



*We're here for you!*





**ESTES VALLEY**  
Recreation & Park District

**District Administration Office**

660 Community Drive, P.O. Box 1379, Estes Park, Colorado 80517

WWW.EVRPD.COM

I Scott Dorman, certify that the attached is a true and accurate copy of the 3-Year Comparison and the Adopted 2023 Budget of the Estes Valley Recreation and Park District.

IN WITNESS WHEREOF I have affixed my name as President of the Board of Directors and have caused the corporate seal to be hereunto affixed the 13<sup>th</sup> day of December, 2022.



Scott Dorman, President  
Board of Directors  
Estes Valley Recreation and Park District





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## Introduction

Estes Valley Recreation and Park District is a quasi-municipal corporation and a political subdivision of the State of Colorado (the “State”) created in 1955 pursuant to State statutes for the purpose of providing recreation programs and facilities; including golf courses, a community center, and an aquatic center; and to maintain parks and provide recreation and related services for the residents of and visitors to the District. The District encompasses approximately 320 square miles in southwestern Larimer County and northern Boulder County and includes within its boundaries primarily unincorporated land and the Town of Estes Park (the “Town”). The Town is surrounded by Rocky Mountain National Park on three sides, to the north, west and south. The District has a current estimated population of 11,426 and estimated annual visitation of 4 million.

### Mission:

***Enrich lives with quality recreation***

### Values:

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

### Key Objectives:

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

### Vision:

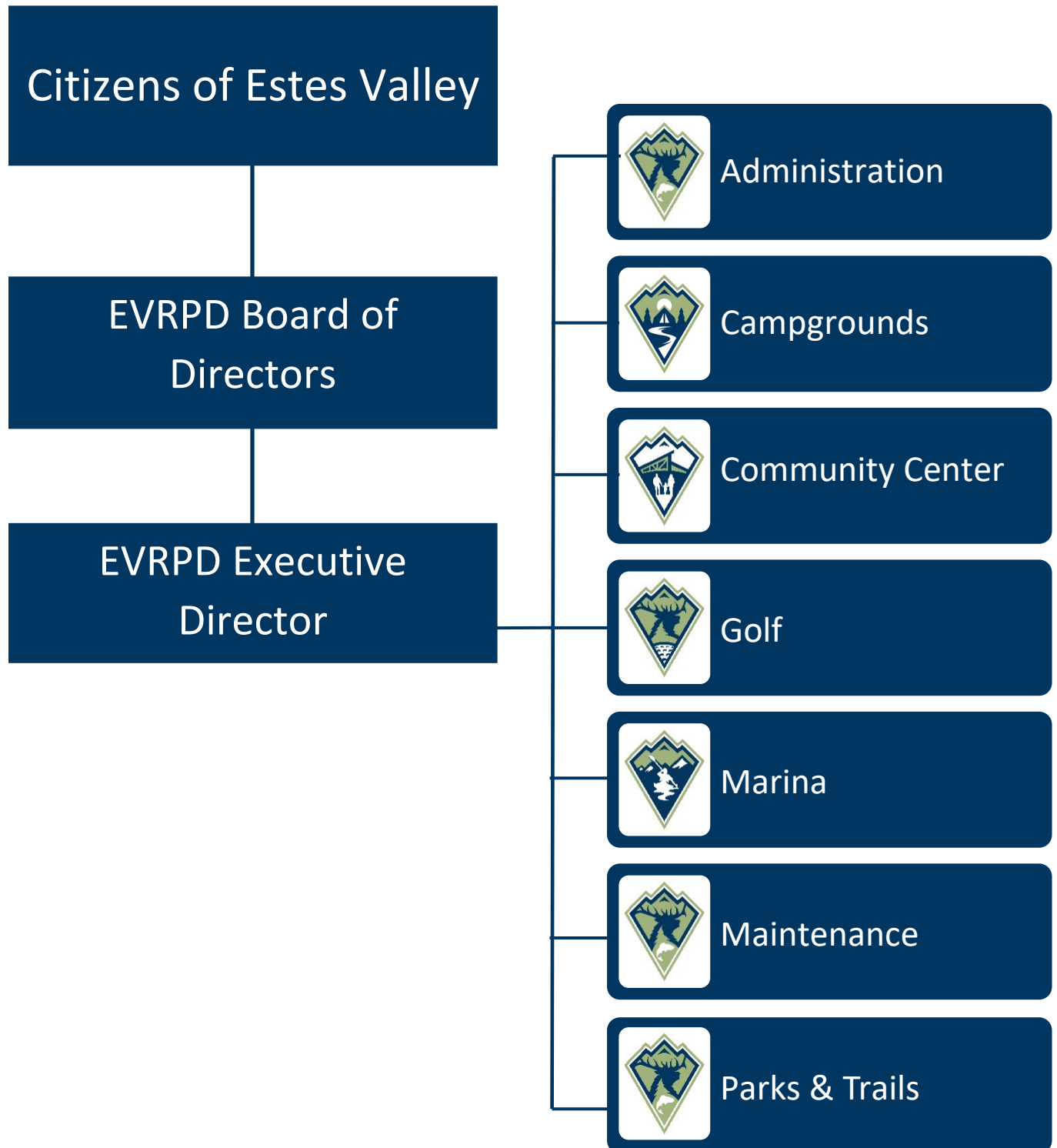
- A catalyst and facilitator of healthy, active lifestyles for people of all ages, abilities, and income levels
- The preferred “go-to” source in Estes Valley of affordable, family fun
- A good steward of public resources (value returned for taxes and grant funding)
- The Estes Valley employer of choice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







## Organizational Structure





## Budgetary Basis and Organization

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

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

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

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

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



## EVRPD 2023 Budget Summary

### *Sources and Uses of Funds*

Source of funds	Description
User Fees and Sale of Merchandise	<u>Community Center</u> - Membership fees, punch passes, admissions, class registrations, swim lessons, facility rentals, merchandise, registration fees for sports and enrichment programs, sponsorships, special events and concessions <u>Golf</u> - Green fees, equipment rental, season and punch passes, merchandise, Junior Golf <u>Marina</u> - Boat and bike rentals, pavilion rentals, merchandise, and day-use fees <u>Parks and Trails</u> - Stanley Park facility rentals and shooting range concession share <u>Campgrounds</u> - Campsite fees and merchandise
Property Taxes - Bond Debt Service	The 2015 ballot measure for construction of the Estes Valley Community Center authorized the District to issue \$19.83 million in bonds to be paid off over 20 years. The 2023 levy for bond debt service is 2.997 mills.
Property Taxes - Operating and Capital	The District is authorized to levy 1.781 mills, which is adjusted each year in accordance with TABOR limitations and abatements. The 2023 estimated levy is 1.607 mills. Special elections were held in 2008 and 2015 for funding of Community Center operations, trails, equipment, aquatics, tree maintenance, and Stanley Park improvements. The 2023 combined levies for 2008 and 2015 elections are 1.626 mills.
Inter-government Grants and Agreements	<u>Bureau of Reclamation (BOR)</u> – The District serves as Managing Partner for BOR-owned Lake Estes, Mary's Lake and East Portal properties. Certain capital projects may be eligible for BOR cost share when funds are available. The 2023 budget includes approximately \$17,500 in federal cost sharing for a new vault toilet at East Portal (if BOR funding is available). <u>Lottery</u> - The District receives approximately \$65,000/year in Lottery Funding for parks and recreation facility improvements. <u>Town of Estes 1A Sales Tax</u> – The Town's 2014 1A sales tax measure includes funding for construction of and equipping the Estes Valley Community Center, with tax collections occurring over a 10-year period.
Transfers from (to) Reserves	The District sets aside a portion of user fees and operating expenses for capital improvements and maintenance. A portion of the mill levy for Trails is accumulated in a fund for trail development.
Interest and Other	In addition to interest income from banks and investment pools, the District receives funding from private foundations and donations from individuals.







## EVRPD 2023 Budget Summary

District overall uses of funds include:

- Operating expenses (67%)
- Debt service (24%)
- Capital expenditures (8%)
- Tax collection fees, reserves and contingencies (1%).

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

Uses of Operating Funds	Types of Expenses
Personnel	The District has 28 full-time employees and approximately 125 part-time and seasonal staff. Expenses include wages, payroll taxes, work comp and unemployment insurance, health/dental/life/disability insurance and retirement benefits.
Merchandise Purchases	Cost of merchandise such as apparel, sporting goods and food/beverages sold at the marina, campground stores, golf pro shops and community center, and refreshments sold from mobile concessions.
Utilities and Fuel	Electric, natural gas, water, sewer, trash, telephone, and internet; gasoline/diesel for mowers, tractors and vehicles.
Facilities and Equipment Repairs and Maintenance	Grounds maintenance materials such as seed, fertilizer, chemicals, mulch, sand, road base, infield mix, and trees. Parts, materials and labor for preventive and routine building and equipment maintenance, and repairs.
Operating Supplies and Rental Equipment	Operating supplies include employee uniforms, consumable paper products, soaps and cleaners, sports equipment and team uniforms, office supplies, and small tools.  Rental equipment includes the purchase and/or rent of equipment such as golf carts, golf clubs, bicycles, life jackets, and small watercraft.
Professional and Contract Services	Legal, audit, IT support, 3 <sup>rd</sup> party payroll processing, employee screening, and contract cleaning services.
P&L Insurance	Premiums paid to the Colorado Special Districts Property and Liability Insurance Pool.
Outreach, Marketing and Printing	Advertising, tradeshow booth fees, business cards, and mobile app fees.
Other	District memberships, professional development, legal notices, licenses and permits, and board expenses.



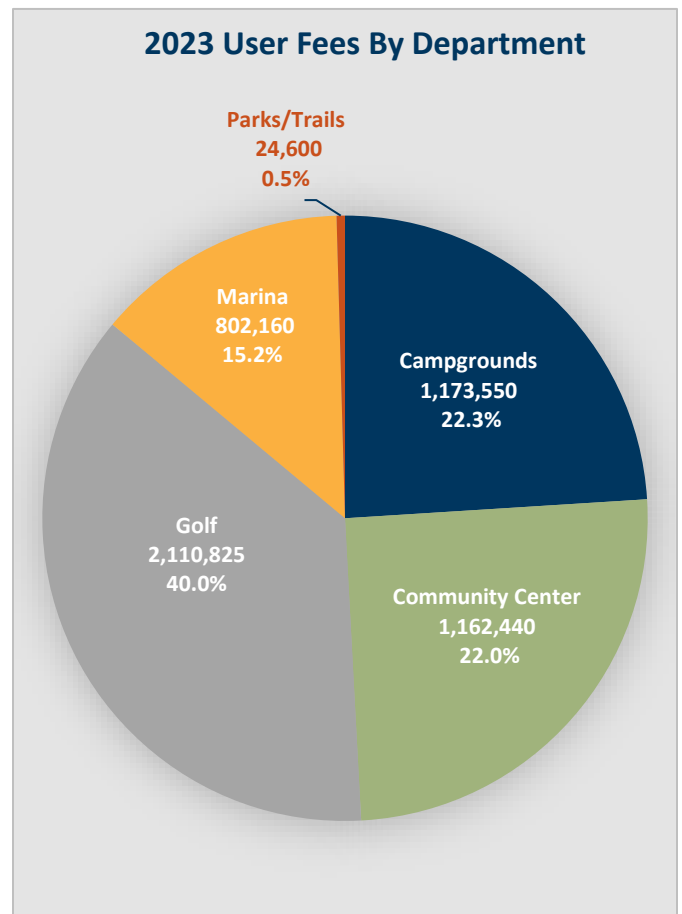
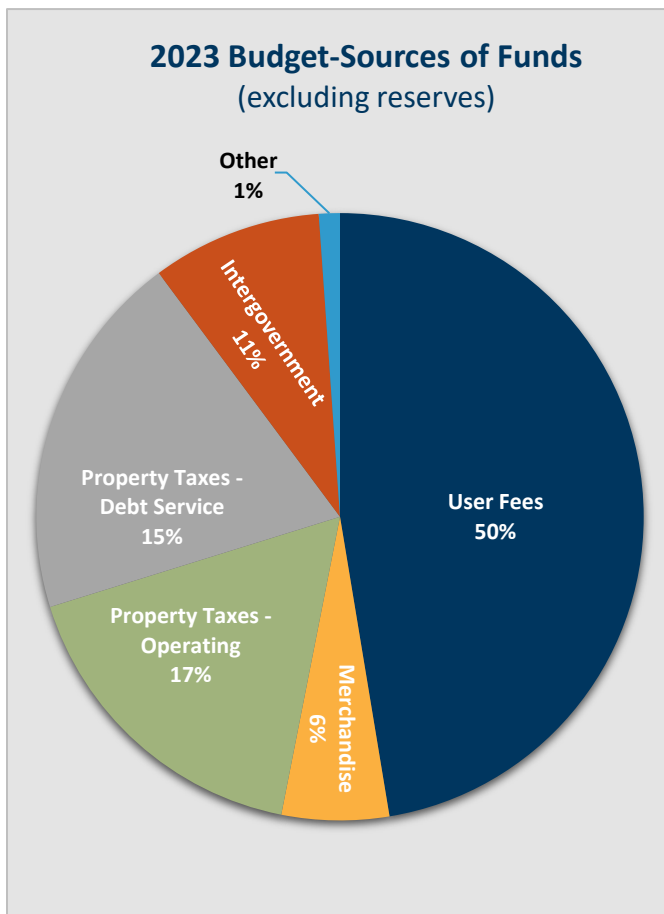


# EVRPD 2023 Budget Summary – Sources of Funds

## Sources of Funds

### Revenues

User Fees	4,668,825
Sale of Merchandise	604,750
Property Taxes - Operating	1,556,575
Property Taxes - Debt Service	1,437,149
Intergovernment	1,077,000
Other	111,175
Transfers From (To) Reserves	(68,105)
	<hr/>
	9,387,369





## EVRPD 2023 Budget Summary – Uses of Funds

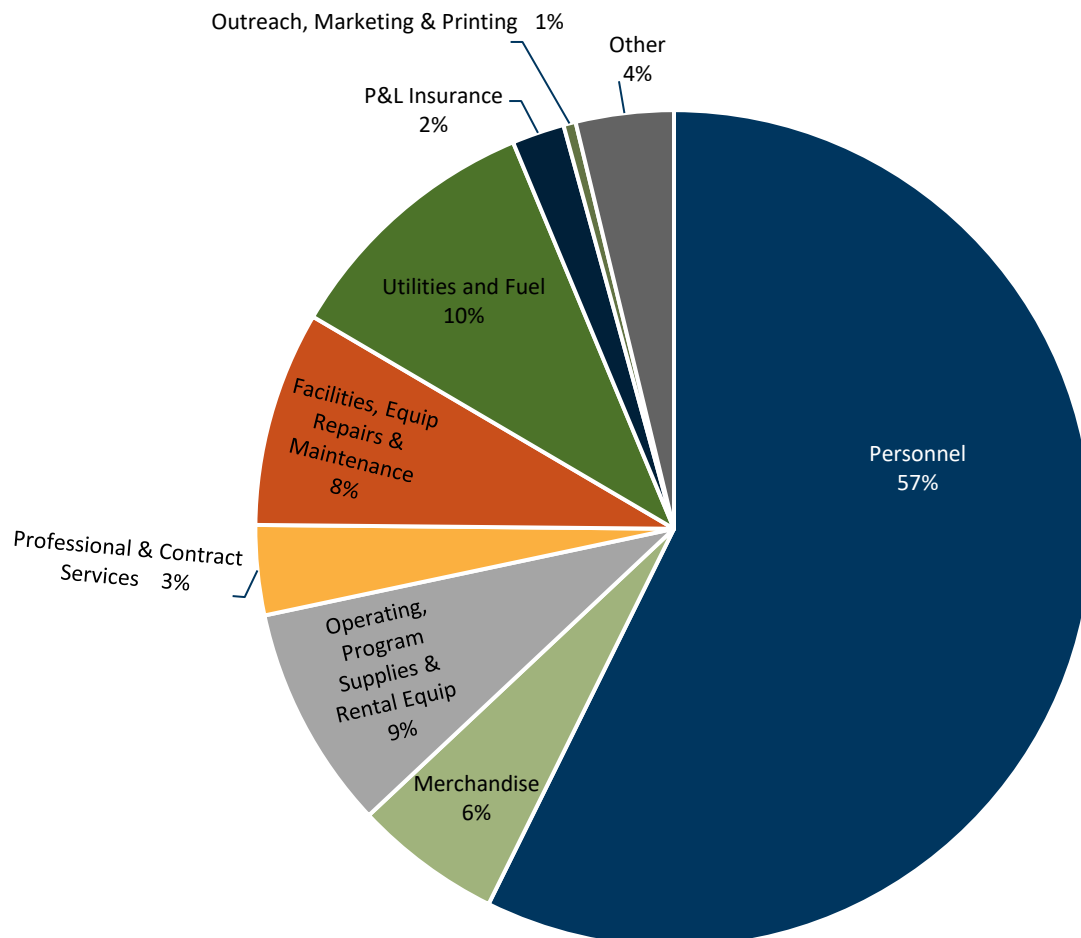
### Uses of Funds

#### Operating Expenses

Personnel	\$3,548,958
Merchandise	352,860
Operating/Program Supplies & Rental Equip	537,500
Professional/Contract Services	214,750
Facilities/Equip Repairs & Maintenance	514,450
Utilities and Fuel	635,860
P&L Insurance	125,490
Outreach, Marketing & Printing	29,400
Other	234,081

**Total Operating Expenses \$ 6,193,349**

#### EVRPD 2023 Uses of Funds (Operating Only)







# EVRPD 2023 Budget Summary – Consolidated Summary

## Consolidated Summary

	<u>Proposed Budget</u>
<b>Operating Revenue</b>	
Fees and Charges	\$ 5,273,575
<b>Total Operating Revenue</b>	<b>5,273,575</b>
<b>Operating Expenses</b>	
Regular Salaries	1,922,494
Seasonal/PT Salaries	926,707
Payroll Taxes & Fringe	699,757
<i>Total Personnel Costs</i>	<i>3,548,958</i>
Merchandise Purchases	352,860
Operating/Program Supplies & Rental Equip	537,500
Professional/Contract Services	214,750
Facilities/Equip Repairs & Maintenance	514,450
Utilities and Fuel	635,860
P&L Insurance	125,490
Printing & Marketing	29,400
Other Operating Expenses	234,081
<i>Direct Operating Expenses</i>	<i>6,193,349</i>
<b>Operating Income/(Deficit)</b>	<b>(919,774)</b>
<b>Non-Operating Revenues</b>	
Property Taxes - Operating and Capital	1,556,575
Property Taxes - Debt Service	1,437,149
Intergovernment Revenue	1,077,000
Bond/Lease Proceeds	-
Interest	100,325
Other/Miscellaneous	10,850
Transfer from Maintenance Reserve	122,500
Improvement/Reserve Funds Used (Transferred)	(190,605)
<i>Total Non-Operating Revenues</i>	<i>4,113,794</i>
<b>Non-Operating Expenses</b>	
Capital Expense	744,575
County Tax Collection Exp	55,408
Maintenance Reserves	76,147
Debt Service Principal	1,761,147
Debt Service Interest	452,577
Debt Service Reserve	15,057
Contingency Appropriation	59,289
<i>Total Capital, Debt Service, Reserves/Contingency</i>	<i>3,164,200</i>
<b>Excess (Deficit) of Revenues Over Expenditures</b>	<b>\$ 29,820</b>





## 2023 Budget Highlights

### **2023 Budget Highlights**

The District's 2023 Budget reflects a 9% increase over the 2022 revised budget in operating income, an 18% increase in operating expenses, and a 14% decrease in non-operating revenue (expenses). Fee increases are planned for the Marina, EVCC, and 18-hole operations.

**Campgrounds** – 2023 will be year five of a multi-year plan to add shade/picnic shelters to the most sun-exposed campsites at Mary's Lake campground and the Mary's Lake Day Use area. Pending BOR cost share, we would also like to add a new vault toilet to East Portal as we continue to make our campgrounds more attractive to visitors. Also at East Portal, we will begin to investigate upgrades to the water and sewer line infrastructure by working with engineers on new drawings.

**Community Center** – We are excited for 2023 at the Community Center and we are working to develop sales processes to insure increased revenue year over year. EVCC is absorbing a few new salaries in 2023 however, the 2023 recovery rate is still projected to increase over 2022. We plan to increase our fee structure in memberships, locker rentals, facility rentals, and specialty fitness classes. Aquatics also plans to increase swim lesson and pool rental revenue in 2023. A deficit is budgeted in 2023 but we believe this deficit will decrease in years to come and we welcome the opportunity to grow the EVCC business.

**Golf Courses** – The golf course budget focuses on a modest increase to non-resident fees and cart fees at the 18-hole and similar budget figures to 2022 at the 9-hole. With the increased popularity of golf, in 2022 the golf courses added a completely upgraded irrigation system at the 18-hole and professional disc golf baskets at the 9-hole course. We are also set to begin a new golf cart lease at the 18-hole in 2023 with a new fleet of carts. Renovations are scheduled to take place in the pro-shops at both golf courses.

**Marina and Lake Estes Day Use** – The revenues and expenses associated with the Lake Estes Day-Use areas (Cherokee Draw, Wapiti Meadows, Fisherman's Nook – formerly part of the Parks/Trails budget) will continue to be reflected in the Marina budget to better indicate responsibility for maintenance and collecting use fees. Revenue reflects an increase in anticipated watercraft and bike/cart rentals along with a modest increase in boat rental fees. Boat maintenance costs have been budgeted to increase in order to better care for our fleet.

**Parks and Trails** – The District will utilize the Stanley Park Master Plan to evaluate and/or implement a wide range of park improvements. The District will continue to enhance Stanley Park in 2023 by beginning design work on an updated skate park, and we are working on updated signage at Stanley Park and throughout the District.





## Department 1 – General Administration

### **Department Mission**

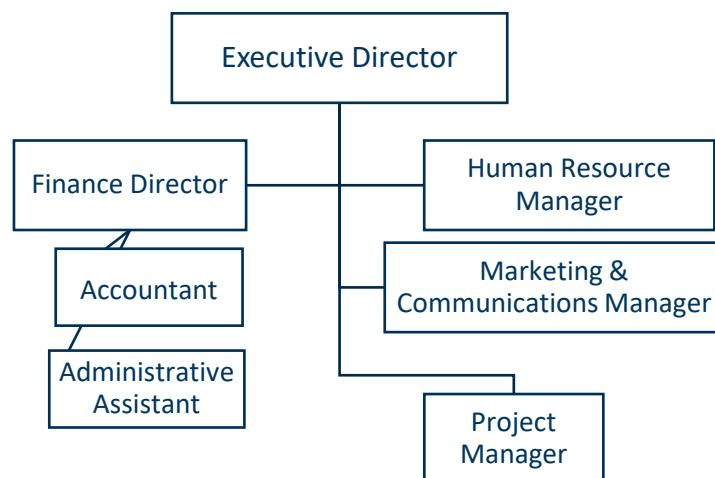
To provide leadership and support for District operations, ensure compliance with applicable laws and regulations, and facilitate effective governance of the organization.

### **Account Highlights**

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

### **2023 Priorities and Capital Projects**

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





## Department 1.0 – Administration

	Account ID	Account Description	2021 Actual	2022 Budget	2022 Actual 8/31/22	2022 Revised	2023
<b>Operating Expenses</b>							
<b>General Administration</b>							
	1-1000-410-1101	Salaries-Regular FT	423,911	460,576	289,043	443,670	494,900
	1-1000-410-1102	Salaries-Regular PT					
	1-1000-410-1411	Insurance/Medical-Dental	64,051	65,300	43,387	67,368	69,710
	1-1000-410-1421	Payroll Taxes-FICA/Medicare	32,117	35,934	21,929	34,449	38,403
	1-1000-410-1431	Retirement/ICMA	6,379	9,156	4,332	6,641	7,106
	1-1000-410-2102	Insurance/Liability	9,225	9,502	6,108	9,162	9,620
	1-1000-410-2141	Workers Comp Insurance	5,571	8,290	5,732	8,543	7,770
	1-1000-410-2150	Unemployment Insurance	1,258	1,382	573	887	990
	1-1000-410-2201	Professional Services-Audit	22,450	22,500	25,155	25,155	19,500
	1-1000-410-2202	Professional Services-P/R Serv	20,463	21,700	13,005	21,425	24,750
	1-1000-410-2204	Election Expenses	-	3,000	2,904	2,904	3,250
	1-1000-410-2205	Employee/Volunteer Screening	2,505	3,000	1,405	2,050	2,750
	1-1000-410-2208	Professional Services-Legal	10,004	6,500	1,898	10,265	7,000
	1-1000-410-2301	Legal Notices	236	500	145	400	500
	1-1000-410-2302	Employee Recruiting Ads	2,097	3,000	1,335	2,550	2,850
	1-1000-410-2311	Printing Services	284	650	329	650	650
	1-1000-410-2321	Marketing Advertising	18,548	23,170	16,608	23,400	28,750
	1-1000-410-2501	Maintenance Contract (IT)	28,279	32,750	23,623	35,535	40,600
	1-1000-410-2502	R&M-Bldgs, Equip, General	10,651	1,320	910	1,390	1,600
	1-1000-410-2601	Office Supplies	1,507	2,250	1,073	1,875	2,100
	1-1000-410-2602	Postage	1,428	1,650	1,303	1,895	2,000
	1-1000-410-2603	IT - Hardware	8,552	10,150	5,783	10,100	11,125
	1-1000-410-2604	IT - Software and Licenses	16,795	6,225	3,507	6,750	8,500
	1-1000-410-2697	Operating Supplies	2,734	3,150	1,127	2,035	22,850
	1-1000-410-2702	Staff Uniforms	-	1,000	80	600	800
	1-1000-410-2704	Professional Development	3,256	13,250	6,708	9,150	16,350
	1-1000-410-2705	District Memberships	9,090	10,600	7,997	9,465	11,825
	1-1000-410-2707	Mileage	267	300	437	550	500
	1-1000-410-2709	Board of Directors Expenses	731	900	284	675	900
	1-1000-410-2801	Telephone	1,920	1,950	1,257	1,935	2,000
	1-1000-410-2802	Natural Gas	-	-	-	-	-
	1-1000-410-2803	Electric	-	-	-	-	-
	1-1000-410-2807	Cable/Internet	-	-	-	-	-
	1-1000-410-2997	Staff Morale/Teambuilding	4,719	3,750	1,741	11,025	12,250
	1-1000-410-2998	Misc/Other	65,848	750	83	130	500
		<b>Total Operating Expenses</b>	<b>774,875</b>	<b>764,155</b>	<b>489,800</b>	<b>752,630</b>	<b>852,398</b>
		<b>Operating Income</b>	<b>(774,875)</b>	<b>(764,155)</b>	<b>(489,800)</b>	<b>(752,630)</b>	<b>(852,398)</b>

## Department 1.0 – Administration

	Account ID	Account Description	2021 Actual	2022 Budget	2022 Actual 8/31/22	2022 Revised	2023
Non-Operating Revenue							
	1-0000-313-1000	Property Tax- Larimer	1,313,016	1,366,789	1,340,699	1,366,789	1,412,459
	1-0000-313-1010	Ownership Tax- Larimer	100,241	108,796	55,712	108,796	112,432
	1-0000-313-2000	Property Tax-Boulder	25,633	29,159	28,353	29,159	30,111
	1-0000-313-2010	Ownership Tax-Boulder	1,270	1,523	720	1,523	1,573
	1-0000-361-0000	Interest Income	7,349	6,875	25,700	74,165	63,500
	1-0000-380-2000	Other Income	2,928	3,000	1,880	2,725	2,850
	1-0000-380-2075	Insurance Recovery/Reimb	-	-	-	-	-
	1-0000-380-3000	Gain/Loss on Disp of Assets	-	-	-	-	-
	1-0000-380-4000	Intergov't Revenue	-	-	-	-	-
	1-0000-380-9201	Maintenance Fund Transfer	-	-	-	31,500	47,500
	1-0000-380-9201	Transf-Prop Tx & Reserves to Depts	-	(658,924)	-	(653,424)	(644,975)
	1-0000-380-9202	PY Reserves	-	56,000	-	-	-
	Total Non-Operating Revenue		1,450,437	913,219	1,453,065	961,234	1,025,450
Non-Operating Expenses							
	1-1000-410-2211	County Fees - Tax Collection	26,706	27,918	27,269	27,918	28,860
	1-1000-410-3562	Capital-Equipment	-	56,000	12,494	45,500	47,500
	1-1000-410-4101	Principal - Capital Lease	-	8,480	6,707	8,957	29,603
	1-1000-410-4102	Interest - Capital Lease	324	315	260	332	5,162
	1-1000-410-6001	Contingency Appropriation	-	7,642	-	7,526	8,524
	1-1000-410-9800	Depreciation	14,981				
	Total Non-Operating Expenses		42,011	100,355	46,730	90,233	119,649
	Net Income (Deficit) Before Admin Costs Allocated		633,551	48,710	916,534	118,372	53,402
		Admin Costs Allocated		(338,252)		(422,670)	(626,968)
		Net Income (Deficit)	633,551	386,962	916,534	541,042	680,371



## Department 2.9 – Community Center

### ***Community Center***

#### ***Department Mission***

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

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

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

### ***Recreation***

#### ***Department Mission***

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

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

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

#### ***2023 Priorities and Capital Projects***

- Provide a safe and inviting environment for residents of and visitors to Estes Valley.
- Increase revenues and decrease expenses to achieve a minimum cost-recovery goal of 70%.
- Promote physical wellness through quality recreation.
- Enrich the lives and social opportunities of seniors through recreation.
- Replace the lap pool decking and repaint the walls in the lap pool area.
- Purchase snow removal equipment for the EVCC property.
- Maintain an efficient and effective budget.

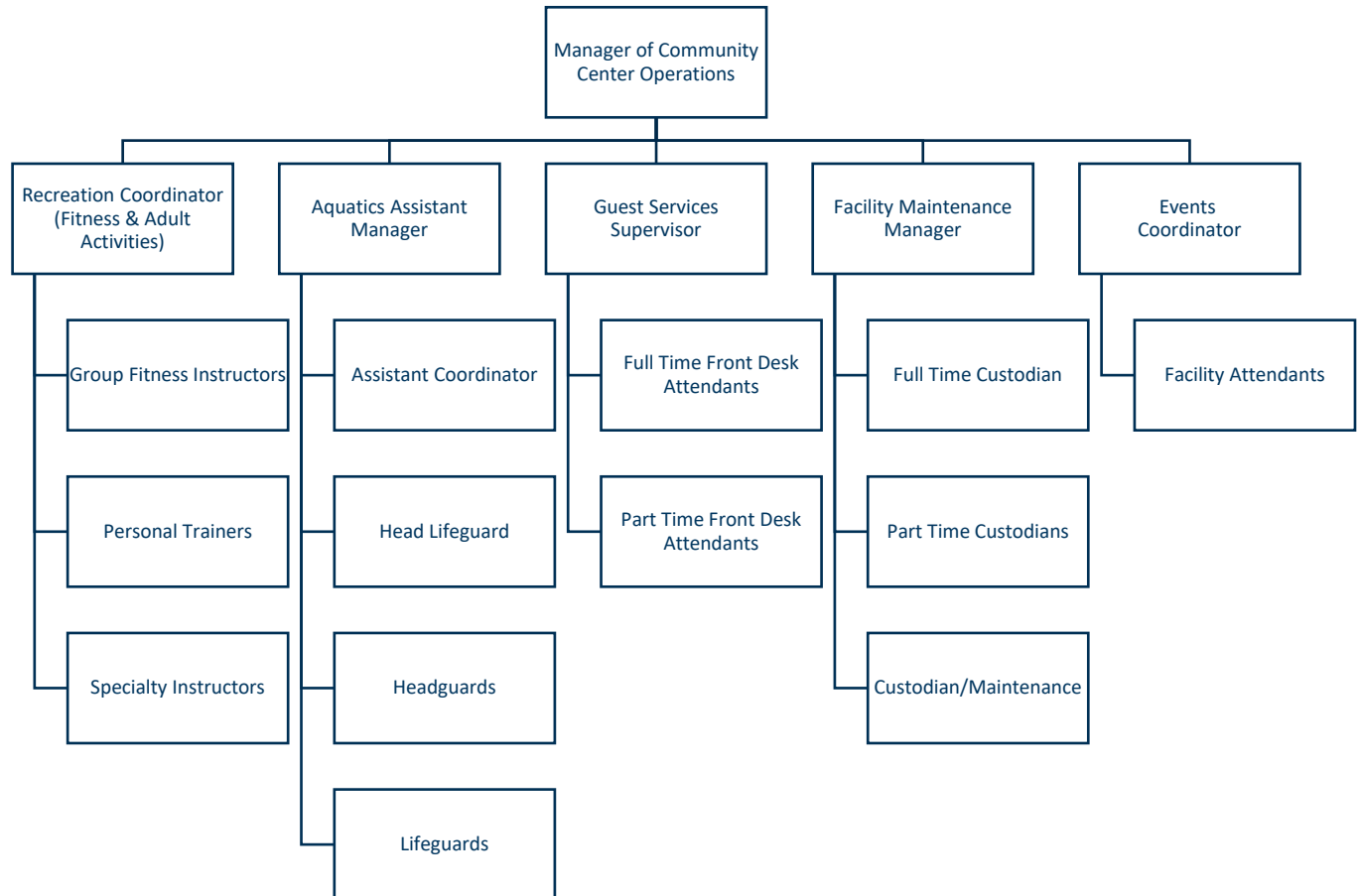




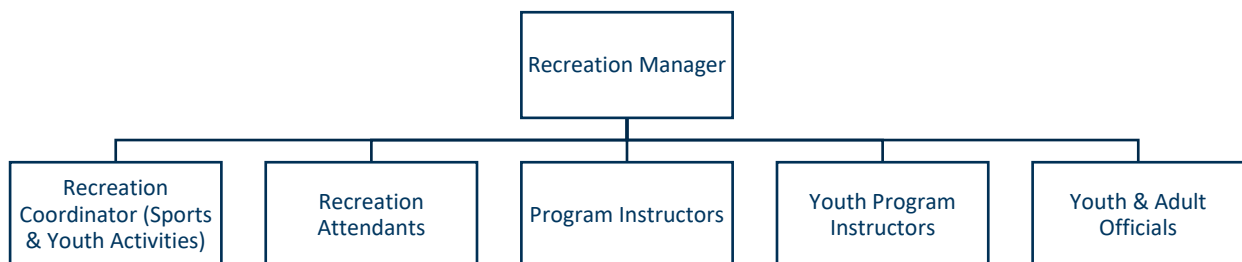


## Department 2.9 – Community Center

### *Community Center*



### *Recreation*



## Department 2.9 – Community Center

		Account Description	2021 Actual	2022 Budget	2022 Actual 8/31/22	2022 Revised	2023
<b>Operating Revenue</b>							
	2-2900-347-1300	Childwatch	1,253	3,750	2,135	2,510	3,000
	2-2900-347-1310	Specialty Fitness Classes	-	-	-	-	12,500
	2-2900-347-1350	Personal Training	34,215	41,905	26,489	46,500	52,000
	2-2900-347-1400	Adult Activities	-	-	-	-	6,500
	2-2900-347-1800	Facility Rentals	53,113	67,500	55,965	73,725	75,500
	2-2900-347-2700	Other Income	2,658	1,200	3,610	3,675	1,700
	2-2900-347-2800	Locker Rentals	9,894	11,780	7,970	10,725	12,000
	2-2900-347-2900	Merchandise Sales	13,991	20,000	14,891	20,155	25,000
	2-2900-347-3400	Annual Memberships	213,360	300,000	217,018	316,850	387,500
	2-2900-347-3401	Punch and Promo Passes	27,486	58,500	40,511	55,201	70,250
	2-2900-347-3402	Daily Admissions	91,359	102,000	89,579	122,300	135,700
	2-2900-347-3403	Health Plan Reimbursements	42,779	55,000	44,650	66,950	65,425
	2-2900-347-3410	Monthly Memberships	68,172	75,000	64,017	97,550	102,500
	2-2900-347-3420	Weekly Memberships	8,019	11,500	10,190	13,035	17,500
	2-2900-347-3500	Swim Lessons	26,269	35,000	23,422	35,000	47,250
	2-2900-347-3501	Aquatic Classes/Special Events	1,517	2,500	410	635	2,500
	2-2900-347-3502	Aquatic Rentals	2,718	3,050	7,288	11,000	12,250
<b>Recreation Management Revenue</b>							
	2-2000-342-1000	Special Events	5,490	-	14,195	14,195	-
	2-2000-380-2000	Misc Revenue	2,217	850	110	500	450
	2-2000-380-1000	Concessions Revenue	4,755	4,000	910	1,260	1,900
	2-2000-380-1001	Program Vouchers	-	0	-	-	-
<b>Youth Sports/Activities Revenue</b>							
	2-2000-347-0010	Sponsorships and Fundraisers	18,290	20,000	16,374	19,000	20,000
	2-2000-351-2000	Youth Assistance Revenue	-	0	-	-	-
	2-2288-347-0000	Youth Program Fees	13,530	36,275	14,484	23,475	33,185
	2-2288-347-1000	Youth Sports Fees	42,100	49,050	40,085	48,125	48,460
<b>Adult Sports/Activities Revenue</b>							
	2-2189-347-0000	Adult Program Fees	15,579	33,330	13,437	19,825	-
	2-2189-347-0010	Adult Activity Sponsorships	1,825	5,000	-	-	-
	2-2189-347-1000	Adult Sports Fees	20,700	31,165	16,495	19,345	29,370
		<b>Total Operating Revenue</b>	<b>721,288</b>	<b>968,355</b>	<b>724,233</b>	<b>1,021,536</b>	<b>1,162,440</b>
<b>Operating Expenses</b>							
<b>General Operations</b>							
	2-2900-429-1101	Salaries-Regular FT	73,508	97,502	62,559	116,985	320,303
	2-2900-429-1102	Salaries-Regular PT	56,633	67,122	40,819	61,125	124,052
	2-2900-429-1411	Insurance/Medical-Dental	14,417	25,405	15,540	24,110	69,490
	2-2900-429-1421	Payroll Taxes-FICA/Medicare	9,698	12,743	7,911	13,804	34,630
	2-2900-429-1431	Retirement/ICMA	-	1,950	-	2,340	8,328

## Department 2.9 – Community Center

		Account Description	2021 Actual	2022 Budget	2022 Actual 8/31/22	2022 Revised	2023
	2-2900-429-2102	Liability Insurance	5,709	5,881	4,230	6,345	8,502
	2-2900-429-2141	Workers Comp Insurance	1,717	3,048	2,109	3,740	7,110
	2-2900-429-2150	Unemployment Insurance	380	500	207	361	905
	2-2900-429-2298	Credit Card Fees	12,714	18,534	11,829	19,268	23,669
	2-2900-429-2321	Marketing/Promotion	632	-	-	-	-
	2-2900-429-2601	Office Supplies and Postage	-	200	-	75	200
	2-2900-429-2613	Red Cross Supplies & Certif.	-	2,300	-	650	1,500
	2-2900-429-2690	Licenses & Permits	16	-	-	-	25
	2-2900-429-2691	Special Events	-	250	-	-	-
	2-2900-429-2695	Merchandise Purchases	7,978	9,000	6,970	9,750	11,230
	2-2900-429-2693	Adult Activity Supplies & Equip	-	-	-	-	3,000
	2-2900-429-2697	Operating Supp & Program Equip	15,590	5,000	4,035	7,350	7,000
	2-2900-429-2702	Staff Uniforms	1,146	1,100	-	750	1,100
	2-2900-429-2707	Mileage	-	250	-	151	250
	2-2900-429-2990	Cash over/short	(106)	-	10	26	-
	2-2900-429-2996	Volunteer Recognition	-	250	-	-	250
	2-2900-429-2997	Staff Morale/Teambuilding	662	550	-	500	550
	2-2900-429-2998	Misc/Other	36	350	-	-	350
<b>Aquatics</b>							
	2-2910-429-1101	Salaries-Regular FT	74,472	108,930	64,990	91,730	124,338
	2-2910-429-1102	Salaries-Regular PT	120,376	133,300	85,827	137,165	148,112
	2-2910-429-1411	Insurance/Medical-Dental	8,782	20,480	11,827	15,807	24,695
	2-2910-429-1421	Payroll Taxes-FICA/Medicare	14,645	18,697	11,759	17,791	21,223
	2-2910-429-1431	Retirement/ICMA	1,561	2,179	1,893	3,669	4,974
	2-2910-429-2141	Workers Comp Insurance	2,481	4,360	2,623	4,120	4,277
	2-2910-429-2150	Unemployment Insurance	574	733	314	465	555
	2-2910-429-2601	Office Supplies and Postage	-	250	-	75	175
	2-2910-429-2613	Red Cross Supp & Certifications	2,101	2,050	1,495	2,370	2,500
	2-2910-429-2697	Operating Supp & Program Equip	5,391	3,500	3,036	3,850	4,500
	2-2910-429-2698	Pool Chemicals & Supplies	12,063	13,750	10,121	16,500	17,300
	2-2910-429-2699	Pool Maintenance & Supplies	-	2,000	8,086	10,975	11,550
	2-2910-429-2702	Staff Uniforms	946	1,250	1,028	1,250	1,600
	2-2910-429-2997	Employee Morale/Teambuilding	155	400	182	400	500
<b>Recreation Management Expenses</b>							
	2-2000-420-1101	Salaries-Regular FT	162,589	199,569	116,594	176,325	103,557
	2-2000-420-1102	Salaries-Regular PT	5,611	0	-	-	-
	2-2000-420-1411	Insurance/Medical-Dental	48,050	60,298	43,325	63,599	17,708
	2-2000-420-1421	Payroll Taxes-FICA/Medicare	12,657	15,878	8,510	14,028	8,239
	2-2000-420-1431	Retirement/ICMA	5,435	7,983	3,744	7,053	4,142
	2-2000-420-2102	Liability Insurance	2,071	2,133	1,535	2,302	1,185

## Department 2.9 – Community Center

		Account Description	2021 Actual	2022 Budget	2022 Actual 8/31/22	2022 Revised	2023
	2-2000-420-2141	Workers Comp Insurance	2,224	3,492	2,324	3,527	1,626
	2-2000-420-2150	Unemployment Insurance	495	623	222	367	215
	2-2000-420-2298	Credit Card Fees	1,880	2,695	2,211	3,288	3,467
	2-2000-420-2690	Licenses & Permits	671	850	-	-	25
	2-2000-420-2691	Special Events	7,460	1,150	10,622	10,622	2,000
	2-2000-420-2695	Merchandise Purchases	3,040	2,200	1,810	2,470	2,500
	2-2000-420-2697	Operating Supplies	18	250	-	75	175
	2-2000-420-2704	Mileage	-	400	-	100	300
	2-2000-420-2801	Telephone	1,624	1,920	1,132	1,750	1,000
	2-2000-420-2990	Cash Over/Short	-	-	(7)	(7)	-
	2-2000-420-2995	Youth Assistance Expenses	-	0	-	-	-
	2-2000-420-2998	Misc/Other	-	-	-	-	-
<b>Adult Sports Expenses</b>							
	2-2189-421-1102	Salaries-Regular PT	50,254	61,630	41,757	65,365	18,542
	2-2189-421-1421	Payroll Taxes-FICA/Medicare	3,703	4,715	3,176	5,000	1,418
	2-2189-421-2141	Workers Comp Insurance	632	1,079	803	1,307	291
	2-2189-421-2150	Unemployment Insurance	146	185	83	131	56
	2-2189-421-2695	Uniforms and Awards	3,931	3,900	418	2,425	4,500
	2-2189-421-2696	Equipment and Supplies	9,670	9,000	5,442	7,450	9,000
	2-2189-421-2697	Operating Supplies	-	-	-	-	-
	2-2189-421-2705	Dues and Memberships	-	-	-	-	-
	2-2189-421-2995	Sponsorship/Fundraising Exp	424	500	-	-	-
	2-2189-421-2998	Misc/Other	548	-	100	100	-
<b>Youth Sports/Activities Expenses</b>							
	2-2288-422-1102	Salaries-Regular PT	16,458	23,500	11,284	16,175	25,183
	2-2288-422-1421	Payroll Taxes-FICA/Medicare	1,268	1,798	863	1,237	1,926
	2-2288-422-2141	Workers Comp Insurance	217	411	233	324	395
	2-2288-422-2150	Unemployment Insurance	50	71	23	32	76
	2-2288-422-2694	Coach/Volunteer Screening	556	1,000	461	600	950
	2-2288-422-2695	Uniforms and Awards	11,633	13,500	13,754	15,760	16,250
	2-2288-422-2696	Equipment and Supplies	7,246	10,000	6,095	7,900	11,000
	2-2288-422-2697	Operating Supplies	368	-	-	37	-
	2-2288-422-2705	Dues and Memberships	3,904	5,000	1,871	3,875	4,000
	2-2288-422-2995	Sponsorship/Fundraising Exp	450	500	600	900	900
<b>Facilities</b>							
	2-2950-429-1101	Salaries-Regular FT	93,530	97,531	62,540	95,950	139,964
	2-2950-429-1102	Salaries-Regular PT	49,732	68,785	35,145	53,785	43,224
	2-2950-429-1411	Insurance/Medical-Dental	21,920	23,796	15,452	24,930	40,360
	2-2950-429-1421	Payroll Taxes-FICA/Medicare	10,681	13,022	7,527	11,748	14,442
	2-2950-429-1431	Retirement/ICMA	2,937	3,901	2,502	3,838	5,599

## Department 2.9 – Community Center

		<b>Account Description</b>	<b>2021 Actual</b>	<b>2022 Budget</b>	<b>2022 Actual 8/31/22</b>	<b>2022 Revised</b>	<b>2023</b>
	2-2950-429-2101	Property Insurance	24,237	24,964	16,276	24,415	32,716
	2-2950-429-2141	Workers Comp Insurance	1,846	2,911	1,923	2,845	2,876
	2-2950-429-2150	Unemployment Insurance	418	511	196	307	378
	2-2950-429-2205	Contract Services	35,944	38,500	34,026	42,425	41,750
	2-2950-429-2502	R&M-Building and Grounds	27,466	22,500	51,014	62,385	36,550
	2-2950-429-2598	R&M-Equipment	34,091	12,500	9,036	15,500	16,250
	2-2950-429-2601	Office Supplies and Postage	134	200	29	30	-
	2-2950-429-2603	IT - Hardware	684	100	475	475	2,400
	2-2950-429-2604	IT - Software & Licenses	7,105	38,500	35,055	38,250	41,000
	2-2950-429-2605	IT - Support	22,957	23,000	16,619	23,100	26,100
	2-2950-429-2650	Petroleum Products	65	1,000	362	450	500
	2-2950-429-2693	Consumer Use Supplies	-	-	-	-	8,500
	2-2950-429-2694	Maintenance	1,117	-	-	-	-
	2-2950-429-2695	Cleaning Supplies	11,094	12,250	8,491	12,800	5,600
	2-2950-429-2696	Small Tools	1,127	1,500	685	1,300	1,450
	2-2950-429-2697	Operating Supplies	-	-	-	-	2,200
	2-2950-429-2702	Staff Uniforms	1,031	1,100	364	1,100	1,100
	2-2950-429-2801	Telephone	16,444	16,450	11,114	17,900	19,100
	2-2950-429-2802	Natural Gas	63,050	62,000	64,039	99,360	110,500
	2-2950-429-2803	Electric	98,217	100,000	61,117	102,600	110,000
	2-2950-429-2804	Water	9,845	11,500	7,311	11,400	12,250
	2-2950-429-2805	Sewer	7,767	7,250	4,726	9,610	10,775
	2-2950-429-2806	Trash	5,528	5,600	4,592	7,100	7,600
	2-2950-429-2807	Cable/Internet	16,769	9,000	8,013	8,670	9,300
	2-2950-429-2997	Staff Morale/Teambuilding	121	250	166	250	275
		<b>Total Direct Operating Expenses</b>	<b>1,375,419</b>	<b>1,598,662</b>	<b>1,097,178</b>	<b>1,660,140</b>	<b>1,972,130</b>
		<b>Operating Income</b>	<b>(654,132)</b>	<b>(630,307)</b>	<b>(372,945)</b>	<b>(638,604)</b>	<b>(809,690)</b>
		<b>Operating Cost Recovery</b>	52.44%	60.57%		61.53%	58.94%
<b>Non-Operating Revenue</b>							
	2-2000-380-4000	Intergovernment Revenue	-	2,475	-	-	-
	2-2900-391-9101	Prop Tax Transfer from Admin	-	418,103	-	418,103	414,043
	2-2900-391-9101	Transfer from Reserves (Comm Ctr Opg)			-	21,785	88,375
	2-2900-391-9101	Transfer from Reserves (Gen Opg)	-	53,000	-		50,000
	2-2900-391-9101	Transfer (to)/from Reserves (PY Bond & 1A)		(249,103)	-	(537,768)	(376,758)
	2-2900-313-1001	Property Tax-Larimer (debt svc)	1,377,841	1,303,982	1,278,973	1,303,982	1,299,325
	2-2900-313-1010	Ownership Tax- Larimer(debt svc)	105,190	109,750	53,147	109,750	107,826
	2-2900-313-2001	Property Tax-Boulder (debt svc)	26,899	27,819	27,048	27,819	27,700
	2-2900-313-2010	Ownership Tax-Boulder (debt svc)	1,332	2,341	687	2,341	2,299
	2-2900-361-0000	Interest on Project Account	433	450	7,663	21,900	20,000
	2-2900-361-0010	Interest on Debt Service Account	3,335	2,750	6,786	17,200	16,000

## Department 2.9 – Community Center

		Account Description	2021 Actual	2022 Budget	2022 Actual 8/31/22	2022 Revised	2023
	2-2900-380-2900	Other Income-Pvt Grants/Contr	-	-	50,000	50,000	-
	2-2900-380-2901	Other Income-EVRPF Contrib.	4,368	-	4,410	5,520	5,000
	2-2900-380-4900	Intergov't Revenue	4,950	-	6,308	616	-
	2-2900-380-4998	Town Sales Tax Revenue	1,046,540	835,000	458,913	1,085,000	993,000
	<b>Total Non-Operating Revenue</b>		<b>2,570,887</b>	<b>2,506,568</b>	<b>1,893,935</b>	<b>2,526,249</b>	<b>2,646,809</b>
	<b>Non-Operating Expenses</b>						
	2-2900-429-2212	Tax Collection Fees (Debt Svc)	28,024	26,635	26,014	26,635	26,548
	2-2900-429-3332	Capital - Building	-	18,000	-	-	70,875
	2-2900-429-3498	Capital - Equipment	-	39,000	-	21,785	17,500
	2-2900-429-4101	Bond Principal Payments	-	1,040,000	-	1,040,000	1,045,000
	2-2900-429-4102	Bond Interest Payments	480,979	377,200	176,998	377,200	365,944
	2-2900-429-4103	Increase (Dec) in Bond Reserve	-	2,208	-	16,658	15,057
	2-2900-429-4104	Bond Issue Costs	208,158	600	300	600	600
	2-2900-429-4105	1A Financing Principal Payments	-	505,664	389,388	521,169	537,668
	2-2900-429-4106	1A Financing/Interest Costs	40,839	41,683	21,123	26,179	10,199
	2-2900-429-6001	Contingency Appropriation	-	15,987	-	16,601	19,721
	2-2900-429-6004	Maintenance Fund	-	23,980	-	24,902	29,582
	2-2900-429-9800	Depreciation Expense	902,493				
	<b>Total Non-Operating Expenses</b>		<b>1,660,493</b>	<b>2,090,957</b>	<b>613,822</b>	<b>2,071,729</b>	<b>2,138,695</b>
	<b>Net Income (Deficit) Before Admin Costs Allocated</b>		<b>256,263</b>	<b>(214,696)</b>	<b>907,168</b>	<b>(184,084)</b>	<b>(301,576)</b>
	Admin Cost Allocation			<b>119,400</b>		155,500	231,506
	<b>Net Income (Deficit)</b>		<b>256,263</b>	<b>(334,097)</b>	<b>907,168</b>	<b>(339,583)</b>	<b>(533,082)</b>





## Department 3 – Lake Estes Golf

### **Department Mission**

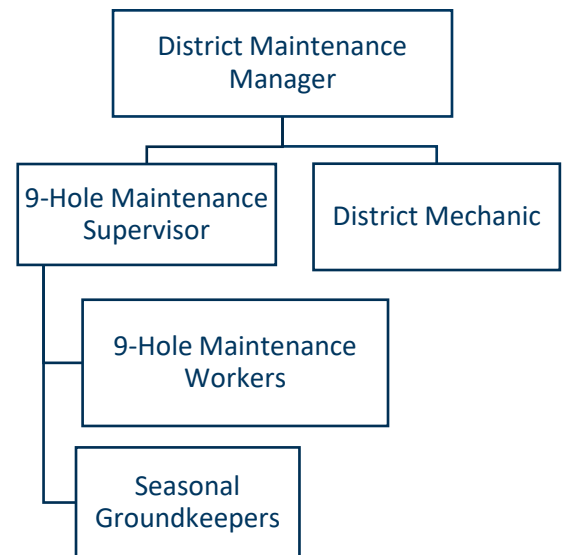
To provide a friendly and inclusive environment for golf, disc golf, fisherman, and wildlife views at a well-maintained golf course for residents and guests of Estes Park.

### **Services and Account Highlights**

Provide golfing services for general public play with some limited tournament activity. Services include a pro shop, snack bar, club rentals, 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 a 1.5% maintenance set-aside in the account.

### **2023 Priorities and Capital Projects**

- Upgrade the Pro Shop flooring.
- Enhance the Pro Shop with a new front desk.



## Department 3.0 Lake Estes Golf

	Account ID	Account Description	2021 Actual	2022 Budget	2022 Actual 8/31/22	2022 Revised	2023
<b>Operating Revenue</b>							
	3-3000-342-9900	Golf Improvement Fund	30,895	27,400	26,988	31,356	33,000
	3-3000-347-1600	Equipment Rental	20,421	20,850	17,814	20,358	20,500
	3-3000-347-2200	Golf Cart Rental	70,619	72,000	67,319	79,601	80,500
	3-3000-347-2400	Daily Green Fees	151,930	155,000	132,440	155,275	156,000
	3-3000-347-2500	Disc Golf Green Fees	9,508	8,600	14,365	15,605	15,750
	3-3000-347-2900	Merchandise Sales	65,029	61,500	45,545	50,534	55,000
	3-3000-347-3100	Punch Pass	1,613	1,500	882	882	800
	3-3000-347-3400	Season Pass	8,656	8,500	7,466	7,466	7,000
	3-3000-380-2000	Miscellaneous Income	527	100	366	550	575
	3-3000-380-2010	Merch Rebates/Cash Discounts	503	500	459	459	500
	3-3300-347-2000	Food Sales	4,876	5,000	4,294	5,048	5,100
	3-3300-347-2700	Liquor Sales	13,928	13,450	11,054	13,025	13,300
		<b>Total Operating Revenue</b>	<b>378,504</b>	<b>374,400</b>	<b>328,994</b>	<b>380,160</b>	<b>388,025</b>
<b>Course Operations Expenses</b>							
	3-3000-430-1101	Salaries-Regular FT	37,885	41,505	27,342	41,517	45,606
	3-3000-430-1102	Salaries-Regular PT	777	-	-	-	-
	3-3000-430-1411	Insurance/Medical-Dental	7,393	5,728	5,128	7,900	8,266
	3-3000-430-1421	Payroll Taxes-FICA/Medicare	2,873	3,318	2,045	3,303	3,628
	3-3000-430-1431	Retirement/ICMA	1,816	1,868	1,185	1,661	1,824
	3-3000-430-2101	Property Insurance	3,303	3,394	2,236	3,331	4,663
	3-3000-430-2102	Liability Insurance	1,725	1,777	1,278	1,917	2,089
	3-3000-430-2141	Workers Comp Insurance	690	1,042	754	1,121	1,022
	3-3000-430-2150	Unemployment Insurance	112	125	53	83	91
	3-3000-430-2298	Credit Card Fees	7,650	9,360	5,228	9,504	10,477
	3-3000-430-2502	R&M-Bldgs	-	1,000	29	2,894	4,000
	3-3000-430-2504	R&M-Equipment	164	-	-	-	-
	3-3000-430-2598	Equipment Expense	206	1,100	1,427	1,427	2,000
	3-3000-430-2690	Licenses/Permits/Fees	16	600	749	749	825
	3-3000-430-2697	Operating Supplies	5,503	5,500	2,259	8,275	7,000
	3-3000-430-2698	Disc Golf Operating Supplies	832	10,500	8,454	8,454	1,100
	3-3000-430-2699	Rental Equipment	13,622	15,000	8,925	8,925	11,175
	3-3000-430-2702	Staff Uniforms	420	650	960	960	1,000
	3-3000-430-2801	Telephone	827	500	147	225	275
	3-3000-430-2807	Cable/Internet	3,681	1,350	1,113	3,100	3,300
	3-3000-430-2901	Use Tax	394	850	254	330	550
	3-3000-430-2990	Cash Over/Short	(9)	-	(16)	(21)	-
	3-3000-430-2998	Misc/Other	-	-	-	-	-
<b>Pro Shop Expenses</b>							
	3-3200-432-1103	Salaries-Seasonal/PT Staff	45,053	46,500	30,063	42,585	58,328
	3-3200-432-1421	Payroll Taxes-FICA/Medicare	3,442	3,557	2,367	3,358	4,462

## Department 3.0 Lake Estes Golf

	Account ID	Account Description	2021 Actual	2022 Budget	2022 Actual 8/31/22	2022 Revised	2023
	3-3200-432-2141	Workers Comp Insurance	582	1,167	789	1,150	1,307
	3-3200-432-2150	Unemployment Insurance	135	140	62	85	117
	3-3200-432-2620	Freight/Shipping	-	800	-	-	-
	3-3200-432-2695	Merchandise Purchases	22,823	30,000	32,087	33,000	30,000
	3-3200-432-2697	Operating Supplies	1,297	2,300	1,973	2,070	4,000
	3-3300-433-2694	Purchases-Liquor	3,776	4,000	4,421	4,421	4,730
	3-3300-433-2696	Purchases-Food	2,800	2,800	2,606	2,755	2,950
	3-3300-433-2697	Operating Supplies	-	-	-	-	-
<b>Course Maintenance Expenses</b>							
	3-3100-431-1101	Salaries-Regular FT	75,027	79,203	50,523	77,575	84,753
	3-3100-431-1103	Salaries-Seasonal/PT Staff	22,068	20,000	13,607	20,950	26,573
	3-3100-431-1411	Insurance/Medical-Dental	18,815	19,923	12,702	19,872	20,607
	3-3100-431-1421	Payroll Taxes-FICA/Medicare	7,374	7,831	4,885	7,775	8,776
	3-3100-431-1431	Retirement/ICMA	3,019	3,168	2,020	3,103	3,390
	3-3100-431-2141	Workers Comp Insurance	1,725	2,490	1,276	2,069	2,494
	3-3100-431-2150	Unemployment Insurance	289	307	128	203	229
	3-3100-431-2206	Professional Services	2,544	3,350	1,781	2,697	3,300
	3-3100-431-2502	R&M-Bldgs	320	-	19	100	400
	3-3100-431-2590	R&M-Grounds	19,349	15,000	16,018	23,000	20,000
	3-3100-431-2595	R&M-Tree Maintenance	-	-	-	-	-
	3-3100-431-2598	R&M-Equipment	5,487	4,000	1,117	3,500	4,000
	3-3100-431-2650	Petroleum Products-Oil, Gas	2,543	2,350	1,031	2,450	2,650
	3-3100-431-2697	Operating Supplies	237	-	-	-	-
	3-3100-431-2801	Telephone	871	875	601	925	950
	3-3100-431-2802	Natural Gas	1,557	1,600	1,241	2,200	2,355
	3-3100-431-2803	Electric	7,438	6,950	6,695	10,750	11,700
	3-3100-431-2804	Water	3,623	3,800	2,618	3,550	3,800
	3-3100-431-2805	Sewer	677	675	212	675	750
	3-3100-431-2806	Trash	-	-	-	-	-
	3-3100-431-2999	Fleet Maintenance Allocation	17,717	19,337	12,887	19,337	21,178
		<b>Total Direct Operating Expenses</b>	<b>360,468</b>	<b>387,290</b>	<b>273,278</b>	<b>395,809</b>	<b>432,689</b>
		<b>Operating Income (Deficit)</b>	<b>18,036</b>	<b>(12,890)</b>	<b>55,716</b>	<b>(15,649)</b>	<b>(44,664)</b>
<b>Non-Operating Revenue</b>							
	3-3000-380-4000	Misc Income-Intergov't	-	-	-	-	-
	3-3000-391-9101	Transfers - Property Taxes	-	-	-	-	-
	3-3000-391-9101	Maintenance Fund Transfer	-	12,000	-	15,000	25,000
	3-3000-391-9101	Golf Impr Fund Reserves used	-	80,000	-	76,254	-
	3-3100-380-2000	Miscellaneous Income	-	-	-	-	-
		<b>Total Non-Operating Revenue</b>	<b>-</b>	<b>92,000</b>	<b>-</b>	<b>91,254</b>	<b>25,000</b>

## Department 3.0 Lake Estes Golf

	Account ID	Account Description	2021 Actual	2022 Budget	2022 Actual 8/31/22	2022 Revised	2023
	<b>Non-Operating Expenses</b>						
	3-3000-430-3112	Capital-Land Improvements	-	12,000	-	14,823	-
	3-3000-430-3222	Capital-Bldgs	-	-	-	-	25,000
	3-3000-430-3498	Capital-Equipment	-	80,000	76,254	76,254	-
	3-3000-430-4101	Principal-Capital Lease	-	-	-	-	-
	3-3000-430-4102	Interest-Capital Lease	-	-	-	-	-
	3-3000-430-6001	Contingency Appropriation	-	3,873	-	3,958	4,327
	3-3000-430-6004	Maintenance Repair Fund	-	5,809	-	5,937	6,490
	3-3000-391-9101	Golf Impr Fund Reserve	-	27,400	-	31,356	33,000
	3-3000-430-9500	Transfers	-	-	-	-	-
	3-3000-430-9800	Depreciation	31,870				
	<b>Total Non-Operating Expenses</b>		<b>31,870</b>	<b>129,082</b>	<b>76,254</b>	<b>132,328</b>	<b>68,817</b>
	<b>Net Income (Deficit) Before Admin Costs Allocated</b>		<b>(13,834)</b>	<b>(49,972)</b>	<b>(20,537)</b>	<b>(56,723)</b>	<b>(88,481)</b>
		Admin/Subsidy Share		28,926		37,074	50,793
		<b>Net Income (Deficit)</b>	<b>(13,834)</b>	<b>(78,898)</b>	<b>(20,537)</b>	<b>(93,798)</b>	<b>(139,274)</b>





## Department 4 – Estes Park Golf

### **Department Mission**

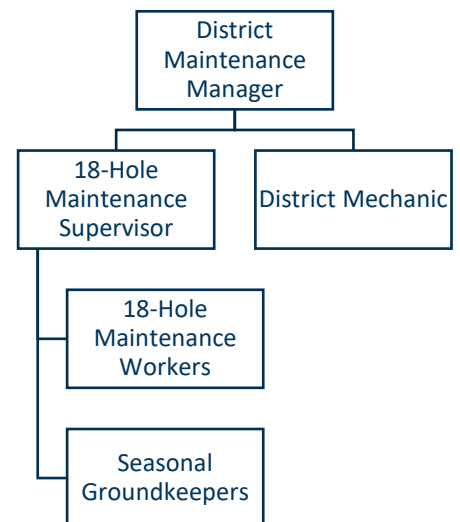
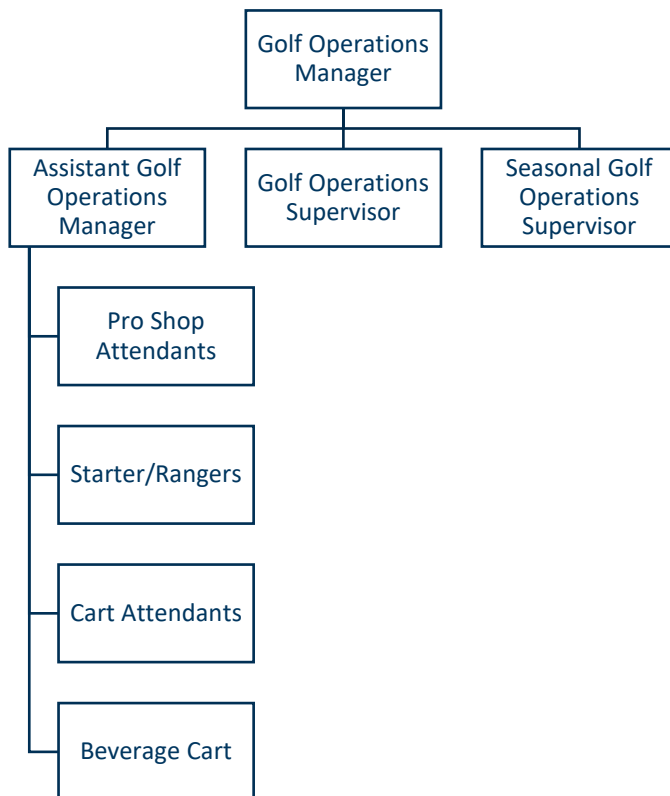
To provide an excellent golf experience with a high level of professionalism and customer focused service.

### **Services and Account Highlights**

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

### **2023 Priorities and Capital Projects**

- Construct a fence along the 16<sup>th</sup> fairway to improve safety on the course.
- Remodel the Hangar bathrooms.



## Department 4.0 – Estes Park Golf

	Account ID	Account Description	2021 Actual	2022 Budget	2022 Actual 8/31/22	2022 Revised	2023
<b>Operating Revenue</b>							
	4-4000-342-9900	Golf Improvement Fund	149,894	127,120	120,254	150,509	151,000
	4-4000-347-1600	Equipment Rental	41,372	38,000	31,165	42,007	42,500
	4-4000-347-2200	Golf Cart Rental	295,340	285,000	215,814	294,092	301,000
	4-4000-347-2400	Daily Green Fees	662,787	625,000	500,320	659,050	675,500
	4-4000-347-2900	Merchandise Sales	206,874	202,500	161,687	246,500	248,500
	4-4000-347-3100	Punch Pass	12,502	13,000	11,088	11,088	11,000
	4-4000-347-3200	Range Income	58,653	53,500	43,881	54,970	56,000
	4-4000-347-3300	Lesson Income	-	-	-	-	12,000
	4-4000-347-3400	Season Pass	121,086	114,000	121,608	121,608	120,750
	4-4000-351-2000	Junior Golf Revenue	12,845	12,000	7,485	8,900	10,000
	4-4000-380-2000	Misc Income	414	400	180	300	300
	4-4000-380-2010	Merchandise Rebates	2,046	2,000	3,677	4,025	3,500
	4-4100-380-2000	Misc Income	370	-	408	650	500
	4-4300-347-2000	Concession Percentage	62,501	53,600	30,035	57,054	28,000
	4-4300-347-2100	Food Sales	-	4,500	7,552	9,394	10,000
	4-4300-347-2200	Liquor Sales	-	31,000	36,280	44,256	50,000
	4-4300-347-2700	Misc Revenue	1,525	1,800	1,575	3,050	2,250
		<b>Total Operating Revenue</b>	<b>1,628,207</b>	<b>1,563,420</b>	<b>1,293,010</b>	<b>1,707,453</b>	<b>1,722,800</b>
<b>Course Operations Expenses</b>							
	4-4000-440-1101	Salaries-Regular FT	100,003	104,010	68,865	105,407	116,712
	4-4000-440-1102	Salaries-Regular PT					
	4-4000-440-1411	Insurance/Medical-Dental	15,011	11,456	10,411	16,038	16,531
	4-4000-440-1421	Payroll Taxes-ICA/Medicare	7,699	8,275	5,506	8,386	9,286
	4-4000-440-1431	Retirement/ICMA	2,752	4,160	2,018	4,216	4,668
	4-4000-440-2101	Property Insurance	11,969	12,329	15,126	18,683	25,409
	4-4000-440-2102	Liability Insurance	4,460	4,594	3,304	4,956	5,749
	4-4000-440-2141	Workers Comp Insurance	1,749	2,611	1,864	2,846	2,614
	4-4000-440-2150	Unemployment Insurance	302	325	144	219	243
	4-4000-440-2298	Credit Card Fees	33,629	31,268	20,427	42,686	46,516
	4-4000-440-2502	R&M-Bldgs	3,969	10,000	10,078	10,078	14,500
	4-4000-440-2504	R&M-Equipment	113	850	-	-	850
	4-4000-440-2598	Equipment Expense	4,500	9,060	3,963	7,125	8,700
	4-4000-440-2601	Office Supplies	264	350	48	100	300
	4-4000-440-2690	Licenses/Permits/Fees	41	1,670	5,017	5,017	2,500
	4-4000-440-2691	Special Events	1,948	1,350	738	2,000	2,200
	4-4000-440-2697	Operating Supplies	4,863	2,700	8,185	11,425	11,000
	4-4000-440-2698	Range Supplies	3,332	4,800	4,121	4,425	7,000
	4-4000-440-2699	Rental Equipment	60,494	76,600	45,665	61,700	79,000
	4-4000-440-2702	Staff Uniforms	1,200	1,700	2,000	2,000	2,250
	4-4000-440-2704	Mileage	230	500	176	300	400
	4-4000-440-2801	Telephone	2,825	2,000	1,112	1,750	1,900
	4-4000-440-2807	Cable/Internet	7,001	6,745	4,965	5,635	6,045
	4-4000-440-2901	Use Tax	1,254	1,100	877	2,000	2,000
	4-4000-440-2990	Cash Over/Short	(22)	-	(39)	(57)	-



## Department 4.0 – Estes Park Golf

	Account ID	Account Description	2021 Actual	2022 Budget	2022 Actual 8/31/22	2022 Revised	2023
	4-4000-440-2995	Junior Golf Expenses	3,621	10,000	7,864	8,006	14,000
	4-4000-440-2998	Misc/Other	-	-	-	-	-
<b>Pro Shop Expenses</b>							
	4-4200-442-1103	Salaries-Seasonal/PT Staff	71,058	102,000	53,707	85,475	115,057
	4-4200-442-1421	Payroll Taxes FICA/Medicare	5,436	7,803	4,312	6,839	8,802
	4-4200-442-2141	Workers Comp Insurance	1,489	2,560	1,484	2,308	2,577
	4-4200-442-2150	Unemployment Insurance	213	306	113	214	230
	4-4200-442-2535	R&M-Computers	1,923	3,250	3,594	4,101	2,800
	4-4200-442-2620	Freight Charges	591	750	27	500	550
	4-4200-442-2695	Merchandise Purchases	144,194	130,000	159,525	175,000	130,000
	4-4200-442-2697	Operating Supplies	3,346	3,250	4,223	4,500	9,000
	4-4300-443-2598	R&M-Kitchen Equipment	3,905	8,000	5,429	6,375	8,500
	4-4300-443-2694	Purchases - Liquor	-	10,000	18,978	18,978	22,250
	4-4300-443-2696	Purchases - Food	-	2,000	3,524	3,568	4,300
<b>Course Maintenance Expenses</b>							
	4-4100-441-1101	Salaries-Regular FT	84,382	88,870	60,233	86,700	95,089
	4-4100-441-1103	Salaries-Seasonal/PT Staff	107,388	107,370	57,742	99,200	123,059
	4-4100-441-1411	Insurance/Medical-Dental	15,145	16,247	10,622	16,248	16,830
	4-4100-441-1421	Payroll Taxes-ICA/Medicare	14,795	15,151	9,141	14,357	16,834
	4-4100-441-1431	Retirement/ICMA	1,719	1,813	1,180	1,774	1,898
	4-4100-441-2141	Workers Comp Insurance	3,403	4,926	2,557	3,904	4,887
	4-4100-441-2150	Unemployment Insurance	579	594	239	375	440
	4-4100-441-2502	R&M-Bldgs	4,399	2,700	1,584	2,300	2,800
	4-4100-441-2504	R&M-Vehicles	-	-	-	-	-
	4-4100-441-2590	R&M-Grounds	57,789	68,000	36,429	64,000	62,500
	4-4100-441-2595	R&M-Tree Maintenance	-	-	-	-	-
	4-4100-441-2597	R&M-Equipment- Carts	1,766	2,000	233	233	500
	4-4100-441-2598	R&M-Equipment-Mowers	22,905	16,000	1,822	7,000	15,250
	4-4100-441-2650	Petroleum Products	12,963	13,000	11,453	17,530	18,800
	4-4100-441-2697	Operating Supplies	907	500	983	1,800	2,950
	4-4100-441-2999	Fleet Maintenance Allocat	50,620	55,250	36,821	55,250	60,509
	4-4100-441-2702	Uniform Expense	2,864	3,000	3,175	3,175	3,550
	4-4100-441-2801	Telephone	1,945	1,700	1,160	1,890	2,025
	4-4100-441-2802	Natural Gas	7,176	7,200	6,032	9,850	10,550
	4-4100-441-2803	Electric	11,856	12,250	7,780	13,100	14,150
	4-4100-441-2804	Water	20,091	19,500	13,715	19,500	20,865
	4-4100-441-2805	Sewer	12,470	11,000	3,637	11,050	12,300
	4-4100-441-2806	Trash	12,145	13,750	14,960	21,575	18,500
	<b>Total Direct Operating Expenses</b>		<b>952,669</b>	<b>1,039,193</b>	<b>758,845</b>	<b>1,083,610</b>	<b>1,188,723</b>
		<b>Operating Income</b>	<b>675,539</b>	<b>524,227</b>	<b>534,165</b>	<b>623,843</b>	<b>534,077</b>
<b>Non-Operating Revenue</b>							
	4-4000-380-3000	Gain/Loss on Equip Disp	1,000	-	-	-	-
	4-4000-380-4000	Intergov't Revenue	-	-	-	-	-
	4-4000-391-9101	Transfers - Property Taxes	-	-	-	-	-
	4-4000-391-9101	Maintenance Fund Transf	-	37,000	-	37,100	30,000

## Department 4.0 – Estes Park Golf

	Account ID	Account Description	2021 Actual	2022 Budget	2022 Actual 8/31/22	2022 Revised	2023
	4-4000-391-9101	Golf Impr Fund Reserv used	-	262,068	-	161,334	200,932
	4-4000-391-9101	CTF Transfer	-	-	-	20,000	20,000
	4-4100-380-2000	Miscellaneous Income	370	-	-	650	-
	<b>Total Non-Operating Revenue</b>		<b>1,370</b>	<b>299,068</b>	<b>-</b>	<b>219,084</b>	<b>250,932</b>
	<b>Non-Operating Expenses</b>						
	4-4000-440-3112	Capital-Land Improvements	-	185,000	61,866	90,000	26,750
	4-4000-440-3222	Capital-Buildings	-	50,000	54,627	66,727	30,000
	4-4000-440-3498	Capital-Equipment	-	-	-	-	37,450
	4-4000-440-4101	Principal-Capital Lease	-	40,763	78,720	87,617	127,802
	4-4000-440-4102	Interest-Capital Lease	2,090	1,305	36,735	37,022	70,165
	4-4000-440-6001	Contingency Appropriation	-	10,392	-	10,836	11,887
	4-4000-440-6004	Maintenance Repair Fund	-	15,588	-	16,254	17,831
	4-4000-391-9101	Golf Impr Fund Reserve	-	127,120	-	150,509	151,000
	4-4000-440-9800	Depreciation	120,070				
	<b>Total Non-Operating Expenses</b>		<b>122,159</b>	<b>430,168</b>	<b>231,948</b>	<b>458,964</b>	<b>472,885</b>
	<b>Net Income (Deficit) Before Admin Costs Allocated</b>		<b>554,749</b>	<b>393,127</b>	<b>302,216</b>	<b>383,963</b>	<b>312,124</b>
		Admin/Subsidy Share		75,895		101,498	139,543
		<b>Net Income (Deficit)</b>	<b>554,749</b>	<b>315,512</b>	<b>302,216</b>	<b>282,465</b>	<b>172,581</b>
		<b>Both Courses Combined</b>	<b>540,915</b>	<b>236,614</b>	<b>281,679</b>	<b>188,667</b>	<b>33,307</b>



## Department 5 – Fleet Maintenance Cost Pool

### **Department Mission**

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

### **Services and Account Highlights**

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

The 2023 allocation is as follows:

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

### **2023 Priorities and Capital Projects**

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

Department 5 - Fleet Maintenance Cost Pool					
Account ID		2022 Budget	2022 Actual 8/31/22	2022 Revised	2023
<b>Operating Expenses</b>					
5-5000-450-1101	Salaries-Regular FT	54,450	35,014	53,615	58,259
5-5000-450-1411	Insurance/Medical-Dental	15,296	9,777	15,296	15,820
5-5000-450-1421	Payroll Taxes-FICA/Medicare	4,165	2,643	4,102	4,457
5-5000-450-1431	Retirement/ICMA	2,178	1,401	2,145	2,330
5-5000-450-2141	Workers Comp Insurance	1,367	947	1,448	1,305
5-5000-450-2150	Unemployment Insurance	163	69	107	117
5-5000-450-2504	R&M-Vehicles	2,300	1,583	2,275	3,000
5-5000-450-2598	R&M-Equipment-Mowers, Tractors	3,300	1,670	3,050	3,500
5-5000-450-2650	Petroleum Products	21,000	18,990	25,000	26,750
5-5000-450-2697	Operating Supplies	5,800	1,236	3,900	5,000
5-5000-450-2801	Telephone	480	314	480	480
	<b>Total Operating Expenses</b>	<b>110,499</b>	<b>73,642</b>	<b>111,417</b>	<b>121,018</b>





## Department 6 – Lake Estes Marina

### ***Department Mission***

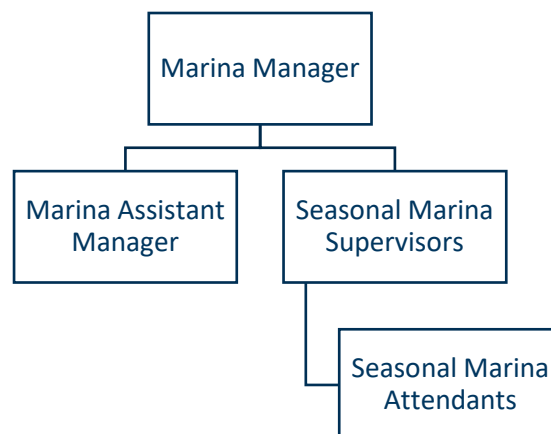
To provide lake, shoreline, and open space recreational activities for all Estes Valley residents, their guests, and visitors.

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

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

### ***2023 Priorities and Capital Projects***

- Continue boat and equipment replacement with one new pontoon boat and adding racks for kayak and canoe storage.
- Parking lot maintenance and repair.
- Continue developing regular maintenance and repair procedures to prolong the life of our boats and equipment.
- Continue working with federal, state, and local entities toward safe and effective natural resource management.
- Manage an efficient and effective budget.
- Continue professional development and relative organization and staff certifications.



## Department 6.0 Lake Estes Marina

	Account ID	Account Description	2021 Actual	2022 Budget	2022 Actual 8/31/22	2022 Revised	2023
<b>Operating Revenue</b>							
	6-6000-342-1000	Pavilion Rentals	19,642	20,000	6,808	10,750	15,000
	6-6000-342-1001	Shelter Rentals	-	-	-	-	10,000
	6-6000-347-1100	Boat Rentals	383,021	386,000	288,608	298,305	390,000
	6-6000-347-1400	Dock/Trailer/Kayak Storage	5,769	5,700	6,143	6,143	7,375
	6-6000-347-1900	Fishing Licenses Sales	29,429	29,500	25,979	26,362	28,000
	6-6000-347-2500	Boat Permits-Daily & Annual	16,944	17,000	17,528	18,463	25,000
	6-6000-347-2900	Merchandise Sales	86,179	85,000	60,125	62,472	80,000
	6-6000-347-3000	Motor Fuel Sales	113	50	120	145	150
	6-6000-347-3600	Marina-Vehicle Fees	67,794	66,700	56,375	63,051	67,700
	6-6000-347-3800	Bike Rentals	57,141	58,500	32,043	32,981	41,940
	6-6000-347-9900	Marina Improvement Fund	49,077	49,500	34,959	36,155	47,995
	6-6000-380-2000	Other Misc Revenue	168	450	5,965	6,200	5,000
	6-6000-380-2008	Special Use Fees	5,975	6,000	7,250	7,250	7,500
	6-6100-347-2000	Food Sales	17,454	17,500	13,573	14,195	17,500
	6-6200-347-5000	Cherokee Draw-Vehicle Fees	45,139	57,000	33,755	46,350	48,000
	6-6200-347-5500	Wapiti Meadows-Vehicle Fees	9,936	10,500	7,248	10,345	11,000
		<b>Total Operating Revenue</b>	<b>793,781</b>	<b>809,400</b>	<b>596,479</b>	<b>639,168</b>	<b>802,160</b>
<b>Operating Expenses</b>							
	6-6000-460-1101	Salaries-Regular FT	87,237	95,459	63,179	84,550	125,179
	6-6000-460-1103	Salaries-Seasonal/PT Staff	122,393	147,000	96,832	116,200	163,597
	6-6000-460-1411	Insurance/Medical-Dental	12,029	13,696	9,557	13,384	16,011
	6-6000-460-1421	Payroll Taxes-FICA/Medicare	17,313	18,840	12,362	15,670	22,474
	6-6000-460-1431	Retirement/ICMA	2,073	3,818	3,326	4,082	5,007
	6-6000-460-2101	Property Insurance	3,550	3,657	2,786	3,840	5,568
	6-6000-460-2102	Liability Insurance	2,642	2,722	1,958	2,936	3,377
	6-6000-460-2141	Workers Comp Insurance	6,173	8,825	6,920	8,432	9,414
	6-6000-460-2150	Unemployment Insurance	679	739	317	410	588
	6-6000-460-2298	Credit Card Fees	16,279	16,136	11,770	13,979	19,322
	6-6000-460-2301	Advertising/Promotions	262	2,500	640	640	2,000
	6-6000-460-2502	R&M-Bldgs	1,581	1,200	4,038	4,750	6,000
	6-6000-460-2590	R&M-Grounds	1,000	2,000	7,458	7,500	1,500
	6-6000-460-2598	R&M-Other Equip & Machinery	8,993	9,500	9,657	11,950	12,500
	6-6000-460-2999	Fleet Maintenance Allocation	7,593	8,287	5,523	8,287	9,076
	6-6000-460-2601	Office Supplies	926	1,000	370	370	750
	6-6000-460-2650	Petroleum Products	5,604	6,000	5,813	6,000	6,800
	6-6000-460-2690	Licenses and Permits	961	950	571	725	820
	6-6000-460-2691	Special Events	5,010	5,500	3,870	3,870	4,500
	6-6000-460-2692	Fishing Licenses	28,003	28,000	24,335	24,983	27,000
	6-6000-460-2695	Merchandise Purchases	47,774	38,000	37,686	37,959	40,000
	6-6000-460-2697	Operating Supplies	24,551	16,000	21,102	25,230	26,500

## D Department 6.0 Lake Estes Marina

Account ID	Account Description	2021 Actual	2022 Budget	2022 Actual 8/31/22	2022 Revised	2023
6-6000-460-2698	Fish Stocking	15,000	15,000	-	-	7,500
6-6000-460-2699	Rental Equipment	6,821	10,000	5,197	5,197	15,000
6-6000-460-2702	Staff Uniforms	1,532	1,550	1,851	1,851	2,000
6-6000-460-2704	Mileage	-	-	192	350	400
6-6000-460-2801	Telephone	2,739	2,750	2,081	2,955	3,160
6-6000-460-2802	Natural Gas	1,334	1,500	1,186	1,600	1,750
6-6000-460-2803	Electric	2,292	3,000	2,645	2,950	3,350
6-6000-460-2804	Water	4,419	4,400	2,006	7,270	7,490
6-6000-460-2805	Sewer	7,096	7,000	3,610	11,250	12,485
6-6000-460-2806	Trash	3,906	4,250	2,321	3,480	3,800
6-6000-460-2807	Cable/Internet	3,577	4,000	1,893	1,893	2,025
6-6000-460-2901	Use Tax Payment-Rentals	198	300	39	39	250
6-6000-460-2990	Cash Over/Short	(297)	-	125	151	-
6-6000-460-2997	Staff Morale/Teambuilding	-	300	285	285	450
6-6000-460-2998	Misc/Other	343	-	-	-	-
6-6100-461-2696	Purchases-Food	6,966	7,800	4,685	4,685	7,400
<b>Lake Estes Trail</b>						
6-6200-462-1101	Salaries-Regular FT	23,520	24,790	15,936	17,639	16,640
6-6200-462-1103	Salaries-Seasonal/PT Staff	28,430	16,960	3,402	19,532	6,163
6-6200-462-1411	Insurance/Medical-Dental	5,464	5,103	3,402	3,402	5,286
6-6200-462-1421	Payroll Taxes-FICA/Medicare	3,890	3,270	1,479	2,860	1,795
6-6200-462-1431	Retirement/ICMA	313	992	153	220	666
6-6200-462-2101	Property Insurance	2,001	2,061	1,333	1,999	2,399
6-6200-462-2102	Liability Insurance	-	458	-	-	685
6-6200-462-2141	Workers Comp Insurance	1,610	1,453	738	1,487	743
6-6200-462-2150	Unemployment Insurance	153	128	39	75	70
6-6200-462-2501	Contract Services	-	16,500	8,100	14,175	19,000
6-6200-462-2502	R&M-Bldgs	-	3,000	3,034	3,775	4,000
6-6200-462-2590	R&M-Grounds	1,350	5,500	5,496	5,575	5,200
6-6200-462-2595	R&M-Tree Maintenance	-	4,500	-	-	-
6-6200-462-2598	R&M-Equipment	37	1,000	37	250	1,000
6-6200-462-2697	Operating Supplies	17,407	19,500	8,047	15,500	20,850
6-6200-462-2801	Telephone	253	255	182	193	250
6-6200-462-2802	Natural Gas	794	850	720	1,050	1,200
6-6200-462-2803	Electric	4,390	4,805	4,063	5,585	5,975
6-6200-462-2804	Water	3,994	4,050	2,970	4,885	5,235
6-6200-462-2805	Sewer	2,518	2,550	2,814	5,100	6,300
6-6200-462-2806	Trash	8,072	10,000	2,535	7,000	10,000
6-6200-462-2998	Misc/Other-Wildlife	-	-	-	-	-
<b>Total Direct Operating Expenses</b>		<b>562,751</b>	<b>619,404</b>	<b>422,665</b>	<b>550,004</b>	<b>688,500</b>
<b>Operating Income</b>		<b>231,031</b>	<b>189,996</b>	<b>173,813</b>	<b>89,164</b>	<b>113,660</b>



## Department 6.0 Lake Estes Marina

Account ID	Account Description	2021 Actual	2022 Budget	2022 Actual 8/31/22	2022 Revised	2023
<b>Non-Operating Revenue</b>						
6-6000-380-3000	Sale of Equipment	11,200	-	750	750	3,000
6-6000-380-4001	Intergov't Revenue	3,750	-	-	12,650	-
6-6000-391-9101	Transfers - Property Taxes	-	4,500	-	-	-
6-6000-391-9101	Maintenance Fund Transfer	-	-	-	-	20,000
6-6000-391-9101	Marina Impr Fund Reserves used	-	180,000	190,703	190,703	56,750
	<b>Total Non-Operating Revenue</b>	<b>14,950</b>	<b>184,500</b>	<b>191,453</b>	<b>204,103</b>	<b>79,750</b>
<b>Non-Operating Expenses</b>						
6-6000-460-3112	Capital-Land Improvements	-	-	18,750	44,050	55,000
6-6000-460-3222	Capital-Bldgs	-	-	-	-	-
6-6000-460-3498	Capital-Equipment	-	235,000	243,433	243,433	49,250
6-6000-460-6001	Contingency Appropriation	-	6,194	-	5,500	6,885
6-6000-460-6004	Maintenance Repair Fund	-	9,291	-	1,337	10,327
6-6000-391-9101	Marina Impr Fund Reserve	-	49,500	-	36,155	47,995
6-6000-460-9800	Depreciation	44,535		-		
	<b>Total Non-Operating Expenses</b>	<b>44,535</b>	<b>299,985</b>	<b>262,183</b>	<b>330,476</b>	<b>169,457</b>
	<b>Net Income (Deficit) Before Admin Costs Allocated</b>	<b>201,445</b>	<b>74,511</b>	<b>103,083</b>	<b>(37,208)</b>	<b>23,953</b>
	Admin/Subsidy Share		46,262		51,517	80,822
	<b>Net Income (Deficit)</b>	<b>201,445</b>	<b>28,249</b>	<b>103,083</b>	<b>(88,725)</b>	<b>(56,870)</b>



## Department 7 – Parks and Trails

### ***Department Mission***

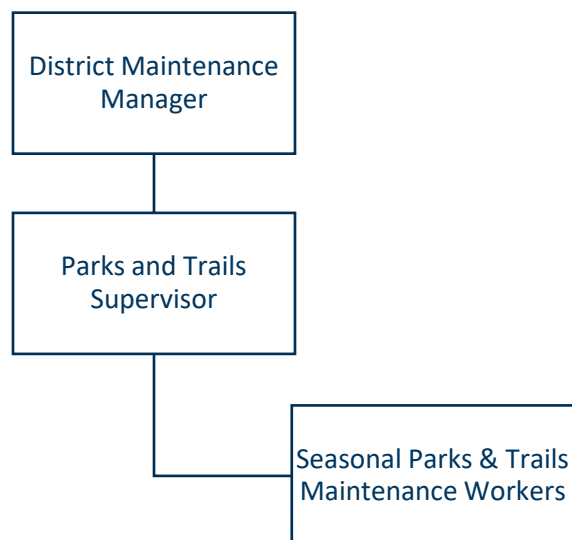
To provide a variety of amenities, parks, trails, and sports facilities that are safe, enjoyable, visually pleasing, and accessible to residents of and visitors to the Estes Valley.

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

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

### ***2023 Priorities and Capital Projects***

- Detailed execution schedule and budget estimates for the Stanley Park master plan.
- Complete tennis court renovation.
- Rebuild handicap fishing pier on Lake Estes Trail.
- Parking lot maintenance and repair.
- Necessary improvements of facilities/infrastructure including picnic shelters and restroom facilities.
- Continue enhancement of Stanley Park ballfield and turfgrass cultural practices.
- Continue professional development in areas of turfgrass management, playground safety, and maintenance management.



## Department 7.0 Parks & Trails

	Account ID	Account Description	2021 Actual	2022 Budget	2022 Actual 8/31/22	2022 Revised	2023
<b>Operating Revenue</b>							
	7-7000-348-4300	Common Point/ Gun Range	3,608	3,800	-	3,700	3,800
	7-7000-380-2000	Miscellaneous Revenue	-	-	-	-	-
	7-7100-380-2000	Misc Income (Stanley Park)	-	-	582	650	550
	7-7100-347-1800	Facility Rental-Stanley Park	14,820	15,500	10,235	18,100	20,250
	7-7100-347-5000	SP Donations	-	-	-	-	-
	7-7100-347-5001	EVRP Foundation Contribution	-	-	-	-	-
	7-7500-380-2000	Misc Income (Trails)	-	-	-	-	-
	7-7500-380-4000	Misc Income - Intergovt	-	-	-	-	-
	2-2300-347-9900	SP Improvement Fund					
<b>Total Operating Revenue</b>			<b>18,428</b>	<b>19,300</b>	<b>10,817</b>	<b>22,450</b>	<b>24,600</b>
<b>Park Operations and Maintenance Expenses</b>							
<b>Parks and Trails Management</b>							
	7-7000-470-1101	Salaries-Regular FT	35,918	34,652	23,475	31,940	30,654
	7-7000-470-1103	Salaries-Seasonal/PT Staff	6,849	35,620	15,344	28,730	29,731
	7-7000-470-1411	Insurance/Medical-Dental	5,568	6,495	4,246	5,361	6,724
	7-7000-470-1421	Payroll Taxes-FICA/Medicare	3,281	5,482	3,028	4,739	4,713
	7-7000-470-1431	Retirement/ICMA	970	1,386	519	1,278	1,226
	7-7000-470-2101	Property Insurance	22	23	8	12	-
	7-7000-470-2141	Workers Comp Insurance	1,417	2,445	3,089	4,914	2,270
	7-7000-470-2150	Unemployment Insurance	129	211	79	121	121
	7-7000-470-2650	Petroleum Products	985	950	1,151	2,000	2,500
	7-7000-470-2697	Operating Supplies	634	-	-	-	-
	7-7000-470-2702	Staff Uniforms	-	500	30	30	1,000
	7-7000-470-2801	Telephone	294	325	206	400	430
	7-7000-470-2807	Cable/Internet	-	1,750	-	-	-
	7-7000-470-2999	Fleet Maintenance Allocation	10,124	11,050	7,364	11,050	15,127
<b>Stanley Park</b>							
	7-7100-471-2101	Property Insurance	4,242	4,369	2,820	4,230	5,457
	7-7100-471-2102	Liability Insurance	7,159	7,375	5,173	7,759	7,992
	7-7100-471-2502	R&M-Bldgs	2,288	3,000	9,861	11,000	3,000
	7-7100-471-2590	R&M-Grounds	28,027	35,700	27,868	35,500	35,500
	7-7100-471-2595	R&M-Tree Maintenance	-	1,000	-	-	-
	7-7100-471-2598	R&M-Equipment	1,854	3,500	1,243	2,160	3,500
	7-7100-471-2697	Operating Supplies	4,336	7,700	5,296	8,345	8,000
	7-7100-471-2803	Electric	9,507	9,000	8,606	13,750	14,710
	7-7100-471-2804	Water	2,155	2,850	1,735	2,700	2,890
	7-7100-471-2805	Sewer	2,175	2,550	2,754	4,255	4,645
	7-7100-471-2806	Trash	2,818	3,200	1,352	3,050	3,265

## Department 7.0 Parks & Trails

Account ID	Account Description	2021 Actual	2022 Budget	2022 Actual 8/31/22	2022 Revised	2023
<b>Trails (Excluding Lake Estes Trail)</b>						
7-7500-475-2101	Property Insurance	-	-	-	-	-
7-7500-475-2102	Liability Insurance	336	346	249	373	-
7-7500-475-2494	Trails Fund Exp	562,875	11,300	4,836	4,836	171,750
7-7500-475-2590	R&M-Grounds	-	3,000	-	500	2,500
7-7500-475-2598	R&M-Equipment	6,501	4,000	373	400	1,000
7-7500-475-2697	Operating Supplies	497	500	-	-	250
<b>Total Direct Operating Expenses</b>		<b>700,960</b>	<b>200,279</b>	<b>130,705</b>	<b>189,433</b>	<b>358,956</b>
<b>Operating Income (Deficit)</b>		<b>(682,532)</b>	<b>(180,979)</b>	<b>(119,888)</b>	<b>(166,983)</b>	<b>(334,356)</b>
<b>Non-operating Revenues</b>						
7-7100-380-3000	Foundation Contributions	-	-	-	-	-
7-7100-391-9101	Transfers - Property Taxes	-	236,321	-	235,321	230,932
7-7100-391-9101	Maintenance Fund Transfer	-	-	-	-	-
7-7100-391-9101	Transfers - SP Impr Fund	-	-	-	12,000	12,850
7-7100-391-9101	Transfer from Reserves (Gen Op)	-	-	-	-	50,000
7-7100-391-9211	CTF Transfers	-	295,000	-	340,000	-
7-7500-380-4000	Intergovt Revenue	-	23,000	-	23,000	-
7-7500-391-9101	Trails Reserve Fund Incr/(Decr)	-	103,254	-	-	112,841
<b>Total Non-Operating Revenue</b>		<b>-</b>	<b>657,575</b>	<b>-</b>	<b>610,321</b>	<b>406,623</b>
<b>Non-operating Expenses</b>						
7-7000-470-4101	Principal-Capital Lease	-	-	-	-	-
7-7000-470-4102	Interest-Capital Lease	11	-	-	-	-
7-7000-470-6001	Contingency Appropriation	-	1,009	-	906	945
7-7000-470-6004	Maintenance Repair Fund	-	1,513	-	1,359	1,417
7-7000-470-9800	Depreciation	7,932	-	-	-	-
7-7100-471-3112	Capital-Land Improvements	-	275,000	-	351,000	243,000
7-7100-471-3222	Capital-Buildings	-	-	-	-	12,850
7-7100-471-3498	Capital-Equipment	-	-	-	-	-
7-7100-391-9101	Park Impr Fund Reserves used	-	-	-	-	-
7-7100-471-9800	Depreciation	50,057	-	-	-	-
7-7200-472-3225	Outdoor Range	-	-	-	-	-
7-7200-472-9800	Depreciation	-	-	-	-	-
7-7500-475-3112	Capital-Land Improvements	-	230,000	-	-	-
7-7500-475-3222	Capital-Buildings	-	-	-	-	-
7-7500-475-3498	Capital-Equipment	-	9,000	13,946	9,466	-
7-7500-475-9800	Depreciation	74,884	-	-	-	-
<b>Total Non-Operating Expenses</b>		<b>132,885</b>	<b>516,522</b>	<b>13,946</b>	<b>362,730</b>	<b>258,212</b>
<b>Net Income (Deficit) Before Admin Costs Allocated</b>		<b>(815,417)</b>	<b>(39,927)</b>	<b>(133,833)</b>	<b>80,608</b>	<b>(185,945)</b>
	Admin Cost Allocation		14,958		17,744	42,137
<b>Net Income (Deficit)</b>		<b>(815,417)</b>	<b>(54,885)</b>	<b>(133,833)</b>	<b>62,864</b>	<b>(228,082)</b>



## Department 7.4 – Campgrounds

### **Department Mission**

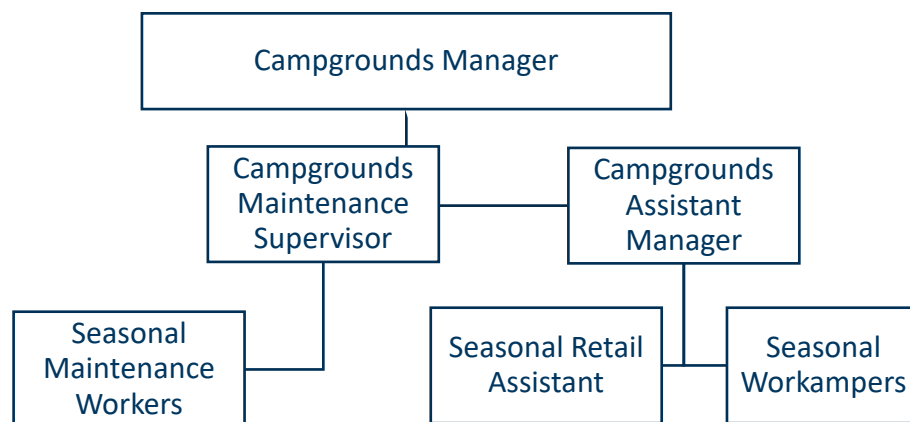
To provide high quality camping facilities and experiences that are safe, enjoyable, and accessible to residents of and visitors to the Estes Valley.

### **Services and Account Highlights**

Facilities include 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 the camping fees is placed in the Campground Improvement Fund. There is a 1% contingency and 1.5% maintenance set-aside in the account.

### **2023 Priorities and Capital Projects**

- The addition of a CXT vault toilet at the East Portal trailhead (if BOR cost share is available).
- Continue to improve quality of tent pads and landscaping at both campgrounds to provide better experiences for our guests.
- Begin purchasing new steel picnic tables to replace the oldest tables.
- Purchase and install four more picnic table shade shelters in the Mary's Lake Day Use area.
- Replace the last two older golf carts with two new Yamaha UMAX utility carts.
- Continue improving road surfaces and drainages to reduce ongoing erosion issues.



## Department 7.4 – Campgrounds

Account ID	Account Type	2021 Actual	2022 Budget	2022 Actual 8/31/22	2022 Revised	2023
<b>Operating Revenue</b>						
7-7400-342-1000	Special Events Revenue - ML	-	-	-	-	-
7-7400-347-9900	Campground Improvement Fund	185,223	182,000	250,503	259,698	220,000
7-7400-347-2400	Camping Revenue - ML	493,058	488,000	393,369	408,931	457,500
7-7400-347-2600	Showers & Laundry Revenue-ML	20,012	18,500	13,192	15,423	17,500
7-7400-347-2900	Merchandise Sales - ML	142,003	136,500	115,055	131,690	135,500
7-7400-347-2901	Non-tax revenue - ML	863	1,000	210	210	750
7-7400-347-2950	Vehicle Permit Fees	-	117,610	-	-	105,000
7-7400-380-2000	Miscellaneous Income - ML	179	650	345	500	550
7-7400-380-2008	Special Use Fees - ML	1,575	1,500	1,150	1,150	1,500
7-7450-347-2400	Camping Revenue - EP	247,447	243,000	204,169	209,782	202,500
7-7450-347-2900	Merchandise Sales - EP	36,379	33,500	29,260	33,704	32,750
7-7450-347-2901	Non-tax revenue - EP	(20)	-	-	-	-
	<b>Total Operating Revenue</b>	<b>1,126,719</b>	<b>1,222,260</b>	<b>1,007,253</b>	<b>1,061,088</b>	<b>1,173,550</b>
<b>Operating Expenses (both campgrounds)</b>						
7-7400-474-1101	Salaries-Regular FT	144,059	155,649	98,873	140,880	166,540
7-7400-474-1103	Salaries-Seasonal/PT Staff	69,543	60,000	37,417	48,204	45,088
7-7400-474-1411	Insurance/Medical-Dental	30,471	35,371	21,174	32,621	33,549
7-7400-474-1421	Payroll Taxes-FICA/Medicare	16,739	16,973	10,959	14,896	16,699
7-7400-474-1431	Retirement/ICMA	3,339	6,226	2,988	5,635	6,662
7-7400-474-2101	Property Insurance	4,399	4,532	3,029	4,532	6,662
7-7400-474-2102	Liability Insurance	3,271	3,369	2,423	3,635	3,417
7-7400-474-2141	Workers Comp Insurance	5,806	8,675	6,766	9,300	7,868
7-7400-474-2150	Unemployment Insurance	656	666	286	389	437
7-7400-474-2501	Contract Svc-Cleaning/Maint	25,100	35,000	21,000	26,020	30,000
7-7400-474-2502	R&M-Bldgs	21,184	21,000	12,272	20,250	20,500
7-7400-474-2590	R&M-Grounds	40,458	52,000	22,525	33,400	41,000
7-7400-474-2595	R&M-Tree Maintenance	11,223	11,000	13,104	13,104	10,000
7-7400-474-2597	Tools and Small Equipment	24,582	41,000	31,212	41,000	56,500
7-7400-474-2598	R&M-Machinery and Equip	4,010	5,000	3,942	5,000	5,000
7-7400-474-2601	Office Supplies	1,477	1,500	981	1,350	1,500
7-7400-474-2650	Petroleum Products	2,013	1,650	773	1,875	2,100
7-7400-474-2999	Fleet Maintenance Allocation	15,186	16,575	11,046	16,575	15,127
7-7400-474-2690	Licenses and Permits	294	300	14	300	325
7-7400-474-2695	Merchandise Purchases	89,676	97,500	92,713	98,000	96,500
7-7400-474-2697	Operating Supplies	21,816	24,500	21,208	24,350	34,000
7-7400-474-2699	Equipment Rental	1,701	1,775	1,387	1,900	2,000
7-7400-474-2702	Staff Uniforms	3,161	3,200	2,614	2,614	3,200
7-7400-474-2704	Mileage	117	250	111	115	200
7-7400-474-2705	Dues, Subscriptions & Mbrshps	99	350	-	-	-
7-7400-474-2801	Telephone	4,338	5,000	2,055	3,200	3,800



## Department 7.4 – Campgrounds

Account ID	Account Type	2021 Actual	2022 Budget	2022 Actual 8/31/22	2022 Revised	2023
7-7400-474-2802	Propane and Natural Gas	8,173	8,250	12,852	15,750	16,875
7-7400-474-2803	Electric	30,233	30,500	20,061	31,600	33,900
7-7400-474-2804	Water	8,421	8,700	7,199	10,595	11,350
7-7400-474-2805	Sewer	11,662	12,000	4,355	11,500	12,765
7-7400-474-2806	Trash	11,378	14,000	5,655	10,000	11,150
7-7400-474-2807	Cable/Internet	3,113	1,550	3,109	4,900	5,240
7-7400-474-2997	Cash over/short	(14)	-	10	10	-
7-7400-474-2998	Miscellaneous & Other	4	-	-	-	-
<b>Total Direct Operating Expenses</b>		<b>617,686</b>	<b>684,060</b>	<b>474,114</b>	<b>633,499</b>	<b>699,954</b>
<b>Operating Income (Deficit)</b>		<b>509,033</b>	<b>538,200</b>	<b>533,139</b>	<b>427,589</b>	<b>473,596</b>
<b>Non-Operating Revenue</b>						
7-7400-380-2075	Insurance Recovery/Reimburseme	-	-	-	-	-
7-7400-391-9101	Transfers - Property Taxes	-	-	-	-	-
7-7400-391-9101	CG Impr Fund Reserves used	-	456,000	-	462,937	66,400
7-7460-380-2000	Intergovernment Revenue	53,785	-	-	-	17,500
<b>Total Non-Operating Revenue</b>		<b>53,785</b>	<b>456,000</b>	<b>-</b>	<b>462,937</b>	<b>83,900</b>
<b>Non-Operating Expenses</b>						
7-7400-474-3112	Capital-Land Improvements	-	471,000	468,458	468,458	66,400
7-7400-474-3222	Capital-Buildings	-	-	-	-	35,000
7-7400-474-3498	Capital-Equipment	-	23,000	25,398	25,398	28,000
7-7400-474-4101	Principal-Capital Lease	-	23,167	15,581	20,808	21,073
7-7400-474-4102	Interest-Capital Lease	870	860	604	772	507
7-7400-474-6001	Contingency Appropriation	-	6,841	-	6,335	7,000
7-7400-474-6004	Maintenance Fund	-	10,261	-	9,502	10,499
7-7400-391-9101	CG Impr Fund Reserve	-	182,000	-	259,698	220,000
7-7400-474-9800	Depreciation	131,061				
<b>Total Non-Operating Expenses</b>		<b>131,931</b>	<b>717,128</b>	<b>510,041</b>	<b>790,972</b>	<b>388,479</b>
<b>Net Income (Deficit) Before Admin Costs Allocated</b>		<b>430,887</b>	<b>277,071</b>	<b>23,099</b>	<b>99,554</b>	<b>169,017</b>
	Admin/Subsidy Share		51,091		59,338	82,167
<b>Net Income (Deficit)</b>		<b>430,887</b>	<b>225,980</b>	<b>23,099</b>	<b>40,216</b>	<b>86,850</b>



## Department 9 – Conservation Trust Fund

### **Department Mission**

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

### **Services and Account Highlights**

Annually the District receives approximately \$65,000 from the State of Colorado. Funds are transferred to different accounts to fund capital improvements.

### **2023 Priorities and Capital Projects**

- Skate Park renovation in Stanley Park

<b>Department 9 - Conservation Trust Fund</b>							
	<b>Account ID</b>	<b>Account Description</b>	<b>2021 Actual</b>	<b>2022 Budget</b>	<b>2022 Actual 8/31/22</b>	<b>2022 Revised</b>	<b>2023</b>
<b>Operating Revenue</b>							
	9-1100-334-0000	Lottery Funds	67,280	60,000	36,797	69,550	66,500
	9-1100-361-0000	Interest Income	165	250	2,252	4,800	825
		<b>Total Revenue</b>	<b>67,444</b>	<b>60,250</b>	<b>39,049</b>	<b>74,350</b>	<b>67,325</b>
<b>Expenses</b>							
<b>Transfers</b>							
	9-1100-411-9007	Transfer to Parks/Golf	-	295,000	-	360,000	20,000
		<b>Total Transfers</b>	<b>-</b>	<b>295,000</b>	<b>-</b>	<b>360,000</b>	<b>20,000</b>
		<b>Total Revenues Over Transfers</b>	<b>67,444</b>	<b>(234,750)</b>	<b>39,049</b>	<b>(285,650)</b>	<b>47,325</b>





# EVRPD 2023 Capital Expenditure Budget by Funding Source

Location	Project Title	2023 Total	Golf Impr	Marina Impr	CG Impr	SPIF	Maint	Lottery	2008 levy - Equip	2008 levy - Trails/ General	CY Operating Income or Other Reserves	Grants and External Funding
All	Shared Equipment Leases	34,765							34,765			
All	Maintenance Shop Updates	37,500					37,500					
All	District Signage	10,000					10,000					
Campgrounds East P	Water/Sewer Upgrade Engineering Drawings	22,000			22,000							
Campgrounds East P	Vault Toilet in Day Use (only if BOR cost share)	35,000									17,500	17,500
Campgrounds Mary's Lk	Site Shade Shelters	44,400			44,400							
Campgrounds Mary's Lk	Equipment Lease (skidsteer 2021)	21,580									21,580	
Campgrounds Mary's Lk	Utility Vehicles (golf carts)	28,000									28,000	
Community Center	Lap Pool Decking (1A Fund)	57,500										57,500
Community Center	Paint Walls in Lap Pool (1A Fund)	13,375										13,375
Community Center	Snow Removal Equipment (1A Fund)	10,000										10,000
Community Center	New PA System (1A Fund)	7,500										7,500
Golf 18H	Irrigation System Loan payment	161,235	100,000					20,000		41,235		
Golf 18H	Turf Equip Leases	36,732	36,732									
Golf 18H	Royer Soil Grinder	37,450	37,450									
Golf 18H	Construct Fence Along 16th Fairway	26,750	26,750									
Golf 18H	Hangar Bathrooms	30,000					30,000					
Golf 9H	Pro Shop - Floor & Tile	10,000					10,000					
Golf 9H	Pro Shop - Front Desk	15,000					15,000					
Marina	Pontoon Boat	27,500									27,500	
Marina	Parking Lot Repair	35,000		35,000								
Marina	Kayak Racks	21,750		21,750								
Parks and Trails	Parking Lot Repair	20,000					20,000					
Parks and Trails	Fishing Pier Rebuild	30,000								30,000		
Stanley Park	Parking Lot Repair	18,000								18,000		
Stanley Park	Paint Bluebird & Osprey Shelters	12,850				12,850						
Stanley Park	Remainder of Tennis Court Renovation	120,000									120,000	
Stanley Park	Skate Park Renovation	75,000								75,000		
	Totals	998,887	200,932	56,750	66,400	12,850	122,500	20,000	34,765	164,235	214,580	105,875
	Total Excluding Lease Payments	744,575										



# Budget Summary Statement – Budget Basis 2021-2023

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

January 1, 2021 to December 31, 2023

Description	Actual Prior Year 2021	Revised Current Year 2022	Proposed Budget Year 2023
<b>Estimated Revenue:</b>			
Property Taxes	\$ 2,951,422	\$ 2,950,161	\$ 2,993,724
Conservation Trust/Lottery	67,280	69,550	66,500
Intergovernmental Revenues	1,109,024	1,121,266	1,010,500
Parks	18,428	22,450	24,600
Golf Courses and Pro Shops	2,001,327	2,087,613	2,110,825
Community Center	716,413	1,021,536	1,162,440
Marina	787,637	639,168	802,160
Campgrounds	1,124,964	1,061,088	1,173,550
Interest Income	11,281	118,065	100,325
Bond/Lease Proceeds	-	-	-
Transfers from (to) Reserves	(602,222)	(6,873)	(68,105)
Other	25,451	59,645	10,850
<b>Total Revenues</b>	<b>8,211,005</b>	<b>9,143,669</b>	<b>9,387,369</b>
<b>Estimated Expenditures:</b>			
General and Administrative	801,582	780,547	881,258
Community Center	1,403,441	1,660,140	1,972,130
Parks	700,961	189,433	358,955
Golf Courses and Pro Shops	1,313,414	1,479,419	1,621,412
Marina	562,748	550,004	688,500
Campgrounds	617,688	633,499	699,954
Reserves and Contingencies	59,278	110,955	135,436
Capital Outlay	293,466	1,456,894	744,575
Debt Service			
Bond Interest	699,400	377,800	366,544
Bond Principal	795,000	1,040,000	1,045,000
Bond Issue Costs	208,158	-	-
Bond Reserve, Tax Coll. Fees		43,293	41,605
Lease Interest	46,714	64,305	86,033
Lease Principal	599,045	638,550	716,147
<b>Total Expenditures</b>	<b>8,100,895</b>	<b>9,024,839</b>	<b>9,357,549</b>
<b>Excess (Deficit) of Revenues</b>			
<b>Over Expenditures-Budgetary Basis</b>	<b>\$ 110,110</b>	<b>\$ 118,830</b>	<b>\$ 29,820</b>
Beginning Fund Balance (unexpended surpluses from prior years)	3,731,543	4,425,115	4,550,817
Annual unexpended (expended) surpluses	693,572	125,702	97,924
<b>Ending Expendable Fund Balance</b>	<b>\$ 4,425,115</b>	<b>\$ 4,550,817</b>	<b>\$ 4,648,741</b>





# Budget Summary Statement – Accrual Basis 2021-2023

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

January 1, 2021 to December 31, 2023

Description	Actual Prior Year 2021	Revised Current Year 2022	Proposed Budget Year 2023
Estimated Operating Revenue:			
Fees and Charges	4,648,769	4,831,855	5,273,575
Other	25,451	59,645	10,850
<b>Total Operating Revenues</b>	<b>4,674,220</b>	<b>4,891,500</b>	<b>5,284,425</b>
Estimated Operating Expenditures:			
General and Administrative	801,582	780,547	881,258
Community Center	1,038,158	1,660,140	1,972,130
Parks	700,961	189,433	358,956
Golf Courses and Pro Shops	1,313,414	1,479,419	1,621,412
Recreation	365,283	-	-
Marina	562,748	550,004	688,500
Campgrounds	617,688	633,499	699,954
Other	-	110,955	135,436
<b>Total Operating Expenditures</b>	<b>5,399,834</b>	<b>5,403,997</b>	<b>6,357,646</b>
Income/(Loss) from Operation before Depreciation and Amortization	(725,614)	(512,497)	(1,073,221)
Depreciation and Amortization	(1,465,726)	(1,400,000)	(1,400,000)
Net Income/(Loss) from Operations	(2,191,340)	(1,912,498)	(2,473,221)
Non-Operating Revenues (Expenses)			
Interest Expense	(525,113)	(451,863)	(448,987)
Bond/Capital Lease Issue Costs, Amortization	(208,158)	63,992	63,993
Taxes	2,951,422	2,950,161	2,993,724
County Collection Fees - Bond Levy		(26,635)	(26,548)
Intergovernmental Revenues	1,109,024	1,190,815	1,077,000
Other Income	79,480		
Other Expense	-		
Interest Income	11,281	118,065	100,325
<b>Total Non-Operating Revenue (Expenses)</b>	<b>3,417,936</b>	<b>3,844,535</b>	<b>3,759,507</b>
NET INCOME (LOSS) BEFORE CONTRIB.	1,226,596	1,932,038	1,286,286
Capital Contributions	-	-	-
<b>NET INCOME</b>	<b>1,226,596</b>	<b>1,932,038</b>	<b>1,286,286</b>
NET ASSETS, Beginning of Year	22,081,105	23,307,701	25,239,739
<b>NET ASSETS, End of Year</b>	<b>\$ 23,307,701</b>	<b>\$ 25,239,739</b>	<b>\$ 26,526,025</b>





# Non GAAP Budget Reconciliation 2021-2023

## ESTES VALLEY RECREATION AND PARK DISTRICT

### NON GAAP BUDGET RECONCILIATION

January 1, 2021 to December 31, 2023

	Actual	Revised	Proposed
Description	Prior Year 2021	Current Year 2022	Budget Year 2023
Net Income Per Statement of Operations	\$ 1,226,596	\$ 1,932,038	\$ 1,286,286
Add:			
Expenses Which Are Not Expenditures for Budgetary Purposes			
Depreciation	1,465,726	1,400,000	1,400,000
Other Expense	-	-	-
Accrued Interest Expense	(22,876)	10,358	(2,990)
Budgetary Revenue Which Is Not Revenue for Financial Statement Purposes			
Bond/Lease Proceeds	-	-	-
Reserve Transfers	(602,222)	(6,873)	(68,105)
	<u>2,067,224</u>	<u>3,335,523</u>	<u>2,615,191</u>
Deduct:			
Items Which Are Expenditures for Budgetary Purposes			
Capital Outlay	(293,466)	(1,456,894)	(744,575)
Lease Principal Payments	(599,045)	(638,550)	(716,147)
Bond Principal Payments	(795,000)	(1,040,000)	(1,045,000)
Amortization of Bond Premium and Deferred Loss	(198,125)	(64,591)	(64,593)
Bond Reserve & Contingencies	(59,278)	(16,658)	(15,057)
Other Income	(12,200)		
	<u>(1,957,114)</u>	<u>(3,216,693)</u>	<u>(2,585,371)</u>
Excess (Deficiency) of Revenues Over Expenditures - Budgetary Basis	<u>\$ 110,110</u>	<u>\$ 118,830</u>	<u>\$ 29,820</u>





# ESTES VALLEY RECREATION AND PARK DISTRICT

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## 2023 BUDGET LEGAL REQUIREMENTS

**ESTES VALLEY RECREATION AND PARK DISTRICT  
RESOLUTION 2022-05  
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 2023 AND ENDING THE  
LAST DAY OF DECEMBER 2023.

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

WHEREAS, Pamela Bross, Budget Officer, has submitted a proposed budget to this governing body on October 15, 2022, 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, 2022, and interested taxpayers were given the opportunity to file or register any objections to said proposed budget; and

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

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

Section 1. That estimated expenditures are as follows:

General and Administrative	881,258
Community Center	1,972,130
Parks	358,956
Golf Courses and Pro Shops	1,621,412
Marina	688,500
Campgrounds	699,954
Reserves and Contingencies	135,436
Capital Outlay	744,575
Debt Service	
Bond Interest	366,544
Bond Principal	1,045,000
Bond Reserve, Tax Coll. Fees	41,605
Lease Interest	86,033
Lease Principal	716,147

<b>Total Expenditures</b>	<b>9,357,550</b>
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Section 2. That estimated revenues are as follows:

Property Taxes	\$2,993,724
Conservation Trust/Lottery	66,500
Intergovernmental Revenues	1,010,500
Parks	24,600
Golf Courses and Pro Shops	2,110,825
Community Center	1,162,440
Marina	802,160
Campgrounds	1,173,550
Interest Income	100,325
Bond/Lease Proceeds	-
Transfers from (to) Reserves	(68,104)
Other	10,850
<b>Total Revenues</b>	<b>9,387,370</b>

Section 3. That the budget as submitted, amended, and herein above summarized by fund, be, and the same hereby is, approved and adopted as the budget of the Estes Valley Recreation and Park District for the year 2023.

Section 4. That the budget approved and adopted shall be signed by Scott Dorman, President of the Board, attested to by Sarah Metz, Board Secretary, and made a part of the public records of Estes Valley Recreation and Park District.

ADOPTED, this 13<sup>th</sup> day of December, 2022.

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

ATTEST:

  
\_\_\_\_\_  
Stanley C. Gengler, Board Vice President



**ESTES VALLEY RECREATION AND PARK DISTRICT  
RESOLUTION 2022-06 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 2023 BUDGET YEAR.

WHEREAS, the Board of Directors has adopted the annual budget in accordance with the Local Government Budget Law, on December 13, 2022; 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	881,258
Community Center	1,972,130
Parks	358,956
Golf Courses and Pro Shops	1,621,412
Marina	688,500
Campgrounds	699,954
Reserves and Contingencies	135,436
Capital Outlay	744,575
Debt Service	
Bond Interest	366,544
Bond Principal	1,045,000
Bond Reserve, Tax Coll. Fees	41,605
Lease Interest	86,033
Lease Principal	716,147
<b>Total Expenditures</b>	<b>9,357,550</b>



ADOPTED, this 13<sup>th</sup> day of December, 2022.

Scott Dorman, President of the Board

ATTEST:

  
Stanley C. Gengler, Board Vice President

**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 2023**

**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 2023	Total maximum payment liability for all Real Property Lease Purchase Agreements over the entire terms of all such agreements, including all optional renewal terms
Bank of Colorado	Lease/lease-back of 6.49 acre site for Community Recreation Center. Includes existing Aquatic Center facility.	1/17/2017	\$ 547,389	\$ 3,284,126

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

Financial Institution	Description	Date of Agreement	Renewal Options (Y/N)	Total amount to be expended for all Non-Real Property Lease-Purchase Agreements in Budget Year 2023	Total maximum payment liability for all Non-Real Property Lease Purchase Agreements over the entire terms of all such agreements, including all optional renewal terms
U.S. Bancorp	Turf Equipment, Water Truck and Skid Steer	3/19/2021	N	\$ 67,601	\$ 270,406
Bank of the San Juans	18 Hole Golf Course Irrigation Lease	2/1/2022	N	\$ 161,235	\$ 3,224,700
<b>Non-Real Property Lease Payment Totals</b>				<b>\$ 228,836</b>	<b>\$ 3,495,106</b>

# CERTIFICATION OF VALUATION BY LARIMER COUNTY ASSESSOR

Name of Jurisdiction: 091 - ESTES VALLEY RECREATION AND PARK

IN LARIMER COUNTY ON 11/17/2022

New Entity: No

## 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 2022 IN LARIMER COUNTY, COLORADO

1. PREVIOUS YEAR'S NET TOTAL TAXABLE ASSESSED VALUATION:	\$442,295,439
2. CURRENT YEAR'S GROSS TOTAL TAXABLE ASSESSED VALUATION: *	\$434,397,062
3. LESS TIF DISTRICT INCREMENT, IF ANY:	\$0
4. CURRENT YEAR'S NET TOTAL TAXABLE ASSESSED VALUATION:	\$434,397,062
5. NEW CONSTRUCTION: **	\$2,234,085
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.):	\$100.78
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.):	\$15,422.33

\* 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 2022 IN LARIMER COUNTY, COLORADO ON AUGUST 25, 2022

1. CURRENT YEAR'S TOTAL ACTUAL VALUE OF ALL REAL PROPERTY: @	\$4,799,625,560
ADDITIONS TO TAXABLE REAL PROPERTY:	
2. CONSTRUCTION OF TAXABLE REAL PROPERTY IMPROVEMENTS: !	\$30,354,956
3. ANNEXATIONS/INCLUSIONS:	\$0
4. INCREASED MINING PRODUCTION: %	\$0
5. PREVIOUSLY EXEMPT PROPERTY:	\$790,620
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:	\$449,800
9. DISCONNECTIONS/EXCLUSION:	\$0
10. PREVIOUSLY TAXABLE PROPERTY:	\$261,580

@ 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, 2022

IN ACCORDANCE WITH 39-5-128(1.5) C.R.S. THE ASSESSOR PROVIDES:

HB21-1312 ASSESSED VALUE OF EXEMPT BUSINESS PERSONAL PROPERTY (ESTIMATED): \*\*

\$1,181,070

\*\* The tax revenue lost due to this exempted value will be reimbursed to the tax entity by the County Treasurer in accordance with 39-3-119 f(3). C.R.S.

Data Date: 11/18/2022

# CERTIFICATION OF VALUATION BY LARIMER COUNTY ASSESSOR

Name of Jurisdiction: 369 - ESTES VALLEY REC & PARK DIST COMMUNITY CENTER BOND

IN LARIMER COUNTY ON 11/17/2022

New Entity: No

## 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 2022 IN LARIMER COUNTY, COLORADO

1. PREVIOUS YEAR'S NET TOTAL TAXABLE ASSESSED VALUATION:	\$1,438,507
2. CURRENT YEAR'S GROSS TOTAL TAXABLE ASSESSED VALUATION: *	\$1,409,409
3. LESS TIF DISTRICT INCREMENT, IF ANY:	\$0
4. CURRENT YEAR'S NET TOTAL TAXABLE ASSESSED VALUATION:	\$1,409,409
5. NEW CONSTRUCTION: **	\$4,684
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.):	\$0.00
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.):	\$0.00

\* 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 2022 IN LARIMER COUNTY, COLORADO ON AUGUST 25, 2022

1. CURRENT YEAR'S TOTAL ACTUAL VALUE OF ALL REAL PROPERTY: @	\$20,163,000
ADDITIONS TO TAXABLE REAL PROPERTY:	
2. CONSTRUCTION OF TAXABLE REAL PROPERTY IMPROVEMENTS: !	\$67,400
3. ANNEXATIONS/INCLUSIONS:	\$0
4. INCREASED MINING PRODUCTION: %	\$0
5. PREVIOUSLY EXEMPT PROPERTY:	\$0
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:	\$0
9. DISCONNECTIONS/EXCLUSION:	\$0
10. PREVIOUSLY TAXABLE PROPERTY:	\$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 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, 2022

IN ACCORDANCE WITH 39-5-128(1.5) C.R.S. THE ASSESSOR PROVIDES:

HB21-1312 ASSESSED VALUE OF EXEMPT BUSINESS PERSONAL PROPERTY (ESTIMATED): \*\*

\*\* The tax revenue lost due to this exempted value will be reimbursed to the tax entity by the County Treasurer in accordance with 39-3-119 f(3), C.R.S.

Data Date: 11/18/2022



County Tax Entity Code 080101

EVRPD

New Tax Entity ☐ YES ☒ NO**CERTIFICATION OF VALUATION BY  
BOULDER COUNTY ASSESSOR**

DOLA LGID/SID \_\_\_\_\_ / \_\_\_\_\_

Date: November 21, 2022

**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. \$	\$9,435,967
2. CURRENT YEAR'S GROSS TOTAL ASSESSED VALUATION: ‡	2. \$	\$9,260,643
3. LESS TOTAL TIF AREA INCREMENTS, IF ANY:	3. \$	\$0
4. CURRENT YEAR'S NET TOTAL TAXABLE ASSESSED VALUATION:	4. \$	\$9,260,643
5. NEW CONSTRUCTION: *	5. \$	\$15,860
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.) ☐:	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. \$	\$0

‡ 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 &amp; 52A.

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

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

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

1. CURRENT YEAR'S TOTAL ACTUAL VALUE OF ALL REAL PROPERTY: ¶	1. \$	\$122,249,912
<b>ADDITIONS TO TAXABLE REAL PROPERTY</b>		
2. CONSTRUCTION OF TAXABLE REAL PROPERTY IMPROVEMENTS: *	2. \$	\$228,200
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 WITH 39-5-128(1), C.R.S., AND NO LATER THAN AUGUST 25, THE ASSESSOR CERTIFIES TO SCHOOL DISTRICTS:

TOTAL ACTUAL VALUE OF ALL TAXABLE PROPERTY \$ \$0

IN ACCORDANCE WITH 39-5-128(1.5), C.R.S., THE ASSESSOR PROVIDES:

HB21-1312 VALUE OF EXEMPT BUSINESS PERSONAL PROPERTY (ESTIMATED): \*\* \$ \$5,134

\*\* The tax revenue lost to this exempted value will be reimbursed to the tax entity by the County Treasurer in accordance with 39-3-119.5(3), C.R.S.

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

DLG 57 (Rev. 6/21)

**ESTES VALLEY RECREATION & PARK DISTRICT  
2022 TAX LEVIES COLLECTED IN 2023**

	Larimer Exemptions	Larimer County	Boulder County	Combined		
Current Year's Net Assessed Valuation	\$1,409,409	\$434,397,062	\$9,260,643	\$443,657,705		
				\$445,067,114	With exemptions included	
General Fund	2022 Revenue @ 1.455 Mills	2023 Revenue @ 1.607 Mills	1.781 Mills	Temporary Credit	Refunds & Abatements	
Larimer County	\$643,540	\$698,076	\$ 773,661	\$ 75,585	\$ 15,422	
Boulder County	\$13,729	\$14,882	\$ 16,493	\$ 1,611	\$ -	
	\$657,269	\$712,958	\$ 790,154	\$ 77,196	\$ 15,422	
Combined Fund	2022 Mills	2023 Mills	2023 Combined Revenue	Larimer	Boulder	
Total Mill Levy*	1.781	1.781	\$790,154	\$ 773,661	\$ 16,493	
Temporary Property Tax Credit	0.326	0.174	\$77,196	\$ (75,585)	\$ (1,611)	
General Fund Mill Levy**	1.455	1.607	\$712,958	\$ 698,076	\$ 14,882	
Refunds/Abatement	0.033	0.035	\$15,422	\$ 15,204	\$ 324	
Mill Levy Election, Nov. 4, 2008	1.200	1.200	\$532,389	\$ 521,277	\$ 11,113	
Election Nov. 3, 2015 - Operating	0.418	0.426	\$189,050	\$ 185,053	\$ 3,945	
Election Nov. 3, 2015 - Bonds	2.963	2.997	\$1,333,693	\$ 1,306,112	\$ 27,754	
<b>Net Mill Levy</b>	<b>6.069</b>	<b>6.265</b>	<b>\$2,783,512</b>	<b>\$ 2,725,722</b>	<b>\$ 58,018</b>	

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

\*\*The TABOR calculation was the most restrictive of the two growth limitations. TABOR was 1.607 mills and the 5.5% revenue limitation was 1.917 mills.

# PROPERTY TAX REVENUE LIMIT CALCULATIONS WORKSHEET

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

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

Version June 2012

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

1. Previous year's net total assessed valuation <sup>1</sup>	\$ 453,169,913
2. Previous year's revenue <sup>2</sup>	\$ 804,533
3. Current year's total net assessed valuation	\$ 445,067,114
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	\$ 2,254,629
6. Total current year increase in valuation due to <u>other</u> excluded property <sup>3</sup>	
7. "Omitted Property Revenue" from current year CV <sup>4</sup>	
8. "Omitted Property Revenue" from previous year CV <sup>5</sup>	
9. Current year's "unauthorized excess revenue," if any <sup>6</sup>	

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

10. Previous year's revenue <sup>7</sup>	\$ 657,269
11. Total actual value of all real property	\$ 4,942,038,472
12. Construction of taxable real property	\$ 30,650,556
13. Annexations/Inclusions	
14. Increase in mining production	
15. Previously exempt property	\$ 790,620
16. Oil or gas production from new wells	
17. Taxable property omitted (from current year's CV)	
18. Destruction of Property improvements	
19. Disconnections/Exclusions	
20. Previously taxable property	\$ 261,580

21. Inflation 8.200%

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

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

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

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

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

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

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

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

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

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

$$\begin{array}{rcl} \$ & 804,533 & + \\ \text{Line 2} & & \text{Line 8} \end{array} = \text{A1. } \$ \begin{array}{|c|} \hline 804,533 \\ \hline \end{array}$$

Adjusted property tax revenue base

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

$$\begin{array}{rcl} \$ & 804,533 & \div \\ \text{Line A1} & & \$ \begin{array}{|c|} \hline 453,169,913 \\ \hline \end{array} \end{array} = \text{A2. } \begin{array}{|c|} \hline 0.001775 \\ \hline \end{array}$$

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

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

$$\begin{array}{rcl} & + & \$ \begin{array}{|c|} \hline 2,254,629 \\ \hline \end{array} \\ \text{Line 4} & & \text{Line 5} \end{array}$$

+  $\begin{array}{|c|} \hline \text{Line 6} \\ \hline \end{array}$  = A3. \$  $\begin{array}{|c|} \hline 2,254,629 \\ \hline \end{array}$

Total "growth" properties

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

$$\begin{array}{rcl} \$ & 2,254,629 & \times \\ \text{Line A3} & & \text{Line A2} \end{array} = \text{A4. } \$ \begin{array}{|c|} \hline 4,002 \\ \hline \end{array}$$

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

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

$$\begin{array}{rcl} \$ & 804,533 & + \\ \text{Line A1} & & \$ \begin{array}{|c|} \hline 4,002 \\ \hline \end{array} \end{array} = \text{A5. } \$ \begin{array}{|c|} \hline 808,535 \\ \hline \end{array}$$

Expanded revenue base

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

$$\begin{array}{rcl} [ \$ & 808,535 & \times \\ \text{Line A5} & & 1.055^{10} \end{array} ]$$

+  $\begin{array}{|c|} \hline \text{DLG-Approved Revenue Increase} \\ \hline \end{array}$  +  $\begin{array}{|c|} \hline \text{Voter-Approved Revenue Increase}^{11} \\ \hline \end{array}$  = A6. \$  $\begin{array}{|c|} \hline 853,004 \\ \hline \end{array}$

Increased Revenue Base

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

$$\begin{array}{rcl} \$ & 853,004 & - \\ \text{Line A6} & & \text{Line 7} \end{array} = \text{A7. } \$ \begin{array}{|c|} \hline 853,004 \\ \hline \end{array}$$

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

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

$$\begin{array}{rcl} \$ & 853,004 & - \\ \text{Line A7} & & \text{Line 9} \end{array} = \text{A8. } \$ \begin{array}{|c|} \hline 853,004 \\ \hline \end{array}$$

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

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

$$\begin{array}{rcl} \$ & 853,004 & \div \\ \text{Line A8} & & \$ \begin{array}{|c|} \hline 445,067,114 \\ \hline \end{array} \end{array} \times 1,000 = \text{A9. } \begin{array}{|c|} \hline 1.917 \\ \hline \end{array}$$

Mill Levy (round to 3 decimals)

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

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

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

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

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

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

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

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

### B. TABOR “Local Growth” Percentage

B1. Determine net growth valuation:

$$\frac{\$ 31,441,176}{\text{Lines 12+13+14+15+16+17}} - \frac{\$ 261,580}{\text{Lines 18+19+20}} = \frac{\$ 31,179,596}{\text{Net Growth Value}}$$

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

$$\frac{\$ 4,942,038,472}{\text{Line 11}} - \frac{\$ 31,179,596}{\text{Line B1}} = \frac{\$ 4,910,858,876}{\text{ }}$$

B3. Determine the rate of “local growth”:

$$\frac{\$ 31,179,596}{\text{Line B1}} \div \frac{\$ 4,910,858,876}{\text{Line B2}} = \frac{0.006349}{\text{Local Growth Rate (round to 6 decimal places)}}$$

B4. Calculate the percentage of “local growth”:

$$\frac{0.006349}{\text{Line B3}} \times 100 = \frac{0.635\%}{\text{(round to 3 decimal places)}}$$

### C. TABOR Property Tax Revenue Limit

C1. Calculate the growth in property tax revenue allowed:

$$\frac{\$ 657,269}{\text{Line 10}^{15}} \times \frac{8.835\%}{\text{Line B4 + line 21}} = \frac{\$ 58,070}{\text{Increase allowed}}$$

C2. Calculate the TABOR property tax revenue limit:

$$\frac{\$ 657,269}{\text{Line 10}^{15}} + \frac{\$ 58,070}{\text{Line C1}} = \frac{\$ 715,339}{\text{TABOR Property Tax Revenue Limit}}$$

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

$$\left[ \frac{\$ 715,339}{\text{Line C2}} \div \frac{\$ 445,067,114}{\text{Line 3}} \right] \times 1,000 = \frac{1.607}{\text{Mill Levy (round to 3 decimal places)}}$$

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

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

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

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

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

## OTHER LEVIES:

### **Capital Expenditure Levy**

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

### **Refund/Abatement Levy**

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

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

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

### **Annual Incentive Payments**

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

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

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

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

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

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

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



**CERTIFICATION OF TAX LEVIES for NON-SCHOOL Governments**TO: County Commissioners<sup>1</sup> of Larimer County, Colorado.On behalf of the Estes Valley Recreation and Park District,(taxing entity)<sup>A</sup>the Board of Directors(governing body)<sup>B</sup>of the Estes Valley Recreation and Park District(local government)<sup>C</sup>

Hereby officially certifies the following mills to be levied against the taxing entity's GROSS \$ assessed valuation of:

434,397,062

(GROSS<sup>D</sup> assessed valuation, Line 2 of the Certification of Valuation Form DLG 57<sup>E</sup>)

Note: If the assessor certified a NET assessed valuation (AV) different than the GROSS AV due to a Tax Increment Financing (TIF) Area<sup>F</sup> the tax levies must be calculated using the NET AV. The taxing entity's total property tax revenue will be derived from the mill levy multiplied against the NET assessed valuation of:

434,397,062

(NET<sup>G</sup> assessed valuation, Line 4 of the Certification of Valuation Form DLG 57)  
USE VALUE FROM FINAL CERTIFICATION OF VALUATION PROVIDED BY ASSESSOR NO LATER THAN DECEMBER 10

Submitted: 12/15/2022  
(no later than Dec. 15) (mm/dd/yyyy)

for budget/fiscal year 2023  
(yyyy)

**PURPOSE** (see end notes for definitions and examples)**LEVY<sup>2</sup>****REVENUE<sup>2</sup>**

1. General Operating Expenses <sup>H</sup>	1.781	mills	\$ 773,661
2. <Minus> Temporary General Property Tax Credit/ Temporary Mill Levy Rate Reduction <sup>I</sup>	< 0.174 >	mills	\$ < 75,585 >
<b>SUBTOTAL FOR GENERAL OPERATING:</b>	1.607	mills	\$ 698,076
3. General Obligation Bonds and Interest <sup>J</sup>	2.997	mills	\$ 1,301,888
4. Contractual Obligations <sup>K</sup>		mills	\$
5. Capital Expenditures <sup>L</sup>		mills	\$
6. Refunds/Abatements <sup>M</sup>	0.035	mills	\$ 15,204
7. Other <sup>N</sup> (specify): <u>11/4/2008 Operation &amp; Trails Elec</u>	1.200	mills	\$ 521,277
<u>11/3/2015 Comm Ctr Opg Elec</u>	0.426	mills	\$ 185,053
<b>TOTAL:</b> [Sum of General Operating Subtotal and Lines 3 to 7]	6.265	mills	\$ 2,721,498

Contact person:  
(print)

Pamela Bross

Daytime

phone: ( 970 )

586-8191 ext. 118

Signed:

Pamela Bross

Title:

Finance Director

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

<sup>1</sup> If the taxing entity's boundaries include more than one county, you must certify the levies to each county. Use a separate form for each county and certify the same levies uniformly to each county per Article X, Section 3 of the Colorado Constitution.

<sup>2</sup> Levies must be rounded to three decimal places and revenue must be calculated from the total NET assessed valuation (Line 4 of Form DLG57 on the County Assessor's **FINAL** certification of valuation).



## CERTIFICATION OF TAX LEVIES, continued

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

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

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

1.	Purpose of Issue:	Construct and Equip a Community Center
	Series:	2021
	Date of Issue:	12/2/2021
	Coupon Rate:	Average 2.19
	Maturity Date:	Varying 12/1/2022 - 12/1/2035
	Levy:	1.995
	Revenue:	\$866,622
2.	Purpose of Issue:	Construct and Equip a Community Center
	Series:	2015 & 2016
	Date of Issue:	12/22/2015 & 2/18/2016
	Coupon Rate:	Varying 3.00 - 5.00
	Maturity Date:	Varying 12/1/2022 - 12/1/2024
	Levy:	1.002
	Revenue:	\$435,266

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

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

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

**CERTIFICATION OF TAX LEVIES for NON-SCHOOL Governments**TO: County Commissioners<sup>1</sup> of Larimer County, Colorado.On behalf of the Estes Valley Recreation and Park District,(taxing entity)<sup>A</sup>the Board of Directors(governing body)<sup>B</sup>of the Estes Valley Recreation and Park District(local government)<sup>C</sup>

Hereby officially certifies the following mills to be levied against the taxing entity's GROSS \$ assessed valuation of:

1,409,409

(GROSS<sup>D</sup> assessed valuation, Line 2 of the Certification of Valuation Form DLG 57<sup>E</sup>)

Note: If the assessor certified a NET assessed valuation (AV) different than the GROSS AV due to a Tax Increment Financing (TIF) Area<sup>F</sup> the tax levies must be calculated using the NET AV. The taxing entity's total property tax revenue will be derived from the mill levy multiplied against the NET assessed valuation of:

1,409,409

(NET<sup>G</sup> assessed valuation, Line 4 of the Certification of Valuation Form DLG 57)  
USE VALUE FROM FINAL CERTIFICATION OF VALUATION PROVIDED BY ASSESSOR NO LATER THAN DECEMBER 10

Submitted: 12/15/2022 for budget/fiscal year 2023  
(no later than Dec. 15) (mm/dd/yyyy) (yyyy)

**PURPOSE** (see end notes for definitions and examples)**LEVY<sup>2</sup>****REVENUE<sup>2</sup>**

1. General Operating Expenses <sup>H</sup>	mills	\$
2. <Minus> Temporary General Property Tax Credit/ Temporary Mill Levy Rate Reduction <sup>I</sup>	< > mills	\$ < >
<b>SUBTOTAL FOR GENERAL OPERATING:</b>	<input type="text"/> mills	\$ <input type="text"/>
3. General Obligation Bonds and Interest <sup>J</sup>	2.997 mills	\$ 4,224
4. Contractual Obligations <sup>K</sup>	mills	\$
5. Capital Expenditures <sup>L</sup>	mills	\$
6. Refunds/Abatements <sup>M</sup>	mills	\$
7. Other <sup>N</sup> (specify):	mills	\$
	mills	\$
<b>TOTAL:</b> [ Sum of General Operating Subtotal and Lines 3 to 7 ]	2.997 mills	\$ 4,224

Contact person:  
(print)Pamela BrossDaytime  
phone:

( 970 )

586-8191 ext. 118

Signed:

Pamela Bross

Title:

Finance Director

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

<sup>1</sup> If the taxing entity's boundaries include more than one county, you must certify the levies to each county. Use a separate form for each county and certify the same levies uniformly to each county per Article X, Section 3 of the Colorado Constitution.

<sup>2</sup> Levies must be rounded to three decimal places and revenue must be calculated from the total NET assessed valuation (Line 4 of Form DLG57 on the County Assessor's **FINAL** certification of valuation).

## CERTIFICATION OF TAX LEVIES, continued

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

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

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

1.	Purpose of Issue:	Construct and Equip a Community Center
	Series:	2021
	Date of Issue:	12/2/2021
	Coupon Rate:	Average 2.19
	Maturity Date:	Varying 12/1/2022 - 12/1/2035
	Levy:	1.995
	Revenue:	\$2,812
2.	Purpose of Issue:	Construct and Equip a Community Center
	Series:	2015 & 2016
	Date of Issue:	12/22/2015 & 2/18/2016
	Coupon Rate:	Varying 3.00 - 5.00
	Maturity Date:	Varying 12/1/2022 - 12/1/2024
	Levy:	1.002
	Revenue:	\$1412

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

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

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

**ESTES VALLEY RECREATION AND PARK DISTRICT  
RESOLUTION 2022-07  
TO SET MILL LEVIES LARIMER COUNTY**

A RESOLUTION LEVYING GENERAL PROPERTY TAXES FOR THE YEAR 2022 TO HELP DEFRAY THE COSTS OF GOVERNMENT FOR THE ESTES VALLEY RECREATION AND PARK DISTRICT, COLORADO, FOR THE 2023 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 13<sup>th</sup>, 2022; and,

WHEREAS, the amount of money necessary to balance the budget for general operating expenses is \$ 773,661 with a temporary property tax credit of \$75,585, providing a net general operating expense of \$698,076; and,

WHEREAS, the amount of optional levies authorized for refund/abatement is \$15,204; 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 \$521,277; 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 2023 is \$1,306,112; and,

WHEREAS, a tax increase of up to \$200,000 per year for Community Center operations was approved by the electors November 3, 2015. The amount of money required for operations in 2023 is \$185,053 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 \$434,397,062; 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 \$443,657,705

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 2023 budget year, there is hereby levied a tax of 1.781 mills, minus a temporary mill levy reduction of 0.174 mills, for a net mill levy of 1.607 mills upon each dollar of the total valuation for assessment of all taxable property within the District for the year 2022.

Section 2. That for the purpose of meeting the refund/abatement of the Estes Valley Recreation and Park District during the 2023 budget year, there is hereby levied a tax of 0.035 mills upon each dollar of the total valuation for assessment of all taxable property within the District for the year 2022.


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 2022.

Section 4. That for the purpose of debt service of bonds for constructing and equipping a Community Center approved in Ballot Question 4D of the November 3, 2015 election, there is hereby levied a tax of 2.997 mills upon each dollar of the total valuation for assessment of all taxable property within the District for the year 2022.

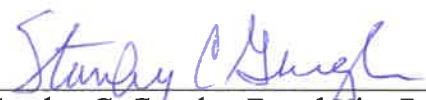
Section 5. That for the purpose of Community Center operations approved in Ballot Question 4D of the November 3, 2015 election, there is hereby levied a tax of 0.426 mills upon each dollar of the total valuation for assessment of all taxable property within the District for the year 2022.

Section 6. That the President of the Board is hereby authorized and directed to immediately certify to the County Commissioners of Larimer County, Colorado, the total mill levy of 6.265 for the Estes Valley Recreation and Park District as hereinabove determined and set.

ADOPTED, this 13<sup>th</sup> day of December, 2022.

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

ATTEST:

  
\_\_\_\_\_  
Stanley C. Gengler, Board Vice President





**CERTIFICATION OF TAX LEVIES for NON-SCHOOL Governments**TO: County Commissioners<sup>1</sup> of Boulder County, Colorado.On behalf of the Estes Valley Recreation and Park District,  
(taxing entity)<sup>A</sup>the Board of Directors  
(governing body)<sup>B</sup>of the Estes Valley Recreation and Park District  
(local government)<sup>C</sup>

Hereby officially certifies the following mills to be levied against the taxing entity's GROSS \$ assessed valuation of:

9,260,643

(GROSS<sup>D</sup> assessed valuation, Line 2 of the Certification of Valuation Form DLG 57<sup>E</sup>)

Note: If the assessor certified a NET assessed valuation (AV) different than the GROSS AV due to a Tax Increment Financing (TIF) Area<sup>F</sup> the tax levies must be calculated using the NET AV. The taxing entity's total property tax revenue will be derived from the mill levy multiplied against the NET assessed valuation of:

9,260,643

(NET<sup>G</sup> assessed valuation, Line 4 of the Certification of Valuation Form DLG 57)  
USE VALUE FROM FINAL CERTIFICATION OF VALUATION PROVIDED BY ASSESSOR NO LATER THAN DECEMBER 10

Submitted: 12/15/2022 for budget/fiscal year 2023  
(no later than Dec. 15) (mm/dd/yyyy) (yyyy)

**PURPOSE** (see end notes for definitions and examples)**LEVY<sup>2</sup>****REVENUE<sup>2</sup>**

1. General Operating Expenses <sup>H</sup>	1.781 mills	\$ 16,493
2. <Minus> Temporary General Property Tax Credit/ Temporary Mill Levy Rate Reduction <sup>I</sup>	< 0.174 > mills	\$ < 1,611 >
<b>SUBTOTAL FOR GENERAL OPERATING:</b>	<b>1.607 mills</b>	<b>\$ 14,882</b>
3. General Obligation Bonds and Interest <sup>J</sup>	2.997 mills	\$ 27,754
4. Contractual Obligations <sup>K</sup>	mills	\$
5. Capital Expenditures <sup>L</sup>	mills	\$
6. Refunds/Abatements <sup>M</sup>	0.035 mills	\$ 324
7. Other <sup>N</sup> (specify): <u>11/4/2008 Operation &amp; Trails Elec</u>	1.200 mills	\$ 11,113
<u>11/3/2015 Comm Ctr Opg Elec</u>	0.426 mills	\$ 3,945
<b>TOTAL:</b> [ Sum of General Operating Subtotal and Lines 3 to 7 ]	<b>6.265 mills</b>	<b>\$ 58,018</b>

Contact person:  
(print)Pamela Bross

Daytime

phone: ( 970 ) 586-8191 ext. 118

Signed:

Pamela Bross

Title:

Finance Director

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

<sup>1</sup> If the taxing entity's boundaries include more than one county, you must certify the levies to each county. Use a separate form for each county and certify the same levies uniformly to each county per Article X, Section 3 of the Colorado Constitution.

<sup>2</sup> Levies must be rounded to three decimal places and revenue must be calculated from the total NET assessed valuation (Line 4 of Form DLG57 on the County Assessor's FINAL certification of valuation).

## CERTIFICATION OF TAX LEVIES, continued

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

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

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

1.	Purpose of Issue:	Construct and Equip a Community Center
	Series:	2021
	Date of Issue:	12/2/2021
	Coupon Rate:	Average 2.19
	Maturity Date:	Varying 12/1/2022 - 12/1/2035
	Levy:	1.995
	Revenue:	\$18,475
2.	Purpose of Issue:	Construct and Equip a Community Center
	Series:	2015 & 2016
	Date of Issue:	12/22/2015 & 2/18/2016
	Coupon Rate:	Varying 3.00 - 5.00
	Maturity Date:	Varying 12/1/2022 - 12/1/2024
	Levy:	1.002
	Revenue:	\$9,279

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

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

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



**ESTES VALLEY RECREATION AND PARK DISTRICT  
RESOLUTION 2022-08  
TO SET MILL LEVIES BOULDER COUNTY**

A RESOLUTION LEVYING GENERAL PROPERTY TAXES FOR THE YEAR 2022 TO HELP DEFRAY THE COSTS OF GOVERNMENT FOR THE ESTES VALLEY RECREATION AND PARK.DISTRICT, COLORADO, FOR THE 2023 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 13, 2022; and,

WHEREAS, the amount of money necessary to balance the budget for general operating expenses is \$16,493 with a temporary property tax credit of \$1,611, providing a net general operating expense of \$14,882; and,

WHEREAS, the amount of optional levies authorized for refund/abatement is \$324; 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 \$11,113; 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 2023 is \$27,754; and,

WHEREAS, a tax increase of up to \$200,000 per year for Community Center operations was approved by the electors November 3, 2015. The amount of money required for operations in 2023 is \$3,945 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 \$9,260,643; 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 \$443,657,705

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

Section 1. That for the purpose of meeting all general operating expenses of the Estes Valley Recreation and Park District during the 2023 budget year, there is hereby levied a tax of **1.781** mills, minus a temporary mill levy reduction of 0.174 mills, for a net mill levy of 1.607 mills upon each dollar of the total valuation for assessment of all taxable property within the District for the year 2022.

Section 2. That for the purpose of meeting the refund/abatement of the Estes Valley Recreation and Park District during the 2023 budget year, there is hereby levied a tax of 0.035 mills upon each dollar of the total valuation for assessment of all taxable property within the District for the year 2022.


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 2022.

Section 4. That for the purpose of debt service of bonds for constructing and equipping a Community Center approved in Ballot Question 4D of the November 3, 2015 election, there is hereby levied a tax of 2.997 mills upon each dollar of the total valuation for assessment of all taxable property within the District for the year 2022.

Section 5. That for the purpose of Community Center operations approved in Ballot Question 4C of the November 3, 2015 election, there is hereby levied a tax of 0.426 mills upon each dollar of the total valuation for assessment of all taxable property within the District for the year 2022.

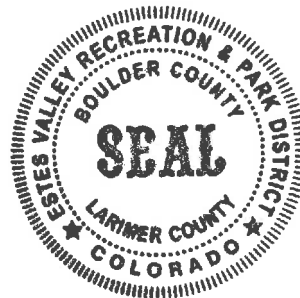
Section 6. That the President of the Board is hereby authorized and directed to immediately certify to the County Commissioners of Boulder County, Colorado, the total mill levy of 6.265 for the Estes Valley Recreation and Park District as hereinabove determined and set.

ADOPTED, this 13<sup>th</sup> day of December, 2022.

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

ATTEST:

  
\_\_\_\_\_  
Stanley C. Gengler, Board Vice President



**ESTES VALLEY RECREATION AND PARK DISTRICT  
RESOLUTION 2022-09  
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 2022,  
AND ENDING THE LAST DAY OF DECEMBER 2022.

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

WHEREAS, Pamela Bross, Budget Officer, has submitted a proposed budget to this governing body on October 15 2022, 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:

2022 Revised Budget

General and Administrative	780,547
Community Center	1,660,140
Parks	189,433
Golf Courses and Pro Shops	1,479,419
Marina	550,004
Campgrounds	633,499
Reserves and Contingencies	110,955
Capital Outlay	1,456,894
Debt Service	
Bond Interest	377,800
Bond Principal	1,040,000
Bond Reserve, Tax Coll. Fees	43,293
Lease Interest	64,305
Lease Principal	638,550
<b>Total Expenditures</b>	<b>9,024,839</b>

Section 2. That estimated revenues are as follows:

2022 Revised Budget

Property Taxes	2,950,161
Conservation Trust/Lottery	69,550
Intergovernmental Revenues	1,121,266
Parks	22,450
Golf Courses and Pro Shops	2,087,613
Community Center	1,021,536
Marina	639,168
Campgrounds	1,061,088
Interest Income	118,065
Bond/Lease Proceeds	-
Transfers from (to) Reserves	(6,873)
Other	59,645
<b>Total Revenues</b>	<b>9,143,669</b>

Section 3. That the budget as submitted, amended, and herein above summarized by fund, be, and the same hereby is, approved and adopted as the budget of the Estes Valley Recreation and Park District for the year 2022.


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

ADOPTED, this 13th day of December, 2022.



Scott Dorman, President of the Board

ATTEST

  
Stanley C. Gengler, Board Vice President