825	1,350	1,346
5-5000-450-2150	Unemployment Insurance	117	74	120	122
5-5000-450-2504	R&M-Vehicles	3,000	3,688	4,100	4,200
5-5000-450-2598	R&M-Equipment-Mowers, Tractors	3,500	1,595	3,200	3,700
5-5000-450-2650	Petroleum Products	26,750	15,615	23,000	27,000
5-5000-450-2697	Operating Supplies	5,000	1,271	5,000	5,250
5-5000-450-2801	Telephone	480	314	480	480
<b>Total Operating Expenses</b>		<b>121,018</b>	<b>75,687</b>	<b>120,177</b>	<b>126,732</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. Provide ANS inspections for lake use. Rental of pavilion for gatherings and events. Provide picnic and restroom facilities. A portion of boat and bike rental fees is placed in the Marina Improvement Fund. There is a 1% contingency and a 1.5% maintenance set-aside in the account.

### **2024 Priorities and Capital Projects**

- Build a permanent FareHarbor check in kiosk with power, heat and ADA compliance for a smooth and seamless FareHarbor check in process.
- Add an ADA-compliant dock at the launch ramp for boat launch access, loading and unloading.
- Finish the fence around the new kayak racks to protect against wind and elements and improve visual appeal for Pavilion rentals and guests.
- Ongoing parking lot maintenance and repair.
- Continue developing regular maintenance and repair procedures to prolong the life of our boats and equipment.
- Continue working with federal, state, and local entities toward safe and effective natural resource management.
- Manage an efficient and effective budget.
- Continue professional development and relative organization and staff certifications.



## Department 6.0 – Lake Estes Marina

Account ID	Account Description	2022 Actual	2023 Budget	2023 Actual 8/31/23	2023 Revised	2024
<b>Operating Revenue</b>						
6-6000-342-1000	Pavilion Rentals	10,758	15,000	3,184	5,100	5,000
6-6000-342-1001	Shelter Rentals	-	10,000	6,343	6,600	8,000
6-6000-347-1100	Boat Rentals	298,305	390,000	334,651	348,700	396,000
6-6000-347-1400	Dock/Trailer/Kayak Storage	6,143	7,375	11,812	11,875	11,800
6-6000-347-1900	Fishing Licenses Sales	26,362	28,000	32,932	33,950	34,000
6-6000-347-2500	Boat Permits-Daily & Annual	18,463	25,000	17,831	18,900	19,000
6-6000-347-2900	Merchandise Sales	62,472	80,000	64,283	67,000	75,000
6-6000-347-3000	Motor Fuel Sales	145	150	100	100	150
6-6000-347-3600	Marina-Vehicle Fees	62,682	67,700	61,438	68,100	65,000
6-6000-347-3800	Bike Rentals	32,981	41,940	45,024	47,500	50,000
6-6000-347-9900	Marina Improvement Fund	36,155	47,995	42,274	44,100	45,000
6-6000-380-2000	Other Misc Revenue	6,147	5,000	5,719	6,400	5,800
6-6000-380-2008	Special Use Fees	7,250	7,500	8,875	8,875	9,000
6-6100-347-2000	Food Sales	14,195	17,500	16,913	17,885	18,000
6-6200-347-5000	Cherokee Draw-Vehicle Fees	46,010	48,000	28,576	37,750	35,500
6-6200-347-5500	Wapiti Meadows-Vehicle Fees	10,393	11,000	7,095	9,000	9,500
	<b>Total Operating Revenue</b>	<b>638,462</b>	<b>802,160</b>	<b>687,049</b>	<b>731,835</b>	<b>786,750</b>
<b>Operating Expenses</b>						
6-6000-460-1101	Salaries-Regular FT	82,714	125,179	64,857	112,900	119,392
6-6000-460-1103	Salaries-Seasonal/PT Staff	114,673	163,597	105,653	126,000	147,000
6-6000-460-1411	Insurance/Medical-Dental	13,384	16,011	11,648	18,149	10,330
6-6000-460-1421	Payroll Taxes-FICA/Medicare	15,339	22,474	13,158	18,521	20,744
6-6000-460-1431	Retirement/ICMA	4,087	5,007	1,810	3,200	4,776
6-6000-460-2101	Property Insurance	3,840	5,568	4,068	5,911	6,502
6-6000-460-2102	Liability Insurance	2,936	3,377	2,234	3,351	3,452
6-6000-460-2141	Workers Comp Insurance	9,315	9,414	5,280	8,300	8,525
6-6000-460-2150	Unemployment Insurance	394	588	344	484	542
6-6000-460-2298	Credit Card Fees	13,243	19,322	17,069	19,000	23,603
6-6000-460-2301	Advertising/Promotions	640	2,000	-	-	1,000
6-6000-460-2502	R&M-Bldgs	4,798	6,000	6,370	6,600	8,000
6-6000-460-2590	R&M-Grounds	7,493	1,500	2,209	2,300	3,000
6-6000-460-2598	R&M-Other Equip & Machinery	10,796	12,500	14,081	15,000	15,000
6-6000-460-2999	Fleet Maintenance Allocation	8,254	9,076	5,677	9,076	9,505
6-6000-460-2601	Office Supplies	370	750	154	355	500
6-6000-460-2650	Petroleum Products	5,813	6,800	5,646	6,000	6,100
6-6000-460-2690	Licenses and Permits	706	820	311	550	700
6-6000-460-2691	Special Events	3,870	4,500	5,724	5,724	5,750
6-6000-460-2692	Fishing Licenses	24,983	27,000	31,193	32,600	33,000
6-6000-460-2695	Merchandise Purchases	39,246	40,000	37,561	37,600	40,000
6-6000-460-2697	Operating Supplies	25,186	26,500	20,263	26,500	26,500

## Department 6.0 – Lake Estes Marina

Account ID	Account Description	2022 Actual	2023 Budget	2023 Actual 8/31/22	2023 Revised	2024
6-6000-460-2698	Fish Stocking	-	7,500	7,500	7,500	7,500
6-6000-460-2699	Rental Equipment	5,197	15,000	15,001	15,001	5,000
6-6000-460-2702	Staff Uniforms	1,851	2,000	1,388	1,388	4,000
6-6000-460-2704	Mileage	284	400	681	800	2,700
6-6000-460-2801	Telephone	3,173	3,160	1,885	2,750	2,900
6-6000-460-2802	Natural Gas	1,614	1,750	1,640	2,300	2,400
6-6000-460-2803	Electric	2,409	3,350	1,684	2,750	3,000
6-6000-460-2804	Water	7,072	7,490	3,616	7,000	7,200
6-6000-460-2805	Sewer	12,129	12,485	4,835	9,250	10,485
6-6000-460-2806	Trash	3,266	3,800	1,895	3,400	3,400
6-6000-460-2807	Cable/Internet	1,893	2,025	1,463	1,500	1,800
6-6000-460-2901	Use Tax Payment-Rentals	39	250	863	863	900
6-6000-460-2990	Cash Over/Short	151	-	(284)	(464)	-
6-6000-460-2997	Employee Morale/Teambuilding	285	450	188	215	400
6-6000-460-2998	Misc/Other	-	-	88	88	-
6-6100-461-2696	Purchases-Food	4,685	7,400	6,731	6,731	7,500
<b>Lake Estes Trail</b>						
6-6200-462-1101	Salaries-Regular FT	16,633	16,640	7,814	15,672	27,868
6-6200-462-1103	Salaries-Seasonal/PT Staff	10,307	6,163	-	4,000	6,375
6-6200-462-1411	Insurance/Medical-Dental	3,402	5,286	4,571	8,227	9,752
6-6200-462-1421	Payroll Taxes-FICA/Medicare	2,123	1,795	554	1,505	2,705
6-6200-462-1431	Retirement/ICMA	220	666	-	-	1,115
6-6200-462-2101	Property Insurance	1,999	2,399	2,059	3,088	3,242
6-6200-462-2102	Liability Insurance	-	685	-	-	-
6-6200-462-2141	Workers Comp Insurance	1,523	743	101	629	1,096
6-6200-462-2150	Unemployment Insurance	56	70	14	39	71
6-6200-462-2206						350
6-6200-462-2501	Contract Services	13,770	19,000	11,831	20,500	26,400
6-6200-462-2502	R&M-Buildings	3,341	4,000	12,534	14,000	15,000
6-6200-462-2590	R&M-Grounds	5,805	5,200	2,822	6,000	5,500
6-6200-462-2595	R&M-Tree Maintenance	-	-	-	-	-
6-6200-462-2598	R&M-Equipment	37	1,000	1,269	1,500	1,600
6-6200-462-2697	Operating Supplies	10,299	20,850	9,677	15,000	18,000
6-6200-462-2801	Telephone	193	250	131	230	240
6-6200-462-2802	Natural Gas	998	1,200	506	900	1,050
6-6200-462-2803	Electric	5,862	5,975	4,062	6,000	6,200
6-6200-462-2804	Water	4,780	5,235	3,389	5,325	5,600
6-6200-462-2805	Sewer	5,646	6,300	7,137	9,700	10,000
6-6200-462-2806	Trash	5,853	10,000	2,768	7,000	8,500
<b>Total Direct Operating Expenses</b>		<b>528,974</b>	<b>688,500</b>	<b>475,723</b>	<b>638,509</b>	<b>703,768</b>
<b>Operating Income</b>		<b>109,487</b>	<b>113,660</b>	<b>211,326</b>	<b>93,326</b>	<b>82,982</b>

## Department 6.0 – Lake Estes Marina

Account ID	Account Description	2022 Actual	2023 Budget	2023 Actual 8/31/23	2023 Revised	2024
<b>Non-Operating Revenue</b>						
6-6000-380-3000	Sale of Equipment	-	3,000	11,721	11,721	-
6-6000-380-4001	Intergov't Revenue	-	-	12,649	12,649	-
6-6000-391-9101	Transfers - Property Taxes	-	-	-	10,401	-
6-6000-391-9101	Maintenance Fund Transfer	-	20,000	-	18,614	10,000
6-6000-391-9101	Marina Impr Fund Reserves used	-	56,750	-	22,188	55,000
<b>Total Non-Operating Revenue</b>		<b>-</b>	<b>79,750</b>	<b>24,370</b>	<b>75,573</b>	<b>65,000</b>
<b>Non-Operating Expenses</b>						
6-6000-460-3112	Capital-Land Improvements	-	55,000	29,015	29,015	30,000
6-6000-460-3222	Capital-Bldgs	-	-	-	-	15,000
6-6000-460-3498	Capital-Equipment	-	49,250	50,560	50,560	20,000
6-6000-460-6001	Contingency Appropriation	-	6,885	-	6,385	7,038
6-6000-460-6004	Maintenance Repair Fund	-	10,327	-	9,578	10,557
6-6000-391-9101	Marina Impr Fund Reserve	-	47,995	-	44,100	45,000
6-6000-460-9800	Depreciation	52,249		-		
<b>Total Non-Operating Expenses</b>		<b>52,249</b>	<b>169,457</b>	<b>79,575</b>	<b>139,638</b>	<b>127,594</b>
<b>Net Income (Deficit) Before Admin Costs Allocated</b>		<b>57,239</b>	<b>23,953</b>	<b>156,121</b>	<b>29,261</b>	<b>20,387</b>
	Admin/Subsidy Share		80,822		105,341	116,328
	<b>Net Income (Deficit)</b>	<b>57,239</b>	<b>(56,870)</b>	<b>156,121</b>	<b>(76,080)</b>	<b>(95,940)</b>





## Department 7 – Parks and Trails

### **Department Mission**

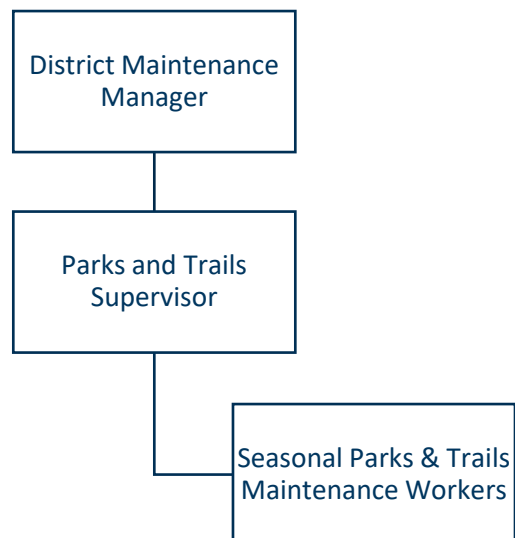
To provide a variety of amenities, parks, trails, and sports facilities that are safe, enjoyable, visually pleasing, and accessible to residents of and visitors to the Estes Valley.

### **Services and Account Highlights**

The facilities under Parks and Trails include the Common Point Shooting Range, Stanley Park, the day-use areas around Lake Estes (excluding the Marina), Carriage Hills Playground, Marina Playground, Lake Estes Trail, Fish Creek Trail, Homer Rouse Trail, and other trails in the area. Stanley Park facilities include two softball fields, one baseball field, a dog park, two playgrounds and multiple play features, two picnic shelters, four individual restrooms, a mountain bike park, basketball courts, tennis courts, pickleball courts, a skate park, a community garden, and multiple parking areas. Lake Estes Trail facilities include multiple picnic shelters, parking areas, ten individual restrooms, and a handicap fishing pier. Maintenance is provided at listed areas including Wapiti Meadows and Cherokee Draw. There is a 1% contingency and a 1.5% maintenance set-aside in the account.

### **2024 Priorities and Capital Projects**

- Detailed execution schedule and budget estimates for the Stanley Park master plan.
- Complete skate park renovation.
- Parking lot maintenance and repair.
- Necessary improvements of facilities/infrastructure including picnic shelters and restroom facilities.
- Security/Camera System.
- Laser Level Ballfields.
- Continued enhancement of Stanley Park ballfield and turfgrass cultural practices.
- Continue professional development in areas of turfgrass management, playground safety, and maintenance management.
- Shore Stabilization on Fish Creek Arm of Lake Estes.
- Erosion Control on Lake Estes Trail.





## Department 7.0 – Parks and Trails

Account ID	Account Description	2022 Actual	2023 Budget	2023 Actual 8/31/23	2023 Revised	2024
<b>Operating Revenue</b>						
7-7000-348-4300	Common Point/ Gun Range	5,449	3,800	-	4,700	4,800
7-7000-380-2000	Miscellaneous Income	-	-	565	565	-
7-7100-347-1800	Facility Rental-Stanley Park	17,848	20,250	23,800	32,000	35,000
7-7100-347-5000	SP Donations	-	-	-	-	-
7-7100-380-2000	Misc Income (Stanley Park)	645	550	633	700	650
7-7100-380-3000	Foundation Contributions	-	-	13,750	13,750	-
7-7500-380-2000	Misc Income (Trails)	-	-	-	-	-
7-7500-380-4000	Intergovernment Revenue	-	-	-	-	-
2-2300-347-9900	SP Improvement Fund					
<b>Total Operating Revenue</b>		<b>23,942</b>	<b>24,600</b>	<b>38,748</b>	<b>51,715</b>	<b>40,450</b>
<b>Park Operations and Maintenance Expenses</b>						
<b>Parks and Trails Management</b>						
7-7000-470-1101	Salaries-Regular FT	30,214	30,654	20,173	32,500	38,943
7-7000-470-1103	Salaries-Seasonal/PT Staff	28,030	29,731	18,734	23,000	37,012
7-7000-470-1411	Insurance/Medical-Dental	5,384	6,724	5,188	8,708	9,804
7-7000-470-1421	Payroll Taxes-FICA/Medicare	4,616	4,713	3,018	4,315	5,930
7-7000-470-1431	Retirement/ICMA	809	1,226	489	900	1,558
7-7000-470-2101	Property Insurance	12	-	-	-	-
7-7000-470-2141	Workers Comp Insurance	5,281	2,270	4,840	6,000	2,431
7-7000-470-2150	Unemployment Insurance	121	121	79	111	152
7-7000-470-2650	Petroleum Products	1,736	2,500	825	1,700	1,785
7-7000-470-2697	Operating Supplies	-	-	-	-	-
7-7000-470-2702	Staff Uniforms	30	1,000	-	-	-
7-7000-470-2801	Telephone	344	430	175	275	300
7-7000-470-2807	Cable/Internet	-	-	-	700	2,500
7-7000-470-2999	Fleet Maintenance Allocation	11,006	15,127	9,461	15,127	15,841
<b>Stanley Park</b>						
7-7100-471-2101	Property Insurance	4,230	5,457	3,627	5,457	6,548
7-7100-471-2102	Liability Insurance	7,759	7,992	5,300	7,950	8,188
7-7100-471-2206	Professional Services					350
7-7100-471-2502	R&M-Buildings	9,916	3,000	2,253	2,950	3,200
7-7100-471-2590	R&M-Grounds	34,047	35,500	19,724	31,000	32,500
7-7100-471-2598	R&M-Equipment	1,621	3,500	203	500	3,200
7-7100-471-2697	Operating Supplies	8,091	8,000	20,070	22,500	6,000
7-7100-471-2803	Electric	12,510	14,710	6,402	11,000	12,000
7-7100-471-2804	Water	2,721	2,890	2,250	3,300	3,450
7-7100-471-2805	Sewer	4,885	4,645	3,454	5,700	5,850
7-7100-471-2806	Trash	2,464	3,265	1,823	5,800	3,600

## Department 7.0 – Parks and Trails

Account ID	Account Description	2022 Actual	2023 Budget	2023 Actual 8/31/23	2023 Revised	2024
<b>Trails (Excluding Lake Estes Trail)</b>						
7-7500-475-2101	Property Insurance	-	-	-	-	-
7-7500-475-2102	Liability Insurance	373	-	-	-	-
7-7500-475-2494	Trails Fund Exp	21,802	171,750	53,025	210,000	50,000
7-7500-475-2590	R & M Grounds	-	2,500	-	500	1,500
7-7500-475-2598	R & M Equipment	373	1,000	-	400	1,000
7-7500-475-2697	Operating Supplies	-	250	-	-	250
<b>Total Direct Operating Expenses</b>		<b>198,375</b>	<b>358,956</b>	<b>181,111</b>	<b>400,932</b>	<b>253,891</b>
<b>Operating Income (Deficit)</b>		<b>(174,433)</b>	<b>(334,356)</b>	<b>(142,363)</b>	<b>(348,677)</b>	<b>(213,441)</b>
<b>Non-operating Revenues</b>						
7-7100-380-3000	Foundation Contributions	-	-	-	-	-
7-7100-391-9101	Transfers - Property Taxes	-	230,932	-	220,531	361,570
7-7100-391-9101	Maintenance Fund Transfer	-	-	-	11,762	30,000
7-7100-391-9101	Transfers - SP Impr Fund	-	12,850	-	8,212	19,000
7-7100-391-9101	Transfer frm Reserves (Gen Op)	-	50,00	-	-	625,000
7-7100-391-9211	CTF Transfers	-	-	-	-	65,000
7-7500-380-4000	Intergovt Revenue	-	-	-	-	-
7-7500-391-9101	Trails Reserve Fund Incr/(Decr)	-	112,841	-	164,104	(35,332)
<b>Total Non-Operating Revenue</b>		<b>-</b>	<b>406,623</b>	<b>-</b>	<b>404,609</b>	<b>1,065,238</b>
<b>Non-operating Expenses</b>						
7-7000-470-4101	Principal-Capital Lease	-	-	-	-	-
7-7000-470-4102	Interest-Capital Lease	-	-	-	-	-
7-7000-470-6001	Contingency Appropriation	-	945	-	933	1,163
7-7000-470-6004	Maintenance Repair Fund	-	1,417	-	1,400	1,744
7-7000-470-9800	Depreciation	7,932	-	-	-	-
7-7100-471-3112	Capital-Land Imprv's	-	243,000	159,752	161,678	736,000
7-7100-471-3222	Capital-Buildings	-	12,850	-	-	13,500
7-7100-471-3498	Capital-Equipment	-	-	-	-	68,000
7-7100-391-9101	Park Impr Fund Reserves used	-	-	-	-	-
7-7100-471-9800	Depreciation	49,217	-	-	-	-
7-7200-472-3225	Outdoor Range	-	-	-	-	-
7-7200-472-9800	Depreciation	-	-	-	-	-
7-7500-475-3112	Capital - Land Imprv's	-	-	-	-	-
7-7500-475-3222	Capital - Bldgs	-	-	-	-	-
7-7500-475-3498	Capital - Equipment	-	-	-	-	-
7-7500-475-9800	Depreciation	74,884	-	-	-	-
<b>Total Non-Operating Expenses</b>		<b>132,034</b>	<b>258,212</b>	<b>159,752</b>	<b>164,011</b>	<b>820,406</b>
<b>Net Income (Deficit) Before Admin Costs Allocated</b>		<b>(306,467)</b>	<b>(185,945)</b>	<b>(302,116)</b>	<b>(108,079)</b>	<b>31,391</b>
Admin Cost Allocation			42,137		66,057	41,966
<b>Net Income (Deficit)</b>		<b>(306,467)</b>	<b>(228,082)</b>	<b>(302,116)</b>	<b>(174,136)</b>	<b>(10,576)</b>



## Department 7.4 – Campgrounds

### **Department Mission**

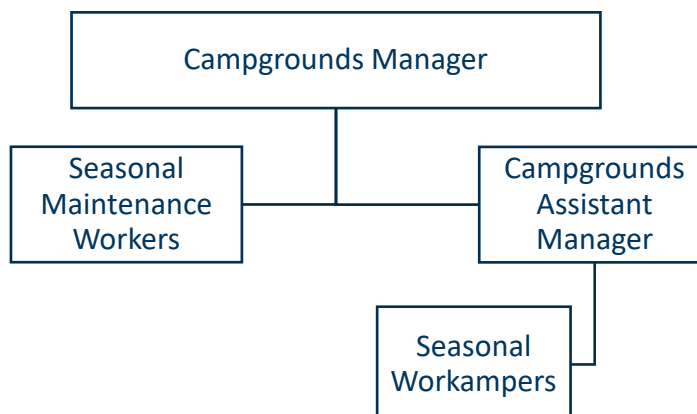
To provide high quality camping facilities and experiences that are safe, enjoyable, and accessible to residents of and visitors to the Estes Valley.

### **Services and Account Highlights**

The facilities are the Estes Park Campgrounds at Mary's Lake and East Portal and the associated day-use areas. The campgrounds provide full-service camping amenities which include tent and RV camp sites, water, electric, dump stations, propane filling station, restrooms, showers, swimming pool, laundry facility, retail stores, and interpretive/educational programs. Campgrounds staff maintains the surrounding day-use areas. 20% of the camping fees are placed in the Campground Improvement Fund. There is a 1% contingency and 1.5% maintenance set-aside in the account.

### **2024 Priorities and Capital Projects**

- Train and support Workcamper staff so that we continue to provide exceptional customer service.
- Increase revenue by increasing occupancy.
- Continue to improve merchandising and expand variety of retail goods in the camp stores to generate more POS revenue.
- Continue to improve the quality of tent pads and landscaping at both campgrounds to provide better experiences for our guests.
- Replace the pool pump house/restroom at the Mary's Lake Campground.
- Continue replacing old wood picnic tables with new maintenance-free steel tables.
- Install a new CXT single vault in the East Portal Campground and/or the Mary's Lake Campground to replace existing porta-potties.
- Acquire engineered drawings for the East Portal Campground water, electric, and sewer distribution replacement project as well as the water distribution replacement in the Mary's Lake full-hookup area.
- Continue improving road surfaces and drainages to reduce ongoing erosion issues.
- Continue adding new trees and native foliage to the Mary's Lake Campground.



## Department 7.4 – Campgrounds

Account ID	Account Type	2022 Actual	2023 Budget	2023 Actual 8/31/23	2023 Revised	2024
<b>Operating Revenue</b>						
7-7400-342-1000	Special Events Revenue - ML	-	-	-	-	-
7-7400-347-9900	Campground Improvement Fund	259,698	220,000	153,477	158,000	168,800
7-7400-347-2400	Camping Revenue - ML	408,802	457,500	394,005	406,300	435,200
7-7400-347-2600	Showers/Laundry Revenue -ML	15,423	17,500	11,783	15,000	15,250
7-7400-347-2900	Merchandise Sales - ML	131,690	135,500	108,636	123,300	127,000
7-7400-347-2901	Non-Tax Revenue - ML	210	750	293	300	600
7-7400-347-2950	Vehicle Permit Fees	-	105,000	105,300	108,750	112,500
7-7400-380-2000	Miscellaneous Income - ML	436	550	2,375	2,500	750
7-7400-380-2008	Special Use Fees - ML	1,150	1,500	1,350	1,350	1,500
7-7450-347-2400	Camping Revenue - EP	209,782	202,500	219,295	224,600	240,000
7-7450-347-2900	Merchandise Sales - EP	33,704	32,750	27,436	31,200	32,750
7-7450-347-2901	Non-Tax Revenue - EP	-	-	10	-	-
	<b>Total Operating Revenue</b>	<b>1,060,895</b>	<b>1,173,550</b>	<b>1,023,959</b>	<b>1,071,300</b>	<b>1,134,350</b>
<b>Operating Expenses (both campgrounds)</b>						
7-7400-474-1101	Salaries-Regular FT	140,088	166,540	110,119	175,000	131,108
7-7400-474-1103	Salaries-Seasonal/PT Staff	48,204	45,088	25,105	37,000	50,520
7-7400-474-1411	Insurance/Medical-Dental	32,392	33,549	22,283	33,488	27,167
7-7400-474-1421	Payroll Taxes-FICA/Medicare	15,324	16,699	10,843	16,601	14,296
7-7400-474-1431	Retirement/ICMA	4,559	6,662	3,195	5,000	5,244
7-7400-474-2101	Property Insurance	4,532	6,662	4,442	6,695	8,034
7-7400-474-2102	Liability Insurance	3,635	3,417	2,266	3,450	3,554
7-7400-474-2141	Workers Comp Insurance	11,282	7,868	3,863	6,300	8,272
7-7400-474-2150	Unemployment Insurance	400	437	283	434	374
7-7400-474-2501	Contract Services	26,565	30,000	25,865	31,000	35,500
7-7400-474-2502	R&M-Buildings	19,664	20,500	20,899	25,000	22,000
7-7400-474-2590	R&M-Grounds	25,343	41,000	18,262	25,000	40,000
7-7400-474-2595	R&M-Tree Maintenance	13,104	10,000	2,264	2,264	10,000
7-7400-474-2597	Tools and Small Equipment	41,000	56,500	51,190	51,190	68,000
7-7400-474-2598	R&M-Equipment	4,904	5,000	9,470	10,000	5,000
7-7400-474-2601	Office Supplies	1,261	1,500	244	700	1,000
7-7400-474-2650	Petroleum Products	1,059	2,100	363	1,000	1,500
7-7400-474-2999	Fleet Maintenance Allocation	16,508	15,127	9,461	15,127	15,841
7-7400-474-2690	Licenses & Permits	277	325	-	275	325
7-7400-474-2695	Merchandise Purchases	81,907	96,500	81,247	85,500	88,500
7-7400-474-2697	Operating Supplies	24,384	34,000	25,393	30,000	33,000
7-7400-474-2699	Equipment Rental	1,387	2,000	1,668	1,750	3,000
7-7400-474-2702	Staff Uniforms	2,614	3,200	3,010	3,010	3,000
7-7400-474-2704	Mileage	111	200	-	-	150
7-7400-474-2801	Telephone	2,981	3,800	1,845	2,750	3,000

## Department 7.4 – Campgrounds

Account ID	Account Type	2022 Actual	2023 Budget	2023 Actual 8/31/23	2023 Revised	2024
7-7400-474-2802	Propane and Natural Gas	15,602	16,875	7,910	11,500	15,000
7-7400-474-2803	Electric	31,622	33,900	21,970	35,000	37,000
7-7400-474-2804	Water	10,527	11,350	8,731	11,500	12,000
7-7400-474-2805	Sewer	10,151	12,765	5,418	11,350	12,500
7-7400-474-2806	Trash	9,200	11,150	5,715	11,150	12,500
7-7400-474-2807	Cable/Internet	4,714	5,240	1,957	3,500	3,800
7-7400-474-2997	Cash over/short	10	-	3	3	-
7-7400-474-2998	Misc/Other	-	-	1,304	1,304	-
<b>Total Direct Operating Expenses</b>		<b>605,309</b>	<b>699,954</b>	<b>486,588</b>	<b>653,841</b>	<b>671,185</b>
<b>Operating Income (Deficit)</b>		<b>455,586</b>	<b>473,596</b>	<b>537,371</b>	<b>417,459</b>	<b>463,165</b>
<b>Non-Operating Revenue</b>						
7-7400-380-3000	Sale of Equipment	-	-	8,000	11,000	-
7-7400-391-9101	Transfers - Property Taxes	-	-	-	2,264	10,000
7-7400-391-9101	CG Impr Fund Reserves used	-	66,400	41,380	68,400	49,000
7-7460-380-2000	Intergovernment Revenue	-	17,500	-	17,500	37,500
<b>Total Non-Operating Revenue</b>		<b>-</b>	<b>83,900</b>	<b>49,380</b>	<b>99,164</b>	<b>96,500</b>
<b>Non-Operating Expenses</b>						
7-7400-474-3112	Capital-Land Improvements	-	66,400	41,380	78,400	25,000
7-7400-474-3222	Capital-Buildings	-	35,000	-	69,000	86,500
7-7400-474-3498	Capital-Equipment	-	28,000	16,795	33,590	-
7-7400-474-4101	Principal-Capital Lease	-	21,073	15,780	21,073	21,342
7-7400-474-4102	Interest-Capital Lease	781	507	405	507	238
7-7400-474-6001	Contingency Appropriation	-	7,000	-	6,538	6,712
7-7400-474-6004	Maintenance Fund	-	10,499	-	9,808	10,068
7-7400-391-9101	CG Impr Fund Reserve	-	220,000	-	158,000	168,800
7-7400-474-9800	Depreciation	149,780				
<b>Total Non-Operating Expenses</b>		<b>150,561</b>	<b>388,479</b>	<b>74,360</b>	<b>376,916</b>	<b>318,660</b>
<b>Net Income (Deficit) Before Admin Costs Allocated</b>		<b>305,025</b>	<b>169,017</b>	<b>512,391</b>	<b>139,707</b>	<b>241,005</b>
	Admin/Subsidy Share		82,167		107,871	110,942
<b>Net Income (Deficit)</b>		<b>305,025</b>	<b>86,850</b>	<b>512,391</b>	<b>31,837</b>	<b>130,063</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 \$65,000 from the State of Colorado. Funds are transferred to different accounts to fund capital improvements.

### **2024 Priorities and Capital Projects**

- Skate Park renovation in Stanley Park

<b>Department 9 - Conservation Trust Fund</b>							
Account ID	Account Description	2022 Actual	2023 Budget	2023 Actual 8/31/23	2023 Revised	2024	
<b>Operating Revenue</b>							
9-1100-334-0000	Lottery Funds	73,067	66,500	42,201	72,000	70,000	
9-1100-361-0000	Interest Income	5,221	825	3,759	6,000	5,000	
	<b>Total Revenue</b>	<b>78,288</b>	<b>67,325</b>	<b>45,960</b>	<b>78,000</b>	<b>75,000</b>	
<b>Expenses</b>							
<b>Transfers</b>							
9-1100-411-9007	Transfer to Parks	-	20,000	20,000	-	65,000	
9-1100-411-9008	Transfer to Golf	-	-	-	20,000	20,000	
	<b>Total Transfers</b>	<b>-</b>	<b>20,000</b>	<b>-</b>	<b>20,000</b>	<b>85,000</b>	
	<b>Total Revenues Over Transfers</b>	<b>78,288</b>	<b>47,325</b>	<b>25,960</b>	<b>58,000</b>	<b>(10,000)</b>	





# EVRPD 2024 Capital Expenditure Budget by Funding Source

Location	Project Title	2023 Total	Golf Impr	Marina Impr	CG Impr	SPIF	Maint	CTF/Lottery	2008 Levy	CY Operating Income or Other Reserves	Grants and External Funding
All	Shared Equipment Lease	9,289							9,289		
All	New Website (1A)	22,500									22,500
Campgrounds Mary's Lk	Pool Pumphouse/Restroom (BOR cost share)	86,500			49,000						37,500
Campgrounds Mary's Lk	Equipment Lease	21,580								21,580	
Campgrounds Mary's Lk	Non-Skid Pool Deck Surface	25,000								25,000	
Community Center	Scissor Lift (1A)	11,500									11,500
Community Center	New/Updated PA System (1A)	50,000									50,000
Community Center	New Server (1A)	28,500									28,500
Community Center	Emergency Lighting System Repair/Upgrade	25,000									25,000
Community Center	Replace Wireless Access Points (1A)	75,000									75,000
Golf 18H	Irrigation System Loan payment	161,235	100,000					20,000	41,235		
Golf 18H	Turf Equip Leases	36,732	36,732								
Golf 18H	Bunker Rake	30,000	30,000								
Golf 18H	Exterior Doors on Pro Shop	24,000	24,000								
Golf 18H	Large Cart Barn Door	5,500					5,500				
Golf 18H	New POS System	10,000								10,000	
Marina	Monument Sign	20,000		20,000							
Marina	Fare Harbor Desk	15,000		15,000							
Marina	Parking Lot Repair	10,000					10,000				
Marina	2 New Boat Motors	11,000		11,000							
Marina	ADA Ramp for Docks	9,000		9,000							
Parks and Trails	Parking Lot Repair	20,000							20,000		
Parks and Trails	UMAX Utility Vehicle	13,000							13,000		
Parks and Trails	Parks Utility Vehicle	40,000							40,000		
Parks and Trails	Erosion Control on Lake Estes Trail	5,500							5,500		
Stanley Park	Laser Level 3 Ballfields	20,000					20,000				
Stanley Park	Parking Lot Repair	10,000					10,000				
Stanley Park	Security System	15,000						15,000			
Stanley Park	Paint Osprey & Bluebird Shelters	13,500				13,500					
Stanley Park	Shore Stabilization on Fish Creek Arm of Lake Estes	5,500				5,500					
Stanley Park	Skate Park Renovation	675,000						50,000		625,000	
	Totals	1,504,836	190,732	55,000	49,000	19,000	45,500	85,000	129,024	681,580	250,000
	Total Excluding Lease Payments	1,276,000									





# Budget Summary Statement – Budget Basis 2022-2024

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

January 1, 2022 to December 31, 2024

Description	Actual Prior Year 2022	Revised Current Year 2023	Proposed Budget Year 2024
<b>Estimated Revenue:</b>			
Property Taxes	\$ 2,937,011	\$ 2,986,119	\$ 3,218,020
Conservation Trust/Lottery	73,067	72,000	70,000
Intergovernmental Revenues	1,182,431	1,153,107	487,500
Parks	23,297	51,715	40,450
Golf Courses and Pro Shops	2,080,841	2,161,652	2,076,700
Community Center	1,027,800	1,143,692	1,257,400
Marina	638,462	731,835	786,750
Campgrounds	1,060,895	1,071,300	1,134,350
Investment Income	131,268	355,000	312,000
Bond/Lease Proceeds	2,425,000	312,756	-
Transfers from (to) Reserves	-	(356,401)	201,100
Other	10,219	37,036	9,850
<b>Total Revenues</b>	<b>11,590,291</b>	<b>9,719,812</b>	<b>9,594,121</b>
<b>Estimated Expenditures:</b>			
General and Administrative	786,932	900,151	1,000,225
Community Center	1,639,534	1,878,747	2,195,113
Parks	198,375	400,392	253,891
Golf Courses and Pro Shops	1,445,154	1,644,036	1,570,389
Marina	528,974	638,509	703,768
Campgrounds	605,309	653,841	671,185
Reserves and Contingencies	-	131,422	141,090
Capital Outlay	3,602,181	1,007,828	1,276,000
Debt Service			
Bond Interest	377,200	366,644	330,764
Bond Principal	1,040,000	1,045,000	1,080,000
Bond Reserve, Tax Coll. Fees		71,505	67,222
Lease Interest	64,906	81,089	67,325
Lease Principal	638,550	763,617	161,512
<b>Total Expenditures</b>	<b>10,927,115</b>	<b>9,582,780</b>	<b>9,518,484</b>
<b>Excess (Deficit) of Revenues</b>			
<b>Over Expenditures-Budgetary Basis</b>	<b>\$ 663,176</b>	<b>\$ 137,032</b>	<b>\$ 75,636</b>
Beginning Fund Balance (unexpended surpluses from prior years)	4,425,115	4,906,243	5,399,675
Annual unexpended (expended) surpluses	481,128	493,432	(125,464)
<b>Ending Expendable Fund Balance</b>	<b>\$ 4,906,243</b>	<b>\$ 5,399,675</b>	<b>\$ 5,274,211</b>







# Budget Summary Statement – Accrual Basis 2022-2024

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

January 1, 2022 to December 31, 2024

Description	Actual Prior Year 2022	Revised Current Year 2023	Proposed Budget Year 2024
<b>Estimated Operating Revenue:</b>			
Fees and Charges	4,831,295	5,160,194	5,295,650
Other	10,219	37,036	9,850
<b>Total Operating Revenues</b>	<b>4,841,514</b>	<b>5,197,230</b>	<b>5,305,500</b>
<b>Estimated Operating Expenditures:</b>			
General and Administrative	786,932	900,151	1,000,225
Community Center	1,639,534	1,878,747	2,195,113
Parks	198,375	400,392	253,891
Golf Courses and Pro Shops	1,445,154	1,644,036	1,570,389
Marina	528,975	638,509	703,768
Campgrounds	605,309	653,841	671,185
Other	-	131,422	141,090
<b>Total Operating Expenditures</b>	<b>5,204,279</b>	<b>6,247,097</b>	<b>6,535,662</b>
Income/(Loss) from Operation before Depreciation and Amortization	(362,765)	(1,049,867)	(1,230,162)
Depreciation and Amortization	(1,501,907)	(1,430,000)	(1,430,000)
Net Income/(Loss) from Operations	(1,864,672)	(2,479,867)	(2,660,162)
<b>Non-Operating Revenues (Expenses)</b>			
Interest Expense	(415,626)	(444,043)	(393,482)
Bond/Capital Lease Issue Costs, Amortization	-	63,892	63,893
Taxes	2,937,011	2,986,119	3,218,020
County Collection Fees - Bond Levy		(26,548)	(26,574)
Intergovernmental Revenues	1,182,431	1,225,107	557,500
Other Income (CTF)	73,067		
Other Expense	(10,268)		
Interest Income	131,268	355,000	312,000
<b>Total Non-Operating Revenue (Expenses)</b>	<b>3,897,883</b>	<b>4,159,527</b>	<b>3,731,357</b>
NET INCOME (LOSS) BEFORE CONTRIB.	2,033,211	1,679,661	1,071,195
Capital Contributions	-	-	-
<b>NET INCOME</b>	<b>2,033,211</b>	<b>1,679,661</b>	<b>1,071,195</b>
NET ASSETS, Beginning of Year	23,307,704	25,340,915	27,020,576
<b>NET ASSETS, End of Year</b>	<b>\$ 25,340,915</b>	<b>\$ 27,020,576</b>	<b>\$ 28,091,770</b>





# Non GAAP Budget Reconciliation 2022-2024

**ESTES VALLEY RECREATION AND PARK DISTRICT  
NON GAAP BUDGET RECONCILIATION  
January 1, 2022 to December 31, 2024**

Description	Actual	Revised	Proposed
	Prior Year 2022	Current Year 2023	Budget Year 2024
Net Income Per Statement of Operations	\$ 2,033,211	\$ 1,679,661	\$ 1,071,195
Add:			
Expenses Which Are Not Expenditures for Budgetary Purposes			
Depreciation	1,501,907	1,430,000	1,430,000
Other Expense	(10,268)	-	-
Accrued Interest Expense	60,989	(2,990)	(3,906)
Budgetary Revenue Which Is Not Revenue for Financial Statement Purposes			
Bond/Lease Proceeds	2,425,000	312,756	-
Reserve Transfers	-	(356,401)	201,100
	<u>6,010,839</u>	<u>3,063,026</u>	<u>2,698,389</u>
Deduct:			
Items Which Are Expenditures for Budgetary Purposes			
Capital Outlay	(3,602,181)	(1,007,828)	(1,276,000)
Lease Principal Payments	(638,550)	(763,617)	(161,512)
Bond Principal Payments	(1,040,000)	(1,045,000)	(1,080,000)
Amortization of Bond Premium and Deferred Loss	(64,593)	(64,593)	(64,593)
Bond Reserve & Contingencies	7,880	(44,957)	(40,648)
Other Income	(10,219)		
	<u>(5,347,662)</u>	<u>(2,925,995)</u>	<u>(2,622,752)</u>
Excess (Deficiency) of Revenues Over Expenditures - Budgetary Basis	<u>\$ 663,177</u>	<u>\$ 137,031</u>	<u>\$ 75,637</u>



January 9, 2024

Agenda Item: 3.B

**Agenda Title:** CSD Nomination of Director (Discussion/Action)

**Submitted by:** Tom Carosello, Executive Director

**Background Information:**

Stanley C. Gengler has been invited to serve on the Colorado Special Districts Property and Liability Board of Directors. In order to serve, Mr. Gengler needs an official nomination from a member of the Colorado Special Districts Property and Liability Pool.

**Attachments:**

Resolution  
 Report  
 Contract

Letter  
 Minutes  
 Map

Other:  
CSD Nomination Form

**Staff Recommendation:**

To nominate Stanley C. Gengler to serve as the Designated Member Representative.

**Board Action Needed:** Motion to (approve, deny, modify) the nomination of Stanley C. Gengler as the Designated Member Representative for the Estes Valley Recreation and Park District and to serve on the Pool Board of Directors pursuant to Article 6.1 of the Pool's Intergovernmental Agreement.



## Nomination of Director Form

(This nomination form must be filled out completely and signed to be valid)

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The Board of Directors of Estes Valley Recreation and Park District

being a Member of the Colorado Special Districts Property and Liability Pool, hereby puts into nomination Stanley C. Gengler as the Designated Member Representative for the above named Member and to serve on the Pool Board of Directors pursuant to Article 6.1 of the Pool's Intergovernmental Agreement (IGA).

Approved by the Board of Directors this \_\_\_\_\_ day of \_\_\_\_\_, 2024.

Signed: \_\_\_\_\_

Print Name: Scott Dorman Title: Board President

### President/Secretary, Member District

The Board of Directors of the Special District Association of Colorado (SDA) appoints Members to the Pool Board for two-year terms of office, which begin January 1. No more than three members of the Board can represent any one type of special district. Holdover members include one library district, one sanitation district, one water and sanitation district, one metropolitan district, and one park and recreation district.

Incumbents whose two-year terms are expiring and who are eligible for re-appointment are:

Sander Blackburn	Northern Colorado Water Conservancy District
Yvonne Fischbach	Hyland Hills Park and Recreation
James Heckman	Fountain Sanitation District
Patti Owen-Delay	Douglas County Libraries
Bill Simmons	Beaver Creek Metropolitan District

### Nominations may be submitted via mail or email to the CSD Pool or the SDA

CSD Pool  
c/o McGriff Insurance Services, LLC  
PO Box 1539  
Portland, OR 97207-1539  
[info@csdpool.org](mailto:info@csdpool.org)

SDA of Colorado  
Attn: Meredith Quarles  
225 East 16th Avenue, Suite 1000  
Denver, CO 80203  
[meredith@sdaco.org](mailto:meredith@sdaco.org)

Please submit your nomination form, along with a brief biography of your nominee, at your earliest convenience so that we can submit your nomination for approval by the SDA Board of Directors.