# ESTES VALLEY RECREATION AND PARK DISTRICT

# ADOPTED 2017 BUDGET

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# Estes Valley Recreation and Park District
# 2017 Adopted Budget
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ESTES VALLEY RECREATION and PARK DISTRICT

I Kenneth Czarnowski, certify that the attached is a true and accurate copy of the 3-Year Comparison and the adopted 2017 Budget of the Estes Valley Recreation and Park District.

IN WITNESS WHEREOF I have affixed my name as President of the Board of Directors and have caused the corporate seal to be hereunto affixed this 8th day of December, 2016.

ESTES VALLEY RECREATION & PARK DISTRICT
BOULDER COUNTY
SEAL
LARIMER COUNTY
COLORADO

Kenneth Czarnowski

Kenneth Czarnowski, President
Board of Directors
Estes Valley Recreation and Park District

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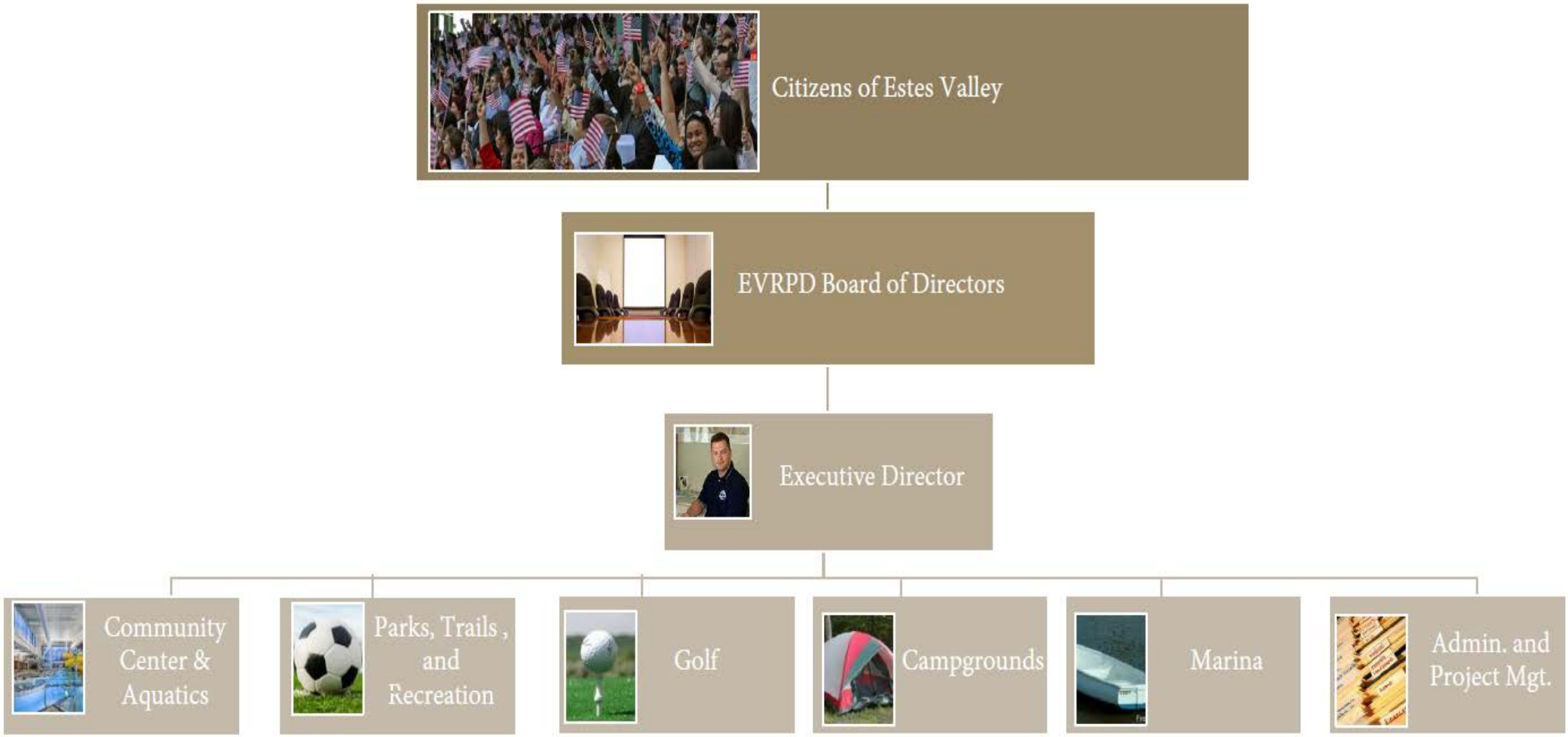
# Estes Valley Recreation and Park District
# 2017 Budget

## *Introduction*

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

***Organizational Structure***



### *Budgetary Basis and Organization*

Estes Valley Recreation and Park District budgets on a Modified Accrual Basis.

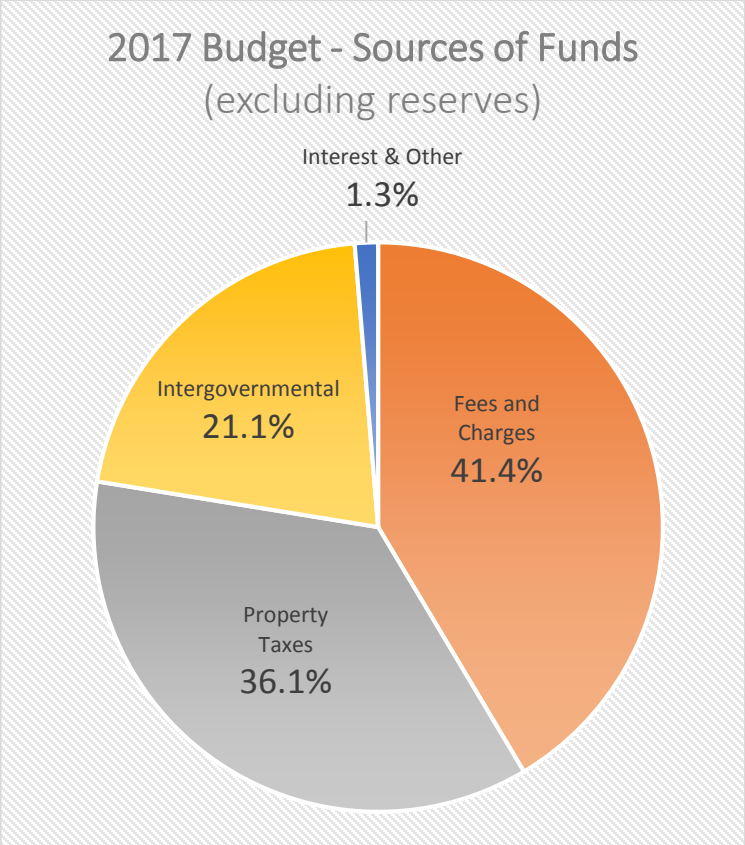
The accounting system of the District is organized as a single enterprise fund; however, for budget purposes, revenues and expenses are classified by department. Department budgets include operating revenues and expenses, some of which are classified into subcategories based on programs or functions. 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.

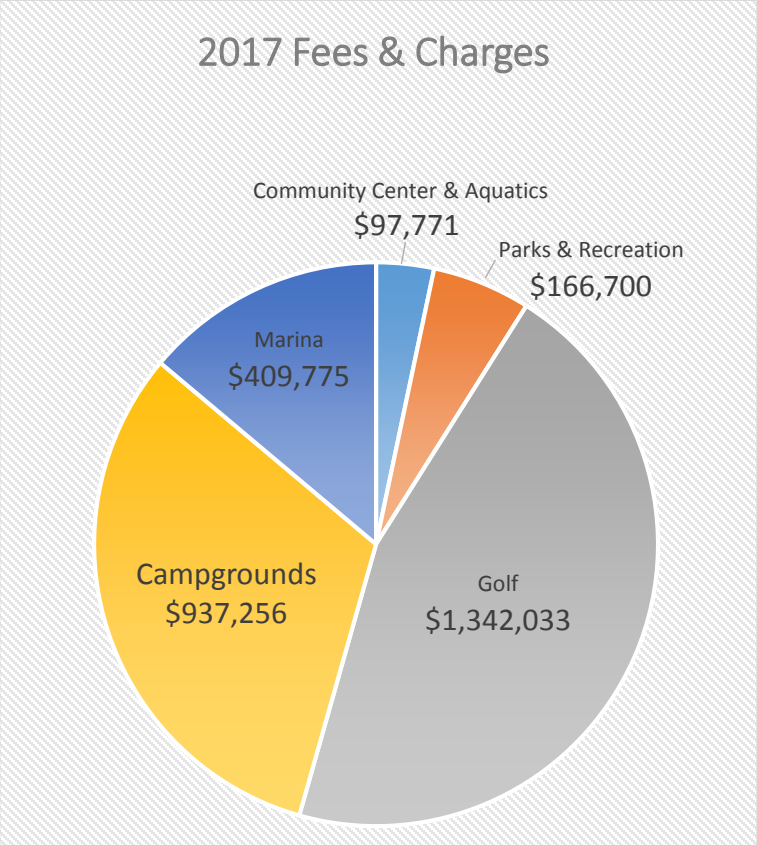
Department budgets also include non-operating revenues, such as intergovernmental and/or private grant funding, transfers to/from reserves and miscellaneous income; and non-operating expenses such as capital expenditures, and set-asides for contingencies and maintenance.

## EVRPD 2017 Budget Summary

### *Sources of Funds*

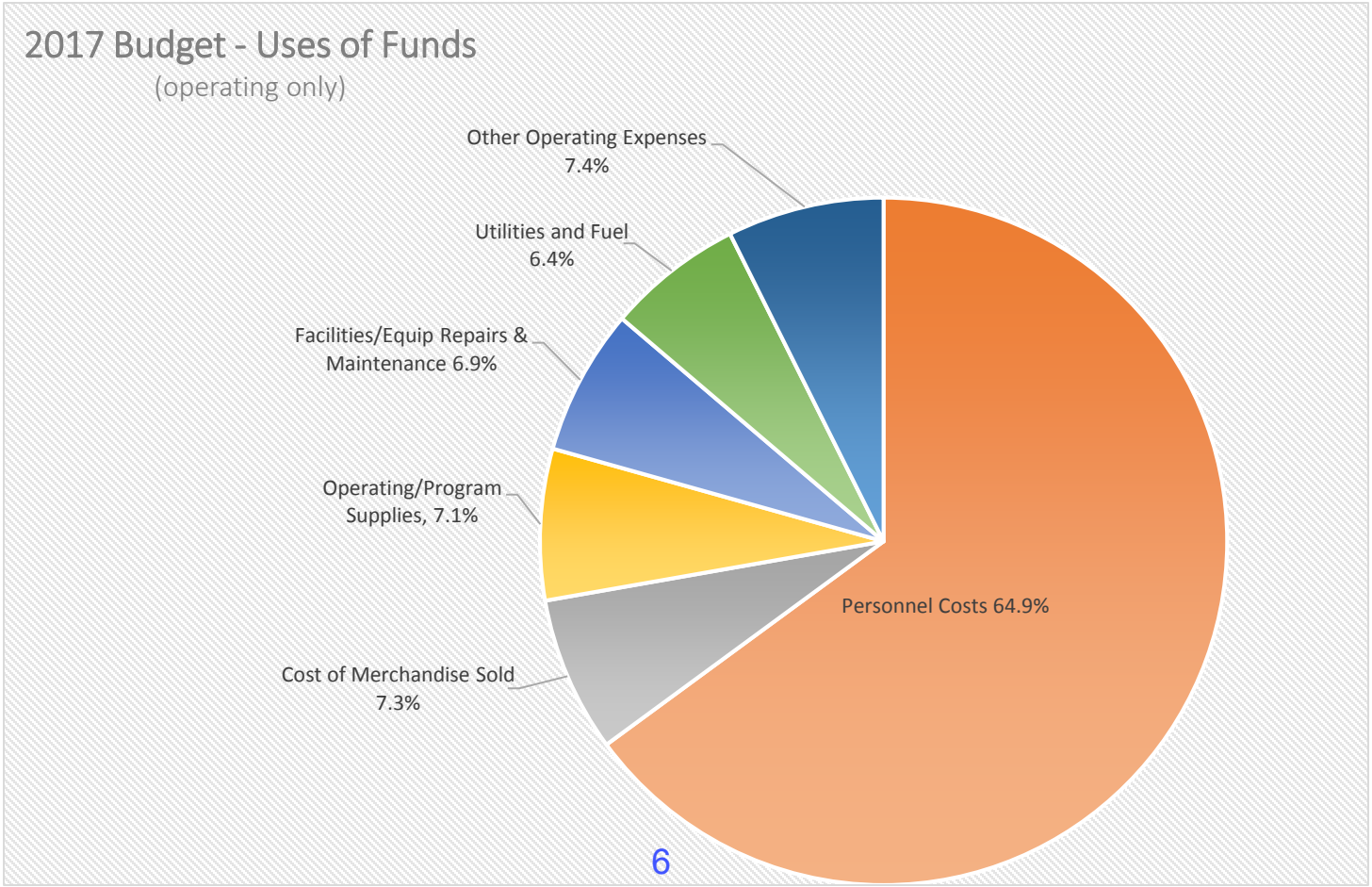
| | | |
|---|---|---|
| **Revenues** | | |
| Fees and Charges | $ | 2,923,515 |
| Property Taxes | | 2,574,473 |
| Intergovernmental | | 1,504,892 |
| Bond/Lease Proceeds | | 3,000,000 |
| Interest | | 81,700 |
| Other/Miscellaneous | | 12,300 |
| Transfer from (to) Reserves | | 19,692,055 |
| **Total Revenue** | **$** | **29,788,935** |



## *Uses of Funds*

| | | |
|---|---|---|
| **Operating Expenses** | | |
| Regular Salaries | $ | 1,242,023 |
| Seasonal/PT Salaries | | 642,979 |
| Payroll Taxes & Fringe | | 516,913 |
| Total Personnel Costs | $ | 2,401,916 |
| Cost of Merchandise Sold | $ | 273,000 |
| Operating/Program Supplies | | 268,325 |
| Facilities/Equip Repairs & Maintenance | | 269,750 |
| Utilities and Fuel | | 264,428 |
| Professional/Contract Services | | 94,847 |
| P&L Insurance | | 58,251 |
| Other Operating Expenses | | 126,364 |
| **Total Operating Expenses** | $ | **3,756,879** |
| **Income Before Capital & Debt Service** | $ | **26,032,056** |
| **Capital, Debt Service and Reserves** | | |
| Capital Expense | $ | 24,326,302 |
| Maintenance Reserves | | 37,433 |
| Debt Service Principal | | 753,280 |
| Debt Service Interest | | 859,692 |
| Debt Service Reserve | | 13,221 |
| Contingency Appropriation | | 36,264 |
| **Total Capital, Debt Service, Reserves/Contingencies** | $ | **26,026,191** |
| **Net Income - Budgetary Basis** | $ | **5,865** |



## *2017 Budget Highlights*

The District's 2017 Budget reflects an increase over the 2016 budget in both income and expenses primarily due to the following factors:

1. Community Center – The majority of the construction of the Community Center will take place in 2017. A manager has been hired, and other key staff will be recruited during 2017. Program/facility guides and marketing/informational pieces will be developed and a full marketing campaign launched.

   Implementation of Enhanced Senior Services - A primary goal for the District in 2017 is incorporating enhanced senior services into the community center as specified in an IGA struck between the town and EVRPD last summer. Preserving existing programming and providing updated alternatives for the active-adult community are important objectives for EVRPD as part of its commitment to building a stronger sense of community. Though seniors will obviously have access to the entire facility, spaces in the lower level of the new facility which will be primarily geared toward senior services between the hours of 8 a.m. and 4 p.m. include a lounge/lobby area, game room, classroom, over 3,000 square feet of multipurpose space aiMnd a large community kitchen. District personnel and town senior services staff will continue to meet regularly to identify ways to evaluate and implement a wide scope of senior programming, and one of the initial steps in the transition process will be to form a senior advisory committee to help guide the implementation of new offerings.

2. Flood Recovery – Most of the reconstruction of the Fish Creek Trail will take place in 2017, with anticipated completion in December. The costs incurred to date for this project have been primarily for design in conjunction with the utilities and roads as part of an intergovernmental agreement with the Upper Thompson Sanitation District, Larimer County, and the Town of Estes Park. Flood recovery costs in 2017 are anticipated at approximately $725,000. The majority of funding for these repairs will be provided by federal, state and private grants, thus a higher than usual amount of intergovernmental and other revenue. In addition, grant funding and expenses for a part-time flood recovery Project Manager are included in the General Administration department budget.

3. Campgrounds Infrastructure – The District continues to invest in upgrading, or in some cases, bringing up to an acceptable service level, the infrastructure of the Estes Park Campgrounds at Mary's Lake and East Portal. A new ADA bathhouse will be installed at East Portal, and sewer line replacements/upgrades at Mary's Lake. The District will leverage anticipated funding of just under $200,000 from Bureau of Reclamation for these projects.

4. Allocation of Administrative Costs – As the District adds major operations such as Campgrounds and the Community Center, the need for administrative support increases (HR, Accounting, IT, Marketing, etc.). To ensure cost recovery targets are set to sustain financial viability, the District needs to accurately measure the cost of each operation. Beginning in 2017, 2/3 of administrative costs will be allocated to each department based on that department's share of operating expenses plus the first $250,000 of capital expenses.

## *2017 Primary Goals*

- Implement Enhanced Senior Services
- Increase resident participation
- Increase golf revenues
- Achieve 95% completion of Community Center construction
- Launch new District brand and marketing plan
- Implement District-wide management software (Phase 1 – Aquatics and Recreation and prep for Community Center)
- Utility repairs/upgrades at Campgrounds
- Continue systematic equipment replacements
- Establish and meet cost recovery targets by department
- Add at least $50,000 to operating reserves

## 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, Accounting Technician, Administrative Assistant, HR Manager, Marketing Manager and other administrative support staff. 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.

***2017 Priorities and Capital Projects***

- Launch a District-wide re-branding and marketing campaign.
- Go live with new Recreation Management software.
- Develop and refine additional policies and procedures to proactively manage District growth.
- Continue to develop local, state and regional partnerships.
- Continue to build cash reserves for financial stability.
- Continue professional development, relative organization and staff certifications.

| Department 1 - Administration | | | | | | | |
|---|---|---|---|---|---|---|---|
| | Account ID | Account Description | 2015 Actual | 2016 Budget | 2016 Actual 8/31/16 | 2016 Revised | 2017 |
| **Operating Revenue** | | | | | | | |
| | 1-0000-380-2000 | Other Income | 11,456 | 5,700 | 437 | 700 | 2,500 |
| | 1-0000-380-2050 | Advertising Revenue | 2,265 | 1,500 | - | - | |
| | | **Total Operating Revenue** | **13,721** | **7,200** | **437** | **700** | **2,500** |
| | | | | | | | |
| **Operating Expenses** | | | | | | | |
| **General Administration** | | | | | | | |
| | 1-1000-410-1101 | Salaries-Regular | 255,108 | 309,476 | 196,771 | 283,000 | 268,135 |
| | 1-1000-410-1103 | Salaries-Seasonal/PT Staff | 11,376 | 15,000 | 2,338 | 10,200 | 51,779 |
| | 1-1000-410-1411 | Insurance/Medical-Dental | 43,142 | 66,123 | 37,394 | 52,000 | 55,268 |
| | 1-1000-410-1412 | Life & LTD Insurance | 1,978 | 2,401 | 1,404 | 1,984 | |
| | 1-1000-410-1421 | Payroll Taxes-FICA/Medicare | 20,251 | 24,822 | 14,921 | 22,668 | 24,473 |
| | 1-1000-410-1431 | Retirement/ICMA | 5,890 | 10,779 | 2,066 | 3,120 | 9,125 |
| | 1-1000-410-2102 | Insurance/Liability | 2,337 | 2,454 | 1,440 | 2,161 | 2,269 |
| | 1-1000-410-2141 | Workers Comp Insurance | 5,720 | 6,814 | 4,181 | 6,157 | 6,718 |
| | 1-1000-410-2150 | Unemployment Insurance | 818 | 973 | 585 | 889 | 960 |
| | 1-1000-410-2201 | Professional Services-Audit | 16,108 | 18,000 | 17,894 | 17,894 | 19,000 |
| | 1-1000-410-2202 | Professional Services-P/R Serv | 11,146 | 10,000 | 7,567 | 11,800 | 12,000 |
| | 1-1000-410-2204 | Election Expenses | 9,975 | 10,000 | 701 | 701 | - |
| | 1-1000-410-2205 | Employee/Volunteer Screening | | | 3,263 | 3,900 | 1,500 |
| | 1-1000-410-2208 | Professional Services-Legal | 3,853 | 7,500 | 3,810 | 7,000 | 4,000 |
| | 1-1000-410-2211 | Prof Serv-Tax Collection Fees | 17,755 | 19,107 | 18,467 | 19,310 | 20,774 |
| | 1-1000-410-2215 | Planning Services | 1,273 | 7,000 | - | - | - |
| | 1-1000-410-2220 | Professional Serv-Grant Devel | 24,277 | 5,000 | - | - | - |
| | 1-1000-410-2301 | Legal Notices | 943 | 800 | 70 | 300 | 500 |
| | 1-1000-410-2302 | Employee Recruiting Ads | | | 4,063 | 5,000 | 2,500 |
| | 1-1000-410-2311 | Printing Services | 11,896 | 7,500 | 38 | 1,200 | 3,000 |
| | 1-1000-410-2321 | Marketing Advertising | 22,132 | 20,000 | 21,588 | 26,300 | 20,000 |
| | 1-1000-410-2492 | Maint Fund Exp | 11,123 | 2,800 | - | - | - |
| | 1-1000-410-2501 | Maintenance Contract | 10,997 | 15,000 | 9,065 | 12,000 | 12,000 |
| | 1-1000-410-2502 | R&M-Bldgs, Equip, General | 659 | 2,700 | 2,182 | 2,800 | 1,000 |
| | 1-1000-410-2601 | Office Supplies | 2,919 | 3,000 | 1,725 | 3,000 | 2,500 |
| | 1-1000-410-2602 | Postage | 1,447 | 1,500 | 1,049 | 1,500 | 1,500 |
| | 1-1000-410-2603 | IT - Hardware | | | 3,654 | 10,600 | 6,500 |
| | 1-1000-410-2604 | IT - Software and Licenses | | | 4,470 | 10,000 | 7,500 |
| | 1-1000-410-2697 | Operating Supplies | 10,119 | 4,000 | 1,367 | 2,500 | 2,500 |
| | 1-1000-410-2702 | Uniform & Safety Items | - | 500 | 1,752 | 2,000 | 1,000 |
| | 1-1000-410-2703 | Vehicle Allowance | 2,160 | - | | | |
| | 1-1000-410-2704 | Professional Development | 14,074 | 12,000 | 10,907 | 16,000 | 12,000 |
| | 1-1000-410-2705 | District Memberships | 2,698 | 8,500 | 11,254 | 12,000 | 12,000 |
| | 1-1000-410-2707 | Mileage | 683 | 800 | 1,678 | 2,400 | 800 |
| | 1-1000-410-2708 | Employee Moving Expenses | 6,476 | - | | | |
| | 1-1000-410-2709 | Board of Directors Expenses | | | 364 | 750 | 750 |
| | 1-1000-410-2801 | Telephone | 4,510 | 2,000 | 2,810 | 4,200 | 4,200 |
| | 1-1000-410-2802 | Natural Gas | | 1,400 | 424 | 800 | 800 |
| | 1-1000-410-2803 | Electric | | 3,000 | 1,595 | 2,500 | 2,500 |
| | 1-1000-410-2806 | Trash | | 1,750 | 853 | 1,500 | 1,500 |
| | 1-1000-410-2807 | Cable/Internet | 1,341 | 1,525 | 455 | 1,200 | 1,200 |
| | 1-1000-410-2997 | Employee Morale/Teambuilding | | | | | 1,250 |
| | 1-1000-410-2998 | Misc/Other | 7,174 | 1,000 | 642 | 1,000 | 750 |

| Department 7.4 - Campgrounds | | | | | | | |
|---|---|---|---|---|---|---|---|
| | Account ID | Account Type | 2015 Actual | 2016 Budget | 2016 Actual 8/31/16 | 2016 Revised | 2017 |
| **Operating Revenue** | | | | | | | |
| | 7-7400-342-1000 | Special Events Revenue - ML | 5,707 | 5,000 | - | - | |
| | 7-7400-347-9900 | Campground Improvement Fund | 96,595 | 91,200 | 99,275 | 107,700 | 114,875 |
| | 7-7400-347-2400 | Camping Revenue - ML | 316,669 | 331,075 | 372,683 | 404,080 | 426,422 |
| | 7-7400-347-2600 | Showers & Laundry Revenue - ML | 18,882 | 16,200 | 15,908 | 21,500 | 22,400 |
| | 7-7400-347-2900 | Merchandise Sales - ML | 94,007 | 87,400 | 95,850 | 111,500 | 115,107 |
| | 7-7400-347-2901 | Non-tax revenue - ML | 1,814 | 1,500 | 747 | 880 | 1,000 |
| | 7-7400-380-1000 | Miscellaneous Income - ML | 7,022 | 1,000 | - | | |
| | 7-7450-347-2400 | Camping Revenue - EP | 196,097 | 185,725 | 198,635 | 214,900 | 224,542 |
| | 7-7450-347-2900 | Merchandise Sales - EP | 23,574 | 22,325 | 27,148 | 31,850 | 32,910 |
| | 7-7450-347-2901 | East Portal Non-tax Revenue | | | 16 | 34 | |
| | 7-7450-380-1000 | Miscellaneous Income - EP | 26 | 100 | - | | |
| | | **Total Operating Revenue** | **760,394** | **741,525** | **810,263** | **892,444** | **937,256** |
| | | | | | | | |
| **Operating Expenses (both campgrounds)** | | | | | | | |
| | 7-7400-474-1101 | Salaries-Regular | 84,558 | 96,134 | 62,682 | 98,178 | 99,018 |
| | 7-7400-474-1103 | Salaries-seasonal/PT Staff | 104,072 | 150,000 | 100,134 | 140,000 | 150,000 |
| | 7-7400-474-1411 | Insurance/Medical-Dental | 17,183 | 26,535 | 17,606 | 26,410 | 28,100 |
| | 7-7400-474-1412 | Life & LTD Insurance | 730 | 781 | 535 | 803 | |
| | 7-7400-474-1421 | Payroll Taxes-FICA/Medicare | 14,019 | 18,829 | 12,279 | 18,334 | 19,050 |
| | 7-7400-474-1431 | Retirement/ICMA | 374 | 2,645 | 944 | 1,482 | 2,761 |
| | 7-7400-474-2101 | Insurance - Property | 3,329 | 2,951 | 2,214 | 3,182 | 3,341 |
| | 7-7400-474-2102 | Insurance - Liability | 3,006 | 2,828 | 2,300 | 3,384 | 3,553 |
| | 7-7400-474-2141 | Workers Comp Insurance | 4,946 | 5,169 | 4,419 | 5,500 | 5,229 |
| | 7-7400-474-2150 | Unemployment Insurance | 553 | 738 | 481 | 715 | 747 |
| | 7-7400-474-2298 | Credit Card Fees | 1,403 | 1,500 | 608 | 850 | 200 |
| | 7-7400-474-2502 | R&M-Bldgs | 8,065 | 10,000 | 15,078 | 17,000 | 19,500 |
| | 7-7400-474-2590 | R&M-Grounds | 29,761 | 26,300 | 23,036 | 30,000 | 32,000 |
| | 7-7400-474-2595 | R&M-Tree Maintenance | 1,528 | | - | | 4,000 |
| | 7-7400-474-2597 | Tools and Small Equipment | 18,602 | 10,000 | 5,462 | 15,000 | 26,000 |
| | 7-7400-474-2598 | R&M Machinery and Equipment | 5,269 | 2,000 | 1,373 | 2,000 | 3,500 |
| | 7-7400-474-2999 | Fleet Maintenance Allocation | | 16,352 | 10,804 | 16,612 | 18,878 |
| | 7-7400-474-2601 | Office Supplies | 2,679 | 4,450 | 2,447 | 4,450 | 4,000 |
| | 7-7400-474-2690 | Licenses and Permits | 423 | 300 | 245 | 300 | 500 |
| | 7-7400-474-2695 | Merchandise Purchases | 50,880 | 60,000 | 70,353 | 74,000 | 85,000 |
| | 7-7400-474-2697 | Operating Supplies | 14,390 | 13,000 | 15,297 | 16,500 | 18,000 |
| | 7-7400-474-2699 | Equipment Rental | 583 | 2,000 | 30 | 2,000 | 2,000 |
| | 7-7400-474-2702 | Uniforms | 1,099 | 2,000 | 2,801 | 2,801 | 3,500 |
| | 7-7400-474-2704 | Mileage | 1,183 | 1,500 | 364 | 500 | 1,000 |
| | 7-7400-474-2705 | Dues, Subscrptions & Membershi | 87 | 500 | - | - | 500 |
| | 7-7400-474-2801 | Telephone | 4,037 | 4,800 | 2,954 | 4,800 | 3,900 |
| | 7-7400-474-2802 | Propane and Natural Gas | 4,984 | 5,000 | 5,974 | 7,000 | 7,000 |
| | 7-7400-474-2803 | Electric | 9,892 | 10,000 | 4,723 | 7,500 | 6,900 |
| | 7-7400-474-2804 | Water | 659 | 6,350 | 493 | 1,000 | 5,637 |
| | 7-7400-474-2805 | Sewer | 10,975 | 4,500 | 4,542 | 20,475 | 20,700 |
| | 7-7400-474-2806 | Trash | 11,644 | 10,000 | 9,109 | 15,000 | 17,000 |
| | 7-7400-474-2807 | Internet and Cable | 910 | 2,000 | 1,560 | 2,000 | 2,000 |
| | 7-7400-474-2997 | Cash over/short | (139) | 100 | (193) | 100 | 100 |
| | 7-7400-474-2998 | Miscellaneous and Other | 97 | 100 | | | |
| | | **Total Direct Operating Expenses** | **411,780** | **499,362** | **380,653** | **537,875** | **593,614** |
| | | Admin cost allocation | | | | | 76,441 |
| | | **Total Operating Expenses** | | | | | **670,055** |
| | | **Operating Income (Deficit)** | **348,614** | **242,163** | **429,611** | **354,569** | **267,201** |
| | | | | | | | |
| **Non-Operating Revenue** | | | | | | | |

| Department 1 - Administration | | | | | | | |
|---|---|---|---|---|---|---|---|
| | Account ID | Account Description | 2015 Actual | 2016 Budget | 2016 Actual 8/31/16 | 2016 Revised | 2017 |
| | | **Total Operating Expenses** | **542,360** | **605,225** | 394,807 | **562,335** | **574,251** |
| | | Admin Costs Allocated | | | | | (363,106) |
| | | | | | | | **211,145** |
| | | **Operating Income** | **(528,639)** | **(598,025)** | (394,369) | **(561,635)** | **(208,645)** |
| | | | | | | | |
| **Non-Operating Revenue** | | | | | | | |
| | 1-0000-313-1000 | Property Tax- Larimer | 795,249 | 941,258 | 907,766 | 947,627 | 964,784 |
| | 1-0000-313-1010 | Ownership Tax- Larimer | 77,112 | 71,000 | 41,957 | 71,000 | 57,887 |
| | 1-0000-313-2000 | Property Tax-Boulder | 18,358 | 17,030 | 16,796 | 17,030 | 19,772 |
| | 1-0000-313-2010 | Ownership Tax-Boulder | 1,037 | 1,000 | 578 | 1,000 | 1,186 |
| | 1-0000-361-0000 | Interest Income | 3,725 | 3,100 | 4,361 | 8,000 | 6,500 |
| | 1-0000-380-2075 | Insurance Recovery/Reimb | 6,323 | | | | |
| | 1-0000-380-3000 | Gain/Loss on Disp of Assets | (126,350) | | | | |
| | 1-0000-380-4000 | Intergov't Revenue | 98,101 | 121,761 | 57,014 | 65,000 | 29,592 |
| | 1-0000-380-9201 | Transfers -Prop Tx & Reserves to Depts | | (119,334) | (114,925) | (125,500) | (427,953) |
| | 1-0000-380-9202 | PY Reserves - Maint Fund & AQ transition | | | | | 71,000 |
| | | **Total Non-Operating Revenue** | **873,554** | **1,035,814** | 913,548 | **984,157** | **722,768** |
| **Non-Operating Expenses** | | | | | | | |
| | | | | | | | |
| | 1-1000-410-3562 | Capital Equipment | | 20,000 | 1,120 | 10,000 | |
| | 1-1000-410-6001 | Contingency Appropriation | | 6,029 | | 5,623 | 5,743 |
| | 1-1000-410-9800 | Depreciation | 2,621 | | | | |
| | | **Total Non-Operating Expenses** | **2,621** | **26,029** | 1,120 | **15,623** | **5,743** |
| | | | | | | | |
| | | **Excess (Deficit) Revenues over Expenses** | **342,293** | **411,760** | 518,059 | **406,899** | **508,381** |

## Department 2 – Recreation

***Department Mission***

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

**Guiding principals**

- Accessibility
- Accountability
- Fiscal Responsibility
- Fun
- Outstanding Customer Service

***Services and Account Highlights***

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

***2017 Goals and Objectives***

- Improve participation levels in all programs.
- Improve customer service
- Improve overall program quality
- Improve marketing and outreach efforts
- Encourage professional development
- Develop and implement best practices
- Budget appropriately and adequately

| Department 2 - Recreation | | | | | | | |
|---|---|---|---|---|---|---|---|
| | Account ID | Account Description | 2015 Actual | 2016 Budget | 2016 Actual 8/31/16 | 2016 Revised | 2017 |
| **Operating Revenue** | | | | | | | |
| **Recreation Management Revenue** | | | | | | | |
| | 2-2000-342-1000 | Special Events | 14,710 | 10,000 | 6,556 | 10,000 | 15,000 |
| | 2-2000-380-2000 | Misc Revenue | 2,360 | 2,000 | 2,323 | 2,500 | |
| **Youth Sports/Activities Revenue** | | | | | | | |
| | 2-2000-347-0010 | Sponsorships | | 10,000 | - | 9,200 | 10,000 |
| | 2-2288-347-0000 | Misc Recreation-Youth | - | | | | 3,000 |
| | 2-2288-347-1000 | Youth Sports Fees | 39,073 | 28,250 | 28,804 | 30,154 | 29,000 |
| | 2-2000-351-2000 | Youth Assistance Revenue | 65 | 500 | - | 500 | 1,500 |
| **Adult Sports/Activities Revenue** | | | | | | | |
| | 2-2189-347-1000 | Adult Sports Fees | 9,710 | 10,600 | 8,649 | 10,760 | 14,700 |
| | 2-2191-347-0000 | Adult Tournament Fees | 4,940 | 7,500 | 4,700 | 4,700 | 7,000 |
| **Youth Center Revenue** | | | | | | | |
| | 2-2600-347-0000 | Youth Center Programs | 486 | | - | - | - |
| | 2-2600-347-1000 | Vending-Youth Center | 914 | | - | - | - |
| | 2-2600-347-5000 | Donations/Grants-Youth Center | 1,000 | | - | - | - |
| | 2-2600-361-0000 | Interest Income | 3 | | 2 | 2 | - |
| **Ice Skating Revenue (Discontinued in 2016)** | | | | | | | |
| | 2-2500-347-1600 | Skate Rental | 1,439 | - | - | | - |
| | 2-2500-347-2400 | Admission | 1,757 | - | - | | - |
| | | **Total Operating Revenue** | **76,457** | **68,850** | **51,034** | **67,816** | **80,200** |
| **Operating Expenses** | | | | | | | |
| **Recreation Management Expenses** | | | | | | | |
| | 2-2000-420-1101 | Salaries-Regular | 65,656 | 76,367 | 42,411 | 80,000 | 113,678 |
| | 2-2000-420-1103 | Salaries-Seasonal/PT Staff | 2,366 | 7,500 | 5,788 | 9,000 | 8,000 |
| | 2-2000-420-1411 | Insurance/Medical-Dental | 9,872 | 16,587 | 7,466 | 14,606 | 23,010 |
| | 2-2000-420-1412 | Life & LTD Insurance | 569 | 704 | 339 | 635 | |
| | 2-2000-420-1421 | Payroll Taxes-FICA/Medicare | 5,517 | 6,416 | 3,746 | 6,951 | 9,656 |
| | 2-2000-420-1431 | Retirement/ICMA | 1,720 | 1,855 | 1,173 | 1,863 | 4,547 |
| | 2-2000-420-2102 | Insurance/Liability | 1,455 | 1,528 | 817 | 1,229 | 1,290 |
| | 2-2000-420-2141 | Workers Comp Insurance | 2,070 | 1,761 | 1,012 | 1,869 | 2,555 |
| | 2-2000-420-2150 | Unemployment Insurance | 223 | 252 | 147 | 267 | 365 |
| | 2-2000-420-2298 | Credit Card Fees | 624 | 689 | 558 | 750 | 802 |
| | 2-2000-420-2299 | Paypal Processing | 433 | 413 | 265 | 500 | |
| | 2-2000-420-2691 | Special Events | 17,786 | 8,500 | 5,958 | 8,500 | 9,000 |
| | 2-2000-420-2697 | Operating Supplies | 151 | 300 | 942 | 1,500 | 1,500 |
| | 2-2000-420-2704 | Mileage | 179 | 250 | 68 | 150 | 500 |
| | 2-2000-420-2801 | Telephone | 1,597 | 1,000 | 1,545 | 2,710 | 2,000 |
| | 2-2000-420-2807 | Internet | 571 | 1,000 | 300 | 1,000 | 1,000 |
| | 2-2000-420-2990 | Cash Over/Short | 35 | - | - | | |
| | 2-2000-420-2995 | Youth Assistance Expenses | 1,282 | 1,200 | 518 | 1,200 | 1,500 |
| | 2-2000-420-2998 | Misc/Other | 100 | 200 | 80 | 100 | |
| **Youth Sports/Activities Expenses** | | | | | | | |
| | 2-2288-422-1103 | Salaries-Seasonal/PT Staff | 2,701 | 4,400 | 2,031 | 4,400 | 4,500 |
| | 2-2288-422-1106 | Commissions/Pvt Instruction | 2,144 | 2,500 | 1,736 | 1,736 | |
| | 2-2288-422-1421 | Payroll Taxes-FICA/Medicare | 218 | 337 | 155 | 337 | 344 |
| | 2-2288-422-2141 | Workers Comp Insurance | 60 | 92 | 43 | 92 | 95 |
| | 2-2288-422-2150 | Unemployment Insurance | 9 | 13 | 6 | 13 | 14 |
| | 2-2288-422-2695 | Uniforms and Awards | | 14,200 | 11,677 | 14,200 | 15,000 |
| | 2-2288-422-2696 | Sports Equipment and Supplies | | 5,000 | 3,289 | 5,000 | 5,000 |
| | 2-2288-422-2697 | Other Operating Supplies | 15,591 | 1,500 | 902 | 1,500 | 1,500 |
| **Adult Sports/Activities Expenses** | | | | | | | |
| | 2-2189-421-1103 | Salaries/Seasonal/PT Staff | 4,034 | 7,200 | 4,608 | 7,200 | 7,500 |
| | 2-2189-421-1421 | Payroll Taxes-FICA/Medicare | 295 | 551 | 250 | 551 | 574 |
| | 2-2189-421-2141 | Workers Comp Insurance | 82 | 151 | 97 | 151 | 158 |

| Department 2 - Recreation | | | | | | | |
|---|---|---|---|---|---|---|---|
| | Account ID | Account Description | 2015 Actual | 2016 Budget | 2016 Actual 8/31/16 | 2016 Revised | 2017 |
| | 2-2189-421-2150 | Unemployment Insurance | 12 | 22 | 10 | 22 | 23 |
| | 2-2189-421-2695 | Uniforms and Awards | | 2,000 | 1,059 | 1,800 | 2,000 |
| | 2-2189-421-2696 | Sports Equipment and Supplies | | 2,000 | 3,495 | 4,000 | 3,500 |
| | 2-2189-421-2998 | Misc/Other | | | | | 2,500 |
| | 2-2190-421-2697 | Operating Supplies | 4,188 | 250 | 742 | 1,800 | 1,000 |
| **Stanley Park Rec Office (Former Youth Ctr) Expenses** | | | | | | | |
| | 2-2600-426-1102 | Salaries-Regular | 21,607 | | - | | |
| | 2-2600-426-1103 | Salaries-Seasonal/PT Staff | 1,732 | 15,000 | - | | |
| | 2-2600-426-1411 | Insurance/Medical-Dental | 3,226 | | - | | |
| | 2-2600-426-1412 | Life & LTD Insurance | 202 | | - | | |
| | 2-2600-426-1421 | Payroll Taxes-FICA/Medicare | 1,927 | 1,148 | - | - | - |
| | 2-2600-426-1431 | Retirement/ICMA | 901 | | - | | |
| | 2-2600-426-2101 | Insurance - Property | 55 | 57 | 28 | 44 | 46 |
| | 2-2600-426-2102 | Insurance-Liability | | | 3,158 | 3,158 | 3,316 |
| | 2-2600-426-2141 | Workers Comp Insurance | 520 | 315 | | - | - |
| | 2-2600-426-2150 | Unemployment Insurance | 76 | 45 | | - | - |
| | 2-2600-426-2502 | R&M-Bldgs | | | 3,202 | 4,000 | 3,500 |
| | 2-2600-426-2598 | R&M-Machinery & Equipment | 90 | | 245 | 400 | 500 |
| | 2-2600-426-2601 | Office Supplies | 8 | | 650 | 750 | |
| | 2-2600-426-2691 | Special Events | 520 | | - | | |
| | 2-2600-426-2696 | Food Purchases | 754 | | - | | |
| | 2-2600-426-2697 | Operating Supplies | 834 | | 1,075 | 1,500 | 1,500 |
| | 2-2600-426-2801 | Telephone | 123 | 1,560 | - | | |
| | 2-2600-426-2802 | Natural Gas | 619 | 750 | 839 | 1,200 | 1,000 |
| | 2-2600-426-2803 | Electric | 1,429 | 1,300 | 425 | 1,500 | 1,700 |
| | 2-2600-426-2804 | Water | 287 | 300 | 200 | 350 | 500 |
| | 2-2600-426-2805 | Sewer | 210 | 225 | 66 | 250 | 350 |
| | 2-2600-426-2807 | Cable/Internet | | 900 | - | | - |
| | 2-2600-426-2998 | Misc/Other | 88 | 100 | - | | 500 |
| **Ice Skating Expenses (Discontinued 2016)** | | | | | | | |
| | 2-2500-425-1103 | Salaries-Seasonal/PT | 4,557 | | - | | |
| | 2-2500-425-1421 | Payroll Taxes-FICA/Medicare | 584 | | - | | |
| | 2-2500-425-2141 | Workers Comp Insurance | 162 | | - | | |
| | 2-2500-425-2150 | Unemployment Insurance | 23 | | - | | |
| | 2-2500-425-2697 | Operating Supplies | (146) | | - | | |
| | | **Total Direct Operating Expenses** | **181,927** | **188,437** | **113,119** | **188,783** | **236,022** |
| | | Admin Cost Allocation | | | | | 21,386 |
| | | **Total Operating Expenses** | | | | | **257,409** |
| | | **Operating Income (Deficit)** | **(105,471)** | **(119,587)** | **(62,085)** | **(120,967)** | **(177,209)** |
| | | | | | | | - |
| **Non-Operating Expenses** | | | | | | | |
| | 2-2000-420-6001 | Contingency Appropriation | | 1,884 | - | 1,888 | 2,360 |
| | 2-2000-420-6004 | Maintenance Repair Fund | | 2,827 | - | 2,832 | 3,540 |
| | 2-2000-420-9800 | Depreciation | 100 | - | - | | |
| | | **Total Non-Operating Expenses** | **100** | **4,711** | **-** | **4,720** | **5,901** |
| | | **Excess (Deficit) Revenues over Expenses** | **(105,571)** | **(124,298)** | **(62,085)** | **(125,686)** | **(183,109)** |

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## Department 2.9 – Community Center

***Department Mission***

To provide recreational, cultural, educational and social opportunities to residents and visitors of the Estes Valley area within a safe, centralized setting. A secondary goal is to coordinate with public and private entities to evaluate opportunities for augmenting facility programs, policies and infrastructure in order to ensure the District's needs are being met.

***Services and Account Highlights***

Efficiently provide and maintain a comprehensive community facility and program schedule. Provide voluntary 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 and where challenge, competition and comradeship mutually exist**.** There is a 1% contingency in the account.

***2017 Priorities and Capital Projects***

- Achieve >90% construction completion.
- Develop operating policies and pricing.
- Develop programming content and schedules.
- Develop and launch marketing and outreach campaign.
- Hire key staff.

| Department 2.9 - Community Center | | | | | | | |
|---|---|---|---|---|---|---|---|
| | Account ID | Account Description | 2015 Actual | 2016 Budget | 2016 Actual 8/31/16 | 2016 Revised | 2017 |
| **Operating Expenses (Start-up)** | | | | | | | |
| **General Administration** | | | | | | | |
| | 2-2900-429-1101 | Salaries-Regular | | 40,250 | 5,365 | 40,274 | 166,370 |
| | 2-2900-429-1103 | Salaries - PT/Seasonal | | | | | 5,000 |
| | 2-2900-429-1411 | Insurance/Medical-Dental | | 11,515 | 611 | 3,644 | 26,747 |
| | 2-2900-429-1412 | Life & LTD Insurance | | 441 | 33 | 232 | |
| | 2-2900-429-1421 | Payroll Taxes-FICA/Medicare | | 3,079 | 411 | 3,081 | 13,110 |
| | 2-2900-429-1431 | Retirement/ICMA | | 805 | - | - | 3,327 |
| | 2-2900-429-2102 | Liability Insurance | | | 339 | 500 | 1,000 |
| | 2-2900-429-2141 | Workers Comp Insurance | | 845 | 113 | 846 | 3,599 |
| | 2-2900-429-2150 | Unemployment Insurance | | 121 | 16 | 121 | 514 |
| | 2-2900-429-2208 | Professional Services-Legal | | 2,000 | 5,547 | 9,000 | 1,000 |
| | 2-2900-429-2220 | Professional Serv-Grant Dev/Planning | | 10,000 | 455 | 10,000 | 2,500 |
| | 2-2900-429-2301 | Legal Notices/Recruiting Ads | | 200 | 738 | 1,200 | 2,500 |
| | 2-2900-429-2321 | Marketing/Promotion | | | - | - | 12,000 |
| | 2-2900-429-2697 | Operating Supplies | | 1,000 | - | 2,000 | 1,000 |
| | 2-2900-429-2707 | Mileage | | 250 | 78 | 250 | 500 |
| | 2-2900-429-2708 | Employee Moving Expenses | | 5,000 | - | 3,000 | |
| | 2-2900-429-2801 | Telephone | | 250 | - | 100 | 750 |
| | 2-2900-429-2998 | Misc/Other | | 100 | 170 | 250 | 100 |
| | | **Total Direct Operating Expenses** | **-** | **75,856** | **13,875** | **74,498** | **240,016** |
| | | Admin cost allocation | | | | | 44,401 |
| | | **Total Operating Expenses** | | | | | **284,418** |
| | | **Operating Income** | **-** | **(75,856)** | **(13,875)** | **(74,498)** | **(284,418)** |
| | | | | | | | |
| **Non-Operating Revenue** | | | | | | | |
| | 2-2900-391-9101 | Property Tax Transfer from Admin | 75,890 | 119,334 | 114,925 | 125,500 | 132,324 |
| | 2-2900-391-9101 | Transfer from Reserves (Comm Ctr Opg) | | | | | 154,494 |
| | 2-2900-391-9101 | Transfer from Reserves (PY Bond & 1A Proceeds) | | | | | 19,433,302 |
| | 2-2900-313-1001 | Property Tax-Larimer (debt svc) | | 1,317,671 | 1,270,865 | 1,317,671 | 1,415,190 |
| | 2-2900-313-1002 | Ownership Tax - Larimer | | 79,060 | 55,298 | 85,000 | 84,918 |
| | 2-2900-313-2001 | Property Tax-Boulder (debt svc) | | 27,378 | 27,002 | 27,378 | 29,002 |
| | 2-2900-313-2002 | Ownership Tax - Boulder | | 1,643 | 792 | 1,643 | 1,733 |
| | 2-2900-351-2000 | Comm Ctr Scholarship Donations | 604 | | 108 | 108 | |
| | 2-2900-361-0000 | Interest on Project Account | 929 | 34,122 | 75,006 | 115,000 | 68,000 |
| | 2-2900-361-0010 | Interest on Debt Service Account | | | 3,386 | 6,500 | 6,000 |
| | 2-2900-380-4900 | Intergov't Revenue | | 200,000 | 200,000 | 200,000 | |
| | 2-2900-380-4997 | 1A Financing Proceeds | | | | | 3,000,000 |
| | 2-2900-380-4998 | Town Sales Tax Revenue | | 1,380,000 | - | 1,293,500 | 500,000 |
| | 2-2900-380-4999 | Bond Proceeds Received | | 11,730,000 | 12,400,138 | 12,400,138 | |
| | | **Total Non-Operating Revenue** | **1,533** | **14,769,874** | **14,032,595** | **15,572,438** | **24,824,963** |
| **Non-Operating Expenses** | | | | | | | |
| | 2-2900-429-2211 | County Collection Fees | | 28,515 | 25,853 | 28,515 | 30,472 |
| | 2-2900-429-6001 | Contingency Appropriation | | 782 | - | 745 | 2,400 |
| | 2-2900-429-4101 | Bond Principal Payments | | 685,000 | - | 685,000 | 685,000 |
| | 2-2900-429-4102 | Bond Interest Payments | | 533,910 | 292,843 | 706,743 | 808,150 |
| | 2-2900-429-4103 | Bond Reserve | | 212,449 | - | 40,000 | 13,221 |
| | 2-2900-429-4104 | Bond Issue Costs | 200,573 | | 693 | 201,000 | |
| | 2-2900-429-4105 | 1A Financing Interest | | | | | 44,000 |
| | 2-2900-429-4106 | 1A Financing Costs | | | | 38,700 | |
| | 2-2900-429-3498 | Capital - Equipment (Software) | | 60,000 | - | 40,000 | |
| | 2-2900-429-3332 | Capital - Building | | 5,840,000 | 700,453 | 4,300,000 | 22,957,302 |
| | | **Total Non-Operating Expenses** | **200,573** | **7,360,656** | **1,019,842** | **6,040,703** | **24,540,546** |
| | | | | | | | |
| | | **Excess (Deficit) Revenues over Expenses** | **(199,040)** | **7,333,362** | **12,998,878** | **9,457,237** | **-** |

## Department 3 – Lake Estes Golf

***Department Mission***

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

***Services and Account Highlights***

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

***2017 Priorities and Capital Projects***

- Increase tournament rounds.
- Improve playability by operating an efficient golf course maintenance program.
- Continue to establish the Stay & Play booklet program with individual lodging companies in town.
- Continue to update rental equipment.
- Establish more community partnerships and increase the marketing of the golf courses.
- Manage an efficient and effective budget.
- Continue professional development, relative organization and staff certifications.

| Department 3 - Lake Estes Golf | | | | | | | |
|---|---|---|---|---|---|---|---|
| | Account ID | Account Description | 2015 Actual | 2016 Budget | 2016 Actual 8/31/16 | 2016 Revised | 2017 |
| **Operating Revenue** | | | | | | | |
| | 3-3000-342-9900 | Golf Improvement Fund | 27,951 | 28,374 | 25,290 | 26,160 | 26,249 |
| | 3-3000-347-1600 | Equipment Rental | 16,434 | 19,861 | 14,019 | 16,536 | 19,666 |
| | 3-3000-347-2200 | Golf Cart Rental | 31,178 | 32,000 | 28,137 | 35,426 | 34,844 |
| | 3-3000-347-2400 | Daily Green Fees | 102,448 | 104,000 | 89,960 | 106,492 | 107,590 |
| | 3-3000-347-2900 | Merchandise Sales | 41,879 | 35,902 | 31,078 | 40,631 | 41,327 |
| | 3-3000-347-3100 | Punch Pass | 4,970 | 5,761 | 4,634 | 5,158 | 5,608 |
| | 3-3000-347-3400 | Season Pass | 9,370 | 9,324 | 9,755 | 9,516 | 8,700 |
| | 3-3000-380-2000 | Miscellaneous Income | 15 | - | - | | |
| | 3-3000-380-2010 | Merch Rebates/Cash Discounts | 47 | 460 | 500 | 500 | 500 |
| | 3-3300-347-2000 | Food Sales | 4,260 | 4,109 | 3,464 | 3,971 | 3,890 |
| | 3-3300-347-2700 | Liquor Sales | 4,552 | 3,867 | 3,924 | 4,822 | 3,949 |
| | | **Total Operating Revenue** | **243,104** | **243,658** | **210,761** | **249,212** | **252,323** |
| | | | | | | | |
| **Course Operations Expenses** | | | | | | | |
| | 3-3000-430-1101 | Salaries-Regular | 35,783 | 37,994 | 24,566 | 38,601 | 39,134 |
| | 3-3000-430-1411 | Insurance/Medical-Dental | 6,570 | 7,500 | 4,974 | 7,462 | 8,085 |
| | 3-3000-430-1412 | Life & LTD Insurance | 309 | 302 | 199 | 299 | |
| | 3-3000-430-1421 | Payroll Taxes-FICA/Medicare | 2,665 | 2,907 | 1,897 | 3,072 | 3,113 |
| | 3-3000-430-1431 | Retirement/ICMA | 1,383 | 1,520 | 993 | 1,559 | 1,565 |
| | 3-3000-430-2101 | Property Insurance | 3,143 | 3,093 | 2,598 | 3,774 | 3,963 |
| | 3-3000-430-2102 | Insurance/Liability | 2,508 | 2,634 | 1,536 | 2,304 | 2,419 |
| | 3-3000-430-2141 | Workers Comp Insurance | 801 | 798 | 485 | 811 | 822 |
| | 3-3000-430-2150 | Unemployment Insurance | 114 | 114 | 74 | 116 | 117 |
| | 3-3000-430-2298 | Credit Card Fees | 6,509 | 5,935 | 4,869 | 7,300 | 5,840 |
| | 3-3000-430-2502 | R&M-Bldgs | | 250 | 68 | 250 | |
| | 3-3000-430-2598 | Equipment Expense | 675 | 800 | - | 450 | 800 |
| | 3-3000-430-2690 | Licenses/Permits/Fees | 615 | 600 | 599 | 599 | 600 |
| | 3-3000-430-2697 | Operating Supplies | 772 | 800 | 267 | 600 | 800 |
| | 3-3000-430-2699 | Rental Equipment | 12,675 | 18,000 | 14,011 | 16,000 | 16,000 |
| | 3-3000-430-2702 | Uniform Expense | - | 375 | 190 | 190 | 375 |
| | 3-3000-430-2801 | Telephone | 1,400 | 1,128 | (88) | 1,100 | 1,200 |
| | 3-3000-430-2807 | Cable/Internet | 720 | 1,488 | 1,401 | 1,600 | 1,600 |
| | 3-3000-430-2901 | Use Tax | 19 | 1,539 | - | 1,539 | 1,539 |
| | 3-3000-430-2990 | Cash Over/Short | (8) | | (9) | (15) | |
| | 3-3000-430-2998 | Misc/Other | 144 | 125 | 90 | 90 | |
| **Pro Shop Expenses** | | | | | | | |
| | 3-3200-432-1103 | Salaries-Seasonal/PT Staff | 27,212 | 30,000 | 21,669 | 30,000 | 32,000 |
| | 3-3200-432-1421 | Payroll Taxes-FICA/Medicare | 2,084 | 2,295 | 1,658 | 2,295 | 2,448 |
| | 3-3200-432-2141 | Workers Comp Insurance | 578 | 630 | 455 | 630 | 672 |
| | 3-3200-432-2150 | Unemployment Insurance | 82 | 90 | 65 | 90 | 96 |
| | 3-3200-432-2535 | R&M-Computers | | 350 | - | | |
| | 3-3200-432-2620 | Freight/Shipping | 220 | 1,000 | 630 | 800 | 1,000 |
| | 3-3200-432-2695 | Purchases-Merchandise | 24,656 | 20,000 | 16,999 | 20,000 | 20,000 |
| | 3-3200-432-2697 | Operating Supplies | 386 | 1,000 | 983 | 1,000 | 1,000 |
| | 3-3300-433-2694 | Purchases-Liquor | 1,232 | 1,800 | 1,525 | 2,000 | 2,000 |
| | 3-3300-433-2696 | Purchases-Food | 2,696 | 2,800 | 2,860 | 3,000 | 3,000 |
| | 3-3300-433-2697 | Operating Supplies | | | 152 | 152 | |
| **Course Maintenance Expenses** | | | | | | | |
| | 3-3100-431-1101 | Salaries-Regular | 79,776 | 65,666 | 42,817 | 67,066 | 67,636 |
| | 3-3100-431-1103 | Salaries-Seasonal/PT Staff | 29,694 | 30,000 | 9,005 | 26,000 | 28,000 |
| | 3-3100-431-1411 | Insurance/Medical-Dental | 19,153 | 21,805 | 12,583 | 18,875 | 20,089 |
| | 3-3100-431-1412 | Life & LTD Insurance | 688 | 672 | 362 | 546 | |

| Department 3 - Lake Estes Golf | | | | | | | |
|---|---|---|---|---|---|---|---|
| | Account ID | Account Description | 2015 Actual | 2016 Budget | 2016 Actual 8/31/16 | 2016 Revised | 2017 |
| | 3-3100-431-1421 | Payroll Taxes-FICA/Medicare | 8,168 | 7,318 | 3,917 | 7,325 | 7,523 |
| | 3-3100-431-1431 | Retirement/ICMA | 2,507 | 2,627 | 1,719 | 2,683 | 2,705 |
| | 3-3100-431-2141 | Workers Comp Insurance | 2,367 | 2,009 | 1,066 | 1,954 | 2,008 |
| | 3-3100-431-2150 | Unemployment Insurance | 332 | 287 | 153 | 279 | 287 |
| | 3-3100-431-2206 | Professional Services | - | | - | 900 | 3,600 |
| | 3-3100-431-2502 | R&M-Bldgs | 203 | 2,000 | 186 | 300 | 300 |
| | 3-3100-431-2590 | R&M-Grounds | 36,442 | 30,000 | 15,183 | 27,000 | 26,000 |
| | 3-3100-431-2595 | R&M-Tree Maintenance | - | | 905 | 1,655 | 2,000 |
| | 3-3100-431-2598 | R&M-Equipment | 4,501 | 8,000 | 4,940 | 7,000 | 8,000 |
| | 3-3100-431-2650 | Petroleum Products-Oil, Gas | 6,856 | 2,000 | 1,066 | 1,500 | 1,500 |
| | 3-3100-431-2697 | Operating Supplies | 1,248 | | - | | |
| | 3-3100-431-2801 | Telephone | | | 295 | 443 | 445 |
| | 3-3100-431-2999 | Fleet Maintenance Allocation | | 26,163 | 16,865 | 26,578 | 30,205 |
| | 3-3100-431-2802 | Natural Gas | 1,510 | 900 | 424 | 636 | 636 |
| | 3-3100-431-2803 | Electric | 6,384 | 3,000 | 2,672 | 4,000 | 4,000 |
| | 3-3100-431-2804 | Water | 905 | 1,600 | 1,557 | 2,073 | 2,400 |
| | 3-3100-431-2805 | Sewer | 698 | 600 | 300 | 600 | 450 |
| | 3-3100-431-2806 | Trash | | 1,750 | 546 | 1,750 | 1,750 |
| | | **Total Direct Operating Expenses** | **337,372** | **354,263** | **222,274** | **346,830** | **359,724** |
| | | Admin cost allocation | | | | | 33,411 |
| | | **Total Operating Expenses** | | | | | **393,135** |
| | | **Operating Income (Deficit)** | **(94,269)** | **(110,605)** | **(11,513)** | **(97,618)** | **(140,812)** |
| | | | | | | | |
| **Non-Operating Revenue** | | | | | | | |
| | 3-3000-380-4000 | Misc Income-Intergov't | 9,158 | | | | |
| | 3-3000-380-4000 | Misc Income-Intergov't | | | 5,940 | 5,940 | |
| | | **Total Non-Operating Revenue** | **9,158** | **-** | **5,940** | **5,940** | **-** |
| | | | | | | | |
| **Non-Operating Expenses** | | | | | | | |
| | 3-3000-430-3112 | Capital-Land Improvements | | | 9,999 | 10,000 | 9,000 |
| | 3-3000-430-4101 | Principal-Capital Lease | | 47,818 | 40,342 | 40,342 | |
| | 3-3000-430-4102 | Interest-Capital Lease | 2,636 | 358 | 365 | 365 | |
| | 3-3000-430-6001 | Contingency Appropriation | | 3,543 | | 3,468 | 3,597 |
| | 3-3000-430-6004 | Maintenance Repair Fund | | 5,314 | | 5,202 | 5,396 |
| | 3-3000-430-9800 | Depreciation | 26,848 | | | | |
| | | **Total Non-Operating Expenses** | **29,485** | **57,033** | **50,706** | **59,378** | **17,993** |
| | | **Excess (Deficit) Revenues over Expenses** | **(114,596)** | **(167,638)** | **(56,279)** | **(151,056)** | **(158,805)** |

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## Department 4 – Estes Park Golf

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

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

***2017 Priorities and Capital Projects***
- Continue operating lease program for turf equipment upgrades.
- Improve play numbers at both courses from the past three year's average through enhanced marketing, community partnerships, golf package initiatives, and beginner and family programs.
- Continue to build the junior golf program and its funding with future plans to sponsor a golf room in the proposed Community center.
- Improve turf conditions and golf experience.
- Develop a committee to implement or re-implement new maintenance department preventative and deferred maintenance practices and a fleet program.
- Address BOR and Insurance company safety inspection recommendations.
- Manage an efficient and effective budget.
- Continue professional development, relative organization and staff certifications.

| Department 4 - Estes Park Golf | | | | | | | |
|---|---|---|---|---|---|---|---|
| | Account ID | Account Description | 2015 Actual | 2016 Budget | 2016 Actual 8/31/16 | 2016 Revised | 2017 |
| **Operating Revenue** | | | | | | | |
| | 4-4000-342-9900 | Golf Improvement Fund | 120,439 | 122,666 | 97,218 | 105,323 | 105,975 |
| | 4-4000-342-9905 | Cart Improvement Fund | 15,834 | 14,866 | 10,836 | 14,401 | 15,035 |
| | 4-4000-347-1600 | Equipment Rental | 22,606 | 19,534 | 14,473 | 18,885 | 19,815 |
| | 4-4000-347-2200 | Golf Cart Rental | 164,797 | 176,302 | 113,931 | 165,615 | 172,899 |
| | 4-4000-347-2400 | Daily Green Fees | 419,017 | 433,249 | 334,764 | 428,012 | 426,920 |
| | 4-4000-347-2900 | Merchandise Sales | 135,362 | 127,973 | 96,570 | 137,987 | 137,598 |
| | 4-4000-347-3100 | Punch Pass | 16,025 | 17,801 | 18,415 | 18,787 | 19,019 |
| | 4-4000-347-3200 | Range Income | 40,270 | 38,281 | 29,047 | 35,105 | 36,521 |
| | 4-4000-347-3400 | Season Pass | 112,077 | 128,345 | 99,738 | 106,147 | 110,428 |
| | 4-4000-351-2000 | Junior Golf Revenue | 13,529 | 12,000 | 8,929 | 11,000 | 12,000 |
| | 4-4000-380-2000 | Misc Income | 4,005 | 200 | 1,018 | 1,018 | 500 |
| | 4-4000-380-2010 | Mdse Rebates | 1,609 | 2,000 | 920 | 1,000 | 1,000 |
| | 4-4000-380-4000 | Intergov't Revenue | | | 10 | 10 | |
| | 4-4300-347-2000 | Concession Percentage | 36,559 | 35,000 | 17,945 | 32,689 | 34,000 |
| | 4-4300-347-2700 | Misc Revenue | 2,139 | 200 | 1,239 | 1,239 | 1,300 |
| | | **Total Operating Revenue** | **1,104,267** | **1,128,417** | **845,053** | **1,077,218** | **1,093,010** |
| | | | | | | | |
| **Course Operations Expenses** | | | | | | | |
| | 4-4000-440-1101 | Salaries-Regular | 74,641 | 75,988 | 49,876 | 77,937 | 78,268 |
| | 4-4000-440-1411 | Insurance/Medical-Dental | 13,340 | 15,375 | 10,098 | 15,150 | 16,170 |
| | 4-4000-440-1412 | Life I& LTD Insurance | 626 | 695 | 404 | 608 | |
| | 4-4000-440-1421 | Payroll Taxes-FICA/Medicare | 5,417 | 5,813 | 3,850 | 6,201 | 6,227 |
| | 4-4000-440-1431 | Retirement/ICMA | 2,808 | 3,040 | 1,985 | 3,117 | 3,131 |
| | 4-4000-440-2101 | Property Insurance | 13,800 | 14,490 | 7,977 | 11,953 | 12,550 |
| | 4-4000-440-2102 | Insurance/Liability | 5,459 | 5,732 | 3,529 | 5,297 | 5,561 |
| | 4-4000-440-2141 | Workers Comp Insurance | 1,625 | 1,596 | 1,100 | 1,637 | 1,644 |
| | 4-4000-440-2150 | Unemployment Insurance | 232 | 228 | 151 | 234 | 235 |
| | 4-4000-440-2298 | Credit Card Fees | 19,582 | 16,926 | 11,954 | 22,771 | 18,217 |
| | 4-4000-440-2299 | Paypal Processing | 30 | 50 | 31 | 50 | 50 |
| | 4-4000-440-2502 | R&M-Bldgs | 2,554 | 3,000 | 711 | 1,500 | 3,000 |
| | 4-4000-440-2504 | R&M-Equipment | 1,144 | 1,400 | 25 | 400 | 900 |
| | 4-4000-440-2598 | Equipment Expense | 2,646 | 4,500 | 1,800 | 3,000 | 3,500 |
| | 4-4000-440-2601 | Office Supplies | 116 | 200 | 166 | 200 | 200 |
| | 4-4000-440-2690 | Licenses/Permits/Fees | 2,635 | 2,600 | 1,669 | 1,669 | 2,600 |
| | 4-4000-440-2691 | Special Events | 718 | 1,000 | 684 | 684 | 1,000 |
| | 4-4000-440-2697 | Operating Supplies | 535 | 1,900 | 684 | 1,900 | 1,400 |
| | 4-4000-440-2698 | Range Supplies | 5,066 | 4,050 | 3,795 | 4,050 | 4,050 |
| | 4-4000-440-2699 | Rental Equipment | 6,398 | 8,000 | 2,612 | 5,000 | 46,000 |
| | 4-4000-440-2702 | Uniform Expense | 285 | 1,300 | 609 | 609 | 1,300 |
| | 4-4000-440-2704 | Mileage | 724 | 1,000 | 335 | 1,000 | 1,000 |
| | 4-4000-440-2801 | Telephone | 3,495 | 4,000 | 2,265 | 4,000 | 4,000 |
| | 4-4000-440-2807 | Cable/Internet | 903 | 1,900 | 1,927 | 2,300 | 2,300 |
| | 4-4000-440-2901 | Use Tax | 284 | 600 | 224 | 400 | 4,000 |
| | 4-4000-440-2907 | Bad Checks/Credit Cards | | | 130 | 130 | |
| | 4-4000-440-2990 | Cash Over/Short | | | (19) | (19) | |
| | 4-4000-440-2995 | Junior Golf Expenses | 10,210 | 11,000 | 4,402 | 6,000 | 7,000 |
| | 4-4000-440-2998 | Misc/Other | (34) | 125 | 24 | 24 | |
| **Pro Shop Expenses** | | | | | | | |
| | 4-4200-442-1103 | Salaries-Seasonal/PT Staff | 67,410 | 83,000 | 39,063 | 68,000 | 76,000 |
| | 4-4200-442-1421 | Payroll Taxes-FICA/Medicare | 5,168 | 6,350 | 2,988 | 5,202 | 5,814 |
| | 4-4200-442-2141 | Workers Comp Insurance | 1,433 | 1,743 | 820 | 1,428 | 1,596 |
| | 4-4200-442-2150 | Unemployment Insurance | 203 | 249 | 117 | 204 | 228 |
| | 4-4200-442-2535 | R&M-Computers | 148 | 1,000 | 100 | 1,000 | 1,000 |
| | 4-4200-442-2620 | Freight Charges | 4,684 | 4,500 | 3,776 | 4,500 | 4,500 |
| | 4-4200-442-2695 | Merchandise Purchases | 86,564 | 88,000 | 79,222 | 90,000 | 88,000 |
| | 4-4200-442-2697 | Operating Supplies | 6,717 | 6,500 | 2,483 | 4,500 | 5,500 |

| Department 4 - Estes Park Golf | | | | | | | |
|---|---|---|---|---|---|---|---|
| | Account ID | Account Description | 2015 Actual | 2016 Budget | 2016 Actual 8/31/16 | 2016 Revised | 2017 |
| | 4-4300-443-2598 | R&M-Kitchen Equipment | 5,522 | 7,500 | 4,678 | 7,500 | 5,000 |
| **Course Maintenance Expenses** | | | | | | | |
| | 4-4100-441-1101 | Salaries-Regular | 101,516 | 81,201 | 53,291 | 84,031 | 83,637 |
| | 4-4100-441-1103 | Salaries-Seasonal/PT Staff | 112,173 | 110,000 | 96,341 | 116,500 | 110,000 |
| | 4-4100-441-1411 | Insurance/Medical-Dental | 17,222 | 16,383 | 10,865 | 16,301 | 17,471 |
| | 4-4100-441-1412 | Life & LTD Insurance | 867 | 690 | 451 | 679 | |
| | 4-4100-441-1421 | Payroll Taxes-FICA/Medicare | 16,229 | 14,627 | 11,455 | 15,482 | 14,977 |
| | 4-4100-441-1431 | Retirement/ICMA | 1,769 | 2,048 | 1,178 | 1,844 | 2,145 |
| | 4-4100-441-2141 | Workers Comp Insurance | 4,529 | 4,015 | 3,142 | 4,211 | 4,066 |
| | 4-4100-441-2150 | Unemployment Insurance | 641 | 574 | 449 | 602 | 581 |
| | 4-4100-441-2206 | Professional Services | - | 3,600 | 1,015 | 1,305 | |
| | 4-4100-441-2502 | R&M-Bldgs | 3,929 | 4,000 | 3,309 | 4,000 | 4,000 |
| | 4-4100-441-2504 | R&M-Vehicles | 5,174 | | 95 | 95 | |
| | 4-4100-441-2590 | R&M-Grounds | 61,598 | 58,000 | 33,808 | 56,000 | 56,000 |
| | 4-4100-441-2595 | R&M-Tree Maintenance | - | 7,000 | 3,150 | 3,875 | 2,000 |
| | 4-4100-441-2597 | R&M-Equipment-Golf Carts | 3,358 | 5,000 | 3,451 | 3,500 | 300 |
| | 4-4100-441-2598 | R&M-Equipment-Mowers, Tracto | 15,547 | 11,500 | 10,846 | 13,000 | 13,000 |
| | 4-4100-441-2650 | Petroleum Products | 13,209 | 4,000 | 2,448 | 4,000 | 9,000 |
| | 4-4100-441-2697 | Operating Supplies | 4,902 | | 8 | 10 | |
| | 4-4100-441-2999 | Fleet Maintenance Allocation | | 65,406 | 42,162 | 66,446 | 75,513 |
| | 4-4100-441-2702 | Uniform Expense | 1,303 | 1,450 | 1,474 | 1,474 | 1,500 |
| | 4-4100-441-2704 | Mileage | 17 | | - | | |
| | 4-4100-441-2801 | Telephone | 619 | 500 | 1,325 | 2,000 | 2,000 |
| | 4-4100-441-2802 | Natural Gas | 5,375 | 7,200 | 3,196 | 5,000 | 5,000 |
| | 4-4100-441-2803 | Electric | 11,161 | 10,000 | 6,433 | 9,650 | 6,650 |
| | 4-4100-441-2804 | Water | 11,660 | 12,000 | 7,960 | 11,608 | 15,000 |
| | 4-4100-441-2805 | Sewer | 5,093 | 5,800 | 3,324 | 5,000 | 5,000 |
| | 4-4100-441-2806 | Trash | 9,025 | 3,500 | 3,650 | 5,150 | 5,150 |
| | | **Total Direct Operating Expenses** | **760,005** | **813,843** | **551,074** | **791,898** | **844,932** |
| | | Admin cost allocation | | | | | 81,827 |
| | | **Total Operating Expenses** | | | | | **926,759** |
| | | **Operating Income** | **344,262** | **314,574** | **293,978** | **285,320** | **166,251** |
| | | | | | | | |
| **Non-Operating Revenue** | | | | | | | |
| | 4-4000-380-2075 | Insurance Recovery/Reimbursem | 1,060 | | | | |
| | 4-4000-380-3000 | Gain/Loss on Equip Disposal | 3,510 | | | | |
| | 4-4000-380-4000 | Intergov't Revenue | 2,190 | | | | |
| | 4-4000-391-9101 | Transfers | | | | | 24,000 |
| | 4-4000-391-9101 | Transfer to Reserves (Golf Impr Fund) | | | | | (100,143) |
| | | **Total Non-Operating Revenue** | **6,760** | **-** | - | **-** | **(76,143)** |
| **Non-Operating Expenses** | | | | | | | |
| | 4-4000-440-3112 | Capital-Land Improvements | | 11,000 | 10,259 | 11,000 | |
| | 4-4000-440-3222 | Capital-Buildings | | 36,000 | 29,963 | 30,000 | 20,000 |
| | 4-4000-440-3498 | Capital-Equipment | | 5,000 | 10,750 | 11,000 | - |
| | 4-4000-440-4101 | Principal-Capital Lease | | 28,262 | 21,907 | 28,359 | 35,277 |
| | 4-4000-440-4102 | Interest-Capital Lease | 2,205 | 2,428 | 1,898 | 2,442 | 2,840 |
| | 4-4000-440-6001 | Contingency Appropriation | | 8,138 | | 7,919 | 8,449 |
| | 4-4000-440-6004 | Maintenance Repair Fund | | 12,208 | | 11,878 | 12,674 |
| | 4-4000-440-9800 | Depreciation | 135,786 | | | | |
| | | **Total Non-Operating Expenses** | **137,991** | **103,036** | **74,776** | **102,599** | **79,240** |
| | | | | | | | |
| | | **Excess (Deficit) Revenues over Expenses** | **213,031** | **211,538** | **219,202** | **182,721** | **10,868** |
| | | **Both Courses Combined** | **98,435** | **43,899** | **162,923** | **31,665** | **(147,936)** |

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## 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 2017 allocation is as follows:

| Department | Share of Fleet Maintenance Costs |
|---|---|
| Lake Estes Golf | 20% |
| Estes Park Golf | 50% |
| Marina | 5% |
| Parks and Trails | 12.5% |
| Campgrounds | 12.5% |

***2017 Priorities and Capital Projects***

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

| Department 5 - Fleet Maintenance Cost Pool | | | | | | |
|---|---|---|---|---|---|---|
| | | | 2016 Budget | 2016 Actual 8/31/16 | 2016 Revised | 2017 |
| **Operating Expenses** | | | | | | |
| | 5-5000-450-1101 | Salaries-Regular | 69,809 | 42,375 | 69,462 | 75,563 |
| | 5-5000-450-1411 | Insurance/Medical-Dental | 14,627 | 10,384 | 18,980 | 27,966 |
| | 5-5000-450-1412 | Life & LTD Insurance | 65 | 372 | 596 | |
| | 5-5000-450-1421 | Payroll Taxes-FICA/Medicare | 5,340 | 3,154 | 5,314 | 5,781 |
| | 5-5000-450-1431 | Retirement/ICMA | 1,396 | - | - | 3,023 |
| | 5-5000-450-2141 | Workers Comp Insurance | 1,466 | 932 | 1,459 | 1,587 |
| | 5-5000-450-2150 | Unemployment Insurance | 209 | 124 | 208 | 227 |
| | 5-5000-450-2504 | R&M-Vehicles | 8,500 | 3,681 | 6,000 | 6,000 |
| | 5-5000-450-2598 | R&M-Equipment-Mowers, Tractors | 4,500 | 3,394 | 5,500 | 5,500 |
| | 5-5000-450-2650 | Petroleum Products | 17,000 | 14,341 | 17,000 | 17,000 |
| | 5-5000-450-2697 | Operating Supplies | 7,900 | 5,272 | 7,900 | 7,900 |
| | 5-5000-450-2801 | Telephone | | 295 | 473 | 480 |
| | | | | | | |
| | | **Total Operating Expenses** | **130,813** | 84,324 | 132,892 | **151,026** |
| | | | | | | |
| Department Allocation: | | | | | | |
| | Lake Estes Golf | 20% | 26,163 | 16,865 | 26,578 | 30,205 |
| | Estes Park Golf | 50% | 65,406 | 42,162 | 66,446 | 75,513 |
| | Marina | 5% | 6,541 | 4,216 | 6,645 | 7,551 |
| | Parks and Trails | 12.5% | 16,352 | 10,540 | 16,612 | 18,878 |
| | Campgrounds | 12.5% | 16,352 | 10,540 | 16,612 | 18,878 |
| | | | | | | |
| | | 100% | 130,813 | 84,324 | 132,892 | 151,026 |

## Department 6 – Lake Estes Marina

***Department Mission***

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

***Services and Account Highlights***

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

***2017 Priorities and Capital Projects***

- Continue boat replacements - pontoon boat in 2017.
- Purchase a new utility vehicle.
- Address BOR and Insurance company safety inspection recommendations.
- Continue working with CPW and local entities on elk management, fisheries and other wildlife issues.
- Manage an efficient and effective budget.
- Continue professional development, relative organization and staff certifications.

| Department 6 - Marina | | | | | | | |
|---|---|---|---|---|---|---|---|
| | Account ID | Account Description | 2015 Actual | 2016 Budget | 2016 Actual 8/31/16 | 2016 Revised | 2017 |
| **Operating Revenue** | | | | | | | |
| | 6-6000-342-1000 | Special Events | 14,661 | 12,500 | 14,499 | 15,500 | 15,500 |
| | 6-6000-347-1100 | Boat Rentals | 184,940 | 165,000 | 205,904 | 219,500 | 212,915 |
| | 6-6000-347-1400 | Dock Rentals | 3,846 | 3,200 | 6,684 | 6,694 | 6,200 |
| | 6-6000-347-1900 | Fishing Licenses Sales | 24,721 | 22,000 | 25,297 | 27,500 | 27,500 |
| | 6-6000-347-2500 | Boat Permits-Daily & Annual | 7,868 | 7,200 | 8,621 | 9,000 | 8,500 |
| | 6-6000-347-2900 | Merchandise Sales | 42,691 | 39,000 | 42,990 | 48,200 | 46,754 |
| | 6-6000-347-3000 | Motor Fuel Sales | 56 | 50 | 5 | 5 | 50 |
| | 6-6000-347-3600 | Day Use Fees-Marina | 27,376 | 26,600 | 26,868 | 30,500 | 29,500 |
| | 6-6000-347-3800 | Bike Rentals | 26,751 | 26,600 | 28,578 | 31,600 | 30,652 |
| | 6-6000-347-9900 | Marina Improvement Fund | 14,626 | 11,500 | 15,549 | 16,700 | 16,199 |
| | 6-6000-380-2000 | Other Misc Revenue | - | | 995 | 995 | - |
| | 6-6100-347-2000 | Food Sales | 17,133 | 15,100 | 15,887 | 17,000 | 16,005 |
| | | **Total Operating Revenue** | **364,669** | **328,750** | **391,877** | **423,194** | **409,775** |
| | | | | | | | |
| **Operating Expenses** | | | | | | | |
| | 6-6000-460-1101 | Salaries-Regular | 31,394 | 46,398 | 30,191 | 49,225 | 52,671 |
| | 6-6000-460-1103 | Salaries-Seasonal/PT Staff | 53,873 | 42,000 | 36,714 | 42,000 | 45,000 |
| | 6-6000-460-1411 | Insurance/Medical-Dental | 8,789 | 18,930 | 8,982 | 14,162 | 16,567 |
| | 6-6000-460-1412 | Life & LTD Insurance | 293 | 825 | 284 | 456 | |
| | 6-6000-460-1421 | Payroll Taxes-FICA/Medicare | 6,268 | 6,762 | 5,088 | 6,979 | 7,472 |
| | 6-6000-460-1431 | Retirement/ICMA | 1,146 | 1,856 | 822 | 1,287 | 2,107 |
| | 6-6000-460-2101 | Insurance/Property | 4,134 | 4,036 | 2,550 | 4,200 | 4,410 |
| | 6-6000-460-2102 | Insurance/Liability | 1,909 | 1,409 | 1,784 | 2,314 | 2,430 |
| | 6-6000-460-2141 | Workers Comp Insurance | 1,824 | 1,856 | 1,363 | 1,916 | 2,051 |
| | 6-6000-460-2150 | Unemployment Insurance | 256 | 265 | 199 | 274 | 293 |
| | 6-6000-460-2298 | Credit Card Fees | 7,310 | 6,575 | 6,509 | 9,600 | 7,680 |
| | 6-6000-460-2301 | Advertising/Promotions | | | | | 3,000 |
| | 6-6000-460-2502 | R&M-Bldgs | 928 | 12,000 | 9,551 | 10,600 | 6,000 |
| | 6-6000-460-2590 | R&M-Grounds | 3,071 | 2,200 | 2,649 | 2,700 | 3,000 |
| | 6-6000-460-2598 | R&M-Other Equip & Machinery | 4,252 | 6,000 | 9,492 | 16,500 | 8,000 |
| | 6-6000-460-2999 | Fleet Maintenance Allocation | | 6,541 | 4,216 | 6,645 | 7,551 |
| | 6-6000-460-2601 | Office Supplies | 136 | 300 | 8 | 8 | 300 |
| | 6-6000-460-2650 | Petroleum Products | 6,334 | 8,100 | 5,948 | 6,300 | 8,100 |
| | 6-6000-460-2690 | Liquor License/Permits | 614 | 600 | 398 | 400 | 600 |
| | 6-6000-460-2691 | Special Events | 408 | 800 | 622 | 622 | 800 |
| | 6-6000-460-2692 | Fishing Licenses | 23,448 | 20,680 | 23,679 | 26,225 | 25,000 |
| | 6-6000-460-2695 | Merchandise Purchases | 23,731 | 22,500 | 25,736 | 27,500 | 27,500 |
| | 6-6000-460-2697 | Operating Supplies | 2,460 | 2,500 | 1,805 | 2,100 | 2,500 |
| | 6-6000-460-2699 | Rental Equipment | 1,510 | 6,000 | 6,070 | 6,070 | 8,000 |
| | 6-6000-460-2702 | Uniform Expense | 667 | 800 | 690 | 690 | 800 |
| | 6-6000-460-2704 | Mileage | | | 108 | 108 | |
| | 6-6000-460-2801 | Telephone | 2,330 | 2,400 | 1,496 | 2,400 | 2,400 |
| | 6-6000-460-2802 | Natural Gas | 1,208 | 1,600 | 765 | 1,200 | 1,200 |
| | 6-6000-460-2803 | Electric | 2,824 | 2,200 | 1,759 | 2,800 | 2,800 |
| | 6-6000-460-2804 | Water | 2,313 | 2,000 | 1,720 | 2,300 | 2,300 |
| | 6-6000-460-2805 | Sewer | 3,581 | 3,200 | 1,856 | 3,500 | 3,500 |
| | 6-6000-460-2806 | Trash | | 300 | - | | |
| | 6-6000-460-2807 | Cable/Internet | 720 | 720 | 480 | 720 | 720 |
| | 6-6000-460-2901 | Use Tax Payment-Rentals | 54 | 100 | 2,024 | 2,024 | 750 |
| | 6-6000-460-2990 | Cash Over/Short | (68) | - | (52) | (52) | |
| | 6-6000-460-2998 | Misc/Other | | | 58 | 58 | |
| | 6-6100-461-2696 | Purchases-Food | 11,709 | 12,000 | 11,095 | 11,500 | 12,000 |
| | | **Total Direct Operating Expenses** | **209,425** | **244,454** | **206,659** | **265,329** | **267,502** |

| Department 6 - Marina | | | | | | | |
|---|---|---|---|---|---|---|---|
| | Account ID | Account Description | 2015 Actual | 2016 Budget | 2016 Actual 8/31/16 | 2016 Revised | 2017 |
| | | Admin cost allocation | | | | | 27,229 |
| | | **Total Operating Expenses** | | | | | **294,731** |
| | | **Operating Income** | **155,244** | **84,296** | 185,217 | **157,865** | **115,044** |
| | | | | | | | |
| **Non-Operating Revenue** | | | | | | | |
| | 6-6000-380-3000 | Sale of Equipment | 2,600 | 1,800 | 1,400 | 1,400 | |
| | 6-6000-380-2075 | Insurance Recovery | 2,833 | | - | | |
| | 6-6000-391-9101 | Transfers Internal | | | - | | 15,000 |
| | | **Total Non-Operating Revenue** | 5,433 | 1,800 | 1,400 | 1,400 | 15,000 |
| **Non-Operating Expenses** | | | | | | | |
| | 6-6000-460-3112 | Capital-Land Improvements | | 8,500 | - | 8,500 | |
| | 6-6000-460-3498 | Capital-Equipment | | 33,000 | 62,039 | 62,039 | 33,000 |
| | 6-6000-460-3499 | Capital - Truck Lease Payments | | 7,500 | - | - | |
| | 6-6000-460-6001 | Contingency Appropriation | | 2,489 | - | 2,653 | 2,675 |
| | 6-6000-460-6004 | Maintenance Repair Fund | | 3,734 | - | 3,980 | 4,013 |
| | 6-6000-460-9800 | Depreciation | 27,851 | | - | | |
| | | **Total Non-Operating Expenses** | **27,851** | **55,223** | 62,039 | **77,172** | **39,688** |
| | | **Excess (Deficit) Revenues over Expenses** | **132,826** | **30,873** | 124,578 | **82,093** | **90,357** |

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## Department 7 – Parks and Trails

***Department Mission***

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

***Services and Account Highlights***

The facilities are Common Point shooting range, Stanley Park, the day-use areas around Lake Estes (excluding the Marina), Carriage Hills Playground, Lake Estes Trail, Fish Creek Trail, Homer Rouse Trail, Otie's Trail and other trails in the area. Provide park maintenance at Stanley Park, Carriage Hills Playground and Lake Estes, including Wapiti Meadows and Cherokee Draw. Provide trail maintenance and supplies for trail system inventory. There is a 1% contingency and 1.5% maintenance set-aside in the account.

***2017 Goals and Objectives***

- Complete the rebuild of Fish Creek Trail (flood repairs).
- Reduce barriers for the handicapped community.
- Manage an efficient and effective budget through continued flood recovery efforts.
- Continue professional development
- Improve aesthetics of Stanley Park
- Rebuild and/or replace skate park elements
- Make improvements to Stanley Park Shelters
- Improve ballfield conditions and roof existing dugouts
- Maintain and improve trails
- Enhance park amenities

| Department 7 - Parks and Trails | | | | | | | |
|---|---|---|---|---|---|---|---|
| | Account ID | Account Description | 2015 Actual | 2016 Budget | 2016 Actual 8/31/16 | 2016 Revised | 2017 |
| **Operating Revenue** | | | | | | | |
| | 7-7000-348-4300 | Common Point/ Gun Range | | 1,500 | - | - | 5,000 |
| | 7-7000-349-5000 | Cherokee Draw Vehicle Fees | 47,651 | 45,000 | 30,706 | 55,000 | 58,000 |
| | 7-7000-349-5500 | Wapiti Meadows-Vehicle Fees | 7,830 | 7,500 | 6,258 | 8,200 | 7,500 |
| | 7-7000-380-2000 | Miscellaneous Revenue | 2,001 | | (84) | (84) | |
| | 7-7100-380-2000 | Misc Income (Stanley Park) | | | 50 | 50 | |
| | 7-7500-380-2000 | Misc Income (Trails) | | | 120 | 120 | |
| | 2-2300-347-1800 | Facility Rental-Stanley Park | 13,381 | 15,000 | 4,175 | 14,000 | 16,000 |
| | 2-2300-347-5000 | SP Donations | | - | - | | 4,000 |
| | | **Total Operating Revenue** | **70,862** | **69,000** | **41,225** | **77,286** | **90,500** |
| | | | | | | | |
| **Park Operations and Maintenance Expenses** | | | | | | | |
| **Parks and Trails Management** | | | | | | | |
| | 7-7000-470-1101 | Salaries-Regular | 66,081 | 101,286 | 56,629 | 92,741 | 100,596 |
| | 7-7000-470-1103 | Salaries-Seasonal/PT Staff | 38,835 | 27,500 | 17,647 | 26,000 | 27,500 |
| | 7-7000-470-1411 | Insurance/Medical-Dental | 8,856 | 31,531 | 16,233 | 25,496 | 29,582 |
| | 7-7000-470-1412 | Life & LTD Insurance | 153 | 1,067 | 497 | 793 | |
| | 7-7000-470-1421 | Payroll Taxes-FICA/Medicare | 7,735 | 9,852 | 5,499 | 9,116 | 10,018 |
| | 7-7000-470-1431 | Retirement/ICMA | 382 | 3,451 | 274 | 429 | 2,864 |
| | 7-7000-470-2101 | Insurance/Property | | | 136 | 136 | 143 |
| | 7-7000-470-2102 | Insurance/Liability | | | 135 | 135 | 142 |
| | 7-7000-470-2141 | Workers Comp Insurance | 2,215 | 2,705 | 1,560 | 2,494 | 2,690 |
| | 7-7000-470-2150 | Unemployment Insurance | 309 | 386 | 215 | 356 | 384 |
| | 7-7000-470-2650 | Petroleum Products | | | 33 | 40 | |
| | 7-7000-470-2697 | Operating Supplies | | | 23 | 50 | |
| | 7-7000-470-2801 | Telephone | | | 332 | 665 | 960 |
| | 7-7000-470-2999 | Fleet Maintenance Allocation | | 16,352 | 10,540 | 16,612 | 18,878 |
| **Stanley Park** | | | | | | | |
| | 7-7100-471-2101 | Insurance/Property | 2,965 | 3,113 | 2,735 | 4,087 | 4,292 |
| | 7-7100-471-2102 | Insurance/Liability | 564 | 592 | 612 | 920 | 966 |
| | 7-7100-471-2502 | R&M-Bldgs | 834 | 1,000 | 960 | 1,200 | 4,500 |
| | 7-7100-471-2590 | R&M-Grounds | 24,887 | 12,000 | 13,004 | 16,000 | 19,000 |
| | 7-7100-471-2595 | R&M-Tree Maintenance | | 8,000 | 6,462 | 8,000 | 4,000 |
| | 7-7100-471-2697 | Operating Supplies | 1,828 | 2,150 | 619 | 2,150 | 2,500 |
| | 7-7100-471-2801 | Telephone | 75 | 900 | 161 | 250 | 250 |
| | 7-7100-471-2803 | Electric | 2,655 | 3,500 | 1,589 | 3,500 | 3,500 |
| | 7-7100-471-2804 | Water | 1,257 | 1,300 | 1,405 | 2,000 | 2,000 |
| | 7-7100-471-2805 | Sewer | 1,303 | 1,600 | 1,091 | 1,600 | 1,600 |
| | 7-7100-471-2806 | Trash | 585 | 4,500 | 1,560 | 4,500 | 4,800 |
| **Cherokee Draw, Wapiti, Lake Estes Day Use, Common Point** | | | | | | | |
| | 7-7200-472-2101 | Insurance/Property | 1,389 | 1,233 | 1,227 | 1,843 | 1,936 |
| | 7-7200-472-2102 | Insurance/Liability | 589 | 618 | 530 | 686 | 720 |
| | 7-7200-472-2502 | R&M-Bldgs | 182 | 1,200 | 263 | 1,000 | 1,200 |
| | 7-7200-472-2590 | R&M-Grounds | 6,403 | 8,000 | 40 | 3,000 | 4,000 |
| | 7-7200-472-2595 | R&M-Tree Maintenance | - | 5,000 | - | 1,000 | 2,000 |
| | 7-7200-472-2697 | Operating Supplies | 11,527 | 10,800 | 7,636 | 13,500 | 12,000 |
| | 7-7200-472-2802 | Natural Gas | 466 | 675 | 461 | 675 | 700 |
| | 7-7200-472-2803 | Electric | 717 | 700 | 896 | 1,200 | 1,200 |
| | 7-7200-472-2804 | Water | 1,672 | 1,800 | 1,180 | 1,800 | 1,800 |
| | 7-7200-472-2805 | Sewer | 1,714 | 1,700 | 576 | 2,200 | 1,700 |
| | 7-7200-472-2806 | Trash | 5,810 | 6,000 | 3,535 | 6,435 | 6,500 |
| | 7-7200-472-2998 | Misc/Other-Wildlife | 2,055 | 500 | - | | 500 |

| Department 7 - Parks and Trails | | | | | | | |
|---|---|---|---|---|---|---|---|
| | Account ID | Account Description | 2015 Actual | 2016 Budget | 2016 Actual 8/31/16 | 2016 Revised | 2017 |
| **Trails** | | | | | | | |
| | 7-7500-475-2101 | Insurance/Property | 113 | 96 | 36 | 56 | 58 |
| | 7-7500-475-2102 | Insurance/Liability | 170 | 179 | 306 | 462 | 485 |
| | 7-7500-475-2494 | Trails Fund Exp | 59,103 | 7,500 | - | | 15,000 |
| | 7-7500-475-2590 | R & M Grounds | 1,080 | 1,500 | 1,662 | 2,000 | 2,000 |
| | 7-7500-475-2598 | R & M Equipment | 2,640 | 2,000 | 614 | 750 | 750 |
| | 7-7500-475-2697 | Operating Supplies | | | 6 | 10 | 100 |
| | 7-7500-475-2998 | Misc/Other Exp - Wildlife Vol | 57 | - | | | |
| | | **Total Direct Operating Expenses** | **257,150** | **282,286** | **158,916** | **255,877** | **293,813** |
| | | Admin cost allocation | | | | | 49,276 |
| | | **Total Operating Expenses** | | | | | **343,089** |
| | | **Operating Income (Deficit)** | **(186,287)** | **(213,286)** | **(117,691)** | **(178,591)** | **(252,589)** |
| **Non-operating Revenues** | | | | | | | |
| | 7-7100-380-2075 | Insurance Recovery/Reimbursem | 2,833 | | - | - | |
| | 7-7100-391-9211 | CTF Transfers | | 20,000 | - | 20,000 | 25,000 |
| | 7-7200-380-2000 | Miscellaneous Income | | | | | 2,500 |
| | 7-7200-380-4000 | Intergov't Revenue | 139,697 | 600,000 | 534,212 | 668,212 | |
| | 7-7200-391-9101 | Transfers - Internal | | | | | 189,343 |
| | 7-7500-380-4000 | Misc Income-Intergovt Revenue | 300,559 | 350,000 | 59,434 | 160,000 | 725,000 |
| | 7-7500-391-9101 | PY Trails Reserve | | | | | 57,602 |
| | 7-7500-391-9101 | PY Reserves | | | | 66,000 | |
| | | **Total Non-Operating Revenue** | **443,089** | **970,000** | **593,646** | **914,212** | **999,445** |
| **Non-operating Expenses** | | | | | | | |
| | 7-7000-470-6001 | Contingency Appropriation | | 2,823 | 1,941 | 2,559 | 1,938 |
| | 7-7000-470-6004 | Maintenance Repair Fund | | 4,234 | 2,459 | 3,838 | 2,906 |
| | 7-7000-470-4101 | Principal-Capital Lease | | | 1,626 | 2,000 | 5,285 |
| | 7-7000-470-4102 | Interest-Capital Lease | | | | | 570 |
| | 7-7100-471-3112 | Capital-Land Imprv's | | 42,000 | 19,333 | 39,333 | 13,000 |
| | 7-7100-471-3498 | Capital-Equipment | | 20,000 | 17,335 | 17,335 | |
| | 7-7100-471-9800 | Depreciation | 8,249 | | - | | |
| | 7-7200-472-3222 | Capital-Bldgs | | | 93,471 | 93,471 | |
| | 7-7200-472-3225 | Outdoor Range | | 600,000 | 581,514 | 592,000 | 5,000 |
| | 7-7200-472-9800 | Depreciation | 59,685 | | - | | |
| | 7-7500-475-3112 | Capital - Land Imprv's | | 350,000 | 31,242 | 160,000 | 875,000 |
| | 7-7500-475-3498 | Capital - Equipment | | 5,000 | 6,423 | 6,500 | |
| | 7-7500-475-3499 | Capital - Vehicle Lease Pmts | | 7,500 | - | | |
| | | **Total Non-Operating Expenses** | **67,934** | **1,031,557** | **749,319** | **917,036** | **903,699** |
| | | **Excess (Deficit) Revenues over Expenses** | **188,868** | **(274,843)** | **(273,364)** | **(181,415)** | **(156,843)** |

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## Department 7.4 – Campgrounds

***Department Mission***

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

***Services and Account Highlights***

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

***2017 Priorities and Capital Projects***

- Complete the 1st phase of the secondary sewer line replacement project at Mary's Lake Campground which includes the construction of a new dump station.
- Replace hillside stairs that connect the Mary's Lake full hookup area to the camp store and add an ADA access trail to the swimming pool.
- Complete the installation of a new water main and connection to city water at the East Portal Campground. Decommission the surface water system and associated treatment facility.
- Install new CTX bathroom/shower house at the East Portal Campground to accommodate increased occupancy and meet ADA accessibility requirements.
- Continue to improve landscaping at both campgrounds to provide better experiences for our guests.
- Continue purchasing and installing bear-resistant food storage lockers at both campgrounds.
- Identify, repair, and maintain problematic leaks in the water distribution systems at both campgrounds in order to minimize water loss and associated expenses.
- Purchase 2 utility golf carts to better support the needs of the camp hosting staff.
- Complete all projects related to safety issues.
- Continue to renovate and improve the quality and aesthetics of all tent pads and RV sites.
- Continue to create and maintain necessary documentation in order to improve the quality of work and efficiency of the campgrounds maintenance department
- Seek out new and varied vendors to supply an even better inventory in the camp stores.
- Manage an efficient and effective budget.
- Continue a positive partnership with the BOR and work cooperatively to plan and coordinate future campground improvements according to BOR guidelines.
- Seek out a dynamic and enthusiastic staff that will provide exceptional customer service to our guests and represent the EVRPD in a professional and positive light.
- Continue professional development, relative organization and staff certifications.

| Department 7.4 - Campgrounds | | | | | | | |
|---|---|---|---|---|---|---|---|
| | Account ID | Account Type | 2015 Actual | 2016 Budget | 2016 Actual 8/31/16 | 2016 Revised | 2017 |
| | 7-7400-380-2075 | Insurance Recovery/Reimbursem | 10,060 | | - | | |
| | 7-7400-391-9101 | Transfers - Internal | | | - | | 27,000 |
| | 7-7400-391-9101 | Transfer from Reserves (CG Impr Fund) | | | | | 105,000 |
| | 7-7460-380-2000 | Intergovernment Revenue | 63,140 | | | - | 197,300 |
| | 7-7465-380-2000 | Intergovernment Revenue | 9,221 | 340,000 | 173,651 | 340,000 | |
| | | **Total Non-Operating Revenue** | **82,421** | **340,000** | **173,651** | **340,000** | **329,300** |
| **Non-Operating Expenses** | | | | | | | |
| | 7-7460-474-2590 | BOR Project Expense | 1,826 | | | | |
| | 7-7460-474-3112 | Capital - Land Improvements | | | | - | 100,000 |
| | 7-7460-474-3332 | Captial - Buildings | | | | 14,000 | 286,000 |
| | 7-7465-474-3112 | Capital - Land Improvements | | 340,000 | 165,080 | 340,000 | |
| | 7-7400-474-3112 | Capital - LH Improvements | | 70,500 | 18,280 | 20,500 | 8,000 |
| | 7-7400-474-3222 | Capital - Buildings | | 15,500 | 15,921 | 16,000 | 5,000 |
| | 7-7400-474-3498 | Capital - Equipment | | 12,000 | - | 12,000 | 10,000 |
| | 7-7400-474-3999 | Capital - Lease principal | | 29,400 | 15,866 | 29,400 | 27,718 |
| | 7-7400-474-4000 | Capital - Lease interest | | 3,100 | 3,100 | 3,100 | 4,132 |
| | 7-7400-474-9800 | Depreciation | 37,133 | | - | | |
| | 7-7400-474-6001 | Contingency Appropriation | | 4,994 | - | 5,379 | 5,936 |
| | 7-7400-474-6004 | Maintenance Fund | | 7,490 | - | 8,068 | 8,904 |
| | | **Total Non-Operating Expenses** | **38,959** | **482,984** | **218,247** | **448,447** | **455,690** |
| | | **Excess (Deficit) Revenues over Expenses** | **392,077** | **99,179** | **385,015** | **246,122** | **140,810** |

## Department 8 - Aquatics

***Department Mission***

To provide a safe and efficient aquatics facility for locals and guests, and to provide swim lessons and safe swimming education to the students of the elementary school.

***Services and Account Highlights***

Provide recreational and open swimming, swimming lessons, lap swimming, water exercise classes, WaterCats recreational swim program, special swim nights and special events. EVRPD performs operational responsibilities and Park School District performs maintenance and capital responsibilities. Rates for residents and non-residents. There is a 1% contingency fund in the account.

***2017 Priorities and Capital Projects***

- Train staff on POS system
- Maintain a safe and clean facility during construction
- Prepare for assuming 100% of operating responsibility for Aquatic Center
- Communicate with construction team during the build to maintain patron safety and facility functionality
- Grow our WaterCats program
- Replace current bleachers with tip and roll bleachers
- Manage an efficient and effective budget
- Continue professional development, relative organization and staff certifications

| Department 8 - Aquatics | | | | | | | |
|---|---|---|---|---|---|---|---|
| | Account ID | Account Description | 2015 Actual | 2016 Budget | 2016 Actual 8/31/16 | 2016 Revised | 2017 |
| **Operating Revenue** | | | | | | | |
| | 8-8000-342-1000 | Special Events | 6,109 | 5,650 | 5,888 | 6,200 | 3,840 |
| | 8-8000-347-1000 | Vending | 1,112 | 2,000 | 2,176 | 3,400 | 2,360 |
| | 8-8000-347-1300 | Daily Admission | 18,553 | 22,000 | 15,831 | 22,000 | 13,795 |
| | 8-8000-347-1800 | Facility Rental Fee | 2,536 | 1,000 | 1,276 | 1,350 | 960 |
| | 8-8000-347-2600 | Lessons | 5,831 | 6,200 | 4,211 | 4,800 | 3,210 |
| | 8-8000-347-2700 | Lessons-Private | 14,054 | 14,500 | 14,179 | 16,300 | 14,170 |
| | 8-8000-347-2800 | Wow Wednesday | | | 940 | 940 | |
| | 8-8000-347-2900 | Merchandise Sales | 4,666 | 5,200 | 3,997 | 4,800 | 3,855 |
| | 8-8000-347-2901 | Merchandise Sales-Non Taxable | 2,345 | 2,000 | - | 850 | 1,200 |
| | 8-8000-347-3105 | Punch Pass-Admission | 16,696 | 16,500 | 15,485 | 17,200 | 11,310 |
| | 8-8000-347-3110 | Punch Pass-Class | 7,592 | 7,800 | 6,820 | 8,200 | 6,765 |
| | 8-8000-347-3705 | Annual Pass | 1,496 | 921 | 501 | 921 | 921 |
| | 8-8000-347-3900 | WaterCats | 2,526 | 3,500 | 1,721 | 2,400 | 3,320 |
| | 8-8000-347-4000 | General Admission-Classes | 978 | 1,000 | 304 | 850 | 780 |
| | 8-8000-347-4500 | Family Swim Rate | 505 | 800 | 497 | 750 | 680 |
| | 8-8000-347-4600 | Towel/Locker Rental | 192 | 2,620 | 339 | 800 | 585 |
| | 8-8000-380-2000 | Misc Income | 100 | - | (478) | | |
| | | **Total Operating Revenue** | **85,290** | **91,691** | **73,686** | **91,761** | **67,751** |
| | | | | | | | |
| **Operating Expenses** | | | | | | | |
| **General** | | | | | | | |
| | 8-8000-480-1101 | Salaries-Regular | 51,295 | 52,170 | 41,005 | 74,116 | 97,318 |
| | 8-8000-480-1103 | Salaries-Seasonal/PT Staff | 8,461 | 6,000 | 8,154 | 9,500 | 5,400 |
| | 8-8000-480-1411 | Insurance/Medical-Dental | 6,453 | 7,376 | 6,110 | 10,998 | 15,925 |
| | 8-8000-480-1412 | Life & LTD Insurance | 444 | 437 | 340 | 596 | |
| | 8-8000-480-1421 | Payroll Taxes-FICA/Medicare | 4,759 | 4,450 | 3,866 | 6,526 | 7,858 |
| | 8-8000-480-1431 | Retirement/ICMA | 2,065 | 2,087 | 1,363 | 1,687 | 3,893 |
| | 8-8000-480-2101 | Insurance/Property | | | | | 2,000 |
| | 8-8000-480-2102 | Insurance/Liability | 1,253 | 1,316 | 864 | 1,296 | 1,361 |
| | 8-8000-480-2141 | Workers Comp Insurance | 1,675 | 1,222 | 1,032 | 1,756 | 2,157 |
| | 8-8000-480-2150 | Unemployment Insurance | 190 | 175 | 152 | 251 | 308 |
| | 8-8000-480-2298 | Credit Card Fees | 1,144 | 1,284 | 1,133 | 1,920 | 1,536 |
| | 8-8000-480-2299 | Paypal Processing | 8 | 10 | 13 | 15 | |
| | 8-8000-480-2501 | Maintenance Contract | (33,868) | (15,000) | - | (28,000) | |
| | 8-8000-480-2502 | R&M Building | | | | | 2,000 |
| | 8-8000-480-2601 | Office Supplies | 1,681 | 850 | 1,073 | 1,150 | 1,500 |
| | 8-8000-480-2613 | Red Cross Supplies | 965 | 650 | 1,100 | 1,100 | 600 |
| | 8-8000-480-2690 | Licenses/Permits/Certs | 16 | 405 | - | | 1,200 |
| | 8-8000-480-2695 | Merchandise | 7,824 | 6,100 | 3,024 | 4,500 | 3,000 |
| | 8-8000-480-2696 | Food Purchases-Vending | 2,073 | 1,500 | 3,199 | 3,200 | 2,000 |
| | 8-8000-480-2697 | Operating Supplies | 3,714 | 1,000 | 2,399 | 3,000 | 11,000 |
| | 8-8000-480-2691 | Aquatics Equipment | | 550 | 638 | 800 | 1,200 |
| | 8-8000-480-2692 | Maintenance/Locker Room Supplies | | 900 | 972 | 972 | 900 |
| | 8-8000-480-2698 | Other Supplies | 1,422 | 380 | 506 | 506 | 600 |
| | 8-8000-480-2702 | Lifeguard Uniforms and Equipme | 332 | 700 | 1,030 | 1,030 | 1,000 |
| | 8-8000-480-2704 | Mileage | 224 | 150 | - | | |
| | 8-8000-480-2801 | Telephone | | | 388 | 750 | 2,600 |
| | 8-8000-480-2802 | Natural Gas | | | | | 11,500 |
| | 8-8000-480-2803 | Electric | | | | | 34,000 |
| | 8-8000-480-2804 | Water | | | | | 1,000 |
| | 8-8000-480-2805 | Sewer | | | | | 1,400 |
| | 8-8000-480-2806 | Trash | | | | | 1,000 |

| Department 8 - Aquatics | | | | | | | |
|---|---|---|---|---|---|---|---|
| | Account ID | Account Description | 2015 Actual | 2016 Budget | 2016 Actual 8/31/16 | 2016 Revised | 2017 |
| | 8-8000-480-2807 | Cable/Internet | 571 | 645 | 360 | 700 | 700 |
| | 8-8000-480-2907 | Bad Checks/Credit Cards | 45 | | - | | |
| | 8-8000-480-2990 | Cash Over/Short | 0 | | (33) | (33) | |
| | 8-8000-480-2998 | Misc/Other | | | 300 | 300 | |
| **Lifeguards and Instructors** | | | | | | | |
| | 8-8100-481-1103 | Salaries-Seasonal/PT Staff | 38,206 | 38,500 | 31,169 | 38,500 | 27,000 |
| | 8-8100-481-1421 | Payroll Taxes-FICA/Medicare | 3,059 | 2,945 | 2,384 | 2,945 | 2,066 |
| | 8-8100-481-2141 | Workers Comp Insurance | 848 | 809 | 655 | 809 | 567 |
| | 8-8100-481-2150 | Unemployment Insurance | 120 | 116 | 94 | 116 | 81 |
| | 8-8200-482-1103 | Salaries-Seasonal/PT Staff | 35,932 | 33,700 | 22,820 | 33,700 | 24,000 |
| | 8-8200-482-1421 | Payroll Taxes-FICA/Medicare | 2,848 | 2,578 | 1,746 | 2,578 | 1,836 |
| | 8-8200-482-2141 | Workers Comp Insurance | 790 | 708 | 479 | 708 | 504 |
| | 8-8200-482-2150 | Unemployment Insurance | 112 | 101 | 68 | 101 | 72 |
| | 8-8300-483-1103 | Salaries-Seasonal/PT Staff | 25,067 | 25,000 | 19,507 | 26,000 | 21,000 |
| | 8-8300-483-1421 | Payroll Taxes-FICA/Medicare | 1,971 | 1,913 | 1,492 | 1,989 | 1,607 |
| | 8-8300-483-2141 | Workers Comp Insurance | 546 | 525 | 410 | 546 | 441 |
| | 8-8300-483-2150 | Unemployment Insurance | 77 | 75 | 59 | 78 | 63 |
| | 8-8305-483-1103 | Salaries-Seasonal/PT Staff | 7,740 | 8,800 | 8,579 | 11,500 | 9,400 |
| | 8-8305-483-1421 | Payroll Taxes-FICA/Medicare | 624 | 673 | 656 | 880 | 719 |
| | 8-8305-483-2141 | Workers Comp Insurance | 173 | 185 | 180 | 242 | 197 |
| | 8-8305-483-2150 | Unemployment Insurance | 24 | 26 | 26 | 35 | 28 |
| **Custodial/Maintenance** | | | | | | | |
| | 8-8400-484-1103 | Salaries-Seasonal/PT Staff | 6,748 | 6,600 | 5,286 | 8,000 | 10,900 |
| | 8-8400-484-1421 | Payroll Taxes-FICA/Medicare | 528 | 505 | 404 | 612 | 834 |
| | 8-8400-484-2141 | Workers Comp Insurance | 146 | 139 | 111 | 168 | 229 |
| | 8-8400-484-2150 | Unemployment Insurance | 21 | 20 | 16 | 24 | 33 |
| | | **Total Direct Operating Expenses** | **188,328** | **199,272** | **175,129** | **228,164** | **316,532** |
| | | Admin cost allocation | | | | | 29,135 |
| | | **Total Operating Expenses** | | | | | **345,667** |
| | | **Operating Income (Deficit)** | **(103,038)** | **(107,581)** | **(101,443)** | **(136,403)** | **(277,916)** |
| | | | | | | | |
| **Non-Operating Revenue** | | | | | | | |
| | 8-8000-391-9101 | Transfers | | | | | 40,286 |
| | 8-8600-380-2000 | Donations/Fundraising Income | - | | 369 | 369 | |
| | | **Total Non-Operating Revenue** | **-** | **-** | **369** | **369** | **40,286** |
| | | | | | | | |
| **Non-Operating Expenses** | | | | | | | |
| | 8-8000-480-3498 | Capital Expense | | | - | | 5,000 |
| | 8-8000-480-6001 | Contingency Appropriation | | 1,993 | - | 2,282 | 3,165 |
| | 8-8000-480-9800 | Depreciation | 1,463 | | - | | |
| | | **Total Non-Operating Expenses** | **1,463** | **1,993** | - | **2,282** | **8,165** |
| | | **Excess (Deficit) Revenues over Expenses** | **(104,501)** | **(109,574)** | **(101,074)** | **(138,316)** | **(245,795)** |

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## 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 $53,000 from the State of Colorado. Funds are transferred to different accounts to fund capital improvements.

***2017 Priorities and Capital Projects***

- Fund playground and dugout improvements in Stanley Park.
- Continue to build reserve for Stanley Park improvements.

| Department 9 - Conservation Trust Fund | | | | | | | |
|---|---|---|---|---|---|---|---|
| | Account ID | Account Description | 2015 Actual | 2016 Budget | 2016 Actual 8/31/16 | 2016 Revised | 2017 |
| **Operating Revenue** | | | | | | | |
| | 9-1100-334-0000 | Lottery Funds | 52,766 | 52,000 | 34,213 | 60,226 | 53,000 |
| | 9-1100-361-0000 | Interest Income | 295 | 300 | 803 | 1,200 | 1,200 |
| | | **Total Revenue** | **53,061** | **52,300** | 35,016 | **61,426** | **54,200** |
| | | | | | | | |
| **Expenses** | | | | | | | |
| **Transfers** | | | | | | | |
| | 9-1100-411-9007 | Parks - Stanley Pk Master Pl | | 20,000 | - | 20,000 | 25,000 |
| | | **Total Transfers** | **-** | **20,000** | - | **20,000** | **25,000** |
| | | **Total Revenues Over Transfers** | **53,061** | **32,300** | 35,016 | **41,426** | **29,200** |

**ESTES VALLEY RECREATION AND PARK DISTRICT**
**BUDGET SUMMARY STATEMENT OF REVENUES, EXPENSES**
**AND CHANGES IN FUND NET POSITION - BUDGET BASIS**
January 1, 2015 to December 31, 2017

| Description | **Actual** Prior Year 2015 | **Revised** Current Year 2016 | **Proposed** Budget Year 2017 |
|---|---|---|---|
| **Estimated Revenue:** | | | |
| Property Taxes | $967,646 | $2,468,349 | $2,574,473 |
| Conservation Trust/Lottery | 52,766 | 60,226 | 53,000 |
| Intergovernmental Revenues | 622,729 | 2,732,652 | 1,451,892 |
| Parks | 57,481 | 77,200 | 86,500 |
| Golf Courses and Pro Shops | 1,339,557 | 1,323,130 | 1,342,033 |
| Recreation | 86,605 | 65,314 | 80,200 |
| Swimming Pools and Aquatics | 85,191 | 91,761 | 67,751 |
| Marina | 364,669 | 422,199 | 409,775 |
| Campgrounds | 787,951 | 892,444 | 937,256 |
| Interest Income | 4,953 | 130,702 | 81,700 |
| Bond/Lease Proceeds | 9,943,937 | 12,400,138 | 3,000,000 |
| Internal Transfers | | 0 | 0 |
| Transfers from (to) Reserves | 0 | (205,002) | 19,692,055 |
| Other | 54,957 | 9,458 | 12,300 |
| Total Revenues | 14,368,442 | 20,468,570 | 29,788,935 |
| **Estimated Expenditures:** | | | |
| General and Administrative | 542,349 | 562,335 | 574,251 |
| Community Center | | 74,498 | 240,016 |
| Parks | 256,681 | 255,877 | 293,813 |
| Golf Courses and Pro Shops | 1,097,381 | 1,138,728 | 1,204,656 |
| Recreation | 188,629 | 188,783 | 236,022 |
| Swimming Pools and Aquatics | 188,326 | 228,164 | 316,532 |
| Marina | 209,426 | 265,329 | 267,502 |
| Campgrounds | 413,613 | 537,875 | 593,614 |
| Reserves and Contingencies | 0 | 109,741 | 73,697 |
| Bond/Lease Issue Costs | 200,573 | 239,700 | 0 |
| Capital Outlay | 759,341 | 5,832,378 | 24,326,302 |
| Debt Service | | | |
| Bond Interest | | 706,743 | 808,150 |
| Bond Principal | | 685,000 | 685,000 |
| Bond Reserve and Tax Collection Fees | | 68,515 | 43,694 |
| Lease Interest | 4,841 | 5,907 | 51,542 |
| Lease Principal | 174,176 | 100,102 | 68,280 |
| Total Expenditures | 4,035,336 | 10,999,674 | 29,783,071 |
| **Excess (Deficit) of Revenues Over Expenditures-Budgetary Basis** | **$10,333,106** | **$9,468,896** | **$5,865** |
| Beginning Fund Balance (unexpended surpluses from prior years) | 1,619,250 | 12,041,325 | 21,715,224 |
| Annual unexpended (expended) surpluses | 10,422,075 | 9,673,899 | (19,686,191) |
| **Ending Expendable Fund Balance** | **12,041,325** | **21,715,224** | **2,029,033** |

**ESTES VALLEY RECREATION AND PARK DISTRICT**
**BUDGET SUMMARY STATEMENT OF REVENUES, EXPENSES**
**AND CHANGES IN FUND NET POSITION - ACCRUAL BASIS**
January 1, 2015 to December 31, 2017

| Description | **Actual** Prior Year 2015 | **Revised** Current Year 2016 | **Proposed** Budget Year 2017 |
|---|---|---|---|
| **Estimated Operating Revenue:** | | | |
| Fees and Charges | $2,721,454 | $2,872,048 | $2,923,515 |
| Other | 25,712 | 9,458 | 12,300 |
| Total Operating Revenues | 2,747,166 | 2,881,506 | 2,935,815 |
| **Estimated Operating Expenditures:** | | | |
| General and Administrative | 542,349 | 562,335 | 574,251 |
| Community Center | | 74,498 | 240,016 |
| Parks | 256,681 | 255,877 | 293,813 |
| Golf Courses and Pro Shops | 1,097,381 | 1,138,728 | 1,204,656 |
| Recreation | 188,629 | 188,783 | 236,022 |
| Swimming Pools and Aquatics | 188,326 | 228,164 | 316,532 |
| Marina | 209,426 | 265,329 | 267,502 |
| Campgrounds | 413,613 | 537,875 | 593,614 |
| Other | | 109,741 | 73,697 |
| Total Operating Expenditures | 2,896,405 | 3,361,329 | 3,800,104 |
| **Income/(Loss) from Operation before Depreciation and Amortization** | (149,239) | (479,823) | (864,289) |
| Depreciation and Amortization | (299,735) | (349,735) | (399,735) |
| Net Income/(Loss) from Operations | (448,974) | (829,558) | (1,264,024) |
| Non-Operating Revenues (Expenses) | | | |
| Interest Expense | (4,841) | (712,650) | (859,692) |
| Bond Issue Costs | (200,573) | (239,700) | |
| Taxes | 967,646 | 2,468,349 | 2,574,473 |
| County Collection Fees - Bond Levy | | (28,515) | (30,472) |
| Intergovernmental Revenues | 675,495 | 2,792,878 | 1,504,892 |
| Interest Income | 4,953 | 130,702 | 81,700 |
| Insurance Reimbursement | 23,109 | | |
| Gain (Loss) on Sale of Assets | (120,240) | | |
| Total Non-Operating Revenue (Expenses) | 1,345,549 | 4,411,064 | 3,270,901 |
| **NET INCOME (LOSS) BEFORE CONTRIB.** | 896,575 | 3,581,506 | 2,006,877 |
| Capital Contributions - Bearproof Cans | 6,136 | | |
| **NET INCOME** | **902,711** | **3,581,506** | **2,006,877** |
| **NET ASSETS, Beginning of Year** | 6,363,357 | 7,266,068 | 10,847,574 |
| **NET ASSETS, End of Year** | **$7,266,068** | **$10,847,574** | **$12,854,451** |

**ESTES VALLEY RECREATION AND PARK DISTRICT**
**NON GAAP BUDGET RECONCILIATION**
January 1, 2015 to December 31, 2017

| Description | **Actual** Prior Year 2015 | **Revised** Current Year 2016 | **Proposed** Budget Year 2017 |
|---|---|---|---|
| Net Income per Statement of Operations | $902,711 | $3,581,506 | $2,006,877 |
| Add: Expenses which are not Expenditures for Budgetary Purposes: | | | |
| Depreciation | 299,735 | 349,735 | 399,735 |
| (Gain) Loss of Disposal of Assets | 120,240 | | |
| Budgetary Revenue which is not Revenue for Financial Statement Purposes: | | | |
| Bond/Lease Proceeds | 9,943,937 | 12,400,138 | 3,000,000 |
| Reserve Transfers | 0 | (205,002) | 19,692,055 |
| | 11,266,623 | 16,126,376 | 25,098,667 |
| Deduct: Items which are Expenditures for Budgetary Purposes: | | | |
| Capital Outlay | (759,341) | (5,832,378) | (24,326,302) |
| Lease Principal Payments | (174,176) | (100,102) | (68,280) |
| Bond Principal Payments | | (685,000) | (685,000) |
| Bond Reserve | | (40,000) | (13,221) |
| | (933,517) | (6,657,480) | (25,092,803) |
| Excess (Deficiency) of Revenues over Expenditures - Budgetary Basis | $10,333,106 | $9,468,896 | $5,865 |

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# ESTES VALLEY RECREATION AND PARK DISTRICT

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# 2017 BUDGET LEGAL REQUIREMENTS

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**ESTES VALLEY RECREATION AND PARK DISTRICT**
**RESOLUTION 2016-05**
**TO ADOPT BUDGET**

A RESOLUTION SUMMARIZING EXPENDITURES AND REVENUES FOR EACH FUND AND ADOPTING A BUDGET FOR THE ESTES VALLEY RECREATION AND PARK DISTRICT, FOR THE CALENDAR YEAR BEGINNING THE FIRST OF JANUARY 2017 AND ENDING THE LAST DAY OF DECEMBER 2017.

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

WHEREAS, Mary Davis, Budget Officer, has submitted a proposed budget to this governing body on October 14, 2016, 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 18, 2016, and interested taxpayers were given the opportunity to file or register any objections to said proposed budget; and

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

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

Section l. That estimated expenditures are as follows

| | |
|---|---|
| General and Administrative | $ 574,251 |
| Community Center | 240,016 |
| Parks | 293,813 |
| Golf Courses and Pro Shops | 1,204,656 |
| Recreation | 236,022 |
| Swimming Pools and Aquatics | 316,532 |
| Marina | 267,502 |
| Campgrounds | 593,614 |
| Reserves and Contingencies | 73,697 |
| Capital Outlay | 24,326,302 |
| Debt Service | |
| Bond Interest | 808,150 |
| Bond Principal | 685,000 |
| Bond Reserve and Tax Collection Fees | 43,694 |
| Lease Interest | 51,542 |
| Lease Principal | 68,280 |
| **Total Expenditures** | **$ 29,783,071** |

Section 2. That estimated revenues are as follows:

| | |
|---|---|
| Property Taxes | $ 2,574,473 |
| Conservation Trust/Lottery | 53,000 |
| Intergovernmental Revenues | 1,451,892 |
| Parks | 86,500 |
| Golf Courses and Pro Shops | 1,342,033 |
| Recreation | 80,200 |
| Swimming Pools and Aquatics | 67,751 |
| Marina | 409,775 |
| Campgrounds | 937,256 |
| Interest Income | 81,700 |
| Bond/Lease Proceeds | 3,000,000 |
| Transfers from (to) Reserves | 19,692,055 |
| Other | 12,300 |
| **Total Revenues** | **$ 29,788,935** |
| **Excess of Revenues Over Expenditures** | **$ 5,864** |

Section 3. That the budget as submitted, amended, and herein above summarized by fund, be, and the same hereby is, approved and adopted as the budget of the Estes Valley Recreation and Park District for the year 2017.

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

ADOPTED, this 8th day of December, 2016.

Kenneth Czarnowski

Kenneth Czarnowski, President of the Board

ATTEST:

Stanley C. Gengler

Stanley C. Gengler, Board Secretary

ESTES VALLEY RECREATION & PARK DISTRICT
BOULDER COUNTY
SEAL
LARIMER COUNTY
COLORADO

**ESTES VALLEY RECREATION AND PARK DISTRICT**
**RESOLUTION 2016-06 TO APPROPRIATE SUMS OF MONEY**

A RESOLUTION APPROPRIATING SUMS OF MONEY TO THE VARIOUS FUNDS AND SPENDING AGENCIES, IN THE AMOUNTS AND FOR THE PURPOSES AS SET FORTH BELOW, FOR THE ESTES VALLEY RECREATION AND PARK DISTRICT, COLORADO, FOR THE 2017 BUDGET YEAR.

WHEREAS, the Board of Directors has adopted the annual budget in accordance with the Local Government Budget Law, on December 8, 2016; and

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

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

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

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

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

| | |
|---|---|
| General and Administrative | $ 574,251 |
| Community Center | 240,016 |
| Parks | 293,813 |
| Golf Courses and Pro Shops | 1,204,656 |
| Recreation | 236,022 |
| Swimming Pools and Aquatics | 316,532 |
| Marina | 267,502 |
| Campgrounds | 593,614 |
| Reserves and Contingencies | 73,697 |
| Capital Outlay | 24,326,302 |
| Debt Service | |
| Bond Interest | 808,150 |
| Bond Principal | 685,000 |
| Bond Reserve and Tax Collection Fees | 43,694 |
| Lease Interest | 51,542 |
| Lease Principal | 68,280 |
| **Total Expenditures** | **$ 29,783,071** |

ESTES VALLEY RECREATION & PARK DISTRICT BOULDER COUNTY SEAL LARIMER COUNTY COLORADO

ADOPTED, this 8th day of December, 2016.

Kenneth Czarnowski, President of the Board

ATTEST:

Stanley C. Gengler, Board Secretary

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**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 2017**

## 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 2017 | 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. | 1/1/2017 | $ 44,000 | $ 3,328,086 |

## 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 2017 | Total maximum payment liability for all Non-Real Property Lease Purchase Agreements over the entire terms of all such agreements, including all optional renewal terms |
|---|---|---|---|---|---|
| Bank of Colorado | 2 Toro Greensmowers, 1 Toro Fairway Mower, 1 Toro Utility Vehicle | 5/1/2015 | N | $ 27,989 | $ 139,947 |
| Ford Motor Company | F-250 Ford Truck | 4/17/2015 | N | $ 7,165 | $ 35,823 |
| Ford Motor Company | F-150 Ford Truck | 6/19/2015 | N | $ 6,847 | $ 34,236 |
| U.S. Bancorp | 2 F-150 Ford Trucks, 1 Kubota Tractor, 1 Toro Greensmower, 1 Sand Pro Bunker Rake | 2/29/2016 | N | $ 33,820 | $ 169,098 |
| | | | **Non-Real Property Lease Payment Totals** | **$ 75,821** | **$ 379,104** |

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# CERTIFICATION OF VALUATION BY LARIMER COUNTY ASSESSOR

Name of Jurisdiction: **091 - ESTES VALLEY RECREATION AND PARK** New Entity: No

IN LARIMER COUNTY ON 12/2/2016

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

IN ACCORDANCE WITH 39-5-121(2)(a) AND 39-5-128(1),C.R.S. AND NO LATER THAN AUGUST 25, THE ASSESSOR CERTIFIES THE TOTAL VALUATION FOR ASSESSMENT FOR THE TAXABLE YEAR 2016 IN LARIMER COUNTY, COLORADO

| | | |
|---|---|---|
| **1.** | PREVIOUS YEAR'S NET TOTAL TAXABLE ASSESSED VALUATION: | $337,864,366 |
| **2.** | CURRENT YEAR'S GROSS TOTALTAXABLE ASSESSED VALUATION: * | $339,602,502 |
| **3.** | LESS TIF DISTRICT INCREMENT, IF ANY: | $0 |
| **4.** | CURRENT YEAR'S NET TOTAL TAXABLE ASSESSED VALUATION: | $339,602,502 |
| **5.** | NEW CONSTRUCTION: ** | $4,207,118 |
| **6.** | INCREASED PRODUCTION OF PRODUCING MINES: # | $0 |
| **7.** | ANNEXATIONS/INCLUSIONS: | $0 |
| **8.** | PREVIOUSLY EXEMPT FEDERAL PROPERTY: # | $0 |
| **9.** | NEW PRIMARY OIL OR GAS PRODUCTION FROM ANY PRODUCING OIL AND GAS LEASEHOLD OR LAND ( 29-1-301(1)(b) C.R.S.): ## | $0 |
| **10.** | TAXES COLLECTED LAST YEAR ON OMITTED PROPERTY AS OF AUG. 1 (29-1-301(1))(a) C.R.S.): | $4.95 |
| **11.** | TAXES ABATED AND REFUNDED AS OF AUG. 1 (29-1-301(1)(a) C.R.S.) and (39-10-114(1)(a)(I)(B) C.R.S.): | $7,275.57 |

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

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

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

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

## USE FOR 'TABOR' LOCAL GROWTH CALCULATIONS ONLY

IN ACCORDANCE WITH THE PROVISION OF ARTICLE X, SECTION 20, COLO CONST, AND 39-5-121(2)(b),C.R.S. THE ASSESSOR CERTIFIES THE TOTAL ACTUAL VALUATION FOR THE TAXABLE YEAR 2016 IN LARIMER COUNTY, COLORADO ON AUGUST 25, 2016

| | | |
|---|---|---|
| 1. | CURRENT YEAR'S TOTAL ACTUAL VALUE OF ALL REAL PROPERTY: @ | $3,178,915,180 |
| | ADDITIONS TO TAXABLE REAL PROPERTY: | |
| 2. | CONSTRUCTION OF TAXABLE REAL PROPERTY IMPROVEMENTS: ! | $33,004,000 |
| 3. | ANNEXATIONS/INCLUSIONS: | $0 |
| 4. | INCREASED MINING PRODUCTION: % | $0 |
| 5. | PREVIOUSLY EXEMPT PROPERTY: | $1,176,608 |
| 6. | OIL OR GAS PRODUCTION FROM A NEW WELL: | $0 |
| 7. | TAXABLE REAL PROPERTY OMITTED FROM THE PREVIOUS YEAR'S TAX WARRANT: | $0 |

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

| | | |
|---|---|---|
| | DELETIONS FROM TAXABLE REAL PROPERTY: | |
| 8. | DESTRUCTION OF TAXABLE REAL PROPERTY IMPROVEMENTS: | $1,218,122 |
| 9. | DISCONNECTIONS/EXCLUSION: | $0 |
| 10. | PREVIOUSLY TAXABLE PROPERTY: | $453,240 |

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

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

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

| | |
|---|---|
| IN ACCORDANCE WITH 39-5-128(1),C.R.S. AND NO LATER THAN AUGUST 25, THE ASSESSOR CERTIFIES TO SCHOOL DISTRICTS : 1. TOTAL ACTUAL VALUE OF ALL TAXABLE PROPERTY:----------> | $0 |

NOTE: All levies must be Certified to the Board of County Commissioners NO LATER THAN DECEMBER 15, 2016

Data Date: 12/1/2016

County Tax Entity Code 080101

DOLA LGID/SID_____/_____

# CERTIFICATION OF VALUATION BY BOULDER COUNTY ASSESSOR

New Tax Entity ☐ YES ☒ NO

Date: November 21, 2016

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

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

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

| | | | |
|---|---|---|---|
| 1. | PREVIOUS YEAR'S NET TOTAL ASSESSED VALUATION: | 1. $ | $7,020,065 |
| 2. | CURRENT YEAR'S GROSS TOTAL ASSESSED VALUATION: ‡ | 2. $ | $6,963,622 |
| 3. | LESS TOTAL TIF AREA INCREMENTS, IF ANY: | 3. $ | $0 |
| 4. | CURRENT YEAR'S NET TOTAL TAXABLE ASSESSED VALUATION: | 4. $ | $6,963,622 |
| 5. | NEW CONSTRUCTION: * | 5. $ | $7,777 |
| 6. | INCREASED PRODUCTION OF PRODUCING MINE: ≈ | 6. $ | $0 |
| 7. | ANNEXATIONS/INCLUSIONS: | 7. $ | $0 |
| 8. | PREVIOUSLY EXEMPT FEDERAL PROPERTY: ≈ | 8. $ | $0 |
| 9. | NEW PRIMARY OIL AND GAS PRODUCTION FROM ANY PRODUCING OIL AND GAS LEASEHOLD OR LAND (29-1-301(1)(b), C.R.S.) Φ: | 9. $ | $0 |
| 10. | TAXES RECEIVED LAST YEAR ON OMITTED PROPERTY AS OF AUG. 1 (29-1-301(1)(a), C.R.S.). Includes all revenue collected on valuation not previously certified: | 10. $ | $0 |
| 11. | TAXES ABATED AND REFUNDED AS OF AUG. 1 (29-1-301(1)(a),C.R.S.) and (39-10-114(1)(a)(I)(B), C.R.S.): | 11. $ | $89 |

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

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

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

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

## USE FOR TABOR "LOCAL GROWTH" CALCULATION ONLY

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

| | | | |
|---|---|---|---|
| 1. | CURRENT YEAR'S TOTAL ACTUAL VALUE OF ALL REAL PROPERTY: ¶ | 1. $ | $85,027,645 |
| | ***ADDITIONS*** TO TAXABLE REAL PROPERTY | | |
| 2. | CONSTRUCTION OF TAXABLE REAL PROPERTY IMPROVEMENTS: * | 2. $ | $97,700 |
| 3. | ANNEXATIONS/INCLUSIONS: | 3. $ | $0 |
| 4. | INCREASED MINING PRODUCTION: § | 4. $ | $0 |
| 5. | PREVIOUSLY EXEMPT PROPERTY: | 5. $ | $0 |
| 6. | OIL OR GAS PRODUCTION FROM A NEW WELL: | 6. $ | $0 |
| 7. | TAXABLE REAL PROPERTY OMITTED FROM THE PREVIOUS YEAR'S TAX WARRANT: (If land and/or a structure is picked up as omitted property for multiple years, only the most current year's actual value can be reported as omitted property. ): | 7. $ | $0 |
| | ***DELETIONS*** FROM TAXABLE REAL PROPERTY | | |
| 8. | DESTRUCTION OF TAXABLE REAL PROPERTY IMPROVEMENTS: | 8. $ | $0 |
| 9. | DISCONNECTIONS/EXCLUSIONS: | 9. $ | $0 |
| 10. | PREVIOUSLY TAXABLE PROPERTY: | 10. $ | $0 |

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

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

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

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

| | | | |
|---|---|---|---|
| 1. | TOTAL ACTUAL VALUE OF ALL TAXABLE PROPERTY | 1. $ | $0 |

**NOTE:** ALL LEVIES MUST BE CERTIFIED to the COUNTY COMMISSIONERS NO LATER THAN DECEMBER 15.

Form DLG 57 (Rev. 8/08)

## ESTES VALLEY RECREATION & PARK DISTRICT

## 2016 TAX LEVIES COLLECTED IN 2017

| | Larimer County | Boulder County | Combined |
|---|---|---|---|
| CURRENT YEAR'S NET ASSESSED VALUATION | $339,602,502 | $6,963,622 | $346,566,124 |

GENERAL FUND

| | 2016 REVENUE @ 1.578 MILLS | 2017 REVENUE @ 1.618 MILLS | 1.781 mills | temp credit | refunds & abatements |
|---|---|---|---|---|---|
| LARIMER COUNTY | $533,150 | $549,833 | 604,832 | 54,999 | 7,217 |
| BOULDER COUNTY | $11,078 | $11,274 | 12,402 | 1,128 | 148 |
| | $544,228 | $561,107 | 617,234 | 56,127 | 7,365 |

| COMBINED FUND | 2016 MILLS | 2017 MILLS | 2017 COMBINED REVENUE | | |
|---|---|---|---|---|---|
| TOTAL MILL LEVY* | 1.781 | 1.781 | $617,234 | | |
| TEMPORARY PROPERTY TAX CREDIT | 0.203 | 0.162 | $56,127 | | |
| GENERAL FUND MILL LEVY ** | 1.578 | 1.619 | $561,107 | | |
| REFUNDS/ABATEMENT | 0.008 | 0.021 | $7,365 | | |
| | | | | Larimer | Boulder |
| MILL LEVY ELECTION, NOV. 4, 2008 | 1.200 | 1.200 | $415,879 | 407,523 | 8,356 |
| ELECTION NOV 3, 2015 | 3.9 | 4.167 | $1,444,192 | 1,415,174 | 29,018 |
| NET MILL LEVY | 6.686 | 7.007 | $2,428,543 | 2,379,746 | $48,797 |

* This is the TABOR BASE MILL LEVY and the Districtcannot exceed this mill levy without a vote

** The TABOR calculation was the most restrictive of the two growth limitations. TABOR was 1.629 mills and the 5.5% revenue limitation was 1.825 mills.
Temp property tax credit of $3,449 to account for difference in projected vs. actual CPI in 2015.

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# PROPERTY TAX REVENUE LIMIT CALCULATIONS WORKSHEET

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

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

Version June 2012

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

| | | | |
|---|---|---|---|
| 1. | Previous year's net total assessed valuation[1] | $ | 344,884,431 |
| 2. | Previous year's revenue[2] | $ | 592,392 |
| 3. | Current year's total net assessed valuation | $ | 346,566,124 |
| 4. | Current year's increases in valuation due to annexations or inclusions, if any | | |
| 5. | Current year increase in valuation due to new construction, if any | $ | 4,214,895 |
| 6. | Total current year increase in valuation due to other excluded property[3] | | |
| 7. | "Omitted Property Revenue" from current year CV[4] | $ | 5 |
| 8. | "Omitted Property Revenue" from previous year CV[5] | | |
| 9. | Current year's "unauthorized excess revenue," if any[6] | | |

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

| | | | |
|---|---|---|---|
| 10. | Previous year's revenue[7] | $ | 544,228 |
| 11. | Total actual value of all real property | $ | 3,263,942,825 |
| 12. | Construction of taxable real property | $ | 33,101,700 |
| 13. | Annexations/Inclusions | | |
| 14. | Increase in mining production | | |
| 15. | Previously exempt property | $ | 1,176,608 |
| 16. | Oil or gas production from new wells | | |
| 17. | Taxable property omitted (from current year's CV) | | |
| 18. | Destruction of Property improvements | $ | 1,218,122 |
| 19. | Disconnections/Exclusions | | |
| 20. | Previously taxable property | $ | 453,240 |

21. Inflation 2.700%

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

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

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

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

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

[5] This figure is available on the CV that you received from the assessor last year.

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

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

## A. Steps to calculate the "5.5%" Limit (refer to numbered lines on the previous page):

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

$ 592,392 (Line 2) **+** _____ (Line 8) **= A1.** $ 592,392 — Adjusted property tax revenue base

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

$ 592,392 (Line A1) **÷** $ 344,884,431 (Line 1) **= A2.** 0.001718 — Adjusted Tax Rate[7] (round to 6 decimal places)

**A3.** Total the assessed valuation of all the current year "growth" properties:[8]

_____ (Line 4) **+** $ 4,214,895 (Line 5)

**+** _____ (Line 6) **= A3.** $ 4,214,895 — Total "growth" properties

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

$ 4,214,895 (Line A3) **X** 0.001718 (Line A2) **= A4.** $ 7,241 — Revenue from "growth" properties[9]

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

$ 592,392 (Line A1) **+** $ 7,241 (Line A4) **= A5.** $ 599,633 — Expanded revenue base

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

**[** $ 599,633 (Line A5) **X** **1.055**[10] **]**

**+** _____ (DLG-Approved Revenue Increase) **+** _____ (Voter-Approved Revenue Increase[11]) **= A6.** $ 632,613 — Increased Revenue Base

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

$ 632,613 (Line A6) **-** $ 5 (Line 7) **= A7.** $ 632,608 — Current Year's "5.5%" Revenue Limit[12]

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

$ 632,608 (Line A7) **-** _____ (Line 9) **= A8.** $ 632,608 — Reduced Current Year's "5.5%" Limit. This is the maximum allowed to be levied this year[13]

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

$ 632,608 (Line A8) **÷** $ 346,566,124 (Line 3) X 1,000 **= A9.** 1.825 — Mill Levy (round to 3 decimals)

---

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

[8] The values of these properties are "excluded" from the "5.5%" limit, according to 29-1-301(1)(a) C.R.S.

[9] This revenue is the amount that the jurisdiction theoretically would have received had those "excluded" or "growth" properties been on the tax roll in the previous year.

[10] This is the "5.5%" increase allowed in 29-1-301(1), C.R.S.

[11] This figure can be used if an election was held to increase property tax revenue **above the "5.5%"** limit.

[12] Rounded to the nearest whole dollar, this is the "5.5%" statutory property tax revenue limit.

[13] DLG will use this amount to determine if revenue has been levied in excess of the statutory limit.

## Steps to calculate the TABOR Limit (refer to numbered lines on page one):[14]

### B. TABOR "Local Growth" Percentage

**B1.** Determine net growth valuation:

| | | | | | | |
|---|---|---|---|---|---|---|
| $ 34,278,308 | - | $ 1,671,362 | = | $ 32,606,946 |
| Lines 12+13+14+15+16+17 | | Lines 18+19+20 | | Net Growth Value |

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

| | | | | | | |
|---|---|---|---|---|---|---|
| $ 3,263,942,825 | - | $ 32,606,946 | = | $ 3,231,335,879 |
| Line 11 | | Line B1 | | |

**B3.** Determine the rate of "local growth":

| | | | | | | |
|---|---|---|---|---|---|---|
| $ 32,606,946 | ÷ | $ 3,231,335,879 | = | 0.010091 |
| Line B1 | | Line B2 | | Local Growth Rate (round to 6 decimal places) |

**B4.** Calculate the percentage of "local growth":

| | | | | |
|---|---|---|---|---|
| 0.010091 | X 100 | = | 1.009% |
| Line B3 | | | (round to 3 decimal places) |

### C. TABOR Property Tax Revenue Limit

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

| | | | | | | |
|---|---|---|---|---|---|---|
| $ 544,228 | X | 3.709% | = | $ 20,185 |
| Line 10[15] | | Line B4 + line 21 | | Increase allowed |

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

| | | | | | | |
|---|---|---|---|---|---|---|
| $ 544,228 | + | $ 20,185 | = | $ 564,413 |
| Line 10[15] | | Line C1 | | TABOR Property Tax Revenue Limit |

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

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| [ $ 564,413 | ÷ | $ 346,566,124 ] X 1,000 | = | 1.629 |
| Line C2 | | Line 3 | | Mill Levy (round to 3 decimal places) |

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

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

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

[14] This section is offered as a guideline only. The Division is required by law to enforce the "5.5%" limit, but does not have any authority to define or enforce any of the limitations in TABOR.

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

**OTHER LEVIES:**

**Capital Expenditure Levy**

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

**Refund/Abatement Levy**

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

**Temporary Tax Credit/Mill Rate Reduction**

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

**Annual Incentive Payments**

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

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

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

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

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

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

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

091 County Tax Entity Code

DOLA LGID/SID 64119/7

# CERTIFICATION OF TAX LEVIES for NON-SCHOOL Governments

**TO:** County Commissioners[1] of Larimer County, Colorado.

**On** behalf of the Estes Valley Recreation and Park District, (taxing entity)[A]

the Board of Directors (governing body)[B]

of the Estes Valley Recreation and Park District (local government)[C]

**Hereby** officially certifies the following mills to be levied against the taxing entity's GROSS assessed valuation of: $ 339,602,502 (GROSS[D] assessed valuation, Line 2 of the Certification of Valuation Form DLG 57[E])

**Note:** If the assessor certified a NET assessed valuation (AV) different than the GROSS AV due to a Tax Increment Financing (TIF) Area[F] the tax levies must be calculated using the NET AV. The taxing entity's total property tax revenue will be derived from the mill levy multiplied against the NET assessed valuation of: $ 339,602,502 (NET[G] assessed valuation, Line 4 of the Certification of Valuation Form DLG 57) **USE VALUE FROM FINAL CERTIFICATION OF VALUATION PROVIDED BY ASSESSOR NO LATER THAN DECEMBER 10**

**Submitted:** 12/09/2016 (mm/dd/yyyy) for budget/fiscal year 2017 (yyyy).
(no later than Dec. 15)

| **PURPOSE** (see end notes for definitions and examples) | **LEVY**[2] | | **REVENUE**[2] |
|---|---|---|---|
| 1. General Operating Expenses[H] | 1.781 | mills | $ 604,832 |
| 2. <**Minus**> Temporary General Property Tax Credit/ Temporary Mill Levy Rate Reduction[I] | < .162 > | mills | $ < 54,999 > |
| **SUBTOTAL FOR GENERAL OPERATING:** | 1.619 | **mills** | **$** 549,833 |
| 3. General Obligation Bonds and Interest[J] | 4.167 | mills | $ 1,415,174 |
| 4. Contractual Obligations[K] | | mills | $ |
| 5. Capital Expenditures[L] | | mills | $ |
| 6. Refunds/Abatements[M] | .021 | mills | $ 7,217 |
| 7. Other[N] (specify): 11/4/2008 Operation & Trails Elec | 1.200 | mills | $ 407,523 |
| | | mills | $ |
| **TOTAL:** [Sum of General Operating Subtotal and Lines 3 to 7] | 7.007 | **mills** | **$** 2,379,747 |

Contact person: (print) Mary Davis Daytime phone: (970) 586-8191 ext. 4

Signed: Mary Davis Title: Finance Director

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

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

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

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

## BONDS[J]:

| | | |
|---|---|---|
| 1. | Purpose of Issue: | Construct and Equip a Community Center |
| | Series: | 2015 |
| | Date of Issue: | 12/22/2015 |
| | Coupon Rate: | 4.00 |
| | Maturity Date: | Varying 12/1/2028 - 12/1/2035 |
| | Levy: | 1.005 |
| | Revenue: | $341,200 |
| 2. | Purpose of Issue: | Construct and Equip a Community Center |
| | Series: | 2016 |
| | Date of Issue: | 02/18/2016 |
| | Coupon Rate: | Varying 3.00 - 5.00 |
| | Maturity Date: | Varying 12/1/2016 - 12/1/2028 |
| | Levy: | 3.162 |
| | Revenue: | $1,073,974 |

## CONTRACTS[K]:

| | | |
|---|---|---|
| 3. | Purpose of Contract: | |
| | Title: | |
| | Date: | |
| | Principal Amount: | |
| | Maturity Date: | |
| | Levy: | |
| | Revenue: | |
| 4. | Purpose of Contract: | |
| | Title: | |
| | Date: | |
| | Principal Amount: | |
| | Maturity Date: | |
| | Levy: | |
| | Revenue: | |

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

**ESTES VALLEY RECREATION AND PARK DISTRICT**
**RESOLUTION 2016-07**
**TO SET MILL LEVIES LARIMER COUNTY**

A RESOLUTION LEVYING GENERAL PROPERTY TAXES FOR THE YEAR 2016 TO HELP DEFRAY THE COSTS OF GOVERNMENT FOR THE ESTES VALLEY RECREATION AND PARK DISTRICT, COLORADO, FOR THE 2017 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 8, 2016; and,

WHEREAS, the amount of money necessary to balance the budget for general operating expenses is $604,832 with a temporary property tax credit of $54,999, providing a net general operating expense of $549,833; and,

WHEREAS, the amount of optional levies authorized for refund/abatement is $7,217; 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 $407,523; 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 2017 is $1,415,174; 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 $339,602,502; 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 $346,566,124

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 2017 budget year, there is hereby levied a tax of 1.781 mills, minus a temporary mill levy reduction of .162 mills, for a net mill levy of 1.619 mills upon each dollar of the total valuation for assessment of all taxable property within the District for the year 2016.

Section 2. That for the purpose of meeting the refund/abatement of the Estes Valley Recreation and Park District during the 2017 budget year, there is hereby levied a tax of .021 mills upon each dollar of the total valuation for assessment of all taxable property within the District for the year 2016.

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 2016.

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 4.167 mills upon each dollar of the total valuation for assessment of all taxable property within the District for the year 2016.

Section 5. 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 7.007 for the Estes Valley Recreation and Park District as hereinabove determined and set.

ADOPTED, this 8th day of December, 2016.

Kenneth Czarnowski, President of the Board

ATTEST:

Stanley C. Gengler, Secretary of the Board

ESTES VALLEY RECREATION & PARK DISTRICT
BOULDER COUNTY
SEAL
LARIMER COUNTY
COLORADO

080101 County Tax Entity Code | DOLA LGID/SID 64119/7

# CERTIFICATION OF TAX LEVIES for NON-SCHOOL Governments

**TO:** County Commissioners[1] of Boulder County, Colorado.

**On** behalf of the Estes Valley Recreation and Park District[A], (taxing entity)

the Board of Directors[B] (governing body)

of the Estes Valley Recreation and Park District[C] (local government)

**Hereby** officially certifies the following mills to be levied against the taxing entity's GROSS assessed valuation of: $ 6,963,622
(GROSS[D] assessed valuation, Line 2 of the Certification of Valuation Form DLG 57[E])

**Note:** If the assessor certified a NET assessed valuation (AV) different than the GROSS AV due to a Tax Increment Financing (TIF) Area[F] the tax levies must be calculated using the NET AV. The taxing entity's total property tax revenue will be derived from the mill levy multiplied against the NET assessed valuation of: $ 6,963,622
(NET[G] assessed valuation, Line 4 of the Certification of Valuation Form DLG 57)
**USE VALUE FROM FINAL CERTIFICATION OF VALUATION PROVIDED BY ASSESSOR NO LATER THAN DECEMBER 10**

**Submitted:** 12/09/2016 (mm/dd/yyyy) for budget/fiscal year 2017 (yyyy).
(no later than Dec. 15)

| PURPOSE (see end notes for definitions and examples) | LEVY[2] | | REVENUE[2] |
|---|---|---|---|
| 1. General Operating Expenses[H] | 1.781 | mills | $ 12,402 |
| 2. <Minus> Temporary General Property Tax Credit/ Temporary Mill Levy Rate Reduction[I] | < .162 > | mills | $ < 1,128 > |
| **SUBTOTAL FOR GENERAL OPERATING:** | 1.619 | **mills** | **$** 11,274 |
| 3. General Obligation Bonds and Interest[J] | 4.167 | mills | $ 29,018 |
| 4. Contractual Obligations[K] | | mills | $ |
| 5. Capital Expenditures[L] | | mills | $ |
| 6. Refunds/Abatements[M] | .021 | mills | $ 148 |
| 7. Other[N] (specify): 11/4/2008 Operation & Trails Elec | 1.200 | mills | $ 8,356 |
| | | mills | $ |
| **TOTAL:** [Sum of General Operating Subtotal and Lines 3 to 7] | 7.007 | **mills** | **$** 48,796 |

Contact person: (print) Mary Davis | Daytime phone: (970) 586-8191 ext. 4

Signed: Mary Davis | Title: Finance Director

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

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

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

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

## BONDS[J]:

| | | |
|---|---|---|
| 1. | Purpose of Issue: | Construct and Equip a Community Center |
| | Series: | 2015 |
| | Date of Issue: | 12/22/2015 |
| | Coupon Rate: | 4.00 |
| | Maturity Date: | Varying 12/1/2028 - 12/1/2035 |
| | Levy: | 1.005 |
| | Revenue: | $6,996 |
| 2. | Purpose of Issue: | Construct and Equip a Community Center |
| | Series: | 2016 |
| | Date of Issue: | 02/18/2016 |
| | Coupon Rate: | Varying 3.00 - 5.00 |
| | Maturity Date: | Varying 12/1/2016 - 12/1/2028 |
| | Levy: | 3.162 |
| | Revenue: | $22,022 |

## CONTRACTS[K]:

| | | |
|---|---|---|
| 3. | Purpose of Contract: | |
| | Title: | |
| | Date: | |
| | Principal Amount: | |
| | Maturity Date: | |
| | Levy: | |
| | Revenue: | |
| 4. | Purpose of Contract: | |
| | Title: | |
| | Date: | |
| | Principal Amount: | |
| | Maturity Date: | |
| | Levy: | |
| | Revenue: | |

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

**ESTES VALLEY RECREATION AND PARK DISTRICT**
**RESOLUTION 2016-08**
**TO SET MILL LEVIES BOULDER COUNTY**

A RESOLUTION LEVYING GENERAL PROPERTY TAXES FOR THE YEAR 2016 TO HELP DEFRAY THE COSTS OF GOVERNMENT FOR THE ESTES VALLEY RECREATION AND PARK.DISTRICT, COLORADO, FOR THE 2017 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 8, 2016; and,

WHEREAS, the amount of money necessary to balance the budget for general operating expenses is 12,402 with a temporary property tax credit of $1,128, providing a net general operating expense of $11,274; and,

WHEREAS, the amount of optional levies authorized for refund/abatement is $148; 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 $8,356; 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 2016 is $29,018; 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 $6,963,622; 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 $346,566,124;

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

Section1. That for the purpose of meeting all general operating expenses of the Estes Valley Recreation and Park District during the 2017 budget year, there is hereby levied a tax of 1.781 mills, minus a temporary mill levy reduction of .162 mills, for a net mill levy of 1.619 mills upon each dollar of the total valuation for assessment of all taxable property within the District for the year 2016.

Section 2. That for the purpose of meeting the refund/abatement of the Estes Valley Recreation and Park District during the 2017 budget year, there is hereby levied a tax of .021 mills upon each dollar of the total valuation for assessment of all taxable property within the District for the year 2016.

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 2016.

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 4.167 mills upon each dollar of the total valuation for assessment of all taxable property within the District for the year 2016.

Section 5. 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 7.007 for the Estes Valley Recreation and Park District as hereinabove determined and set.

ADOPTED, this 8th day of December, 2016.

Kenneth Czarnowski, President of the Board

ATTEST:

Stanley C. Gengler, Board Secretary

ESTES VALLEY RECREATION & PARK DISTRICT
BOULDER COUNTY
SEAL
LARIMER COUNTY
COLORADO

**ESTES VALLEY RECREATION AND PARK DISTRICT**
**RESOLUTION 2016-09**
**TO ADOPT SUPPLEMENTAL BUDGET**

A RESOLUTION SUMMARIZING EXPENDITURES AND REVENUES, AND ADOPTING A BUDGET FOR THE ESTES VALLEY RECREATION AND PARK DISTRICT, COLORADO, FOR THE CALENDAR YEAR BEGINNING THE FIRST OF JANUARY 2016, AND ENDING THE LAST DAY OF DECEMBER 2016.

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

WHEREAS, Mary Davis, Budget Officer, has submitted a proposed budget to this governing body on October 14, 2016, for its consideration; and

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

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

Section 1. That estimated expenditures are as follows: 2016 Revised Budget

| | |
|---|---|
| General and Administrative | $ 562,335 |
| Community Center | 74,498 |
| Parks | 255,877 |
| Golf Courses and Pro Shops | 1,138,728 |
| Recreation | 188,783 |
| Swimming Pools and Aquatics | 228,164 |
| Marina | 265,329 |
| Campgrounds | 537,875 |
| Reserves and Contingencies | 109,741 |
| Bond/Lease Issue Costs | 239,700 |
| Capital Outlay | 5,832,378 |
| Debt Service | |
| Bond Interest | 706,743 |
| Bond Principal | 685,000 |
| Bond Reserve and Tax Collection Fees | 68,515 |
| Lease Interest | 5,907 |
| Lease Principal | 100,102 |
| **Total Expenditures** | **$ 10,999,674** |

Section 2. That estimated revenues are as follows:

| | |
|---|---|
| Property Taxes | $ 2,468,349 |
| Conservation Trust/Lottery | 60,226 |
| Intergovernmental Revenues | 2,732,652 |
| Parks | 77,200 |
| Golf Courses and Pro Shops | 1,323,130 |
| Recreation | 65,314 |
| Swimming Pools and Aquatics | 91,761 |
| Marina | 422,199 |
| Campgrounds | 892,444 |
| Interest Income | 130,702 |
| Bond/Lease Proceeds | 12,400,138 |
| Transfers from (to) Reserves | (205,002) |
| Other | 9,458 |
| **Total Revenues** | **$ 20,468,570** |
| **Excess of Revenues Over Expenditures** | **$ 9,468,896** |

Section 3. That the budget as submitted, amended, and herein above summarized by fund, be, and the same hereby is, approved and adopted as the budget of the Estes Valley Recreation and Park District for the year 2016.

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

ADOPTED, this 8th day of December, 2016.

Kenneth Czarnowski, President of the Board

ATTEST

Stanley C. Gengler, Secretary of the Board

ESTES VALLEY RECREATION & PARK DISTRICT BOULDER COUNTY SEAL LARIMER COUNTY COLORADO