



**Notice of Regular Meeting of the
Montrose Recreation District (MRD) Board of Directors
Thursday, January 4, 2024 at 11:30am
Montrose Community Recreation Center
16350 Woodgate Road
Montrose CO 81401**

- I. Call to Order, Roll Call**
- II. Open Forum:** Call for Public Comment (limit of 3 minutes per person)
- III. Intergovernmental Agreement between the City of Montrose and MRD Regarding Shared Services**
- IV. Administration Committee Information and Recommendations**
 - a. Employee and Volunteer Recognition
- V. MRD Budget – 2023 Amended and 2024 Recommended**
 - a. Introduction / Overview
 - b. Public Hearing
 - c. MRD Board Resolution 2024 - 1, Amending the Budget Fiscal Year 2023
 - d. MRD Board Resolution 2024 - 2, Approving the Budget Fiscal Year 2024
 - e. MRD Board Resolution 2024 - 3 Setting the Mill Levy Fiscal Year 2024
 - f. MRD Board Resolution 2024 - 4, Appropriating the Budget Fiscal Year 2024
 - g. Lease-Purchase Supplemental Schedule to the Adopted Budget 2024 / Form of Lease Renewal
- VI. Adjourn**

**Next BOD Regular Meeting
January 25th, 2024 at 11:30am
CRC 16350 Woodgate Road
Montrose, CO 81401**



For a Better Quality of Life...MRD.

TO: Board of Directors
FROM: Mari Steinbach, Executive Director
DATE: January 4, 2024
RE: January Special Meeting Budget Adoption Board Packet

In this month's packet please find for your consideration the following action items:

1. Agenda item III. Intergovernmental Agreement between the City of Montrose and MRD Regarding Shared Services
 - a. Review the annual intergovernmental agreement between the City of Montrose and the MRD regarding shared services. The City Council has reviewed the agreement and is scheduled to adopt it at its January 16th meeting.
 - b. *Make a motion to adopt Intergovernmental Agreement between the City of Montrose and MRD Regarding Shared Services*
2. Agenda Item IV. Administrative Committee Information and Recommendations regarding annual employee and volunteer recognitions
 - a. Review the information and recommendations of the Administrative Committee for the annual employee and volunteer recognitions
 - b. *Make a motion to approve the recommendations of the Administrative Committee for the annual employee and volunteer recognition awards.*
3. Agenda Item V. MRD Budget Items – 2023 Amended and 2024 Recommended
 - a. Introduction/Overview: Executive Director Mari Steinbach / Deputy Director Jeremy Master may provide an overview of the budget and process for both the 2023 Amended Budget and for the 2024 Budget, 2023 Amended Budget and 2024 Budget worksheet and charts, and 2024 CIP
No action is required
 - b. Public Hearing: BOD Chair will
“open the public hearing and offer the public, if any are in attendance, to testify, comment, and register objections to the budget”.
If any member of the public chooses to speak, they will be granted time up to 3 minutes as defined in the introduction. Board Chair will, after all have made their statements, *close the public hearing.*
 - c. MRD Board Resolution 2024 - 1, Approving Amended Budget Fiscal Year 2023
After full and final review of the 2023 amended budget,
Make a motion to approve MRD Board Resolution 2024 - 1, Approving Amended Budget Fiscal Year 2023 as presented.



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- d. MRD Board Resolution 2024 - 2 Approving the Budget Fiscal Year 2024
After full and final review of the 2024 annual budget,
Make a motion to approve MRD Board Resolution 2024 - 2, Approving the Budget Fiscal Year 2024, as presented.

- e. MRD Board Resolution 2024 - 3 Setting Mill Levy Fiscal Year 2024
(Approval of the budget comes prior to setting the mill levy since the mill levy resolution must reference the budgeted property tax revenues toward general operating expenses, as well as the valuation for having arrived at the property tax revenues.)
Make a motion to approve MRD Board Resolution 2024 - 3, Setting Mill Levy Fiscal Year 2024 as presented.

- f. MRD Board Resolution 2024 - 4, Appropriating the Budget Fiscal Year 2024
(Once the budget is approved and the mill levy set, the Board then must appropriate all revenues and expenses.)
Make a motion to approve MRD Board Resolution 2024 - 4, Appropriating the Budget Fiscal Year 2024 as presented.

- g. Lease-Purchase Supplemental Schedule to the Adopted Budget for Fiscal Year 2024 / Form of Lease Renewal
Make a motion to approve the Lease Purchase Supplemental Schedule to the 2024 Adopted Budget as presented.
Make a motion to approve signing of the Form of Lease Renewal for Fiscal Year 2024 as presented.

End



For a Better Quality of Life...MRD.

TO: Board of Directors
FROM: Jeremy Master, Deputy Director
DATE: January 4, 2024
RE: 2024 Proposed Intergovernmental Agreement (IGA) between the City of Montrose and the Montrose Recreation District

City and Montrose Recreation District Staff have been collaborating on proposed changes to the *Intergovernmental Agreement between the City of Montrose and the Montrose Recreation District Regarding Shared Services*.

Each year, City and District staff review the agreement and discuss any needed changes to meet the needs of both organizations and the public. The goal of the agreement is collaboration that will save each entity – and therefore our community members – money, and to increase efficiency and partnership. The agreement comes before the City Council and the Recreation District Board of Directors annually for approval. City Council has reviewed these proposed changes in a December 4th work session. It awaits Board approval and will then go back to City Council for their approval at their January 16th meeting. A redline version showing changes between the 2023 version and the proposed 2024 version is attached, as well as a clean version of the 2024 agreement prepared for signatures.

Neither entity is proposing significant changes for 2024. The minor changes include:

- The City will provide asphalt patching or crack sealing services to the District for any facilities they designate up to a cost of \$4,000. Additional services will be provided pursuant to the rates in the agreement. Previously this work was specified at a particular location and now it is up to MRD staff to specify the areas of greatest need and to schedule the work with the City Public Works Director. The \$4,000 is directly aligned with the cost of MRD maintenance of the amphitheater turf. Last year this figure was \$3,700.
- Trails and public spaces within Baldrige Regional Park are now identified as areas that can be utilized by MRD for non-exclusive use. This permits MRD to officially use these areas for its expanding outdoor recreation programs.
- The Flex Park in Colorado Outdoors is identified and the associated maintenance responsibilities are specified.
- The City will provide a free Black Canyon Card to full time MRD employees instead of discounted annual passes. This is more accessible discount for MRD employees and Directors.
- Master scheduling of facilities will now be done through electronic communication instead of an in-person meeting.
- The second Saturday in May is now identified for City usage of Cerise, trails, and Amphitheater for the Montrose Mudder.
- Trash, recycle, and other fees were updated with current rates.

**INTERGOVERNMENTAL AGREEMENT
BETWEEN THE CITY OF MONTROSE AND THE
MONTROSE RECREATION DISTRICT
REGARDING SHARED SERVICES**

THIS INTERGOVERNMENTAL AGREEMENT (this “Agreement”) is dated _____, 202~~43~~, between the City of Montrose, (the “City”) a Colorado home rule municipal corporation, whose address is ~~433 South First Street~~400 E. Main Street, P.O. Box 790, Montrose Colorado 81402, and the Montrose Recreation District, (the “District”) a Colorado special district, whose address is 16350 Woodgate Road, Montrose, Colorado 81401; the above-named entities may sometimes be collectively referred to herein as the “Parties” and individually as a “Party.” The effective date of this Agreement shall be January 1, 202~~43~~ (the “Effective Date”).

WHEREAS, the City, and the District have collaborated in the past to provide a variety of recreational needs serving a diverse population; and

WHEREAS, it is the directive of the governing bodies of the Parties to provide the best services at the lowest possible cost; and

WHEREAS, the Parties shall implement shared services as specified in this Agreement whereby City agencies shall support the District in exchange for payment; and

NOW THEREFORE, in consideration of the mutual covenants and promises hereinafter set forth, the Parties hereto agree as follows:

PART I: SPECIFIC TERMS.

1. FINANCE

- a) The City’s finance department shall work with District staff to provide financial reports on a monthly basis. Monthly budget reports will be provided by the City to the District so that the District has up-to-date knowledge of the state of its finances. The District will handle revenue receipts, provide accounts payable and payroll services in-house. The District shall provide cash receipt, accounts payable and payroll summary data to the City in a format approved by the City on a monthly basis. The District shall bear all expense related to District finances and accounting. A detailed description of the processes for all finance functions is set forth on Exhibit “C”, which is attached hereto and incorporated herein.
- b) As defined on Exhibit “C”, the District shall continue to provide day-to-day accounting and timekeeping functions, including point of sale and deposits, in-house (the “Daily Functions”). The District shall provide reports of the Daily Functions to the City in such a format that allows the City to import journal entry data into the City’s financial software.
- c) In an effort to obtain a discounted rate for the statutorily required auditing services, the Parties shall explore the possibility of contracting jointly for such services. The Parties shall each have proportionate liability for the costs of said auditing services.

- d) The City shall provide administration service to the District for the Recreation Facility Election Intergovernmental Agreement. The agreement specifies the transfer and use of the voter approved sales tax proceeds generated from a 0.3% sales tax increase approved by voters on April 1, 2014. The District shall credit the City as specified in this Part I (7) (E).

2. LEGAL

- a) The City Attorney represents the City. The City Attorney may provide general legal services to the District as time and the specific need arises. The Council or the City Attorney may determine on a case-by-case basis that the District shall obtain separate legal advice and/or representation.
- b) The Parties shall execute a letter of engagement setting forth the scope of the representation prior to the rendering of legal services under this Agreement. No attorney/client relationship shall be formed until such letter of engagement has been executed.
- c) The District shall bear all expense related to the provision of general legal services by the City Attorney for the benefit of the District.
- d) The City Council may terminate the provision of the City Attorney's services to the District at any time.
- e) Nothing in this provision interferes with the District's right to hire counsel of their own choosing.

3. FACILITY SERVICES

- a) The City shall provide sweeping services for District parking lot areas as depicted in Exhibit "A" and at the Community Recreation Center, following prioritized maintenance schedules identified in the City Sweeping Plan. All sweeping shall be requested by the District and scheduled with the City. Advanced notice of one-two weeks shall be required by the City. The City may provide general support to the District as needed on projects in which the City has specialized equipment. Equipment and labor rates are provided in Schedule "A".
- b) The City's personnel policies and insurance coverage shall apply to any City employees working on District property and the District shall not be responsible for any human resource issue or insurance coverage issue pertaining to these City employees.
- c) The City shall provide crack sealing, asphalt patching services or a combination of these services at any agreed upon District facility, following prioritized street maintenance scheduling. The City shall dedicate a full 10-hour day which includes labor, materials, and equipment. The City shall prepare joints for crack sealing, identified as all joints connecting to all concrete valley pans. The estimated value of this work is shall be \$3,700 4,000 USD as calculated using the rates in Schedule A. The District Maintenance Superintendent shall contact the City Public Works Director to request and schedule such work, with the understanding that two weeks advanced notice is essential for the City to

provide services in a timely and resource-efficient manner. Additional work may be scheduled with the City and invoiced to the District according to the rates in Schedule A.

- d) MRD's personnel policies and insurance coverage shall apply to any MRD employees working on City property and the City shall not be responsible for any human resource issue or insurance coverage issue pertaining to these MRD employees.
- e) The District shall bear all expense related to the provision of facilities services by the City for the benefit of the District.
- f) The City shall bear all expense related to the provision of facilities services by MRD for the benefit of the City.

4. CERISE & AMPHITHEATER FIELDS, TRAILS, AND PUBLIC SPACES AND FLEX PARK

a) DESCRIPTION

i) For the purposes of this Agreement, Cerise Fields shall mean a ten (10) acre, multi-purpose area and a two (2) acre soccer field and related facilities on site, including irrigation systems, storage building and natural surface trails, as depicted in Exhibit "A".

ii) For purposes of this Agreement, Amphitheater Field shall mean the 1.5 acre field located in front of the Montrose Rotary Amphitheater, as depicted in Exhibit "A".

iii) For the purposes of this Agreement, Trails and Public Spaces shall mean other spaces open to the public for non-exclusive use within the Baldrige Regional Park Complex.

ii)iv) For the purposes of this Agreement, Flex Park shall mean the 0.56-acre lot situated adjacent to the west of the Flex Rec facility at 1309 Mayfly Drive occupied by MRD, as depicted in Exhibit "A".

b) ACCESS

i) The City shall grant public access to the Cerise Fields for as long as the City, or its assigns, leases or owns the land encompassing Cerise Fields.

ii) The City hereby grants to the District the right to use the Cerise Fields in accordance with the terms of this Agreement. This right to use is for the purpose of allowing the District, its agents and contractors, access to Cerise Fields for the purpose of conducting the day-to-day programs and activities of the District.

iii) During the term of this Agreement, a Master Scheduling for the use of the Cerise Fields shall ~~occur~~ be created annually, not later than January 31 of each year, ~~at a meeting called by the District (the "Master Scheduling Meeting") to include Master scheduling will include~~ key District and City personnel. Both parties will present a calendar of events, collaborating to populate a shared calendar of events that includes community-wide events, Cerise Park programming, and large events (100+ people) at the Montrose Rotary Amphitheater or at the Ute, McNeil, or Holly Park set of fields. Once this ~~scheduling meeting has occurred~~ Master Schedule has been created, either party may add events into the schedule with 60 days' notice with no required

notification of the other party. Within 60 days, modifications or additions of large events (100+ people) to the schedule require notification of the other party prior to finalization. Primary contacts for scheduling are identified as the City Clerk, Lisa DelPiccolo and the District's Recreation-Facilities Manager, Jeremy MasterJustin Mashburn.

iv) The District shall provide a layout of the proposed field locations for each sports season at the as part of the Master Scheduling-ScheduleMeeting. Except as otherwise provided herein, the District shall have priority in scheduling events at-in the Master Scheduling Meeting for Cerise Fields. The City shall have priority in scheduling events thereafter, with the District having secondary scheduling priority after both the City and the District have scheduled their initial events. City Park Use Fees will be exempted for all District activities scheduled. Notwithstanding the foregoing, the following holiday weekends shall be scheduled by the City for special community events: Memorial Day, Independence Day, and Labor Day. Additionally, it is recognized that the second weekend in August shall also be scheduled by the City for the annual Fun on the Uncompahgre River Festival (FUNC Fest) at Riverbottom Park and the Montrose Rotary Amphitheater, the second Saturday in May shall be scheduled by the City for the annual Montrose Mudder at Cerise Fields and Trails and the Montrose Rotary Amphitheater, and the third weekend in August shall be scheduled by the District for the annual Youth Appreciation Day (YAD).

c) MAINTENANCE

i) The District shall maintain the Cerise Fields (said maintenance to include all turf maintenance and ancillary equipment required for District programs) during the growing season, and during any times that the District is sponsoring programs at the Cerise Fields.

ii) The City shall be responsible for all restroom cleaning. The City shall refer to the shared calendar of events in order to ensure that cleaning takes place prior to and after events. The District shall notify the City in advance of upcoming large events that may warrant additional services such as cleaning during an event. The restroom at Cerise Fields will be closed and winterized no earlier than October 15 each year and reopened for use no later than April 15 each year to protect it from freezing.

iii) The District shall be responsible for arranging for temporary toilet facilities if needed during periods when the restroom is closed. Notwithstanding the foregoing, the City shall be responsible for communicating to the District and supplying temporary toilet facilities if restrooms are closed for any reason later than April 15 or prior to October 15.

iv) The District shall be responsible for any “start-up”, winterization and draining of the irrigation system serving the Cerise Fields.

v) The District shall provide mowing and trimming services, including labor and equipment, for the Amphitheater Field, following prioritized park maintenance and scheduling. The District shall provide mowing and trimming one (1) day per week during the growing season; the growing season begins on March 1 and concludes on October 31. The estimated value of this work is ~~\$3,700~~ 4,000 USD. Additional work

may be scheduled with the District and invoiced to the City at a rate of \$50-42.67 per hour, including labor and equipment.

~~iv)~~vi) The City shall maintain Cerise- and Amphitheater Fields after the District has ceased using the Cerise Fields for programs, and during the non-growing season; the non-growing season begins on November 1 of each year, and concludes on the last day of February of each following year.

vii) Maintenance shall be performed in accordance with the specifications set forth in Exhibit "B". Maintenance shall be done in accordance with National Recreation and Park Association standards.

~~v)~~viii) The District shall be responsible for maintenance of the Flex Park, including but not limited to, providing turf and ground cover maintenance, inclusive of mowing and trimming services (including associated labor and equipment). The District shall also be responsible for irrigation repairs and maintenance, including any "start-up", winterization and draining of the irrigation system serving the Flex Park. The City will maintain the restroom facility adjacent to the south. It is understood that MRD's maintenance of Flex Park is contingent on its occupancy of Flex Rec at Colorado Outdoors. Describe what Flex Park maintenance looks like for MRD—will MRD do turf and weeds and City does irrigation? Or does City do irrigation?. City is maintaining bathroom....

d) USE OF THE CERISE FIELDS

- i) Use of the multi-purpose field shall be limited to sporting practices, games, and Amphitheater events; all goals and other equipment shall be portable, and shall be supplied either by the user, or by the District and shall be removed after each sports season. Temporary painted stripes may be placed on the multi-purpose field. The District shall be responsible for removing portable equipment at the City's request for other scheduled activities. All portable equipment shall be securely attached to the ground for the purpose of assuring public safety. The District shall assure at all times a minimum of two (2) acres of the multi-purpose field shall be available to the public for use and not scheduled for practice or game use.
- ii) Games and international soccer league activities shall be limited to the two-acre field and the 10 acre field, as depicted on Exhibit "A".

5. INFORMATION SERVICES

- a) The City Information Services Department shall provide technical support to the District staff and board to assure the smooth operation of the District information services systems in accordance with the standards set forth in Exhibit "D" which is attached hereto and incorporated herein.
- b) District shall ensure City staff are provided with orientation and training by the audiovisual equipment installers or manufacturers for routine support and maintenance of all installed products. District shall provide a copy of operations and maintenance

manuals and as-built diagram for all District audiovisual equipment which the City will be maintaining.

- c) District shall include City staff in future planning and upgrades of audiovisual equipment prior to ordering and installation.
- d) The District shall bear all expense related to District information services systems.

6. FLEET MANAGEMENT

- a) The City Fleet Department shall provide fleet management support for District owned vehicles. The City shall be responsible for fleet management in accordance with the standards set forth in Exhibit "E", which is attached hereto and incorporated herein.
- b) The District shall bear all expense related to maintaining the District fleet.

7. FACILITY ACCESS FOR EMPLOYEES

- a) City Employee and Council Access to the Community Recreation Center. The District shall waive the Tier 3 Corporate Membership fee for the City. The District shall offer the Participant Membership Fees (equivalent to a ~~25~~15% discount) to City employees and Council for the family and adult annual pass at the effective rate at time of purchase. The District shall share such rates for the upcoming calendar year with the City by November 1. This discount does not apply to youth, senior or any other pass products.
- b) The City shall notify the District when employees are terminated and/or when new hires are made on a monthly basis. MRD will remove annual pass privileges for terminated City employees at the end of the current month. New employee annual pass privileges will be effective immediately. Balances for terminated and/or new employees shall be mutually resolved at the end of the current calendar year.
- c) District Employee and Board Access to the Black Canyon Golf Course. The City shall offer a ~~15%- 100%~~ discount to Full Time District employees and active bBoard of Directors members on the regularly priced Black Canyon Card, which is a value of \$50, providing ~~per employee and board member and gives access to discounted golf, merchandise, and food. individual and/or couples annual golf, range, and cart passes. District employees must provide a valid pay stub at time of purchase. The District shall provide a list of District board members to the City on an annual basis and notify the City of any District board changes throughout the year in order to receive the 15% discount.~~
- d) The City shall provide trash and recycling services to the District for the Field House, Community Recreation Center, Holly Park, and McNeil Fields (an annual value of ~~\$11,123\$9,806~~ USD value as noted in Schedule A). The District shall provide the City with credit, (equivalent to an annual value of ~~\$11,123\$9,806~~ USD value) which will be used towards the annual pass payment for City Employees and Council.
- e) The City shall provide administration of sales tax revenues from the City to the District at no cost (an annual value of \$3,000 USD ~~value~~). The District shall provide the City with credit, (equivalent to an annual value of \$3,000 USD ~~value~~) which will be used towards the annual pass payment for City Employees and Council.

PART II: TERM. The initial term of this Agreement shall commence on the Effective Date and shall continue in effect through December 31, 2024~~3~~ unless otherwise terminated in accordance with the provisions of Part XIII of this Agreement.

PART III: PAYMENT. The District shall provide a payment in cash or its equivalent as set forth in Schedule A. In the event that the actual labor hours for a specific task indicated in Schedule A differ from those shown, the actual hours at the associated rate indicated on Schedule A will be paid by the District to the City.

PART IV: COMMUNICATIONS. The Parties shall designate authorized representatives and all communications related to the performance of duties defined in this Agreement shall be conducted solely between the representatives so designated. Additionally, the key City staff involved in providing the shared services described in this Agreement shall report as needed to the District's Board of Directors.

PART V: ASSIGNMENTS.

- a) *No Assignments.* Neither Party may assign any of its rights, duties or obligations arising under this Agreement without the prior written consent of the other Party.
- b) *Ramifications of Purported Assignment.* Any purported assignment of the rights, duties or obligations of either Party without the express written consent of the other Party shall be void.

PART VI: CHOICE OF LAW. The laws of the State of Colorado (without giving effect to its conflicts of law principles) govern all matters arising out of or relating to this Agreement, including, without limitation, its interpretation, construction, performance and enforcement.

PART VII: INDEMNIFICATION (DISTRICT TO CITY). The District, to extent allowed under Colorado Constitution Article X, Section 20, and any other law, shall indemnify and defend the City at all times as of the Effective Date of this Agreement against:

- a) any liability, loss, damages (including punitive damages), claim, settlement payment, cost and expense, interest, award, judgment, diminution in value, fine, fee, and penalty or other charge, other than any Litigation Expenses (as defined in subsection (b)), arising out of or relating to the activities of the District set forth herein; and
- b) any court filing fee, court cost, arbitration fee or cost, witness fee, and each other fee and cost of investigating and defending or asserting any claim for indemnification under this Agreement, including, without limitation, in each case, attorneys' fees, other professionals' fees, and disbursements (collectively, "Litigation Expenses").

PART VIII: INDEMNIFICATION (CITY TO DISTRICT). The City, to the extent allowed under Colorado Constitution Article X, Section 20, and any other law, shall indemnify and defend the District at all times as of the Effective Date of this Agreement against:

- a) any liability, loss, damages (including punitive damages), claim, settlement payment, cost and expense, interest, award, judgment, diminution in value, fine,

fee, and penalty or other charge, other than any Litigation Expenses (as defined in subsection (b)), arising out of or relating to the activities of the City set forth herein; and

- b) any court filing fee, court cost, arbitration fee or cost, witness fee, and each other fee and cost of investigating and defending or asserting any claim for indemnification under this Agreement, including, without limitation, in each case, attorneys' fees, other professionals' fees, and disbursements (collectively, "Litigation Expenses").

PART IX: NOTICES.

- a) *Requirement of a Writing.* Permitted Methods of Delivery. Each Party giving or making any notice, request, demand or other communication (each, a "Notice") pursuant to this Agreement shall give the Notice in writing and use one of the following methods of delivery, each of which for purposes of this Agreement is a writing: personal delivery, Registered or Certified Mail (in each case, return receipt requested and postage prepaid), nationally recognized overnight courier, (with all fees prepaid), facsimile or e-mail.
- b) *Addressees and Addresses.* Any Party giving a Notice shall address the Notice to the appropriate person at the receiving Party (the "Addressee") at the address listed on the first page of this Agreement or to another Addressee or another address as designated by a Party in a Notice pursuant to this section.
- c) *Effectiveness of a Notice.* Except as provided elsewhere in this Agreement, a Notice is effective only if the Party giving the Notice has complied with subsections a) and b) and if the Addressee has received the Notice.

PART X: AMENDMENTS. The Parties may amend this Agreement only by a written agreement of the Parties that identifies itself as an amendment to this Agreement.

PART XI: MERGER. This Agreement constitutes the final agreement between the Parties. It is the complete and exclusive expression of the Parties' agreement on the matters contained in this Agreement. All prior and contemporaneous negotiations and agreements between the Parties on the matters contained in this Agreement, including but not limited to the Intergovernmental Agreement between the Parties in previous years, are expressly merged into and superseded by this Agreement. The provisions of this Agreement may not be explained, supplemented or qualified through evidence of trade usage or a prior course of dealings. In entering into this Agreement, neither Party has relied upon any statement, representation, warranty or agreement of the other Party except for those expressly contained in this Agreement. There are no conditions precedent to the effectiveness of this Agreement other than those expressly stated in this Agreement.

PART XII: SEVERABILITY. If any provision of this Agreement is held invalid, illegal or unenforceable, the Parties shall negotiate in good faith to modify this Agreement to fulfill as closely as possible the original intents and purposes of this Agreement.

PART XIII: FUTURE AGREEMENT. If District wishes to enter into a contract for 202~~5~~⁴ with City, District must notify City no later than October 15, 202~~4~~³.

PART XIV: ESCALATOR. All costs set forth in Schedule A shall be subject to escalation or de-escalation based on actual increases or decreases in costs incurred by the City. Written documentation of said increases shall be provided by the City to the District as these increases occur.

APPROVED this _____ day of _____, 202~~4~~³.

CITY OF MONTROSE

ATTEST:

~~Barbara Bynum~~^{David Frank}, Mayor

Lisa DelPiccolo, City Clerk

MONTROSE RECREATION DISTRICT

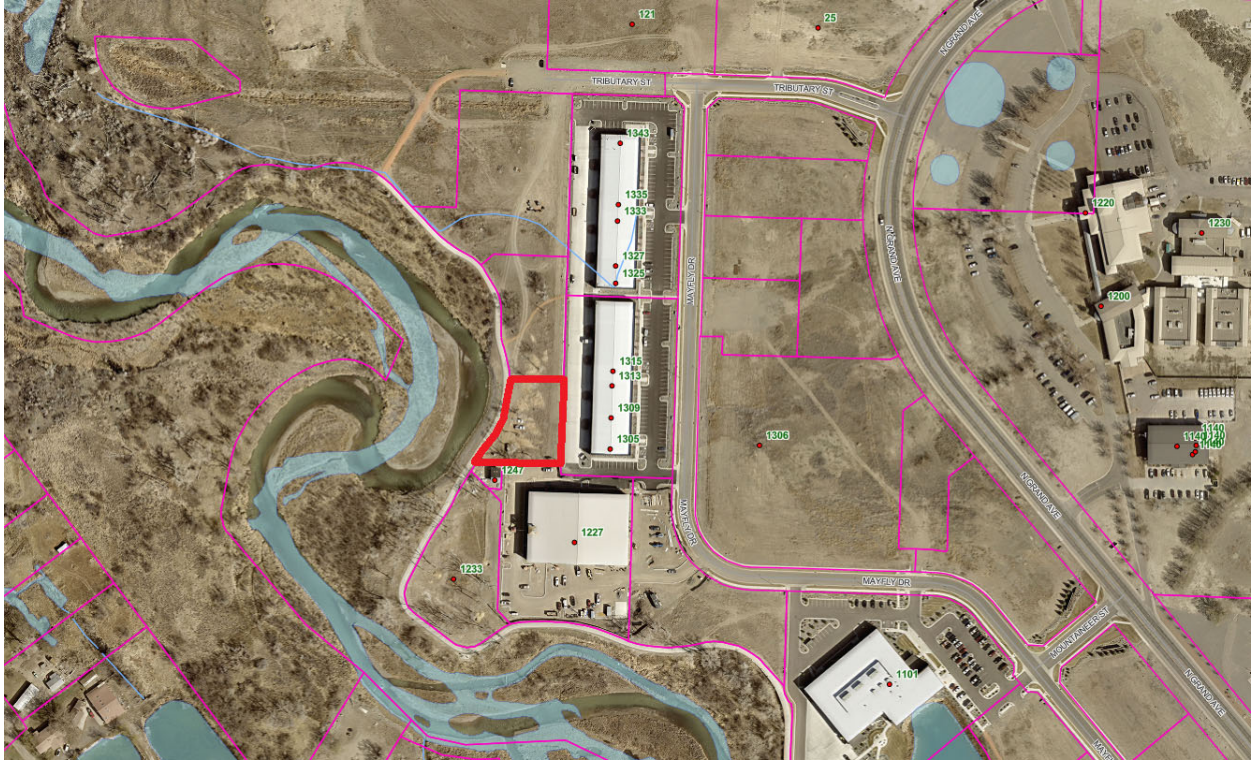
ATTEST:

Christina Files, President

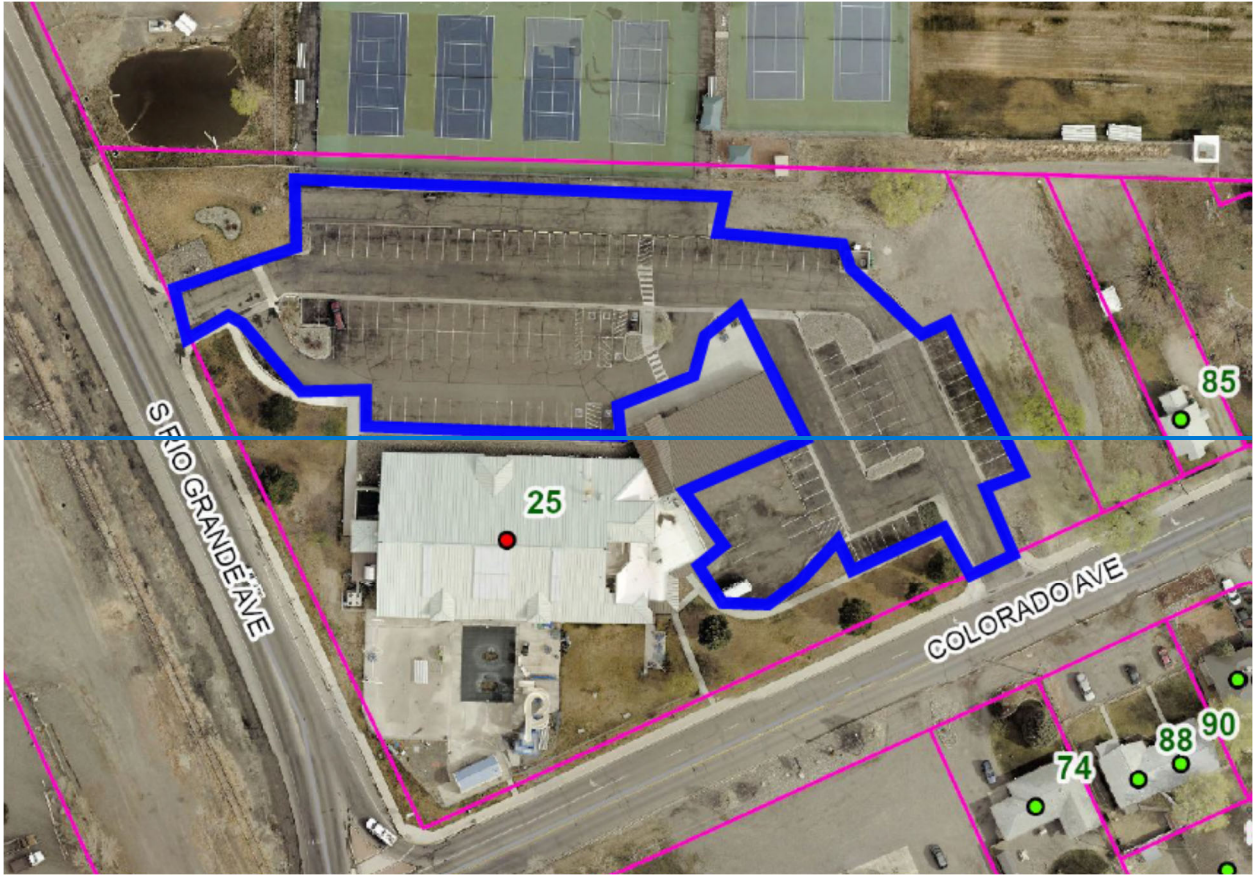
~~Amy Warthen~~^{Allison Howe}, Vice President

Exhibit A





Flex Park Location – Also known as Lot 24, Colorado Outdoors Subdivision Amendment No. 7



Montrose Recreation District Field House—Crack Sealing Location

REMOVE

Exhibit B

FACILITY SERVICES SPECIFICATIONS

I. Facility Support

- A. Parking Lot Sweeping - Sweep parking lots at McNeil Fields, Holly Park, and the Field House as shown on Exhibit “A” and the Community Recreation Center, in accordance with City Sweeping Plan. The District may request additional sweeping by the City as needed. All sweeping shall be requested by the District and scheduled with the City. Advanced notice of ~~one week~~two weeks shall be required by the City.
- B. Irrigation System Winterization – District staff may request the use of City compressor equipment free of charge to complete irrigation system winterization.

g) Crack Sealing and Asphalt Patching - The City shall provide crack sealing, asphalt patching or a combination of these services at any agreed upon District facility, following prioritized street maintenance scheduling. The estimated value of this work shall be \$4,000 USD as calculated using the rates in Schedule A. The District Maintenance Superintendent shall contact the City Public Works Director to request and schedule such work, with the understanding that two weeks advanced notice is essential for the City to provide services in a timely and resource-efficient manner. Additional work may be scheduled with the City and invoiced to the District according to the rates in Schedule A.

- ~~C. The City shall provide crack sealing services for the parking lot area depicted in Exhibit “A” at the Montrose Community Recreation Center on the Districts properties as requested, following prioritized street maintenance scheduling, a \$3,700 USD value, in exchange for District providing mowing and trimming services as described in Part 1.4(c)(iii). The City shall dedicate a full 10-hour day which includes labor, materials, and equipment. The City shall prepare joints for crack sealing, identified as all joints connecting to all concrete valley pans. The estimated value of this work is will be \$3,700 USD. Additional work may be scheduled with the City and invoiced to the District according to the rates in Schedule A.~~
- D. General Support - At the City’s discretion, the City may provide general support as needed on projects in which the City has specialized equipment and expertise, particularly in the public works department. Rates for equipment commonly requested by the District are included in Schedule A. Self-propelled equipment will require a City operator. Support not identified in Schedule A will be billed to the District as appropriate and necessary.
- E. The City shall provide trash and recycling services to the District for the Field House, Community Recreation Center, Holly Park, and McNeil Fields. The District shall provide the City with credit for the value of the services, as detailed in Schedule A,

which will be used towards the annual pass payment for City Employees and Council.

Exhibit C

Finance Specifications

I. Cash Receipts, Payroll and Accounts Payable

A. The District shall continue to operate its Point of Sale system and make its own deposits. Daily cash receipt data will be summarized by revenue category (as determined by the District) by day into a spreadsheet format approved by the City and provided to the City for import into the City's general ledger. This includes daily cash receipts and any billing and invoicing distributed by the District. Additionally, the District shall continue to fulfill accounts payable and payroll functions. The District shall prepare and submit a summary accounts payable and payroll spreadsheet in a format, approved by the City, monthly for import into the City's general ledger.

II. Financial Reports and General Ledger

A. The City shall generate monthly budget reports within 10 business days of receipt of properly formatted data documenting the expenses and revenues for the previous month (period actual), YTD actual, Annual Budget, Variance, and percentage of Budget expended.

B. The City will also maintain and update a general ledger budget document that captures all District funds, revenues and expenses. At District's request, City Finance personnel will create worksheets for MRD staff to develop their budget and use these final reports to create a budget in the Caselle database for reporting purposes during the upcoming year.

Exhibit D

INFORMATION SERVICES SPECIFICATIONS

- I. Information Services and Audiovisual Systems Support
 - A. The City shall provide to the District a support phone number and/or website for the initiation of information services and audiovisual technical support.
 - B. The City shall prioritize the support request based on the severity of the issue and the current calls already in the work queue.
 - C. During business hours, the City shall provide an acknowledgment of the support request within four hours. The District shall allow the City to remotely connect to the District computers in order to properly respond to the support request. Support requests initiated after normal business hours should indicate if the problem requires immediate attention or can be resolved on the next regular business day.
 - D. Any support request requiring work in excess of four hours will be communicated prior to completing the request.
 - E. Routine maintenance tasks of supported equipment and software shall be initiated and completed by City according to manufacturer recommendations.
 - F. The City may provide cloud-based backup file storage to the District.
 - G. The City may provide virus checking and protection on all District computers attached to the City Network. The District shall be responsible for purchase of required virus protection licensing for each District computer.
 - H. The City will assess a 3% administrative fee for management of procurement or billing of hardware purchased for MRD and long-distanced phone service.

- II. Telephone System
 - A. Equipment shall be installed in the District in order to provide digital voice over Internet Protocol (VOIP) telephones and voicemail. With the exception of one or more public switched telephone network (PTSN) lines to provide emergency communication and support for alarms, all existing District phone numbers shall be

moved to the City demarcation location at City Hall. Telephone calls to District numbers will be routed through the City infrastructure to telephones at District facilities.

- B. A point-to-point network circuit between the City and District shall be established to provide the VOIP services at District expense.
- C. The City shall provide internal phone numbers (extensions) to all District VOIP phones as well as voicemail services.
- D. The City shall support the District in setting up call handling routines.
- E. The City will notify the District of any planned outages and coordinate best times for planned outages. When the City is contemplating the installation of additional features and/or upgrades to the telephone system that will result in an additional cost, the District shall have the option to participate in the additions/upgrades of said new feature and/or upgrades and shall share in the cost on a pro-rata basis.

Exhibit E

FLEET MANAGEMENT SPECIFICATIONS.

I. Fleet Repair Services

- A. The City shall provide to the District a support phone number for the initiation of fleet repair services. This phone number shall be answered during regular City Shop working hours 7 AM to 5:30 PM Monday through Thursday.
- B. Repairs to District's vehicles shall be repaired on a priority basis after City police ~~and~~, sanitation, and snow operations vehicles/equipment. This includes the van, bus, and all maintenance equipment.
- C. City shall prepare a monthly report and provide a statement of repairs, parts, labor, and supplies to District for each work order by the 14th of the following month
- D. Fleet repairs on District vehicles shall include:
 - i. Brake pad/shoe replacement along with disc/drum replacement, brake cylinder repair/ replacement. Diagnostics of brake systems such as antilock brakes/ traction control. Repairs of all brake hydraulic systems and wheel bearings.
 - ii. Limited axle, transmission, driveshaft, u-joint repairs.
 - iii. Heating and air conditioning repairs.
 - iv. General electrical/ electronic system diagnostic and repair. Battery, starting system, charging system, lighting systems, gauges, warning systems, driver information systems, safety and accessory system repairs.
 - v. Steering and suspension systems. Shocks, ball joints, tie rod ends, springs, replacements.
 - vi. Exhaust/emission system inspection and repairs.
 - vii. General engine diagnostics, fuel, electrical, ignition, cooling, lubrication systems and computerized controls.
 - viii. Transmission maintenance and adjustments.
 - ix. Tire repair and replacement of most common sizes.
 - x. Fabrication/welding of specialized equipment.
 - xi. Repairs of specialized equipment.
 - xii. Tire repair/replacement for maintenance equipment.
 - xiii. Road call service truck available, during normal shop hours.
 - xiv. Welding and fabrication services of accessories or specialized features for the passengers or passenger equipment of steel or plastics.
- E. Replacement parts shall be as distributed by original equipment manufacturer, NAPA, Carquest or approved equal.

II. Equipment Maintenance

- A. Perform routine maintenance checks and service (including mechanical repairs, tune-ups, filter and oil changes, greasing, power washing) on District owned maintenance

equipment such as Jacobson mowers (2), small riding mower (1), Kubota Tractor (1), other tractor (1), ATV (1), field/parking lot painters (2), Diamond Demon field maintainer (1), golf carts (2), chain saws (1)). The District will occasionally send District equipment back to the manufacturers as needed for deep maintenance. The above quantities and types of District maintenance equipment, van and bus are subject to change and provided for reference only. City shall maintain District owned maintenance equipment and vehicles to the extent possible. Specialized maintenance tasks that are outside the expertise of City staff shall be completed by outside vendors at the District's expense. This determination shall be made with communication among the designated representatives of the City and the District with the final decision being made by the District.

- B. All District owned maintenance equipment shall be marked with "MRD".
- C. All District owned maintenance equipment shall be transported by the District to and from the City Public Works Shop when maintenance is requested.
- D. Equipment maintenance records shall be maintained by the City and made available for to the District upon request.

III. Fleet Preventative Maintenance Services

- A. The City shall provide to the District preventive maintenance services at regularly scheduled intervals based on usage.
- B. When vehicles are due for service the District will deliver vehicle to City shop at an assigned date and time.
- C. City shall provide a statement of preventative maintenance service, parts, labor and supplies to District with each work order, at the time of service or when the repair is completed.
- D. Fleet preventative maintenance services on District vehicles shall include:
 - i. Automotive vehicles 3000 mile service or "A" service includes: Change engine oil and filter check brakes, lights, tires, all other fluids, vehicle markings, paint, and glass. Approximate technician time .8 hrs.
 - ii. Automotive Vehicles 6000 mile service or "B" service includes: Change engine oil and filter, change fuel filter, check brakes, lights, tires, all other fluids, vehicle markings, paint, and glass. Approximate technician time 1.6 hours
 - iii. Light truck, heavy truck 4000 mile service or "A" service includes: Change engine oil and filter, lube chassis. Check brakes, lights, tires, all other fluids, vehicle markings, paint, and glass. Approximate technician time .8 hours.
 - iv. Light truck, heavy truck 8000 mile or "B" service includes: Change engine oil and filter, change fuel filter, lube chassis. Check brakes, lights, tires, all other fluids, vehicle markings, paint, and glass. Approximate technician time 1.6 hours.
 - v. Light truck, heavy truck and automotive vehicles 36,000 mile service or "C" service includes: Change oil and filter, change fuel filter, change transmission oil,

filter and make necessary adjustments, lube chassis. Check brakes, lights, tires, all other fluids, vehicle markings, paint, and glass. Approximate technician time 3.3 hours.

E. Replaceable filters shall be as distributed by NAPA or approved equal.

IV. Fleet Management Services

A. For each District vehicle the City shall maintain service, mileage, parts, fluids and labor costs records in the City's fleet management system. District records shall be kept under a unique organization and separate from City fleet records.

B. Reports from available data shall be provided to the District upon request. Recommended vehicle replacement reporting shall be available as well.

V. Fleet Fueling Services and Fluids

A. City shall allow District to fuel vehicles at City fueling station. City shall provide an access card and fueling key for each District vehicle to allow after-hour access to fueling station. District staff will input an employee identification number and current odometer reading prior to fueling vehicle.

B. Fluids dispensed by City include: 5W/20 motor oil: API classification GF-4/SM, Dexron V1 automatic transmission fluid, 80W-90 gear lube, ASTM D6210 50/50 pre-mix anti-freeze, NLG1 GC-LB moly high temp EP (extreme pressure) grease.

C. Fuels dispensed by City include: E10 Unleaded Gasoline and #2 Ultra Low Sulfur (Diesel) Fuel.

D. City will bill District on a quarterly basis for fuel and fluids dispensed for District vehicles.

VI. Excluded Services

A. The following services are outside of the scope of capability of the City and must be provided by an outside vendor:

- i. Transmission overhauls
- ii. Axle overhauls
- iii. Structural damage
- iv. Frame damage
- v. Glass Repair
- vi. Upholstery Repair
- vii. Wrecker service
- viii. Paint and body repairs
- ix. Engine overhauls

B. At District request and expense, the City may facilitate repairs through an outside vendor.

Schedule A

PAYMENT SCHEDULE AND SCHEDULE OF COSTS

City shall receive payment from District on a quarterly basis for all services performed.

Hours shall be tracked in each shared service and communicated to the District on a quarterly basis with the budget reports to communicate hours available in each area.

Hourly billing rates are based on the position's burden rate with 3% overhead. Rates are adjusted on an annual basis following approval of the city's annual budget.

Table 1 – Financial Services Cost Schedule

Task	Estimated Labor Hours	Hourly Billing Rate	Estimated Labor Total
Budget & Financial Analysis and Reporting	80 120	\$92.94 84.85	\$7,435.20 10,182

Table 2 – Legal Services Cost Schedule

Deliverable	Hourly Billing Rate
City Attorney	\$100.00

Table 3A – Facility Services Cost Schedule

Task	Billing Rate	Annual Expense
Management	\$70.32 \$56.56 /hr	
Additional Parking Lot Sweeping	\$38.48for labor / \$232.21for sweeper	
Utility (Cerise Irrigation)		70% of the Actual Cost Charged by DMEA
<u>Crack Sealing</u>		
<u>Air spade excavation of debris along seams and cracks in the asphalt mat (Truck, Trailer, Compressor, Two Laborers)</u>	<u>\$1.10/linear foot</u>	
<u>Crack Seal (Raw Material)</u>	<u>\$1.50 per pound</u>	
<u>Application of Material (H. Truck, Crack Sealer, 2 Laborers) Including placement, conditioning and sanding</u>	<u>\$105/hour</u>	

<u>Additional labor</u>	<u>\$32.28/hour</u>	
<u>Additional Crack Seal (Materials, Equipment, and Labor)</u>	<u>\$370.00/hr</u>	
<u>Asphalt Patching</u>		
<u>Saw or Wheel Cut Neat Line for Asphalt Patching (Excl. length where pavement abuts concrete or edges of existing pavement)</u>	<u>\$4.40/linear foot</u>	
<u>Removal and Disposal of Asphalt Mat (Street Patch Areas) (Incl. base course reconditioning, compaction, and proof rolling (where possible))</u>	<u>\$9.00/square yard</u>	
<u>Patch Area Over Excavation and Disposal</u>	<u>\$26.75/cubic yard</u>	
<u>Aggregate Base Course (CDOT Class 6) (Incl. placement, moisture conditioning, and compaction)</u>	<u>\$26.75/ton</u>	
<u>Hot Mix Asphalt (Incl. tack coat, placement, and compaction)</u>	<u>\$106.45/ton</u>	
<u>Laborers(patching, traffic control, or sweeping)</u>	<u>32.28/hour</u>	
Additional Potholes Per 50lb Bag (Materials and Labor / Temporary Fix)	\$75per 1.5 cu ft	
Additional Asphalt Patching (Materials, Equipment, and Labor)	\$550per 100 sq ft	
Tractor & Mower (Equipment #337)	\$46.47/hr	
Brush Chipper (Equipment #290)	\$32.26/hr	
Ford F350 (Equipment #887)	\$25.19/hr	
Backhoe Loader (Equipment #100)	\$52.69/hr	

Operator for Self-propelled Equipment	\$40.47 <u>\$35.00</u> /hr
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Table 3B – Trash and Recycle Services

Facility	Containers "T" Trash/ "R" Recycling	Monthly Rate	Annual Expense (To be credited to City)
Community Recreation Center	T- 3-350 gal. containers/ R-1-350 gal. container, 2-90 gal. containers. M/Thurs. Collection	\$303.94 <u>\$269.49</u>	\$3,647.28 <u>\$3,233.89</u>
Holly Park	T- 1-350 gal. container. M/Thurs. Collection	\$130.97 <u>\$116.12</u>	\$1,571.59 <u>\$1,393.46</u>
McNeil Park	T-1-350 gal. container and 1-420 gal. container. M/Thurs. Collection	\$222.89 <u>\$168.71</u>	\$2,674.68 <u>\$2,024.47</u>
Field House	T-2-420 gal. containers, R-4-90 gal. container. M/Thurs. Collection	\$269.20 <u>\$262.92</u>	\$3,230.40 <u>\$3155.01</u>
		Total	\$11,123.95 <u>\$9,806.83</u>

Table 4 – Information Services Cost Schedule

Task	Hourly Billing Rate	Annual Expense
Network Design	\$64.54 <u>\$56.43</u>	
<u>Network Design – After Hours</u>	<u>\$96.81</u>	
Computer Support	\$50.24 <u>\$47.85</u>	
Computer Support – After Hours	\$75.36 <u>\$69.69</u>	
Network/Server Support	\$64.54 <u>\$53.65</u>	
Network/Server Support – After Hours	\$96.81 <u>\$78.14</u>	
Phone System Changes	\$64.54 <u>\$56.20</u>	
Phone System Changes – After Hours	\$96.81 <u>\$84.30</u>	
Internet Service (1 Gbps service provided by City)		\$6,000.00

Cloud-based offsite backup date storage (\$10/month up to 200 GB		
Vipre virus scanning managed by City at \$5/month per computer (optional) 12 computers		
Long Distance (\$0.05 /minute) est. 1000 minutes + 3%		\$618.00
Phone System Charges (\$4.00/user/month) 22 phones		\$1,056

**Table 5A
District Owned Vehicles**

2001 Dodge Pickup
2004 Chevrolet Van
2012 Dodge Ram 1500 SLT
2013 Ford Eldorado Aerolite Bus (15 Passenger)
2016 Ford F250 Super Duty F-26
2017 Trailer, VIN 4P5D71420H1258593
2018 Ford E-350 Bus (15 Passenger)
2019 1500 4x4 Hemi Reg Cab SLT

**Table 5B Fleet
Maintenance Cost
Schedule**

Deliverable	Hourly Billing Rate	Expense
Fleet Repair Services	\$115.00 \$140.00	Parts Actual Cost
Fleet Preventative Maintenance Services	\$115.00 \$140.00	Parts Actual Cost
Fleet Management Services	\$115.00 \$140.00	
Fleet Fluid and Fueling Cost	NA	Actual Rack Rate

2024 Budget Transmittal

BUDGET TIMELINE

June 7	Budget timeline delivered to staff – All Staff Meeting
June 8 – 30	Spreadsheet walkthrough and assistance individually with Wade (as requested)
June 14	Coordinators meeting: Rollout of budget instructions to all budget managers present.
June 15 – July 14	Individual budget work sessions with Administration
July 14	Budget managers deliver draft 1.
July 17 – 31	Administrative review Individual work sessions and presentations with Administration
August 4	Budgets due from budget managers.
August 7 – Sept 6	Individual budget managers present to Administration
August 14 – Sept 29	Admin review / Collaborative adjustments
October 15	Budget submitted to BOD Publish “Notice of Budget Hearing” (set for November 16)
October 26	BOD meeting, BOD acknowledges receipt of draft budget
Oct 27 – Nov 10	Draft 1 administrative revisions as directed by BOD.
November 30	BOD Board meeting 2 nd review of budgets
December 14	BOD Meeting, original budget hearing and adoption date
January 4, 2024	BOD Meeting, 2024 and 2023 amended budget hearing and adoption
January 15, 2024	Deadline for 2024 budget adoption and certification of mill levy to county commissioners Local governments levying property tax must adopt their budgets before certifying the levy to the county

FUND DEFINITIONS

10 GENERAL FUND also known as Transfer Fund, from where General Fund revenues may transfer into other funds to subsidize and offset those other fund expenses. Revenues come from property tax, sales tax, interest income, fees and charges, and sales, primarily. The General Fund is organized into subordinate organizations that encompass operating revenues and expenses for Administration, CRC, Concessions, Rec Programs, Field House, Marketing, and Parks Maintenance.

20 CAPITAL PROJECTS FUND also called Capital Improvement Fund. Funds are used to implement the annual capital improvement projects. Transfers from the Capital Reserve Fund (40) provide the annual funds to implement this.

40 CAPITAL RESERVE FUND Funds flow from the General Fund to the Capital Reserve Fund, and are shown as revenues, which then MAY be transferred into the Capital Projects fund as needs are identified.

60 CONSERVATION TRUST FUND is the fund into which lottery funds are deposited directly from the state. Revenues include interest on those earnings. Spending funds from this fund is restricted to open space and land acquisition, equipment purchases, facility development, park maintenance and renovation or restoration of local facilities.

70 SALES TAX REVENUE FUND is for the collection of the proceeds of the .3% sales and use tax (pursuant to the CoM / MRD IGA, restricted to paying on the Certificates of Participation used to fund the CRC, committed to be paid through 2039. Lease purchase payments are made twice per year, approximately range of \$500,000-\$600,000 in May, and approximately \$1.38m in November.

EXECUTIVE SUMMARY OF BUDGET DOCUMENT

The Montrose Recreation District continues in its mission and purpose to FUNdamentally improve lives by building community in fun, engaging ways, and by providing excellent parks and recreation facilities, activities and services.

During budget year 2024, the Montrose Recreation District will provide general public recreation services to District residents and visitors. In budgeting, the District conforms to generally accepted accounting principles and uses a modified accrual system of accounting. The budget is balanced as required by state law. Reviewers will see a 3-year history in addition to the (proposed) adopted budget for the current year, as required in filing the budget with the State of Colorado, Department of Local Affairs.

As an additional note, a 2023 Amended Budget adoption is required as well, as the District received revenues and incurred expenses greater than its original budget adopted in December, 2022. The additional revenues come primarily through property taxes, grants collected via intergovernmental revenue and increases in participation in recreation activities and facilities admissions. The additional expenses were necessary to operate the facilities and programs to meet the higher demand than was originally expected. The 2023 Amended Budget projects a **net revenue in the General Fund of \$519,055**. Details on the 2023 Amended Budget are communicated in separate documents and its adoption proposed in separate resolutions.

The budget for 2024 follows this continuous positive trend, but with a caveat.

Tax revenue expectations were high in 2023, surpassed slightly, and are budgeted to continue growing, although to a lesser extent, in 2024. The budget was built to add no subsidy in the General Fund. The fall, and failed, Ballot Initiative Proposition HH was to change the landscape of how Special Districts collect taxes, and so, even with increased tax valuations in Montrose County, caution was exercised in this budget's creation. Then, during the 2023 Special Legislative Session, new bills emerged that bring growth-slowing measures into play. The County Assessor provided updated valuations in mid December, which are accounted for using a mill levy of 5.0, unchanged from 2023. The General Fund budget is reflected below in Chart 1.

The District is beginning to undertake large capital projects that were defined in the Comprehensive Master & Strategic Plan. This includes re-development of the Field House site and site design for the future re-development of the Ute/McNeil Park complex. In total, this year's Capital Improvement Plan totals \$4,222,084. The General Fund covers \$1,754,142, Lottery revenues \$206,174, and the remaining \$2,246,187 coming from reserves.

Chart 1: General Fund Balance Table by Department - 2024 Budget

	Admin	CRC	Parks Maintenance	Concessions	Marketing	Rec Programs	Flex Rec	Field House	Total
Revenues	\$ 3,937,376	\$ 1,976,974	\$ 0	\$ 44,000	\$ 18,500	\$ 349,877	\$ 98,644	\$ 198,079	\$ 6,623,451
Expenses	\$ 4,345,065	\$ 2,182,869	\$ 214,877	\$ 33,554	\$ 114,492	\$ 246,212	\$ 186,579	\$ 291,638	\$ 7,615,284
Subsidy / Earnings	\$ (407,689)	\$ (205,895)	\$ (214,877)	\$ 10,446	\$ (95,992)	\$ 103,665	\$ (87,935)	\$ (93,559)	\$ (991,833)
Cost Recovery	91%	91%	0%	131%	16%	142%	53%	68%	87%

The overall subsidy of the General Fund is \$991,833, a 87% Cost Recovery, though it should be noted that \$1,754,142 is being transferred out of the Admin Department of the General Fund into the Capital Improvement Fund. When accounting for this, the actual operational revenues outpace the expenses by \$762,309. The Cost Recovery of Admin would be 152% when removing the \$1,754,142 transfer. The transfer is basically the additional surplus from recent years, and is being invested into capital so that less is needed from reserve to fund capital projects.

Chart 2: Revenue Sources 2024 Budget

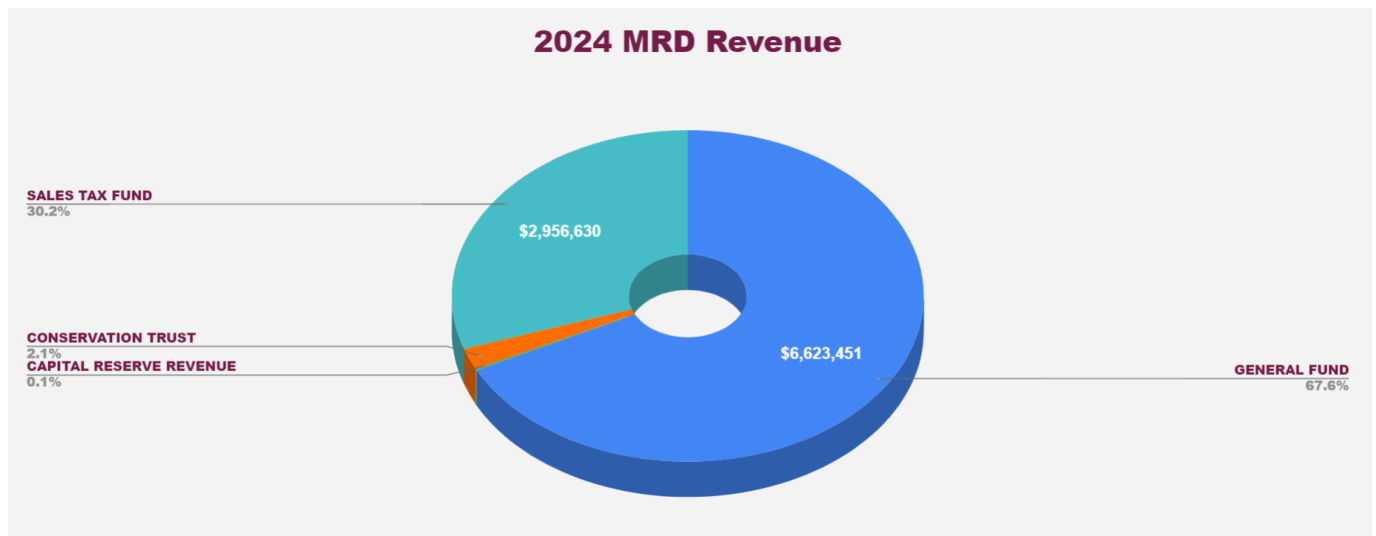
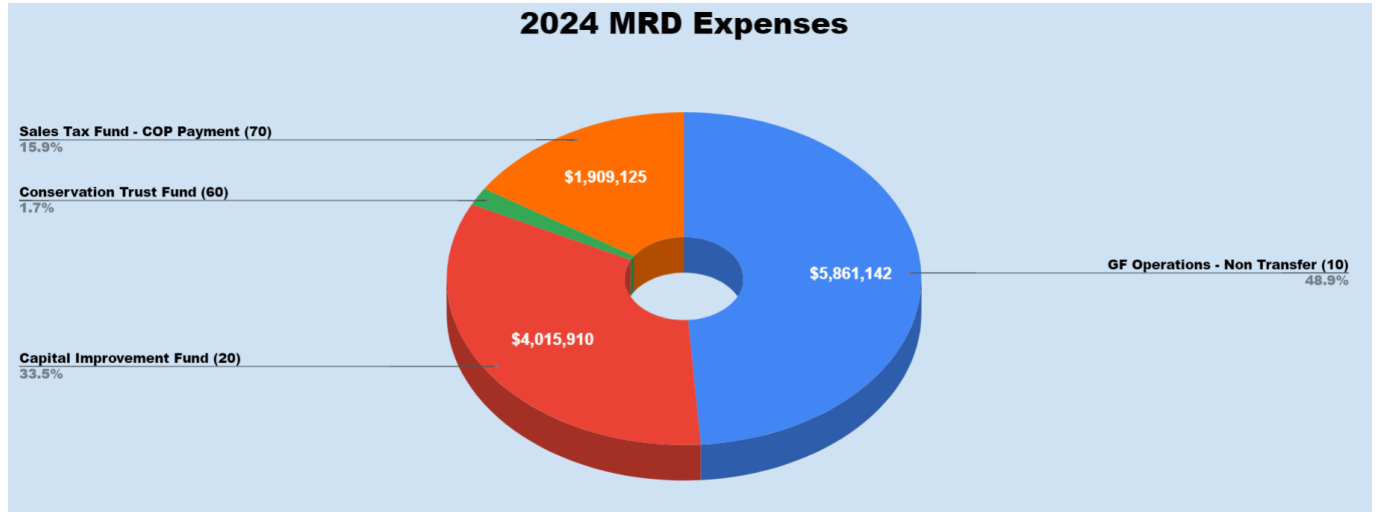


Chart 3: Expenses 2024 Budget



Note: These charts show where funds are ultimately spent from. There are 2 large transfers that go into the CIF (20). From there they are spent on capital projects, shown as the red slice.

- One is from the General Fund (\$1,754,142) so the \$5,861,142 you see in GF's blue slice is \$1,754,142 less than the Total General Fund Expense of \$7,615,284.
- The other transfer into the CIF (20) is from STF (70) in the amount of \$2,246,187.

Chart 4: General Fund Revenues 2024 Budget

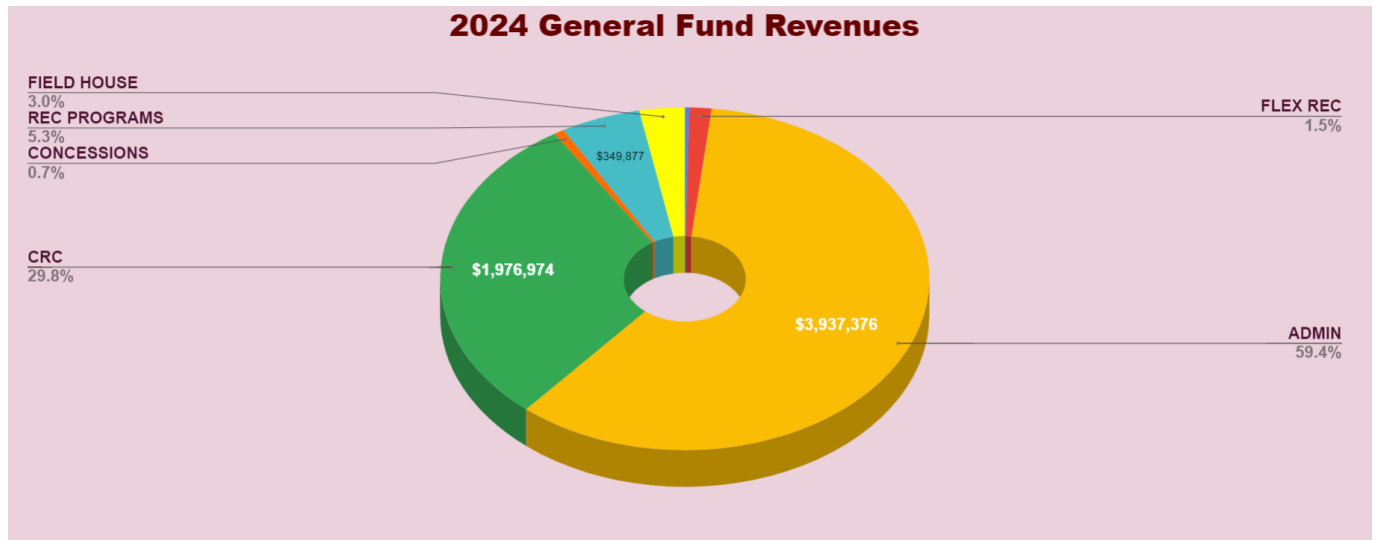
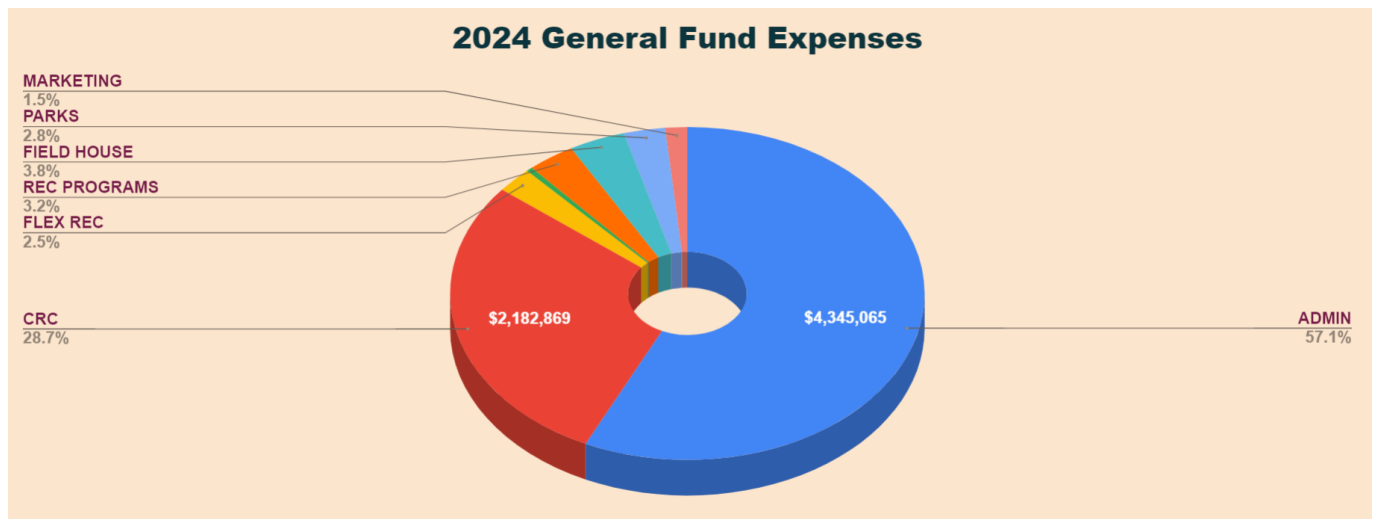


Chart 5: General Fund Expenses 2024 Budget



KEY TRENDS

General Fund

Total General Fund Revenues are \$6,623,451, an increase of \$298,560, or 4.72% more than the 2023 Amended Budget. Property tax collections continue to rise with the increased valuations County wide. The passing of legislative measures following the failure of Ballot Initiative Proposition HH will negatively affect this to an unknown level. To respond to this uncertainty, the General Fund Budget was crafted with a zero net growth projection to its subsidy, and we are planning to see the further adjusted valuations in time for budget passage. Operations costs continue to rise, with higher wages, additional staff, utilities, and price of goods and services. Revenues rise accordingly, through tax collections, interest, memberships, admissions, and program revenues. The overall subsidy of the General Fund is \$991,836, a 87% Cost Recovery, though it should be noted that \$1,754,142 is being transferred out of the General Fund into the Capital Improvement Fund. When accounting for this, the actual operational revenues outpace the expenses by \$762,309.

Revenues

Administration

Overall Admin revenues rise \$192,550, a 10.8% increase, resulting from slightly higher property tax receipts. As mentioned in the Executive Summary, these collections have been effected by recent legislative changes, and continuous changes are expected.

Community Recreation Center (CRC)

The CRC revenues rise \$192,550 or 10.79% in 2024. Overall attendance revenue rises \$107,248. This year, for the first time, the Mountain View Therapy / Montrose Regional Health annual lease payment is placed directly into the CRC division, which aligns to all other leases held by the MRD (Weehawken at the Field House, Movement Medicine at Flex Rec). This revenue was previously recorded in Administration. The new method assures improved cost accounting, since the CRC in fact is used by the rehab patients. In 2024, the rental income is \$67,277.

Concessions

Concessions revenues remain steady in 2024 yet the net continues to increase with improved efficiencies in purchasing, food storage, and staffing. Cost recovery improves to 131%.

Programming

Recreation Programs have consistently outperformed budgets, reaching 140% cost recovery each of the last 5 years other than Covid's first year in 2020. The 2024 budget projects programs to continue the 2023 success, with revenues \$78,643 higher than MRD's previous high in 2022. In 2024, revenues are expected to be \$349,877. Increased revenues and cost recovery metrics can help ensure that more programs are available to more people, and at further subsidized rates as needed. This further speaks to the successes of grants and Recreation Foundation inputs to help further cover costs.

Flex Rec

Revenue estimates are \$98,644 for a 53% cost recovery. This would be an improvement from 2023 performance of this facility, and staff are challenged to meet these goals by an increasing focus on programming. The income mix will come from programming, events, memberships, passes, facility rentals, and personal training.

Field House

The Field House is expected to earn \$198,079 in revenues in 2024, a rise of \$46,581, 30% increase from 2023's original budget. There is a slight reduction expected from the 2023 Amended Budget which was buoyed by grant revenues and higher player fees. Revenue increases are greatest in facility rentals and enrichment programs, which have, with staffing investment, been able to increase enrollment limits to meet higher demand.

Expenses

Total General Fund Expenses are \$7,615,284, an increase of \$1,808,448 or 31.2% higher than 2023. Total personnel expenses, which include benefits, insurance, training, and the \$200,000 budget package etc. rise 13.2%, \$469,328 to \$4,009,988. The General Fund transfers some of its surplus as a contribution to the Capital Improvement Plan, contributing \$982,286 more than 2023.

Administration

Admin expenses are rising \$1,567,500, or 56% to \$4,345,065. Wages are rising \$74,367 with 2 positions simply being recoded into this department. The majority of this difference is the capital transfer which is \$982,286 larger than 2023. Wages are rising \$74,367 also with the 2 positions' recoding. A \$200,000 personnel package covers the Classification and Compensation Analysis project wage adjustments and one converted FT Maintenance Technician position, from part time. FICA costs, previously spread across departments, are now centralized into Administration, totaling \$41,450.

A contingency fund begins in 2024, equal to 10% of Admin expenses (less the transfer). This cost, totaling \$113,649 is designed to cover unforeseen jumps, such as the natural gas spike in 2023. It will be controlled specifically by the executive team, and all remaining funds at year's end will go into reserves. This is a budgeting best practice, allowing for major and unforeseen or otherwise unbudgeted costs to be covered as needed. In the past, budget managers might have added replacement items (ice/vending machine, other sizeable program fixtures) into their operating budgets, and then made it through the budget year without needing to have replaced them. By establishing the true contingency program, the budget is centrally controlled, and any remaining / unspent funds at year's end is transferred directly to the reserve.

Community Recreation Center (CRC)

Two FT position has been removed from this Department and recoded into Administration, accounting for lesser costs in CRC Salaries. One FT position has been recoded INTO this department, accounting for higher Maintenance Worker expenses. Customer Service costs rise \$42,269 above 2023's budget to account for higher wages and staffing hours to handle higher volume. Natural gas expenses rise \$29,285, 12% as costs have risen, as well as MRD incurring \$42,000 in interest free deferred payments from an unforeseen cost spike in 2023. Overall CRC costs total \$2,182,869, an \$181,100 (9.1%) increase. Subsidy of the CRC reduces to \$205,895, with a cost recovery of 91%.

Budget Transmittal

Maintenance

Maintenance costs reduce \$16,734, 7.2%. This is due to two items. The first of which is staffing, where one FT staff has been recoded from this department to the CRC. The other is in repairs, where many larger projects are now being coded into Plant Operating Costs as part of the Capital Improvement Plan. This line item (430-5350) has seen drastic changes in the last 5 years as MRD has evolved its practice to fund maintenance projects.

Concessions

Concessions expenses reduce to \$33,554, a \$646 drop. As mentioned previously, this is due to increased operational efficiencies.

Marketing

Marketing costs reduce by \$21,890, or 23.6% to \$114,392. Adjustments are being made to advertising practices, using less expensive and more modern methods. The largest difference is in website administration, which MRD has found a substantially less expensive provider, saving the District \$6,515 from 2023.

Programming

Programming related expenses rise \$12,196 in 2024, a 5.2% increase from 2023. Programs have been surpassing budget expectations on the revenue side while adhering to expense projections. To account for program growth, expenses rise accordingly, as there is a direct correlation to the amount of program equipment, officials, supplies, scorekeepers, etc. to the number of participants.

Flex Rec

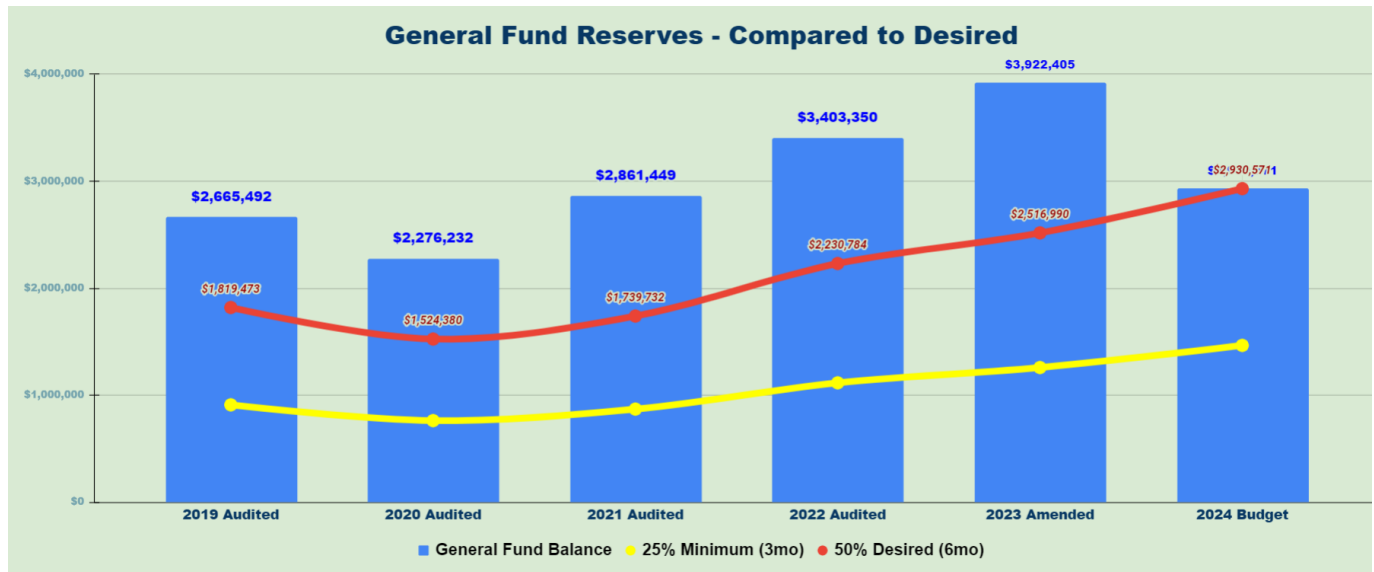
Flex Rec expenses rise \$25,957, (16.2%) to \$186,579 in 2024, yet \$11,586 less than originally budgeted in 2023. Operations have been streamlined and limited until programming and membership numbers support greater staffing and equipment levels. Lease and building costs consist of 59% of expenses. The remaining operational expenses are comprised from instructors, program staff, equipment, supplies, and custodial staff.

Field House

Field house expenses rise to \$291,638, a \$30,370 or 11.6% increase. These increases are spread throughout the division, with the largest increases seen in PT staffing to support higher enrollment levels in enrichment programs and facility rentals.

GENERAL FUND, CAPITAL IMPROVEMENT FUND, CAPITAL RESERVE, AND AGGREGATE FUND BALANCES

Chart 6: General Fund Reserves 2024 – Compared to Desired



Note on Chart 6: The General Fund budget, specifically the transfer for capital projects, was calculated to leave a fund balance that is EXACTLY 50%. The desired General Fund Balance is to be 50% which has been surpassed in previous years, as represented by the area above the red line in this chart.

Capital Improvement & Conservation Trust Funds

Capital Items are detailed separately and specifically within the budget. The District is beginning to undertake large capital projects that were defined in the Comprehensive Master & Strategic Plan. This includes re-development of the Field House site and site design for the future re-development of the Ute/McNeil Park complex. In total, this year’s Capital Improvement Plan totals \$4,222,084. The General Fund covers \$1,754,142, Lottery revenues \$206,174, and the remaining \$2,61,768 coming from reserves.

Debt Service

The total maximum payment liability of the Montrose Recreation District under all lease purchase agreements over the entire terms of such agreements, including all optional renewal term is \$47,560,804. This year’s (2024) budget reflects the minimum lease payment of \$1,908,625, as well as the required annual \$2,000 bank fees. Lease purchase was fulfilled by the issue of certificates of participation to be used for the cost of constructing, acquiring and equipping the CRC and remodeling the Field House. The certificates of participation are paid from the Sales Tax Fund, and additional transfers may be made from the Capital Reserve Fund to subsidize the payments if needed. Sales tax receipts have been reliably above the COP payments; no subsidy is planned to be made from the General Fund nor the CRF for this purpose in 2024. Sales tax revenues are projected to rise at a conservative 1.06% rate from 2023 to 2024, for a difference of \$29,505.

Chart 7: Aggregate Fund Balances 2024

Reserve Balance 98%

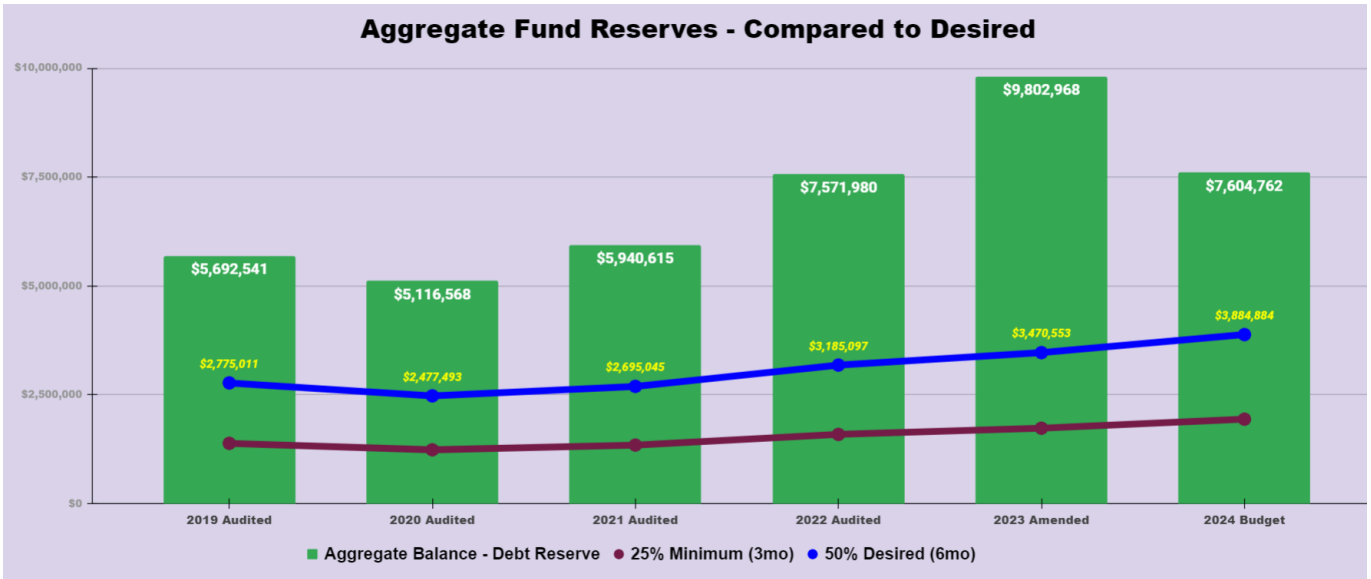
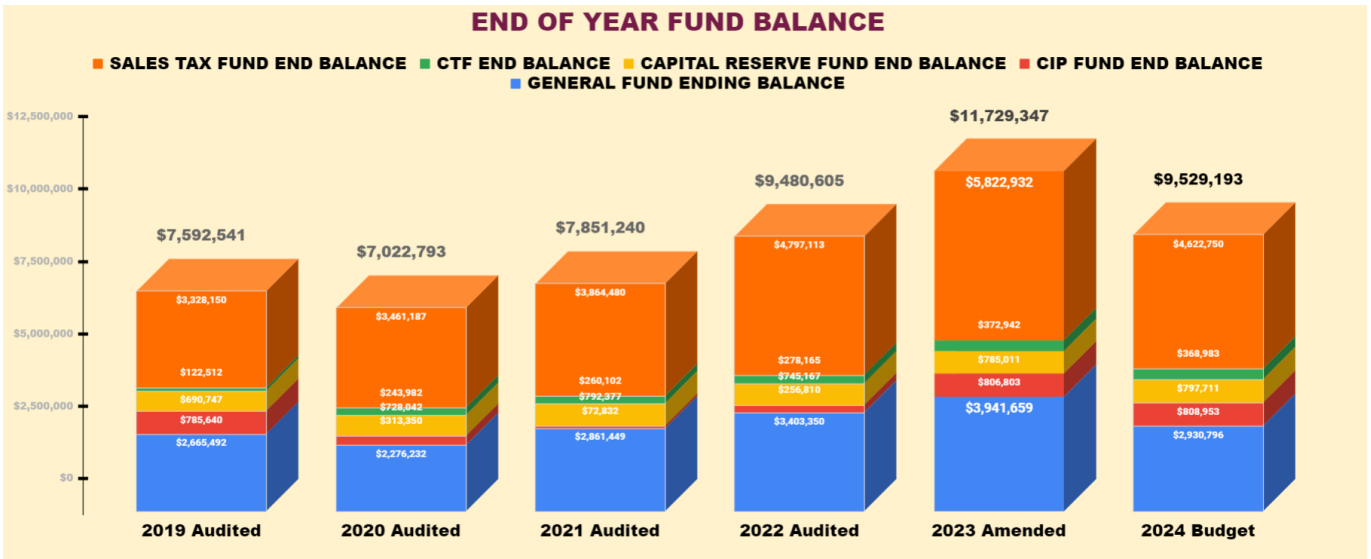


Chart 8: End of Year Fund Balance 2024



END

24 Master Budget		2020	2021	2022	2023	2023	2024
		Audited	Audited	Audited	Amended	BUDGET	BUDGET
GENERAL FUND REVENUE							
REVENUE, ADMIN							
10-310-1220	DUE TO/FROM OTHER FUNDS				\$ -	\$ -	\$ -
10-310-4000	CURRENT PROPERTY TAXES	\$ 2,042,534	\$ 2,123,589	\$ 2,716,185	\$ 3,241,374	\$ 2,697,299	\$ 3,364,176
10-310-4001	PROPERTY TAX PENALTIES & INTEREST	\$ 4,525	\$ 3,900	\$ 2,937	\$ 3,000	\$ 3,000	\$ 3,200
10-310-4002	TIF MURA	\$ (14,362)	\$ (15,026)	\$ (21,910)	\$ (39,726)	\$ (36,817)	\$ (48,000)
10-310-4010	SPECIFIC OWNERSHIP TAX	\$ 304,505	\$ 348,228	\$ 350,915	\$ 383,000	\$ 383,000	\$ 402,000
10-310-4020	INTEREST INCOME		\$ 1,375	\$ 74,200	\$ 220,000	\$ 31,000	\$ 206,000
10-310-4022	CAPITAL CAMPAIGN		\$ -		\$ -	\$ -	\$ 10,000
10-310-4024	DONATIONS		\$ -	\$ 1,120	\$ -	\$ -	\$ -
10-310-4027	INTERGOVERNMENTAL REVENUE	\$ 148,320	\$ 150,016	\$ (13,832)	\$ -	\$ -	\$ -
10-310-4030	SALE OF ASSETS		\$ 737	\$ 4,314	\$ -	\$ -	\$ -
10-310-4040	BROCHURE ADVERTISEMENTS	\$ 6,650	\$ 725	\$ 11,400	\$ -	\$ -	\$ -
10-310-4050	RENTAL PROPERTY INCOME		\$ 64,035	\$ 64,035	\$ 65,636	\$ 64,035	\$ -
10-310-4100	FACILITY RENTAL		\$ 700	\$ 6,044	\$ 7,079	\$ -	\$ -
10-310-4105	FACILITY RENTAL COMM CTR				\$ -	\$ -	\$ -
10-310-4126	SALE OF MERCHANDISE		\$ -		\$ -	\$ -	\$ -
10-310-4128	EQUIPMENT RENTAL		\$ -		\$ -	\$ -	\$ -
10-310-4130	MISCELLANEOUS		\$ -	\$ 12,993	\$ -	\$ -	\$ -
10-310-4310	SCHOLARSHIPS		\$ -		\$ -	\$ -	\$ -
10-310-4350	TRANSFERS IN		\$ -	\$ 200	\$ -	\$ -	\$ -
ADMIN REVENUE TOTAL		\$ 2,492,172	\$ 2,678,279	\$ 3,208,601	\$ 3,880,363	\$ 3,141,517	\$ 3,937,376
REVENUE, CRC							
10-320-4027	INTERGOVERNMENTAL REVENUE	\$ -	\$ -		\$ -	\$ -	\$ -
10-320-4050	RENTAL PROPERTY INCOME				\$ -		\$ 67,277
10-320-4100	FACILITY RENTAL	\$ 6,963	\$ 13,802		\$ 39,039	\$ 36,965	\$ 40,499
10-320-4116	CHILD WATCH	\$ 4,421	\$ 10,156		\$ 21,000	\$ 26,400	\$ 33,200
10-320-4120	GENERAL ADMISSION	\$ 105,995	\$ 232,147		\$ 335,000	\$ 326,874	\$ 347,149
10-320-4121	ANNUAL PASSES	\$ 498,742	\$ 703,271		\$ 1,090,000	\$ 1,038,829	\$ 1,170,011
10-320-4122	PUNCH CARDS	\$ 45,556	\$ 76,500		\$ 150,000	\$ 179,480	\$ 160,000
10-320-4123	PRIVATE LESSONS	\$ 21,841	\$ 26,116		\$ 15,613	\$ 31,200	\$ 32,850
10-320-4124	PUBLIC LESSONS	\$ 8,160	\$ 31,919		\$ 42,628	\$ 39,120	\$ 44,618
10-320-4125	SWIM CLASSES	\$ -	\$ -		\$ -	\$ -	\$ -
10-320-4126	SALE OF MERCHANDISE	\$ 152	\$ -		\$ 921	\$ -	\$ -
10-320-4127	LOCKER RENTAL	\$ 4,054	\$ 6,023		\$ 9,500	\$ 10,000	\$ 11,000
10-320-4128	EQUIPMENT RENTAL		\$ -		\$ -	\$ -	\$ -
10-320-4129	OVER/SHORT		\$ -		\$ -	\$ -	\$ -
10-320-4130	MISCELLANEOUS		\$ -		\$ 14,134	\$ -	\$ -
10-320-4132	PERSONAL TRAINING	\$ 22,032	\$ 26,291		\$ 40,500	\$ 40,000	\$ 45,000
10-320-4312	SWIM SCHOLARSHIP		\$ -		\$ -	\$ -	\$ 300
10-320-4320	REC PROGRAMS	\$ 5,199	\$ 5,358		\$ 18,620	\$ 20,870	\$ 19,870
10-320-4325	SPECIAL EVENTS	\$ 660	\$ 454		\$ 2,967	\$ -	\$ -
10-320-4330	RED CROSS TRAINING	\$ 2,400	\$ 4,635		\$ 4,502	\$ 4,765	\$ 5,200
CRC REVENUE TOTAL		\$ 726,175	\$ 1,136,672	\$ 1,647,088	\$ 1,784,424	\$ 1,754,502	\$ 1,976,974

24 Master Budget		2020	2021	2022	2023	2023	2024
		Audited	Audited	Audited	Amended	BUDGET	BUDGET
REVENUE, CONCESSIONS							
10-340-4200	CONCESSIONS-POP MACHINES				\$ 400	\$ 450	\$ -
10-340-4201	CONCESSIONS-FIELD HOUSE		\$ 3,150		\$ 2,400	\$ 2,800	\$ 3,200
10-340-4202	CONCESSIONS-UTE PARK		\$ 2,500		\$ 2,655	\$ 4,300	\$ 3,800
10-340-4203	CONCESSIONS-CRC SODA		\$ 1,650		\$ 2,800	\$ 3,100	\$ 4,000
10-340-4204	MCNEIL CONCESSIONS		\$ 2,750		\$ 5,208	\$ 5,000	\$ 5,000
10-340-4206	CONCESSIONS-HOLLY PARK				\$ -	\$ -	\$ -
10-340-4207	CONCESSIONS-CRC VENDING		\$ 17,000		\$ 30,000	\$ 32,000	\$ 28,000
CONCESSIONS REVENUE TOTAL		\$ 14,875	\$ 27,050	\$ 51,876	\$ 43,463	\$ 47,650	\$ 44,000
REVENUE, MARKETING							
10-350-4040	BROCHURE ADVERTISEMENTS	\$ -	\$ -		\$ 14,950	\$ 17,450	\$ 18,500
MARKETING REVENUE TOTAL		\$ -	\$ -	\$ 16,900	\$ 14,950	\$ 17,450	\$ 18,500
REVENUE, REC PROGRAMS							
10-360-4025	GRANT REVENUES						\$ 5,680
10-360-4100	FACILITY RENTAL	\$ 175	\$ 1,800		\$ 3,546	\$ 3,200	\$ 2,400
10-360-4126	SALE OF MERCHANDISE	\$ 3,174	\$ 7,725		\$ 7,020	\$ 4,800	\$ 4,800
10-360-4300	PLAYER FEES	\$ 83,718	\$ 155,814		\$ 205,748	\$ 159,675	\$ 208,803
10-360-4302	SPONSOR FEES	\$ 7,841	\$ 19,740		\$ 30,572	\$ 10,700	\$ 12,100
10-360-4307	PROGRAM DONATIONS	\$ -	\$ -		\$ -	\$ -	\$ -
10-360-4320	REC PROGRAMS	\$ 22,618	\$ 49,948		\$ 102,427	\$ 81,476	\$ 116,094
REC PROGRAMS REVENUE TOTAL		\$ 117,526	\$ 235,027	\$ 271,234	\$ 349,312	\$ 259,851	\$ 349,877
REVENUE, FLEX REC							
10-370-1220	DUE TO/FROM OTHER FUNDS				\$ -	\$ -	\$ -
10-370-4022	CAPITAL CAMPAIGN				\$ -	\$ -	\$ -
10-370-4024	DONATIONS				\$ 1,000	\$ -	\$ -
10-370-4050	RENTAL PROPERTY INCOME				\$ -		\$ -
10-370-4100	FACILITY RENTAL				\$ 2,400	\$ 6,000	\$ 9,312
10-370-4120	GENERAL ADMISSION				\$ 1,000	\$ 24,960	\$ 9,600
10-370-4121	ANNUAL PASSES				\$ 15,000	\$ 51,900	\$ 51,000
10-370-4122	PUNCH CARDS				\$ 1,500	\$ 3,840	\$ -
10-370-4126	SALE OF MERCHANDISE				\$ -	\$ -	\$ -
10-370-4128	EQUIPMENT RENTAL				\$ 448	\$ -	\$ 800
10-370-4132	PERSONAL TRAINING				\$ 4,770	\$ 8,000	\$ 8,000
10-370-4310	SCHOLARSHIPS				\$ -	\$ -	\$ -
10-370-4320	REC PROGRAMS				\$ 14,865	\$ 30,360	\$ 19,932
10-370-4325	SPECIAL EVENTS				\$ -	\$ -	\$ -
FLEX REC REVENUE TOTAL		\$ -	\$ -	\$ 147	\$ 40,983	\$ 125,060	\$ 98,644

24 Master Budget		2020	2021	2022	2023	2023	2024
		Audited	Audited	Audited	Amended	BUDGET	BUDGET
REVENUE, FIELD HOUSE							
10-390-4025	GRANT REVENUES	\$ -	\$ 46,494		\$ 5,000	\$ -	\$ -
10-390-4100	FACILITY RENTAL	\$ 22,193	\$ 42,808		\$ 60,000	\$ 45,319	\$ 55,028
10-390-4120	GENERAL ADMISSION	\$ 13,664	\$ 22,252		\$ 23,000	\$ 19,455	\$ 22,720
10-390-4122	PUNCH CARDS	\$ 876	\$ 301		\$ -	\$ -	\$ -
10-390-4126	SALE OF MERCHANDISE	\$ -	\$ 32		\$ -	\$ -	\$ -
10-390-4128	EQUIPMENT RENTAL	\$ 19	\$ -		\$ -	\$ -	\$ -
10-390-4300	PLAYER FEES	\$ 14,683	\$ 25,536		\$ 40,240	\$ 27,514	\$ 34,158
10-390-4302	SPONSOR FEES	\$ 1,052	\$ 600		\$ -	\$ 750	\$ 1,000
10-390-4320	REC PROGRAMS	\$ 16,750	\$ 54,733		\$ 83,157	\$ 58,460	\$ 85,173
FIELD HOUSE REVENUE TOTAL		\$ 69,237	\$ 192,756	\$ 164,598	\$ 211,397	\$ 151,498	\$ 198,079
TOTAL GENERAL FUND REVENUE		\$ 3,419,985	\$ 4,269,784	\$ 5,378,383	\$ 6,324,891	\$ 5,497,528	\$ 6,623,451

GENERAL FUND EXPENSE							
EXPENSE, ADMIN							
10-410-5001	FT ADMINISTRATION SALARIES	\$ 505,803	\$ 530,961		\$ 826,680	\$ 860,446	\$ 934,813
10-410-5003	COVID LEAVE PAY		\$ 800		\$ -	\$ -	\$ -
10-410-5004	SICK LEAVE		\$ 5,000		\$ 8,500	\$ 31,500	\$ 14,000
10-410-5299	TUITION REIMBURSEMENT	\$ -	\$ -		\$ -	\$ 2,000	\$ -
10-410-5300	FICA	\$ 5,514	\$ 9,741		\$ 38,876	\$ 10,000	\$ 41,540
10-410-5301	PERA EMPLOYER	\$ 210,318	\$ 260,579		\$ 364,158	\$ 299,699	\$ 414,941
10-410-5302	UNEMPLOYMENT	\$ 4,704	\$ 4,539		\$ 5,800	\$ 6,000	\$ 5,000
10-410-5303	INSURANCE PACKAGE (P & L)	\$ 80,547	\$ 73,761		\$ 94,981	\$ 83,000	\$ 104,000
10-410-5304	INSURANCE - HEALTH/DENTAL/LIFE	\$ 265,315	\$ 224,125		\$ 267,672	\$ 277,730	\$ 345,411
10-410-5305	WORKERS COMPENSATION INSURANCE	\$ 24,597	\$ 35,891		\$ 26,628	\$ 52,500	\$ 36,000
10-410-5307	BONDING/LIABILITY	\$ 210	\$ 210		\$ 210	\$ 210	\$ 440
10-410-5310	RECRUITMENT EXPENSE	\$ -	\$ 599		\$ 330	\$ 26,500	\$ 13,000
10-410-5311	SALES TAX EXPENSE	\$ -	\$ -		\$ -	\$ -	\$ -
10-410-5312	NEWSLETTER	\$ -	\$ -		\$ -	\$ -	\$ -
10-410-5318	POSTAGE	\$ 2,750	\$ 188		\$ 3,250	\$ 3,250	\$ 3,250
10-410-5319	COPIER/COMPUTER	\$ 9,571	\$ 11,820		\$ 26,870	\$ 18,000	\$ 19,815
10-410-5320	PAPER SUPPLIES				\$ 880	\$ 200	\$ -
10-410-5321	MISC. OFFICE SUPPLIES	\$ 6,189	\$ 6,185		\$ 4,200	\$ 5,000	\$ 5,300
10-410-5322	ACCOUNTING	\$ 19,693	\$ 19,887		\$ 22,157	\$ 40,000	\$ 41,550
10-410-5323	AUTO MILEAGE	\$ 682	\$ 505		\$ 2,400	\$ 2,400	\$ 3,200
10-410-5324	TRAINING & TRAVEL	\$ 5,071	\$ 8,214		\$ 25,000	\$ 25,000	\$ 25,500
10-410-5325	PUBLICATIONS	\$ -	\$ 373		\$ 1,613	\$ 500	\$ 700
10-410-5326	DUES	\$ 4,745	\$ 7,164		\$ 9,875	\$ 9,440	\$ 9,371
10-410-5327	TREASURERS FEES	\$ 40,900	\$ 42,551		\$ 54,650	\$ 54,650	\$ 64,600
10-410-5329	SOFTWARE TECHNICAL SUPPORT	\$ 14,998	\$ 23,716		\$ 39,000	\$ 39,000	\$ 44,936
10-410-5330	WATER, SEWER, SANITATION	\$ 495	\$ 518		\$ -	\$ -	\$ -
10-410-5332	NATURAL GAS	\$ 560	\$ 663		\$ -	\$ -	\$ -
10-410-5333	ELECTRICITY	\$ 767	\$ 963		\$ -	\$ -	\$ -
10-410-5334	TELEPHONE	\$ 3,240	\$ 4,168		\$ 3,600	\$ 3,600	\$ 5,000

24 Master Budget		2020	2021	2022	2023	2023	2024
		Audited	Audited	Audited	Amended	BUDGET	BUDGET
10-410-5340	UNIFORMS	\$ 300	\$ 759		\$ 1,500	\$ 1,500	\$ 1,500
10-410-5341	BANK CHARGES	\$ 17,156	\$ 27,170		\$ 46,090	\$ 30,000	\$ 56,000

24 Master Budget		2020	2021	2022	2023	2023	2024
		Audited	Audited	Audited	Amended	BUDGET	BUDGET
10-410-5343	BOARD MEETING EXPENSE	\$ 1,989	\$ 3,095		\$ 3,500	\$ 3,500	\$ 4,000
10-410-5344	ELECTION EXPENSE	\$ 2,663	\$ -		\$ 4,189	\$ -	\$ -
10-410-5345	LEGAL	\$ 5,970	\$ 9,053		\$ 12,000	\$ 14,000	\$ 16,500
10-410-5346	CONSULTING	\$ 3,878	\$ 23,904		\$ 83,000	\$ 91,100	\$ 22,500
10-410-5347	SECURITY	\$ -	\$ -		\$ -	\$ -	\$ -
10-410-5350	MAINTENANCE REPAIRS	\$ 4,069	\$ -		\$ -	\$ -	\$ -
10-410-5351	MAINTENANCE SUPPLIES	\$ 1,367	\$ 704		\$ -	\$ -	\$ -
10-410-5353	ADVERTISING	\$ -	\$ 627		\$ -	\$ -	\$ -
10-410-5354	AWARDS	\$ 438	\$ 1,882		\$ 8,100	\$ 8,100	\$ 12,457
10-410-5357	VEHICLE O&M	\$ 439	\$ -		\$ -	\$ -	\$ -
10-410-5363	RED CROSS	\$ -	\$ -		\$ -	\$ -	\$ -
10-410-5365	SPECIAL EVENT EXPENSE	\$ 463	\$ 861		\$ -	\$ -	\$ 8,320
10-410-5367	SHARED SERVICES - IT	\$ 26,994	\$ 10,009		\$ 10,200	\$ 10,200	\$ 10,500
10-410-5369	SIGNAGE	\$ -	\$ 408		\$ -	\$ -	\$ -
10-410-5370	FURNITURE/EQUIPMENT	\$ -	\$ 1,128		\$ 3,500	\$ 7,500	\$ 1,200
10-410-5371	FACILITY REPAIR & DEVELOPMENT	\$ -	\$ -		\$ -	\$ -	\$ -
10-410-5372	INCLUSION SERVICES	\$ -	\$ -		\$ 700	\$ 2,500	\$ 3,500
10-410-5380	SHARED SERVICE - FINANCE	\$ -	\$ 3,600		\$ 4,800	\$ 4,800	\$ 5,000
10-410-5388	NETWORKING	\$ 275	\$ -		\$ 800	\$ 1,500	\$ 3,430
10-410-5398	TRANSFER TO CIF and CRF	\$ 824,148	\$ 205,103	\$ 611,000	\$ 771,856	\$ 474,500	\$ 1,754,142
10-410-5399	CONTINGENCY	\$ -	\$ -		\$ -	\$ -	\$ 113,649
10-410-5400	OPERATING CAPITAL EQUIPMENT	\$ -	\$ -		\$ -	\$ -	\$ 200,000
ADMIN EXPENSE TOTAL		\$ 2,096,818	\$ 1,561,424	\$ 2,369,914	\$ 2,777,565	\$ 2,499,825	\$ 4,345,065
EXPENSE, CRC							
10-420-5001	FT ADMINISTRATION SALARIES				\$ -	\$ -	\$ -
10-420-5002	FT CRC SALARIES	\$ 835,736	\$ 227,560		\$ 280,874	\$ 286,752	\$ 232,470
10-420-5100	CUSTOMER SERVICE REPS, PT		\$ 131,641		\$ 180,000	\$ 150,937	\$ 193,206
10-420-5110	LIFE GUARDS		\$ 224,112		\$ 291,525	\$ 342,723	\$ 337,111
10-420-5115	LEAD LIFEGUARD		\$ 60,575		\$ 79,289	\$ 73,162	\$ 77,584
10-420-5130	INSTRUCTORS- NON COMMISSIONED		\$ 12,435		\$ 37,000	\$ 42,819	\$ 47,335
10-420-5131	PERSONAL TRAINER		\$ 9,048		\$ 29,000	\$ 31,600	\$ 35,100
10-420-5132	INSTRUCTORS-PUBLIC SWIM LESSON		\$ 11,554		\$ 21,041	\$ 20,933	\$ 23,860
10-420-5133	INSTRUCTORS-PRIVATE SWIM LESSO		\$ 17,632		\$ 12,133	\$ 20,153	\$ 22,995
10-420-5134	INSTRUCTORS-WATER AEROBIC		\$ 11,693		\$ 13,363	\$ 12,649	\$ 14,136
10-420-5140	INSTRUCTORS-COMMISSIONED		-		\$ 2,177	\$ 2,100	\$ 2,100
10-420-5150	SWIM ASSISTANTS		\$ 9,257		\$ 19,235	\$ 15,000	\$ 15,920
10-420-5151	SLIDE ATTENDANT		\$ 13,786		\$ 23,735	\$ 29,000	\$ 30,848
10-420-5153	CHILD WATCH		\$ 7,424		\$ 32,000	\$ 29,327	\$ 28,246
10-420-5154	CLIMBING WALL ATTENDANT		\$ 18,560		\$ 35,000	\$ 34,738	\$ 34,451
10-420-5160	MAINTENANCE CUSTODIAN		\$ 51,040		\$ 79,159	\$ 133,948	\$ 146,060
10-420-5180	MAINTENANCE WORKER		\$ 58,005		\$ 75,324	\$ 84,592	\$ 138,980
10-420-5230	GYM/FACILITY SUPERVISOR		\$ 58,000		\$ 57,000	\$ 45,770	\$ 45,770
10-420-5290	SPECIAL EVENT WORKER		\$ 300		\$ -	\$ -	\$ -
10-420-5300	FICA	\$ 9,135	\$ 12,549		\$ -	\$ 19,665	\$ -

24 Master Budget		2020 Audited	2021 Audited	2022 Audited	2023 Amended	2023 BUDGET	2024 BUDGET
10-420-5304	HEALTH/DENTAL/LIFE INSURANCE	\$ -	\$ -		\$ -	\$ -	\$ -
10-420-5311	SALES TAX EXPENSE	\$ -	\$ -		\$ 59	\$ -	\$ -

24 Master Budget		2020	2021	2022	2023	2023	2024
		Audited	Audited	Audited	Amended	BUDGET	BUDGET
10-420-5315	EQUIPMENT RENTAL	\$ -	\$ -		\$ -	\$ -	\$ -
10-420-5318	POSTAGE	\$ -	\$ -		\$ -	\$ -	\$ -
10-420-5321	OFFICE SUPPLY	\$ 411	\$ 2,627		\$ 596	\$ 900	\$ 400
10-420-5323	AUTO MILEAGE	\$ -	\$ -		\$ 200	\$ 400	\$ 400
10-420-5324	TRAINING & TRAVEL	\$ 1,594	\$ 1,692		\$ 6,500	\$ 11,353	\$ 10,500
10-420-5329	SOFTWARE TECHNICAL SUPPORT				\$ -	\$ -	\$ -
10-420-5330	WATER, SEWER, SANITATION	\$ 28,731	\$ 25,405		\$ 20,011	\$ 37,500	\$ 41,250
10-420-5332	NATURAL GAS	\$ 107,581	\$ 122,372		\$ 245,715	\$ 180,000	\$ 275,000
10-420-5333	ELECTRICITY	\$ 140,772	\$ 135,372		\$ 153,073	\$ 121,000	\$ 121,000
10-420-5334	TELEPHONE	\$ 11,006	\$ 15,889		\$ 10,200	\$ 12,600	\$ 13,200
10-420-5335	CHEMICALS	\$ 37,482	\$ 49,270		\$ 81,398	\$ 69,893	\$ 82,979
10-420-5336	IRRIGATION	\$ 522	\$ 3,044		\$ 1,500	\$ 3,250	\$ 500
10-420-5340	UNIFORMS	\$ 1,446	\$ 3,394		\$ 8,300	\$ 12,500	\$ 12,545
10-420-5347	SECURITY	\$ 4,381	\$ 5,698		\$ 6,200	\$ 6,200	\$ 6,500
10-420-5349	PROGRAM SUPPLIES	\$ 7,463	\$ 11,664		\$ 18,571	\$ 16,900	\$ 17,264
10-420-5350	MAINTENANCE REPAIRS	\$ 45,044	\$ 55,432		\$ 68,870	\$ 68,381	\$ 80,417
10-420-5351	MAINTENANCE SUPPLIES	\$ 33,001	\$ 43,697		\$ 36,535	\$ 29,249	\$ 34,607
10-420-5352	PROGRAM EQUIPMENT	\$ 9,107	\$ 17,503		\$ 20,131	\$ 21,951	\$ 21,050
10-420-5353	ADVERTISING	\$ -	\$ 943		\$ 1,200	\$ 1,550	\$ 1,050
10-420-5354	AWARDS	\$ 149	\$ 154		\$ 1,450	\$ 1,800	\$ 2,650
10-420-5355	SAFETY/MEDICAL	\$ 1,379	\$ 3,490		\$ 2,675	\$ 2,663	\$ 2,700
10-420-5356	VEHICLE REPAIRS	\$ -	\$ 674		\$ -	\$ -	\$ -
10-420-5358	SALE ITEMS	\$ -	\$ -		\$ -	\$ -	\$ -
10-420-5363	RED CROSS	\$ 4,715	\$ 5,895		\$ 4,690	\$ 4,025	\$ 4,075
10-420-5364	RENTAL ITEMS	\$ -	\$ -		\$ -	\$ -	\$ -
10-420-5365	SPECIAL EVENT EXPENSE	\$ 513	\$ 693		\$ 1,050	\$ 1,050	\$ 1,050
10-420-5367	SHARED SERVICES - IT	\$ -	\$ -		\$ -	\$ -	\$ -
10-420-5369	SIGNAGE	\$ -	\$ -		\$ 2,500	\$ -	\$ -
10-420-5370	FURNITURE, FIXTURES & EQUIPMEN	\$ 7,967	\$ -		\$ 24,880	\$ 13,190	\$ 5,799
10-420-5371	FACILITY REPAIR & DEVELOPMENT	\$ 2,205	\$ 3,814		\$ -	\$ -	\$ -
10-420-5372	INCLUSION SERVICES		\$ -		\$ -	\$ -	\$ -
10-420-5400	OPERATING CAPITAL EQUIPMENT		\$ -		\$ 29,800	\$ 30,800	\$ 21,761
CRC EXPENSE TOTAL		\$ 1,290,340	\$ 1,443,892	\$ 1,758,914	\$ 2,013,959	\$ 2,023,023	\$ 2,182,869

24 Master Budget		2020	2021	2022	2023	2023	2024
		Audited	Audited	Audited	Amended	BUDGET	BUDGET
EXPENSE, PARKS							
10-430-5180	MAINTENANCE WORKER	\$ 95,695	\$ 110,006		\$ 125,629	\$ 136,265	\$ 104,781
10-430-5300	FICA	\$ 1,542	\$ 1,593		\$ -	\$ 1,976	\$ -
10-430-5304	HEALTH/LIFE INSURANCE	\$ -			\$ -	\$ -	\$ -
10-430-5315	EQUIPMENT RENTAL	\$ 545	\$ 1,021		\$ 4,063	\$ 6,750	\$ 5,200
10-430-5324	TRAINING & TRAVEL	\$ 687	\$ 3,367		\$ 3,500	\$ 5,020	\$ 6,720
10-430-5330	WATER, SEWER, SANITATION	\$ 2,986	\$ 4,701		\$ 4,201	\$ 4,500	\$ 4,500
10-430-5331	WATER LEASE	\$ 305	\$ 305		\$ 473	\$ 1,500	\$ 1,500
10-430-5332	NATURAL GAS	\$ 906	\$ 1,060		\$ 2,420	\$ 1,750	\$ 2,000
10-430-5333	ELECTRICITY	\$ 9,886	\$ 13,452		\$ 9,835	\$ 9,000	\$ 9,000
10-430-5334	TELEPHONE	\$ 805	\$ 720		\$ -	\$ -	\$ -
10-430-5335	CHEMICALS	\$ 7,814	\$ 10,334		\$ (10,000)	\$ 7,600	\$ 7,600
10-430-5336	IRRIGATION	\$ 5,988	\$ 5,208		\$ 2,000	\$ 6,340	\$ 3,600
10-430-5340	UNIFORMS	\$ 1,442	\$ 618		\$ 1,649	\$ 2,000	\$ 2,500
10-430-5350	MAINTENANCE REPAIR	\$ 7,232	\$ 6,633		\$ 53,000	\$ 59,691	\$ 25,525
10-430-5351	MAINTENANCE SUPPLY	\$ 10,728	\$ 8,087		\$ 13,085	\$ 16,190	\$ 16,890
10-430-5356	VEHICLE REPAIRS	\$ 9,376	\$ 5,136		\$ 6,896	\$ 5,500	\$ 6,000
10-430-5357	VEHICLE O&M	\$ 6,486	\$ 8,024		\$ 7,990	\$ 10,000	\$ 14,261
10-430-5363	RED CROSS	\$ -	\$ -		\$ -	\$ -	\$ -
10-430-5369	SIGNAGE	\$ -	\$ -		\$ -	\$ -	\$ -
10-430-5370	FURNITURE, FIXTURES & EQUIPMENT	\$ 7,377	\$ 6,843		\$ 6,869	\$ 7,590	\$ 2,800
10-430-5371	FACILITY REPAIR & DEVELOPMENT	\$ 1,850	\$ 2,600		\$ -	\$ -	\$ -
10-430-5372	INCLUSION SERVICES	\$ -	\$ -		\$ -	\$ -	\$ -
10-430-5374	SHARED SERVICES - MAINTENANCE	\$ 1,958	\$ 1,879		\$ -	\$ 2,000	\$ 2,000
10-430-5400	OPERATING CAPITAL EQUIPMENT		\$ 4,950		\$ -	\$ -	\$ -
PARKS EXPENSE TOTAL		\$ 173,608	\$ 196,537	\$ 301,040	\$ 231,611	\$ 283,672	\$ 214,877
EXPENSE, CONCESSIONS							
10-440-5200	CONCESSION OPERATOR	\$ 125	\$ 1,872		\$ -	\$ 1,350	\$ -
10-440-5210	CONCESSION ATTENDANT	\$ 2,002			\$ 3,100	\$ 4,832	\$ 5,004
10-440-5300	FICA	\$ 31	\$ 27		\$ 45	\$ 90	\$ -
10-440-5311	SALES TAX EXPENSE	\$ 1,057	\$ 1,544		\$ 3,800	\$ 3,000	\$ 3,000
10-440-5323	AUTO MILEAGE	\$ -			\$ -	\$ -	\$ -
10-440-5324	TRAINING/TRAVEL	\$ -			\$ -	\$ 250	\$ 150
10-440-5326	DUES	\$ -	\$ 540		\$ -	\$ -	\$ -
10-440-5340	UNIFORMS	\$ -	\$ -		\$ -	\$ -	\$ -
10-440-5349	PROGRAM SUPPLIES	\$ -	\$ -		\$ 175	\$ -	\$ -
10-440-5350	MAINT REPAIRS	\$ 24	\$ 521		\$ 5,000	\$ 650	\$ 750
10-440-5351	MAINT SUPPLY	\$ 14	\$ -		\$ 30	\$ -	\$ -
10-440-5357	VEHICLE O&M	\$ 112	\$ -		\$ -	\$ 50	\$ 150
10-440-5360	COST OF GOODS SOLD	\$ 9,102	\$ 16,911		\$ 22,000	\$ 30,000	\$ 24,000
10-440-5370	FURNITURE, FIXTURES & EQUIPMEN	\$ -	\$ 189		\$ 50	\$ 500	\$ 500
CONCESSIONS EXPENSE TOTAL		\$ 12,467	\$ 21,604	\$ 43,663	\$ 34,200	\$ 40,722	\$ 33,554

24 Master Budget		2020	2021	2022	2023	2023	2024
		Audited	Audited	Audited	Amended	BUDGET	BUDGET
EXPENSE, MARKETING							
10-450-5312	NEWSLETTER	\$ 1,638	\$ 195		\$ 2,550	\$ 1,200	\$ 2,200
10-450-5313	WEBSITE	\$ 3,542	\$ 4,782		\$ 10,318	\$ 11,955	\$ 5,440
10-450-5317	PRINTING	\$ 14,234	\$ 6,974		\$ 21,726	\$ 20,460	\$ 22,807
10-450-5318	POSTAGE	\$ 4,400	\$ 4,200		\$ 16,411	\$ 21,500	\$ 18,317
10-450-5321	MISC. OFFICE SUPPLIES	\$ -	\$ -		\$ 300	\$ 500	\$ 500
10-450-5324	TRAINING/TRAVEL	\$ -	\$ 107		\$ -	\$ 1,000	\$ -
10-450-5329	SOFTWARE TECHNICAL SUPPORT	\$ -	\$ 980		\$ 1,491	\$ 1,491	\$ 3,720
10-450-5346	CONSULTING				\$ 19,920	\$ 19,920	\$ 19,920
10-450-5349	PROGRAM SUPPLIES	\$ -	\$ 105		\$ -	\$ 1,500	\$ -
10-450-5353	ADVERTISING	\$ 3,073	\$ 27,892		\$ 6,345	\$ 24,890	\$ 33,830
10-450-5354	AWARDS	\$ 235	\$ -		\$ 1,000	\$ 2,000	\$ -
10-450-5365	SPECIAL EVENTS EXPENSE	\$ 1,344	\$ 3,578		\$ 1,163	\$ 2,800	\$ 1,500
10-450-5368	PROMOTIONAL ITEMS	\$ 1,510	\$ 4,715		\$ 6,060	\$ 6,060	\$ 6,126
10-450-5370	FURNITURE, FIXTURES & EQUIPMEN	\$ -	\$ -		\$ 5,318	\$ 5,246	\$ 131
MARKETING EXPENSE TOTAL		\$ 29,976	\$ 53,528	\$ 78,444	\$ 92,602	\$ 120,522	\$ 114,492
EXPENSE, REC PROGRAMS							
10-460-5130	INSTRUCTORS-NON COMMISSIONED		\$ -		\$ 200	\$ 200	\$ 200
10-460-5140	INSTRUCTORS-COMMISSIONED		\$ 23,710		\$ 47,602	\$ 34,071	\$ 43,952
10-460-5190	INFIELD MAINTENANCE		\$ 3,900		\$ 3,726	\$ 5,882	\$ 7,040
10-460-5220	OFFICIALS		\$ 49,529		\$ 54,765	\$ 52,472	\$ 57,260
10-460-5230	GYM/FACILITY SUPERVISOR		\$ 11,170		\$ 8,204	\$ 12,625	\$ 13,626
10-460-5240	SCORER/TIMER		\$ 10,700		\$ 11,206	\$ 10,430	\$ 14,351
10-460-5242	YOUTH PROGRAM ASSISTANT				\$ -	\$ -	\$ -
10-460-5270	DRIVER - REC VAN		\$ 404		\$ 1,310	\$ 2,707	\$ 2,930
10-460-5290	SPECIAL EVENT WORKER	\$ 62,206	\$ -		\$ -	\$ -	\$ -
10-460-5300	FICA	\$ 812	\$ 1,196		\$ 1,842	\$ 1,717	\$ -
10-460-5311	SALES TAX	\$ 263	\$ 635		\$ 650	\$ 650	\$ 500
10-460-5315	EQUIPMENT RENTAL	\$ -	\$ -		\$ -	\$ -	\$ -
10-460-5316	BUILDING RENTAL	\$ 63	\$ 12		\$ 97	\$ 97	\$ 91
10-460-5317	PRINTING	\$ -	\$ -		\$ -	\$ -	\$ 100
10-460-5318	POSTAGE	\$ -	\$ -		\$ -	\$ -	\$ -
10-460-5321	MISC OFFICE SUPPLIES	\$ -			\$ -	\$ -	\$ -
10-460-5323	AUTO MILEAGE	\$ -	\$ 219		\$ -	\$ 150	\$ 450
10-460-5324	TRAINING/TRAVEL	\$ 211	\$ 325		\$ 1,200	\$ 2,280	\$ 2,330
10-460-5326	DUES	\$ -	\$ 300		\$ -	\$ -	\$ -
10-460-5329	SOFTWARE/TECHNICAL SUPPORT	\$ 599	\$ 599		\$ 315	\$ 775	\$ 430
10-460-5330	WATER, SEWER, SANITATION	\$ 1,320	\$ 1,320		\$ 500	\$ 1,820	\$ 2,570
10-460-5340	UNIFORMS	\$ 9,879	\$ 12,442		\$ 16,232	\$ 15,766	\$ 13,718
10-460-5348	FIELD TRIPS	\$ 4,419	\$ 7,066		\$ 15,470	\$ 11,500	\$ 12,550
10-460-5349	PROGRAM SUPPLIES	\$ 322	\$ 5,445		\$ 12,418	\$ 6,644	\$ 4,152
10-460-5350	MAINT REPAIRS	\$ -	\$ 553		\$ -	\$ 1,250	\$ 2,675
10-460-5351	MAINTENANCE SUPPLY	\$ 29	\$ 3,757		\$ 6,090	\$ 6,101	\$ 8,680
10-460-5352	PROGRAM EQUIPMENT	\$ 12,311	\$ 11,158		\$ 26,393	\$ 20,142	\$ 22,898

24 Master Budget		2020	2021	2022	2023	2023	2024
		Audited	Audited	Audited	Amended	BUDGET	BUDGET
10-460-5353	ADVERTISING	\$ 310	\$ 740		\$ 1,150	\$ 2,000	\$ 1,655
10-460-5354	AWARDS	\$ 2,012	\$ 2,959		\$ 7,643	\$ 2,607	\$ 8,673
10-460-5355	SAFETY/MEDICAL	\$ 1,364	\$ 67		\$ 1,062	\$ 1,301	\$ 1,000
10-460-5357	VEHICLE O&M	\$ 242	\$ 607		\$ 4,242	\$ 1,886	\$ 5,392
10-460-5358	SALE ITEMS	\$ -	\$ -		\$ -	\$ -	\$ -
10-460-5359	TOURNEY ENTRY FEES	\$ -	\$ 2,895		\$ 4,684	\$ 3,500	\$ 4,000
10-460-5366	TRANSPORTATION	\$ -	\$ -		\$ -	\$ -	\$ -
10-460-5368	PROMOTIONAL ITEMS	\$ -	\$ -		\$ -	\$ -	\$ 640
10-460-5372	INCLUSION SERVICES	\$ -	\$ -		\$ -	\$ -	\$ 8,650
10-460-5400	OPERATING CAPITAL EQUIPMENT	\$ 8,195	\$ -		\$ 7,016	\$ 6,400	\$ 5,700
REC PROGRAMS EXPENSE TOTAL		\$ 104,557	\$ 151,708	\$ 190,626	\$ 234,016	\$ 204,972	\$ 246,212
EXPENSE, FLEX REC							
10-470-5100	CUSTOMER SERVICE REPS, PT				\$ -	\$ -	\$ -
10-470-5130	INSTRUCTORS- NON COMMISSIONED				\$ 9,700	\$ 49,180	\$ 17,500
10-470-5131	PERSONAL TRAINER				\$ -	\$ 5,600	\$ 5,600
10-470-5140	INSTRUCTORS-COMMISSIONED				\$ 800	\$ 5,600	\$ 4,200
10-470-5160	MAINTENANCE CUSTODIAN				\$ 7,338	\$ 11,528	\$ 12,105
10-470-5230	GYM/FACILITY SUPERVISOR				\$ -	\$ 18,000	\$ 6,638
10-470-5290	SPECIAL EVENT WORKER				\$ -	\$ -	\$ -
10-470-5316	BUILDING RENTAL				\$ 100,159	\$ 78,319	\$ 102,426
10-470-5319	COPIER COMPUTER				\$ 100	\$ -	\$ -
10-470-5321	OFFICE SUPPLY				\$ 500	\$ 1,200	\$ -
10-470-5324	TRAINING & TRAVEL				\$ 237	\$ -	\$ 1,750
10-470-5326	DUES				\$ -	\$ -	\$ -
10-470-5329	SOFTWARE TECHNICAL SUPPORT				\$ 4,000	\$ 3,600	\$ 3,600
10-470-5332	NATURAL GAS				\$ -	\$ -	\$ 3,900
10-470-5333	ELECTRICITY				\$ -	\$ -	\$ 4,000
10-470-5334	TELEPHONE				\$ -	\$ 2,400	\$ -
10-470-5340	UNIFORMS				\$ -	\$ 1,250	\$ 1,075
10-470-5347	SECURITY				\$ 1,500	\$ 2,604	\$ 750
10-470-5348	FIELD TRIPS				\$ -	\$ -	\$ -
10-470-5349	PROGRAM SUPPLIES				\$ 3,000	\$ 3,840	\$ 2,340
10-470-5350	MAINTENANCE REPAIRS				\$ 27	\$ 1,000	\$ 2,000
10-470-5351	MAINTENANCE SUPPLIES				\$ 3,300	\$ 5,819	\$ 1,520
10-470-5352	PROGRAM EQUIPMENT				\$ 1,700	\$ 2,500	\$ 6,900
10-470-5353	ADVERTISING				\$ 3,927	\$ 1,700	\$ 1,950
10-470-5354	AWARDS				\$ -	\$ -	\$ 500
10-470-5355	SAFETY				\$ 220	\$ -	\$ 150
10-470-5357	VEHICLE O&M				\$ -	\$ -	\$ -
10-470-5365	SPECIAL EVENT EXPENSE				\$ 2,737	\$ 3,000	\$ 1,000
10-470-5368	PROMOTIONAL ITEMS				\$ 762	\$ 525	\$ 1,275
10-470-5369	SIGNAGE				\$ 750	\$ 500	\$ 400
10-470-5370	FURNITURE/EQUIPMENT				\$ 2,178	\$ -	\$ -
10-470-5371	FACILITY REPAIR & DEVELOPMENT				\$ 10,587	\$ -	\$ -

24 Master Budget		2020 Audited	2021 Audited	2022 Audited	2023 Amended	2023 BUDGET	2024 BUDGET
10-470-5372	INCLUSION SERVICES				\$ -	\$ -	\$ -
10-470-5400	OPERATING CAPITAL EQUIPMENT				\$ 7,100	\$ -	\$ 5,000
FLEX REC EXPENSE TOTAL		\$ -	\$ -	\$ 90,823	\$ 160,622	\$ 198,165	\$ 186,579

24 Master Budget		2020	2021	2022	2023	2023	2024
		Audited	Audited	Audited	Amended	BUDGET	BUDGET
EXPENSE, FIELD HOUSE							
10-490-5100	CUSTOMER SERVICE REP				\$ -	\$ -	\$ -
10-490-5110	LIFE GUARD		\$ 12,300		\$ 8,922	\$ 10,000	\$ 10,000
10-490-5115	LEAD LIFEGUARD		\$ 6,000		\$ 7,783	\$ 6,900	\$ 5,900
10-490-5130	INSTRUCTORS NON COMMISSIONED		\$ 27,000		\$ 50,307	\$ 41,265	\$ 47,688
10-490-5132	PUBLIC SWIM LESSON INSTRUCTOR		\$ -		\$ -	\$ -	\$ -
10-490-5140	INSTRUCTORS COMMISSIONED		\$ -		\$ 16,794	\$ 4,200	\$ 4,585
10-490-5150	SWIM ASSISTANTS		\$ -		\$ -	\$ -	\$ -
10-490-5151	SLIDE ATTENDANT		\$ 3,500		\$ 820	\$ 2,500	\$ 2,500
10-490-5160	MAINTENANCE CUSTODIAN		\$ 7,200		\$ 10,928	\$ 11,528	\$ 12,105
10-490-5180	MAINTENANCE WORKER		\$ -		\$ -	\$ -	\$ -
10-490-5220	OFFICIALS		\$ 6,550		\$ 11,724	\$ 12,344	\$ 14,112
10-490-5230	GYM/FACILITY SUPERVISOR		\$ 39,500		\$ 26,350	\$ 50,070	\$ 54,729
10-490-5242	YOUTH PROGRAM ASSISTANT		\$ 22,500		\$ 25,483	\$ 19,579	\$ 27,866
10-490-5290	SPECIAL EVENT WORKER	\$ 99,240	\$ -		\$ -	\$ -	\$ -
10-490-5300	FICA	\$ 1,462	\$ 1,846		\$ 2,307	\$ 2,297	\$ -
10-490-5317	PRINTING	\$ -	\$ -		\$ -	\$ -	\$ -
10-490-5321	MISC OFFICE SUPPLIES	\$ 24	\$ -		\$ -	\$ 250	\$ -
10-490-5324	TRAINING/TRAVEL	\$ -	\$ 192		\$ 100	\$ 2,575	\$ 1,650
10-490-5330	WATER, SEWER, SANITATION	\$ 5,938	\$ 8,654		\$ 7,104	\$ 6,000	\$ 6,600
10-490-5332	NATURAL GAS	\$ 9,401	\$ 12,893		\$ 19,650	\$ 20,000	\$ 20,000
10-490-5333	ELECTRIC	\$ 16,578	\$ 16,719		\$ 19,636	\$ 17,000	\$ 17,000
10-490-5334	TELEPHONE	\$ 999	\$ 824		\$ -	\$ -	\$ -
10-490-5335	CHEMICALS	\$ 6,116	\$ 3,793		\$ 10,523	\$ 8,000	\$ 9,976
10-490-5336	IRRIGATION	\$ 1,996	\$ 950		\$ -	\$ 1,100	\$ 1,100
10-490-5340	UNIFORMS	\$ 1,731	\$ 2,022		\$ 1,338	\$ 1,980	\$ 1,980
10-490-5347	SECURITY	\$ 633	\$ 958		\$ 1,000	\$ 1,041	\$ 1,400
10-490-5348	FIELD TRIPS	\$ -	\$ -		\$ -	\$ 500	\$ 500
10-490-5349	PROGRAM SUPPLIES	\$ 3,229	\$ 30,670		\$ 11,716	\$ 10,252	\$ 12,930
10-490-5350	MAINT REPAIRS	\$ 3,595	\$ 6,769		\$ 5,895	\$ 5,757	\$ 11,635
10-490-5351	MAINTENANCE SUPPLY	\$ 4,890	\$ 6,899		\$ 4,406	\$ 8,645	\$ 9,295
10-490-5352	PROGRAM EQUIPMENT	\$ 2,152	\$ 32,590		\$ 3,760	\$ 5,699	\$ 5,452
10-490-5353	ADVERTISING	\$ 660	\$ 1,675		\$ 550	\$ 950	\$ 1,255
10-490-5354	AWARDS	\$ 748	\$ 1,561		\$ 1,315	\$ 1,295	\$ 1,746
10-490-5355	SAFETY	\$ 800	\$ 453		\$ 250	\$ 800	\$ 885
10-490-5357	VEHICLE O&M	\$ 24	\$ 1,386		\$ -	\$ 200	\$ -
10-490-5359	SIGNAGE	\$ -	\$ -		\$ 100	\$ 250	\$ -
10-490-5365	SPECIAL EVENT EXPENSE	\$ -	\$ 470		\$ -	\$ -	\$ -
10-490-5366	TRANSPORTATION	\$ -	\$ -		\$ -	\$ 500	\$ 300
10-490-5369	FURNITURE, FIXTURES & EQUIPMEN	\$ 4,926	\$ -		\$ 7,500	\$ 200	\$ -
10-490-5372	INCLUSION SERVICES	\$ -	\$ -		\$ -	\$ -	\$ -
10-490-5400	OPERATING CAPITAL EQUIPMENT	\$ -	\$ -		\$ 5,000	\$ 6,250	\$ 8,449
FIELD HOUSE EXPENSE TOTAL		\$ 165,142	\$ 255,874	\$ 211,737	\$ 261,262	\$ 259,926	\$ 291,638
TOTAL GENERAL FUND EXPENSE		\$ 3,872,908	\$ 3,684,567	\$ 4,461,568	\$ 5,805,836	\$ 5,630,828	\$ 7,615,284

24 Master Budget

**2020
Audited**

**2021
Audited**

**2022
Audited**

**2023
Amended**

**2023
BUDGET**

**2024
BUDGET**

24 Master Budget	2020 Audited	2021 Audited	2022 Audited	2023 Amended	2023 BUDGET	2024 BUDGET
GENERAL FUND SUMMARY						
TOTAL GENERAL FUND REVENUE	\$ 3,419,985	\$ 4,269,784	\$ 5,378,383	\$ 6,324,891	\$ 5,497,528	\$ 6,623,451
TOTAL GENERAL FUND EXPENSE	\$ 3,872,908	\$ 3,684,567	\$ 5,072,568	\$ 5,805,836	\$ 5,630,828	\$ 7,615,284
REVENUES OVER (UNDER) EXPENSE	\$ (452,923)	\$ 585,217	\$ 305,815	\$ 519,055	\$ (133,299)	\$ (991,833)
BEGINNING FUND BALANCE	\$ 2,665,492	\$ 2,276,232	\$ 3,097,535	\$ 3,403,350	\$ 3,084,569	\$ 3,922,405
ENDING FUND BALANCE	\$ 2,276,232	\$ 2,861,449	\$ 3,403,350	\$ 3,922,405	\$ 2,951,269	\$ 2,930,571

24 Master Budget		2020	2021	2022	2023	2023	2024
		Audited	Audited	Audited	Amended	BUDGET	BUDGET
CAPITAL IMPROVEMENT FUND (CIF)							
REVENUE, CIF							
20-310-4020	INTEREST INCOME	\$ 4,075	\$ 180	\$ 742	\$ 4,198	\$ -	\$ 2,150
20-310-4024	DONATIONS	\$ 52,124	\$ -		\$ -	\$ -	\$ -
20-310-4025	GRANT	\$ 464,348	\$ -		\$ 15,000	\$ -	\$ -
20-310-4350	TRANSFERS FROM OTHER FUNDS	\$ 824,148	\$ 141,068	\$ 611,000	\$ 771,856	\$ 474,500	\$ 4,000,329
20-370-4024	DONATIONS				\$ -		
20-370-4025	GRANT			\$ 57,177	\$ -		
20-370-4350	TRANSFERS FROM OTHER FUNDS				\$ -		
CIF REVENUE TOTAL		\$ 1,344,695	\$ 141,248	\$ 668,919	\$ 791,054	\$ 474,500	\$ 4,002,479
EXPENSE, CIF							
20-410-5312	NEWSLETTER				\$ -	\$ -	\$ -
20-410-5329	SOFTWARE TECHNICAL SUPPORT				\$ -	\$ -	\$ -
20-410-5341	BANK CHARGES				\$ -	\$ -	\$ -
20-410-5346	CONSULTING EXPENSE		\$ 130,000	\$ 93,297	\$ 5,000	\$ 10,000	\$ -
20-410-5350	MAINTENANCE REPAIRS				\$ -	\$ -	\$ -
20-410-5351	MAINTENANCE SUPPLY				\$ -	\$ -	\$ -
20-410-5352	PROGRAM EQUIPMENT				\$ -	\$ -	\$ -
20-410-5356	VEHICLE REPAIRS				\$ -	\$ -	\$ -
20-410-5370	FURNITURE, FIXTURES, & EQUIPMENT				\$ -	\$ -	\$ -
20-410-5371	FACILITY REPAIR & DEVELOPMENT				\$ 92,000	\$ 288,000	\$ 343,000
20-410-5398	Transfer to Capital Reserve				\$ -	\$ -	\$ -
20-420-5350	MAINTENANCE REPAIR				\$ -	\$ -	\$ -
20-420-5370	FURNITURE, FIXTURE & EQ.		\$ 45,186		\$ 14,833	\$ 15,000	\$ 116,338
20-420-5371	FACILITY REPAIR & DEVELOPMENT				\$ -	\$ -	\$ 7,500
20-430-5346	CONSULTING EXPENSE				\$ -	\$ -	\$ -
20-430-5350	MAINTENANCE REPAIR				\$ -	\$ -	\$ -
20-430-5370	FURNITURE, FIXTURE, & EQ.		\$ 25,000		\$ 89,228	\$ 91,500	\$ 44,029
20-430-5371	FACILITY REPAIR & DEVELOPMENT		\$ 150,000		\$ -	\$ 30,000	\$ 700,000
20-470-5346	CONSULTING EXPENSE				\$ -	\$ -	\$ -
20-470-5370	FURNITURE, FIXTURES, & EQUIPMENT			\$ 13,460	\$ -	\$ -	\$ -
20-470-5371	FACILITY REPAIR & DEVELOPMENT			\$ 320,511	\$ -	\$ -	\$ -
20-490-5352	PROGRAM EQUIPMENT				\$ -	\$ -	\$ -
20-490-5370	FURNITURE, FIXTURE & EQ.		\$ 31,580		\$ 40,000	\$ 40,000	\$ 2,805,043
CIF EXPENSE TOTAL		\$ 1,816,985	\$ 381,766	\$ 427,268	\$ 241,061	\$ 474,500	\$ 4,015,910
CAPITAL IMPROVEMENT (CIF) FUND SUMMARY							
TOTAL CIF REVENUE		\$ 1,344,695	\$ 141,248	\$ 668,919	\$ 791,054	\$ 474,500	\$ 4,002,479
TOTAL CIF EXPENSE		\$ 1,816,985	\$ 381,766	\$ 427,268	\$ 241,061	\$ 474,500	\$ 4,015,910
REVENUE OVER (UNDER) EXPENSE		\$ (472,290)	\$ (240,518)	\$ 241,651	\$ 549,993	\$ -	\$ (13,431)
BEGINNING FUND BALANCE		\$ 785,640	\$ 313,350	\$ 15,159	\$ 256,810	\$ 324,579	\$ 806,803
ENDING FUND BALANCE		\$ 313,350	\$ 72,832	\$ 256,810	\$ 806,803	\$ 324,579	\$ 793,372

24 Master Budget		2020	2021	2022	2023	2023	2024
		Audited	Audited	Audited	Amended	BUDGET	BUDGET
CAPITAL RESERVE FUND							
REVENUE, CRF							
40-310-4020	INTEREST INCOME	\$ 5,278	\$ 300	\$ 12,776	\$ 39,844	\$ -	\$ 2,700
40-310-4022	CAPITAL CAMPAIGN		\$ -		\$ -	\$ -	\$ 10,000
40-310-4025	GRANT REVENUES		\$ -	\$ 4,000	\$ -	\$ -	\$ -
40-310-4050	RENTAL PROPERTY INCOME	\$ 32,017			\$ -	\$ -	\$ -
40-310-4350	TRANSFER FROM GEN FUND		\$ 64,035		\$ -	\$ -	\$ -
CRF REVENUE TOTAL		\$ 37,295	\$ 64,335	\$ 16,776	\$ 39,844	\$ -	\$ 12,700
EXPENSE, CRF							
40-410-5398	TRANSFER TO OTHER FUNDS		\$ -		\$ -	\$ -	\$ -
CRF EXPENSE TOTAL		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CAPITAL RESERVE (CRF) FUND SUMMARY							
TOTAL CAPITAL RESERVE REVENUE		\$ 37,295	\$ 64,335	\$ 16,776	\$ 39,844	\$ -	\$ 12,700
TOTAL CAPITAL RESERVE EXPENSE		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
REVENUE OVER (UNDER) EXPENSE		\$ 37,295	\$ 64,335	\$ 16,776	\$ 39,844	\$ -	\$ 12,700
BEGINNING FUND BALANCE		\$ 690,747	\$ 728,042	\$ 728,391	\$ 745,167	\$ 801,177	\$ 785,011
ENDING FUND BALANCE		\$ 728,042	\$ 792,377	\$ 745,167	\$ 785,011	\$ 801,177	\$ 797,711

CONSERVATION TRUST FUND							
REVENUE, CTF							
60-310-4020	INTEREST INCOME	\$ 909	\$ 120	\$ 4,499	\$ 18,743	\$ 2,243	\$ 11,500
60-310-4026	LOTTERY	\$ 161,738	\$ 176,000	\$ 215,902	\$ 197,534	\$ 179,920	\$ 190,715
60-310-4350	TRANSFER FROM CAPITAL RESERVE	\$ -			\$ -	\$ -	\$ -
CTF REVENUE TOTAL		\$ 162,647	\$ 176,120	\$ 220,401	\$ 216,277	\$ 182,163	\$ 202,215
EXPENSE, CTF							
60-410-5341	BANK FEES				\$ -	\$ -	\$ -
60-410-5346	CONSULTING EXPENSE		\$ 20,000	\$ 36,038	\$ -	\$ -	\$ -
60-410-5350	MAINTENANCE REPAIR				\$ -	\$ -	\$ -
60-410-5371	FACILITY REPAIR & DEVELOPMENT		\$ 8,000		\$ 85,000	\$ 108,000	\$ -
60-410-5398	TRANSFER TO OTHER FUNDS				\$ -	\$ -	\$ -
60-430-5350	MAINTENANCE REPAIR	\$ 2,177			\$ -	\$ -	\$ -
60-430-5351	MAINTENANCE SUPPLY				\$ -	\$ -	\$ -
60-430-5352	PROGRAM EQUIPMENT				\$ -	\$ -	\$ -
60-430-5370	FURNITURE, FIXTURES & EQ			\$ 57,906	\$ 16,500	\$ 16,500	\$ -
60-430-5371	FACILITY REPAIR & DEVELOPMENT		\$ 114,000	\$ 181,174	\$ -	\$ -	\$ 184,464
60-460-5352	PROGRAM EQUIPMENT		\$ 18,000		\$ -	\$ -	\$ -
60-490-5371	FACILITY REPAIR & DEVELOPMENT	\$ 39,000			\$ 20,000	\$ 20,000	\$ 21,710
CTF EXPENSES TOTAL		\$ 41,177	\$ 160,000	\$ 275,118	\$ 121,500	\$ 144,500	\$ 206,174
CONSERVATION TRUST FUND (CTF) SUMMARY							
TOTAL CONSERVATION TRUST REVENUE		\$ 162,647	\$ 176,120	\$ 220,401	\$ 216,277	\$ 182,163	\$ 202,215
TOTAL CONSERVATION TRUST EXPENSE		\$ 41,177	\$ 160,000	\$ 275,118	\$ 121,500	\$ 144,500	\$ 206,174
REVENUE OVER (UNDER) EXPENSE		\$ 121,470	\$ 16,120	\$ (54,717)	\$ 94,777	\$ 37,663	\$ (3,959)
BEGINNING FUND BALANCE		\$ 122,512	\$ 243,982	\$ 332,882	\$ 278,165	\$ 157,216	\$ 372,942
ENDING FUND BALANCE		\$ 243,982	\$ 260,102	\$ 278,165	\$ 372,942	\$ 194,879	\$ 368,983

24 Master Budget

**2020
Audited**

**2021
Audited**

**2022
Audited**

**2023
Amended**

**2023
BUDGET**

**2024
BUDGET**

24 Master Budget	2020 Audited	2021 Audited	2022 Audited	2023 Amended	2023 BUDGET	2024 BUDGET
SALES TAX FUND						
REVENUE, SALES TAX						
70-310-4005 SALES TAX PROCEEDS	\$ 1,988,673	\$ 2,315,018	\$ 2,634,532	\$ 2,772,995	\$ 2,672,457	\$ 2,802,500
70-310-4020 INTEREST INCOME	\$ 55,689	\$ 900	\$ 92,592	\$ 161,949	\$ 20,000	\$ 154,130
70-310-4021 LEASE PURCHASE PROCEEDS	\$ -			\$ -	\$ -	\$ -
70-310-4350 TRANSFERS FROM CAPITAL RESERVE	\$ -			\$ -	\$ -	\$ -
SALES TAX REVENUE TOTAL	\$ 2,044,362	\$ 2,315,918	\$ 2,727,124	\$ 2,934,944	\$ 2,692,457	\$ 2,956,630
EXPENSES, SALES TAX						
70-410-5341 BANK CHARGES	\$ 5,100	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
70-410-5371 FACILITY REPAIR				\$ -	\$ -	\$ -
70-410-5383 LEASE PURCHASE	\$ 1,906,225	\$ 1,910,625	\$ 1,908,625	\$ 1,907,125	\$ 1,907,125	\$ 1,908,625
70-410-5398 TRANSFER TO CIF AND CRF				\$ -		\$ 2,246,187
70-420-5378 FURNITURE, FIXTURE & EQUIPMENT				\$ -	\$ -	\$ -
SALES TAX EXPENSE TOTAL	\$ 1,911,325	\$ 1,912,625	\$ 1,910,625	\$ 1,909,125	\$ 1,909,125	\$ 4,156,812
SALES TAX FUND SUMMARY						
TOTAL SALES TAX FUND REVENUE	\$ 2,044,362	\$ 2,315,918	\$ 2,727,124	\$ 2,934,944	\$ 2,692,457	\$ 2,956,630
TOTAL SALES TAX FUND EXPENSE	\$ 1,911,325	\$ 1,912,625	\$ 1,910,625	\$ 1,909,125	\$ 1,909,125	\$ 4,156,812
REVENUE OVER (UNDER) EXPENSE	\$ 133,037	\$ 403,293	\$ 816,499	\$ 1,025,819	\$ 783,332	\$ (1,200,182)
BEGINNING FUND BALANCE	\$ 3,328,150	\$ 3,461,187	\$ 3,980,614	\$ 4,797,113	\$ 4,543,525	\$ 5,822,932
ENDING FUND BALANCE	\$ 3,461,187	\$ 3,864,480	\$ 4,797,113	\$ 5,822,932	\$ 5,326,857	\$ 4,622,750
GENERAL FUND ENDING BALANCE						
GENERAL FUND ENDING BALANCE	\$ 2,276,232	\$ 2,861,449	\$ 3,403,350	\$ 3,922,405	\$ 2,951,269	\$ 2,930,571
CIF FUND END BALANCE	\$ 313,350	\$ 72,832	\$ 256,810	\$ 806,803	\$ 324,579	\$ 793,372
CAPITAL RESERVE FUND END BALANCE	\$ 728,042	\$ 792,377	\$ 745,167	\$ 785,011	\$ 801,177	\$ 797,711
CTF END BALANCE	\$ 243,982	\$ 260,102	\$ 278,165	\$ 372,942	\$ 194,879	\$ 368,983
SALES TAX FUND END BALANCE	\$ 3,461,187	\$ 3,864,480	\$ 4,797,113	\$ 5,822,932	\$ 5,326,857	\$ 4,622,750
TOTAL BALANCE ALL FUNDS	\$ 7,022,793	\$ 7,851,240	\$ 9,480,605	\$ 11,710,091	\$ 9,598,761	\$ 9,513,387
GENERAL FUN TOTAL EMPLOYEE WAGES						
GENERAL FUN TOTAL EMPLOYEE WAGES			\$ -	\$ 2,527,225	\$ 2,725,777	\$ 2,835,657
GENERAL FUN PERSONNEL EXPENSES						
GENERAL FUN PERSONNEL EXPENSES		\$ 2,421,879	\$ 3,540,660	\$ 3,540,660	\$ 3,540,660	\$ 3,809,988
GENERAL FUN CAPITAL						
GENERAL FUN CAPITAL		\$ 223,907	\$ 545,426	\$ 545,426	\$ 545,426	\$ 2,118,331
GENERAL FUN OPERATIONS						
GENERAL FUN OPERATIONS		\$ 1,038,781	\$ 1,544,742	\$ 1,544,742	\$ 1,544,742	\$ 1,686,964

CAPITAL IMPROVEMENT PLAN

What it is: The capital improvement plan (CIP) is the district’s planning and fiscal management tool used to coordinate the location, timing and financing of capital improvements over a multi-year period. Capital improvements refer to major, non-recurring physical expenditures such as land, buildings, public infrastructure and equipment, with a life-span of more than three years and that can be accounted for as a physical asset that costs over \$6,000. The CIP includes a description of proposed capital improvement projects ranked by priority, a year-by-year schedule of expected project funding, and an estimate of project costs and financing sources. The CIP is a working document and is designed to be reviewed and updated annually to reflect changing community needs, priorities and funding opportunities.

Funding Sources Financing of recreation and park facility acquisition, development and improvements are collected from the Conservation Trust, Capital Reserve, and Capital Improvement Funds. Of these, only the Conservation Trust represents actual external revenue, and it comes from the State Lottery proceeds allocated to parks and recreation. The remainder of revenue into these funds are from internal sources, as transfers from the General Fund or from Capital Reserve Fund as a simple “shuffle”, or transfer, of money. Finally, this spending is supplemented from the General Fund through a transfer into the above funds. In terms of the funds that are involved in the capital improvement plan, those include: Conservation Trust Fund (CTF), Capital Improvement Fund (CIF), Capital Reserve Fund (CRF), General Fund (Transfer Fund, or – interchangeably - GF), and Sales Tax Fund.

Annual Appropriations Each year, a committed and dedicated annual appropriation is recommended, regardless of the annual variability of projects. Average capital spending in years 2019 – 2023 grew to \$1,006,855, approximately just over \$5 million. This average relative expenditure of capital to the General Fund operating expenses is approximately slightly more than 20%. Capital spending, as reported through the NRPA 2023 Agency Report¹ reflects that median capital spending per year represents 24.6% as a percentage of operating expenditures. And, median capital spending is \$10.0 million. Among agencies² similar in size to the MRD, the median is \$5 million. The 2023 appropriation was \$619,000 and the 2024 current recommended appropriation is \$1,417,041 for specific projects (excludes the COP payment, also a “capital” cost.) Two variations of the capital spend is included in the first draft. The first version (A) does not fund \$3 million in anticipated Field House improvements.

The Appropriation Categories These categories were established in 2021 and help ensure that most facets of long-term operations are categorized, prioritized and equitably funded.

INDOOR FACILITIES – funds improvements and repairs to the Community Recreation Center, Field House, and other standing facilities.

ACCESSIBILITY – generally funds accessibility features that enable greater access to the recreation district’s properties and services. This can include planning, creating connectivity, or even leveraging funds for partnerships that enable greater access to services and facilities.

OUTDOOR PLAY – generally can fund athletic field/complex, ball fields, courts, and general play fields, natural areas and natural play areas, and spaces and assets for basic recreation opportunities.

EQUIPMENT, TECHNOLOGY, AND VEHICLES (FLEET) – funds are used to acquire vehicles and rolling stock for district use, as well as those places that hold, maintain or provide for improved and efficient services of that fleet; equipment that is not fixed in place or assigned to another facility specifically; and technology improvements.

GENERAL LONG TERM PLANNING – funds are used for planning services, fees, mapping, and projects that are intended to contribute to establishing the framework for future growth, improvement, modifications, rehabilitation of district properties and services.

Additionally, **PLANT OPERATING COSTS** as a category was added in 2022, to help alleviate further deferred maintenance throughout the MRD system.

¹ 2023 NRPA Agency Performance Report provides relevant metric comparisons that enable detailed data aggregations to compare the MRD with comparison parks and recreation agencies.

² Community population density 20,000 to 49,999.

Priority	Fund/ Project No.	Project Title	2024	Code
CIF	Indoor Facilities	Plant Costs 1% annual maintenance fund on initial investment CRC / FH	\$ 293,000	20-410-5371
	Accessibility	ADA Improvements	\$ 50,000	20-410-5371
	Indoor Facilities	Fitness Towel Cabinets / upstairs welcome desk	\$ 9,200	20-420-5370
	Indoor Facilities	Replacement/enhancement security cameras	\$ 12,638	20-420-5370
	Indoor Facilities	Fitness Equipment, 4 year lease	\$ 94,500	20-420-5370
	Indoor Facilities	Improve WiFi CRC	\$ 7,500	20-420-5371
	Equipment, Technology & Fleet	Kubota Utility Vehicle / RTV 1100	\$ 30,529	20-430-5370
	Outdoor Play	Ute/McNeil Construction	\$ 700,000	20-430-5371
	Outdoor Play	Field House Improvement Project	\$ 2,805,043	20-430-5371
	Equipment, Technology & Fleet	Turf Tank Painter	\$ 13,500	20-430-5370
CTF	Long Term Planning	Ute/McNeil Construction Prep Documents	\$ 169,464	60-430-5371
	Outdoor Play	Holly Park wall and court painting	\$ 15,000	60-430-5371
	Outdoor Play	Field House Outdoor Pool Repairs	\$ 21,710	60-490-5371
	Outdoor Play	Partner Matches	\$ 10,000	Moved to GF
		TOTAL YEAR (Existing Plan)	\$ 4,222,084	

Purposes of Capital Improvement Planning: ♦ Ensure the timely repair and replacement of aging infrastructure. ♦ Provide a level of certainty for residents, businesses and developers regarding the location and timing of public investments. ♦ Identify the most economical means of financing capital improvements. ♦ Provide an opportunity for public input in the budget and financing process. ♦ Eliminate unanticipated, poorly planned, or unnecessary capital expenditures. ♦ Eliminate sharp increases in tax rates, user fees and debt levels to cover unexpected capital improvements. ♦ Ensure that patterns of growth and development are consistent with the comprehensive plan. ♦ Balance desired public improvements with the community’s financial resources

Prioritization and Selection Criteria:

- Projects which address life and safety related issues.
- Projects which generate additional funds to support operations.
- Projects which preserve the district’s role as the steward of existing recreation, park and trail assets.
- Projects which provide partnerships that enhance operations.
- Projects which allow for implementation of new programs/activities without new operational costs.

The input and selection process for developing specific projects comes as a result of district staff prioritizing recommendations that meet the criteria listed. If greater funding than as typically available is needed to support a project, those will be presented to the Board Growth Committee and be reviewed within the context of the annual budget.

2024 Projects

Projects by category

GENERAL LONG-TERM PLANNING

UTE & MCNEIL PARK SITE MASTER PLAN

Funds were provided to the City of Montrose in support of its managing the project to site master plan Baldrige Regional Park in 2023 and planning is underway. This project was identified in mid-2022 resulting from collaborating discussion with City staff of MRD Comprehensive Master Plan findings and possibilities. The MRD had originally budgeted funds in 2022 to complete the Ute & McNeil Park Site Master Plan on its own; upon further discussion with the City, deferred to leverage the funds. (\$60,000). In 2024, it is anticipated that construction elements can be determined, and pays for the construction documents (\$169,464).

ACCESSIBILITY SPECIFIC

ADA Improvements to come forth from the ADA Transition Plan, delivered to the MRD in the final quarter of 2022. It is a current “placeholder” to accomplish critical, high-priority items. Those items were identified by the Access Management Team in 2023 and as outlined in the overall MRD Strategic Plan. (\$50,000)

OUTDOOR PLAY PROJECTS

Field House Outdoor Pool Assessment was conducted in 2023 and staff has recommended a three-year spending pattern to maintain this aging facility until such time that a capital plan specific to the pool replacement can be developed. The 2024 spend is \$21,710.

FIELD HOUSE SITE MASTER PLAN

Through the formal facility assessment, numerous deficiencies and short-comings of the Field House site have been identified, and recommended a site master plan to identify potential (re)development opportunities. A Field House site plan RFP is being sent in late 2023, and placeholders added in 2024. Approximately \$3m was identified through the Comprehensive Master Plan, and this 2024 budget includes that figure, minus the \$194,957 late adjustment to property tax revenues. Total allocation for this project in 2024 is now \$2,805,043, and includes funding necessary toward a Site Master Plan.

UTE/MCNEIL CONSTRUCTION

Follows from the Long Term Planning category project, to make recommended improvements to the site in concert with the Baldrige Regional Park Master Plan (\$700,000).

HOLLY PARK WALL AND COURT PAINTING

This repaints the handball and play courts that were renovated in 2020, and which are now experiencing peeling and fading (\$15,000).

INDOOR FACILITIES

Plant Operating Costs (\$293,000) annual maintenance fund for repair and replacement on MRD properties. A separate and detailed listing on 2024 priorities will show approximately \$209,000 in this 2024 spending. Other projects totaling \$123,838 include fitness towel cabinets / welcome area for the CRC fitness floor, replacement / enhancement of the CRC seven year-old security cameras, improving CRC Wi-Fi, and replacing the CRC fitness equipment through a 4-year lease program.

EQUIPMENT, TECHNOLOGY AND VEHICLES

Includes a replacement Kubota utility vehicle for general -purpose parks maintenance (\$30,529); 2nd year of the 6 year lease of an autonomous turf tank painter (\$13,500).

Excerpt from the 2023 NRPA Agency Performance Review

Beyond day-to-day operations, park and recreation agencies have a median of \$10 million in capital expenditures budgeted for the next five years. Not surprisingly, the larger the agency, the larger its five-year capital budget. The typical park and recreation agency serving a population of less than 20,000 has a median five-year capital budget of slightly more than \$1.5 million. Five-year capital budgets increase to more than \$16.8 million at agencies serving jurisdictions of 50,000 to 99,999 residents and \$43 million at agencies in areas with more than 250,000 residents. In addition, factors that are positively related to the size of the five-year capital budget include:

- The number of parks maintained: Less than 10 parks – \$1.4 million; 50 or more parks – \$47.6 million
- Acreage of parks maintained: 250 or fewer acres – \$3.5 million; more than 3,500 acres – \$62 million
- Operating budgets: Annual operating budgets less than \$500,000 to \$68,333; annual operating budgets greater than \$10 million to \$38.4 million
- Population density: Less than 500 people per square mile – \$3.3 million; more than 2,500 people per square mile – \$16.3 million

Park and recreation agencies designate their capital expenditures to a variety of areas. On average, agencies designate 55 percent of their capital budget for renovation and 31 percent toward new development. New development is the focus of a greater percentage of capital budgets, while the amount focused on renovation is slightly less. On average, park and recreation agencies have \$16.5 million of deferred maintenance projects on their books. Agencies operating in less densely populated areas have fewer deferred projects than those with a greater population density. Agencies serving a jurisdiction of fewer than 500 people per square mile have an average of \$9.8 million in deferred maintenance projects compared to \$27 million for agencies serving a jurisdiction of more than 2,500 people per square mile. Average deferred maintenance balances rise at agencies that:

- Have higher operating budgets: \$368,833 at agencies with operating budgets less than \$500,000 compared to \$38.4 million at agencies with operating budgets that exceed \$10 million.
- Have a larger staff: \$1.8 million at agencies with a staff of fewer than 10 FTEs compared to \$38.5 million for agencies with 100 or more FTEs.
- Serve larger populations: \$1.2 million for agencies in jurisdictions with less than 20,000 people compared to \$57.8 million agencies in jurisdictions with more than 250,000 people.
- Have more parks: \$1.4 million for agencies with less than 10 parks compared to nearly \$47.6 million at agencies with 50 or more parks.
- Maintain more parkland: \$3.5 million at agencies that maintain 250 acres or less of parkland compared to \$62 million at agencies that maintain more than 3,500 acres of parkland.

Further, jurisdiction type plays a prominent role in the value of deferred maintenance projects found in park and recreation agencies. Agencies located in towns have deferred maintenance totaling an average of \$1.4 million, while the average at city-based agencies is \$19.8 million. County park and recreation agencies have an average of \$26.9 million in deferred maintenance projects. In comparison, independent park districts/ authorities and special park districts have an average of \$9 million and \$6.6 million, respectively, in deferred maintenance projects.

END



For a Better Quality of Life...MRD.

BOARD OF DIRECTOR'S RESOLUTION: 2024 - 1
Adopting a Supplemental Budget and Appropriation for Fiscal Year 2023

A RESOLUTION REVISING THE ORIGINALLY
ADOPTED 2023 BUDGET

WHEREAS, Montrose Recreation District (MRD) is a Colorado Special District pursuant to C.R.S. 32-1-101 et. seq., and

WHEREAS, via resolution 2022 - 7 MRD adopted its 2023 Budget; and

WHEREAS, in 2023, MRD received additional property tax revenues, revenues from fees and charges, and also paid additional assessments on the MURA, all of which served to generate an additional \$827,263; and

WHEREAS, in 2023 MRD realized increased expenses of \$175,008, an approximate 3.10% increase, and attributable in its administration, CRC, parks operations, concessions operations, recreation programs, marketing Field House and Flex Rec services; and

WHEREAS, in consideration of these additional revenues and expenses, it is appropriate to amend the 2023 MRD budget to accurately appropriate resources as well as to ensure accuracy in beginning funds for the 2023 annual budget appropriation.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE MONTROSE RECREATION DISTRICT:

Section 1. For the 2023 budget year, the Board of Directors hereby approves this supplemental budget and appropriation to revise the 2023 budget as further detailed on Exhibit A, attached hereto and incorporated herein. A complete copy of the full amended budget is on file with MRD.

INTRODUCED, READ AND ADOPTED this 4th day of January, 2024.

Attest: _____
Christina Files, Board President

Attest: _____
Barbara Sharrow, Secretary of the Board

EXHIBIT A
MRD Resolution 2024 – 1

REVENUE Line Items Amended		
General Fund, Revenues, Admin 10-310		
Property Tax, Specific Ownership Tax, TIF MURA, Interest, Sale of Assets, Brochure Advertisements		
2023 Budgeted	2023 Amended	Dollar Change
\$ 3,141,517	\$ 3,880,363	+ \$738,846
General Fund, Revenues, Community Recreation Center (CRC) 10-320		
Facility Rental, Child Watch, General Admission, Annual Passes, Punch Cards, -Private Lessons, Public Lessons, Locker Rental, Over/Short, Miscellaneous, Personal Training, Swim Scholarship, Rec Programs, Special Events, Red Cross Training		
2023 Budgeted	2023 Amended	Dollar Change
\$ 1,754,502	\$ 1,784,424	+ \$29,922
General Fund, Revenues, Concessions 10-340		
Concessions Field House, Ute Park, McNeil Park, Holly Park, CRC		
2023 Budgeted	2023 Amended	Dollar Change
\$ 47,650	\$ 43,463	- \$4,187
General Fund, Revenues, Marketing 10-350		
Brochure Advertisements		
2023 Budgeted	2023 Amended	Dollar Change
\$ 17,450	\$ 14,950	- \$2,500
General Fund, Revenues, Rec Programs 10-360		
Facility Rental, Sale of Merchandise, Player Fees, Sponsor Fees, Rec Programs		
2023 Budgeted	2023 Amended	Dollar Change
\$ 259,851	\$ 349,312	+ \$89,461
General Fund, Revenues, Flex Rec 10-370		
Facility Rental, General Admission, Personal Training, Rec Programs		
2023 Budgeted	2023 Amended	Dollar Change
\$ 125,060	\$40,983	- \$84,077
General Fund, Revenues, Field House 10-390		
2023 Budgeted	2023 Amended	Dollar Change
\$ 151,498	\$ 211,397	+ \$ 59,899
TOTAL GENERAL FUND REVENUE AMENDMENTS		
2023 Budgeted	2023 Amended	Dollar Change
\$ 5,497,528	\$ 6,324,891	\$827,363

EXPENSE LINE ITEMS AMENDED

General Fund, Expense, Admin 10-410		
FT Administration Salaries, Part Time Sick Leave, Tuition Reimbursement, Insurance Package (P&L), Workers Compensation, Postage, Copier/Computer, Paper Supplies, Misc. Office Supplies, Training & Travel, Dues, Bank Charges, Election Expense, Awards, Furniture/Equipment, Transfer to CIF and CRF.		

BOARD OF DIRECTOR’S RESOLUTION 2024 – 1
Adopting a Supplemental Budget and Appropriation for Fiscal Year 2023

2023 Budgeted	2023 Amended	Dollar Change
\$ 2,499,825	\$ 2,777,565	+ \$ 277,740
General Fund, Expense, CRC 10-420		
FT CRC Salaries, Lifeguards, Slide Attendant, Natural Gas, Chemicals, Program Supplies, Safety/Medical, Red Cross		
2023 Budgeted	2023 Amended	Dollar Change
\$ 2,023,023	\$ 2,013,959	- \$9,064
General Fund, Expense, Parks, 10-430		
Maintenance Worker, Training & Travel, Water Sewer Sanitation, Maintenance Repair, Operating Capital Equipment		
2023 Budgeted	2023 Amended	Dollar Change
\$ 283,672	\$ 231,611	- \$ 52,061
General Fund, Expense, Concessions, 10-440		
Cost of Goods Sold		
2023 Budgeted	2023 Amended	Dollar Change
\$ 40,722	\$ 34,200	- \$6,522
General Fund, Expense, Marketing, 10-450		
Advertising, Postage		
2023 Budgeted	2023 Amended	Dollar Change
\$ 120,522	\$ 92,602	- \$ 27,920
General Fund, Expense, Rec Programs, 10-460		
No Significant changes noted.		
2023 Budgeted	2023 Amended	Dollar Change
\$ 204,972	\$ 234,016	+ 29,044
General Fund, Expense, Flex Rec, 10-470		
No Significant changes noted.		
2023 Budgeted	2023 Amended	Dollar Change
\$198,165	\$160,622	- \$37,543
General Fund, Expense, Field House, 10-490		
Staff costs, Training & Travel, Water Sewer Sanitation, Natural Gas, Telephone, Program Supplies, Maintenance Supplies, Advertising, Awards		
2023 Budgeted	2023 Amended	Dollar Change
\$ 259,926	\$ 261,262	+ \$1,336
TOTAL GENERAL FUND EXPENSE AMENDMENTS		
2023 Budgeted	2023 Amended	Dollar Change
\$ 5,630,828	\$5,805,836	+ \$175,008

BOARD OF DIRECTOR'S RESOLUTION 2024 – 1
Adopting a Supplemental Budget and Appropriation for Fiscal Year 2023

GENERAL FUND SUMMARY			
TOTAL GENERAL FUND REVENUE	\$ 5,497,528	\$ 6,324,891	\$ 827,363
TOTAL GENERAL FUND EXPENSE	\$ 5,630,828	\$ 5,805,836	\$ 175,008
REVENUES OVER (UNDER) EXPENSE	\$ (133,299)	\$ 519,055	\$ 652,354
BEGINNING FUND BALANCE	\$ 3,084,569	\$ 3,403,350	\$ 318,781
ENDING FUND BALANCE	\$ 2,951,269	\$ 3,922,405	\$ 971,136

FUNDS OTHER THAN THE GENERAL FUND LINE ITEMS AMENDED

Capital Improvement Fund 20-310 and 20-410, 420, 430, 490			
REVENUES: Transfer from other Funds			
EXPENSES: Consulting			
2023 Budgeted	2023 Amended	Dollar Change	
Rev \$ 474,500	\$ 791,054	+ \$316,554	
Exp \$ 474,500	\$ 241,061	- \$233,439	
Capital Reserve Fund 40-310			
REVENUES: Interest, Grant Revenues			
2023 Budgeted	2023 Amended	Dollar Change	
Rev \$ 0	\$ 39,844	+ \$ 39,844	
Exp	No changes		
Conservation Trust Fund 60-310 and 60-410, 430			
REVENUES: Interest			
EXPENSES: Consulting, Furniture, Fixtures and EQ, Facility Repair & Development			
2023 Budgeted	2023 Amended	Dollar Change	
Rev \$ 182,163	\$ 216,277	+\$ 16,500	
Exp \$ 144,500	\$ 121,500	- \$ 23,000	
Sales Tax Fund 70-310 and 70-410			
REVENUES: Interest, Sales Tax Proceeds			
2023 Budgeted	2023 Amended	Dollar Change	
Rev \$ 2,692,457	\$ 2,934,944	+ \$242,487	
Exp	No Changes		

2023 Budget 2023 Amended Difference

GENERAL FUND ENDING BALANCE	\$ 2,951,269	\$ 3,922,405	\$ 971,136
CIF FUND END BALANCE	\$ 324,579	\$ 806,803	\$ 482,224
CAPITAL RESERVE FUND END BALANCE	\$ 801,177	\$ 785,011	\$ (16,166)
CTF END BALANCE	\$ 194,879	\$ 372,942	\$ 178,063
SALES TAX FUND END BALANCE	\$ 5,326,857	\$ 5,822,932	\$ 496,075

Total Net Balance of All Funds combined is \$2,111,332 Greater in the 2023 Amended Budget than the 2023 Original Budget



For a Better Quality of Life...MRD.

BOARD OF DIRECTORS'S RESOLUTION 2024 - 2
Approving the Budget for the Montrose Recreation District Fiscal Year 2024

A Resolution summarizing expenditures and revenues for each fund, and adopting a budget for the Montrose Recreation District, Colorado, for the calendar year commencing on the first day of January 2024 and ending on the last day of December 2024.

WHEREAS, pursuant to 29-1-103(1) AND 29-1-108(2), C.R.S., Adoption of budget, and pursuant to 29-1-108(1), C.R.S. the Montrose Recreation District Board of Directors public hearing, and pursuant to 29-1-108(2), C.R.S. the amounts appropriated do not exceed the budgeted expenditures, and;

WHEREAS, upon due and proper notice, published or posted in accordance with the law, said proposed budget was open for inspection by the public online at www.montroserec.com and at the MRD administrative offices at 16350 Woodgate Road, a public hearing was held on January 4th, 2024 and interested tax payers were given the opportunity to file or register any objections to said proposed budget, and;

WHEREAS, the detail of the budget including all categories for expenditures and revenues is described in the MRD 2024 budget worksheet and will be filed with the Division of Local Affairs (DOLA) as required by law, and;

WHEREAS, the amounts appropriated do not exceed the budgeted expenditures and remains in balance as required by law,

NOW THEREFORE, be it resolved by the Board of Directors of the Montrose Recreation District, Colorado

Section 1. That estimated expenditures from each fund are as follows :

General Fund	\$7,615,284
Capital Improvement Fund	\$4,015,910
Conservation Trust Fund	\$ 206,174
Capital Reserve Fund	\$ 0
Sales Tax Fund	\$4,156,812

Section 2. That estimated revenues for each fund are as follows:

GENERAL FUND	
From unappropriated surpluses	\$3,922,405
From sources other than general property tax	\$3,259,275
From the general property tax levy	<u>\$3,364,176</u>
General Fund Total	\$10,545,856

CAPITAL IMPROVEMENT FUND	
From unappropriated surpluses	\$ 806,803
From sources other than property tax	<u>\$4,002,479</u>
Capital Improvement Fund Total	\$4,809,282

CONSERVATION TRUST FUND	
From unappropriated surpluses	\$ 372,942
From sources other than property tax	<u>\$ 202,215</u>
Conservation Trust Fund Total	\$575,157

BOARD OF DIRECTORS'S RESOLUTION 2024 - 2:

Approving the Budget for the Montrose Recreation District Fiscal Year 2024

RESOLUTION TO ADOPT BUDGET (cont.)

CAPITAL RESERVE FUND	
From unappropriated surpluses	\$ 785,011
From sources other than property tax	<u>\$ 12,700</u>
Total for the Capital Reserve Fund	\$ 797,711

SALES TAX FUND	
From unappropriated surpluses	\$5,822,932
From sources other than property tax	<u>\$2,956,630</u>
Total for the Sales Tax Fund	\$8,779,562

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

Section 4. That the budget hereby approved and adopted shall be signed by the President and Secretary of the Board of Directors, and made part of the public records of the Montrose Recreation District, Colorado.

ADOPTED this 4th day of January 2024.

Attest: _____ Attest: _____
Christina Files, Board President Barbara Sharrow, Board Secretary



For a Better Quality of Life...MRD.

BOARD OF DIRECTORS'S RESOLUTION 2024-3
Setting Mill Levies for the Montrose Recreation District Fiscal Year 2024

A Resolution levying property taxes for the year 2023 to help defray the costs of government for the Montrose Recreation District, Colorado, for the 2024 budget year.

WHEREAS, pursuant to 39-5-128, C.R.S., Certification of valuation for assessment, and pursuant to 39-1-111, C.R.S., Taxes levied by board of county commissioners, and;

WHEREAS, the Montrose Recreation District Board of Directors of the Montrose Recreation District, has adopted the annual budget in accordance with the Local Government Budget Law, and as detailed on the Special District Compliance Calendar revised as it applies to budget approval and filing for the 2024 budget and 2023 amended budget, on January 4th, 2024 and;

WHEREAS, the amount of money necessary to balance the budget for general operating purposes from property tax revenue is \$3,364,176 and;

WHEREAS, the 2023 valuation for net assessment for the Montrose Recreation District as certified by the County Assessor(s) is \$672,835,230.

NOW THEREFORE, be it resolved by the Board of Directors of the Montrose Recreation District, Colorado

Section 1. That, for the purpose of meeting all general operating expenses of the Montrose Recreation District during the 2024 budget year, there is hereby levied a tax of 5.0 mills upon each dollar of the total valuation for the net assessment of all taxable property within the Montrose Recreation District for the year 2023.

Section 2. That the Montrose Recreation District Executive Director is hereby authorized and directed to immediately certify to the County Commissioners of Montrose County, Colorado, the mill levies for 2024 as hereinabove determined and set.

ADOPTED this 4th day of January, 2024.

Attest: _____ Attest: _____
Christina Files, Board President Barbara Sharrow, Board Secretary

BOARD OF DIRECTORS'S RESOLUTION 2024 - 3:
Setting Mill Levies for the Montrose Recreation District Fiscal Year 2024

CERTIFICATION OF TAX LEVIES for NON-SCHOOL Governments

TO: County Commissioners¹ of Montrose County, Colorado.

On behalf of the Montrose Recreation District,
(taxing entity)^A

the Montrose Recreation District Board of Directors
(governing body)^B

of the Montrose Recreation District
(local government)^C

Hereby officially certifies the following mills to be levied against the taxing entity's GROSS \$ 684,066,710 assessed valuation of: (GROSS^D assessed valuation, Line 2 of the Certification of Valuation Form DLG 57^E)

Note: If the assessor certified a NET assessed valuation (AV) different than the GROSS AV due to a Tax Increment Financing (TIF) Area^F the tax levies must be calculated using the NET AV. The taxing entity's total property tax revenue will be derived from the mill levy multiplied against the NET assessed valuation of: \$ 672,835,230 (NET^G assessed valuation, Line 4 of the Certification of Valuation Form DLG 57)

Submitted: 01/05/2023 for budget/fiscal year 2024.
(not later than Dec. 15) (mm/dd/yyyy) (yyyy)

PURPOSE (see end notes for definitions and examples)	LEVY ²	REVENUE ²
1. General Operating Expenses ^H	<u>5.0000</u> mills	<u>\$3,364,176</u>
2. <Minus> Temporary General Property Tax Credit/ Temporary Mill Levy Rate Reduction ^I	< <u>0</u> > mills	\$ < <u>0</u> >
SUBTOTAL FOR GENERAL OPERATING:	<u>5.0000</u> mills	<u>\$ 3,364,176</u>
3. General Obligation Bonds and Interest ^J	_____ mills	\$ _____
4. Contractual Obligations ^K	_____ mills	\$ _____
5. Capital Expenditures ^L	_____ mills	\$ _____
6. Refunds/Abatements ^M	_____ mills	\$ _____
7. Other ^N (specify): _____	_____ mills	\$ _____
	_____ mills	\$ _____
TOTAL: [Sum of General Operating Subtotal and Lines 3 to 7]	<u>5.0000</u> mills	<u>\$3,364,176</u>

Contact person: (print) Mari Steinbach Daytime phone: (970) 249 7705
Signed: _____ Title: Executive 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) 866-2156.

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

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

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^J:

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^K:

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

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

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

Notes:

^A **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^C.

^B **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.

^C **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.

^D **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.

^E **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 25th each year and may amend it, one time, prior to December 10th.

^F **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.

^G **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.

^H **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).

^I 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 necessary for 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.

^J 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.

^K 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.

^L 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.

^M 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: 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.

^N 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.



For a Better Quality of Life...MRD.

BOARD OF DIRECTORS'S RESOLUTION 2024 - 4
Appropriating the Budget for the Montrose Recreation District Fiscal Year 2024

A Resolution appropriating sums of money to the various funds and spending agencies, in the amounts and for the purposes as set forth below, for the Montrose Recreation District, Colorado, for the 2024 budget year.

WHEREAS, pursuant to 29-1-108, C.R.S., Adoption of budget - appropriations, and;

WHEREAS, the Montrose Recreation District Board of Directors of the Montrose Recreation District, has adopted the annual budget in accordance with the Local Government Budget Law, on January 4th,2024 and;

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

WHEREAS, it is not only required by law, it is also necessary to appropriate the revenues provided within the budget to and for the purposes of the Montrose Recreation District accomplishing its mission so operations will not be impaired, and;

WHEREAS, the appropriation of the funds listed below constitutes depositing the money into the appropriate accounts. Expenditures in each fund are still subject to the approved 2024 budget.

NOW THEREFORE, be it resolved by the Board of Directors of the Montrose Recreation District, Colorado

Section 1. That the following sums are hereby appropriated from the revenue of each fund, to each fund, for the purposes stated in the Montrose Recreation District mission and purpose:

General Fund	\$ 10,545,856
Capital Improvement Fund	\$ 4,809,282
Conservation Trust Fund	\$ 575,157
Capital Reserve Fund	\$ 797,711
Sales Tax Fund	\$ 8,779,562

ADOPTED this 4th day of January, 2024

Attest: _____ Attest: _____
Christina Files, Board President Barbara Sharrow, Board Secretary

BOARD OF DIRECTORS'S RESOLUTION 2024 - 4
Appropriating the Budget for the Montrose Recreation District Fiscal Year 2024

MONTROSE RECREATION DISTRICT, 43003

**LEASE-PURCHASE SUPPLEMENTAL SCHEDULE TO THE
ADOPTED BUDGET**

(Pursuant to 29-1-103(3)(d), C.R.S.)

Budget Year 2024

The Supplemental Schedule must present information **separately** for all lease-purchase agreements involving real property and all lease-purchase agreements for non-real property.

I. REAL PROPERTY LEASE-PURCHASE AGREEMENTS:

Description of Real Property Lease-Purchase(s): On June 10, 2014, the Montrose Rec. District (MRD) sold Certificates of Participation to finance a new Community Recreation Center (CRC). The CRC is located at 16350 Woodgate Road, Montrose Colorado, 81401, at the southeast corner of Woodgate and Ogden roads. The CRC is approximately 80,000 square feet and includes a warm water leisure pool, cool water lap pool, therapy pool, walking track, gymnasium, fitness and weights, a group fitness studio, racquetball courts, locker rooms, family cabanas, child watch, indoor play, a physical therapy clinic, game area, climbing wall, administrative space and more.

Date of Lease-Purchase Agreement(s): On May 22, 2014, the MRD board passed Resolution 2014-5 approving the lease purchase agreement. On June 10, 2014, the Montrose Rec. District (MRD) sold Certificates of Participation to finance a new Community Recreation Center (CRC).

	<u>Year</u>	<u>Amount</u>
Total amount to be expended for all Real Property Lease-Purchase Agreements in Budget Year:	<u>2024</u>	<u>\$1,910,625</u>
Total maximum payment liability for all Real Property Lease Purchase Agreements over the entire terms of all such agreements, including all optional renewal terms:		<u>\$47,560,804</u>

II. ALL LEASE- PURCHASE AGREEMENTS NOT INVOLVING REAL PROPERTY:

Description of Lease-Purchase Item(s): N/A

Date(s) of Lease-Purchase Agreement(s): N/A

	<u>Year</u>	<u>Amount</u>
Total amount to be expended for all Non-Real Property Lease Purchase Agreements in Budget Year:	<u>2024</u>	<u>N/A</u>
Total maximum payment liability for all Non-Real Property Lease Purchase Agreements over the entire terms of all such agreements, including all optional renewal terms:		<u>\$ N/A</u>

Does the agreement include renewal options?

Yes X No

If yes, describe: the Lease Purchase agreement is subject to annual appropriation, which renews the agreement each year. The principal is projected to be paid in full in 2039, and the agreement would then terminate.