



NOTICE

BOARD WORK SESSION

OF THE ESTES VALLEY RECREATION AND PARK DISTRICT
BOARD OF DIRECTORS

Tuesday, October 19, 2021
at 3:30 p.m.

Estes Valley Community Center – Lower level
660 Community Drive, Estes Park, CO 80517

BOARD WORK SESSION AGENDA

1. CALL TO ORDER

- A. Pledge of Allegiance
- B. Moment of Reflection

2. APPROVAL OF AGENDA

3. 2022 Budget and Capital Plan (Discussion)

- A. Review the 2021 Revised Budget, the 2022 Proposed Budget, and the Five-Year Capital Improvement Plan with EVRPD Managers

4. ADJOURNMENT

The Board reserves the right to consider other appropriate items not available at the time the agenda was prepared.
Sarah Metz, Board Secretary



2022 DRAFT Budget

October 2021

Introduction

Estes Valley Recreation and Park District is a quasi-municipal corporation and a political subdivision of the State of Colorado. Created in 1955 pursuant to state statutes, its purpose is to provide 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 is surrounded by Rocky Mountain National Park on three sides, to the north, west and south. The District has a current estimated population of 11,079 and estimated annual visitation of over 4 million.

The District currently operates and maintains two golf courses, two campgrounds, a marina, a community/recreation center, multiple parks and playgrounds, multiple trails and (via concession agreements) a community garden and an indoor and an outdoor shooting range. The District also provides general recreation programming including youth and adult sports and enrichment, senior services and a variety of community special events.

<u>Mission</u> Enrich lives with quality recreation.		
<u>Vision</u>	<u>Values</u>	<u>Key Objectives</u>
The District will be considered: <ul style="list-style-type: none">• 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.)	<ul style="list-style-type: none">• 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	<ul style="list-style-type: none">• 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

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.

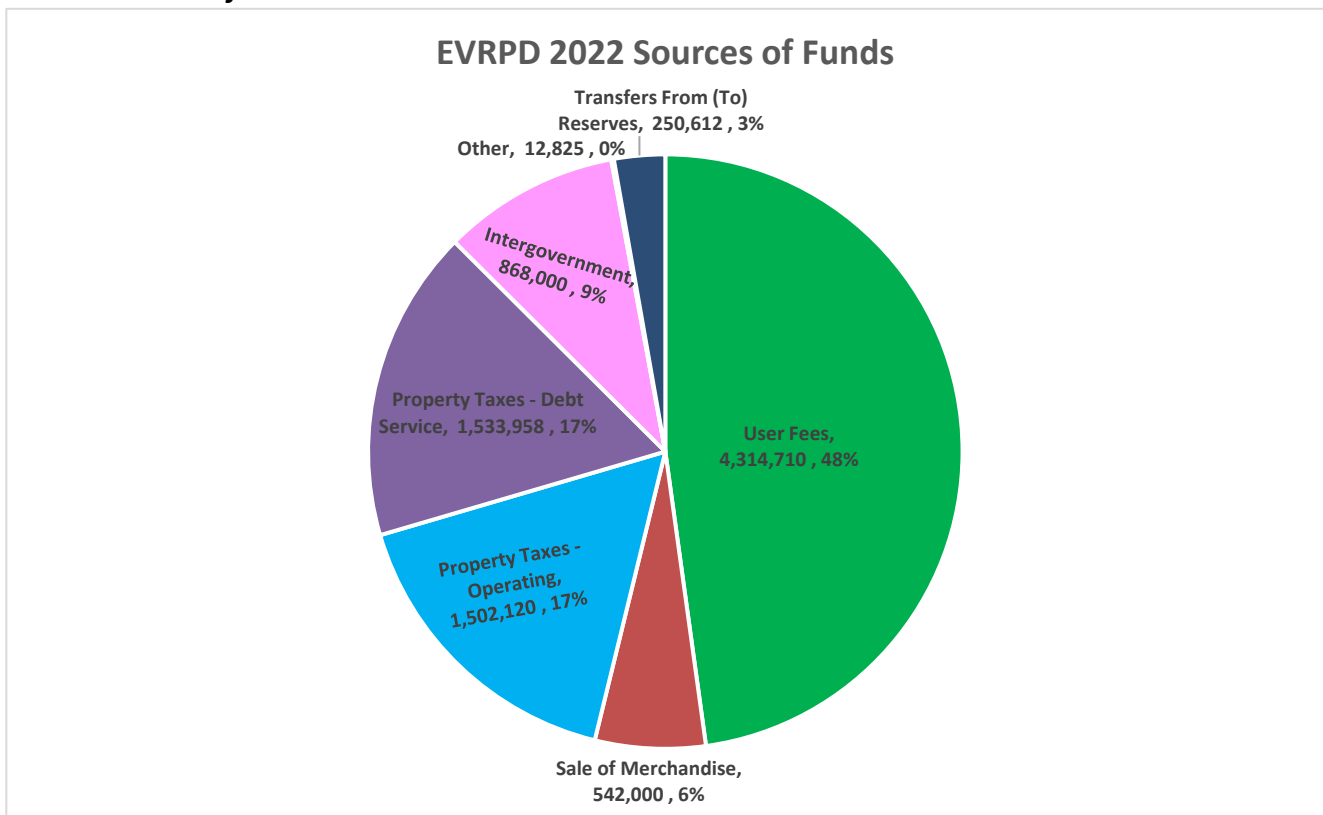
The accounting system of the District is organized as a single enterprise fund; however, for budget purposes, revenues and expenses are classified by department. Department budgets include operating revenues and expenses, some of which are classified into subcategories based on programs or functions.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

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

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

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

Sources and Uses of Funds



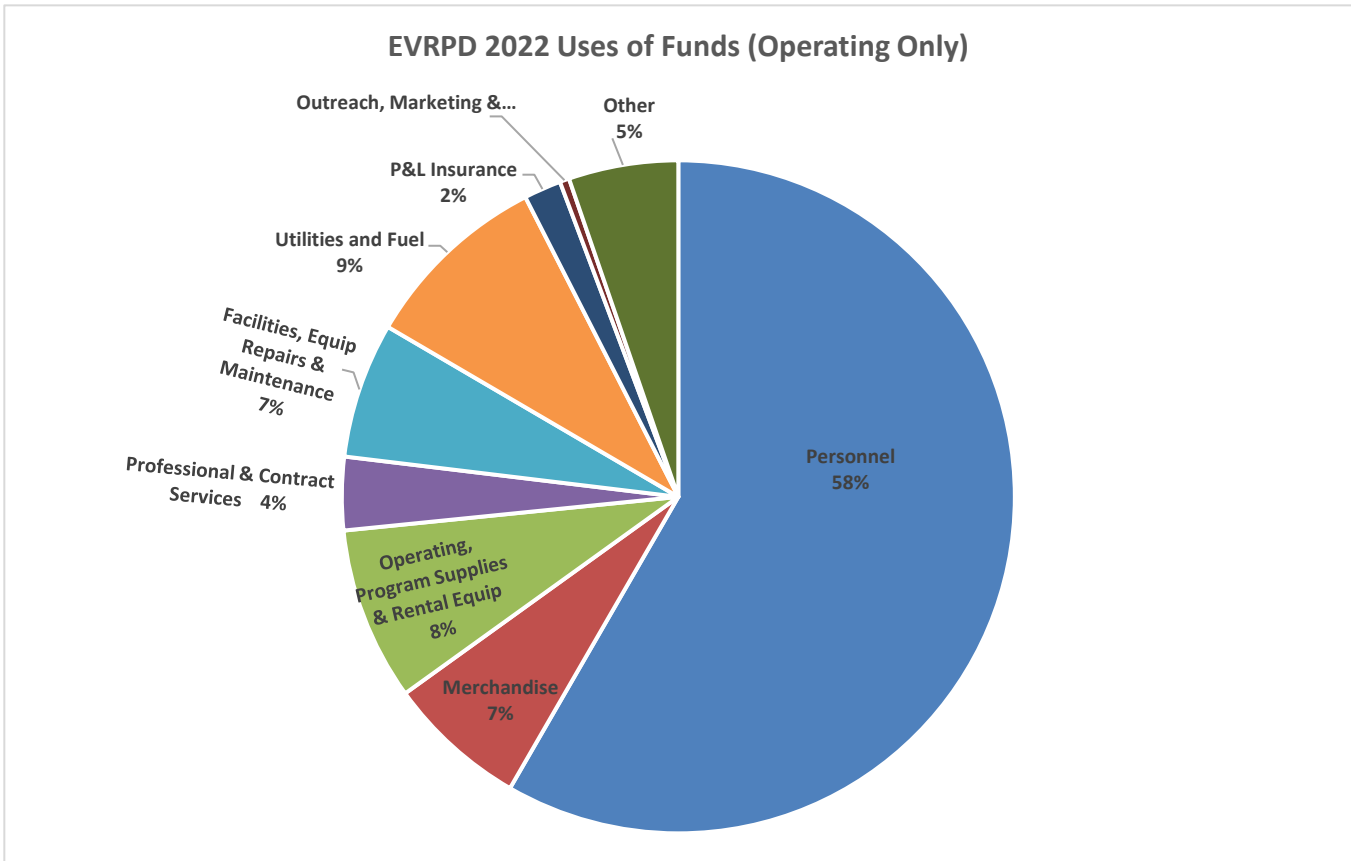
Source of funds	Description
User Fees and Sale of Merchandise	<p><u>Community Center</u> - Membership fees, punch passes, admissions, class registrations, swim lessons, facility rentals, merchandise, registration fees for sports and enrichment programs, sponsorships, special events and concessions</p> <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 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 2022 levy for bond debt service is 3.54 mills.
Property Taxes - Operating and Capital	The District is authorized to levy 1.781 mills, which is adjusted each year in accordance with TABOR limitations and abatements. The 2022 estimated levy is 1.447 mills. Special elections were held in 2008 and 2015 for funding of Community Center operations, trails, equipment, aquatics, tree maintenance and Stanley Park improvements. The 2022 combined levies for 2008 and 2015 elections are 1.647 mills.
Inter-government Grants and Agreements	<p><u>Bureau of Reclamation (BOR)</u> – The District serves as Managing Partner for BOR-owned Lake Estes, Mary’s Lake and East Portal properties. Certain capital projects may be eligible for BOR cost share when funds are available. The 2022 budget includes approximately \$29,000 in federal cost sharing for repairs to the Lake Estes Trail Fishing Pier and shoreline repair and stabilization on the Lake Estes Trail.</p> <p><u>Lottery</u> - The District receives approximately \$60,000/year in Lottery Funding for parks and recreation facility improvements.</p> <p><u>Town of Estes 1A Sales Tax</u> – The Town’s 2014 1A sales tax measure includes funding for construction of and equipping the Estes Valley Community Center, with tax collections occurring over a 10-year period.</p>
Transfers from (to) Reserves	The District sets aside a portion of user fees and operating expenses for capital improvements and maintenance. A portion of the mill levy for Trails is accumulated in a fund for trail development. In 2022, approximately \$150,000 is budgeted to be transferred from reserves 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.

District overall uses of funds include:

- Operating expenses (60%)
- Debt service (24%)
- Capital expenditures (15%)
- Tax collection fees, reserves and contingencies (1%).

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

Uses of Operating Funds	Types of Expenses
Personnel	The District has 26 full-time employees and approximately 125 part-time and seasonal staff. Expenses include wages, payroll taxes, work comp and unemployment insurance, health/dental/life/disability insurance and retirement benefits.
Merchandise Purchases	Cost of merchandise such as apparel, sporting goods and food/beverages sold at the marina, campground stores, golf pro shops and community center, and refreshments sold from the mobile concessions trailer.
Utilities and Fuel	Electric, natural gas, water, sewer, trash, telephone, and internet; gasoline/diesel for mowers, tractors and vehicles.
Facilities and Equipment Repairs and Maintenance	Grounds maintenance materials such as seed, fertilizer, chemicals, mulch, sand, road base, infield mix and trees. Parts, materials and labor for preventive and routine building and equipment maintenance and repairs.
Operating Supplies and Rental Equipment	Operating supplies include employee uniforms, consumable paper products, soaps and cleaners, sports equipment and team uniforms, office supplies and small tools. Rental equipment includes the purchase and/or rent of equipment such as golf carts, golf clubs, bicycles, life jackets and small watercraft.
Professional and Contract Services	Legal, audit, IT support, 3 rd 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, board expenses.



2022 Budget Highlights

The District's 2022 Budget reflects a 1.3% increase over the 2021 revised budget in operating income, a 0.5% increase in operating expenses, and a 2.2% decrease in non-operating revenue (expenses). Fee increases are planned for the 9-hole operations.

Campgrounds – 2022 will be year four of a multi-year plan to add shade/picnic shelters to the most sun-exposed campsites at Mary's Lake, and the District anticipates installing water and electric infrastructure upgrades in the upper RV loop at Mary's Lake as we continue to make our campgrounds more attractive to visitors.

Community Center – Due to the Covid-19 pandemic, the Community Center has had a very challenging 2020 and 2021. The 2022 budget reflects a 31% increase in revenues over the 2021 revised budget and an 11% increase from the original 2021 budget. Operating expenses are budgeted to be 13% higher than the 2021 revised budget. Non-Operating Revenue is budgeted to be 10% lower than the 2021 revised budget mainly due to record sales tax revenue in 2021 that we are conservatively expecting to be reduced in 2022.

Golf Courses –The golf course budget focuses on a modest increase to non-resident fees and cart fees at the 9-hole and similar budget figures to 2021 at the 18-hole. With the increased popularity of golf, in 2021 the golf courses added improved services such as GPS on the 18-hole golf course cartfleet, nine more disc golf holes at the 9- hole, and online tee times at the 9-hole course. A major focus in 2022 will be the replacement of the irrigation system at the 18-hole course.

Marina and Lake Estes Day Use – The revenues and expenses associated with the Lake Estes Day-Use areas (Cherokee Draw, Wapiti Meadows, Fisherman's Nook – formerly part of the Parks/Trails budget) will continue to be reflected in the Marina budget to better indicate responsibility for maintenance and collecting use fees. Revenue reflects an increase in anticipated watercraft and bike/cart rentals and merchandise sales based on record years in 2020 and 2021 and the implementation of an online rental platform.

Parks and Trails – The District utilized a third-party consultant in 2020 to develop a Stanley Park Master Plan to evaluate and/or implement a wide range of park improvements. The District will also continue to enhance Stanley Park in 2022 by replacing the upper tennis. The District remains in partnership with the Town of Estes Park to complete the Fall River Trail connection to Rocky Mountain National Park.

ESTES VALLEY RECREATION AND PARK DISTRICT
BUDGET SUMMARY STATEMENT OF REVENUES, EXPENSES
AND CHANGES IN FUND NET POSITION - BUDGET BASIS
January 1, 2020 to December 31, 2022

Description	Actual Prior Year 2020	Revised Current Year 2021	Proposed Budget Year 2022
Estimated Revenue:			
Property Taxes	\$ 2,925,869	\$ 2,984,303	\$ 3,036,079
Conservation Trust/Lottery	57,610	64,400	60,000
Intergovernmental Revenues	759,722	927,535	808,000
Parks	7,232	18,500	18,800
Golf Courses and Pro Shops	1,700,386	1,972,878	1,848,300
Recreation	69,939	146,200	
Community Center	475,326	732,320	964,450
Marina	661,823	798,206	809,400
Campgrounds	960,001	1,126,608	1,215,760
Interest Income	34,795	9,350	9,825
Bond/Lease Proceeds	-	-	-
Transfers from (to) Reserves	(713,317)	290,459	255,112
Other	67,512	6,134	3,000
Total Revenues	7,006,898	9,076,894	9,028,725
Estimated Expenditures:			
General and Administrative	722,275	715,439	763,256
Community Center	1,095,654	1,405,242	1,582,472
Parks	200,328	148,431	184,725
Golf Courses and Pro Shops	1,138,232	1,280,887	1,420,237
Recreation	255,044	373,187	-
Marina	377,023	565,226	607,402
Campgrounds	571,439	619,713	679,161
Reserves and Contingencies	53,811	100,501	116,909
Capital Outlay	379,200	1,260,973	1,310,410
Debt Service			
Bond Interest	730,000	705,000	700,000
Bond Principal	765,000	765,000	795,000
Bond Reserve, Tax Coll. Fees		37,581	41,208
Lease Interest	52,124	43,252	44,162
Lease Principal	563,396	563,204	578,075
Total Expenditures	6,903,526	8,583,636	8,823,017
Excess (Deficit) of Revenues			
Over Expenditures-Budgetary Basis	\$ 103,372	\$ 493,258	\$ 205,708
Beginning Fund Balance (unexpended surpluses from prior years)	20,703,371	2,845,569	3,048,368
Annual unexpended (expended) surpluses	(17,857,802)	202,799	(49,403)
Ending Expendable Fund Balance	\$ 2,845,569	\$ 3,048,368	\$ 2,998,965

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

January 1, 2020 to December 31, 2022

Description	Actual Prior Year 2020	Revised Current Year 2021	Proposed Budget Year 2022
Estimated Operating Revenue:			
Fees and Charges	3,874,707	4,794,713	4,856,710
Other	67,512	6,134	3,000
Total Operating Revenues	3,942,219	4,800,847	4,859,710
Estimated Operating Expenditures:			
General and Administrative	722,275	715,439	763,256
Community Center	1,095,654	1,405,242	1,582,472
Parks	200,328	148,431	184,725
Golf Courses and Pro Shops	1,138,232	1,280,887	1,420,237
Recreation	255,044	373,187	-
Marina	377,023	565,226	607,402
Campgrounds	571,439	619,713	679,161
Other	-	100,501	116,909
Total Operating Expenditures	4,359,995	5,208,627	5,354,161
Income/(Loss) from Operation before Depreciation and Amortization	(417,776)	(407,780)	(494,451)
Depreciation and Amortization	(1,424,172)	(1,400,000)	(1,400,000)
Net Income/(Loss) from Operations	(1,841,948)	(1,807,780)	(1,894,451)
Non-Operating Revenues (Expenses)			
Interest Expense	(556,021)	(526,341)	(511,767)
Bond/Capital Lease Issue Costs	(600)	(600)	(600)
Taxes	2,925,869	2,984,303	3,036,079
County Collection Fees - Bond Levy		(28,019)	(28,079)
Intergovernmental Revenues	817,332	991,935	868,000
Other Income	-		
Other Expense	(1,693)		
Interest Income	34,795	9,350	9,825
Total Non-Operating Revenue (Expenses)	3,219,682	3,430,628	3,373,457
NET INCOME (LOSS) BEFORE CONTRIB.	1,377,734	1,622,848	1,479,006
Capital Contributions	-		
NET INCOME	1,377,734	1,622,848	1,479,006
NET ASSETS, Beginning of Year	20,703,371	22,081,105	23,703,953
NET ASSETS, End of Year	\$ 22,081,105	\$ 23,703,953	\$ 25,182,960

ESTES VALLEY RECREATION AND PARK DISTRICT
NON GAAP BUDGET RECONCILIATION
January 1, 2020 to December 31, 2022

Description	Actual	Revised	Proposed
	Prior Year 2020	Current Year 2021	Budget Year 2022
Net Income Per Statement of Operations	\$ 1,377,734	\$ 1,622,848	\$ 1,479,006
Add:			
Expenses Which Are Not Expenditures for Budgetary Purposes			
Depreciation	1,424,172	1,400,000	1,400,000
Other Income	-	-	-
Accrued Interest Expense	(1,176)	(1,281)	(1,425)
Budgetary Revenue Which Is Not Revenue for Financial Statement Purposes			
Bond/Lease Proceeds	-	-	-
Reserve Transfers	(713,317)	290,459	255,112
	<u>2,087,413</u>	<u>3,312,026</u>	<u>3,132,694</u>
Deduct:			
Items Which Are Expenditures for Budgetary Purposes			
Capital Outlay	(379,200)	(1,260,973)	(1,310,410)
Lease Principal Payments	(563,396)	(563,204)	(578,075)
Bond Principal Payments	(765,000)	(765,000)	(795,000)
Amortization of Bond Premium	(231,540)	(215,029)	(198,571)
Bond Reserve		(9,562)	(13,129)
	<u>(1,939,136)</u>	<u>(2,813,768)</u>	<u>(2,895,185)</u>
Excess (Deficiency) of Revenues Over Expenditures - Budgetary Basis	<u>\$ 148,277</u>	<u>\$ 498,258</u>	<u>\$ 237,508</u>

Department 1 - Administration							
Account ID	Account Description	2020 Actual	2021 Budget	2021 Actual 8/31/21	2021 Revised	2022	
Operating Expenses							
General Administration							
1-1000-410-1101	Salaries-Regular FT	426,119	433,381	276,052	419,075	445,463	
1-1000-410-1102	Salaries-Regular PT						
1-1000-410-1411	Insurance/Medical-Dental	69,599	71,018	41,375	63,525	65,300	
1-1000-410-1421	Payroll Taxes-FICA/Medicare	32,010	33,829	20,970	32,335	34,768	
1-1000-410-1431	Retirement/ICMA	6,848	8,829	4,168	6,380	9,025	
1-1000-410-2102	Insurance/Liability	10,723	10,146	6,150	9,225	9,502	
1-1000-410-2141	Workers Comp Insurance	4,396	7,801	3,851	5,658	8,018	
1-1000-410-2150	Unemployment Insurance	1,254	1,300	821	1,257	1,336	
1-1000-410-2201	Professional Services-Audit	22,800	22,000	20,450	22,000	22,500	
1-1000-410-2202	Professional Services-P/R Serv	20,573	22,500	12,997	21,250	21,500	
1-1000-410-2204	Election Expenses	2,662	-	-	-	3,000	
1-1000-410-2205	Employee/Volunteer Screening	1,421	3,000	2,045	2,645	3,000	
1-1000-410-2208	Professional Services-Legal	4,477	7,000	2,560	6,150	6,500	
1-1000-410-2301	Legal Notices	239	500	49	250	500	
1-1000-410-2302	Employee Recruiting Ads	2,249	3,000	1,545	2,345	3,000	
1-1000-410-2311	Printing Services	274	1,500	235	450	500	
1-1000-410-2321	Marketing Advertising	19,563	22,020	12,595	18,900	23,170	
1-1000-410-2501	Maintenance Contract (IT)	28,853	36,050	18,780	27,990	30,500	
1-1000-410-2502	R&M-Bldgs, Equip, General	1,320	1,300	880	1,100	-	
1-1000-410-2601	Office Supplies	2,157	2,400	965	1,450	2,250	
1-1000-410-2602	Postage	1,731	1,800	956	1,575	1,650	
1-1000-410-2603	IT - Hardware	8,798	6,300	7,709	8,080	9,900	
1-1000-410-2604	IT - Software and Licenses	10,881	10,000	12,883	15,385	5,980	
1-1000-410-2697	Operating Supplies	2,661	4,250	2,420	3,100	3,150	
1-1000-410-2702	Uniforms	1,000	1,000	-	1,000	1,000	
1-1000-410-2704	Professional Development	920	7,250	3,516	4,550	10,250	
1-1000-410-2705	District Memberships	8,442	9,000	8,335	9,100	9,100	
1-1000-410-2707	Mileage	-	200	267	325	300	
1-1000-410-2709	Board of Directors Expenses	275	1,100	85	385	900	
1-1000-410-2801	Telephone	1,421	1,300	1,255	1,920	1,950	
1-1000-410-2802	Natural Gas	-	-	-	-	-	
1-1000-410-2803	Electric	-	-	-	-	-	
1-1000-410-2807	Cable/Internet	-	-	-	-	-	
1-1000-410-2997	Employee Morale/Teambuilding	717	650	705	705	850	
1-1000-410-2998	Misc/Other	1,559	950	287	350	550	
	Total Operating Expenses	695,939	731,373	464,906	688,459	735,413	
	Operating Income	(695,939)	(731,373)	(464,906)	(688,459)	(735,413)	
Non-Operating Revenue							
1-0000-313-1000	Property Tax- Larimer	1,297,022	1,309,912	1,281,748	1,309,912	1,363,003	
1-0000-313-1010	Ownership Tax- Larimer	93,646	104,269	57,959	104,269	108,495	
1-0000-313-2000	Property Tax-Boulder	25,331	25,508	25,025	25,508	29,101	
1-0000-313-2010	Ownership Tax-Boulder	1,226	1,332	699	1,332	1,520	
1-0000-361-0000	Interest Income	23,602	30,000	4,582	6,585	6,875	
1-0000-380-2000	Other Income	2,834	3,000	2,127	3,000	3,000	
1-0000-380-2075	Insurance Recovery/Reimb	-	-	-	-	-	
1-0000-380-3000	Gain/Loss on Disp of Assets	(1,693)	-	-	-	-	
1-0000-380-4000	Intergov't Revenue	30	-	-	-	-	
1-0000-380-9201	Transfers -Prop Tx & Reserves to De	-	(688,369)	-	(74,711)	(672,107)	

Department 1 - Administration						
1-0000-380-9202	PY Reserves	-	10,000	-	10,000	10,000
	Total Non-Operating Revenue	1,441,998	795,652	1,372,140	1,385,895	849,888
Non-Operating Expenses						
1-1000-410-2211	County Fees - Tax Collection	26,333	26,709	26,038	26,980	27,843
1-1000-410-3562	Capital-Equipment	-	10,000	1,917	14,500	36,000
1-1000-410-4101	Principal - Capital Lease	-	9,100	378	4,578	8,480
1-1000-410-4102	Interest - Capital Lease	-	1,600	-	198	315
1-1000-410-6001	Contingency Appropriation	-	7,314	-	7,061	7,354
1-1000-410-9800	Depreciation	8,214				
	Total Non-Operating Expenses	34,546	54,723	28,333	53,317	79,992
	Net Income (Deficit) Before Admin Costs Allocated	711,513	9,556	878,902	644,118	34,483
	Admin Costs Allocated		(354,588)		(152,886)	(289,503)
	Net Income (Deficit)	711,513	364,144	878,902	797,004	323,986

Department 2.9 - Community Center						
	Account Description	2020 Actual	2021 Budget	2021 Actual 8/31/21	2021 Revised	2022
Operating Revenue						
2-2900-347-1300	Childwatch	1,707	4,000	672	1,225	4,500
2-2900-347-1310	Classes	3,288	-	-		
2-2900-347-1350	Personal Training	15,209	27,350	17,528	23,000	40,000
2-2900-347-1800	Facility Rentals	31,556	62,250	31,016	47,600	65,000
2-2900-347-2700	Other Income	9,968	3,500	143	500	1,000
2-2900-347-2800	Locker Rentals	7,132	8,750	7,734	10,135	11,780
2-2900-347-2900	Merchandise/Vending	7,874	18,650	9,531	13,850	20,000
2-2900-347-3400	Annual Memberships	250,730	275,000	176,576	246,575	300,000
2-2900-347-3401	Punch and Promo Passes	45,486	58,425	24,218	36,225	58,500
2-2900-347-3402	Daily Admissions	37,369	92,715	61,733	81,735	102,000
2-2900-347-3403	Health Plan Reimbursements	32,045	40,400	27,676	40,875	55,000
2-2900-347-3410	Monthly Memberships	30,121	39,500	46,492	66,500	75,000
2-2900-347-3420	Weekly Memberships	540	23,400	5,969	8,175	12,000
2-2900-347-3500	Swim Lessons	12,809	64,100	22,250	29,250	35,000
2-2900-347-3501	Aquatic Classes	1,373	2,500	1,677	2,275	2,500
2-2900-347-3502	Aquatic Rentals	-	500	1,891	2,150	2,500
Recreation Management Revenue						
2-2000-342-1000	Special Events	-	-	5,490	5,490	
2-2000-380-2000	Misc Revenue	4,595	4,000	2,217	2,217	850
2-2000-380-1000	Concessions Revenue	6,323	10,000	4,693	4,743	4,000
2-2000-380-1001	Program Vouchers	887	1,000	-	-	-
Youth Sports/Activities Revenue						
2-2000-347-0010	Sponsorships and Fundraisers	12,640	20,000	13,500	20,000	20,000
2-2000-351-2000	Youth Assistance Revenue	-	1,500	-	-	-
2-2288-347-0000	Youth Program Fees	10,006	30,000	12,070	14,050	36,275
2-2288-347-1000	Youth Sports Fees	25,582	40,000	32,258	39,000	49,050
Adult Sports/Activities Revenue						
2-2189-347-0000	Adult Program Fees	1,925	20,000	8,687	13,250	33,330
2-2189-347-0010	Adult Activity Sponsorships	2,250	2,500	2,025	2,500	5,000
2-2189-347-1000	Adult Sports Fees	10,721	20,000	17,100	21,000	31,165
2-2191-347-0000	Adult Tournament Fees	492	-	-		
	Total Operating Revenue	562,628	870,040	533,144	732,320	964,450
Operating Expenses						
General Operations						
2-2900-429-1101	Salaries-Regular FT	134,273	74,478	49,286	78,380	97,502
2-2900-429-1102	Salaries-Regular PT	92,827	76,460	27,690	46,650	76,280
2-2900-429-1411	Insurance/Medical-Dental	30,725	16,748	8,831	14,415	25,405
2-2900-429-1421	Payroll Taxes-FICA/Medicare	18,130	11,661	5,890	7,814	13,443
2-2900-429-1431	Retirement/ICMA	2,104	1,490	-	-	1,950
2-2900-429-2102	Liability Insurance	7,622	7,313	3,806	5,709	5,881
2-2900-429-2141	Workers Comp Insurance	2,469	3,264	1,112	1,875	3,607
2-2900-429-2150	Unemployment Insurance	711	457	231	375	527
2-2900-429-2298	Credit Card Fees	10,470	18,026	8,689	14,337	19,620
2-2900-429-2321	Marketing/Promotion	1,569	5,000	632	632	-
2-2900-429-2601	Office Supplies and Postage	83	400	-	100	200
2-2900-429-2604	IT - Software & Licenses	322	-	-	-	-
2-2900-429-2613	Red Cross Supplies and Certifications	-	-	-	450	2,000
2-2900-429-2691	Special Events	50	1,000	-	-	250
2-2900-429-2695	Merchandise Purchases	4,705	8,000	5,898	8,000	9,250
2-2900-429-2697	Operating Supplies & Program Equip	18,042	13,500	9,747	13,750	12,000
2-2900-429-2702	Staff Uniforms	109	750	1,107	1,107	750
2-2900-429-2707	Mileage	-	300	-	-	300
2-2900-429-2708	Employee Moving Expenses	1,650	-	-	-	-
2-2900-429-2990	Cash over/short	(34)	-	(47)	(58)	-
2-2900-429-2996	Volunteer Recognition	-	250	-	-	-
2-2900-429-2997	Employee Morale/Teambuilding	191	500	612	612	500
2-2900-429-2998	Misc/Other	-	750	36	36	500
Aquatics						
2-2910-429-1101	Salaries-Regular FT	82,934	79,037	42,040	67,590	108,930
2-2910-429-1102	Salaries-Regular PT	91,873	134,000	79,645	106,500	133,300
2-2910-429-1411	Insurance/Medical-Dental	20,072	15,679	4,480	8,435	20,480
2-2910-429-1421	Payroll Taxes-FICA/Medicare	13,470	16,418	9,368	13,421	18,697

Department 2.9 - Community Center							
	Account Description	2020 Actual	2021 Budget	2021 Actual 8/31/21	2021 Revised	2022	
2-2910-429-1431	Retirement/ICMA	452	1,581	602	1,352	2,179	
2-2910-429-2141	Workers Comp Insurance	1,823	4,196	1,694	2,350	4,633	
2-2910-429-2150	Unemployment Insurance	528	644	367	526	733	
2-2910-429-2601	Office Supplies and Postage	96	200	-	100	350	
2-2910-429-2613	Red Cross Supplies and Certifications	2,149	2,000	1,751	2,000	2,000	
2-2910-429-2697	Operating Supplies & Program Equip	1,433	3,000	3,312	4,350	3,000	
2-2910-429-2698	Pool Chemicals and Supplies	14,803	18,500	7,408	12,825	14,000	
2-2910-429-2699	Pool Maintenance and Supplies	-	-	620	620	2,000	
2-2910-429-2702	Staff Uniforms	1,083	850	925	1,000	1,300	
2-2910-429-2997	Employee Morale/Teambuilding	145	500	155	300	400	
Recreation Management Expenses							
2-2000-420-1101	Salaries-Regular FT	133,137	150,620	106,759	170,913	197,458	
2-2000-420-1102	Salaries-Regular PT	-	31,511	5,611	5,611	-	
2-2000-420-1103	Salaries-Seasonal/PT Staff	-	-	-	-	-	
2-2000-420-1411	Insurance/Medical-Dental	41,797	42,625	30,486	50,152	60,298	
2-2000-420-1421	Payroll Taxes-FICA/Medicare	9,502	14,272	8,432	13,209	15,587	
2-2000-420-1431	Retirement/ICMA	1,919	4,425	3,624	5,212	6,298	
2-2000-420-2102	Liability Insurance	1,555	1,392	1,381	2,071	2,133	
2-2000-420-2141	Workers Comp Insurance	1,349	2,732	1,555	2,393	2,962	
2-2000-420-2150	Unemployment Insurance	372	560	330	528	611	
2-2000-420-2298	Credit Card Fees	955	2,235	1,169	1,834	2,695	
2-2000-420-2690	Licenses & Permits	850	1,000	-	-	850	
2-2000-420-2691	Special Events	822	1,000	6,960	7,460	1,150	
2-2000-420-2695	Merchandise Purchases	3,624	5,000	2,970	2,970	2,200	
2-2000-420-2697	Operating Supplies	203	300	18	150	250	
2-2000-420-2704	Mileage	158	800	-	200	400	
2-2000-420-2801	Telephone	1,385	1,200	1,071	1,735	1,750	
2-2000-420-2990	Cash Over/Short	(5)	-	-	-	-	
2-2000-420-2995	Youth Assistance Expenses	75	1,500	-	-	-	
2-2000-420-2998	Misc/Other	-	-	-	-	-	
Adult Sports/Activities Expenses (includes Fitness)							
2-2189-421-1102	Salaries-Regular PT	-	66,300	28,168	49,110	57,630	
2-2189-421-1103	Salaries-Seasonal/PT Staff	10,358	-	-	-	-	
2-2189-421-1421	Payroll Taxes-FICA/Medicare	792	5,072	2,108	3,757	4,409	
2-2189-421-2141	Workers Comp Insurance	108	995	382	688	864	
2-2189-421-2150	Unemployment Insurance	31	199	84	147	173	
2-2189-421-2695	Uniforms and Awards	1,409	3,000	2,789	3,500	3,900	
2-2189-421-2696	Equipment and Supplies	3,418	7,500	6,922	8,700	9,000	
2-2189-421-2697	Operating Supplies	-	-	-	-	-	
2-2189-421-2705	Dues and Memberships	-	2,000	-	-	-	
2-2189-421-2995	Sponsorship/Fundraising Exp	-	500	424	424	500	
2-2189-421-2998	Misc/Other	91	-	210	548	-	
Youth Sports/Activities Expenses							
2-2288-422-1102	Salaries-Regular PT	-	20,000	11,845	20,100	23,500	
2-2288-422-1103	Salaries-Seasonal/PT Staff	20,153	-	-	-	-	
2-2288-422-1421	Payroll Taxes-FICA/Medicare	1,544	1,530	928	1,538	1,798	
2-2288-422-2141	Workers Comp Insurance	210	300	167	302	353	
2-2288-422-2150	Unemployment Insurance	61	60	36	60	71	
2-2288-422-2694	Coach/Volunteer Screening	365	1,000	-	750	1,000	
2-2288-422-2695	Uniforms and Awards	8,100	15,000	7,450	11,000	13,500	
2-2288-422-2696	Equipment and Supplies	9,193	9,000	6,104	8,000	11,000	
2-2288-422-2697	Operating Supplies	1,363	-	368	368	-	
2-2288-422-2705	Dues and Memberships	-	3,000	193	3,918	5,000	
2-2288-422-2995	Sponsorship/Fundraising Exp	150	500	375	500	500	
Facilities							
2-2950-429-1101	Salaries-Regular FT	96,568	100,009	60,024	87,945	96,137	
2-2950-429-1102	Salaries-Regular PT	53,079	70,225	32,710	49,810	68,785	
2-2950-429-1411	Insurance/Medical-Dental	33,483	30,099	14,117	21,925	23,796	
2-2950-429-1421	Payroll Taxes-FICA/Medicare	11,139	13,176	7,031	10,673	12,764	
2-2950-429-1431	Retirement/ICMA	1,153	2,000	1,681	1,759	1,923	
2-2950-429-2101	Property Insurance	23,468	23,690	16,158	23,690	24,401	
2-2950-429-2141	Workers Comp Insurance	1,558	3,554	1,296	3,066	3,474	
2-2950-429-2150	Unemployment Insurance	436	517	275	419	501	

Department 2.9 - Community Center						
	Account Description	2020 Actual	2021 Budget	2021 Actual 8/31/21	2021 Revised	2022
2-2950-429-2205	Contract Services	35,741	32,500	31,931	40,500	37,500
2-2950-429-2502	R&M-Building and Grounds	19,014	18,000	21,403	41,500	20,000
2-2950-429-2598	R&M-Equipment	4,092	6,500	24,412	29,400	9,000
2-2950-429-2601	Office Supplies and Postage	-	200	63	126	200
2-2950-429-2603	IT - Hardware	-	1,000	-	684	100
2-2950-429-2604	IT - Software & Licenses	7,582	12,000	55,544	60,215	36,000
2-2950-429-2605	IT - Support	22,137	25,000	16,487	23,000	23,000
2-2950-429-2694	Maintenance	17,261	4,500	938	938	-
2-2950-429-2695	Cleaning Supplies	1,124	13,000	8,247	12,000	12,000
2-2950-429-2696	Small Tools	-	500	1,121	1,500	1,500
2-2950-429-2702	Staff Uniforms	-	500	670	1,000	1,000
2-2950-429-2801	Telephone	18,577	17,000	11,042	16,400	16,250
2-2950-429-2802	Natural Gas	40,263	50,000	37,612	50,000	52,000
2-2950-429-2803	Electric	86,389	100,000	64,439	96,500	100,000
2-2950-429-2804	Water	9,838	16,000	6,279	10,925	11,500
2-2950-429-2805	Sewer	4,952	12,500	3,327	5,100	6,000
2-2950-429-2806	Trash	6,140	7,000	3,644	5,465	5,585
2-2950-429-2807	Cable/Internet	16,669	18,000	16,119	17,200	9,000
2-2950-429-2997	Employee Morale/Teambuilding	27	200	29	100	250
	Total Direct Operating Expenses	1,322,610	1,491,747	951,407	1,405,242	1,582,472
	Operating Income	(759,983)	(621,707)	(418,263)	(672,922)	(618,022)
	Operating Cost Recovery	42.54%	58.32%		52.11%	60.9%
Non-Operating Revenue						
2-2000-380-4000	Intergovernment Revenue	-	-	4,950	4,950	2,475
2-2900-391-9101	Property Tax Transfer from Admin		404,247	-	404,247	418,672
2-2900-391-9101	Transfer from Reserves (Gen Opg)		-	-		
2-2900-391-9101	Transfer (to)/from Reserves (PY Bond & 1A Proceeds)		(15,053)	-	(15,053)	(203,103)
2-2900-313-1001	Property Tax-Larimer (debt svc)	1,380,687	1,374,178	1,345,030	1,374,178	1,374,588
2-2900-313-1010	Ownership Tax- Larimer (debt svc)	99,687	119,125	60,820	119,125	127,303
2-2900-313-2001	Property Tax-Boulder (debt svc)	26,965	26,759	26,260	26,759	29,349
2-2900-313-2010	Ownership Tax-Boulder Debt	1,305	2,320	734	23,220	2,718
2-2900-361-0000	Interest on Project Account	4,809	2,400	329	400	450
2-2900-361-0010	Interest on Debt Service Account	4,119	10,200	1,533	2,210	2,250
2-2900-380-2900	Other Income-Pvt Grants/Contr	-	-	-	-	-
2-2900-380-2901	Other Income-EVRPF Contributions	2,945	-	2,125	3,250	-
2-2900-380-4900	Intergov't Revenue	-	-	-	-	-
2-2900-380-4998	Town Sales Tax Revenue	756,450	650,000	421,023	870,000	785,000
	Total Non-Operating Revenue	2,276,968	2,574,177	1,862,803	2,813,286	2,539,703
Non-Operating Expenses						
2-2900-429-2212	Tax Collection Fees (Debt Svc)	28,031	28,019	27,323	28,019	28,079
2-2900-429-3332	Capital - Building	-	-	-	-	-
2-2900-429-3498	Capital - Equipment	-	90,000	22,352	37,778	35,000
2-2900-429-4101	Bond Principal Payments	-	795,000	-	765,000	795,000
2-2900-429-4102	Bond Interest Payments	497,283	699,400	349,700	699,400	699,400
2-2900-429-4103	Increase (Decrease) in Bond Reserve	-	9,562	-	9,562	13,129
2-2900-429-4104	Bond Issue Costs	600	600	5,300	5,600	600
2-2900-429-4105	1A Financing Principal Payments	(1,430)	505,664	375,419	505,664	505,664
2-2900-429-4106	1A Financing/Interest Costs	57,663	41,683	35,342	41,683	41,683
2-2900-429-6001	Contingency Appropriation	-	14,917	-	14,052	15,825
2-2900-429-6004	Maintenance Fund	-	22,376	-	21,079	23,737
2-2900-429-9800	Depreciation Expense	900,467				
	Total Non-Operating Expenses	1,482,614	2,207,223	815,436	2,127,837	2,158,118
	Net Income (Deficit) Before Admin Costs Allocated	34,372	(254,753)	629,104	12,527	(236,437)
	Admin Cost Allocation		132,091		48,909	102,398
	Net Income (Deficit)	34,372	(386,845)	629,104	(36,382)	(338,835)

Department 3 - Lake Estes Golf							
Account ID	Account Description	2020 Actual	2021 Budget	2021 Actual 8/31/21	2021 Revised	2022	
Operating Revenue							
3-3000-342-9900	Golf Improvement Fund	26,385	25,626	26,363	30,775	26,400	
3-3000-347-1600	Equipment Rental	14,879	20,850	17,785	20,650	20,850	
3-3000-347-2200	Golf Cart Rental	54,671	57,960	59,580	70,100	72,000	
3-3000-347-2400	Daily Green Fees	128,741	130,713	128,137	153,290	155,000	
3-3000-347-2500	Disc Golf Green Fees	4,605	7,750	8,330	9,575	8,500	
3-3000-347-2900	Merchandise Sales	37,113	42,550	50,496	63,800	61,000	
3-3000-347-3100	Punch Pass	1,387	3,628	1,613	1,613	1,500	
3-3000-347-3400	Season Pass	8,324	9,198	8,656	8,656	8,500	
3-3000-380-2000	Miscellaneous Income	2,049	1,000	10	512	100	
3-3000-380-2010	Merch Rebates/Cash Discounts	53	400	495	525	500	
3-3300-347-2000	Food Sales	4,368	4,500	4,195	4,925	4,700	
3-3300-347-2700	Liquor Sales	13,502	12,900	11,244	13,725	13,450	
	Total Operating Revenue	296,076	317,075	316,903	378,146	372,500	
Course Operations Expenses							
3-3000-430-1101	Salaries-Regular FT	45,855	39,198	25,403	38,475	41,505	
3-3000-430-1411	Insurance/Medical-Dental	6,267	8,540	4,800	7,395	5,728	
3-3000-430-1421	Payroll Taxes-FICA/Medicare	3,474	3,119	1,898	2,921	3,302	
3-3000-430-1431	Retirement/ICMA	1,402	1,568	1,182	1,539	1,660	
3-3000-430-2101	Property Insurance	3,010	3,090	2,197	3,596	3,703	
3-3000-430-2102	Liability Insurance	1,714	2,029	1,150	1,725	1,777	
3-3000-430-2141	Workers Comp Insurance	628	588	478	693	830	
3-3000-430-2150	Unemployment Insurance	136	118	74	115	125	
3-3000-430-2298	Credit Card Fees	7,305	7,927	4,560	9,076	9,313	
3-3000-430-2502	R&M-Bldgs	18	750	164	164	1,000	
3-3000-430-2504	R&M-Equipment	-	-	-	164	-	
3-3000-430-2598	Equipment Expense	1,100	1,100	206	206	1,100	
3-3000-430-2690	Licenses/Permits/Fees	599	600	-	-	600	
3-3000-430-2697	Operating Supplies	1,706	1,500	1,919	2,100	2,000	
3-3000-430-2698	Disc Golf Operating Supplies	-	250	832	832	10,500	
3-3000-430-2699	Rental Equipment	14,697	15,000	13,622	16,800	15,000	
3-3000-430-2702	Uniform Expense	360	500	420	420	700	
3-3000-430-2801	Telephone	2,789	2,690	754	930	550	
3-3000-430-2807	Cable/Internet	1,884	2,200	555	920	1,000	
3-3000-430-2901	Use Tax	836	1,500	304	535	850	
3-3000-430-2990	Cash Over/Short	(20)	-	(5)	(7)	-	
3-3000-430-2998	Misc/Other	-	-	-	-	-	
Pro Shop Expenses							
3-3200-432-1103	Salaries-Seasonal/PT Staff	35,226	37,000	23,921	33,000	46,500	
3-3200-432-1421	Payroll Taxes-FICA/Medicare	2,695	2,831	1,830	3,725	3,557	
3-3200-432-2141	Workers Comp Insurance	493	555	447	726	930	
3-3200-432-2150	Unemployment Insurance	106	111	72	152	140	
3-3200-432-2620	Freight/Shipping	82	1,000	-	-	1,000	
3-3200-432-2695	Merchandise Purchases	4,891	22,000	20,958	24,000	30,000	
3-3200-432-2697	Operating Supplies	1,512	1,700	1,133	1,400	2,300	
3-3300-433-2694	Purchases-Liquor	4,039	3,550	3,612	4,035	4,000	
3-3300-433-2696	Purchases-Food	2,337	2,400	2,766	2,950	2,800	
3-3300-433-2697	Operating Supplies	-	-	-	-	-	
Course Maintenance Expenses							
3-3100-431-1101	Salaries-Regular FT	73,712	76,889	48,743	75,890	79,203	
3-3100-431-1103	Salaries-Seasonal/PT Staff	9,973	19,000	12,801	18,900	20,000	
3-3100-431-1411	Insurance/Medical-Dental	19,530	4,574	12,290	18,815	19,923	
3-3100-431-1421	Payroll Taxes-FICA/Medicare	6,182	7,571	4,710	8,168	7,831	
3-3100-431-1431	Retirement/ICMA	2,913	3,076	1,973	3,036	3,168	

Department 3 - Lake Estes Golf							
3-3100-431-2141	Workers Comp Insurance	1,072	1,438	1,144	1,896	1,984	
3-3100-431-2150	Unemployment Insurance	242	297	185	323	307	
3-3100-431-2206	Professional Services	3,198	3,500	1,696	3,215	3,500	
3-3100-431-2502	R&M-Bldgs	34	-	320	320	-	
3-3100-431-2590	R&M-Grounds	17,813	14,000	17,674	19,500	15,000	
3-3100-431-2595	R&M-Tree Maintenance	-	1,000	-	-	-	
3-3100-431-2598	R&M-Equipment	2,236	4,000	5,078	5,450	4,000	
3-3100-431-2650	Petroleum Products-Oil, Gas	911	1,100	1,238	2,350	2,000	
3-3100-431-2697	Operating Supplies	-	-	237	237	-	
3-3100-431-2801	Telephone	743	630	551	875	700	
3-3100-431-2802	Natural Gas	1,156	1,600	1,068	1,610	1,610	
3-3100-431-2803	Electric	7,194	6,800	4,211	6,585	6,800	
3-3100-431-2804	Water	3,563	3,500	2,963	3,550	3,605	
3-3100-431-2805	Sewer	419	650	280	535	420	
3-3100-431-2806	Trash	-	-	-	-	-	
3-3100-431-2999	Fleet Maintenance Allocation	16,624	17,660	11,490	17,660	19,324	
	Total Direct Operating Expenses	312,655	330,697	243,904	347,501	381,845	
	Operating Income (Deficit)	(16,579)	(13,622)	72,999	30,645	(9,345)	
Non-Operating Revenue							
3-3000-380-4000	Misc Income-Intergov't	-	-	-	-	-	
3-3000-391-9101	Transfers - Property Taxes	-	1,000	-	-	-	
3-3000-391-9101	Maintenance Fund Transfer	-	15,000	-	-	-	
3-3000-391-9101	Golf Impr Fund Reserves used	-	-	-	-	-	
3-3100-380-2000	Miscellaneous Income	15	-	(116)	(116)	-	
	Total Non-Operating Revenue	15	16,000	(116)	(116)	-	
Non-Operating Expenses							
3-3000-430-3112	Capital-Land Improvements	-	-	-	-	12,000	
3-3000-430-3222	Capital-Bldgs	-	15,000	-	15,000	7,500	
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	-	3,307	-	3,475	3,818	
3-3000-430-6004	Maintenance Repair Fund	-	4,960	-	5,213	5,728	
3-3000-391-9101	Golf Impr Fund Reserve	-	25,626	-	30,775	26,400	
3-3000-430-9500	Transfers	-	-	-	-	-	
3-3000-430-9800	Depreciation	31,870					
	Total Non-Operating Expenses	31,870	48,893	-	54,463	55,446	
	Net Income (Deficit) Before Admin Costs Allocated	(48,434)	(46,516)	72,884	(23,933)	(64,792)	
	Admin/Subsidy Share		29,354		12,095	24,708	
	Net Income (Deficit)	(48,434)	(75,870)	72,884	(36,027)	(89,500)	

Department 4 - Estes Park Golf							
Account ID	Account Description	2020 Actual	2021 Budget	2021 Actual 8/31/21	2021 Revised	2022	
Operating Revenue							
4-4000-342-9900	Golf Improvement Fund	138,963	126,804	119,715	147,945	116,000	
4-4000-347-1600	Equipment Rental	26,787	24,950	31,815	41,185	32,000	
4-4000-347-2200	Golf Cart Rental	245,461	231,656	220,532	289,000	270,000	
4-4000-347-2400	Daily Green Fees	603,905	543,298	502,032	648,760	600,000	
4-4000-347-2900	Merchandise Sales	166,761	152,550	147,985	201,400	180,000	
4-4000-347-3100	Punch Pass	16,481	16,000	12,838	12,502	13,000	
4-4000-347-3200	Range Income	51,502	44,867	45,872	58,144	52,000	
4-4000-347-3400	Season Pass	107,377	103,800	121,136	121,086	112,000	
4-4000-351-2000	Junior Golf Revenue	10,841	11,000	9,840	13,000	12,000	
4-4000-380-2000	Misc Income	2,979	1,200	330	385	400	
4-4000-380-2010	Mdse Rebates	1,882	1,900	1,946	2,025	2,000	
4-4300-347-2100	Food Sales				-	4,000	
4-4300-347-2200	Liquor Sales				-	30,000	
4-4300-347-2000	Concession Percentage	38,333	49,000	35,350	57,500	50,600	
4-4300-347-2700	Misc Revenue	3,540	1,800	(448)	1,800	1,800	
	Total Operating Revenue	1,414,813	1,308,825	1,248,943	1,594,732	1,475,800	
Course Operations Expenses							
4-4000-440-1101	Salaries-Regular FT	78,136	102,095	62,290	85,380	107,410	
4-4000-440-1102	Salaries-Regular PT	-					
4-4000-440-1411	Insurance/Medical-Dental	12,724	17,080	9,746	15,015	11,456	
4-4000-440-1421	Payroll Taxes-FICA/Medicare	7,324	8,123	4,895	7,992	8,546	
4-4000-440-1431	Retirement/ICMA	2,158	4,084	1,803	3,415	4,296	
4-4000-440-2101	Property Insurance	10,425	11,330	8,386	11,970	12,329	
4-4000-440-2102	Liability Insurance	4,295	4,697	2,973	4,460	4,594	
4-4000-440-2141	Workers Comp Insurance	1,299	1,531	1,164	1,708	2,148	
4-4000-440-2150	Unemployment Insurance	287	319	192	329	335	
4-4000-440-2298	Credit Card Fees	26,777	24,868	19,625	33,489	28,040	
4-4000-440-2502	R&M-Bldgs	799	3,000	2,794	3,000	10,000	
4-4000-440-2504	R&M-Equipment	-	-	113	113	850	
4-4000-440-2598	Equipment Expense	4,650	5,850	3,050	5,100	8,400	
4-4000-440-2601	Office Supplies	6	300	248	248	350	
4-4000-440-2690	Licenses/Permits/Fees	1,669	2,000	-	-	1,670	
4-4000-440-2691	Special Events	1,003	1,200	578	1,948	1,200	
4-4000-440-2697	Operating Supplies	2,436	1,950	3,596	4,060	2,800	
4-4000-440-2698	Range Supplies	2,134	3,600	3,332	3,332	4,800	
4-4000-440-2699	Rental Equipment	63,792	44,000	34,056	44,500	76,600	
4-4000-440-2702	Uniform Expense	880	1,300	1,200	1,200	1,800	
4-4000-440-2704	Mileage	413	850	158	400	500	
4-4000-440-2801	Telephone	4,402	4,200	2,283	2,830	2,000	
4-4000-440-2807	Cable/Internet	3,707	3,500	6,481	7,521	6,745	
4-4000-440-2901	Use Tax	751	2,850	781	1,350	1,000	
4-4000-440-2990	Cash Over/Short	(17)	-	(17)	(19)	-	
4-4000-440-2995	Junior Golf Expenses	5,848	11,000	3,498	3,750	11,000	
4-4000-440-2998	Misc/Other	-	-	-	-	-	
Pro Shop Expenses							
4-4200-442-1103	Salaries-Seasonal/PT Staff	73,493	52,300	52,325	81,145	102,000	
4-4200-442-1421	Payroll Taxes-FICA/Medicare	5,647	4,001	4,003	6,897	7,803	
4-4200-442-2141	Workers Comp Insurance	1,033	785	976	1,623	2,040	
4-4200-442-2150	Unemployment Insurance	222	157	157	284	306	
4-4200-442-2535	R&M-Computers	-	2,750	1,923	1,923	3,250	
4-4200-442-2620	Freight Charges	1,554	3,100	94	250	350	
4-4200-442-2695	Merchandise Purchases	119,509	112,000	128,178	138,000	130,000	
4-4200-442-2697	Operating Supplies	2,414	3,250	3,286	3,400	3,550	
4-4300-443-2694	Purchases - Liquor				-	10,000	

Department 4 - Estes Park Golf							
4-4300-443-2696	Purchases - Food					-	2,000
4-4300-443-2598	R&M-Kitchen Equipment	4,041	5,500	3,545	5,500		8,000
Course Maintenance Expenses							
4-4100-441-1101	Salaries-Regular FT	85,971	86,289	54,706	84,035		88,870
4-4100-441-1102	Salaries-Regular PT	519	-	-	-		-
4-4100-441-1103	Salaries-Seasonal/PT Staff	66,007	82,640	72,847	106,100		110,000
4-4100-441-1411	Insurance/Medical-Dental	15,970	7,623	9,804	15,145		16,247
4-4100-441-1421	Payroll Taxes-FICA/Medicare	11,431	13,058	9,865	15,548		15,352
4-4100-441-1431	Retirement/ICMA	1,639	1,760	1,123	1,813		1,813
4-4100-441-2141	Workers Comp Insurance	2,548	2,534	2,369	3,613		3,977
4-4100-441-2150	Unemployment Insurance	448	512	386	672		602
4-4100-441-2206	Professional Services	1,546	2,500	-	-		-
4-4100-441-2502	R&M-Bldgs	5,205	3,000	455	3,000		3,000
4-4100-441-2504	R&M-Vehicles	67	-	-	-		-
4-4100-441-2590	R&M-Grounds	64,808	70,000	36,458	68,000		71,000
4-4100-441-2595	R&M-Tree Maintenance	-	1,000	-	-		-
4-4100-441-2597	R&M-Equipment-Golf Carts	295	2,800	1,652	2,050		2,000
4-4100-441-2598	R&M-Equipment-Mowers, Tractors	9,619	15,000	21,185	23,200		15,000
4-4100-441-2650	Petroleum Products	8,050	12,000	7,753	13,630		12,000
4-4100-441-2697	Operating Supplies	1,321	-	323	1,000		500
4-4100-441-2999	Fleet Maintenance Allocation	47,498	50,458	32,828	50,458		55,211
4-4100-441-2702	Uniform Expense	1,724	3,000	2,968	2,968		3,150
4-4100-441-2801	Telephone	2,170	2,000	1,394	1,975		2,000
4-4100-441-2802	Natural Gas	4,496	7,000	4,769	6,800		7,200
4-4100-441-2803	Electric	8,645	12,000	7,155	11,265		11,300
4-4100-441-2804	Water	19,785	18,500	14,754	18,750		19,000
4-4100-441-2805	Sewer	6,525	7,800	5,287	7,930		8,000
4-4100-441-2806	Trash	10,886	10,000	8,825	13,325		14,000
	Total Direct Operating Expenses	820,980	855,042	664,617	933,387		1,038,391
	Operating Income	593,832	453,783	584,326	661,345		437,409
Non-Operating Revenue							
4-4000-380-3000	Gain/Loss on Equip Disposal	-	-	-	-		-
4-4000-380-4000	Intergov't Revenue	-	-	-	-		-
4-4000-391-9101	Transfers - Property Taxes	-	62,000	-	62,000		12,000
4-4000-391-9101	Maintenance Fund Transfer	-	45,000	-	45,000		-
4-4000-391-9101	Golf Impr Fund Reserves used	-	139,308	-	139,308		87,088
4-4000-391-9101	Golf Impr Fund Incr/(Decr)	-	-	-	-		-
4-4100-380-2000	Miscellaneous Income	1,679	-	-	-		-
	Total Non-Operating Revenue	1,679	246,308	-	246,308		99,088
Non-Operating Expenses							
4-4000-440-3112	Capital-Land Improvements	-	55,000	13,614	55,000		152,520
4-4000-440-3222	Capital-Buildings	-	45,000	-	45,000		-
4-4000-440-3498	Capital-Equipment	-	78,000	5,497	61,000		12,000
4-4000-440-4101	Principal-Capital Lease	(1)	33,330	27,655	33,330		40,763
4-4000-440-4102	Interest-Capital Lease	1,990	887	768	887		1,305
4-4000-440-6001	Contingency Appropriation	2,495	8,550	-	9,334		10,384
4-4000-440-6004	Maintenance Repair Fund	-	12,826	-	14,001		15,576
4-4000-391-9101	Golf Impr Fund Reserve	-	126,804	-	147,945		116,000
4-4000-440-9800	Depreciation	108,701					
	Total Non-Operating Expenses	113,185	360,398	47,534	366,497		348,548
	Net Income (Deficit) Before Admin Costs Allocated	482,326	339,693	536,792	541,157		187,949
	Admin/Subsidy Share		75,895		32,486		67,192
	Net Income (Deficit)	482,326	263,798	536,792	508,670		120,757
	Both Courses Combined	433,892	187,928	609,675	472,643		31,257

Department 5 - Fleet Maintenance Cost Pool							
Account ID		2021 Budget	2021 Actual 8/31/21	2021 Revised	2022		
Operating Expenses							
5-5000-450-1101	Salaries-Regular FT	52,870	33,959	51,988	54,450		
5-5000-450-1411	Insurance/Medical-Dental	8,455	9,458	14,480	15,296		
5-5000-450-1421	Payroll Taxes-FICA/Medicare	4,045	2,562	3,921	4,165		
5-5000-450-1431	Retirement/ICMA	2,115	1,358	2,080	2,178		
5-5000-450-2141	Workers Comp Insurance	793	634	925	1,089		
5-5000-450-2150	Unemployment Insurance	159	100	153	163		
5-5000-450-2504	R&M-Vehicles	4,000	851	1,900	2,300		
5-5000-450-2598	R&M-Equipment-Mowers, Tractors	4,000	1,875	2,850	3,300		
5-5000-450-2650	Petroleum Products	18,000	12,937	17,500	21,000		
5-5000-450-2697	Operating Supplies	6,000	1,608	4,750	6,000		
5-5000-450-2801	Telephone	480	314	480	480		
	Total Operating Expenses	100,916	65,657	101,027	110,422		
Dept. Allocation:							
		2021 Allocation %				2022 Allocation %	
Lake Estes Golf		17.5%	17,660	11,490	17,680	19,324	17.5%
Estes Park Golf		50.0%	50,458	32,828	50,514	55,211	50.0%
Marina		7.5%	7,569	4,924	7,577	8,282	7.5%
Parks and Trails		10.0%	10,092	6,566	10,103	11,042	10.0%
Campgrounds		15.0%	15,137	9,848	15,154	16,563	15.0%
		100%	100,916	65,657	101,027	110,422	100%

Department 6 - Marina						
Account ID	Account Description	2020 Actual	2021 Budget	2021 Actual 8/31/21	2021 Revised	2022
Operating Revenue						
6-6000-342-1000	Pavilion Rentals	8,628	12,500	19,030	19,642	20,000
6-6000-347-1100	Boat Rentals	318,909	288,400	371,314	383,876	386,000
6-6000-347-1400	Dock Rentals	5,445	5,700	5,769	5,769	5,700
6-6000-347-1900	Fishing Licenses Sales	33,671	37,000	28,310	29,429	29,500
6-6000-347-2500	Boat Permits-Daily & Annual	16,197	12,800	16,373	16,944	17,000
6-6000-347-2900	Merchandise Sales	69,819	60,550	81,391	86,146	85,000
6-6000-347-3000	Motor Fuel Sales	-	50	113	113	50
6-6000-347-3600	Day Use Fees-Marina	43,146	35,200	62,803	67,370	66,700
6-6000-347-3800	Bike Rentals	39,291	36,450	54,322	57,141	58,500
6-6000-347-9900	Marina Improvement Fund	41,763	42,575	47,308	49,172	49,500
6-6000-380-2000	Other Misc Revenue	3,843	1,650	165	176	450
6-6000-380-2008	Special Use Fees	2,750	2,850	5,975	5,975	6,000
6-6100-347-2000	Food Sales	15,391	17,250	16,700	17,454	17,500
6-6200-347-5000	Cherokee Draw Vehicle Fees	56,576	68,250	27,192	50,000	57,000
6-6200-347-5500	Wapiti Meadows-Vehicle Fees	12,987	13,850	6,996	9,000	10,500
	Total Operating Revenue	668,416	635,075	743,761	798,206	809,400
Operating Expenses						
6-6000-460-1101	Salaries-Regular FT	66,318	80,661	74,223	102,571	94,259
6-6000-460-1103	Salaries-Seasonal/PT Staff	79,424	88,000	104,257	121,777	147,000
6-6000-460-1411	Insurance/Medical-Dental	19,800	19,231	7,526	12,029	13,696
6-6000-460-1421	Payroll Taxes-FICA/Medicare	11,343	13,149	13,701	21,017	18,745
6-6000-460-1431	Retirement/ICMA	1,895	3,226	903	4,103	3,770
6-6000-460-2101	Property Insurance	3,112	3,884	2,433	3,550	3,657
6-6000-460-2102	Liability Insurance	2,010	2,268	1,762	2,642	2,722
6-6000-460-2141	Workers Comp Insurance	4,123	3,036	5,016	6,490	7,238
6-6000-460-2150	Unemployment Insurance	445	516	537	708	735
6-6000-460-2298	Credit Card Fees	11,380	10,783	14,728	16,196	16,136
6-6000-460-2301	Advertising/Promotions	-	-	262	262	2,500
6-6000-460-2502	R&M-Bldgs	2,335	2,850	-	-	-
6-6000-460-2590	R&M-Grounds	480	2,500	1,000	1,000	1,000
6-6000-460-2598	R&M-Other Equip & Machinery	10,777	10,000	8,567	8,711	9,500
6-6000-460-2999	Fleet Maintenance Allocation	7,125	7,569	4,924	7,569	8,282
6-6000-460-2601	Office Supplies	-	300	3,846	3,846	500
6-6000-460-2650	Petroleum Products	4,582	6,750	5,604	5,700	6,000
6-6000-460-2690	Liquor License/Permits	325	950	750	750	850
6-6000-460-2691	Special Events	-	500	5,010	5,010	5,500
6-6000-460-2692	Fishing Licenses	31,805	35,000	26,395	28,003	27,800
6-6000-460-2695	Merchandise Purchases	36,640	32,000	37,309	37,811	38,000
TBD	Fish Stocking			15,000	15,000	15,000
6-6000-460-2697	Operating Supplies	11,795	12,000	18,727	20,025	15,000
6-6000-460-2699	Rental Equipment	-	9,500	6,821	6,821	10,000
6-6000-460-2702	Uniform Expense	-	1,150	1,532	1,532	1,550
6-6000-460-2801	Telephone	2,067	2,000	1,805	2,718	2,750
6-6000-460-2802	Natural Gas	951	1,200	977	1,450	1,500
6-6000-460-2803	Electric	2,469	3,350	1,507	2,100	3,000
6-6000-460-2804	Water	2,385	2,850	2,536	3,450	3,050
6-6000-460-2805	Sewer	3,866	4,500	2,730	4,750	4,750
6-6000-460-2806	Trash	30	350	2,991	3,500	3,750
6-6000-460-2807	Cable/Internet	1,010	1,000	3,577	3,577	4,000
6-6000-460-2901	Use Tax Payment-Rentals	482	850	198	198	300

Department 6 - Marina							
6-6000-460-2990	Cash Over/Short	(36)	-	(191)	(288)	-	
6-6000-460-2997	Employee Morale/Teambuilding	-	-	77	343	300	
6-6000-460-2998	Misc/Other	-	-	179	179	-	
6-6100-461-2696	Purchases-Food	8,032	11,000	6,745	6,966	7,800	
Lake Estes Trail							
6-6200-462-1101	Salaries-Regular FT	-	29,135	14,292	22,519	24,790	
6-6200-462-1103	Salaries-Seasonal/PT Staff	-	33,920	21,442	25,920	16,960	
6-6200-462-1411	Insurance/Medical-Dental	-	5,060	3,786	5,464	5,103	
6-6200-462-1421	Payroll Taxes-FICA/Medicare	-	4,913	2,727	3,998	3,270	
6-6200-462-1431	Retirement/ICMA	-	1,165	313	313	992	
6-6200-462-2141	Workers Comp Insurance	-	946	996	1,240	1,336	
6-6200-462-2150	Unemployment Insurance	-	193	107	166	128	
6-6200-462-2101	Property Insurance	2,140	1,900	1,334	2,001	2,061	
6-6200-462-2102	Liability Insurance	-	445	-	445	458	
6-6200-462-2501	Contract Services	-	-	-	-	16,500	
6-6200-462-2502	R&M-Bldgs	2,791	3,500	-	950	3,000	
6-6200-462-2590	R&M-Grounds	9,596	7,000	1,350	4,500	5,500	
6-6200-462-2595	R&M-Tree Maintenance	-	750	-	-	4,500	
6-6200-462-2598	R&M-Equipment	73	3,000	37	750	1,000	
6-6200-462-2697	Operating Supplies	15,172	22,500	12,228	15,100	19,500	
6-6200-462-2801	Telephone	-	-	154	255	255	
6-6200-462-2802	Natural Gas	650	850	553	800	850	
6-6200-462-2803	Electric	3,635	3,700	3,404	4,400	4,805	
6-6200-462-2804	Water	3,574	3,200	2,569	3,500	3,855	
6-6200-462-2805	Sewer	3,222	2,900	951	1,875	1,900	
6-6200-462-2806	Trash	8,850	8,350	6,242	8,965	10,000	
6-6200-462-2998	Misc/Other-Wildlife	-	250	-	-	-	
	Total Direct Operating Expenses	376,674	506,600	456,449	565,226	607,402	
	Operating Income	291,742	128,475	287,312	232,980	201,998	
Non-Operating Revenue							
6-6000-380-3000	Sale of Equipment	-	-	-	-	-	
6-6000-380-4001	Intergov't Revenue	670	2,500	3,750	3,750	-	
6-6000-391-9101	Transfers - Property Taxes	-	750	-	-	-	
6-6000-391-9101	Maintenance Fund Transfer	-	5,000	-	-	-	
6-6000-391-9101	Marina Impr Fund Incr/(Decr)	-	-	-	-	-	
6-6000-391-9101	Marina Impr Fund Reserves used	-	7,500	-	2,700	180,000	
	Total Non-Operating Revenue	670	15,750	3,750	6,450	180,000	
Non-Operating Expenses							
6-6000-460-3112	Capital-Land Improvements	-	15,000	5,134	5,134	-	
6-6000-460-3222	Capital-Bldgs	-	-	-	-	-	
6-6000-460-3498	Capital-Equipment	-	-	-	-	250,500	
6-6000-460-6001	Contingency Appropriation	-	5,066	-	5,652	6,074	
6-6000-460-6004	Maintenance Repair Fund	-	7,599	-	3,495	9,111	
6-6000-391-9101	Marina Impr Fund Reserve	-	42,575	-	49,172	49,500	
6-6000-460-9800	Depreciation	46,042	-	-	-	-	
	Total Non-Operating Expenses	46,042	70,240	5,134	63,453	315,185	
	Net Income (Deficit) Before Admin Costs Allocated	246,370	73,985	285,929	175,978	66,813	
	Admin/Subsidy Share		44,961		19,672	39,304	
	Net Income (Deficit)	246,370	29,024	285,929	156,305	27,510	

Department 7 - Parks and Trails							
Account ID	Account Description	2020 Actual	2021 Budget	2021 Actual 8/31/21	2021 Revised	2022	
Operating Revenue							
7-7000-348-4300	Common Point/ Gun Range	4,007	3,650	-	3,650	3,800	
7-7000-380-2000	Miscellaneous Revenue	523	-	-	-	-	
7-7100-380-2000	Misc Income (Stanley Park)	598	-	-	-	-	
7-7100-347-1800	Facility Rental-Stanley Park	3,225	11,600	10,890	14,850	15,000	
7-7100-347-5000	SP Donations	4,350	-	-	-	-	
7-7100-347-5001	EVRP Foundation Contribution	14,948	-	-	-	-	
7-7500-380-2000	Misc Income (Trails)	87	-	-	-	-	
7-7500-380-4000	Misc Income - Intergovt	2,572	-	-	-	-	
2-2300-347-9900	SP Improvement Fund						
	Total Operating Revenue	30,310	15,250	10,890	18,500	18,800	
Park Operations and Maintenance Expenses							
Parks and Trails Management							
7-7000-470-1101	Salaries-Regular FT	59,858	37,021	23,955	35,705	34,652	
7-7000-470-1103	Salaries-Seasonal/PT Staff	15,596	35,520	4,447	7,535	31,840	
7-7000-470-1411	Insurance/Medical-Dental	11,405	6,422	3,433	4,505	6,495	
7-7000-470-1421	Payroll Taxes-FICA/Medicare	5,657	5,574	2,196	3,685	5,104	
7-7000-470-1431	Retirement/ICMA	2,264	321	732	1,428	226	
7-7000-470-2101	Property Insurance	35	38	15	22	23	
7-7000-470-2141	Workers Comp Insurance	1,530	1,088	875	1,492	2,128	
7-7000-470-2150	Unemployment Insurance	222	218	86	130	199	
7-7000-470-2650	Petroleum Products	700	950	490	875	900	
7-7000-470-2697	Operating Supplies	219	-	135	135	-	
7-7000-470-2801	Telephone	579	900	193	295	325	
7-7000-470-2999	Fleet Maintenance Allocation	9,500	10,092	6,566	10,092	11,042	
Stanley Park							
7-7100-471-2101	Property Insurance	4,071	4,120	2,828	4,242	4,369	
7-7100-471-2102	Liability Insurance	7,613	7,155	4,773	7,160	7,375	
7-7100-471-2502	R&M-Bldgs	1,774	8,200	1,253	2,760	3,000	
7-7100-471-2590	R&M-Grounds	41,543	34,650	19,094	31,200	35,700	
7-7100-471-2595	R&M-Tree Maintenance	-	-	-	-	1,000	
7-7100-471-2598	R&M-Equipment	-	3,000	1,806	2,700	3,000	
7-7100-471-2697	Operating Supplies	2,755	15,600	2,491	3,400	3,800	
7-7100-471-2803	Electric	6,418	7,200	5,283	8,060	8,000	
7-7100-471-2804	Water	2,512	2,650	1,565	2,550	2,850	
7-7100-471-2805	Sewer	1,158	2,000	1,718	2,375	2,550	
7-7100-471-2806	Trash	5,105	4,300	2,208	3,430	3,000	
Trails (Excluding Lake Estes Trail)							
7-7500-475-2101	Property Insurance	30	52	-	-	-	
7-7500-475-2102	Liability Insurance	366	361	224	336	346	
7-7500-475-2494	Trails Fund Exp	9,648	4,500	6,885	8,760	9,300	
7-7500-475-2590	R & M Grounds	5	-	-	2,000	3,000	
7-7500-475-2598	R & M Equipment	1,088	500	3,160	3,160	4,000	
7-7500-475-2697	Operating Supplies	8,661	875	296	400	500	
	Total Direct Operating Expenses	200,312	193,305	96,706	148,431	184,725	
	Operating Income (Deficit)	(170,003)	(178,055)	(85,816)	(129,931)	(165,925)	
Non-operating Revenues							
7-7100-380-3000	Foundation Contributions	-	-	-	-	-	
7-7100-391-9101	Transfers - Property Taxes	-	220,372	-	220,372	236,935	
7-7100-391-9101	Maintenance Fund Transfer	-	6,000	-	-	-	

Department 7 - Parks and Trails						
7-7100-391-9101	Transfers - SP Impr Fund	-	-	-	-	-
7-7100-391-9211	CTF Transfers	-	275,000	-	275,000	20,000
7-7500-380-4000	Intergovt Revenue	2,572	29,000	-	-	23,000
7-7500-391-9101	Trails Reserve Fund Incr/(Decr)	-	(528,923)	-	-	110,026
	Total Non-Operating Revenue	2,572	1,449	-	495,372	389,962
Non-operating Expenses						
7-7000-470-4101	Principal-Capital Lease	-	2,892	2,892	2,892	-
7-7000-470-4102	Interest-Capital Lease	127	35	35	35	-
7-7000-470-6001	Contingency Appropriation	350	981	-	659	929
7-7000-470-6004	Maintenance Repair Fund	-	1,472	-	988	1,394
7-7000-470-9800	Depreciation	7,932				-
7-7100-471-3112	Capital-Land Imprv's	-	295,000	19,825	294,825	-
7-7100-471-3222	Capital-Buildings	-	-	-	-	-
7-7100-471-3498	Capital-Equipment	-	-	-	2,812	-
7-7100-391-9101	Parks Impr Fund Reserves used	-	-	-	-	-
7-7100-471-9800	Depreciation	46,917				-
7-7200-472-3225	Outdoor Range	-	-	-	-	-
7-7200-472-9800	Depreciation	-				-
7-7500-475-3112	Capital - Land Imprv's	-	658,000	550,000	565,000	228,000
7-7500-475-3222	Capital - Bldgs	-	-	-	-	-
7-7500-475-3498	Capital - Equipment	-	-	-	-	9,000
7-7500-475-9800	Depreciation	74,884				-
	Total Non-Operating Expenses	130,210	958,381	572,752	867,212	239,323
	Net Income (Deficit) Before Admin Costs Allocated	(297,641)	(1,134,987)	(658,569)	(501,771)	(15,286)
	Admin Cost Allocation		17,156		5,166	11,953
	Net Income (Deficit)	(297,641)	(1,152,143)	(658,569)	(506,937)	(27,239)

Department 7.4 - Campgrounds						
Account ID	Account Type	2020 Actual	2021 Budget	2021 Actual 8/31/21	2021 Revised	2022
Operating Revenue						
7-7400-342-1000	Special Events Revenue - ML	-	-	-	-	-
7-7400-347-9900	Campground Improvement Fund	159,643	188,620	178,274	185,249	182,000
7-7400-347-2400	Camping Revenue - ML	433,290	501,750	473,559	493,228	488,000
7-7400-347-2600	Showers & Laundry Revenue - ML	10,137	16,500	15,597	20,012	16,500
7-7400-347-2900	Merchandise Sales - ML	124,147	131,000	119,637	141,600	134,000
7-7400-347-2901	Non-tax revenue - ML	756	1,000	604	863	1,000
7-7400-347-2902	Vehicle Permit Fees	-	-	-	-	117,610
7-7400-380-2000	Miscellaneous Income - ML	3,724	1,750	179	179	650
7-7400-380-2008	Special Use Fees - ML	1,350	1,500	1,350	1,575	1,500
7-7450-347-2400	Camping Revenue - EP	205,087	251,000	239,313	247,543	242,000
7-7450-347-2900	Merchandise Sales - EP	26,934	35,800	30,394	36,379	32,500
7-7450-347-2901	East Portal Non-tax Revenue	7	-	(20)	(20)	-
	Total Operating Revenue	965,076	1,128,920	1,058,887	1,126,608	1,215,760
Operating Expenses (both campgrounds)						
7-7400-474-1101	Salaries-Regular FT	113,456	151,127	89,223	141,522	155,649
7-7400-474-1103	Salaries-seasonal/PT Staff	84,340	57,707	45,812	69,543	60,000
7-7400-474-1411	Insurance/Medical-Dental	30,109	23,565	19,582	30,227	35,371
7-7400-474-1421	Payroll Taxes-FICA/Medicare	15,090	16,438	10,670	16,579	16,973
7-7400-474-1431	Retirement/ICMA	2,867	6,045	1,930	5,661	6,226
7-7400-474-2101	Property Insurance	3,181	3,387	2,952	4,393	4,525
7-7400-474-2102	Liability Insurance	3,035	3,401	2,181	3,271	3,369
7-7400-474-2141	Workers Comp Insurance	6,732	4,833	3,854	6,771	7,569
7-7400-474-2150	Unemployment Insurance	591	645	418	802	666
7-7400-474-2501	Contract Svc - Cleaning/Maint	28,958	35,000	19,600	25,100	35,000
7-7400-474-2502	R&M-Bldgs	16,226	20,000	5,174	20,000	20,000
7-7400-474-2590	R&M-Grounds	46,442	43,250	28,367	43,250	52,000
7-7400-474-2595	R&M-Tree Maintenance	10,000	11,000	11,461	10,723	11,000
7-7400-474-2597	Tools and Small Equipment	22,831	20,900	21,367	23,060	41,000
7-7400-474-2598	R&M Machinery and Equipment	5,332	5,000	1,933	4,500	5,000
7-7400-474-2601	Office Supplies	1,137	1,250	1,460	1,500	1,500
7-7400-474-2650	Petroleum Products	600	1,150	877	1,285	1,300
7-7400-474-2999	Fleet Maintenance Allocation	14,250	15,137	9,848	15,137	16,563
7-7400-474-2690	Licenses and Permits	291	400	-	260	300
7-7400-474-2695	Merchandise Purchases	78,970	92,000	87,510	93,000	97,500
7-7400-474-2697	Operating Supplies	22,250	24,000	17,761	23,500	24,000
7-7400-474-2699	Equipment Rental	591	1,500	157	1,100	1,500
7-7400-474-2702	Uniforms	2,985	3,000	3,161	3,161	3,000
7-7400-474-2704	Mileage	50	250	60	155	250
7-7400-474-2705	Dues, Subscriptions & Mbrshps	219	500	-	99	350
7-7400-474-2801	Telephone	6,262	6,500	2,900	4,665	5,000
7-7400-474-2802	Propane and Natural Gas	4,563	8,000	6,688	8,200	8,250
7-7400-474-2803	Electric	22,959	31,500	19,413	30,200	30,250
7-7400-474-2804	Water	7,636	8,000	5,327	8,325	8,500
7-7400-474-2805	Sewer	8,234	15,000	4,490	10,200	11,000
7-7400-474-2806	Trash	10,715	15,000	9,308	12,100	14,000
7-7400-474-2807	Internet and Cable	1,310	1,500	1,179	1,435	1,550
7-7400-474-2997	Cash over/short	(23)	100	(14)	(14)	-
7-7400-474-2998	Miscellaneous & Other	-	-	4	4	-
	Total Direct Operating Expenses	572,189	627,084	434,651	619,713	679,161
	Operating Income (Deficit)	392,887	501,836	624,236	506,895	536,599
Non-Operating Revenue						

Department 7.4 - Campgrounds							
7-7400-380-2075	Insurance Recovery/Reimburseme	-	-	-	-	-	-
7-7400-391-9101	Transfers - Property Taxes	-	-	-	-	-	-
7-7400-391-9101	CG Impr Fund Incr/(Decr)	-	-	-	-	-	-
7-7400-391-9101	CG Impr Fund Reserves used	-	135,250	-	130,842	455,000	
7-7460-380-2000	Intergovernment Revenue	-	17,250	14,785	53,785	-	
	Total Non-Operating Revenue	-	152,500	14,785	184,627	455,000	
Non-Operating Expenses							
7-7400-474-3112	Capital - LH Improvements	-	152,500	99,901	130,842	470,000	
7-7400-474-3222	Capital - Buildings	-	-	-	-	-	
7-7400-474-3498	Capital - Equipment	-	32,000	792	34,082	23,000	
7-7400-474-4101	Capital - Lease principal	-	8,812	9,844	21,318	23,167	
7-7400-474-4102	Capital - Lease interest	388	107	107	647	860	
7-7400-474-6001	Contingency Appropriation	-	6,271	-	6,197	6,792	
7-7400-474-6004	Maintenance Fund	-	9,406	-	9,296	10,187	
7-7400-391-9101	CG Impr Fund Reserve	-	188,620	-	185,249	182,000	
7-7400-474-9800	Depreciation	113,761					
	Total Non-Operating Expenses	114,149	397,716	110,644	387,630	716,006	
	Net Income (Deficit) Before Admin Costs Allocated	278,738	256,620	528,376	303,892	275,593	
	Admin/Subsidy Share		55,650		21,569	43,947	
	Net Income (Deficit)	278,738	200,970	528,376	282,323	231,646	

Department 9 - Conservation Trust Fund								
Account ID	Account Description	2020 Actual	2021 Budget	2021 Actual 8/31/21	2021 Revised	2022		
Operating Revenue								
9-1100-334-0000	Lottery Funds	57,610	58,000	35,156	64,400	60,000		
9-1100-361-0000	Interest Income	2,265	2,150	132	155	250		
	Total Revenue	59,875	60,150	35,288	64,555	60,250		
Expenses								
Transfers								
9-1100-411-9007	Transfer to Parks	-	275,000	-	275,000	30,000		
	Total Transfers	-	275,000	-	275,000	30,000		
	Total Revenues Over Transfers	59,875	(214,850)	35,288	(210,445)	30,250		

Estes Valley Recreation and Park District
Lease-Purchase Supplemental Schedule to the Adopted Budget
(Pursuant to 29-1-103(3)(d), C.R.S.)
Budget Year 2022

I. Real Property Lease-Purchase Agreements:

Financial Institution	Description	Date of Agreement	Total amount to be expended for all Real Property Lease-Purchase Agreements in Budget Year 2022	Total maximum payment liability for all Real Property Lease Purchase Agreements over the entire terms of all such agreements, including all optional renewal terms
Bank of Colorado	Lease/lease-back of 6.49 acre site for Community Recreation Center. Includes existing Aquatic Center facility.	1/17/2017	\$ 547,347	\$ 3,284,126

II. Lease-Purchase Agreements Not Involving Real Property:

Financial Institution	Description	Date of Agreement	Renewal Options (Y/N)	Total amount to be expended for all Non-Real Property Lease-Purchase Agreements in Budget Year 2022	Total maximum payment liability for all Non-Real Property Lease Purchase Agreements over the entire terms of all such agreements, including all optional renewal terms
U.S. Bancorp	1 Rough Mower, 1 Fairway Mower	3/15/2018	N	\$ 7,289	\$ 116,619
U.S. Bancorp	Turf Equipment, Water Truck and Skid Steer	3/19/2021	N	\$ 67,601	\$ 263,245
Non-Real Property Lease Payment Totals				\$ 74,890	\$ 379,864

