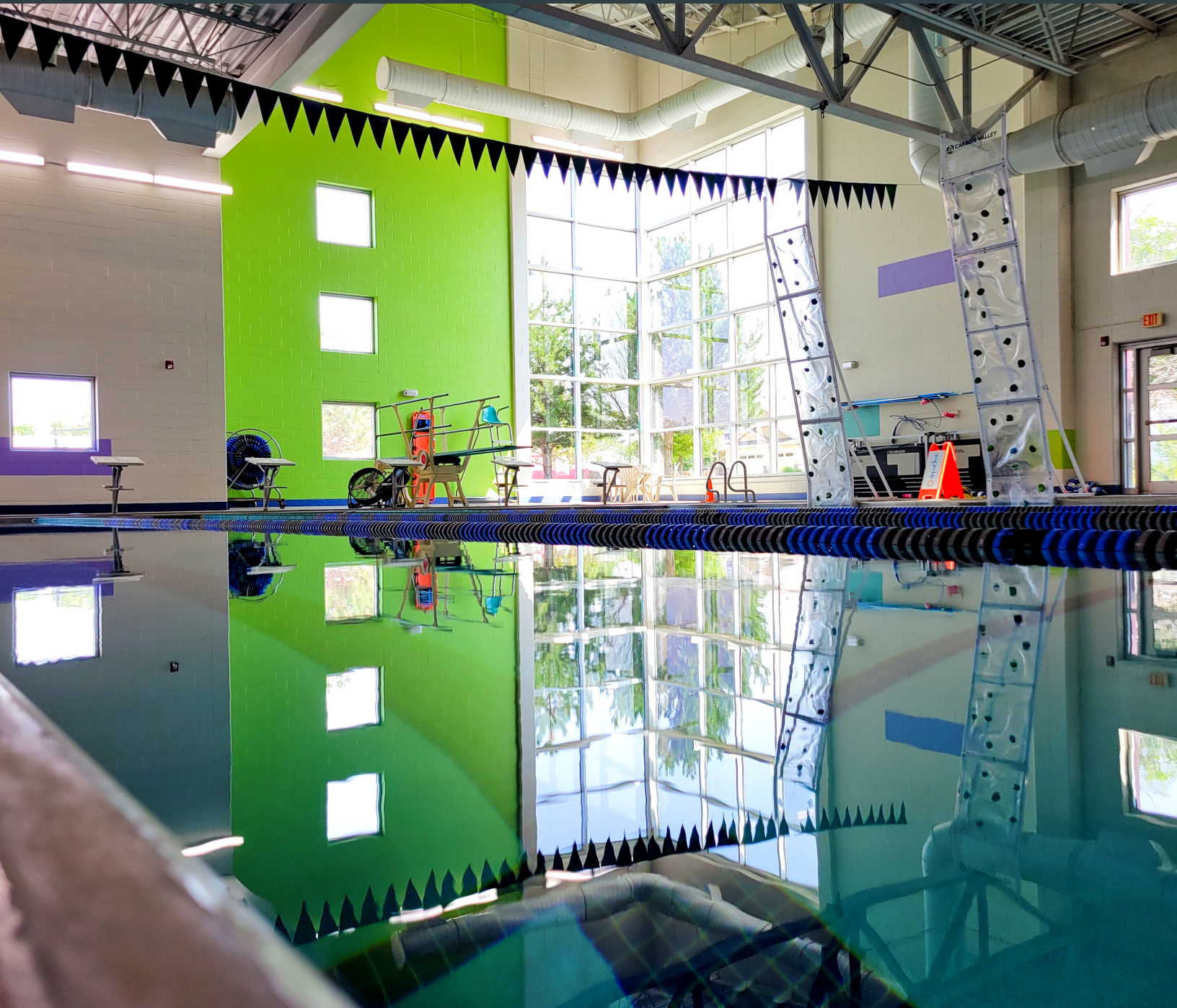


# 2022

## ANNUAL BUDGET



**CARBON VALLEY**  
PARKS & RECREATION DISTRICT



**Carbon Valley Parks & Recreation**  
**2022 Budget**



**CARBON VALLEY**  
PARKS & RECREATION DISTRICT

Prepared By:

Jacquelyn DeWaters, BroadPoint Consulting, LLC

Dean Rummel, Executive Director





# BUDGET GUIDE

The budget is the District's fundamental policy document. It describes the District's goals and details how resources are allocated to achieve these goals. In addition, the budget serves as the annual financial plan, an operations guide and a communications tool. The budget guide provides an overview of the elements of the budget document.

The 2022 Budget document is broken down into the following sections explained below:

## **Introductory Section**

This section is an executive summary of the budget, which includes the Budget Message, an organizational overview of the District and the budget process.

## **Fund Summaries**

This section explains the fund structure of the District and purpose of the funds. The budget for each fund is presented along with analysis of past financials and current projections.

## **General Fund - Division Detail**

The Division Operating Detail section includes a summary of each division with their service delivery plan and goals. This includes a description of the Division, their mission, purpose, goals, personnel break down and proposed 2022 budget.

## **Capital Project Plan**

This plan shows the detailed capital project planning for the District in 2022. This section discusses the projects and the funding sources.

## **Appendices**

The Appendices contain a glossary of words used throughout the document that the reader may not be familiar with. It also contains the District's debt schedules, Intergovernmental Agreements and a breakdown of the property tax levy calculation and the assessment from the county.

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# BUDGET MESSAGE

December 15, 2021

Board of Directors  
Carbon Valley Parks and Recreation District  
8350 County Rd 13 #180  
Firestone, CO 80504

Dear Board of Directors,

I am pleased to submit the 2022 budget of \$5,719,705 to the Board of Directors, making use of all available funds. The budget presented addresses all foreseeable operational needs for the year 2022. The budget is being submitted in accordance to the Colorado Revised Statutes (C.R.S.) 21-1-105. The District uses a modified accrual basis of accounting.

In the continuation of the COVID-19 response, the District will set focus on recovery and strive for normal operations during 2022. As staff work in conjunction with the Board of Directors, accomplishing the more focused approach with initiatives and efforts to serve the community and adapt to the growing needs, efforts towards the following will be prioritized in 2022.

- Improving marketing and overall communications
- Adding, expanding, or improving existing services
- Ensuring maximum benefit to residents of the District
- Establishing best practices and working towards efficiencies
- Improving internal efficiencies and controls
- Maintaining existing District facilities while ensuring quality
- Staff development, retention and empowerment

The District will be evaluating the 2021 expansion ballot measure that resulted in the not passing the mill increase for the identified growth. Given that a Board of Directors election is needed for May of 2022, the District will also budget for an additional attempt for the expansion opportunity. Staff will be working with community members and local officials on understanding any updates/changes that may be desired from the 2021 expansion plan. It will serve more fiscally responsible to combine such a bond election with the Board of Directors election instead of running two separate elections (May and November) within 2022.

An exciting extension of District services will be entering into a Inter Governmental Agreement (IGA) with the St. Vrain Lakes Metropolitan District No. 1 for recreation facilities operations and programming services at the Cove facility and outdoor pool located within Barefoot Lakes in Firestone, CO.



# BUDGET MESSAGE

The annual Budget is approved by the Board of Directors due to its comprehensive nature, including outlining the range of services offered, setting a common, agreed upon direction, prioritizing the allocation of public funds, and the time invested by both the Board and staff in future planning.

## **2022 Budget**

The 2022 budget for all appropriates is \$5,719,705.

Given the 2020 COVID closure and 2021 recovery phases, 2020 and 2021 actuals are not a great representation of what a normal fiscal year would present. 2022 has been budgeted with the intent of a normal operating and programmatic year but understanding that continuation of adjustments and resource allocations will be priorities throughout 2022.

## **Funding Sources**

Funding sources for the District are received between two methods; 1) property tax revenues, and 2) charges for services.

The majority of funding for the District is through property tax revenues. In 2020, the District saw a decrease in oil and gas valuations, which have resulted in a decrease in property tax revenue for the District in 2022.

Charges for services result from recreational and program revenues that are collected from the users of the recreation facilities and programs. Fees are assessed and adjusted annually based on the current market and recovery goals.

## **Expenditures**

The 2022 general operating expenditures were budgeted based on prior and current year spending. An inflation of 3% was used to determine some expenditures such as utilities and membership and dues.

## **Capital Projects**

Capital projects are budgeted annually as the need and associated cost may fluctuate from year to year. Priorities throughout 2022 will focus on the continued efforts to take care of current District facilities and assets. Refurbishment and replacement projects will concentrate on the customer experience within the confines and outer aesthetics of the Recreation Center, Gymnastics Center, and Senior Center totaling \$485,000 out of the Capital Improvements Project fund and \$115,000 out of the Conservation Trust Fund.

## **Fund Balance and Reserves**

Maintaining fund balances are critical to the financial health of the District. Based on TABOR the District will continue to hold 3% of revenues in fund balance, in addition, the Board of Directors have decided to set aside more funds in another account that will allow the District to continue operations longer if needed. The Board of Directors have also decided to create a fund balance reserve for a vehicle and equipment replacement program. A specified amount will be designated in fund balance to assign funds for these future expenditures. The Board of Directors will appropriate the funds in the years needed through resolution.

# BUDGET MESSAGE

**Conclusion**

In conclusion, we submit the 2022 budget to the Board of Directors. We have made great strides within the organization with money management, project planning, staff trainings and ownership which is reflective within the improved and more transparent budget. Staff also worked toward conservative yet operational budgets with success in efficiencies and allocation decreases.

Respectfully Submitted,



Dean Rummel  
Executive Director

# BUDGET RESOLUTION

## RESOLUTION NO. 2021-6

### RESOLUTION TO ADOPT BUDGET

**A RESOLUTION, PURSUANT TO SECTION 29-1-108, C.R.S., SUMMARIZING EXPENDITURES AND REVENUES FOR EACH FUND ADOPTING A BUDGET FOR THE CARBON VALLEY PARKS AND RECREATION DISTRICT, WELD COUNTY, COLORADO, FOR CALENDAR YEAR BEGINNING ON THE FIRST DAY OF JANUARY 2022, AND ENDING ON THE LAST DAY OF DECEMBER 2022**

- A. The Board of Directors of the Carbon Valley Parks and Recreation District has appointed the Finance Consultant, to prepare and submit a proposed budget to said governing body at the proper time; and
- B. The Executive Director has submitted a proposed budget to this governing body on October 13, 2021 for its consideration.
- C. Upon due and proper notice, published or 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 13, 2021 and interested taxpayers were given the opportunity to file or register any objections to said proposed budget.
- D. The budget has been prepared to comply with all terms, limitations and exemptions, including, but not unlimited to, reserve transfers and expenditure exemptions, under Article X, Section 20 of the Colorado Constitution (“TABOR”) and other laws or obligations which are applicable to or binding upon the District.
- E. Whatever increase 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 CARBON VALLEY PARKS AND RECREATION DISTRICT, WELD COUNTY, COLORADO:

- 1. That the budget, as submitted, amended, and summarized by fund, is hereby approved and adopted as the budget of the Carbon Valley Parks and Recreation District for the year stated above.
- 2. That the budget is hereby approved and adopted and made part of the public records of the Carbon Valley Parks and Recreation District.

# BUDGET RESOLUTION

Adopted this 15 day of December, 2021

Carbon Valley Parks and Recreation District

By: 

Board of Directors, President

Attest:

By: 

Board of Directors, Secretary



# BUDGET RESOLUTION

## RESOLUTION NO. 2021-7

### RESOLUTION TO APPROPRIATE SUMS OF MONEY

**A RESOLUTION, PURSUANT TO SECTION 29-1-108, C.R.S., APPROPRIATING SUMS OF MONEY TO THE VARIOUS FUNDS AND SPENDING AGENCIES, IN THE AMOUNT AND FOR THE PURPOSE AS SET FORTH BELOW, FOR THE CARBON VALLEY PARKS AND RECREATION DISTRICT, WELD COUNTY, COLORADO, FOR THE 2022 BUDGET YEAR**

- A. The Board of Directors has adopted the annual budget in accordance with the Local Government Budget Law, on December 15, 2021.
- B. The Board of Directors has made provision therein for revenues in the amount equal to or greater than the total proposed expenditures as set forth in said budget.
- C. It is not only required by law, but also necessary to appropriate the revenues provided in the budget to and for the purposes described below, thereby establishing a limitation on expenditures for the operations of the Carbon Valley Parks and Recreation District.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS FOR THE CARBON VALLEY PARKS AND RECREATION DISTRICT, WELD COUNTY, COLORADO:

- 1. That the following sums are hereby appropriated for the revenue of each fund, to each fund, for the purposes stated:

General Fund	\$	5,533,486
Conservation Trust Fund		184,219
Capital Improvement Projects		2,000
	\$	<u>5,719,705</u>

# BUDGET RESOLUTION

Adopted this 15 day of December, 2021

Carbon Valley Parks and Recreation District

By: 

Board of Directors, President

Attest:

By: 

Board of Directors, Secretary

# ORGANIZATIONAL SUMMARY

## SERVICES PROVIDED

---

The District, a quasi-municipal corporation and a political subdivision of the State of Colorado, was organized in 1983 and is governed pursuant to provisions of the Colorado Special District Act (Title 32, Article 1, Colorado Revised Statutes). The District operates under a Service Plan approved by the County of Weld County. The District’s services are located in Weld County including the communities of Frederick, Firestone, Dacono and the surrounding rural area. The District was established to construct and maintain parks and recreation facilities.

The District prepares its budget on the modified accrual basis of accounting in accordance with the requirements of the Colorado Revised Statutes C.R.S 29-1-105.

## BOARD OF DIRECTORS

---

The District is governed by a Board of Directors elected by residents of the District. The Board is made up of seven individuals elected from the District at large - two from Dacono, two from Frederick, two from Firestone and one at-large.

- President** Cody Childers  
Dacono
- Vice President** Kevin Grinstead  
At-Large
- Treasurer** William “Bill” Haid  
Dacono
- Secretary** Jason Stolz  
Firestone
- Members** Tina Cunningham  
Frederick
- Gary Mares  
Firestone
- Tina Martin  
Frederick



# ORGANIZATIONAL SUMMARY

## CVPRD LEADERSHIP TEAM

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Dean Rummel

Executive Director

Ally Flanagan

Human Resource Generalist

Heather Hammarstrom

Marketing and Communications Manager

Scott Hickmann

Facilities Manager

Kathy Lind

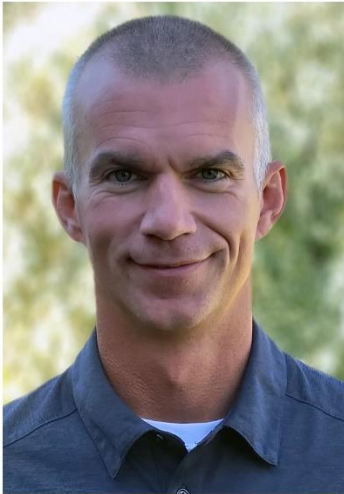
Recreations Manager

Kelly Olson

Programs Manager

Bryan Hostetler

Business and Finance Director (not pictured)





# ORGANIZATIONAL SUMMARY

## DISTRICT VISION, MISSION AND VALUES

---

**Vision:** To engage community, enhance life and encourage play.

**Mission:** The Carbon Valley Parks and Recreation District strives to increase and enhance recreational opportunities by providing a variety of quality programs and activities.

### Values:

#### Innovation

- Implementing meaningful change that drives results and challenges the “norm”
- Accept, expect and create Change
- Adopting process improvements to become efficient and effective
- Following best practices and industry standards through research, implementation, and evaluation

#### Integrity

- Practicing financial responsibility by using District resources wisely
- Building trust and effective relationships
- Leading by example through honesty, dedication, and pride
- Holding ourselves and others accountable for their actions and behaviors

#### Customer Service

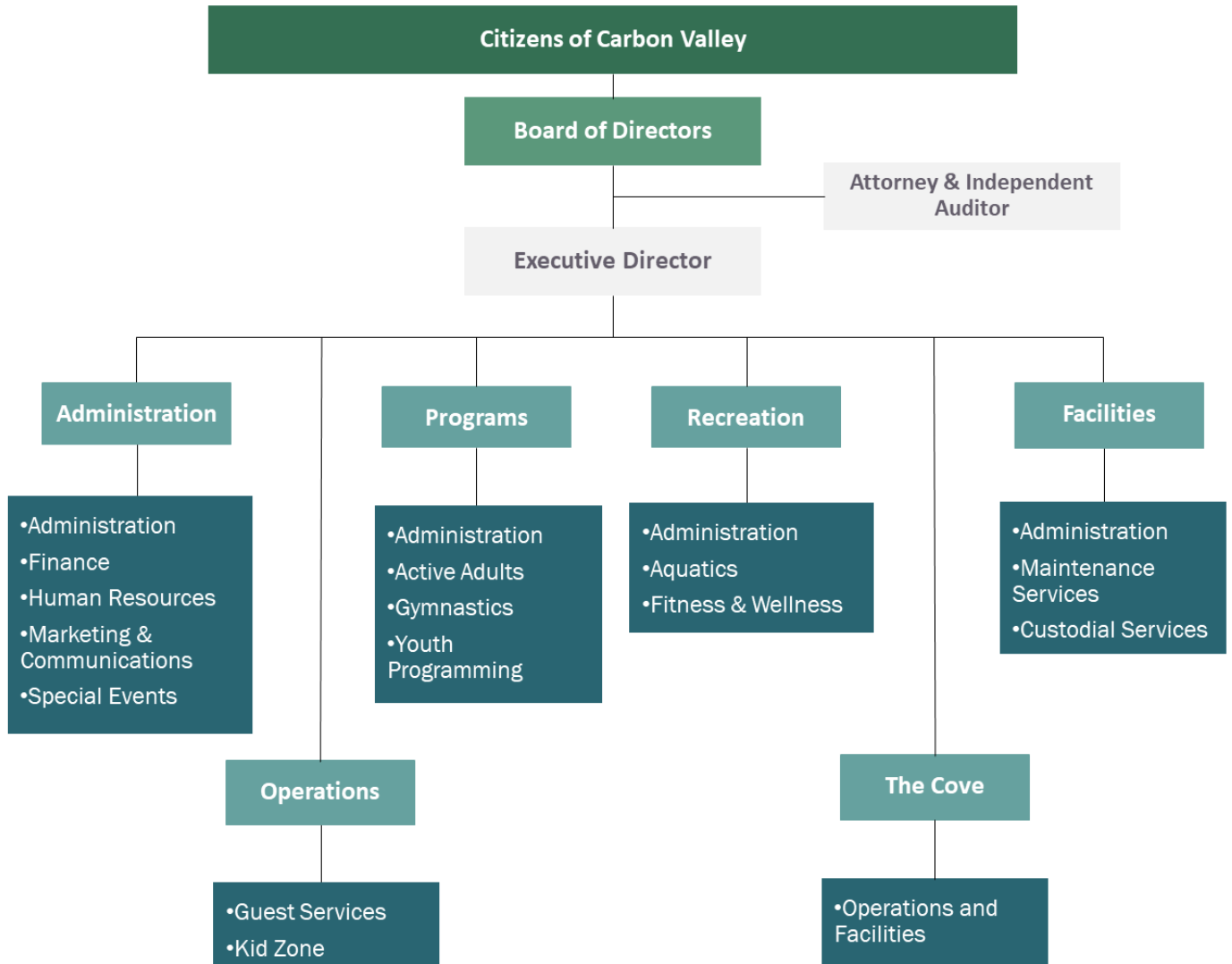
- Creating a welcoming customer experience by having a positive attitude
- Exhibiting transparent communication internally and externally
- Striving to improve quality of life and wellbeing

#### Teamwork

- Facilitating meaningful collaboration to inspire, lead, teach and empower
- Encouraging, involving, and rewarding
- HAVE FUN!

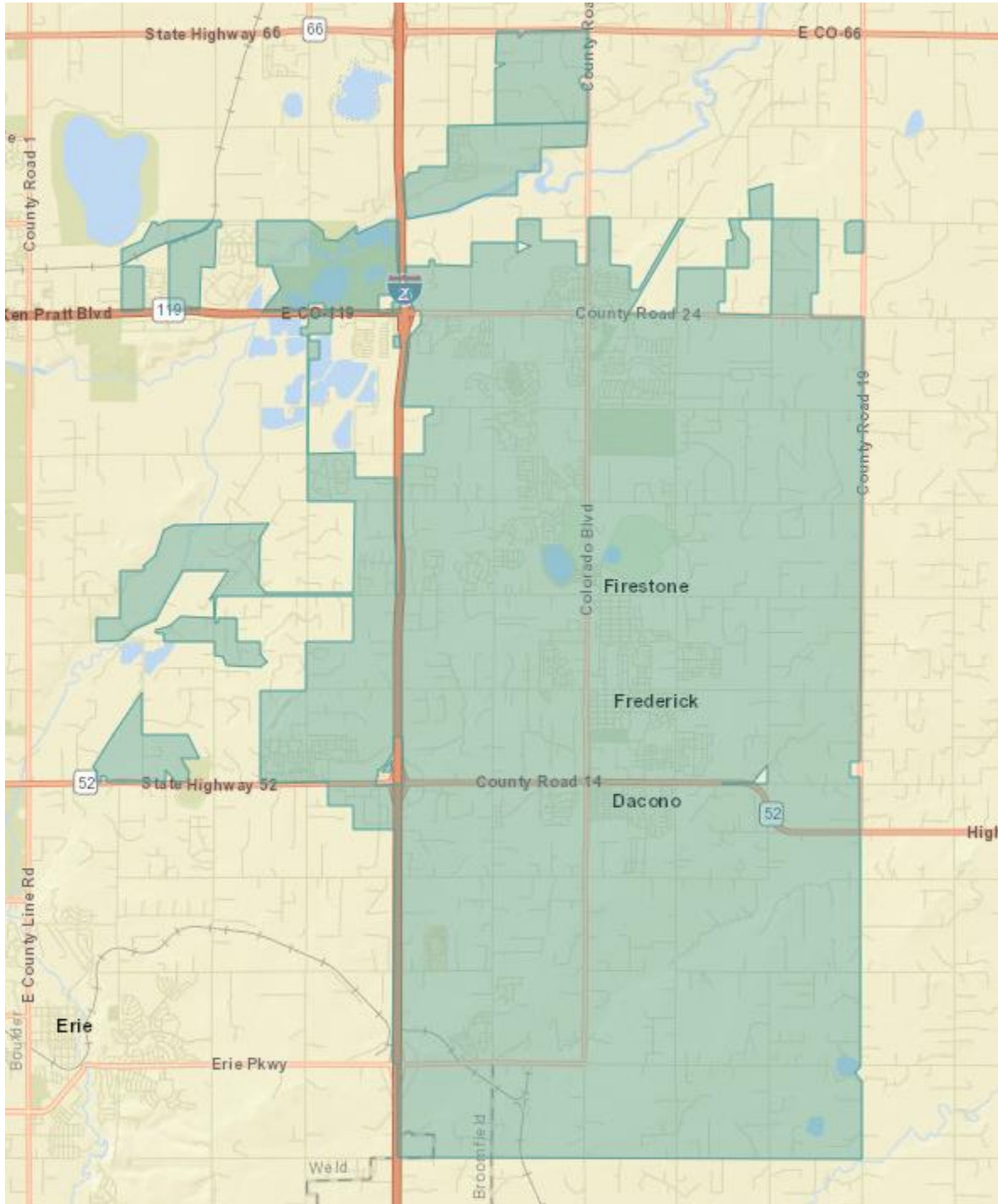
# ORGANIZATIONAL SUMMARY

## ORGANIZATIONAL CHART



# ORGANIZATIONAL SUMMARY

## MAP OF THE CVPRD DISTRICT



# ORGANIZATIONAL SUMMARY

## FUN FACTS ABOUT THE DISTRICT

Formed in 1983, the Carbon Valley Parks and Recreation District is a special district covering roughly 45 square miles, including the communities of Frederick, Firestone, Dacono. The District operates the Carbon Valley Recreation Center, the Carbon Valley Gymnastics/Senior Center and The Studio.

### 3 Recreation Facilities



Carbon Valley  
Gymnastics/  
Senior Center



Carbon Valley  
Recreation  
Center



Firestone  
Studio &  
Admin Office



#### Carbon Valley Recreation Center

- 50,000 square foot facility
- 25-yard, six lane lap pool, an activity pool with amenities such as logs, lazy river, 18' slide, splash pool for kids, steam room and hot tub
- Mind/body and fitness studios
- Gymnasium and walking track
- Racquetball court
- Cardio and weight rooms

#### The Studio and Administrative Office

- Fitness studio
- Rental space
- Administrative office



# ORGANIZATIONAL SUMMARY

## Carbon Valley Gymnastics/Senior Center

### Gymnastics Center

- Full size competition floor
- In-ground tumble trak (trampoline) leading into large foam pit
- Equipment for boys and girls programs (bars, balance beam, rings, etc.)
- Preschool equipment
- Cargo net

### Senior Center

- Lounge for coffee and socializing
- Library with diverse selection of books and puzzles
- Computer station
- Weekly lunches
- Variety of enrichment programs and trips



### District Programming

- Sports, dance, enrichment classes, aquatics, BMX, and more
- Fitness classes and personal training
- Senior trips and wellness programs
- Youth camps

## RECREATION PROGRAMS

 2,487  
Swim Lesson Participants

 337  
Private Swim Lesson Participants

 24,775  
Group Fitness Class Participants

 1,576  
Gymnastics Class Participants

 1,784  
Youth Sports Participants

 58  
Adult Sports Teams

 900  
Youth Program Participants

 1,317  
SilverSneakers Members



# BUDGET PROCESS

The annual budget is a fiscal plan, which presents the services and programs that will be provided to the communities within the District, and the funds needed to perform these services and programs. The Carbon Valley Parks and Recreation District constructs its budget on a calendar year, as required by law.

The Budget is prepared and adopted in a manner, in accordance with law, that adequately reflects the intent of the Board of Directors for the budget year. The budget is presented as a legislative document that, together with the related appropriation resolution, will represent the Board policy concerning the sources and uses of funds for the budgeted year.

## BUDGET PROCESS

The budget process begins with the publication of a budget calendar during the beginning of March. From March until May, the Executive Director works with staff to preform training and prepare for the budget process. The Executive Director meets with each division to review current and prior year spending, in preparation for the upcoming budget submissions.

Division budgets are due back, along with new budget requests and updated Service Delivery Plans by the beginning of June. After review, the Executive Director meets again with each division to review the coming year budget. Throughout the year a team of staff members meet to review and plan for current and upcoming Capital Improvement Projects and asset replacement programs.

By the end of August, the District received the Certification of Valuation from Weld County. This document helps guide Finance on making the appropriate calculations for revenue projections in the next year.

At the beginning of October, a draft of the budget is submitted to the Board of Directors for review. A “Notice of Budget” is then published prior to October 15<sup>th</sup>, and a special board meeting is filed to receive the proposed budget. The following information is required:

- Detailed estimates of proposed expenditures for each division/program within the District
- Statements of the bonded and other indebtedness of the District



# BUDGET PROCESS

- Detailed estimates of all the estimated revenues of the District
- A statement of the estimated balance or deficit for the end of the current fiscal year
- An estimate of the amount of money to be raised from current and delinquent taxes
- Any other supporting information that is requested by the Board

## Budget Hearing and Adoption

A public hearing on the proposed budget shall be held before its final adoption at such time and place as the Board shall direct. Notice of such public hearing and notice that the proposed budget is on file in the Administration Office of the District shall be published in a newspaper that specifies the date, time and place of the budget hearing and that the complete proposed budget shall be on file for public inspection during regular administrative office hours.

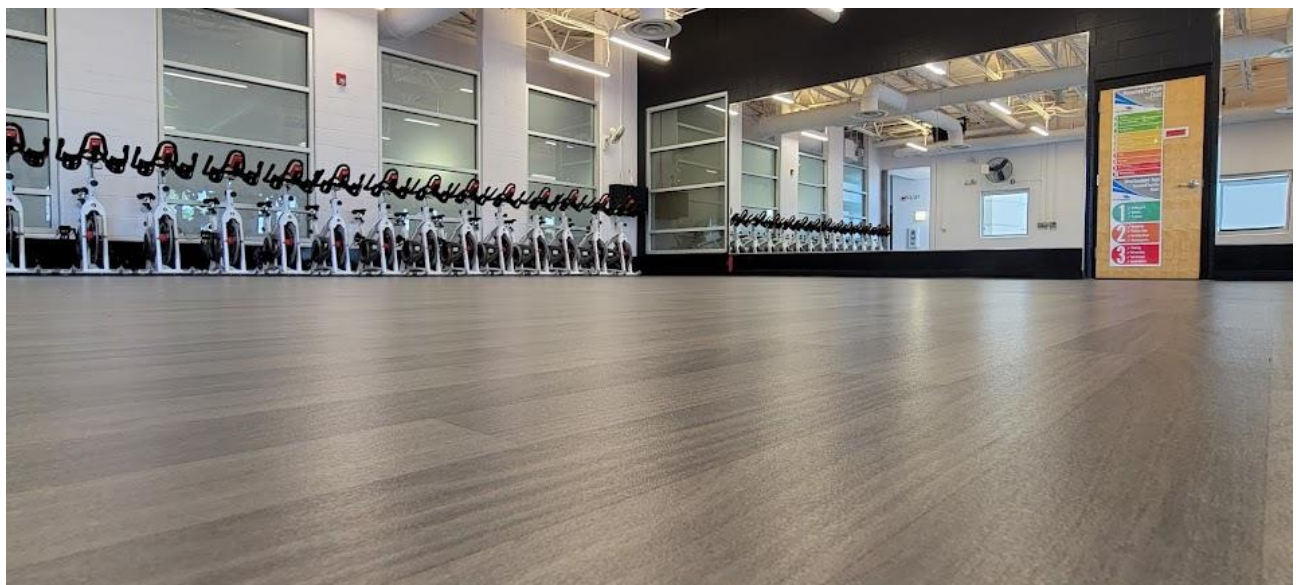
The Board shall adopt the budget by resolution at least (5) working days before the final day established by law for the certification of the ensuing year's tax levy to the county.

State law requires the District to certify its property taxes and mill levy with its county by December 15<sup>th</sup> and the District's final budget be submitted by January 30<sup>th</sup> to the Department of Local Affairs.

## BUDGET AMENDMENTS

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After the budget is adopted, the approved budget can only be changed through a public hearing of a resolution amending the budget. Requests will be reviewed and determined based on availability of funding and needs of the District.





# 2022 BUDGET BY FUND

## 2022 BUDGET AS ADOPTED – SUMMARY

### CARBON VALLEY PARKS & RECREATION DISTRICT 2022 Budget As Adopted - Summary For the Years Ended and Ending December 31,

	2020 Actual	2021 Estimated	2022 Adopted
Beginning Fund Balance	\$ 3,262,002	\$ 4,721,168	\$ 6,001,163
Revenues			
Property taxes	3,710,231	3,689,000	3,296,028
Specific ownership taxes	184,994	184,450	197,762
Conservation trust entitlement	182,795	180,000	180,000
Interest income	24,873	22,211	27,837
Other revenue	92,747	101,410	138,539
Program revenue	158,873	452,394	746,552
Recreation revenue	404,406	507,887	208,880
Operations revenue	-	-	693,074
The Cove revenue	-	-	231,034
Total Revenues	<u>4,758,919</u>	<u>5,137,352</u>	<u>5,719,705</u>
 Total funds available	 <u>\$ 8,020,921</u>	 <u>\$ 9,858,520</u>	 <u>\$ 11,720,868</u>
Expenditures			
Administrative	911,194	846,713	1,365,628
Program	375,406	490,106	828,124
Recreation	813,559	995,531	876,298
Facilities	522,934	581,041	698,815
Operations	-	-	489,534
The Cove	-	-	231,034
County treasurer's fees	55,742	81,158	72,513
Lease principal	123,071	124,855	129,899
Lease interest	35,134	30,090	25,045
Other expense	61,583	121,265	138,557
Contingency	-	50,000	50,000
Capital improvements	153,669	206,600	485,000
Conservation Trust Fund	247,461	330,000	115,000
Total expenditures	<u>3,299,753</u>	<u>3,857,358</u>	<u>5,505,446</u>
Ending fund balance	<u>\$ 4,721,168</u>	<u>\$ 6,001,163</u>	<u>\$ 6,215,421</u>
Restricted emergency reserves	137,000	145,012	133,477
Restricted Conservation Trust Fund	312,092	162,272	231,491
Assigned General Fund reserves	911,563	672,678	1,080,385
Assigned General Fund capital outlay	167,037	167,037	207,037
Assigned Fund Balance - CIP Fund	1,050,580	1,469,195	1,548,893
Non-Spendable General Fund balance	120,347	123,957	127,676
Undesignated General Fund balance	<u>2,022,549</u>	<u>3,261,012</u>	<u>2,886,462</u>
Total ending fund balance	<u>\$ 4,721,168</u>	<u>\$ 6,001,163</u>	<u>\$ 6,215,421</u>

# 2022 BUDGET BY FUND

## SUMMARY OF GENERAL FUND FINANCIALS

The General Fund is the District's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

### CARBON VALLEY PARKS & RECREATION DISTRICT

#### General Fund

#### 2022 Budget As Adopted

#### For the Years Ended and Ending December 31,

	2020 Actual	2021 Estimated	2022 Adopted
Beginning Fund Balance	\$ 2,362,112	\$ 3,358,496	\$ 4,369,696
Revenues			
Administrative revenue			
Property taxes	3,710,231	3,689,000	3,296,028
Specific ownership taxes	184,994	184,450	197,762
Interest income	18,756	21,816	21,618
Other revenue	92,747	101,410	138,539
Program revenue	158,873	452,394	746,552
Recreation revenue	404,406	507,887	208,880
Operations revenue	-	-	693,074
The Cove revenue	-	-	231,034
Total Revenues	<u>4,570,007</u>	<u>4,956,957</u>	<u>5,533,486</u>
Total funds available	<u>\$ 6,932,119</u>	<u>\$ 8,315,453</u>	<u>\$ 9,903,182</u>
Expenditures			
Administrative	911,194	846,713	1,365,628
Program	375,406	490,106	828,124
Recreation	813,559	995,531	876,298
Facilities	522,934	581,041	698,815
Operations	-	-	489,534
The Cove	-	-	231,034
County Treasurer's fees	55,742	81,158	72,513
Lease principal	123,071	124,855	129,899
Lease interest	35,134	30,090	25,045
Other expense	61,583	121,265	138,557
Total expenditures	<u>2,898,623</u>	<u>3,270,758</u>	<u>4,855,447</u>
Transfer out			
Transfer to CIP Fund	675,000	675,000	612,698
Total expenditures and transfers out requiring appropriation	<u>3,573,623</u>	<u>3,945,758</u>	<u>5,468,145</u>
Ending fund balance	<u>\$ 3,358,496</u>	<u>\$ 4,369,696</u>	<u>\$ 4,435,037</u>
Restricted for emergency reserves	\$ 137,000	\$ 145,012	\$ 133,477
Assigned for contingencies	911,563	672,678	1,080,385
Assigned for capital outlay	167,037	167,037	207,037
Non-spendable	120,347	123,957	127,676
Total reserve	<u>1,335,947</u>	<u>1,108,684</u>	<u>1,548,575</u>
Undesignated fund balance	<u>\$ 2,022,549</u>	<u>\$ 3,261,012</u>	<u>\$ 2,886,462</u>

# 2022 BUDGET BY FUND

## SUMMARY OF CONSERVATION TRUST FUND FINANCIALS

The Conservation Trust Fund is a Special Revenue Fund that is used to account for conservation trust revenues and expenditures incurred for eligible costs. Details can be found on page 73.

**CARBON VALLEY PARKS & RECREATION DISTRICT**  
**Conservation Trust Fund**  
**2022 Budget As Adopted**  
**For the Years Ended and Ending December 31,**

	<b>2020 Actual</b>	<b>2021 Estimated</b>	<b>2022 Adopted</b>
Beginning Fund Balance	\$ 373,912	\$ 312,092	\$ 162,272
Revenues			
Conservation trust entitlement	182,795	180,000	180,000
Interest income	2,846	180	4,219
Total Revenues	<u>185,641</u>	<u>180,180</u>	<u>184,219</u>
Total funds available	<u>\$ 559,553</u>	<u>\$ 492,272</u>	<u>\$ 346,491</u>
Expenditures			
Weight room equipment purchase	247,461	-	-
Gymnastics Equipment	-	100,000	-
Outdoor Fitness Area	-	230,000	-
Gymnasium Remodel	-	-	115,000
Total expenditures	<u>247,461</u>	<u>330,000</u>	<u>115,000</u>
Ending fund balance	<u>\$ 312,092</u>	<u>\$ 162,272</u>	<u>\$ 231,491</u>
Restricted Conservation Trust Fund	312,092	162,272	231,491
Total reserve	<u>\$ 312,092</u>	<u>\$ 162,272</u>	<u>\$ 231,491</u>

# 2022 BUDGET BY FUND

## SUMMARY OF CAPITAL IMPROVEMENT PROJECTS FUND FINANCIALS

The Capital Improvement Projects Fund was established in 2018. This fund will be used to account for the design, construction and improvements of various individual projects of the District. More information about this fund can be found on page 74.

**CARBON VALLEY PARKS & RECREATION DISTRICT**  
**Capital Improvements Project Fund**  
**2022 Budget As Adopted**  
**For the Years Ended and Ending December 31,**

	2020 Actual	2021 Estimated	2022 Adopted
Beginning Fund Balance	\$ 525,978	\$ 1,050,580	\$ 1,469,195
Revenues			
Interest income	3,271	215	2,000
Total Revenues	3,271	215	2,000
Transfers			
Transfer from General Fund	675,000	675,000	612,698
Total Transfers	675,000	675,000	612,698
 Total funds available	 \$ 1,204,249	 \$ 1,725,795	 \$ 2,083,893
Expenditures			
Contingency	-	50,000	50,000
Capital improvements			
Administration Studio	118,060	-	-
Recreation Center - Carpeting	-	23,000	-
Gym/Senior Center - Remodel	35,609	41,600	-
Recreation Center - Fitness/Mind Body Remodel	-	50,000	35,000
Recreation Center - Interior Painting - Common Areas	-	12,000	-
Recreation Center - Interior Painting - Pool Area	-	15,000	-
Recreation Center - Signage - Exterior Marque	-	20,000	-
Recreation Center - Signage - Interior	-	20,000	-
Recreation Center - Parking Lot Resealing	-	25,000	-
Recreation Center - Water Slide Stairs Repair	-	-	15,000
Recreation Center - Exterior Paint	-	-	25,000
Recreation Center - Outdoor Lighting Update	-	-	15,000
Recreation Center - Kids Zone	-	-	70,000
Recreation Center - Common Areas and Offices	-	-	20,000
Recreation Center - Front Entrance	-	-	280,000
Recreation Center - Perimeter Fence	-	-	25,000
Total expenditures	153,669	256,600	535,000
Total expenditures and transfers out requiring appropriation	153,669	256,600	535,000
Ending fund balance	\$ 1,050,580	\$ 1,469,195	\$ 1,548,893
Assigned Fund Balance - CIP Fund	1,050,580	1,469,195	1,548,893
Total reserve	\$ 1,050,580	\$ 1,469,195	\$ 1,548,893

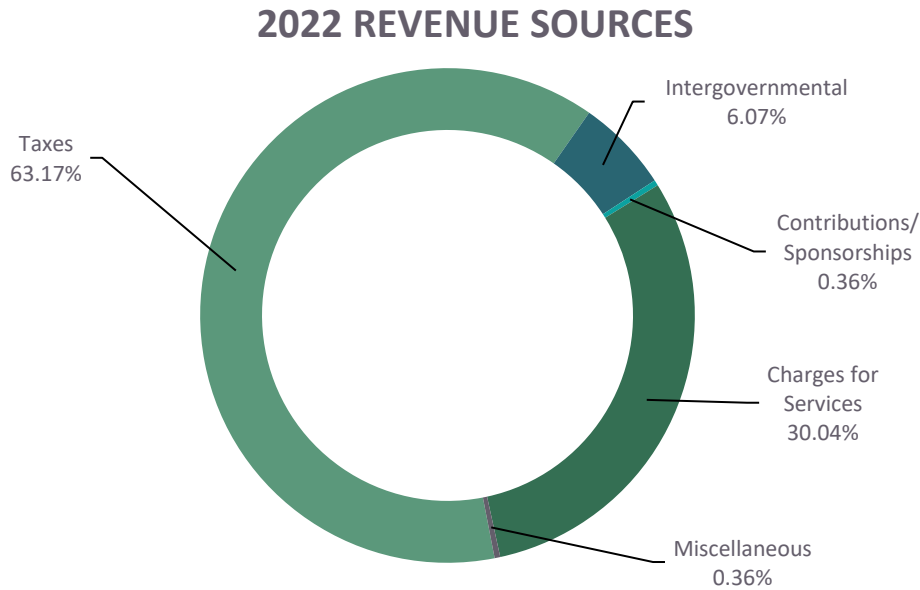
# 2022 GENERAL FUND SUMMARY

## 2022 GENERAL FUND REVENUE SUMMARY

General Fund Revenues	2020 Actual	2021 Adopted	2022 Budget
<b>Taxes</b>			
General property tax	\$ 3,710,231	\$ 3,632,358	\$ 3,296,028
Specific ownership tax	184,994	217,941	197,762
Property tax interest	5,467	1,816	1,618
<b>Total Taxes</b>	<b>3,900,692</b>	<b>3,852,115</b>	<b>3,495,407</b>
<b>Intergovernmental</b>			
Intergovernmental Agreements	61,843	67,777	104,906
The Cove	-	-	231,034
<b>Total Intergovernmental</b>	<b>61,843</b>	<b>67,777</b>	<b>335,940</b>
<b>Contributions/Sponsorships</b>			
Contributions	4,350	-	-
Corporate Sponsorships	1,450	20,000	20,000
<b>Total Intergovernmental</b>	<b>5,800</b>	<b>20,000</b>	<b>20,000</b>
<b>Charges for Services</b>			
Program Revenue	145,936	710,907	673,230
Program Revenue - Contractual	31,122	22,358	82,497
Annual Passes	189,251	269,292	269,292
Quarterly Passes	31,336	83,570	83,570
Monthly Passes	25,580	69,760	69,760
Punch Passes	29,256	68,435	50,450
Drop in Fees	64,820	181,903	181,903
Corporate Passes	123	5,000	5,000
Rentals	21,044	62,174	77,461
Group Swim Instruction	11,269	77,725	77,725
Merchandise Sales	9,527	20,116	18,033
Other	29,119	81,339	73,219
<b>Total Charges for Services</b>	<b>588,384</b>	<b>1,652,578</b>	<b>1,662,139</b>
<b>Miscellaneous</b>			
Interest Income	13,288	20,000	20,000
<b>Total Miscellaneous</b>	<b>13,288</b>	<b>20,000</b>	<b>20,000</b>
<b>Total General Revenues</b>	<b>\$ 4,570,007</b>	<b>\$ 5,612,470</b>	<b>\$ 5,533,486</b>

# 2022 GENERAL FUND SUMMARY

The 2022 General Fund revenues are projected to decrease 1.41% to \$5,533,486 from the 2021 budgeted revenues of \$5,612,470. The Districts largest General Fund revenue sources are property taxes at 63.17% and charges for services at 30.04%.



Below are descriptions and highlights of the District’s revenue sources:

## Property Taxes

Property taxes are levied by the District’s Board of Directors. The levy is based on assessed valuations determined by the County Assessor generally as of January 1 of each year. The levy is normally set by December 15 certification to the County Commissioners to put the tax lien on the individual properties as of January 1 of the following year. The County Treasurer collects the determined taxes during the ensuing calendar year. The taxes are payable by April or, if in equal installments, at the taxpayer’s election, in February and June. Delinquent taxpayers are notified in August and generally sales of the tax liens on delinquent properties are held in November or December. The County Treasurer remits the taxes collected monthly to the District.

A major factor contributing to the decrease in property tax funds from 2021 to 2022, including a loss of oil and gas tax levies with the closure of several operating within the District during 2020. The effects of those closures will create a loss of property tax revenue for the District in 2022 and continue for all subsequent years.

For collection year 2022, the District’s adopted a mill levy of 4.427 for operations.

## Specific Ownership Taxes

Specific ownership taxes are set by the State and collected by the County Treasurer, primarily on vehicle licensing within the County as a whole. The specific ownership taxes are allocated by the County

# 2022 GENERAL FUND SUMMARY

Treasurer to all taxing entities within the County. The forecast assumes that the District's share will be equal to approximately 6.0% of the property taxes collected.

## Net Investment Income

For interest earned on property tax, the District's available funds has been estimated based on an average interest rate of approximately 0.05%.

For interest earned on all other available funds, the District estimates an average interest rate of approximately 1.00% with an average daily balance of \$2M.

## Charges for Services

Guest service, recreation and program revenues are collected from the users of the recreation facilities and programs. These revenues include access to the recreation center as well as for participation in classes and programs provided by the District. In 2022, Charges for Services total \$1,662,139, this is a 0.58% increase from 2021, with a budget of \$1,662,139.

## Intergovernmental Agreements

Intergovernmental agreements or IGA's are agreements between the District and other local governments. The District currently has several IGA's that are described on page 81.



## Contributions/Sponsorships

Contributions and sponsorships are received through partnerships with local businesses and organizations who pay for advertising space, promotions, or to support specific programs through the recreation center. In 2019, the District revamped the sponsorship program.



# 2022 GENERAL FUND SUMMARY

## 2022 GENERAL FUND EXPENDITURE SUMMARY

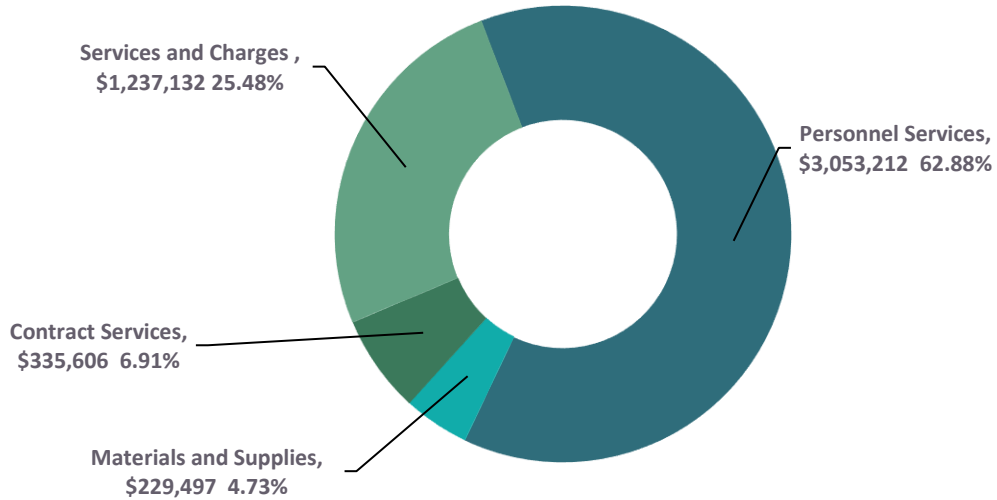
General Fund Revenues	Personnel Services	Materials and Supplies	Contract Services	Services and Charges	Total
Administration	\$ 686,453	\$ 47,142	\$ 211,872	\$ 420,161	\$ 1,365,628
Programs	654,765	52,287	49,389	71,684	828,124
Recreation	798,717	44,369	1,620	31,592	876,298
Facilities	291,996	69,200	12,000	325,619	698,815
Operations	451,475	2,049	-	36,010	489,534
The Cove	125,807	14,450	60,726	30,051	231,034
County Treasurer's Fee	-	-	-	72,513	72,513
Capital Lease					
Principal	-	-	-	129,899	129,899
Interest	-	-	-	25,045	25,045
Other Leases	-	-	-	94,557	94,557
Market/Merit Increases	44,000	-	-	-	44,000
<b>Total</b>	<b>\$ 3,053,212</b>	<b>\$ 229,497</b>	<b>\$ 335,606</b>	<b>\$ 1,237,132</b>	<b>\$ 4,855,447</b>

### CHANGE IN GENERAL FUND EXPENDITURES BY YEAR



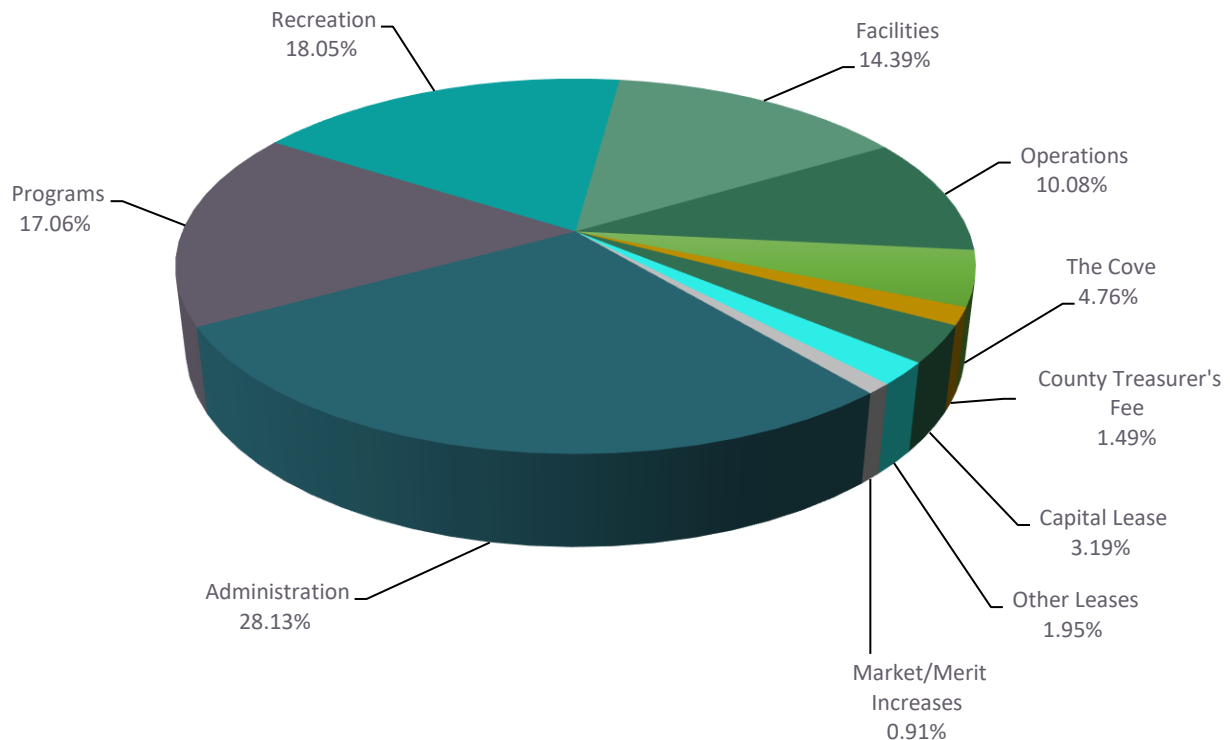
# 2022 GENERAL FUND SUMMARY

## 2022 GENERAL FUND EXPENDITURE BY TYPE



The District's General Fund consists of seven Departments: Administration, Programs, Recreation, Facilities, Operations, The Cove, and Non-Departmental.

## 2022 GENERAL FUND EXPENDITURES



# 2022 GENERAL FUND SUMMARY

## Administration

The Administration Department is made up of the Administration Division, Finance, Human Resources, Marketing and Communications, Special Events and Information Technology. The department is responsible for all administration duties of the District. Expenditures include the estimated services necessary to maintain the District's administrative viability such as staffing, legal, management, accounting, insurance and Board expenses. The Administration Department Summary starts on page 33.

- In 2022, the Administration Department's expenditure budget increased 7.87% to \$1,365,628 from the 2021 budget of \$1,258,130. The increase is primarily due to added election expenses for a mail out ballot in the May 2022 election, a position change of the Human Resource Generalist to a Human Resource Manager and additional software expenses.
- The Administration Department will add back the one full time position of Business and Finance Director, that was turned into a contractual position in 2021. In addition, the Human Resource Generalist position will become a Human Resource Manager These changes will increase personnel services to \$686,453 or by 27.64% from the 2021 budgeted amount of \$496,689.
- The 2022 expenditure budget for Benefits is estimated at \$134,679. This amount is budgeted in the Human Resource Division and includes all insurance benefits for full-time and part-time employees of \$113,069 and \$9,610 for hiring expenses. Insurance benefits offered by the District include medical, dental, vision, group term life, NEXTERA supplemental medical insurance and an employee assistance program.
- The Materials and Supplies expenditure budget includes operating supplies, office supplies, employee uniforms, computer replacement and printer/copier supplies. The total estimate for Materials and Supplies is \$47,142 for 2022. This amount increased by 1.89% from \$46,250 in 2021.
- Contract Services includes professional legal, accounting, human resource services, IT serveries, and financial services utilized by the District. In 2022, the District has budgeted \$211,872. This is a 31.02% decrease from the 2021 budget of \$307,133. The District will decrease the budget for contractual services for the 2022 budget year and hire back a full-time employee.
- Services and Charges includes travel and meeting expenses, professional development and training expenses, employee appreciation expenses, and information technology expenses. The total expenditure budget for Services and Charges in the Administration Department is estimated at \$420,161 in 2022. This amount increased \$12,103 or 7.87% from \$408,058 in 2021. This increase is due to added IT software expenses and the District election expenses for the May 2022 board election and additional ballot measures. In addition, the Merchant Fees amount will transfer from the Finance Division to the Guest Services Division in the Operations Department.

# 2022 GENERAL FUND SUMMARY

## Programs

The Programs Department is comprised of Active Adults Programs, Athletics Programs, Gymnastics Programs, Youth Programs and BMX. The Programs Department is responsible for all coordination and administration of programs within these areas. In 2022, the Programs department will add a new full-time Program Specialist position to assist the coordinators with program duties within the department. The Programs Department Summary starts on page 41.

- The 2022 estimated expenditure budget for the Programs Department is \$828,124. This is an increase of 6.71% over the 2021 budget of \$772,532. This increase is primarily due to the addition of the new full-time Program Specialist position. In addition, an expected decrease to the gymnastics teams' program is anticipated, and several sports programs were eliminated for the 2022 budget. These decreases are slightly offset with the addition of the new position to the department.
- In 2022, Personnel Services increased 7.98% from \$602,489 in 2021 to \$654,765 in 2022. This increase is due to added full-time Programs Specialist position.
- For 2022, the estimated Materials and Supplies budget for the Programs Department is \$52,287. This amount includes equipment and supplies that are needed to run the programs provided by the District.
- Contract Services increased 30.58% in 2022 to \$49,389 compared to \$33,790 in 2021. The increase is mainly due to Youth Programs ramping back up to full capacity for the coming budget year and adding additional programs that are run by outside contractors.
- Services and Charges decreased to \$71,684 in 2022 or 17.76% from the 2021 budget of \$84,417. The decrease is mainly due to the expected decrease to the gymnastics teams' program and the elimination of several sports programs.

## Recreation

The Recreation Department consists of Aquatics, and Fitness and Wellness. The Recreation Department is responsible for coordinating and administering programs and services within these areas. In 2022, the Guest Services and Kid Zone Divisions will be transferred to the Operations Department and report to the Business and Finance Director. The Recreation Department Summary starts on page 53.

- The Recreation Department's expenditure budget in 2022 is estimated at \$876,297 a 44.99% decrease from the 2021 budget of \$1,270,517. The decrease is due to the transfer of the Guest Service and Kid zone Divisions.
- Personnel Services expenditures will be decreased to \$798,717 in 2022, or 50.30% compared to the 2021 budget of \$1,200,487. The decrease is due to the transfer of the Guest Services and Kid Zone Division staff. This includes 5 full-time employees and an equivalent of 7.76 full-time employees in part-time hours.

# 2022 GENERAL FUND SUMMARY

- For 2022, the estimated Services and Charges budget for the Recreation Department is \$31,592, a 38.54% increase from the 2021 budget of \$19,417. This increase is due to larger budget increased for boiler maintenance and repairs in the aquatics area.

## Facilities

This Facilities Department is responsible for all facility and custodial related expenditures, including all building and park maintenance, fleet, and utilities expenses. The name Facilities Department will replace the former Maintenance Department in past reports. In addition, the Department will add a new Division called Custodial Services to break out and better track all custodial related expenditures that the District incurs. The Facilities Department Summary starts on page 60.

- In 2022, the Department plans to expend \$698,815. This is a 7.90% increase for the 2021 budget of \$647,661. The increase is primarily due to position pay increases and additional budgeted hours for custodial staff.
- The 2022 expenditure budget for Personnel Services increase to \$291,996 or 11.82% from the 2021 budget of \$261,127. This is due to the hiring of a new department manager in 2021 and adding additional budget hours for more part-time custodial staff members to ensure that the facilities are clean and safe for patrons and staff.
- The Materials and Supplies budget of \$69,200 increased in the 2022 budget compared to the budget of \$53,250 in 2020. The decrease is due to a increase in small equipment costs in 2022 with the anticipation of replacing a mower and an increased cost and quantity of cleaning supplies purchased.

## Operations

In 2022, the Guest Service and Kid Zone Divisions will be moved from the Recreation Department to the Operations Department. The Business and Finance Director will oversee the day-to-day operations of the department. The department is responsible for all the guest service, cash management, customer relations and child watch functions. The Operations Department Summary starts on page 65.

- In 2022, the department will budget \$451,475 for personnel expenses. This includes 5 full-time employees and an equivalent of 7.76 full-time employees in part-time hours.
- In 2022, the Operations Department will budget \$31,592 for Services and Charges. This amount is primarily the merchant fees the District incurs for credit card transaction processing. This amount was formally budgeted in the Finance Division but was transferred to the Operations department starting in 2022.

## The Cove

On November 17, 2021, the District and the St. Vrain Lakes Metropolitan District No. 1 (SVLMD) entered into an intergovernmental agreement. Per the agreement the District will provide recreation services including constructing, financing, operating and maintaining the Cove recreation facility which is owned and managed by SVLMD. All direct and indirect expenditures for the operating of the facility will be paid

# 2022 GENERAL FUND SUMMARY

for by SVLMD. Starting in 2022, all expenses and revenues generated by The Cove will be tracked separately from the District's normal day-to-day operations. The Cove will be managed by the Recreation Manager. The Cove Department Summary starts on page 70.

The services provided at The Cove, will include Guest Services, Aquatics, Fitness, and Special Events.

- In 2022, the department will budget \$125,806.73 for personnel expenses. This includes guest service staff and lifeguards. There is an equivalent of 3.71 full-time employees in part-time hours budgeted.
- In 2022, The Cove will budget \$14,450 for Materials and Supplies. This amount includes office, operating and janitorial supplies, and chemicals for the pool.
- The department budgeted \$60,725.77 for Contract Services will cover custodial services and additional overhead costs that the District will incur as apart of day-to-day operations.
- In 2022, the department will budget \$30,051.10 for Charges and Services. Expenses include operating cost for events, merchant fees, concessions purchases, and anticipated repair and maintenance charges.

## Non-Departmental

The Non-Departmental department is a budgeted department for all expenditures that do not fall under any specific department. This includes property tax expenditures, merit/market budgeted increases, and General Fund principal and interest expenditures.

- In 2022, the total Non-Departmental expenditure budget is \$366,014.40. This includes all capital leases, other leases, County Treasurer's fee and the market/merit increase.
- In 2022, the County Treasures fee of \$72,512.62 is anticipated to decrease from the prior year amount of \$79,912. This is due to the decrease in property tax revenue.
- In 2022, the District will only have one remaining capital lease. This is for the 2009 Building Lease. More information about this lease can be found on page 29. A debt schedule for this lease can be found in the Appendix on page 77.
- The District has a lease for The Studio location in Firestone, which includes administrative offices and a studio. The District holds a five year lease which started in 2020. The total cost in 2022 will be \$59,057.46.
- In 2022, the District budgeted to purchase a new Ford F-150 truck which will be upfitted with a plow hook up. The new truck would replace the oldest vehicles in the District fleet. The estimated cost is \$35,000.

# 2022 GENERAL FUND SUMMARY

- The market/merit increase account will be funded with \$44,000 in 2022. This is an increase from the prior year budget of \$40,000. The market/merit increase amount is utilized to give full and part-time staff pay increased for either market adjustments or for merit awards.





# 2022 GENERAL FUND SUMMARY

## CAPITAL LEASES

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The District currently has one capital lease that is paid out of the General Fund for the 2009 building lease. In 2020 the District remodeled the cardio room at the recreation center and purchased new equipment with funds from the Conservation Trust Fund, eliminating the 2017 Cardio Equipment Lease. Below are the 2021 principal and interest payments that will be due:

	<b>Total Principal Due</b>	<b>Total Interest Due</b>	<b>Total Payment 2021</b>
2009 Building Lease	\$ 129,899	\$ 25,045	\$ 154,944
	<b>\$ 129,899</b>	<b>\$ 25,045</b>	<b>\$ 154,944</b>

### Capital Lease – 2009 Building Lease

On May 1, 2009, the District entered into a lease agreement with Valley Bank & Trust for the purpose of financing a portion of the acquisition, construction and installation of a Senior Center and Gymnasium. Under the Agreement, the District agrees to sublease property from which Valley Bank & Trust has a leasehold interest in the land, the premises, building and improvements situated or to be situated on the land. The lease agreement qualifies as a capital lease for accounting purposes and, therefore, has been recorded at the present value of the future minimum lease payment as of the inception date. The lease was capitalized in the amount of \$1,800,000 and bears interest at a rate of 6.00%. The District is required to make semi-annual payments of \$77,472.16 due on April 2, and October 2, beginning on October 2, 2009, and ending on April 2, 2029.

Payment schedules can be found, starting on page 77.

## GENERAL FUND TRANSFERS

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In 2018, the District created a Capital Improvements Project (CIP) Fund. This fund will support and track the projects carried out by the District. The General Fund will transfer \$612,698 from the 2022 budget.

# PERSONNEL

## FULL-TIME STAFF OVERVIEW

The District currently has 27.0 full-time positions. In 2022, the District added back a positions that was transferred to a contractual position during 2021, and added a new position to the Programs Department for additional programing support.

	2020	2021	2022
Administration	5.0	4.0	10.0
Programs	7.0	6.0	6.0
Recreation	12.00	11.0	7.0
Facilities	4.00	4.0	4.0
	<b>28.0</b>	<b>25.0</b>	<b>27.0</b>

All full-time and part-time benefit eligible employees are offered employee benefits, including health insurance, dental and vision insurance, life and disability insurance. Other employee-related costs to the District for all employees include workers' compensation, unemployment insurance, employee training, PERA and Medicare. Full-time employees are also given a paid time off accrual each pay period they work based on service years and 80 hours of floating holiday to be used at the employee's discretion.

## PART-TIME AND SEASONAL STAFF OVERVIEW

The District employs, on average, 100 part-time and seasonal staff throughout the year. In 2022, the District budgeted a total of 74,765 hours for part-time and seasonal employees. This is equivalent to 35.99 full-time employees.

In 2022, the minimum wage will increase to \$12.56. Part-time employees are eligible to earn sick and safe time leave.

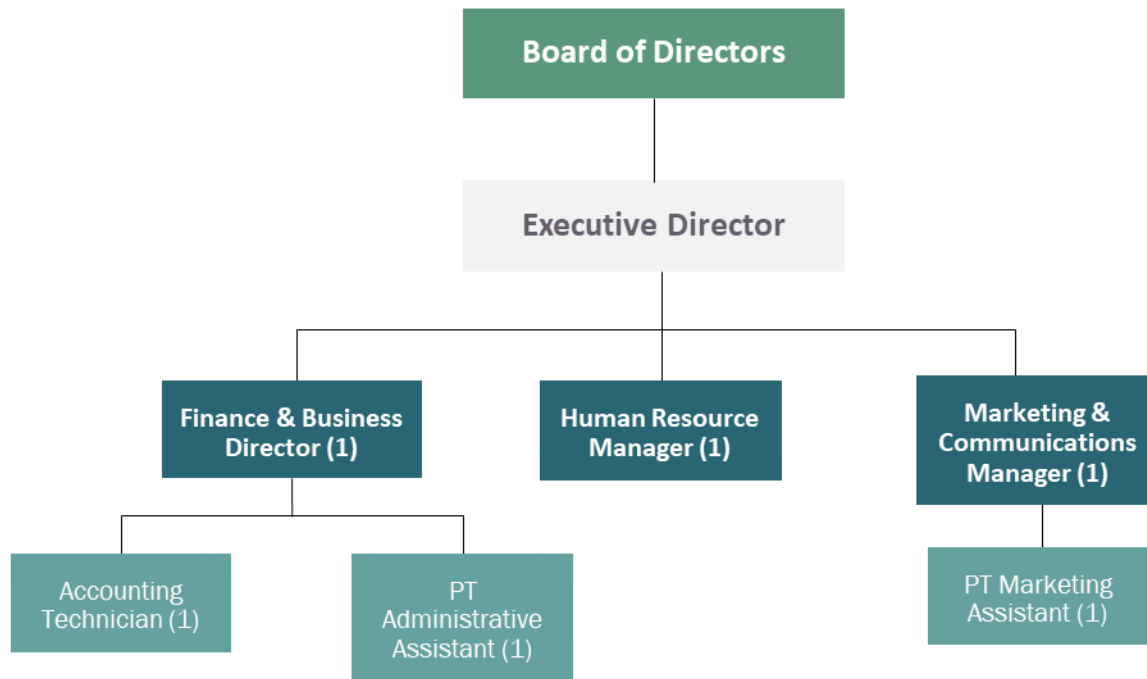
A breakdown of part time staff hours by division is displayed in the chart, this does not include full-time staff hours. Full-time equivalent is calculated by 2,080 hours per year based on a 40-hour work week. In the summary for each division, full-time equivalent includes both full-time and part-time hours requested for 2022.

Department/Division	Number of Hours Requested	Full Time Equivalent
<b>Administration</b>	<b>2,080.00</b>	<b>1.00</b>
Finance	1,040.00	0.50
Marketing & Communicat	1,040.00	0.50
<b>Programs</b>	<b>16,077.50</b>	<b>7.56</b>
Active Adults	360.00	0.17
Athletics	1,263.00	0.61
Gymnastics	10,062.50	4.84
Youth Programs	4,392.00	2.11
<b>Recreation</b>	<b>29,031.50</b>	<b>14.13</b>
Aquatics	22,418.00	10.78
Fitness & Wellness	6,613.50	3.18
<b>Facilities</b>	<b>3,732.00</b>	<b>32.83</b>
Maintenance Services	1,652.00	0.79
Custodial Services	2,080.00	1.00
<b>Operations</b>	<b>16,132.00</b>	<b>15.52</b>
Guest Services & KidZone	16,132.00	7.76
<b>The Cove</b>	<b>7,712.00</b>	<b>7.76</b>
Operations and Aquatics	7,712.00	7.76
	<b>74,765.00</b>	<b>30.45</b>

# ADMINISTRATION

## ADMINISTRATION DEPARTMENT SUMMARY

The Administration Department is made up of the Administration Division, Finance, Human Resources, Marketing and Communications, Special Events and Information Technology. The department is responsible for all administration duties of the District.



### Department Revenues Summary

Revenues	2020 Actual	2021 Adopted	2022 Budget
General Fund Revenues	\$ 2,964	\$ 32,733	\$ 32,733
<b>Total Expenditures</b>	<b>\$ 2,964</b>	<b>\$ 32,733</b>	<b>\$ 32,733</b>

# ADMINISTRATION

## Department Expenditures



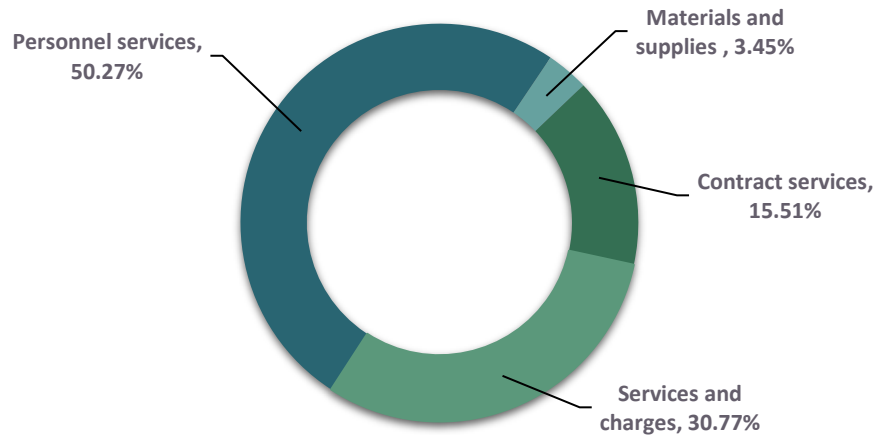
## Department Expenditures by Division

	2022 Budget	
Administration	\$	520,536
Finance		238,217
Human Resources		234,711
Marketing & Communications		158,212
Special Events		14,500
Information Technology		199,453
<b>Total</b>	<b>\$</b>	<b>1,365,628</b>

## Department Expenditures by Classification

Expenditures	2020 Actual	2021 Adopted	2022 Budget
Personnel services	\$ 526,359	\$ 496,689	\$ 686,453
Materials and supplies	17,704	46,250	47,142
Contract services	149,211	307,133	211,872
Services and charges	217,919	408,058	420,161
<b>Total Expenditures</b>	<b>\$ 911,194</b>	<b>\$ 1,258,130</b>	<b>\$ 1,365,628</b>

## 2022 ADMINISTRATION DEPARTMENT EXPENDITURES



# ADMINISTRATION

## ADMINISTRATION DIVISION

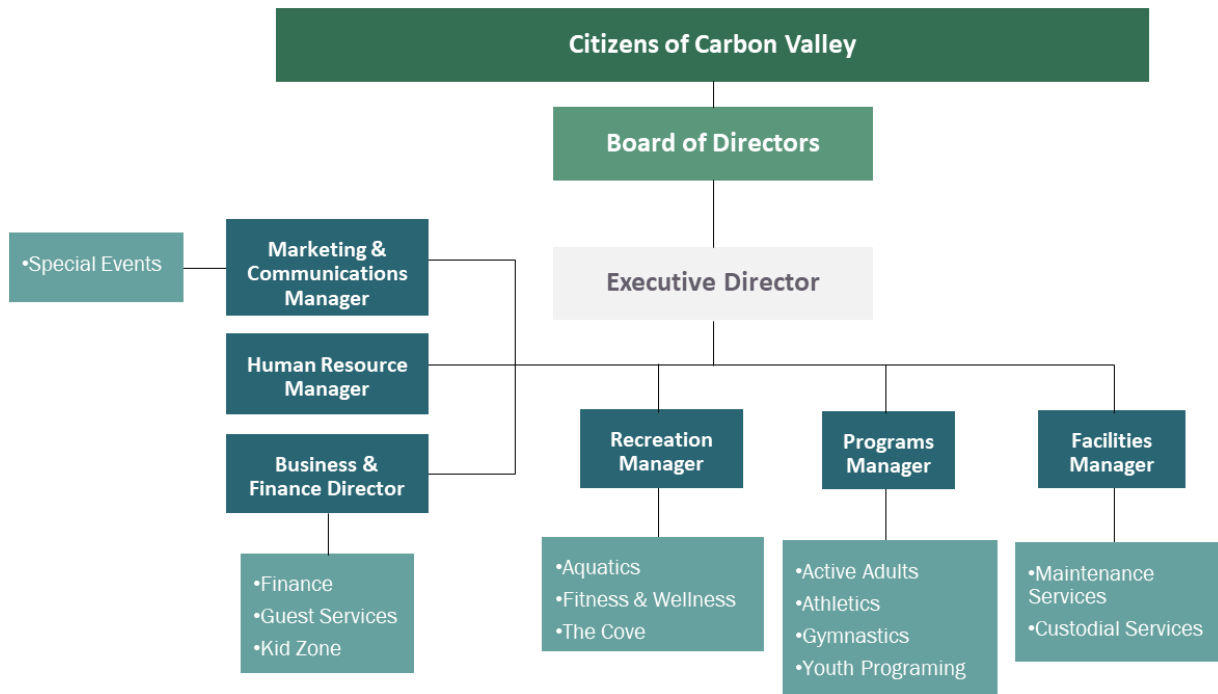
### Description

Under direction of the Board of Directors the Executive Director functions as the Districts Chief Executive Officer, exercising supervision and administrative direction of all District departments. The Executive Director manages the leadership team.

### Division Mission and Purpose

Through a strong commitment on behalf of district leadership, Administration supports park and recreation functions and growth through quality and dynamic services while prioritizing and maintaining high quality relationships with community members and stake holders. District leadership and vision is driven by the following key focus initiatives:

- Financial Responsibility
- Program and Service Delivery
- Organization, Staff, and Operations



### Division Expenditures - Detailed Summary

Expenditures	2020 Actual	2021 Adopted	To 8/31	2022 Budget
Personnel services	\$ 157,790	\$ 155,552	\$ 103,340	\$ 162,840
Materials and supplies	2,648	10,000	4,954	9,600
Contract services	32,634	60,000	-	80,000
Services and charges	135,327	238,260	55,255	268,096
<b>Total Expenditures</b>	<b>\$ 328,399</b>	<b>\$ 463,812</b>	<b>\$ 163,550</b>	<b>\$ 520,536</b>

# ADMINISTRATION

## FINANCE DIVISIONS

### Description

The Finance Division is responsible for administration of all financial record-keeping and reporting functions required by the District. Finance is responsible for payroll, accounts payable, cash management, asset management, debt administration, investments, capital improvement projects plan and preparing the annual budget.

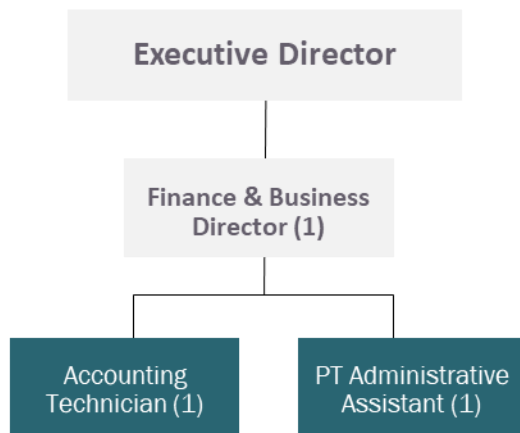
In addition, the finance division team is also responsible for records retention, elections, information technology, contracts and board of directors administrative duties.

### Division Mission and Purpose

The mission of the Finance Division is to accurately and transparently report the financial position of the District, its departments and business activities. The Finance Division strives to provide responsive, professional and ethical administrative and fiscal services to meet the needs of the public, the Board of Directors and all departments of the District by working through partnerships.

### Division Goals

- Financial stewardship
- Capital Improvement Projects Plan coordination
- Invest funds
- Prepare District budget
- Manage annual audit
- Provide strategic financial analysis and planning
- Manage debt issuance, payments and annual disclosure updates
- Collect revenues and manage cash
- Maintain current account on all District financial transactions
- Manage procurement cards
- Process inclusion filings
- Manage information technology



### Division Expenditures - Detailed Summary

Expenditures	2020 Actual	2021 Adopted	To 8/31	2022 Budget
Personnel services	\$ 168,379	\$ 85,176	\$ 38,960	\$ 193,507
Materials and supplies	1,481	1,050	-	1,550
Contract services	28,552	113,900	49,887	40,000
Services and charges	16,835	36,090	14,146	3,160
<b>Total Expenditures</b>	<b>\$ 215,248</b>	<b>\$ 236,216</b>	<b>\$ 102,992</b>	<b>\$ 238,217</b>

# ADMINISTRATION

## HUMAN RESOURCE DIVISION

### Description

The Human Resources Division is tasked with maximizing employee productivity and protecting the District from any issues that may arise withing the workforce. The departments responsibilities include compensation and benefits, recruitment, termination, and keeping up to date with any laws that may affect the District and its employees.

### Division Mission and Purpose

The mission of the Human Resource Division is to develop, implement, and support programs and processes that add value to the District and it's employees.

### Division Goals

- Identify and satisfy the needs of individuals
- To achieve and maintain high morale among employees
- Attain higher retention rates
- Streamline processes
- Provide the organization with well-trained and well-motivated employees
- Enhance employee capabilities to perform the present job

**Executive Director**

**Human Resource  
Manager (1)**

### Division Expenditures - Detailed Summary

Expenditures	2020 Actual	2021 Adopted	To 8/31	2022 Budget
Personnel services	\$ 111,621	\$ 168,993	\$ 95,257	\$ 215,858
Materials and supplies	122	-	165	500
Contract services	21,378	26,520	15,364	15,000
Services and charges	277	-	-	3,353
<b>Total Expenditures</b>	<b>\$ 133,398</b>	<b>\$ 195,513</b>	<b>\$ 110,785</b>	<b>\$ 234,711</b>



# ADMINISTRATION

## MARKETING & COMMUNICATIONS DIVISION

### Description

The Marketing Department is comprised of dedicated professionals who are responsible for managing, developing, collaborating, and coordinating all marketing and communications activities for the District. Marketing staff manage the website, create marketing materials, ensure staff adhere to brand standards, and are responsible for communicating District information to internal and external customers.

### Division Goals

- Increase District revenue
- Improve awareness of the District
- Improve customer satisfaction
- Increase CVPRD’s online presence and web traffic
- Reach new customers
- Implement a comprehensive sponsorship program
- Utilize new and innovate channels to market CVPRD programs and facilities

### Division Mission and Purpose

Provide transparent, accurate, and timely information to the Carbon Valley Community through the delivery of integrated marketing and public relations programs.



### Division Revenue – Detailed Summary

Revenues	2020 Actual	2021 Adopted	To 8/31	2022 Budget
Other revenue	1,450	20,000	-	20,000
<b>Total Revenues</b>	<b>\$ 1,450</b>	<b>\$ 20,000</b>	<b>\$ -</b>	<b>\$ 20,000</b>

### Division Expenditures - Detailed Summary

Expenditures	2020 Actual	2021 Adopted	To 8/31	2022 Budget
Personnel services	\$ 88,569	\$ 86,968	\$ 58,393	\$ 114,248
Materials and supplies	2,790	8,200	7,407	9,392
Contract services	58	31,908	-	7,500
Services and charges	1,927	25,636	9,434	26,972
<b>Total Expenditures</b>	<b>\$ 93,343</b>	<b>\$ 152,711</b>	<b>\$ 75,234</b>	<b>\$ 158,112</b>

# ADMINISTRATION

## SPECIAL EVENTS DIVISION

### Description

The CVPRD special events division hosts several events that bring community members together for fun-filled and unforgettable experiences. Currently the Special Events Division is responsible for the Daddy Daughter Dance, Firecracker 5K, and the Holiday Marketplace.

### Division Mission and Purpose

To offer unique events and experiences that bring the Carbon Valley community together.

### Division Goals

- Provide a fun, safe events that promote community engagement and health and wellness.

### Division Revenue – Detailed Summary

Revenues	2020 Actual	2021 Adopted	To 8/31	2022 Budget
Other revenue	2,964	12,733	-	12,733
<b>Total Revenues</b>	<b>\$ 2,964</b>	<b>\$ 12,733</b>	<b>\$ -</b>	<b>\$ 12,733</b>

### Division Expenditures - Detailed Summary

Expenditures	2020 Actual	2021 Adopted	To 8/31	2022 Budget
Services and charges	3,465	14,500	4,563	14,500
<b>Total Expenditures</b>	<b>\$ 3,465</b>	<b>\$ 14,500</b>	<b>\$ 4,563</b>	<b>\$ 14,500</b>

# ADMINISTRATION

## INFORMATION TECHNOLOGY DIVISION

### Description

The Information Technology Division accounts for all IT related expenditures of the District. The District currently utilizes a third party to manage and maintain the District's server, internet and computer hardware. The Division also tracks software contracts, printer contracts and supplies. The IT Division is monitored and administrated by the Finance Division.

#### 2022 Software Implementations:

- Implement a District-wide time keeping and scheduling system
- Research, purchase and implement HRIS Software package

### Division Mission and Purpose

The mission of the Information Technology Division is to track IT related expenditures and provide the District's employees with high quality, efficient and effective software and hardware solutions.

### Division Goals

- Research, purchase and implement software to increase efficiencies across departments
- Upgrade all computers on the replacement schedule
- Analyze current contracts for services and develop RFPs as needed
- Research and implement trainings on software utilized by the District to keep staff up to date on changes and efficiencies

### Division Expenditures - Detailed Summary

Expenditures	2020 Actual	2021 Adopted	To 8/31	2022 Budget
Materials and supplies	10,663	27,000	7,745	26,000
Contract services	66,590	74,805	43,701	69,372
Services and charges	60,088	93,572	55,904	104,081
<b>Total Expenditures</b>	<b>\$ 137,341</b>	<b>\$ 195,377</b>	<b>\$ 107,350</b>	<b>\$ 199,453</b>

# PROGRAMS

## PROGRAMS DEPARTMENT SUMMARY

The Programs Department is comprised of Programs Administration, Active Adults Programs, Athletics Programs, Gymnastics Programs, BMX, and Youth Programs. The Programs Department is responsible for all coordination and administration of programs within these areas. In 2022, the Active Adults Division will move to the Recreation Department and report to the Recreation Manager. Please note that all Program Department totals through 2021 will include the Active Adults Division.

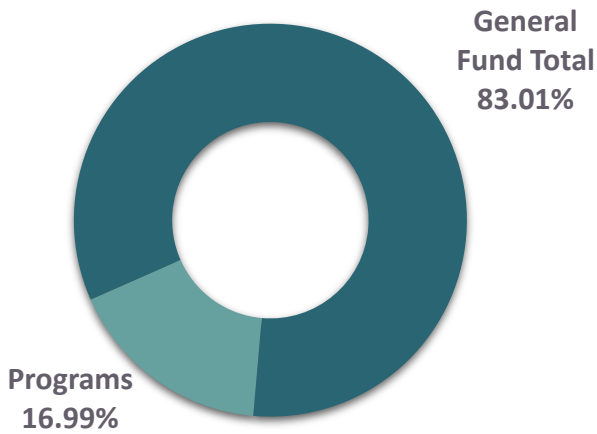


### Department Revenues Summary

Revenues	2020 Actual	2021 Adopted	2022 Budget
General Fund Revenues	\$ 161,073	\$ 740,950	\$ 746,552
<b>Total Expenditures</b>	<b>\$ 161,073</b>	<b>\$ 740,950</b>	<b>\$ 746,552</b>

# PROGRAMS

## Department Expenditures



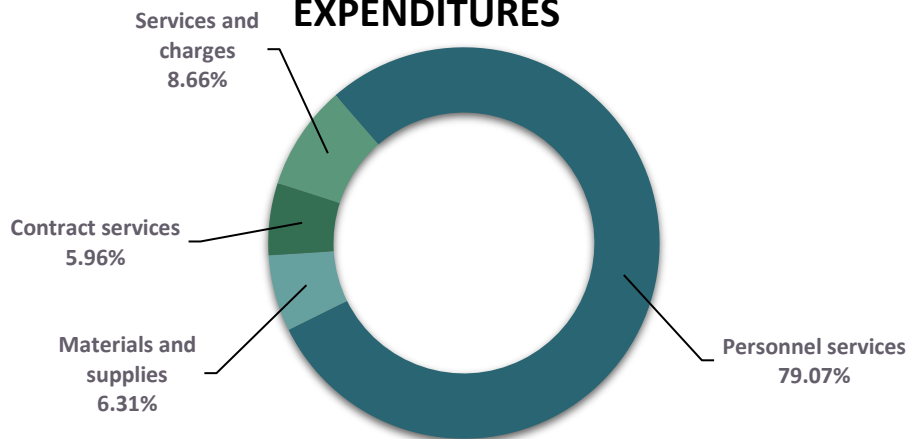
## Department Expenditures by Division

	2022 Budget	
Programs Administration	\$	137,713
Active Adults		88,143
Athletics		167,942
Youth Programs		153,413
Gymnastics		270,913
BMX		10,000
<b>Total</b>	<b>\$</b>	<b>828,124</b>

## Department Expenditures by Classification

Expenditures	2020 Actual	2021 Adopted	2022 Budget
Personnel services	\$ 324,966	\$ 602,489	\$ 654,765
Materials and supplies	19,849	51,836	52,287
Contract services	6,465	33,790	49,389
Services and charges	24,126	84,417	71,684
<b>Total Expenditures</b>	<b>\$ 375,406</b>	<b>\$ 772,532</b>	<b>\$ 828,124</b>

## 2022 PROGRAMS DEPARTMENT EXPENDITURES



# PROGRAMS

## PROGRAM ADMINISTRATION DIVISION

### Description

The Program Administrative Division tracks the cost of the Program Manager and Program Specialist position. The Program Manager is responsible for all division coordinators and programming in the areas of Active Adults, Athletics, Youth, and Gymnastics. The Programs Manager is a member of the District's Leadership Team.

The Program Specialist position is being added in 2022. This position will support the Program Department by filling in and assisting the Coordinators in the Program Department.

### Division Expenditures - Detailed Summary

<b>Expenditures</b>	<b>2020 Actual</b>	<b>2021 Adopted</b>	<b>To 8/31</b>	<b>2022 Budget</b>
Personnel services	\$ 88,458	\$ 89,077	\$ 68,518	\$ 137,713
Materials and supplies	30	-	-	-
<b>Total Expenditures</b>	<b>\$ 88,488</b>	<b>\$ 89,077</b>	<b>\$ 68,518</b>	<b>\$ 137,713</b>

# PROGRAMS

## ACTIVE ADULTS DIVISION

### Description

The Active Adults Division offers programs, activities, and trips for the residents of Carbon Valley. The Senior Center is and is a place for active adult community members to congregate and socialize.

### Division Mission and Purpose

Aspire to foster the engagement and well-being of older adults by supporting the positives of aging with offered services and activities through:

- Creating opportunity for socializing and having a place to make friends.
- Fostering mental health, overall wellbeing, education and outreach.
- Creating new experiences later in life towards the benefits for the overall wellbeing of aging adults.

### Division Goals

- Increase social opportunities for our aging adults through maintaining a high-level senior center that provides activities and a comfortable place to socialize
- Provide evolving supportive services that are conducive to the community's aging population
- Offer fun diverse activities and trips for the senior population that will offer them social interactions, exercise, and education.

Recreation Manager  
(1)

Active Adults  
Coordinator(1)

PT Active Adult  
Program Staff



1.17 FTE



# PROGRAMS

## ACTIVE ADULTS DIVISION

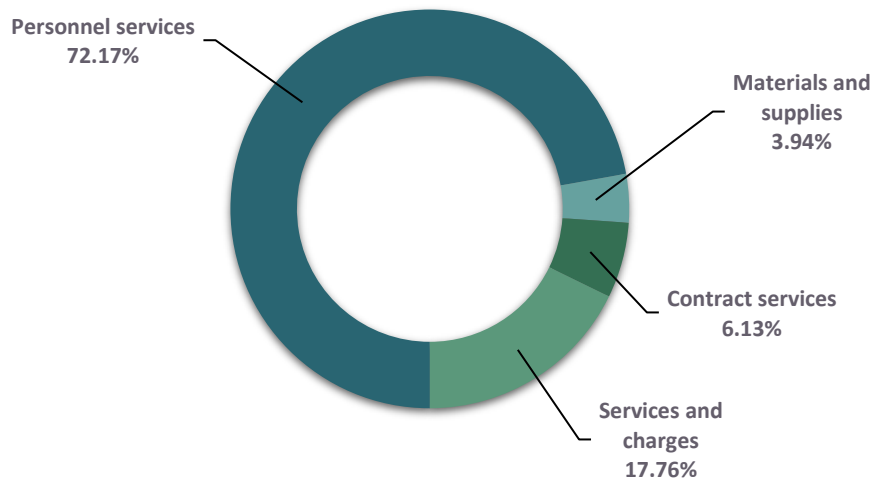
### Division Revenue – Detailed Summary

Revenues	2020 Actual	2021 Adopted	To 8/31	2022 Budget
Program revenue	2,549	32,411	205	33,192
Other revenue	2,172	-	2,550	-
<b>Total Revenues</b>	<b>\$ 4,721</b>	<b>\$ 32,411</b>	<b>\$ 2,755</b>	<b>\$ 33,192</b>

### Division Expenditures - Detailed Summary

Expenditures	2020 Actual	2021 Adopted	To 8/31	2022 Budget
Personnel services	\$ 33,153	\$ 63,131	\$ 37,250	\$ 63,617
Materials and supplies	624	3,470	524	3,470
Contract services	1,000	3,600	105	5,400
Services and charges	1,148	16,050	1,090	15,657
<b>Total Expenditures</b>	<b>\$ 35,925</b>	<b>\$ 86,251</b>	<b>\$ 38,969</b>	<b>\$ 88,143</b>

### 2022 ACTIVE ADULTS EXPENDITURES



# PROGRAMS

## ATHLETICS DIVISION

### Description

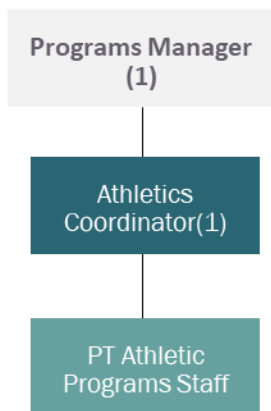
Carbon Valley Parks & Recreation District offers a variety of youth and adult sports programs aimed at increasing physical fitness and promoting social interaction. Offering quality youth and adult sports classes, camps, leagues, and hosting youth sport club practices, games, and tournaments to meet the needs of the community. The Athletics Division strives to provide exceptional athletic and team sport experiences in an environment that supports building relationships, teaching sportsmanship and teamwork, and providing an outlet for competition. Community members are encouraged to get active by participating in sports including basketball, flag football, softball, volleyball, racquetball, and pickleball, soccer and more.

### Division Mission and Purpose

To provide exceptional community-based Athletic programs for all ages by providing quality service to all participants and offering a safe and well-maintained environment where our customers can gather for a fun and enjoyable experience.

### Division Goals

- Learning all fundamental and basic sport-specific skills, and establishing building blocks for overall improvement
- Teaching the value of teamwork and becoming an effective member of a team
- Teach sportsmanship and fair play by emphasizing proper treatment of teammates, coaches, opponents and officials
- Create opportunities for the customers of all three communities to connect and build relationships and friendships through sports programs



**1.61 FTE**

# PROGRAMS

## ATHLETICS DIVISION

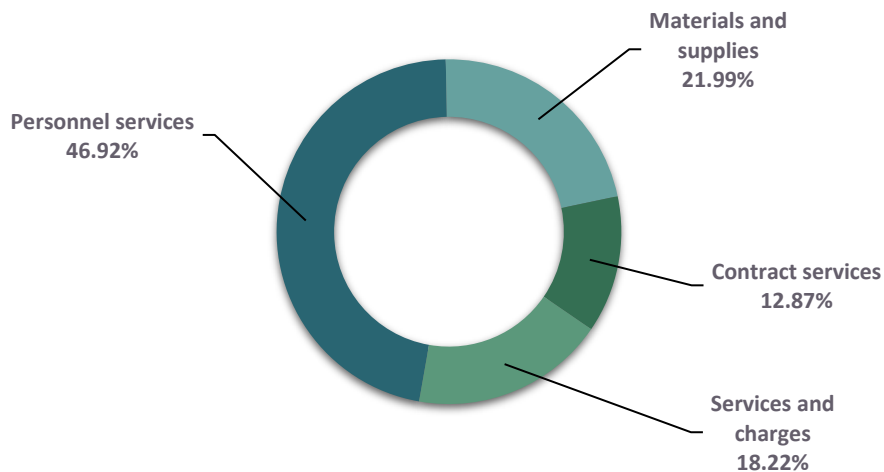
### Division Revenue – Detailed Summary

Revenues	2020 Actual	2021 Adopted	To 8/31	2022 Budget
Charges for services	\$ 8,340	\$ 9,732	\$ 21,598	\$ 24,280
Program revenue	26,523	144,322	100,978	156,066
Other revenue	426	2,197	340	2,197
<b>Total Revenues</b>	<b>\$ 35,288</b>	<b>\$ 156,251</b>	<b>\$ 122,916</b>	<b>\$ 182,543</b>

### Division Expenditures - Detailed Summary

Expenditures	2020 Actual	2021 Adopted	To 8/31	2022 Budget
Personnel services	\$ 62,749	\$ 76,255	\$ 41,780	\$ 78,805
Materials and supplies	9,122	35,654	20,454	36,937
Contract services	2,025	18,332	10,827	21,607
Services and charges	18,425	31,344	15,324	30,593
<b>Total Expenditures</b>	<b>\$ 92,321</b>	<b>\$ 161,585</b>	<b>\$ 88,385</b>	<b>\$ 167,942</b>

### 2022 ATHLETICS EXPENDITURES



# PROGRAMS

## GYMNASTICS DIVISION

### Description

The Carbon Valley Gymnastics program offers clinics, private lessons, open gyms, and recreational and competitive classes. Participants receive quality instruction while developing coordination, strength, flexibility, body awareness, and self-confidence. Recreation classes are designed to build gymnastics skills through progression, while building social skills and teamwork. Team classes are available for gymnasts who have progressed through the levels and are ready for competitions. Carbon Valley Gymnastics teams compete in the CARA league and prepare during the school year for competitions in the summer months. The gym includes a full-sized competition floor, variety of balance beams and uneven bars, vault system, three sets of rings, high bar, parallel bars, pommel horse and mushroom, in-ground tumble track leading into a large foam pit, cargo net, and large variety of preschool equipment.

### Division Mission and Purpose

Increase and enhance social opportunities, physical fitness, early childhood development, and to learn new skills and drills in a safe and fun learning environment through:

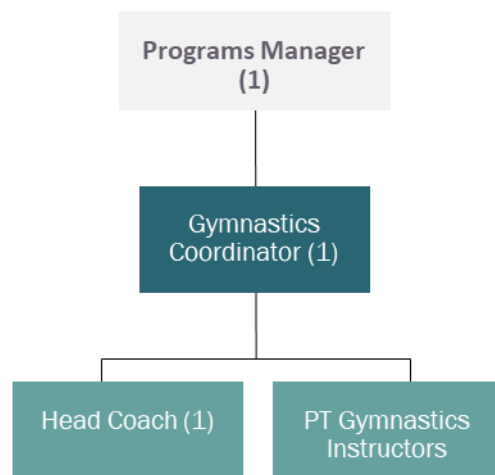
- Development of better coordination and body awareness
- Providing children with the skills to interact within their environment and surroundings
- Perseverance to overcome obstacles and failures
- Basic social learnings such as direction, listening, respecting others, and working/thinking independently

### Division Goals

- Increase body control, self-confidence, flexibility, balance, and strength in a fun and safe learning environment
- Gain positive interactions with other children and adults
- Progress through the progression levels by skill development
- Gain confidence in self through achieving new skills
- Encourage an active lifestyle



6.84 FTE



# PROGRAMS

## GYMNASTICS DIVISION

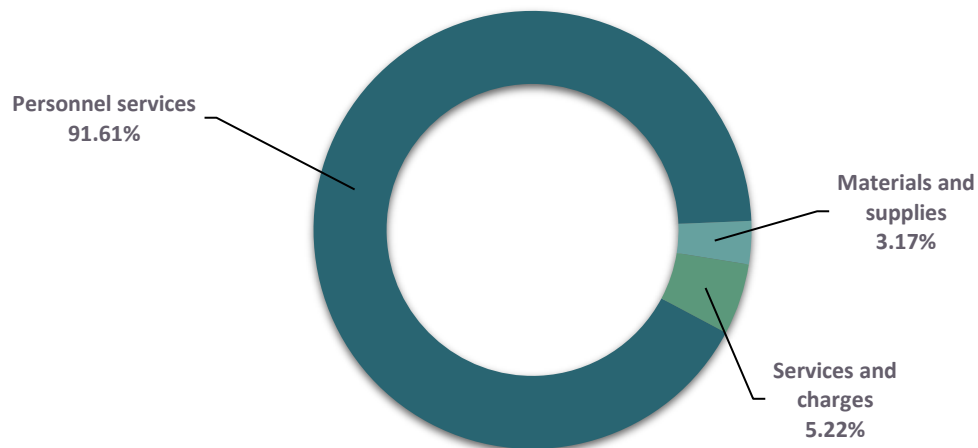
### Division Revenue – Detailed Summary

Revenues	2020 Actual	2021 Adopted	To 8/31	2022 Budget
Charges for services	\$ 7,440	\$ 34,689	\$ 7,433	\$ 34,708
Program revenue	83,845	313,041	125,214	302,369
Other revenue	1,297	21,464	3,066	18,350
<b>Total Revenues</b>	<b>\$ 92,582</b>	<b>\$ 369,194</b>	<b>\$ 135,713</b>	<b>\$ 355,427</b>

### Division Expenditures - Detailed Summary

Expenditures	2020 Actual	2021 Adopted	To 8/31	2022 Budget
Personnel services	\$ 122,493	\$ 255,030	\$ 105,803	\$ 248,179
Materials and supplies	10,073	9,953	1,692	8,590
Services and charges	2,004	17,734	3,533	14,145
<b>Total Expenditures</b>	<b>\$ 134,570</b>	<b>\$ 282,716</b>	<b>\$ 111,028</b>	<b>\$ 270,913</b>

### 2022 GYMNASTICS EXPENDITURES



# PROGRAMS

## YOUTH PROGRAMS DIVISION

### Description

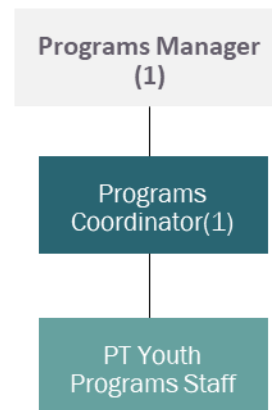
A variety of exciting and affordable programs are offered for youth of all ages. The District strives to provide the community with social, physical, recreational, and educational programs that enrich the lives of children. From summer camp to dance to karate, there's a meaningful and fun program for everyone.

### Division Mission and Purpose

The Youth Division aspires to bring recreational opportunities beyond the realm of sports to the youth of Frederick, Firestone, and Dacono. These include science technology, engineering and math, music, certification, self-defense, skateboarding and dance programs. Participating in activities outside of sports continues to support youth's development of skills such as social, emotional, coordination, and skills of the arts.

### Division Goals

- Increase the number of programs offered for the youth of Carbon Valley
- Create opportunities for the youth of all three communities to connect and build relationships
- Increase the amount of safe spaces for youth to have fun



**3.11 FTE**

# PROGRAMS

## YOUTH PROGRAMS DIVISION

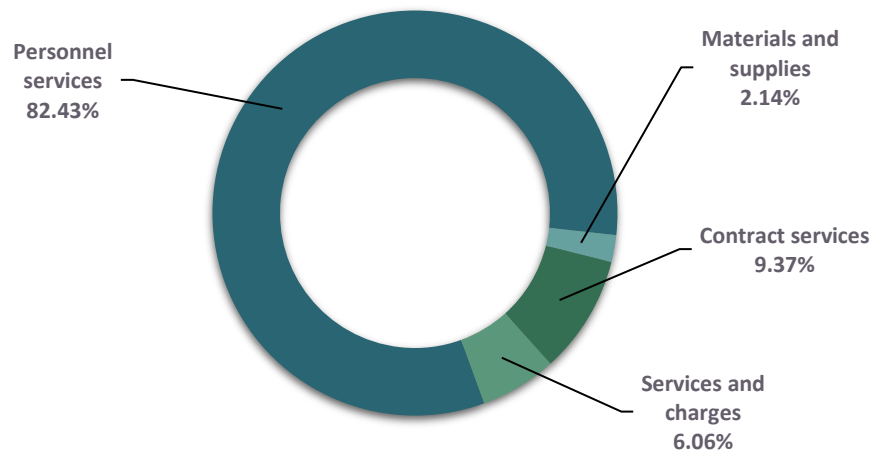
### Division Revenue – Detailed Summary

Revenues	2020 Actual	2021 Adopted	To 8/31	2022 Budget
Program revenue	26,283	173,094	37,807	167,391
Other revenue	2,200	-	-	-
<b>Total Revenues</b>	<b>\$ 28,483</b>	<b>\$ 173,094</b>	<b>\$ 37,807</b>	<b>\$ 167,391</b>

### Division Expenditures - Detailed Summary

Expenditures	2020 Actual	2021 Adopted	To 8/31	2022 Budget
Personnel services	\$ 18,113	\$ 118,996	\$ 3,612	\$ 126,452
Materials and supplies	-	2,760	836	3,290
Contract services	2,890	11,858	6,169	14,382
Services and charges	-	9,289	-	9,289
<b>Total Expenditures</b>	<b>\$ 21,002</b>	<b>\$ 142,904</b>	<b>\$ 10,618</b>	<b>\$ 153,413</b>

### 2022 YOUTH PROGRAM EXPENDITURES





# PROGRAMS

## BMX

### Description

Dacono BMX is one of over 270 tracks across the U.S. with more than 1,000 members. The track is sanctioned by USA BMX and the American Bicycle Association. Dacono BMX is primarily a volunteer-operated, non-profit organization working in conjunction with the Carbon Valley Park and Recreation District and the City of Dacono.

### Division Revenue – Detailed Summary

Revenues	2020 Actual	2021 Adopted	To 8/31	2022 Budget
Program revenue	-	10,000	2,549	8,000
<b>Total Revenues</b>	<b>\$ -</b>	<b>\$ 10,000</b>	<b>\$ 2,549</b>	<b>\$ 8,000</b>

### Division Expenditures - Detailed Summary

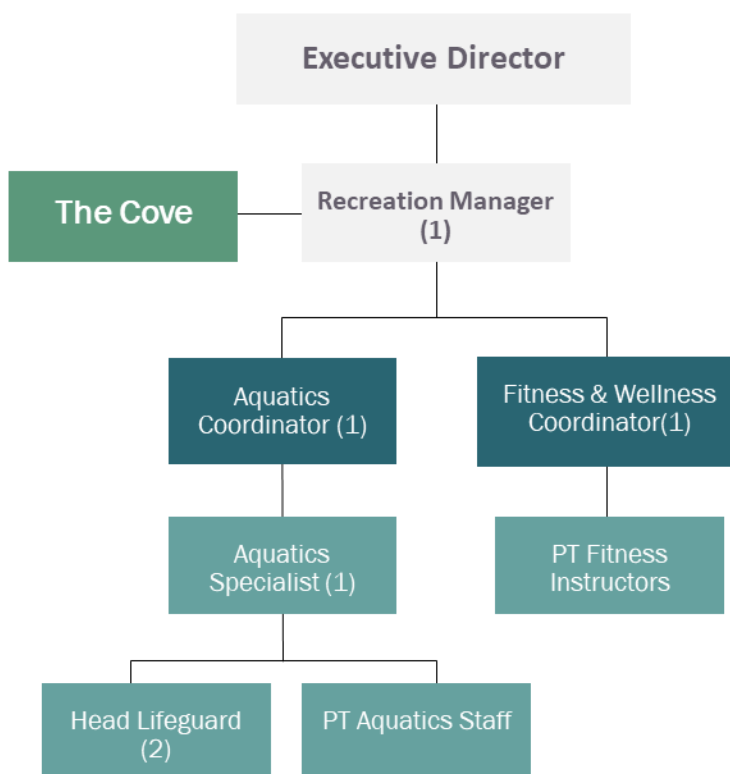
Expenditures	2020 Actual	2021 Adopted	To 8/31	2022 Budget
Contract services	550	-	-	8,000
Services and charges	2,549	10,000	9,221	2,000
<b>Total Expenditures</b>	<b>\$ 3,099</b>	<b>\$ 10,000</b>	<b>\$ 9,221</b>	<b>\$ 10,000</b>

# RECREATION

## RECREATION DEPARTMENT SUMMARY

The Recreation Department consists of Recreation Administration, Aquatics, and Fitness and Wellness. The Recreation Department is responsible for coordinating and administrating programs and services within these areas.

In 2022, the Guest Services and Kid Zone Divisions were moved from the Recreation Department to the Administrative Department and are managed by the Business and Finance Director. The Recreation Manager will take on the direct management of The Cove in 2022.



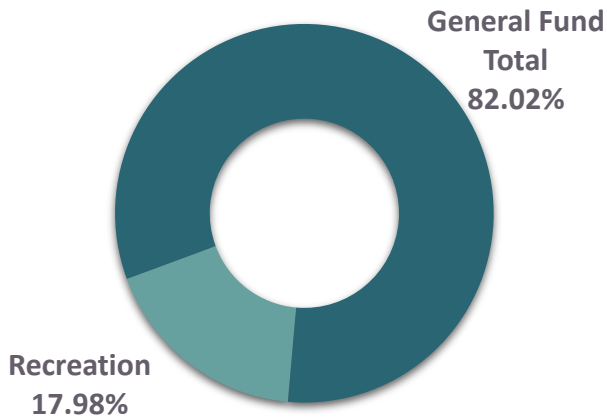
### Department Revenues Summary

Revenues	2020 Actual*	2021 Adopted*	2022 Budget
General Fund Revenues	\$ 404,406	\$ 897,995	\$ 208,880
<b>Total Expenditures</b>	<b>\$ 404,406</b>	<b>\$ 897,995</b>	<b>\$ 208,880</b>

\*Please note that 2020 Actuals and 2021 Adopted amounts reflected in the Recreation Department include the Guest Services and Kid Zone Divisions.

# RECREATION

## Department Expenditures



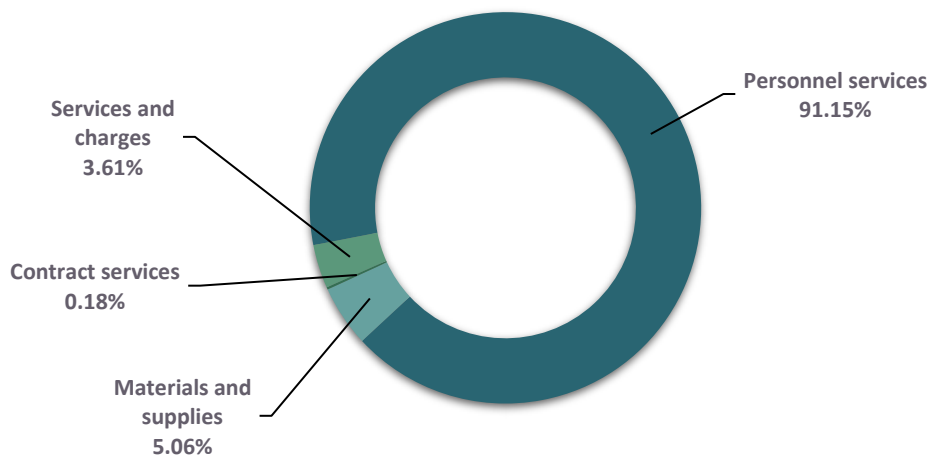
## Department Expenditures by Division

	2022 Budget	
Recreation Administration	\$	96,299
Aquatics		559,843
Fitness & Wellness		220,157
<b>Total</b>	<b>\$</b>	<b>876,298</b>

## Department Expenditures by Classification

Expenditures	2020 Actual*	2021 Adopted*	2022 Budget
Personnel services	\$ 758,476	\$ 1,200,487	\$ 798,717
Materials and supplies	41,238	48,993	44,369
Contract services	-	1,620	1,620
Services and charges	13,846	19,417	31,592
<b>Total Expenditures</b>	<b>\$ 813,559</b>	<b>\$ 1,270,517</b>	<b>\$ 876,298</b>

## 2022 RECREATION DEPARTMENT EXPENDITURES



# RECREATION

## RECREATION ADMINISTRATION DIVISION

### Description

The Recreation Administration Division tracks the cost of the Recreation Manager position. The Recreation Manager is responsible for all division coordinators and programming in the areas of Aquatics, and Fitness and Wellness. In addition, the Recreation manager will take on the management of The Cove in 2022. The Recreation Manager is a member of the District's leadership team.

### Division Expenditures - Detailed Summary

<b>Expenditures</b>	<b>2020 Actual</b>	<b>2021 Adopted</b>	<b>To 8/31</b>	<b>2022 Budget</b>
Personnel services	\$ 91,547	\$ 90,837	\$ 61,520	\$ 96,299
Materials and supplies	30	-	16	-
<b>Total Expenditures</b>	<b>\$ 91,577</b>	<b>\$ 90,837</b>	<b>\$ 61,536</b>	<b>\$ 96,299</b>

# RECREATION

## AQUATICS DIVISION

### Description

A variety of aquatics programs are offered at the Carbon Valley Recreation Center for all ages and ability levels including swim lessons, aqua fitness classes, swim team, lifeguard training, adult swim hours, and open swimming. The aquatics area at the recreation center offers safety and fun for all ages and is comprised of three separate bodies of water featuring a six-lane, 25-yard lap pool, and climbing wall, as well as an activity pool with play features including a lazy river, floating lily pads, water amenities, a play structure, and a two-story water slide. The aquatics area also features a 3,500-gallon hot tub with a waterfall feature and a steam room.

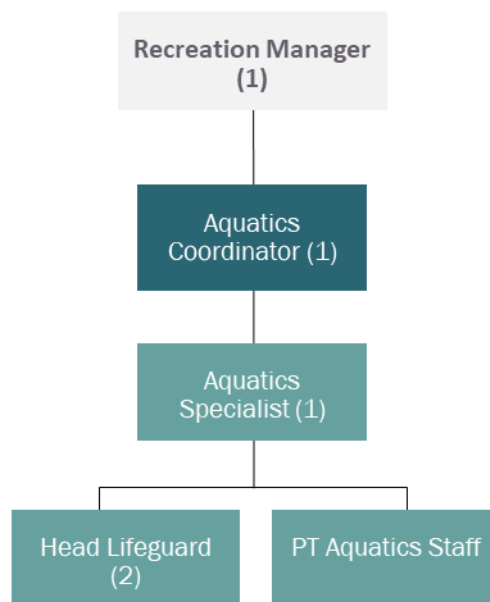
### Division Mission and Purpose

The Aquatics division aspires to deliver a safe and enjoyable experience in and around the aquatic environment through both recreational and organized swimming for the community we serve through:

- Creating opportunities for patrons to enhance life and water safety skills.
- Engaging the community and encouraging play in an aquatic environment.
- Increasing opportunities for patrons to participate in non-impact fitness and activities.
- Offering the community a safe aquatic environment with certified lifeguards.
- Providing certified lifeguarding and swim teaching jobs to the community.

### Division Goals

- Deliver a variety of aquatic programming and opportunities for all levels of swimming experience.
- Offer multiple aquatics spaces for the community to enjoy and feel safe.
- Create opportunities for patrons to enhance life and education about water safety.
- Increase skill development through learn to swim programming.
- Create a space for patrons to connect and build community relationships.
- Educate staff on safety, teamwork, customer service and success, and fun.



**14.78 FTE**

# RECREATION

## AQUATICS DIVISION

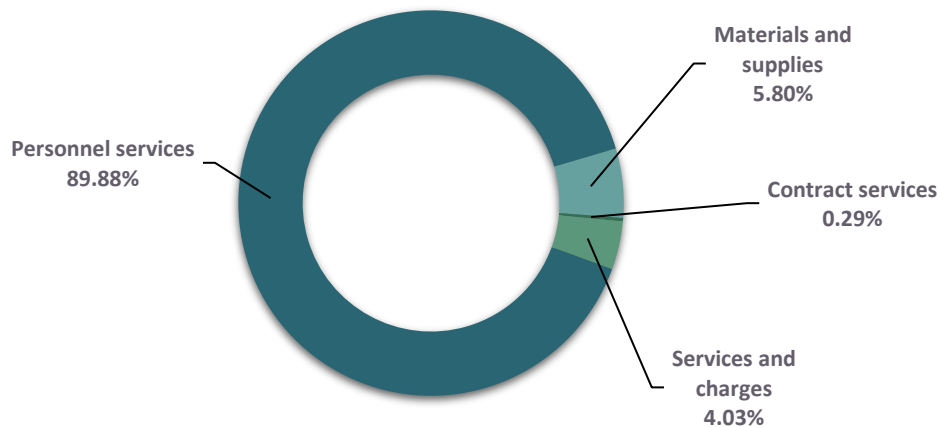
### Division Revenue – Detailed Summary

Revenues	2020 Actual	2021 Adopted	To 8/31	2022 Budget
Charges for services	\$ 2,184	\$ 14,800	\$ -	\$ 15,520
Program revenue	15,116	100,266	35,895	100,629
<b>Total Revenues</b>	<b>\$ 17,299</b>	<b>\$ 115,066</b>	<b>\$ 35,895</b>	<b>\$ 116,149</b>

### Division Expenditures - Detailed Summary

Expenditures	2020 Actual	2021 Adopted	To 8/31	2022 Budget
Personnel services	\$ 276,823	\$ 477,370	\$ 243,677	\$ 503,186
Materials and supplies	26,870	31,884	13,149	32,479
Contract services	-	1,620	-	1,620
Services and charges	5,566	7,087	4,881	22,558
<b>Total Expenditures</b>	<b>\$ 309,259</b>	<b>\$ 517,961</b>	<b>\$ 261,707</b>	<b>\$ 559,843</b>

### 2022 AQUATICS EXPENDITURES



# RECREATION

## FITNESS & WELLNESS DIVISION

### Description

The District provides a variety of exercise options to meet the community's fitness needs. Treadmills, ellipticals, a stair stepper, ARC trainers, a rowing machine, and stationary bikes are a few of the many pieces of equipment in the bright and open cardio room. Patrons can build muscular strength and endurance utilizing state-of-the-art equipment in the weight room.

More than 50 different group fitness classes are offered every week including, Bodypump, GRIT, CXWORX, Yoga, Pilates, POUND, Zumba, Cycling, Aqua fitness, SilverSneakers, and more. Qualified personal trainers are on staff and available to help set goals, personalize a program for and provide feedback and accountability.

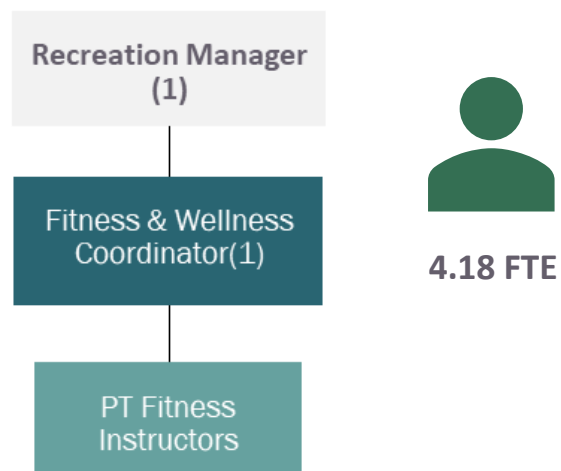
### Division Mission and Purpose

To positively impact our community and surrounding areas by providing the highest quality experience with safe, effective and fun fitness programming through:

- Enhancing the quality of life in our community by offering a variety of health, fitness and wellness services.
- Creating a healthier, happier and positive community atmosphere.
- Challenge and continually support members to achieve the highest level of sustainable fitness

### Division Goals

- Increase community awareness and participation by offering multi-level fitness classes to meet the needs of many ability and interest.
- Offer specialty programming that targets the sedentary to the athlete.
- Accommodate the growing fitness population by continual innovation and collaborative efforts on space and expansion.
- Challenge and continually support members to achieve the highest level of sustainable fitness possible.





# RECREATION

## FITNESS & WELLNESS DIVISION

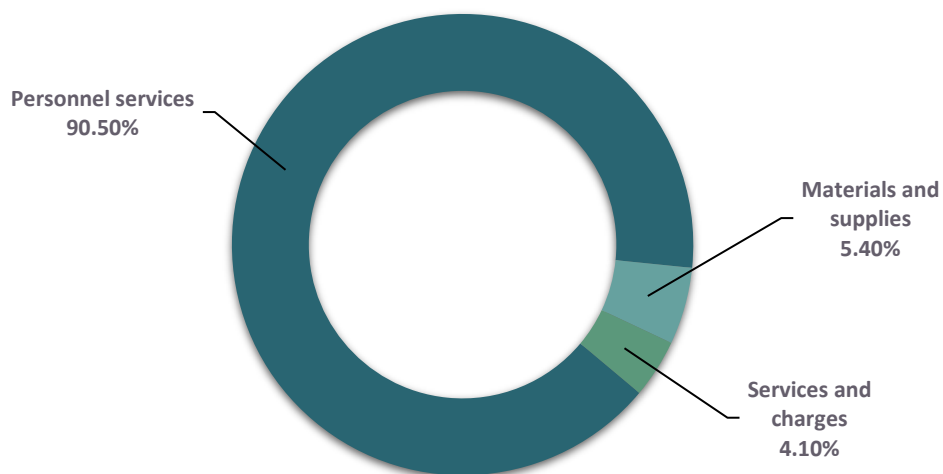
### Division Revenue – Detailed Summary

Revenues	2020 Actual	2021 Adopted	To 8/31	2022 Budget
Charges for services	\$ 22,433	\$ 52,000	\$ 9,411	\$ 52,000
Program revenue	11,580	37,856	8,517	40,731
Other revenue	5,870	-	18	-
<b>Total Revenues</b>	<b>\$ 39,883</b>	<b>\$ 89,856</b>	<b>\$ 17,946</b>	<b>\$ 92,731</b>

### Division Expenditures - Detailed Summary

Expenditures	2020 Actual	2021 Adopted	To 8/31	2022 Budget
Personnel services	\$ 119,178	\$ 187,059	\$ 93,303	\$ 199,233
Materials and supplies	12,703	15,060	7,436	11,890
Services and charges	6,310	8,840	5,189	9,034
<b>Total Expenditures</b>	<b>\$ 138,190</b>	<b>\$ 210,959</b>	<b>\$ 105,928</b>	<b>\$ 220,157</b>

### 2022 FITNESS & WELLNESS EXPENDITURES

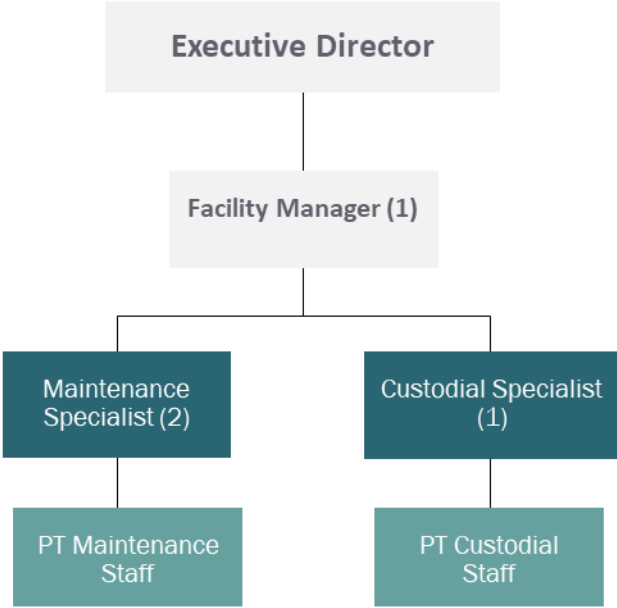


# FACILITIES

## FACILITIES DEPARTMENT SUMMARY

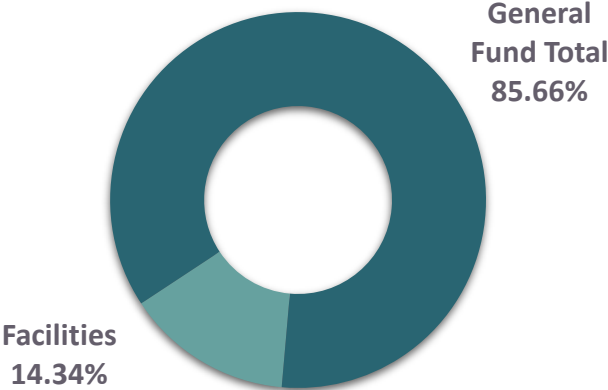
The Facilities Department consists of Facilities Administration, Maintenance Services, and Custodial Services. The Facilities Department is responsible for maintaining all facilities, fleet vehicles and grounds.

In 2022, the Facilities Department will be the new name for the former Maintenance Department. Also, the department will add a new division called Custodial Services to track all custodial expenses for the Districts facilities. Prior to the addition of this division, all custodial expenses were charged to the Maintenance Services Division.



# FACILITIES

## Department Expenditures



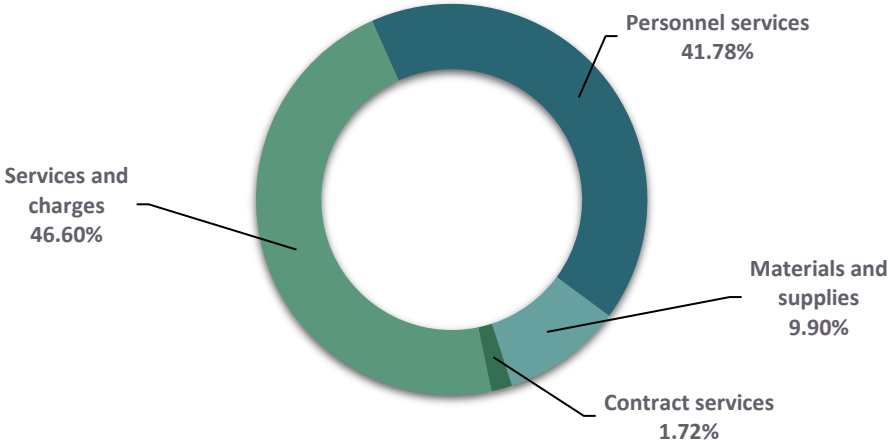
## Department Expenditures by Division

	2022 Budget	
<b>Facilities Administration</b>	\$	92,266
<b>Maintenance Services</b>		481,836
<b>Custodial Services</b>		124,713
<b>Total</b>	\$	<b>698,815</b>

## Department Expenditures by Classification

Expenditures	2020 Actual	2021 Adopted	2022 Budget
Personnel services	\$ 205,201	\$ 261,127	\$ 291,996
Materials and supplies	52,006	53,250	69,200
Contract services	16,740	10,188	12,000
Services and charges	248,988	323,096	325,619
<b>Total Expenditures</b>	<b>\$ 522,934</b>	<b>\$ 647,661</b>	<b>\$ 698,815</b>

## 2022 FACILITIES DEPARTMENT EXPENDITURES



# FACILITIES

## FACILITIES ADMINISTRATION DIVISION

### Description

The Program Administrative Division tracks the cost of the Program Manager position. The Program Manager is responsible for all division coordinators and programing in the areas of Athletics, Youth, and Gymnastics. The Programs Manager is a member of the District’s Leadership Team.

### Division Expenditures - Detailed Summary

<b>Expenditures</b>	<b>2020 Actual</b>	<b>2021 Adopted</b>	<b>To 8/31</b>	<b>2022 Budget</b>
Personnel services	\$ 73,493	\$ 73,025	\$ 41,754	\$ 92,216
Materials and supplies	31	-	-	50
<b>Total Expenditures</b>	<b>\$ 73,525</b>	<b>\$ 73,025</b>	<b>\$ 41,754</b>	<b>\$ 92,266</b>

# FACILITIES

## MAINTENANCE SERVICES DIVISION

### Description

The Maintenance Services Division is responsible for all facility related expenditures, including building and park maintenance, fleet, and utilities.

### Division Mission and Purpose

The mission of the Maintenance Services division is to provide excellent support and service to customers both internally and externally, by creating a safe and clean environment.

### Division Goals

- Guarantee safe and operational facilities and grounds for all patrons and staff
- Build and improve relationships with District partners and vendors
- Create and maintain an inhouse custodial crew, eliminating the use of external contractors
- Upgrading all facility lighting to LEDs in order to reduce electricity costs, expense of replacing bulbs and reducing our carbon footprint



2.79 FTE

Facility Manager (1)

Maintenance Specialist (2)

PT Maintenance Staff

### Division Expenditures - Detailed Summary

Expenditures	2020 Actual	2021 Adopted	To 8/31	2022 Budget
Personnel services	\$ 131,707	\$ 188,102	\$ 100,601	\$ 111,567
Materials and supplies	51,974	53,250	29,893	32,650
Contract services	16,740	10,188	7,549	12,000
Services and charges	248,988	323,096	207,563	325,619
<b>Total Expenditures</b>	<b>\$ 449,409</b>	<b>\$ 574,636</b>	<b>\$ 345,606</b>	<b>\$ 481,836</b>

# FACILITIES

## CUSTODIAL SERVICES DIVISION

**Description**

The Custodial Services Division is responsible for all cleaning and maintenance of District facilities.

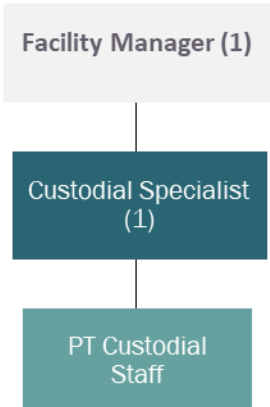
**Division Mission and Purpose**

The mission of the Custodial Services division is to provide excellent support and service to internal and external customers by creating a safe and clean environment.

- Division Goals**
- Build and improve relationships with District partners and vendors
  - Create and maintain an in-house custodial crew



2.00 FTE



### Division Expenditures - Detailed Summary

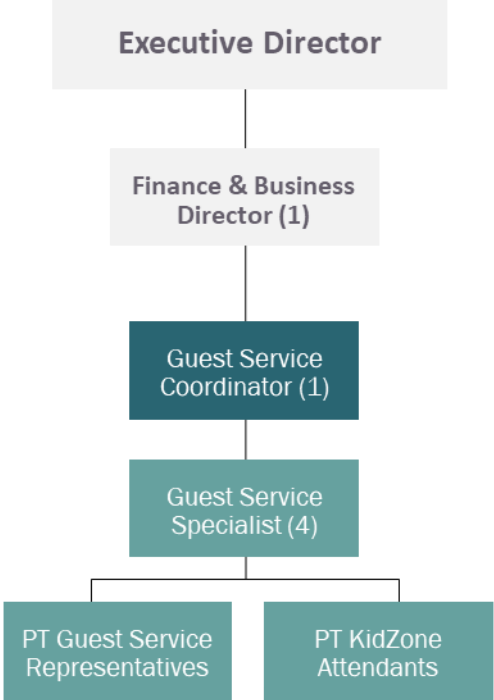
Expenditures	2020 Actual*	2021 Adopted*	To 8/31*	2022 Budget
Personnel services	\$ -	\$ -	\$ -	\$ 88,213
Materials and supplies	-	-	-	36,500
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 124,713</b>

\*Please note that 2020 Actuals, 2021 Adopted and To 8/31 amounts are reflected in the Maintenance Services Division.

# OPERATIONS

## OPERATIONS DEPARTMENT SUMMARY

The Operations Department consists of the Guest Services and Kid Zone Divisions. The department will be established in 2022, and managed by the Business and Finance Director.



### Department Revenues Summary

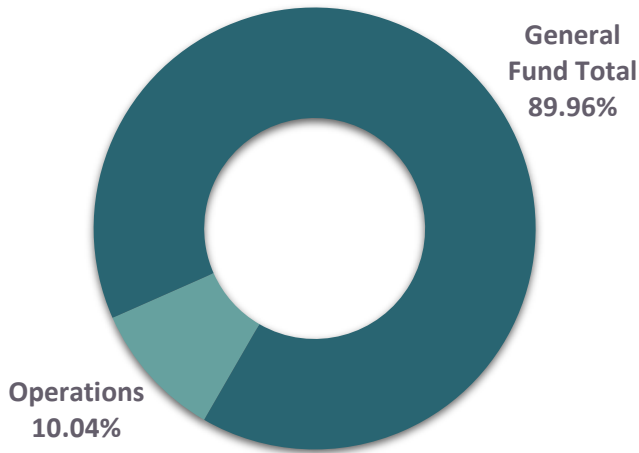
Revenues	2020 Actual*	2021 Adopted*	2022 Budget
General Fund Revenues	\$ -	\$ -	\$ 693,074
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 693,074</b>

\*Please note that 2020 Actuals and 2021 Adopted amounts are reflected in the Recreation Department for both the Guest Services and Kid Zone Divisions.



# OPERATIONS

## Department Expenditures



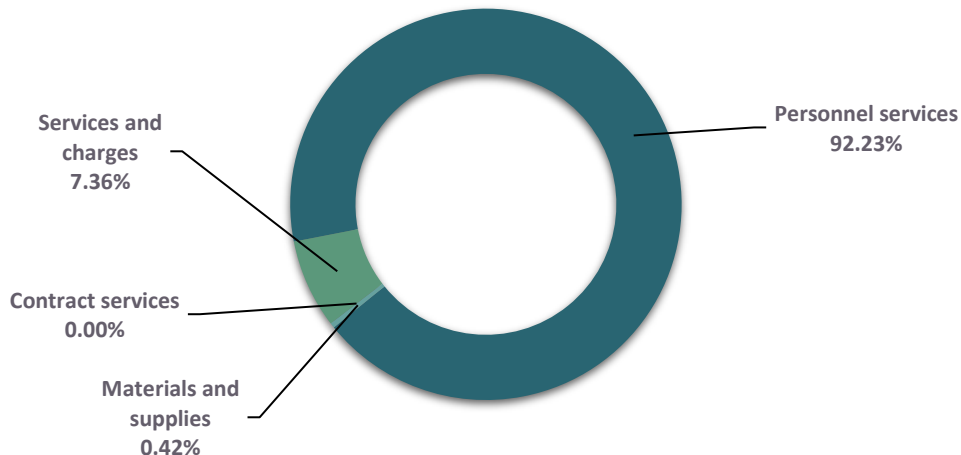
## Department Expenditures by Division

		2022 Budget	
Guest Services	\$		396,389
Kid Zone			93,145
<b>Total</b>	<b>\$</b>		<b>489,534</b>

## Department Expenditures by Classification

Expenditures	2020 Actual*	2021 Adopted*	2022 Budget
Personnel services	\$ -	\$ -	\$ 451,475
Materials and supplies	-	-	2,049
Contract services	-	-	-
Services and charges	-	-	36,010
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 489,534</b>

## 2022 OPERATIONS DEPARTMENT EXPENDITURES



# OPERATIONS

## GUEST SERVICES DIVISION

### Description

Guest services is the heartbeat of the recreation center. Whether welcoming guests to the facility, registering community members for a program, communicating with District staff and patrons, or checking in fitness class participants, guest services staff strive to provide patrons with outstanding customer service and a positive experience.

### Division Goals

- Offer great customer service to our community and patrons by creating and providing staff with customer service trainings.
- Offer opportunities to educate staff with current and future programs and services.
- Increase capacity for our Kid Zone children.
- Accommodate more party and room rental packages
- Offer access to a variety of equipment, recreational opportunities, programming and new activities.

### Division Mission and Purpose

To offer a welcoming, clean, and safe environment for patrons to enjoy through:

- Offering a well-established facility where patrons of all ages in the community can participate in a variety of activities and services .
- Nurturing growth in the community so patrons feel confident and assured they are receiving full benefit(s).
- To provide a trusted and safe environment in KidZone.

In 2022, the Guest Services and KidZone Divisions were moved from the Recreation Department to the Administrative Department and are now managed by the Finance & Business Director.



**9.71 FTE**

# OPERATIONS

## GUEST SERVICES DIVISION

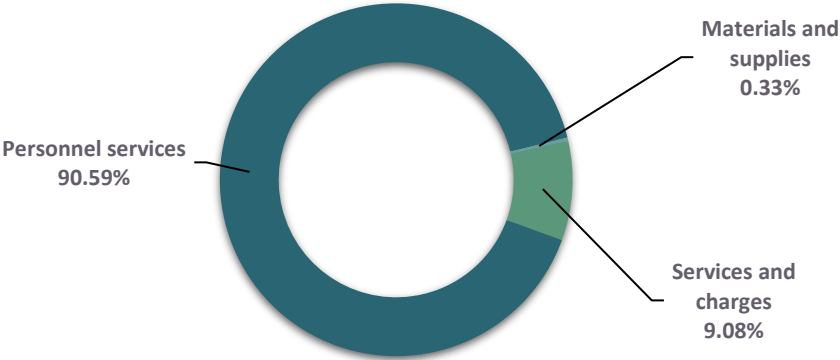
### Division Revenue – Detailed Summary

Revenues	2020 Actual*	2021 Adopted*	To 8/31*	2022 Budget
Charges for services	\$ 343,079	\$ 674,908	\$ 277,559	\$ 674,908
Other revenue	3,161	10,052	6,747	10,052
<b>Total Revenues</b>	<b>\$ 346,240</b>	<b>\$ 684,960</b>	<b>\$ 284,306</b>	<b>\$ 684,960</b>

### Division Expenditures - Detailed Summary

Expenditures	2020 Actual*	2021 Adopted*	To 8/31*	2022 Budget
Personnel services	\$ 252,418	\$ 356,949	\$ 206,776	\$ 359,085
Materials and supplies	1,557	1,294	822	1,294
Services and charges	1,970	3,490	2,060	36,010
<b>Total Expenditures</b>	<b>\$ 255,945</b>	<b>\$ 361,733</b>	<b>\$ 209,658</b>	<b>\$ 396,389</b>

### 2022 GUEST SERVICES EXPENDITURES



\*Please note that 2020 Actuals, 2021 Adopted and To 8/31 revenue and expense amounts are reflected in the totals of the Recreation Department.

# OPERATIONS

## KID ZONE DIVISION

### Description

The Kid Zone Division provides high quality care to children whose guardians are participating in onsite programs or using our facility. Annual pass holders receive one free hour per child to Kid Zone daily.



3.05 FTE

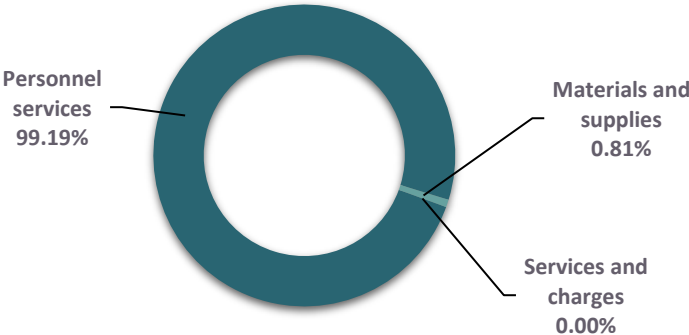
### Division Revenue – Detailed Summary

Revenues	2020 Actual*	2021 Adopted*	To 8/31*	2022 Budget
Charges for services	\$ 984	\$ 8,114	\$ 426	\$ 8,114
<b>Total Revenues</b>	<b>\$ 984</b>	<b>\$ 8,114</b>	<b>\$ 426</b>	<b>\$ 8,114</b>

### Division Expenditures - Detailed Summary

Expenditures	2020 Actual*	2021 Adopted*	To 8/31*	2022 Budget
Personnel services	\$ 18,509	\$ 90,625	\$ 24,517	\$ 92,390
Materials and supplies	78	755	341	755
<b>Total Expenditures</b>	<b>\$ 18,587</b>	<b>\$ 91,380</b>	<b>\$ 24,858</b>	<b>\$ 93,145</b>

### 2022 KID ZONE EXPENDITURES



\*Please note that 2020 Actuals, 2021 Adopted and To 8/31 revenue and expense amounts are reflected in the totals of the Recreation Department.

# THE COVE

## THE COVE DEPARTMENT SUMMARY

At the end of 2021 the District went into an intergovernmental agreement with the St. Vrain Lakes Metropolitan District, to take over day-to-day management of The Cove facility located in the Barefoot Lakes community. The St. Vrain Lakes Metropolitan District will compensate the District for all direct and indirect expenses that the District incurs throughout the year. All transactions associated with The Cove will be tracked separately from the Districts other day-to-day operations.

The Recreation Manager will be responsible for the day-to-day management of The Cove.



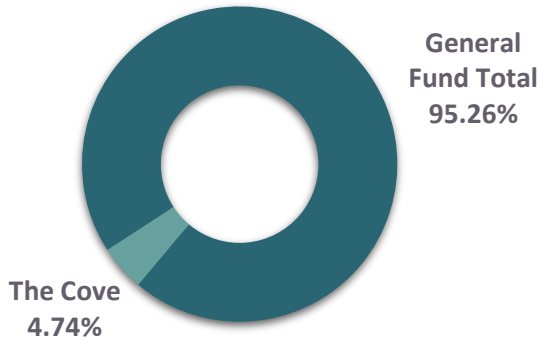
3.71 FTE

### Department Revenues Summary

Revenues	2020 Actual	2021 Adopted	2022 Budget
General Fund Revenues	\$ -	\$ -	\$ 231,034
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 231,034</b>

# THE COVE

## Department Expenditures



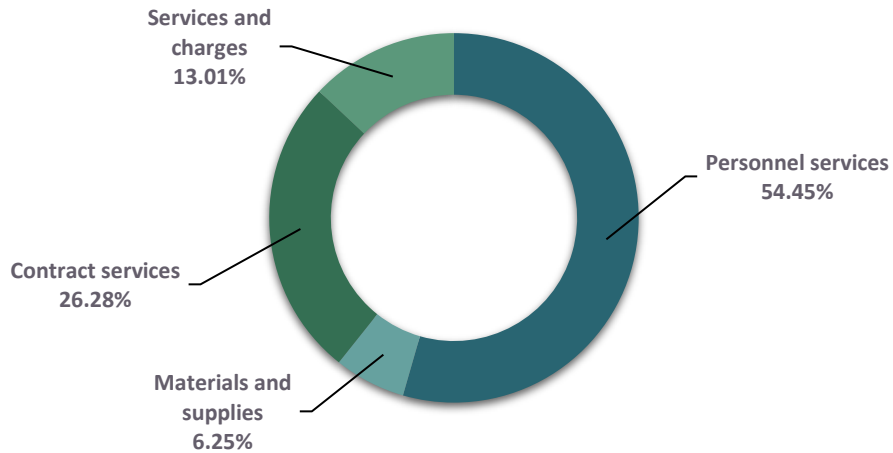
## Department Expenditures by Division

		2022 Budget	
The Cove	\$		396,389
<b>Total</b>	<b>\$</b>		<b>396,389</b>

## Department Expenditures by Classification

Expenditures	2020 Actual	2021 Adopted	2022 Budget
Personnel services	\$ -	\$ -	\$ 125,807
Materials and supplies	-	-	14,450
Contract services	-	-	60,726
Services and charges	-	-	30,051
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 231,034</b>

## 2022 THE COVE DEPARTMENT EXPENDITURES



# NON-DEPARTMENTAL

## NON-DEPARTMENTAL DEPARTMENT SUMMARY

The Non-Departmental Department accounts for all other budgeted items that do not fall into one of the District’s four functional Departments. Non-Departmental tracts all General Fund property tax revenues and related expenditures, lease and capital lease payments and a market merit account to budget employee market and merit increase for the year. In 2020, the Board of Directors agreed to invest into the District’s staff by completing a compensation study and job description analysis. The District is striving to be an employer of choice in the front range. By being more competitive with positions, the District will be able to hire the more qualified candidates and bring new and exciting changes to the District.

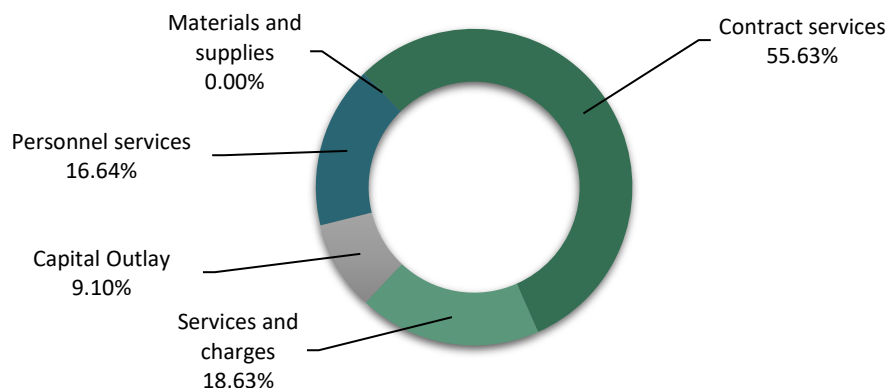
### Department Revenues Summary

Revenues	2020 Actual	2021 Adopted	2022 Budget
General Fund Revenues	\$ 4,001,563	\$ 3,940,792	\$ 3,554,538
<b>Total Expenditures</b>	<b>\$ 4,001,563</b>	<b>\$ 3,940,792</b>	<b>\$ 3,554,538</b>

### Department Expenditures by Classification

Expenditures	2020 Actual	2021 Adopted	2022 Budget
Personnel services	\$ -	\$ 40,000	\$ 64,000
Materials and supplies	16,537	500	-
Contract services	196,290	212,709	214,002
Services and charges	55,742	79,912	71,678
Capital Outlay	6,961	23,000	35,000
<b>Total Expenditures</b>	<b>\$ 275,530</b>	<b>\$ 356,121</b>	<b>\$ 384,680</b>

### 2022 NON-DEPARTMENTAL EXPENDITURES



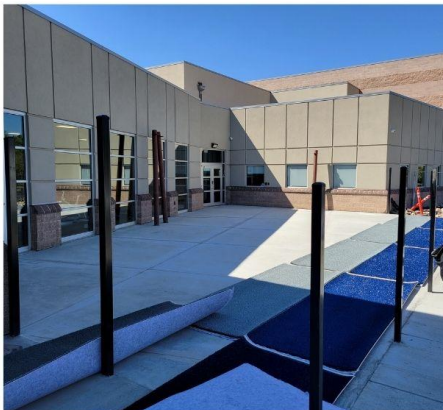
# OTHER FUNDS

## 2022 CONSERVATION TRUST FUND SUMMARY

The Conservation Trust Fund is a special revenue fund. This fund tracks the monies received from the Colorado Department of Local Affairs (DOLA) from the States lottery fund distribution, which are received quarterly. These funds are required to be used on specific projects associated with parks and recreation. The District plans to receive approximately \$180,000 in revenue in 2022.

Of these funds, the District plans to use \$115,000 in 2022 to remodel the recreation center gymnasium. Encumbered funds can be used through resolution, once specific projects are determined that fall into the criteria of use defined by DOLA.

### 2021 OUTDOOR FITNESS AREA





# OTHER FUNDS

## 2022 CAPITAL IMPROVEMENT PROJECT FUND

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In 2018, the District created a Capital Improvement Project (CIP) Fund. This fund will be supported by the General Fund by transfers. All expenditures from this fund will be for projects that are approved by the Board of Director and the Executive Director of the District. This fund will facilitate the tracking of projects that can include improvements to existing facilities and parks, the construction of new facilities and parks, and the acquisition of capital assets for District use.

During 2021, the District transferred \$675,000 from the General Fund to the CIP Fund. At the end of 2021, an estimated assigned fund balance of \$1,050,580 will roll over to the beginning balance of 2022. These funds will be assigned by the Board of Directors for the below listed projects. In 2022, a budget of \$612,698 will be transferred from the General Fund to the CIP fund.

In 2021, the District budgeted the projects below. Most projects have been completed or will be complete by the end of 2021. Any incomplete projects will roll over into the 2022 budget through a budget amendment approved by the Board of Directors. The projects include:

<b>2021 Captial Improvement Projects</b>	
Recreation Center - Carpeting	\$ 23,000.00
Gym/Senior Center - Remodel	41,600.00
Recreation Center - Fitness/Mind Body Remodel	50,000.00
Recreation Center - Interior Painting - Common Areas	12,000.00
Recreation Center - Interior Painting - Pool Area	15,000.00
Recreation Center - Signage - Exterior Marquee	20,000.00
Recreation Center -Signage - Interior	20,000.00
Recreation Center - Parking Lot Resealing	25,000.00
	<b>\$ 206,600.00</b>

# OTHER FUNDS

In 2022 the District has budgeted the following projects:

## **2022 Capital Improvement Projects**

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Recreation Center - Water Slide Stairs Repair	\$ 15,000.00
Recreation Center - Exterior Paint	25,000.00
Recreation Center - Outdoor Lighting Update	15,000.00
Recreation Center - KidsZone	70,000.00
Recreation Center - Common Areas and Offices	20,000.00
Recreation Center - Front Entrance	280,000.00
Recreation Center - Perimeter Fence	25,000.00
Recreation Center - Fitness/Mind Body Remodel	35,000.00
	<hr/>
	<b>\$ 485,000.00</b>

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### **Recreation Center – Water Slide Stair Repair: \$15,000**

- Repair structural damage of concrete chipping and cracking to extend the lifecycle of the stairs in preparation for a full replacement in 5-7 years.

### **Recreation Center – Exterior Paint: \$25,000**

- Repaint the exterior maroon painting of the recreation center due to fading and need. Paint will be a conclusion to the updating of all District facilities to more modern color schemes.

### **Recreation Center – Outdoor Lighting Update: \$15,000**

- Replacing and updating parking lot lighting for more secure and safety viewpoints while continuing the goal of greater efficiencies and less utility usage.

### **Recreation Center – Kid Zone: \$70,000**

- Updating and remodeling to include painting, flooring, lights, fans, blinds, play structure/equipment, and shade sails.

# OTHER FUNDS

## Recreation Center – Common Areas and Offices: \$20,000

- Completion of hallway and office lighting and painting to finish the stages approach.

## Recreation Center – Front Entrance: \$280,000

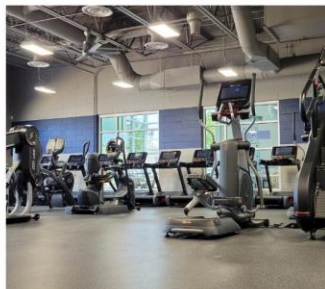
- Remodel the front lobby with a new entrance into the recreation center and a designated exit only with the current doors. The new entrance will better serve customers as they enter and approach the front desk while also addressing safety concerns of viewpoints entering the facility

## Recreation Center – Perimeter Fence: \$25,000

- Build a secure fence around the maintenance shop for storage of equipment and materials while also producing a more visually appealing storage site.

## Recreation Center – Mind and Body Room Remodel: \$35,000

- Updating and remodeling to include painting, new floor, and lighting.



2021 - CIP



# APPENDIX

## 2009 BUILDING LEASE PAYMENT SCHEDULE

Payment #	Payment Date	Payment Amount	Principal Paid	Interest Paid	Remaining Balance
					\$ 1,800,000.00
1	10/1/2009	79,052.30	32,177.30	46,875.00	1,767,822.70
2	4/1/2010	79,052.30	23,807.85	55,244.45	1,744,014.85
3	10/1/2010	79,052.30	24,854.61	54,197.69	1,719,160.24
4	4/1/2011	77,472.16	25,970.02	51,502.14	1,693,190.22
5	10/1/2011	77,472.16	28,369.64	49,102.52	1,664,820.58
6	4/1/2012	77,472.16	27,527.75	49,944.41	1,637,292.83
7	10/1/2012	77,472.16	28,353.80	49,118.36	1,608,939.03
8	4/1/2013	77,472.16	29,203.97	48,268.19	1,579,735.06
9	10/1/2013	77,472.16	48,405.90	29,066.26	1,531,329.16
10	4/1/2014	77,472.16	46,845.57	30,626.59	1,484,483.59
11	9/24/2014	77,472.16	48,937.09	28,535.07	1,435,546.50
12	4/2/2015	77,472.16	47,485.19	29,986.97	1,388,061.31
13	10/2/2015	77,472.16	49,710.93	27,761.23	1,338,350.38
14	4/2/2016	77,472.16	50,705.15	26,767.01	1,287,645.23
15	10/2/2016	77,472.16	51,719.26	25,752.90	1,235,925.97
16	4/2/2017	77,472.16	52,753.64	24,718.52	1,183,172.33
17	10/2/2017	77,472.16	53,808.71	23,663.45	1,129,363.62
18	4/2/2018	77,472.16	54,884.89	22,587.27	1,074,478.73
19	10/2/2018	77,472.16	55,982.59	21,489.57	1,018,496.14
20	4/2/2019	77,472.16	57,102.24	20,369.92	961,393.90
21	10/2/2019	77,472.16	58,244.28	19,227.88	903,149.62
22	4/2/2020	77,472.16	59,409.17	18,062.99	843,740.45
23	10/2/2020	77,472.16	60,597.35	16,874.81	783,143.10
24	4/2/2021	77,472.16	61,809.30	15,662.86	721,333.80
25	10/2/2021	77,472.16	63,045.48	14,426.68	658,288.32
26	4/2/2022	77,472.16	64,306.39	13,165.77	593,981.93
27	10/2/2022	77,472.16	65,592.52	11,879.64	528,389.41
28	4/2/2023	77,472.16	66,904.37	10,567.79	461,485.04
29	10/2/2023	77,472.16	68,242.46	9,229.70	393,242.58
30	4/2/2024	77,472.16	69,607.31	7,864.85	323,635.27
31	10/2/2024	77,472.16	70,999.45	6,472.71	252,635.82
32	4/2/2025	77,472.16	72,419.44	5,052.72	180,216.38
33	10/2/2025	77,472.16	73,867.83	3,604.33	106,348.55
34	4/2/2026	77,472.16	75,345.19	2,126.97	31,003.36
35	10/2/2026	31,623.43	31,003.36	620.07	0.00
		<b>\$ 2,670,417.29</b>	<b>\$ 1,800,000.00</b>	<b>\$ 870,417.29</b>	

<b>Account</b>	A record of a business transaction; a record of statement.
<b>Accrual Basis of Accounting</b>	Revenue is recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows.
<b>Allocation</b>	Funds that are apportioned or designated to a program, function or activity.
<b>Appropriation</b>	Money set aside for a specific use.
<b>Assessed Valuation</b>	The value set by the County Assessor on real and personal property to establish a basis for levying taxes.
<b>Assets</b>	Resources owned by a government.
<b>Assigned fund balance</b>	The portion of the fund balance that is constrained by the government's intent to be used for specific purposes but is neither restricted nor committed. Intent is expressed by the Board of Directors to be used for a specific purpose.
<b>Bond</b>	A written promise to pay a specific amount of money on a specific date at a specified interest rate. Bonds are frequently used to finance large capital projects
<b>Budget</b>	A financial plan which includes an estimate of expenditures for a given period or purpose and proposed means of financing the estimated expenditures.
<b>Budget Message</b>	The communication from the Executive Director and Controller to the Board of Directors and District pertaining to the proposed budget.
<b>Capital Expenditure</b>	Outlay that results in the acquisition or addition to a capital asset. For equipment it is \$5,000 or greater, and for Capital Projects it is \$10,000 or more.
<b>Capital Improvement</b>	Project improvements that will add value or extend the life of a capital asset.
<b>Capital Improvement Projects Plan</b>	A fund to account for capital expenditures and capital improvements performed or planned by the District each year.
<b>Conservation Trust Fund</b>	The special revenue fund is used to account for lottery proceeds from the State of Colorado that are legally restricted to expenditures for parks and recreation.
<b>Contingency</b>	Funds appropriated to cover unexpected expenses that may occur during the budgeted year.
<b>Contract Services</b>	A written agreement between two or more parties defining the performance of a task or service.
<b>Debt</b>	An obligation resulting from the borrowing of money or from the purchase of goods and services

# APPENDIX

<b>Debt Service Fund</b>	A fund established to finance and account for the payment of interest and principal on all general obligation debt.
<b>Department</b>	A major portion of the District, which indicates overall management responsibility for an operation.
<b>District</b>	Carbon Valley Parks & Recreation District
<b>Division</b>	An area of a department that is broken out to track revenues and expenditures specific to that area.
<b>Expenditure</b>	Outflows of funds paid or to be paid for goods and services obtained, resulting in a decrease in financial resources.
<b>Fiscal Year</b>	A 12-month period to which the annual operating budget applies and at the end of which a government determines its financial position and the results of operations. The District's fiscal year follows the calendar year.
<b>Fixed Assets</b>	Asset of a long-term character which are intended to continue to be held or used beyond one year, such as land, buildings, improvements other than buildings, machinery and equipment.
<b>Full Time Equivalent (FTE)</b>	Staffing levels are measured in FTEs to give a consistent comparison from year to year. FTE is calculated as the number of total hours worked divided by the maximum number of compensable hours in a work year (2,080 hours).
<b>Fund</b>	An independent fiscal and accounting entity with a self-balancing set of accounts that are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with law, regulation, policies, restrictions or limitations.
<b>Fund Balance</b>	The excess of the assets of a fund over its liabilities.
<b>General Fund</b>	A fund used to account for the financial operations of the District, which are not accounted for in any other fund.
<b>General Obligation Bonds</b>	Government bonds issued with the government's commitment to use its full taxing and borrowing authority (and other revenue sources) to make timely payments of interest and principal.
<b>Generally Accepted Accounting Principles (GAAP)</b>	Uniform standards and guidelines for financial accounting and reporting.
<b>Improvement</b>	The substitution of a better asset for the one currently used. An improvement will increase the useful life of an asset where the improvement involves only a major component of the asset.
<b>Intergovernmental Agreement (IGA)</b>	Formal agreements between governments that promote and coordinate cooperation.

# APPENDIX

<b>Maintenance</b>	The normal upkeep of property in an efficient operating condition.
<b>Market Increase</b>	Compensation increase on an individual's base pay rate based on the local market indicators.
<b>Materials and supplies</b>	Materials and supplies account for tangible items acquired by the District to operate. Items include operating supplies, office supplies, employee uniforms, computer replacement and printer/copier supplies.
<b>Merit Increase</b>	An increase to an individual's base pay rate based on performance.
<b>Mill Levy</b>	Rate by which assessed valuation is multiplied to determine property tax. A mill is 1/10 of one cent or \$1.00 of tax for every \$1,000 of assessed value.
<b>Modified Accrual</b>	Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period.
<b>Nonspendable Fund Balance</b>	The portion of fund balance that cannot be spent because it is either not in spendable form (such as prepaid amounts or inventory) or legally is contractually required to be maintained intact.
<b>Operating Expense</b>	An expense incurred in transacting normal operations.
<b>Operating Revenue</b>	Revenue from any regular source.
<b>Personnel Services</b>	Includes all salaries, wages and benefits paid by the District,
<b>Restricted Fund Balance</b>	The portion of fund balance that is constrained to being used for a specific purpose by external parties (such as bondholders), constitutional provisions, or enabling legislation.
<b>Services and Charges</b>	Non-contractual services and other charges incurred by the District, such as: utility bills, membership dues and fees, league association fees.
<b>TABOR</b>	(Taxpayer's Bill of Rights) an amendment to the Colorado Constitution approved by voters in November of 1992, incorporating in the State Constitution as Section 20 of Article X. The amendment limits growth in both state and local government revenue and expenditures, makes provisions for annual elections and required voter approval for tax increases. The amendment also requires each government to establish an emergency reserve of 3% of all non-exempt funds
<b>Taxes</b>	Compulsory charges levied by a government unit for the purpose of financing services performed for the common benefit.
<b>Transfers</b>	Amount designated to move from one fund to finance activities in another.



# APPENDIX

## INTERGOVERNMENTAL AGREEMENTS

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### City of Dacono

On July 28, 2016, the District and the City of Dacono (City) entered into an intergovernmental agreement to set forth the general understandings of the parties regarding their relationship and their provision of recreation facilities and services within the City and the District. The District and the City acknowledge and agree that they will have the following general responsibilities with respect to the following matters of mutual interest to the District and the City:

The City will continue to use its best efforts to require developments within the City that are not currently within the District to file a petition for inclusion with the District.

The City will give the District the opportunity to comment on development proposals on all new developments within the City no later than 15 days prior to the Planning Commission's consideration of such development proposal.

The City will own and develop the neighborhood, area and regional parks within the City.

The City will continue to pay for the watering of the inside and surrounding areas of the regional parks within the City.

The District will provide and maintain a current contact list for the City's Public Works Manager and Chief of Police with current contact information for a District representative to be contacted in the case of emergency related to any District activity or event within the City. The District shall notify the Public Works Manager and Chief of Police in writing of any change of designated representative or such representative's contact information.

Representatives of the District shall provide the City Council with quarterly updates that include information on current and planned services and facilities, and other issues related to implementation of this Agreement, and other matters of mutual interest.

The District shall update its service plan or other necessary filings, as may be necessary to assure that it can include properties into the District that may annex into Dacono.

The District shall only include property within the District that are within the City of Dacono, the Town of Frederick or the Town of Firestone.

The District shall not enter into any agreement with City of Dacono, Town of Firestone or Town of Frederic (or properties in unincorporated Weld County to provide specific facilities or services that are inconsistent with the Master Plan approved by the District. The term of this agreement will remain in effect until December 31, 2024, unless sooner terminated by mutual written agreement.



# APPENDIX

## Town of Frederick

On April 27, 2006, the District and the Town of Frederick (Town) entered into an intergovernmental agreement to set forth the general understandings of the Parties regarding their relationship and their provision of recreation facilities and services within the Town and the District. The District and the Town acknowledge and agree that they will have the following general responsibilities with respect to the following matters of mutual interest to the District and the Town:

The Town will continue to require developments within the Town that are not currently within the District to file a petition for inclusion with the District.

The Town will give the District the opportunity to comment on development proposals on all new developments within the Town no later than 21 days prior to the Planning Commission's consideration of such development proposal.

The Town will own and develop the St. Vrain Legacy Trail within the Town limits.

The District will expend District capital improvements and maintenance funds within the Town, in amounts not less than the ratio of the total assessed valuation of all taxable property within the District. This capital improvement and maintenance expenditure allocation shall not apply to bond proceeds and shall be reviewed on a three-year basis commencing in the year 2007.

The District will operate, maintain and manage the inside (other than watering) of mutually agreed upon sports fields and/or other recreation facilities within the Town.

The District shall be responsible for cleaning of all areas and facilities used by it, and for the supervision of players and programs, and shall hold harmless the Town from any and all liability resulting there from.

With respect to the Lighted Ball Field on Block 29, the District agrees to pay all power/lighting costs associated with its use. The parties agree to evenly split the cost of all water used. The District is required to perform routine maintenance on the lighted ball field to include the following: mow and water the grassed areas weekly; daily trash pickup and maintenance of facilities; and other grounds keeping as agreed upon by the Parties. The terms of the use of the facilities on Block 29 are further clarified in the July 2012 Agreement for Joint Use of Facilities between the District, the Town and the St. Vrain School District RE-1J.

The term of this agreement will remain in effect until December 31, 2021, unless sooner terminated by mutual written agreement.

# APPENDIX

## Town of Firestone

On January 14, 2015, the District and the Town of Firestone (Town) entered into an intergovernmental agreement to set forth the general understandings of the Parties regarding their relationship and their provision of recreation facilities and services within the Town and the District, and specific responsibilities concerning the use, management, operation and maintenance of certain Town-owned parks that are jointly used for recreation services. On March 9<sup>th</sup>, 2016 an amendment was made to the agreement. The District and the Town acknowledge and agree that they will have the following general responsibilities with respect to the following matters of mutual interest to the District and the Town:

The Town will continue to use its best efforts to require developments within the Town that are not currently within the District to file a petition for inclusion with the District.

The Town will give the District the opportunity to comment on development proposals on all new developments within the Town no later than 15 days prior to the Planning Commission's consideration of such development proposal.

The Town will own and develop the Firestone Trail.

The Town will own and develop the neighborhood, area and regional parks and trails within the Town.

The District will provide and maintain a current contact list to the Town for a District representative to be contacted in the case of emergency related to any District activity or event within the Town. The District shall notify the Town in writing of any change of designated representative or such representative's contact information.

To the extent permitted by law, the Town agrees to indemnify and hold harmless the District and its officials, agents and employees, from and against all liability, claims, and demands, on account of any injury, loss, or damage, which arise out of or are connected with the Town's use, operation, maintenance or management of Town Parks or other Town-owned facilities, to the extent caused by or claimed to be caused by the act, omission, or other fault of the District, its officials, agents and employees.

To the extent permitted by law, the District agrees to indemnify and hold harmless the Town, and its officials, agents and employees, from and against all liability, claims, and demands, on account of any injury, loss, or damage, which arise out of or are connected with the District's use, operation, maintenance or management of Town Parks or other Town-owned facilities, to the extent caused by or claimed to be caused by the act, omission, or other fault of the District, its officials, agents and employees. Representatives of the District shall provide the Town Board with quarterly updates that include information on current and planned services and facilities, and other issues related to implementation of this Agreement, and other matters of mutual interest.

# APPENDIX

The agreement further clarifies the joint use for specific parks with the Town, including field maintenance, storage of District equipment and consent for capital improvements. The term of this agreement will remain in effect until December 31, 2019, unless sooner terminated by mutual written agreement.

The term of this agreement will remain in effect until December 31, 2019. The agreement is currently under review by the District and the Town and should be amended/renewed by the end of 2021.

## **Town of Firestone and the Firestone Urban Renewal Authority Cooperation Agreement**

The District has entered into Cooperation Agreements with the Town of Firestone and the Firestone Urban Renewal Authority as it relates to the following urban renewal areas:

<b>Urban Renewal Area</b>	<b>Plan Effective Date</b>	<b>Cooperation Agreement Date</b>
Southern Firestone Urban Renewal Plan	January 28, 2010	September 9, 2010
Northern Firestone Urban Renewal Plan	June 12, 2013	October 17, 2012
Central Firestone Urban Renewal Plan.	December 16, 2015	December 16, 2015

The Agreements provide for the Firestone Urban Renewal Authority to pay the District all of the increase in property tax revenues calculated, produced, and allocated to the Firestone Urban Renewal Authority as a result of the levy of the District upon taxable property within the Urban Renewal Areas for twenty-five (25) years from the effective date of the Plan.

## **St. Vrain Lakes Metropolitan District No. 1**

On November 17, 2021, the District and the St. Vrain Lakes Metropolitan District No. 1 (SVLMD) entered into an intergovernmental agreement to set forth the general understandings of the parties are desirous of affecting a cooperative relationship which will achieve maximum community benefits while avoiding duplication of services, expense, and efforts wherever possible. Per the agreement, the District will provide recreation services including constructing, financing, operating and maintaining the Cove recreation facility which is owned and managed by SVLMD. All direct and indirect expenditures for the operating of the facility will be paid for by SVLMD.

# 2022 MILL LEVY CERTIFICATION & RESOLUTION

## 2022 PROPERTY TAX SUMMARY

### CARBON VALLEY PARKS & RECREATION DISTRICT Property Tax Summary Information For the Years Ended and Ending December 31,

	2020 Budgeted	2021 Estimated	2022 Adopted
Assessed Valuation - Weld County			
Residential	\$ 287,602,630	\$ 302,809,050	\$ 342,979,170
Commercial	134,667,720	149,042,950	163,813,830
Industrial	35,290,440	57,172,470	53,013,840
Agricultural	1,027,760	1,043,880	1,126,510
Vacant Land	18,105,630	16,669,920	2,108,930
State Assessed	43,625,820	53,721,850	72,333,510
Other	360,059,380	313,058,530	300,730,150
	<u>880,379,380</u>	<u>893,518,650</u>	<u>936,105,940</u>
Adjustments	(20,144,446)	(73,017,671)	(191,577,338)
Certified Assessed Value	<u>\$ 860,234,934</u>	<u>\$ 820,500,979</u>	<u>\$ 744,528,602</u>
Mill Levy			
General Fund	4.427	4.427	4.427
Total Mill Levy	<u>4.427</u>	<u>4.427</u>	<u>4.427</u>
Property Taxes			
General Fund	\$ 3,808,260	\$ 3,632,358	\$ 3,296,028
Levied property taxes	<u>3,808,260</u>	<u>3,632,358</u>	<u>3,296,028</u>
Budget Property Taxes	<u>\$ 3,808,260</u>	<u>\$ 3,632,358</u>	<u>\$ 3,296,028</u>
Budget Property Taxes			
General Fund	\$ 3,808,260	\$ 3,632,358	\$ 3,296,028
Total Budget Property Taxes	<u>\$ 3,808,260</u>	<u>\$ 3,632,358</u>	<u>\$ 3,296,028</u>

# 2022 MILL LEVY CERTIFICATION & RESOLUTION

## RESOLUTION NO. 2021-8

### RESOLUTION TO SET MILL LEVIES

**A RESOLUTION LEVYING GENERAL PROPERTY TAXES, PURSUANT TO SECTION 39-1-111, C.R.S., FOR THE YEAR 2019, TO HELP DEFRAID THE COSTS OF GOVERNMENT FOR THE CARBON VALLEY PARKS AND RECREATION DISTRICT, WELD COUNTY, COLORADO, FOR THE 2022 BUDGET YEAR**

- A. The Board of Directors of the Carbon Valley Parks and Recreation District (the “District”) has certified the mill levy on **December 15, 2021** and adopted an annual budget in accordance with the Local Government Budget Law, on **December 15, 2021**.
- B. The amount of money necessary to balance the budget for general operating expenses from property tax revenue is 3,296,028.

NOW, THEREFORE, PURSUANT TO SECTION 39-1-111, C.R.S., BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE CARBON VALLEY PARKS AND RECREATION DISTRICT, WELD COUNTY, COLORADO:

- 1. That for the purpose of meeting all general operating expenses of the District during the 2022 budget year, there is hereby levied tax of 4.427 mills upon each dollar of the total evaluation for assessment of all taxable property within the District for the 2022 budget year.
- 2. That the District Accountant is hereby authorized and directed to immediately certify to the Board of County Commissioners of Weld County, Colorado, the mill levies for the District as hereinabove determined and set forth in the attached Certification of Mill Levies.

# 2022 MILL LEVY CERTIFICATION & RESOLUTION

Adopted this 15 day of December, 2021

Carbon Valley Parks and Recreation District

By:  \_\_\_\_\_

Board of Directors, President

Attest:

By:  \_\_\_\_\_

Board of Directors, Secretary



# CERTIFICATION OF TAX LEVIES for NON-SCHOOL Governments

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


On behalf of the CARBON VALLEY REC,  
(taxing entity)<sup>A</sup>  
 the Board of Directors,  
(governing body)<sup>B</sup>  
 of the CARBON VALLEY REC,  
(local government)<sup>C</sup>

**Hereby** officially certifies the following mills to be levied against the taxing entity's GROSS \$ 936,105,940.00 assessed valuation of: (GROSS<sup>D</sup> assessed valuation, Line 2 of the Certification of Valuation Form DLG 57<sup>E</sup>)

**Note:** If the assessor certified a NET assessed valuation (AV) different than the GROSS AV due to a Tax Increment Financing (TIF) Area<sup>F</sup> the tax levies must be calculated using the NET AV. The taxing entity's total property tax revenue will be derived from the mill levy multiplied against the NET assessed valuation of: \$ 744,528,601.60 (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:** 12/03/2021 for budget/fiscal year 2022.  
(no later than Dec. 15) (mm/dd/yyyy) (yyyy)

PURPOSE <small>(see end notes for definitions and examples)</small>	LEVY <sup>2</sup>	REVENUE <sup>2</sup>
1. General Operating Expenses <sup>H</sup>	4.427 mills	\$ 3296028.12
2. <Minus> Temporary General Property Tax Credit/ Temporary Mill Levy Rate Reduction <sup>I</sup>	< > mills	\$ < 0 >
<b>SUBTOTAL FOR GENERAL OPERATING:</b>	4.427 mills	\$ 3296028.12
3. General Obligation Bonds and Interest <sup>J</sup>	_____ mills	\$ 0
4. Contractual Obligations <sup>K</sup>	_____ mills	\$ 0
5. Capital Expenditures <sup>L</sup>	_____ mills	\$ 0
6. Refunds/Abatements <sup>M</sup>	_____ mills	\$ 0
7. Other <sup>N</sup> (specify): _____	_____ mills	\$ _____
	_____ mills	\$ _____
<b>TOTAL:</b> <small>[ Sum of General Operating Subtotal and Lines 3 to 7 ]</small>	4.427 mills	\$ 3296028.12

Contact person: Bryan Hostetler Daytime phone: 3038333660  
 Signed:  Title: Business and 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: \_\_\_\_\_  
Series: \_\_\_\_\_  
Date of Issue: \_\_\_\_\_  
Coupon Rate: \_\_\_\_\_  
Maturity Date: \_\_\_\_\_  
Levy: \_\_\_\_\_  
Revenue: \_\_\_\_\_
  
- 2. Purpose of Issue: \_\_\_\_\_  
Series: \_\_\_\_\_  
Date of Issue: \_\_\_\_\_  
Coupon Rate: \_\_\_\_\_  
Maturity Date: \_\_\_\_\_  
Levy: \_\_\_\_\_  
Revenue: \_\_\_\_\_

**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.

Notes:

<sup>A</sup> **Taxing Entity**—A jurisdiction authorized by law to impose ad valorem property taxes on taxable property located within its territorial limits (please see notes B, C, and H below). For purposes of the DLG 70 only, a *taxing entity* is also a geographic area formerly located within a *taxing entity's* boundaries for which the county assessor certifies a valuation for assessment and which is responsible for payment of its share until retirement of financial obligations incurred by the *taxing entity* when the area was part of the *taxing entity*. For example: an area of excluded property formerly within a special district with outstanding general obligation debt at the time of the exclusion or the area located within the former boundaries of a dissolved district whose outstanding general obligation debt service is administered by another local government<sup>C</sup>.

<sup>B</sup> **Governing Body**—The board of county commissioners, the city council, the board of trustees, the board of directors, or the board of any other entity that is responsible for the certification of the *taxing entity's* mill levy. For example: the board of county commissioners is the governing board ex officio of a county public improvement district (PID); the board of a water and sanitation district constitutes ex officio the board of directors of the water subdistrict.

<sup>C</sup> **Local Government** - For purposes of this line on Page 1 of the DLG 70, the *local government* is the political subdivision under whose authority and within whose boundaries the *taxing entity* was created. The *local government* is authorized to levy property taxes on behalf of the *taxing entity*. For example, for the purposes of this form:

1. a municipality is both the *local government* and the *taxing entity* when levying its own levy for its entire jurisdiction;
2. a city is the *local government* when levying a tax on behalf of a business improvement district (BID) *taxing entity* which it created and whose city council is the BID board;
3. a fire district is the *local government* if it created a subdistrict, the *taxing entity*, on whose behalf the fire district levies property taxes.
4. a town is the *local government* when it provides the service for a dissolved water district and the town board serves as the board of a dissolved water district, the *taxing entity*, for the purpose of certifying a levy for the annual debt service on outstanding obligations.

<sup>D</sup> **GROSS Assessed Value** - There will be a difference between gross assessed valuation and net assessed valuation reported by the county assessor only if there is a “tax increment financing” entity (see below), such as a downtown development authority or an urban renewal authority, within the boundaries of the *taxing entity*. The board of county commissioners certifies each *taxing entity's* total mills upon the *taxing entity's* *Gross Assessed Value* found on Line 2 of Form DLG 57.

<sup>E</sup> **Certification of Valuation by County Assessor, Form DLG 57** - The county assessor(s) uses this form (or one similar) to provide valuation for assessment information to a *taxing entity*. The county assessor must provide this certification no later than August 25<sup>th</sup> each year and may amend it, one time, prior to December 10<sup>th</sup>. Each entity must use the **FINAL** valuation provided by assessor when certifying a tax levy.

<sup>F</sup> **TIF Area**—A downtown development authority (DDA) or urban renewal authority (URA), may form plan areas that use “tax increment financing” to derive revenue from increases in assessed valuation (gross minus net, Form DLG 57 Line 3) attributed to the activities/improvements within the plan area. The DDA or URA receives the differential revenue of each overlapping *taxing entity's* mill levy applied against the *taxing entity's* gross assessed value after subtracting the *taxing entity's* revenues derived from its mill levy applied against the net assessed value.

<sup>G</sup> **NET Assessed Value**—The total taxable assessed valuation from which the *taxing entity* will derive revenues for its uses. It is found on Line 4 of Form DLG 57. **Please Note:** A downtown development authority (DDA) may be both a *taxing entity* and have also created its own *TIF area* and/or have a URA *TIF Area* within the DDA's boundaries. As a result DDAs may both receive operating revenue from their levy applied to their certified *NET assessed value* and also receive TIF revenue generated by any *tax entity* levies overlapping the DDA's *TIF Area*, including the DDA's own operating levy.

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**<sup>H</sup> General Operating Expenses (DLG 70 Page 1 Line 1)**—The levy and accompanying revenue reported on Line 1 is for general operations and includes, in aggregate, all levies for and revenues raised by a *taxing entity* for purposes not lawfully exempted and detailed in Lines 3 through 7 on Page 1 of the DLG 70. For example: a fire pension levy is included in general operating expenses, unless the pension is voter-approved, if voter-approved, use Line 7 (Other).

**<sup>I</sup> Temporary Tax Credit for Operations (DLG 70 Page 1 Line 2)**—The Temporary General Property Tax Credit/ Temporary Mill Levy Rate Reduction of 39-1-111.5, C.R.S. may be applied to the *taxing entity*'s levy for general operations to effect refunds. Temporary Tax Credits (TTCs) are not applicable to other types of levies (non-general operations) certified on this form because these levies are adjusted from year to year as specified by the provisions of any contract or schedule of payments established for the payment of any obligation incurred by the *taxing entity* per 29-1-301(1.7), C.R.S., or they are certified as authorized at election per 29-1-302(2)(b), C.R.S.

**<sup>J</sup> General Obligation Bonds and Interest (DLG 70 Page 1 Line 3)**—Enter on this line the total levy required to pay the annual debt service of all general obligation bonds. Per 29-1-301(1.7) C.R.S., the amount of revenue levied for this purpose cannot be greater than the amount of revenue required for such purpose as specified by the provisions of any contract or schedule of payments. Title 32, Article 1 Special districts and subdistricts must complete Page 2 of the DLG 70.

**<sup>K</sup> Contractual Obligation (DLG 70 Page 1 Line 4)**—If repayment of a contractual obligation with property tax has been approved at election and it is not a general obligation bond (shown on Line 3), the mill levy is entered on this line. Per 29-1-301(1.7) C.R.S., the amount of revenue levied for this purpose cannot be greater than the amount of revenue required for such purpose as specified by the provisions of any contract or schedule of payments.

**<sup>L</sup> Capital Expenditures (DLG 70 Page 1 Line 5)**—These revenues are not subject to the statutory property tax revenue limit if they are approved by counties and municipalities through public hearings pursuant to 29-1-301(1.2) C.R.S. and for special districts through approval from the Division of Local Government pursuant to 29-1-302(1.5) C.R.S. or for any *taxing entity* if approved at election. Only levies approved by these methods should be entered on Line 5.

**<sup>M</sup> Refunds/Abatements (DLG 70 Page 1 Line 6)**—The county assessor reports on the *Certification of Valuation* (DLG 57 Line 11) the amount of revenue from property tax that the local government did not receive in the prior year because taxpayers were given refunds for taxes they had paid or they were given abatements for taxes originally charged to them due to errors made in their property valuation. The local government was due the tax revenue and would have collected it through an adjusted mill levy if the valuation errors had not occurred. Since the government was due the revenue, it may levy, in the subsequent year, a mill to collect the refund/abatement revenue. An abatement/refund mill levy may generate revenues up to, but not exceeding, the refund/abatement amount from Form DLG 57 Line 11.

1. Please Note: Pursuant to Article X, Section 3 of the Colorado Constitution, if the *taxing entity* is in more than one county, as with all levies, the abatement levy must be uniform throughout the entity's boundaries and certified the same to each county. To calculate the abatement/refund levy for a *taxing entity* that is located in more than one county, first total the abatement/refund amounts reported by each county assessor, then divide by the *taxing entity*'s total net assessed value, then multiply by 1,000 and round down to the nearest three decimals to prevent levying for more revenue than was abated/refunded. This results in an abatement/refund mill levy that will be uniformly certified to all of the counties in which the *taxing entity* is located even though the abatement/refund did not occur in all the counties.

**<sup>N</sup> Other (DLG 70 Page 1 Line 7)**—Report other levies and revenue not subject to 29-1-301 C.R.S. that were not reported above. For example: a levy for the purposes of television relay or translator facilities as specified in sections 29-7-101, 29-7-102, and 29-7-105 and 32-1-1005 (1) (a), C.R.S.; a voter-approved fire pension levy; a levy for special purposes such as developmental disabilities, open space, etc.