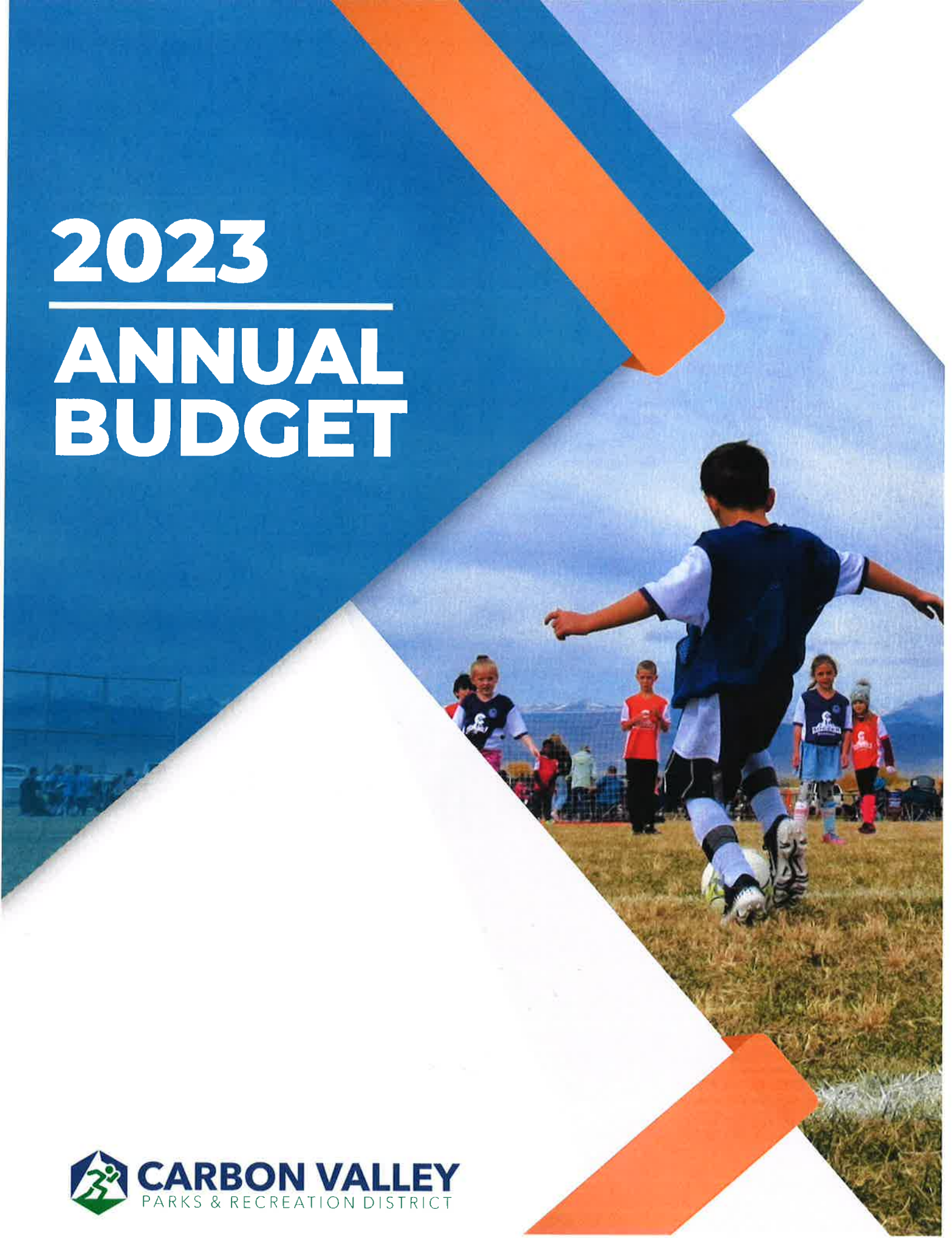


# 2023

# ANNUAL BUDGET



# BUDGET GUIDE

## Carbon Valley Parks & Recreation 2023 Budget



**CARBON VALLEY**  
PARKS & RECREATION DISTRICT

Prepared By:

Bryan Hostetler, Business and Finance Director

Dean Rummel, Executive Director

# BUDGET GUIDE

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

The 2023 Budget document is broken down into the following sections explained below:

## **Introductory Section**

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

## **Fund Summaries**

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

## **General Fund - Division Detail**

The Division Operating Detail section includes a summary of each division with their service delivery plan and goals. This includes a description of the Division, their mission, purpose, goals, personnel break down and proposed 2023 budget.

## **Capital Project Plan**

This plan shows the detailed capital project planning for the District in 2023. This section discusses the projects and the funding sources.

## **Appendices**

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

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# BUDGET MESSAGE

November 16, 2022

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

We are pleased to submit the 2023 budget of \$6,716,164 to the Board of Directors, making use of all available funds. The budget presented addresses all foreseeable operational needs for the year 2023. The budget is being submitted in accordance with the Colorado Revised Statutes (C.R.S.) 21-1-105. The District uses a modified accrual basis of accounting.

The focus in 2023 has been to address the growing demands for District services while being creative and innovative with limited space to facilitate the needs and desires of the community. An increase in the use of District services and facilities causing a need to provide more without additional space. With these growing demands comes the need to ensure that the District is staffed with dedicated professionals who are not only capable of performing but also believe in the mission, vision, and values of CVPRD. A top priority and #1 asset to the District.

As staff work in conjunction with the Board of Directors, accomplishing tasks and visionary approaches will drive the efforts towards the following priorities in 2023.

- Improving marketing and overall communications
  - Increase awareness of the District throughout the community
- Adding, expanding, or improving existing services
  - Creativity within programing and scheduling to utilize the most out of spaces and timeframes.
  - Transformation project of Firestone's old Town Hall
  - Remodel of recreation center front entry and lobby
- Ensuring maximum benefit to residents of the District
  - Residency auditing process and implementation
  - Priority registration
  - Participation fee discounts/differences
  - Education and marketing outreach
- Maintaining existing District facilities while ensuring quality
  - Continued maintenance practices
  - Feasibility Study on Recreation Center for future possibilities
- Staff development, retention and empowerment
  - Invest in staff trainings and District culture

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

## **2023 Budget**

The 2023 budget for all appropriates is \$6,716,164.

# BUDGET MESSAGE

## **Funding Sources**

Funding sources for the District are received between two methods; 1) property tax revenues, and 2) charges for services. The majority of funding for the District is through property tax revenues. In 2021 and 2022, the District saw an increase in inclusions based on the steady growth in the Carbon Valley community. Oil and gas production tax revenue is a major component of this increase as well.

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

## **Expenditures**

The 2023 general operating expenditures were budgeted based on prior and current year spending. An inflation of 5-9% was used to determine some expenditures such as utilities and membership and dues.

## **Capital Projects**

Capital projects are budgeted annually as the need and associated cost may fluctuate from year to year. Priorities throughout 2023 will focus on the continued efforts to take care of current District facilities and assets. Refurbishment and replacement projects will concentrate on the customer experience within the confines and outer aesthetics of District facilities.

## **Fund Balance and Reserves**

Maintaining fund balances are critical to the financial health of the District. Based on TABOR the District will continue to hold a minimum of 3% of revenues in fund balance.

## **Conclusion**

In conclusion, we submit the 2023 budget to the Board of Directors. We have made great strides within the organization with money management, project planning, staff trainings and ownership which is reflected in the improved and more transparent budget.

Respectfully Submitted,



Dean Rummel  
Executive Director

# BUDGET RESOLUTION

## RESOLUTION NO. 2022-4

### RESOLUTION TO ADOPT BUDGET

**A RESOLUTION, PURSUANT TO SECTION 29-1-108, C.R.S., SUMMARIZING EXPENDITURES AND REVENUES FOR EACH FUND ADOPTING A BUDGET FOR THE CARBON VALLEY PARKS AND RECREATION DISTRICT, WELD COUNTY, COLORADO, FOR CALENDAR YEAR BEGINNING ON THE FIRST DAY OF JANUARY 2023, AND ENDING ON THE LAST DAY OF DECEMBER 2023**

- A. The Board of Directors of the Carbon Valley Parks and Recreation District has appointed the Business and Finance Director, to prepare and submit a proposed budget to said governing body at the proper time; and
- B. The Executive Director has submitted a proposed budget to this governing body on October 12, 2022 for its consideration.
- C. Upon due and proper notice, published or posted in accordance with the law, said proposed budget was open for inspection by the public at a designated place, a public hearing was held on October 12, 2022 and interested taxpayers were given the opportunity to file or register any objections to said proposed budget.
- D. The budget has been prepared to comply with all terms, limitations and exemptions, including, but not unlimited to, reserve transfers and expenditure exemptions, under Article X, Section 20 of the Colorado Constitution ("TABOR") and other laws or obligations which are applicable to or binding upon the District.
- E. Whatever increase may have been made in the expenditures, like increases were added to the revenues so that the budget remains in balance, as required by law.

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

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



# BUDGET RESOLUTION

Adopted this 16<sup>th</sup> day of November 2022

Carbon Valley Parks and Recreation District

By: 

Board of Directors, President

Attest:

By: 

Board of Directors, Secretary

# BUDGET RESOLUTION

## RESOLUTION NO. 2022-5

### RESOLUTION TO APPROPRIATE SUMS OF MONEY

**A RESOLUTION, PURSUANT TO SECTION 29-1-108, C.R.S., APPROPRIATING SUMS OF MONEY TO THE VARIOUS FUNDS AND SPENDING AGENCIES, IN THE AMOUNT AND FOR THE PURPOSE AS SET FORTH BELOW, FOR THE CARBON VALLEY PARKS AND RECREATION DISTRICT, WELD COUNTY, COLORADO, FOR THE 2023 BUDGET YEAR**

- A. The Board of Directors has adopted the annual budget in accordance with the Local Government Budget Law, on November 16, 2022.
- B. The Board of Directors has made provision therein for revenues in the amount equal to or greater than the total proposed expenditures as set forth in said budget.
- C. It is not only required by law, but also necessary to appropriate the revenues provided in the budget to and for the purposes described below, thereby establishing a limitation on expenditures for the operations of the Carbon Valley Parks and Recreation District.

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

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

General Fund	\$	6,526,205
Conservation Trust Fund		187,959
Capital Improvement Projects		2,000
	\$	<u>6,716,164</u>

# BUDGET RESOLUTION

Adopted this 16<sup>th</sup> day of November, 2022

Carbon Valley Parks and Recreation District

By: 

Board of Directors, President

Attest:

By: 

Board of Directors, Secretary

# ORGANIZATIONAL SUMMARY

## SERVICES PROVIDED

---

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

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

## BOARD OF DIRECTORS

---

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

**President** William "Bill" Haid  
At-Large

**Vice President** Cody Childers  
Dacono

**Treasurer** Samantha Meiring  
Firestone

**Secretary** Tina Martin  
Frederick

**Members** Jesse DeYoung  
Dacono

Kristin Stone  
Frederick

Jason Stolz  
Firestone

# ORGANIZATIONAL SUMMARY

## CVPRD LEADERSHIP TEAM

---

Dean Rummel

Executive Director

Bryan Hostetler

Administrative Director

Kathy Lind

Facilities Manager

Kelly Olson

Programs Manager

Heather Hammarstrom

Marketing and Communications Manager

Ally Flanagan

Human Resource Manager

Scott Hickmann

Operations Manager



# ORGANIZATIONAL SUMMARY

## DISTRICT VISION, MISSION AND VALUES

---

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

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

**Values:**

**Innovation**

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

**Integrity**

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

**Customer Service**

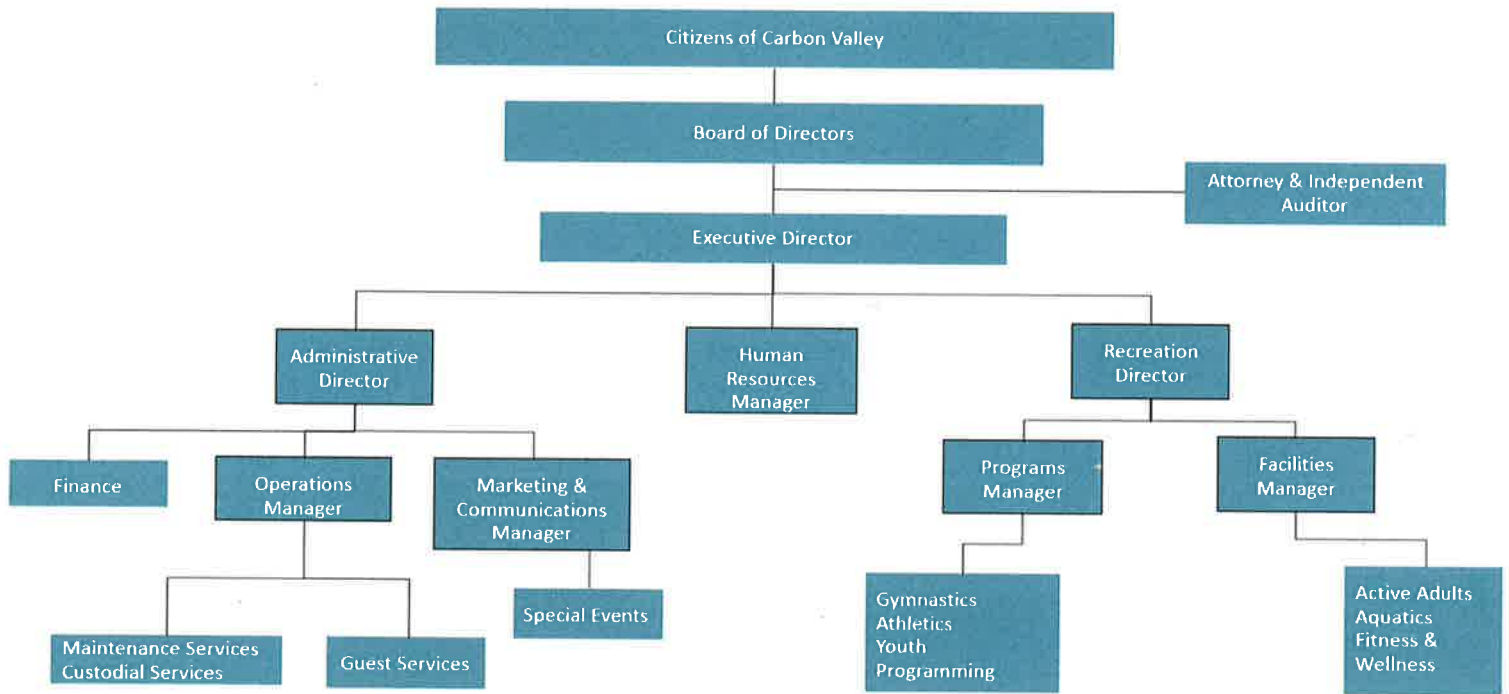
- Creating a welcoming customer experience by having a positive attitude
- Exhibiting transparent communication internally and externally
- Striving to improve quality of life and wellbeing

**Teamwork**

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

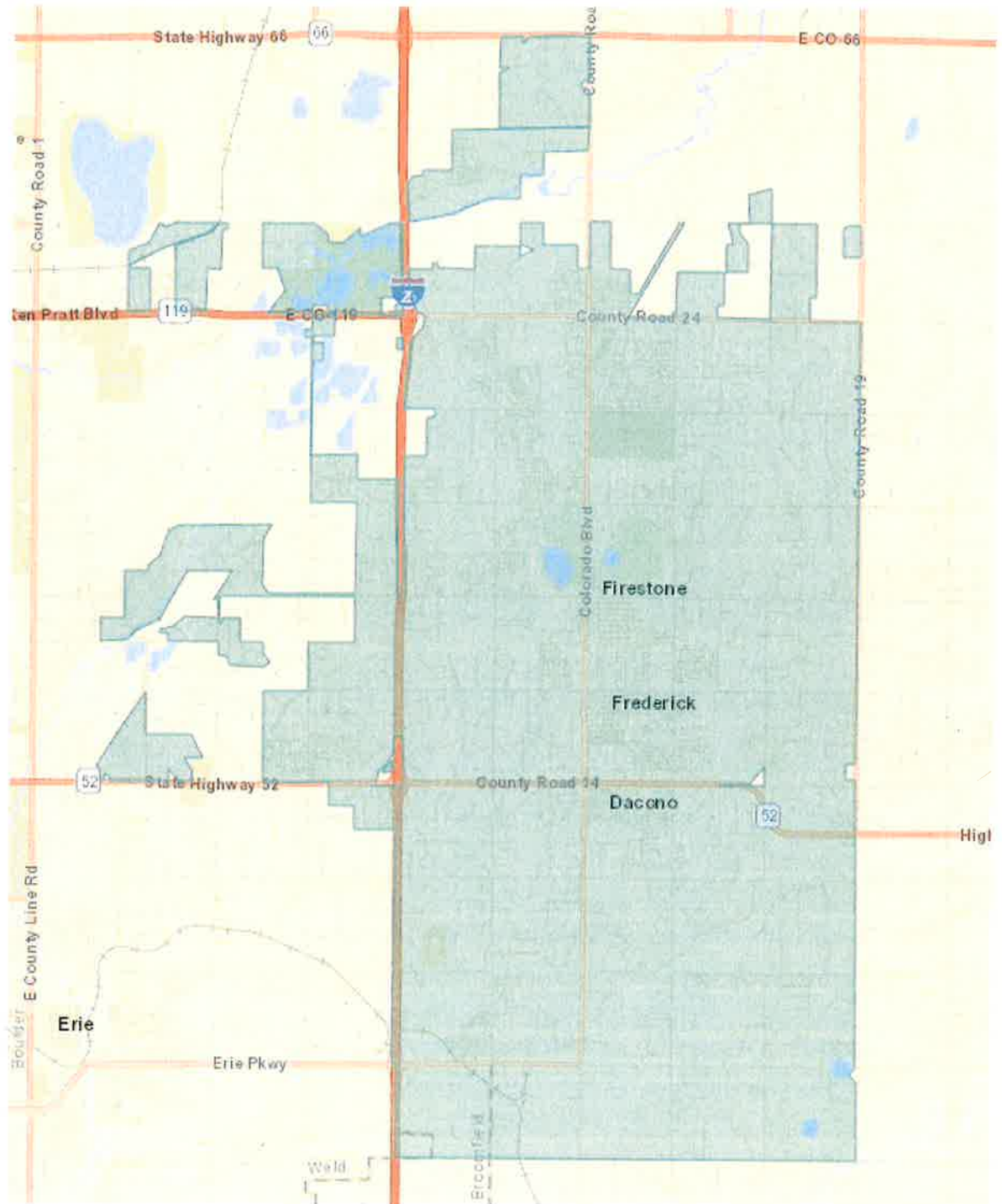
# ORGANIZATIONAL SUMMARY

## ORGANIZATIONAL CHART



# ORGANIZATIONAL SUMMARY

## MAP OF THE CVPRD DISTRICT





# ORGANIZATIONAL SUMMARY

## FUN FACTS ABOUT THE DISTRICT

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

### 3 Recreation Facilities



Carbon Valley  
Gymnastics/  
Senior Center



Carbon Valley  
Recreation  
Center



Firestone  
Studio &  
Admin Office



#### Carbon Valley Recreation Center

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

#### The Studio and Administrative Office

- Fitness studio
- Rental space
- Administrative office



# ORGANIZATIONAL SUMMARY

## Gymnastics Center

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

## Senior Center

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

## District Programming

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



## RECREATION PROGRAMS



1,080

Swim Lesson Participants



18,226

Group Fitness  
Class Participants



1,281

Gymnastics Class Participants



1,633

Youth Sports Participants



10

Adult Sports Teams



626

Youth Program Participants



1,508

SilverSneakers Members

# BUDGET PROCESS

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

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

## BUDGET PROCESS

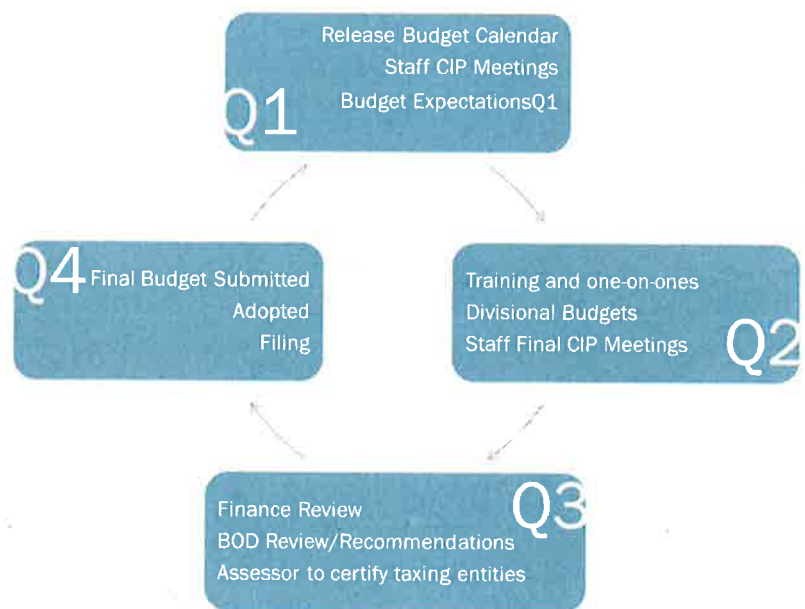
The budget process begins with the publication of a budget calendar during the beginning of March. From March until May, the Executive Director and Business and Finance Director work with staff to preform training and prepare for the budget process. The Business and Finance Director meets with each division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

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

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

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

- Detailed estimates of proposed expenditures for each division/program within the District



# BUDGET PROCESS

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

## Budget Hearing and Adoption

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

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

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

## BUDGET AMENDMENTS

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



# 2023 BUDGET BY FUND

## 2023 BUDGET AS ADOPTED – SUMMARY

### CARBON VALLEY PARKS & RECREATION DISTRICT 2023 Budget As Adopted - Summary For the Years Ended and Ending December 31,

	2021 Actual	2022 Estimated	2023 Adopted
Beginning Fund Balance	\$ 4,721,168	\$ 5,980,182	\$ 8,228,913
Revenues			
Property taxes	3,700,897	3,296,028	4,451,525
Specific ownership taxes	198,479	197,762	267,091
Conservation trust entitlement	220,216	180,000	180,000
Interest income	13,615	27,837	12,223
Other revenue*	129,970	2,499,018	156,162
Programs revenue	466,489	746,552	778,317
Facilities revenue**	511,877	208,880	260,677
Operations revenue**	-	693,074	610,169
The Cove revenue***	-	231,034	-
Total Revenues	<u>5,241,543</u>	<u>8,080,185</u>	<u>6,716,164</u>
Total funds available	<u>\$ 9,962,711</u>	<u>\$ 14,060,367</u>	<u>\$ 14,945,077</u>
Expenditures			
Administrative	1,066,430	1,365,628	1,611,293
Program	610,234	828,124	956,852
Facilities**	528,461	876,298	1,150,645
Operations**	996,081	1,188,349	1,182,537
The Cove	11,484	231,034	-
County treasurer's fees	55,716	72,513	97,934
Lease principal*	126,728	658,022	130,000
Lease interest*	30,118	22,929	80,115
Other expense	88,368	138,557	105,300
Contingency	-	50,000	50,000
Capital improvements	173,338	285,000	2,875,000
Conservation Trust Fund	295,571	115,000	30,000
Total expenditures	<u>3,982,529</u>	<u>5,831,454</u>	<u>8,269,676</u>
Ending fund balance	<u>\$ 5,980,182</u>	<u>\$ 8,228,913</u>	<u>\$ 6,675,402</u>
Restricted emergency reserves	150,000	161,200	191,033
Restricted Conservation Trust Fund	236,900	306,119	464,078
Assigned General Fund reserves	1,080,385	1,184,164	1,137,636
Assigned General Fund capital outlay	207,037	207,037	247,037
Assigned Fund Balance - CIP Fund	1,552,472	1,832,170	1,666,170
Non-Spendable General Fund balance	113,127	116,521	120,016
Undesignated General Fund balance	2,640,261	4,421,703	2,849,431
Total ending fund balance	<u>\$ 5,980,182</u>	<u>\$ 8,228,913</u>	<u>\$ 6,675,401</u>

\*2022 Capital Lease proceeds were received in 2022 but will not be spent until 2023 for a CIP project, see page 29.

\*\*In 2023 the Recreation Dept. was renamed Facilities and Operations replaced the previous Facilities Department

\*\*\*CVPRD will not be managing The Cove in 2023

# 2023 BUDGET BY FUND

## SUMMARY OF GENERAL FUND FINANCIALS

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

### CARBON VALLEY PARKS & RECREATION DISTRICT

#### General Fund

#### 2023 Budget As Adopted - DRAFT

For the Years Ended and Ending December 31,

	2021 Actual	2022 Estimated	2023 Adopted
Beginning Fund Balance	\$ 3,358,496	\$ 4,190,810	\$ 6,090,624
<b>Revenues</b>			
Administrative revenue			
Property taxes	3,700,897	3,296,028	4,451,525
Specific ownership taxes	198,479	197,762	267,091
Interest income	13,222	21,618	2,264
Other revenue*	129,970	2,499,018	156,162
Programs revenue	466,489	746,552	778,317
Facilities revenue**	511,877	208,880	260,677
Operations revenue	-	693,074	610,169
The Cove revenue***	-	231,034	-
<b>Total Revenues</b>	<b>5,020,934</b>	<b>7,893,966</b>	<b>6,526,205</b>
<b>Total funds available</b>	<b>\$ 8,379,430</b>	<b>\$ 12,084,776</b>	<b>12,616,829</b>
<b>Expenditures</b>			
Administrative	1,066,430	1,365,628	1,611,293
Program	610,234	828,124	956,852
Facilities*	528,461	876,298	1,150,645
Operations	996,081	1,188,349	1,182,537
The Cove	11,484	231,034	-
County Treasurer's fees	55,716	72,513	97,934
Lease principal*	126,728	658,022	130,000
Lease interest*	30,118	22,929	80,115
Other expense	88,368	138,557	105,300
<b>Total expenditures</b>	<b>3,513,620</b>	<b>5,381,454</b>	<b>5,314,676</b>
<b>Transfer out</b>			
Transfer to CIP Fund	675,000	612,698	2,757,000
<b>Total expenditures and transfers out requiring appropriation</b>	<b>4,188,620</b>	<b>5,994,152</b>	<b>8,071,676</b>
<b>Ending fund balance</b>	<b>\$ 4,190,810</b>	<b>\$ 6,090,624</b>	<b>4,545,154</b>
Restricted for emergency reserves	\$ 150,000	\$ 161,200	191,033
Assigned for contingencies	1,080,385	1,184,164	1,137,636
Assigned for capital outlay	207,037	207,037	247,037
Non-spendable	113,127	116,521	120,016
<b>Total reserve</b>	<b>1,550,549</b>	<b>1,668,921</b>	<b>1,695,722</b>
<b>Undesignated fund balance</b>	<b>\$ 2,640,261</b>	<b>\$ 4,421,703</b>	<b>2,849,431</b>

\*Other Revenue more than in 2022 adopted budget due to 2022 Capital Lease Proceeds, see page 29

\*\*Lease Principal and Interest more than in 2022 adopted budget due to 2009 lease payoff, see page 29

\*\*\*CVPRD will not be managing The Cove in 2023

# 2023 BUDGET BY FUND

## SUMMARY OF CONSERVATION TRUST FUND FINANCIALS

The Conservation Trust Fund is a Special Revenue Fund that is used to account for conservation trust revenues and expenditures incurred for eligible costs. Details can be found on page 66.

**CARBON VALLEY PARKS & RECREATION DISTRICT**  
**Conservation Trust Fund**  
**2023 Budget As Adopted - DRAFT**  
**For the Years Ended and Ending December 31,**

	<b>2021 Actual</b>	<b>2022 Estimated</b>	<b>2023 Adopted</b>
Beginning Fund Balance	\$ 312,092	\$ 236,900	\$ 306,119
<b>Revenues</b>			
Conservation trust entitlement	220,216	180,000	180,000
Interest income	163	4,219	7,959
<b>Total Revenues</b>	<b>220,379</b>	<b>184,219</b>	<b>187,959</b>
<b>Total funds available</b>	<b>\$ 532,471</b>	<b>\$ 421,119</b>	<b>\$ 494,078</b>
<b>Expenditures</b>			
Weight Room Equipment	-	-	30,000
Gymnastics Equipment	73,220	-	-
Outdoor Fitness Area	222,351	-	-
Gymnasium Remodel	-	115,000	-
<b>Total expenditures</b>	<b>295,571</b>	<b>115,000</b>	<b>30,000</b>
Ending fund balance	<b>\$ 236,900</b>	<b>\$ 306,119</b>	<b>\$ 464,078</b>
Restricted Conservation Trust Fund	236,900	306,119	464,078
<b>Total reserve</b>	<b>\$ 236,900</b>	<b>\$ 306,119</b>	<b>\$ 464,078</b>

# 2023 BUDGET BY FUND

## SUMMARY OF CAPITAL IMPROVEMENT PROJECTS FUND FINANCIALS

The Capital Improvement Projects Fund was established in 2018. This fund will be used to account for the design, construction and improvements of various individual projects of the District. More information about this fund can be found on page 67.

**CARBON VALLEY PARKS & RECREATION DISTRICT**  
**Capital Improvements Project Fund**  
**2023 Budget As Adopted - DRAFT**  
**For the Years Ended and Ending December 31,**

	2021 Actual	2022 Estimated	2023 Adopted
Beginning Fund Balance	\$ 1,050,580	\$ 1,552,472	\$ 1,832,170
Revenues			
Interest income	230	2,000	2,000
Total Revenues	230	2,000	2,000
Transfers			
Transfer from General Fund	675,000	612,698	2,757,000
Total Transfers	675,000	612,698	2,757,000
 Total funds available	 \$ 1,725,810	 \$ 2,167,170	 \$ 4,591,170
Expenditures			
Contingency	-	50,000	50,000
Capital improvements			
Recreation Center - Carpeting	22,689	-	-
Gym/Senior Center - Remodel	18,609	-	-
Recreation Center - Fitness/Mind Body Remodel	50,127	35,000	-
Recreation Center - Interior Painting - Common Areas	13,087	-	-
Recreation Center - Interior Painting - Pool Area	19,393	-	-
Recreation Center - Signage - Exterior Marque	-	-	-
Recreation Center - Signage - Interior	24,875	-	-
Recreation Center - Parking Lot Resealing	24,558	-	-
Recreation Center - Water Slide Stairs Repair	-	15,000	-
Recreation Center - Exterior Paint	-	25,000	-
Recreation Center - Outdoor Lighting Update	-	15,000	-
Recreation Center - Kids Zone	-	70,000	-
Recreation Center - Common Areas and Offices	-	20,000	-
Recreation Center - Front Entrance	-	80,000	740,000
Recreation Center - Perimeter Fence	-	25,000	-
Recreation Center - Improved Usage Feasibility	-	-	35,000
Recreation Center - New Sr. Center/Admin Renovation	-	-	2,100,000
Total expenditures	173,338	335,000	2,925,000
Total expenditures and transfers out requiring appropriation	173,338	335,000	2,925,000
 Ending fund balance	 \$ 1,552,472	 \$ 1,832,170	 \$ 1,666,170
 Assigned Fund Balance - CIP Fund	 1,552,472	 1,832,170	 1,666,170
Total reserve	\$ 1,552,472	\$ 1,832,170	\$ 1,666,170



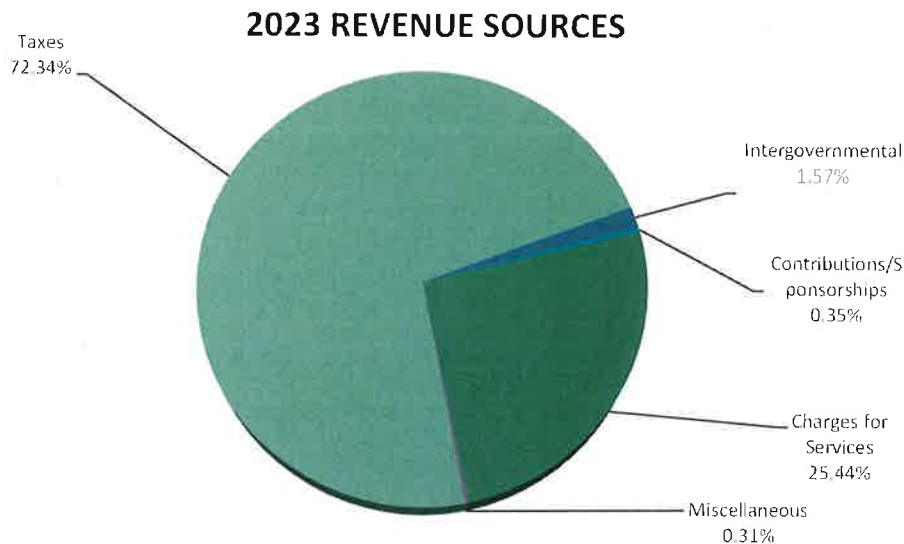
# 2023 GENERAL FUND SUMMARY

## 2023 GENERAL FUND REVENUE SUMMARY

General Fund Revenues	2021 Actual	2022 Adopted	2023 Budget
<b>Taxes</b>			
General property tax	\$ 3,700,897	\$ 3,296,028	\$ 4,451,525
Specific ownership tax	198,479	197,762	\$ 267,091
Property tax interest	12,138	1,618	\$ 2,264
<b>Total Taxes</b>	<b>3,911,515</b>	<b>3,495,408</b>	<b>\$ 4,720,881</b>
<b>Intergovernmental</b>			
Intergovernmental Agreements	92,951	104,906	\$ 102,529
The Cove	-	231,034	\$ -
<b>Total Intergovernmental</b>	<b>92,951</b>	<b>335,940</b>	<b>\$ 102,529</b>
<b>Contributions/Sponsorships</b>			
Contributions	3,610	-	\$ 2,650
Corporate Sponsorships	600	20,000	\$ 20,000
<b>Total Contributions/Sponsorships</b>	<b>4,210</b>	<b>20,000</b>	<b>\$ 22,650</b>
<b>Charges for Services</b>			
Program Revenue	343,347	673,230	\$ 698,119
Program Revenue - Contractual	80,009	82,497	\$ 108,460
Annual Passes	166,574	269,292	\$ 255,231
Quarterly Passes	48,303	83,570	\$ 72,049
Monthly Passes	38,214	69,760	\$ 34,646
Punch Passes	47,797	50,450	\$ 93,849
Drop in Fees	126,028	181,903	\$ 156,720
Corporate Passes	-	5,000	\$ 1,000
Rentals	41,046	77,461	\$ 78,655
Group Swim Instruction	44,784	77,725	\$ 76,454
Merchandise Sales	10,846	18,033	\$ 15,265
Other	64,226	73,219	\$ 69,698
<b>Total Charges for Services</b>	<b>1,011,174</b>	<b>1,662,139</b>	<b>\$ 1,660,145</b>
<b>Miscellaneous</b>			
Interest Income	1,084	20,000	\$ 20,000
<b>Total Miscellaneous</b>	<b>1,084</b>	<b>20,000</b>	<b>\$ 20,000</b>
<b>Total General Revenues</b>	<b>\$ 5,020,934</b>	<b>\$ 5,533,487</b>	<b>\$ 6,526,205</b>

# 2023 GENERAL FUND SUMMARY

The 2023 General Fund revenues are projected to increase 18% to \$6,526,205 from the 2022 budgeted revenues of \$5,533,486. The District's largest General Fund revenue sources are property taxes at 72.34% and charges for services at 25.44%.



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

## Property Taxes

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

There was a significant increase in property tax funds from 2022 to 2023 which is due to the increase in oil and gas tax levies. There was an increase in the valuation of oil and gas which will create an increase in property tax revenue for the District in 2023.

For collection year 2023, the District's adopted a mill levy of 4.427 for operations.

## Specific Ownership Taxes

Specific ownership taxes are set by the State and collected by the County Treasurer, primarily on vehicle licensing within the County as a whole. The specific ownership taxes are allocated by the County Treasurer to all taxing entities within the County. The forecast assumes that the District's share will be equal to approximately 6.0% of the property taxes collected.

# 2023 GENERAL FUND SUMMARY

## Net Investment Income

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

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

## Charges for Services

Guest service, facility and program revenues are collected from the users of the recreation facilities and programs. These revenues include access to the recreation center as well as for participation in classes and programs provided by the District. In 2023, Charges for Services total \$1,660,145, this is a 0.12% decrease from 2022, with a budget of \$1,662,139.

## Intergovernmental Agreements

Intergovernmental agreements or IGA's are agreements between the District and other local governments. The District currently has several IGA's that are described on page 73.



## Contributions/Sponsorships

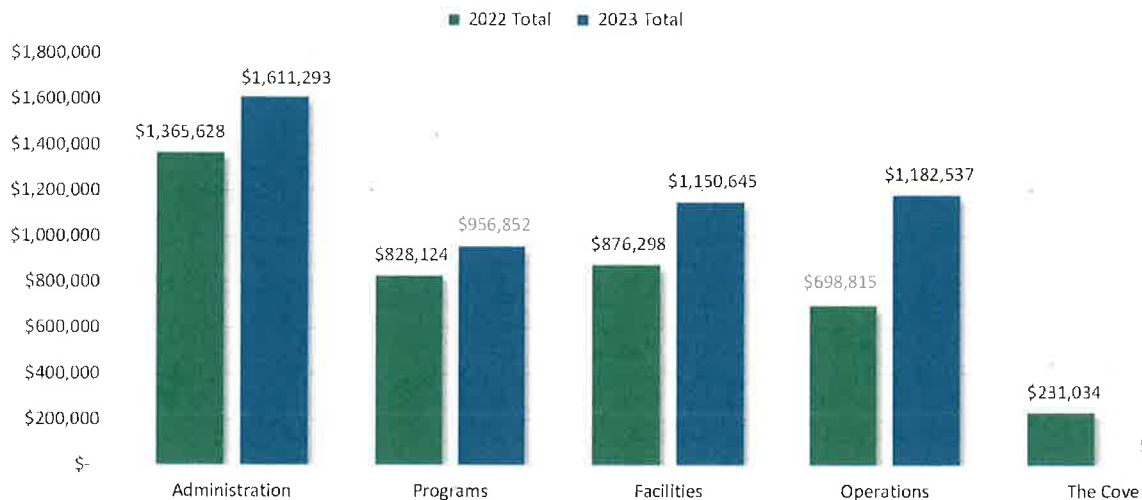
Contributions and sponsorships are received through partnerships with local businesses and organizations who pay for advertising space, promotions, or to support specific programs through the recreation center. In 2019, the District revamped the sponsorship program.

# 2023 GENERAL FUND SUMMARY

## 2023 GENERAL FUND EXPENDITURE SUMMARY

General Fund Expenses	Personnel Services	Materials and Supplies	Contract Services	Services and Charges	Total
Administration	\$ 991,230	\$ 51,179	\$ 155,860	\$ 413,024	\$ 1,611,293
Programs	757,382	53,398	78,918	67,155	\$ 956,852
Facilities	1,059,336	47,559	1,400	42,350	\$ 1,150,645
Operations	703,228	60,298	81,700	337,311	\$ 1,182,537
County Treasurer's Fee	-	-	-	99,633	\$ 99,633
Capital Lease					
Principal	-	-	-	130,000	\$ 130,000
Interest	-	-	-	80,115	\$ 80,115
Other Leases	-	-	-	65,300	\$ 65,300
Market/Merit Increases	40,000	-	-	-	\$ 40,000
<b>Total</b>	<b>\$ 3,551,176</b>	<b>\$ 212,433</b>	<b>\$ 317,878</b>	<b>\$ 1,234,888</b>	<b>\$ 5,316,375</b>

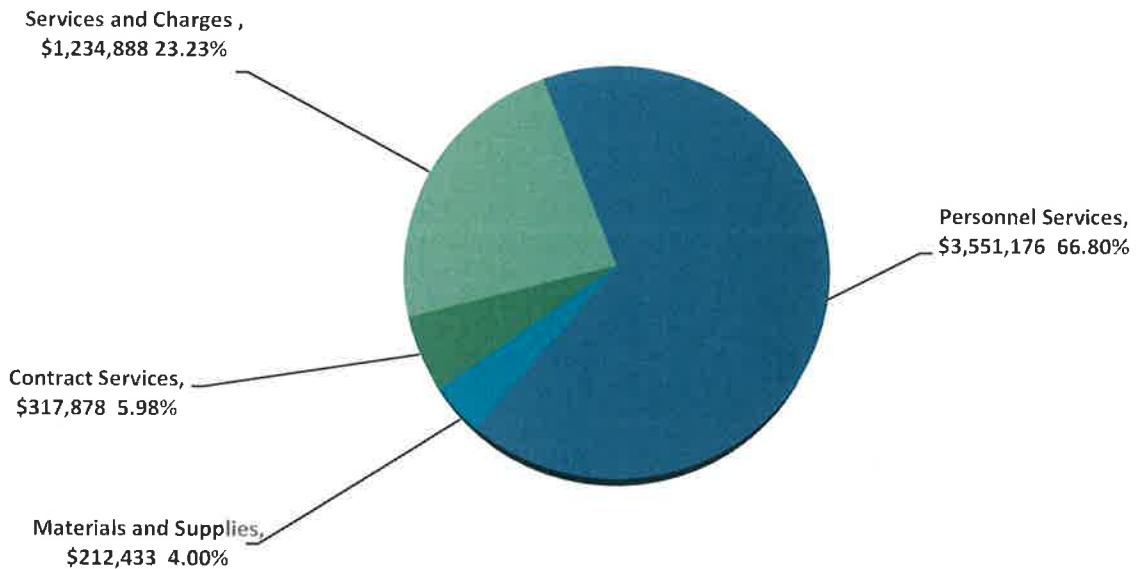
### CHANGE IN GENERAL FUND EXPENDITURES BY YEAR



- Recreation Department was renamed in 2023 to Facilities, see page 26
- Facilities Department was rolled into the Operations department in 2023, see page 27

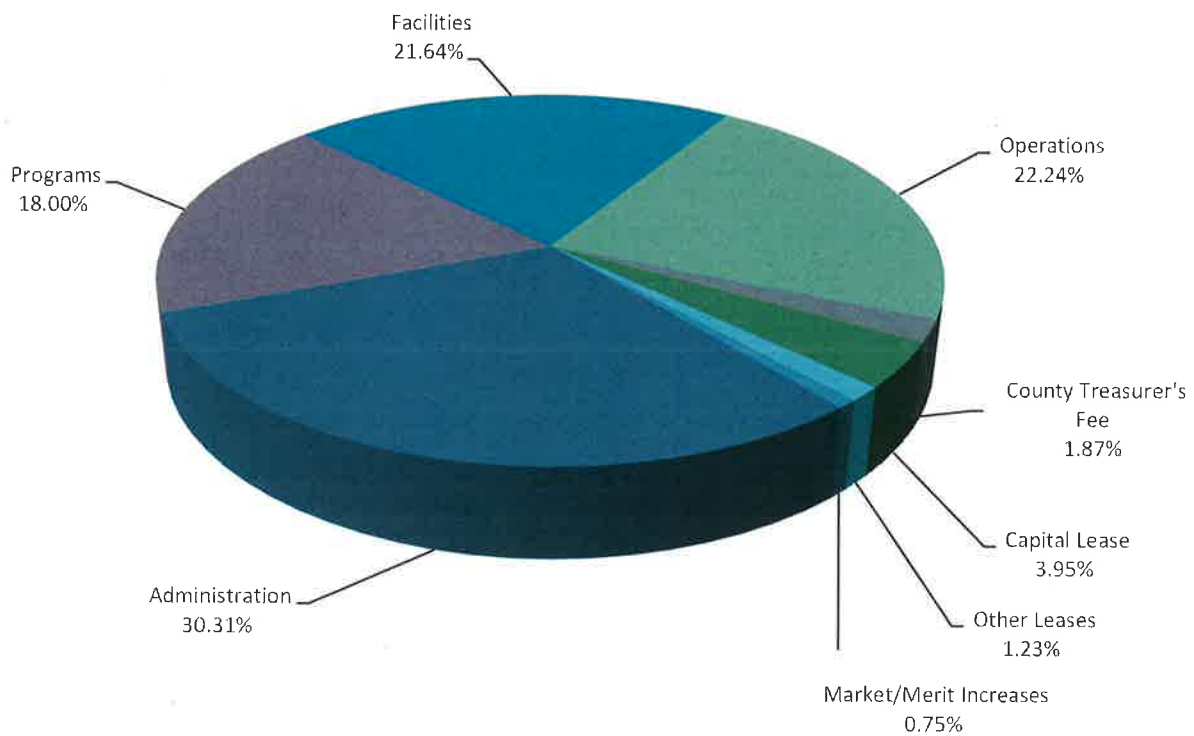
# 2023 GENERAL FUND SUMMARY

## 2023 GENERAL FUND EXPENDITURE BY TYPE



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

## 2023 GENERAL FUND EXPENDITURES



# 2023 GENERAL FUND SUMMARY

## Administration

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

- In 2023, the Administration Department's expenditure budget increased 17.99% to \$1,611,293 from the 2022 budget of \$1,365,628. The increase is primarily due to adding a new position and increasing staff salaries as the result of a salary analysis study that was completed in the spring of 2022.
- The Administration Department will add a one full time position of Recreation Director along with increasing salaries for three other positions as a result of findings from the salary analysis study. There was also an increase in the benefits that are offered by the district. These changes will increase personnel services to \$991,230 or by 44.40% from the 2022 budgeted amount of \$686,453. Included in this amount is \$167,839 for full-time and part-time benefits, and \$12,350 for hiring expense. This amount is budgeted in the Human Resource Division. Insurance benefits offered by the District include medical, dental, vision, group term life, and an employee assistance program.”
- The Materials and Supplies expenditure budget includes operating supplies, office supplies, employee uniforms, computer replacement and printer/copier supplies. The total estimate for Materials and Supplies is \$51,179 for 2023. This amount increased by 8.56% from \$47,142 in 2022.
- Contract Services includes professional legal, accounting, human resource services, IT serveries, and financial services utilized by the District. In 2023, the District has budgeted \$155,860. This is a 26.44% decrease from the 2022 budget of \$211,872.
- Services and Charges includes travel and meeting expenses, professional development and training expenses, and employee appreciation expenses. The total expenditure budget for Services and Charges in the Administration Department is estimated at \$413,024 in 2023. This amount decreased by 1.70% from \$420,161 in 2022. This decrease is due to less election expenses needed due to not having additional ballot measures. Merchant fees will also be transferred back to the Finance Division for 2023.

# 2023 GENERAL FUND SUMMARY

## Programs

The Programs Department is comprised of, Athletics Programs, Gymnastics Programs, Youth Programs, and BMX. The Programs Department is responsible for all coordination and administration of programs within these areas.

- The 2023 estimated expenditure budget for the Programs Department is \$956,852. This is an increase of 15.54% over the 2022 budget of \$828,124. This increase is primarily due to staff salary increases, the addition of a Youth Programs Coordinator, as well as the addition of Kidzone to the department.
- In 2023, Personnel Services increased 15.67% from \$654,765 in 2022 to \$757,382 in 2023. This increase is due to added full-time Youth Programs Coordinator and staff salary increases stemming from the salary analysis study.
- For 2023, the estimated Materials and Supplies budget for the Programs Department is \$53,398. This amount includes equipment and supplies that are needed to run the programs provided by the District.
- Contract Services increased 59.79% in 2023 to \$78,918 compared to \$49,389 in 2022. The increase is mainly due to increased programming with contracted program partners.
- Services and Charges decreased to \$67,155 in 2023 or 6.32% from the 2022 budget of \$71,684. The decrease is mainly due to moving active adults to the Facilities Department.

## Facilities

The Facilities Department consists of Active Adults, Aquatics, and Fitness and Wellness. The Facilities Department is responsible for coordinating and administering programs and services within these areas. Prior to 2023 the Facilities Department was the Recreation Department; the name change is due to organizational structure shifts within the District.

- The Facilities Department's expenditure budget in 2023 is estimated at \$1,150,645 a 31.31% from the 2022 budget of \$876,298. The increase is due to adding Active Adults to the department and to increase full time salaries and part time wages.
- Personnel Services expenditures will be \$1,059,336 in 2023, a 32.63% increase compared to the 2022 budget of \$798,717. The increase is due to the transfer of the Active Adults division, the addition of one full time staff member, and increases to full time salaries and part time wages.
- For 2023, the estimated Materials and Supplies budget for the Facilities Department is \$47,559. This amount includes equipment and supplies that are needed to run the divisions within the Facilities Department.
- Contract Services expenditures are estimated to decrease from \$1,620 in 2022 to \$1,400 in 2023. The decrease is due to a reduction in contracted group swim lessons.

# 2023 GENERAL FUND SUMMARY

- For 2023, the estimated Services and Charges budget for the Facilities Department is \$42,350, a 34.05% increase from the 2022 budget of \$31,592. This increase is due to adding the Active Adults division.

## Operations

This Operations Department consist of Maintenance Services, Custodial Services, and Guest Services. This includes all building and park maintenance along with guest service, cash management, and customer relations functions. Prior to 2023 the Operations Department was split into the Facilities and Operations Department. In 2023 the Operations Department absorbed the Facilities Department due to organizational structure shifts within the District. The expenditures below are difficult to compare to 2022 due to this change.

- In 2023, the Department plans to expend \$1,182,537. Changes for 2023 will include addition of custodial cleaning contract and moving Kidzone from Guest Services to Youth Programs.
- The 2023 expenditure budget for Personnel Services is estimated decrease to \$703,228. In 2023 a new position in maintenance services will be added and Custodial positions were removed due to the contract that is now in place.
- The Materials and Supplies budget of \$60,298. There is an overall decrease that is due to a decrease in small equipment costs in for 2023.
- For 2023 the Services and Charges expenditures are budgeted for \$337,331. There is increase which is due to the rising costs of most of the utilities that are budgeted for in the maintenance services budget.
- In 2023, the department will budget \$81,700 for contract services which will be an overall increase for 2022. This is due to the addition of a custodial contract.

## Non-Departmental

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

- In 2023, the total Non-Departmental expenditure budget is \$415,048. This includes all capital leases, other leases, County Treasurer's fee and the market/merit increase.
- In 2023, the County Treasures fee of \$99,633 is anticipated to increase from the prior year amount of \$79,912. This is due to the increase in property tax revenue.
- In 2023, the District will only have one remaining capital lease. This is for the 2022 Building Lease. More information about this lease can be found on page 29. A debt schedule for this lease can be found in the Appendix on page 69.



# 2023 GENERAL FUND SUMMARY

- The District has a lease for The Studio location in Firestone, which includes administrative offices and a studio. The District holds a five year lease which started in 2020. The total cost in 2023 will be \$65,300.
- The market/merit increase account will be funded with \$40,000 in 2023. This is an decrease from the prior year budget of \$44,000. The market/merit increase amount is utilized to give full and part-time staff pay increased for either market adjustments or for merit awards.



# 2023 GENERAL FUND SUMMARY

## CAPITAL LEASES

The District currently has one capital lease that is paid out of the General Fund for the 2022 building lease. In 2022 the District refinanced the 2009 Building Lease to pay for the renovation of the previous Firestone Town Hall building. This renovation will become the new Senior Center and Administration Building for the District. Below are the 2023 principal and interest payments that will be due:

	<b>Total Principal Due</b>	<b>Total Interest Due</b>	<b>Total Payment 2023</b>
2022 Building Lease	\$ 130,000	\$ 80,115	\$ 210,115
	<b>\$ 130,000</b>	<b>\$ 80,115</b>	<b>\$ 210,115</b>

### Capital Lease – 2022 Building Lease

On August 29, 2022, the District entered into a lease agreement with Truist for the purpose of financing the construction and installation of a Senior Center and Administration Building. Under the Agreement, the District agrees to sublease the current Senior Center and Gymnastics building. The lease agreement qualifies as a capital lease for accounting purposes and, therefore, has been recorded at the present value of the future minimum lease payment as of the inception date. The lease was capitalized in the amount of \$2,450,000 and bears interest at a rate of 3.27%. The District is required to make annual payments due on December 1, beginning on December 1, 2022, and ending on December 1, 2037.

Payment schedules can be found, starting on page 69.



## GENERAL FUND TRANSFERS

In 2018, the District created a Capital Improvements Project (CIP) Fund. This fund will support and track the projects carried out by the District. In 2022, the District transferred an additional \$1,758,916.40 to the Capital Improvement Fund which was from the 2022 Capital Lease. The General Fund will transfer \$2,757,000 from the 2023 budget.

# PERSONNEL

## FULL-TIME STAFF OVERVIEW

The District currently has 29.0 full-time positions. In 2023, the District will increase this to 31.0 full-time positions by adding an Operations Director and an additional Aquatics Specialist.

All full-time and part-time benefit eligible employees are offered employee benefits, including health insurance, dental and vision insurance, life and disability insurance. Other employee-related costs to the District for all employees include workers' compensation, unemployment insurance, employee training, PERA and Medicare.

	2021	2022	2023
Administration	4.0	10.0	7.0
Programs	6.0	6.0	6.0
Facilities	11.0	7.0	8.0
Operations	4.0	4.0	10.0
	<b>25.0</b>	<b>27.0</b>	<b>31.0</b>

Full-time employees are also given a paid time off accrual each pay period they work based on service years and 80 hours of floating holiday to be used at the employee's discretion.

## PART-TIME AND SEASONAL STAFF OVERVIEW

The District employs, on average, 100 part-time and seasonal staff throughout the year. In 2023, the District budgeted a total of 63,037 hours for part-time and seasonal employees. This is equivalent to 34.67 full-time employees.

In 2023, the minimum wage will increase to \$13.65. Part-time employees are eligible to earn sick and safe time leave.

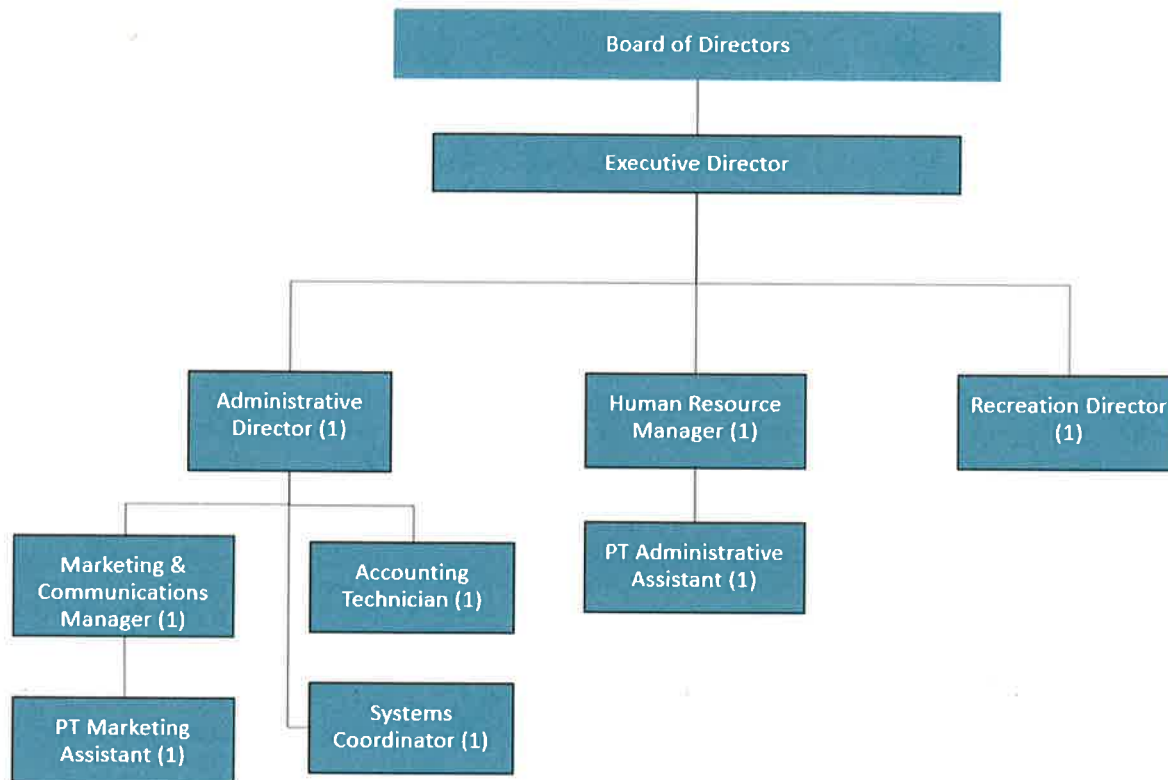
A breakdown of part time staff hours by division is displayed in the chart, this does not include full-time staff hours. Full-time equivalent is calculated by 2,080 hours per year based on a 40-hour work week. In the summary for each division, full-time equivalent includes both full-time and part-time hours requested for 2023.

Department/Division	Number of Hours Requested	Full Time Equivalent
<b>Administration</b>	<b>2,808</b>	<b>1.35</b>
HR	1,560	0.75
Marketing & Communicatic	1,248	0.60
<b>Programs</b>	<b>20,395</b>	<b>9.81</b>
Athletics	1,354	0.65
Gymnastics	9,725	4.68
Youth Programs & Kidzone	9,316	4.48
<b>Facilities</b>	<b>31,696</b>	<b>15.24</b>
Active Adults	2,570	1.24
Aquatics	23,184	11.15
Fitness & Wellness	5,942	2.86
<b>Operations</b>	<b>8,138</b>	<b>8.28</b>
Maintenance Services	1,080	0.52
Guest Services	7,058	7.76
	<b>63,037</b>	<b>34.67</b>

# ADMINISTRATION

## ADMINISTRATION DEPARTMENT SUMMARY

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



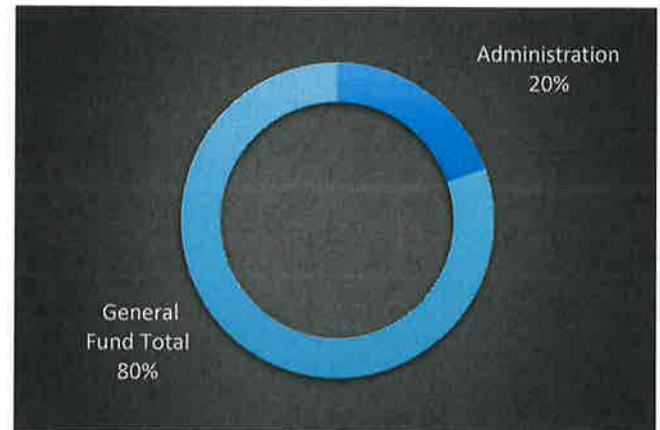
### Department Revenues Summary

Revenue	2021 Actual	2022 Adopted	2023 Budget
General Fund Revenues	\$ 3,135.00	\$ 32,732.75	\$ 32,732.75
<b>Total Revenues</b>	<b>\$ 3,135.00</b>	<b>\$ 32,732.75</b>	<b>\$ 32,732.75</b>

# ADMINISTRATION

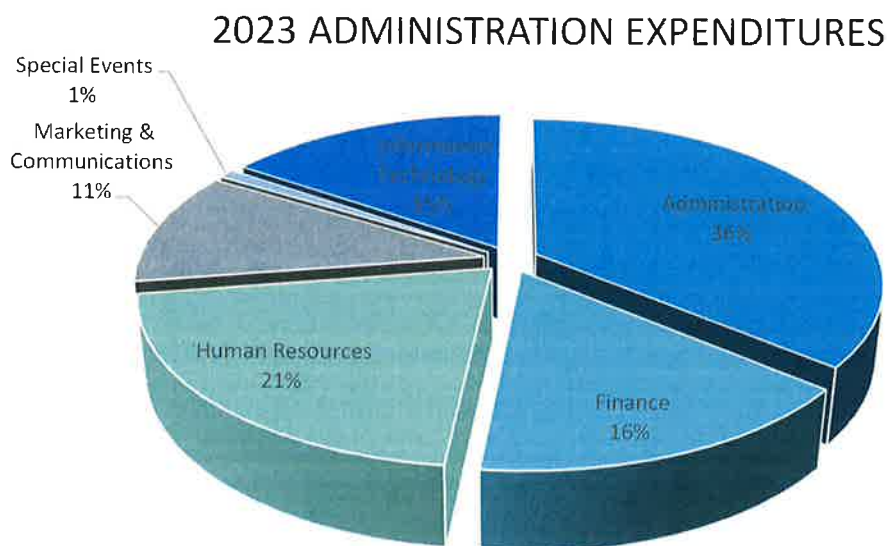
## Department Expenditures by Division

	<b>2023 Budget</b>
Administration	\$ 579,292.72
Finance	\$ 252,823.02
Human Resources	\$ 334,962.05
Marketing & Communications	\$ 179,539.64
Special Events	\$ 14,320.00
Information Technology	\$ 250,355.49
<b>Total</b>	<b>\$ 1,611,292.92</b>



## Department Expenditures by Classification

<b>Expenditures</b>	<b>2021 Actual</b>	<b>2022 Adopted</b>	<b>2023 Budget</b>
Personnel services	\$ 494,227.24	\$ 686,452.86	\$ 991,230.16
Material and supplies	\$ 54,511.47	\$ 47,142.00	\$ 51,179.00
Contract Services	\$ 170,900.06	\$ 211,872.00	\$ 155,860.00
Services and charges	\$ 366,027.25	\$ 420,161.38	\$ 413,023.76
<b>Total Expenditures</b>	<b>\$ 1,085,666.02</b>	<b>\$ 1,365,628.24</b>	<b>\$ 1,611,292.92</b>



# ADMINISTRATION

## ADMINISTRATION DIVISION

### Description

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

### Division Mission and Purpose

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

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

### Division Expenditures - Detailed Summary

<b>Expenditures</b>	<b>2021 Actual</b>	<b>2022 Adopted</b>	<b>To 8/31</b>	<b>2023 Budget</b>
Personnel services	\$ 163,008.75	\$ 162,840.46	\$ 120,841.49	\$ 311,502.72
Material and supplies	\$ 10,498.84	\$ 9,600.00	\$ 7,065.13	\$ 10,600.00
Contract Services	\$ 17,509.50	\$ 80,000.00	\$ (6,701.33)	\$ 45,000.00
Services and charges	\$ 218,526.68	\$ 268,096.00	\$ 264,131.96	\$ 212,190.00
<b>Total Expenditures</b>	<b>\$ 409,543.77</b>	<b>\$ 520,536.46</b>	<b>\$ 385,337.25</b>	<b>\$ 579,292.72</b>

# ADMINISTRATION

## FINANCE DIVISIONS

### Description

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

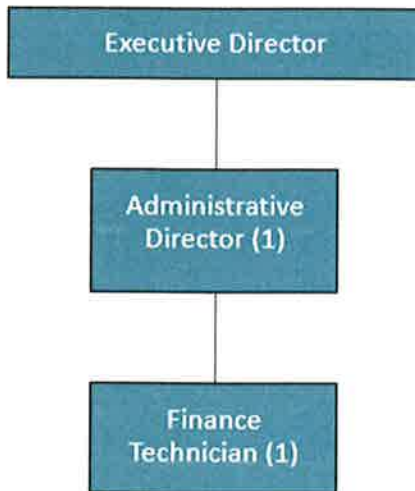
In addition, the finance division team is also responsible for records retention, elections, information technology, contracts and board of directors administrative duties.

### Division Mission and Purpose

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

### Division Goals

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



### Division Expenditures - Detailed Summary

<b>Expenditures</b>	<b>2021 Actual</b>	<b>2022 Adopted</b>	<b>To 8/31</b>	<b>2023 Budget</b>
Personnel services	\$ 79,995.46	\$ 193,506.50	\$ 123,163.71	\$ 198,158.02
Material and supplies	\$ 776.02	\$ 1,550.00	\$ 467.98	\$ 1,500.00
Contract Services	\$ 65,880.25	\$ 40,000.00	\$ 15,890.38	\$ 18,000.00
Services and charges	\$ 20,744.94	\$ 3,160.00	\$ 21,160.43	\$ 35,165.00
<b>Total Expenditures</b>	<b>\$ 167,396.67</b>	<b>\$ 238,216.50</b>	<b>\$ 160,682.50</b>	<b>\$ 252,823.02</b>

# ADMINISTRATION

## HUMAN RESOURCE DIVISION

### Description

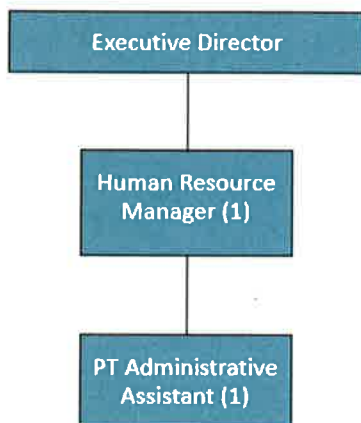
The Human Resources Division is tasked with maximizing employee productivity and protecting the District from any issues that may arise withing the workforce. The departments responsibilities include compensation and benefits, recruitment, termination, and keeping up to date with any laws that may affect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

### Division Mission and Purpose

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

### Division Goals

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



### Division Expenditures - Detailed Summary

<b>Expenditures</b>	<b>2021 Actual</b>	<b>2022 Adopted</b>	<b>To 8/31</b>	<b>2023 Budget</b>
Personnel services	\$ 159,680.26	\$ 215,858.00	\$ 132,200.26	\$ 319,401.05
Material and supplies	\$ 164.98	\$ 500.00	\$ 210.50	\$ 1,625.00
Contract Services	\$ 21,823.75	\$ 15,000.00	\$ 5,291.25	\$ 10,000.00
Services and charges	\$ 3,323.54	\$ 3,352.62	\$ 3,025.00	\$ 3,936.00
<b>Total Expenditures</b>	<b>\$ 184,992.53</b>	<b>\$ 234,710.62</b>	<b>\$ 140,727.01</b>	<b>\$ 334,962.05</b>



# ADMINISTRATION

## MARKETING & COMMUNICATIONS DIVISION

### Description

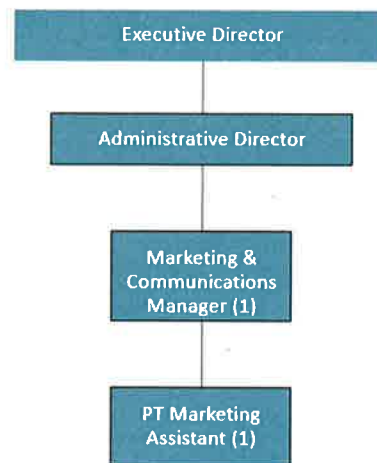
The Marketing Department is comprised of dedicated professionals who are responsible for managing, developing, collaborating, and coordinating all marketing and communications activities for the District. Marketing staff manage the website, create marketing materials, ensure staff adhere to brand standards,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

### Division Goals

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

### Division Mission and Purpose

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



### Division Revenue – Detailed Summary

Revenues	2021 Actual	2022 Adopted	To 8/31	2023 Budget
Other Revenue	\$ 600.00	\$ 20,000.00	\$ -	\$ 20,000.00
<b>Total Revenues</b>	<b>\$ 600.00</b>	<b>\$ 20,000.00</b>	<b>\$ -</b>	<b>\$ 20,000.00</b>

### Division Expenditures - Detailed Summary

Expenditures	2021 Actual	2022 Adopted	To 8/31	2023 Budget
Personnel services	\$ 91,542.77	\$ 114,247.90	\$ 77,225.73	\$ 132,023.88
Material and supplies	\$ 15,451.39	\$ 9,492.00	\$ 3,410.42	\$ 10,454.00
Contract Services	\$ (21.17)	\$ 7,500.00	\$ 2,739.34	\$ 7,860.00
Services and charges	\$ 16,886.12	\$ 26,971.76	\$ 12,278.73	\$ 29,201.76
<b>Total Expenditures</b>	<b>\$ 123,859.11</b>	<b>\$ 158,211.66</b>	<b>\$ 95,654.22</b>	<b>\$ 179,539.64</b>

# ADMINISTRATION

## SPECIAL EVENTS DIVISION

### Description

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

### Division Mission and Purpose

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

### Division Goals

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

### Division Revenue – Detailed Summary

<b>Revenues</b>	<b>2021 Actual</b>	<b>2022 Adopted</b>	<b>To 8/31</b>	<b>2023 Budget</b>
Charges for Services	\$ 2,535.00	\$ 12,732.75	\$ 503.00	\$ 12,732.75
<b>Total Revenues</b>	<b>\$ 2,535.00</b>	<b>\$ 12,732.75</b>	<b>\$ 503.00</b>	<b>\$ 12,732.75</b>

### Division Expenditures - Detailed Summary

<b>Expenditures</b>	<b>2021 Actual</b>	<b>2022 Adopted</b>	<b>To 8/31</b>	<b>2023 Budget</b>
Services and charges	\$ 6,666.53	\$ 14,500.00	\$ 1,597.44	\$ 14,320.00
<b>Total Expenditures</b>	<b>\$ 6,666.53</b>	<b>\$ 14,500.00</b>	<b>\$ 1,597.44</b>	<b>\$ 14,320.00</b>

# ADMINISTRATION

## INFORMATION TECHNOLOGY DIVISION

### Description

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

#### 2022 Software Implementations:

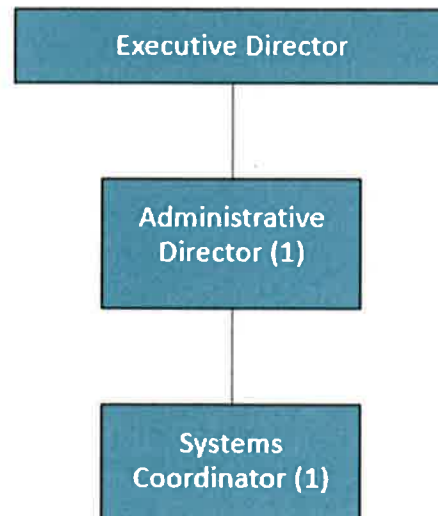
- Implement a District-wide time keeping and scheduling system
- Research, purchase and implement HRIS Software package

### Division Mission and Purpose

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

### Division Goals

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



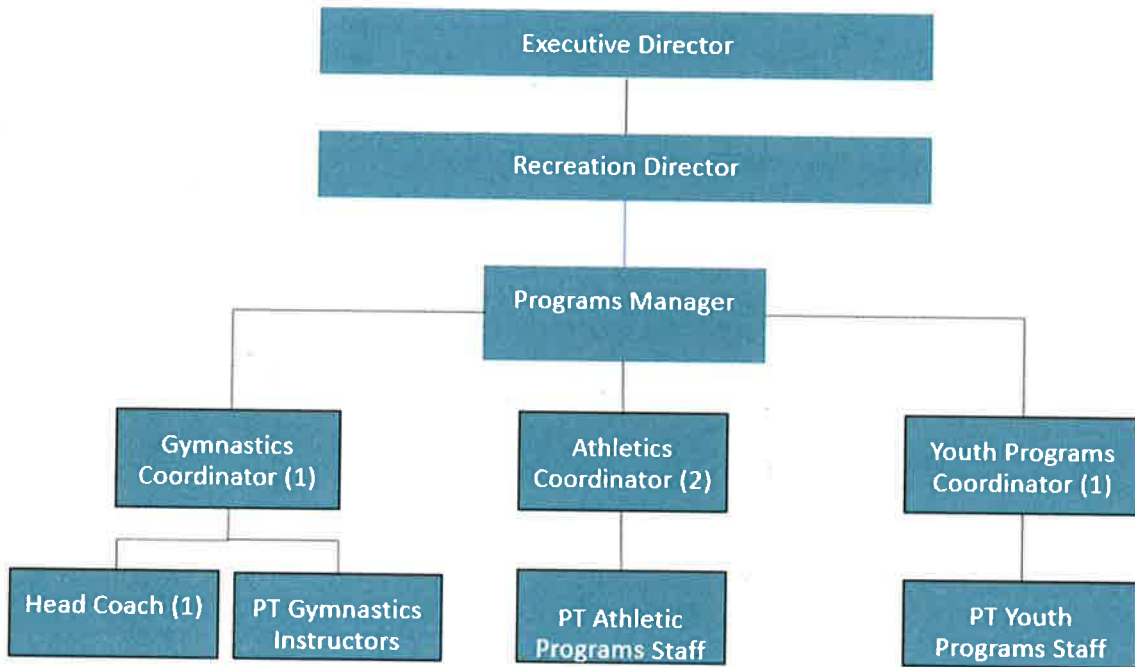
### Division Expenditures - Detailed Summary

Expenditures	2021 Actual	2022 Adopted	To 8/31	2023 Budget
Personnel services	\$ -	\$ -	\$ -	\$ 30,144.49
Material and supplies	\$ 27,260.24	\$ 26,000.00	\$ 29,863.96	\$ 27,000.00
Contract Services	\$ 65,707.73	\$ 69,372.00	\$ 51,997.55	\$ 75,000.00
Services and charges	\$ 99,879.44	\$ 104,081.00	\$ 94,351.53	\$ 118,211.00
<b>Total Expenditures</b>	<b>\$ 192,847.41</b>	<b>\$ 199,453.00</b>	<b>\$ 176,213.04</b>	<b>\$ 250,355.49</b>

# PROGRAMS

## PROGRAMS DEPARTMENT SUMMARY

The Programs Department is comprised of Programs Administration, Athletics Programs, Gymnastics Programs, BMX, and Youth Programs. The Programs Department is responsible for all coordination and administration of programs within these areas. In 2022, the Active Adults Division moved to the Facilities Department and report to the Facilities Manager. In 2023, Kidzone will move to Youth Programs. Please note that all Program Department totals through 2022 will include the Active Adults.

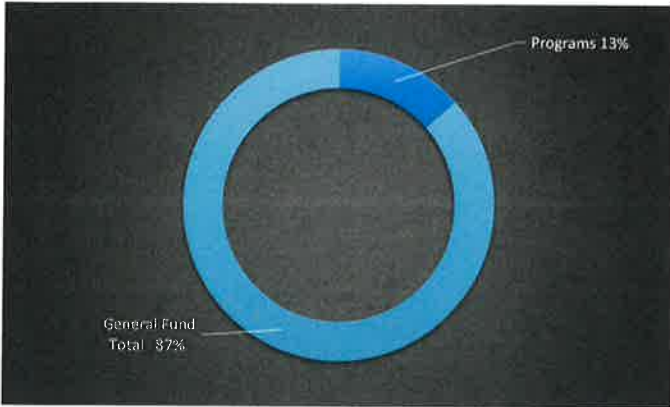


### Department Revenues Summary

Revenues	2021 Actual	2022 Adopted	2023 Budget
General Fund Revenues	\$ 466,345.83	\$ 746,552.37	\$ 778,316.70
<b>Total Revenues</b>	<b>\$ 466,345.83</b>	<b>\$ 746,552.37</b>	<b>\$ 778,316.70</b>

# PROGRAMS

## Department Expenditures



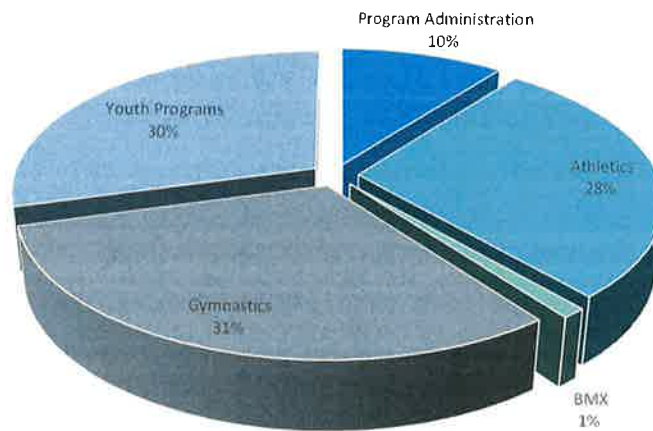
## Department Expenditures by Division

	<b>2023 Budget</b>
Program Administration	\$ 98,888.26
Athletics	\$ 269,758.88
BMX	\$ 10,700.00
Gymnastics	\$ 295,005.70
Youth Programs	\$ 282,499.21
<b>Total</b>	<b>\$ 956,852.05</b>

## Department Expenditures by Classification

<b>Expenditures</b>	<b>2021 Actual</b>	<b>2022 Adopted</b>	<b>2023 Budget</b>
Personnel services	\$ 412,426.21	\$ 654,764.94	\$ 757,382.09
Material and supplies	\$ 36,343.96	\$ 52,286.50	\$ 53,397.50
Contract Services	\$ 32,189.55	\$ 49,388.65	\$ 78,917.71
Services and charges	\$ 43,359.51	\$ 71,684.06	\$ 67,154.75
<b>Total</b>	<b>\$ 524,319.23</b>	<b>\$ 828,124.15</b>	<b>\$ 956,852.05</b>

## 2023 PROGRAM EXPENDITURES



# PROGRAMS

## PROGRAM ADMINISTRATION DIVISION

**Description**

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

### Division Expenditures - Detailed Summary

Programs Administration

<b>Expenditures</b>	<b>2021 Actual</b>	<b>2022 Adopted</b>	<b>To 8/31</b>	<b>2023 Budget</b>
Personnel services	\$ 96,395.43	\$ 137,713.11	\$ 70,278.61	\$ 98,888.26
<b>Total Expenditures</b>	<b>\$ 96,395.43</b>	<b>\$ 137,713.11</b>	<b>\$ 70,278.61</b>	<b>\$ 98,888.26</b>

# PROGRAMS

## ATHLETICS DIVISION

### Description

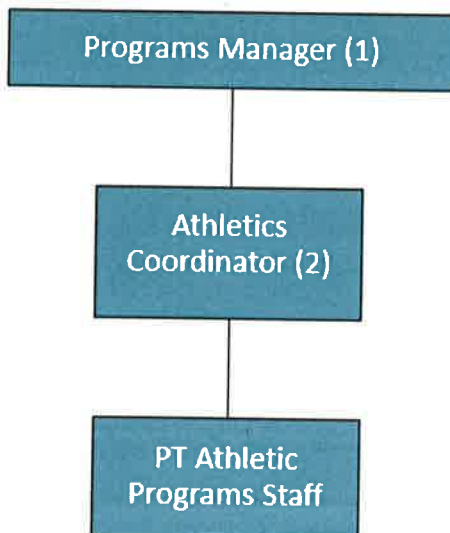
Carbon Valley Parks & Recreation District offers a variety of youth and adult sports programs aimed at increasing physical fitness and promoting social interaction. Offering quality youth and adult sports programs, camps, leagues, and hosting youth sport club practices, games, and tournaments to meet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

### Division Mission and Purpose

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

### Division Goals

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



2.65 FTE

# PROGRAMS

## ATHLETICS DIVISION

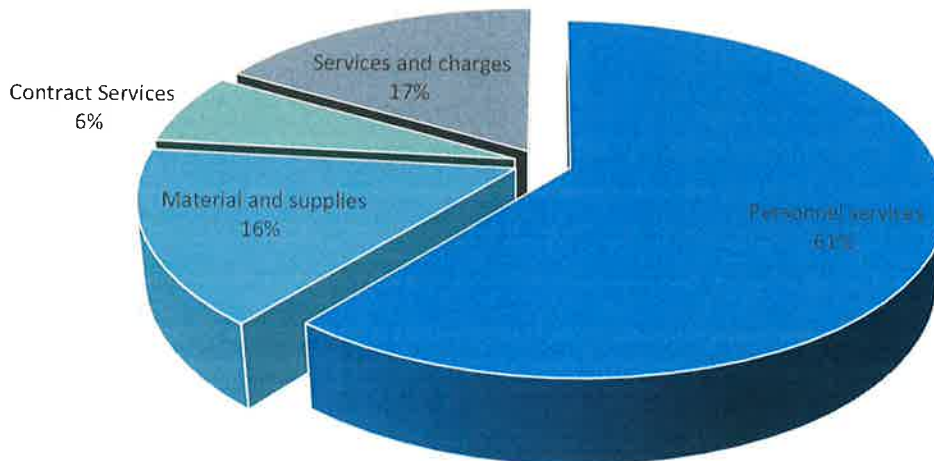
### Division Revenue – Detailed Summary

Athletics				
Revenues	2021 Actual	2022 Adopted	To 8/31	2023 Budget
Charges for Services	\$ 35,053.50	\$ 24,280.00	\$ 15,857.25	\$ 36,284.00
Program Revenue	\$ 133,337.32	\$ 156,066.10	\$ 135,935.57	\$ 209,521.00
Other Revenue	\$ 340.00	\$ 2,196.56	\$ 1,272.00	\$ 900.00
<b>Total Revenues</b>	<b>\$ 168,730.82</b>	<b>\$ 182,542.66</b>	<b>\$ 153,064.82</b>	<b>\$ 246,705.00</b>

### Division Expenditures - Detailed Summary

Expenditures	2021 Actual	2022 Adopted	To 8/31	2023 Budget
Personnel services	\$ 68,026.80	\$ 77,150.95	\$ 72,032.98	\$ 163,760.38
Material and supplies	\$ 21,971.75	\$ 36,864.50	\$ 32,645.30	\$ 42,690.50
Contract Services	\$ 13,767.00	\$ 21,607.00	\$ 12,758.50	\$ 17,845.00
Services and charges	\$ 35,457.20	\$ 30,593.14	\$ 24,652.79	\$ 45,463.00
<b>Total Expenditures</b>	<b>\$ 139,222.75</b>	<b>\$ 166,215.59</b>	<b>\$ 142,089.57</b>	<b>\$ 269,758.88</b>

### 2023 ATHLETICS EXPENDITURES





# PROGRAMS

## GYMNASTICS DIVISION

### Description

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

### Division Mission and Purpose

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

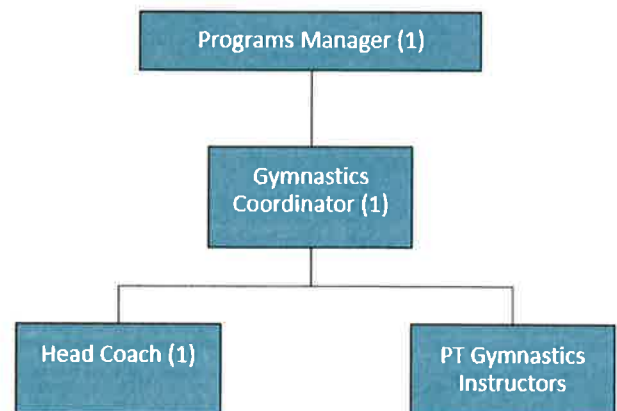
- Development of better coordination and body awareness
- Providing children with the skills to interact within their environment and surroundings
- Perseverance to overcome obstacles and failures
- Basic social learnings such as direction, listening, respecting others, and working/thinking independently

### Division Goals

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



**6.68 FTE**



# PROGRAMS

## GYMNASTICS DIVISION

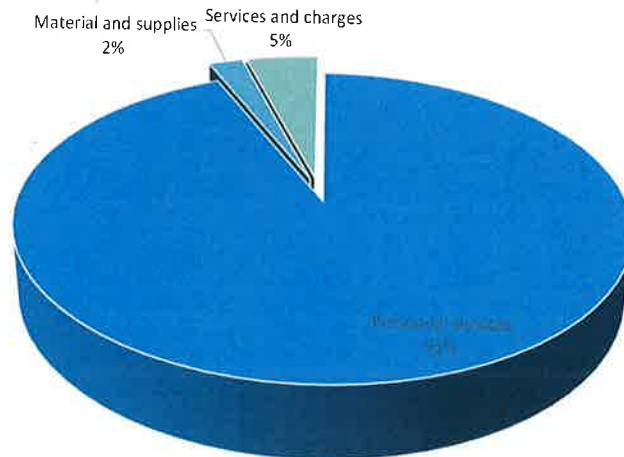
### Division Revenue – Detailed Summary

Revenues	2021 Actual	2022 Adopted	To 8/31	2023 Budget
Charges for Services	\$ 14,085.11	\$ 34,708.00	\$ 26,802.23	\$ 32,039.00
Program Revenue	\$ 190,680.85	\$ 302,368.51	\$ 155,263.35	\$ 281,573.00
Other Revenue	\$ 9,138.49	\$ 18,350.00	\$ 1,405.20	\$ 14,190.00
<b>Total Revenues</b>	<b>\$ 213,904.45</b>	<b>\$ 355,426.51</b>	<b>\$ 183,470.78</b>	<b>\$ 327,802.00</b>

### Division Expenditures - Detailed Summary

Expenditures	2021 Actual	2022 Adopted	To 8/31	2023 Budget
Personnel services	\$ 161,396.74	\$ 248,178.67	\$ 151,210.04	\$ 275,388.95
Material and supplies	\$ 2,137.31	\$ 8,590.00	\$ 750.85	\$ 6,327.00
Services and charges	\$ 5,639.25	\$ 14,144.75	\$ 6,721.51	\$ 13,289.75
<b>Total Expenditures</b>	<b>\$ 169,173.30</b>	<b>\$ 270,913.42</b>	<b>\$ 158,682.40</b>	<b>\$ 295,005.70</b>

2023 GYMNASTICS EXPENDITURES



# PROGRAMS

## YOUTH PROGRAMS DIVISION

### Description

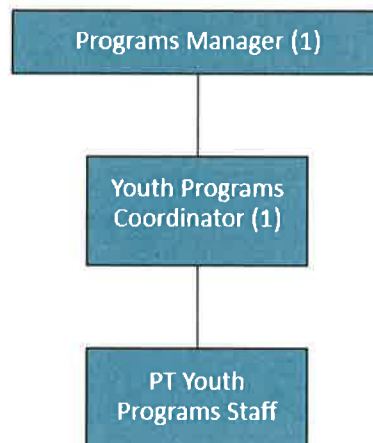
A variety of exciting and affordable programs are offered for youth of all ages. The District strives to provide the community with social, physical, recreational, and educational programs that enrich the lives of children. From summer camp to dance to karate, there's a meaningful and fun program for everyone. In 2023, Kidzone moved from Guest Services to the Youth Programs Division.

### Division Mission and Purpose

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

### Division Goals

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



5.48 FTE

# PROGRAMS

## YOUTH PROGRAMS DIVISION

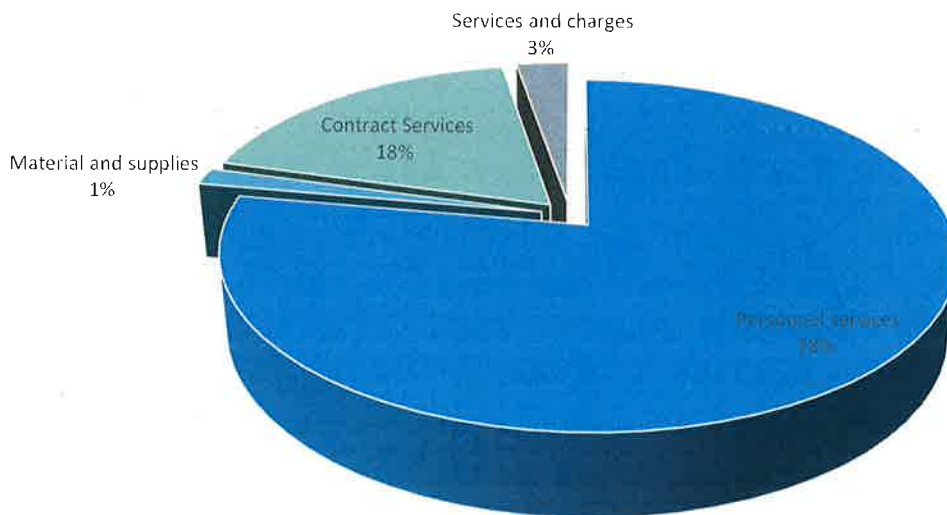
### Division Revenue – Detailed Summary

Revenues	2021 Actual	2022 Adopted	To 8/31	2023 Budget
Charges for Services	\$ -	\$ -	\$ -	\$ 8,220.00
Program Revenue	\$ 66,827.22	\$ 167,391.20	\$ 87,431.21	\$ 185,589.50
<b>Total Revenues</b>	<b>\$ 66,827.22</b>	<b>\$ 167,391.20</b>	<b>\$ 87,431.21</b>	<b>\$ 193,809.50</b>

### Division Expenditures - Detailed Summary

Expenditures	2021 Actual	2022 Adopted	To 8/31	2023 Budget
Personnel services	\$ 30,225.67	\$ 126,451.51	\$ 55,118.07	\$ 219,344.50
Material and supplies	\$ 836.03	\$ 3,290.00	\$ 212.36	\$ 4,380.00
Contract Services	\$ 10,697.55	\$ 14,381.65	\$ 3,296.00	\$ 51,072.71
Services and charges	\$ 465.00	\$ 9,289.37	\$ 4,097.26	\$ 7,702.00
<b>Total Expenditures</b>	<b>\$ 42,224.25</b>	<b>\$ 153,412.53</b>	<b>\$ 62,723.69</b>	<b>\$ 282,499.21</b>

### 2023 YOUTH PROGRAMS EXPENDITURES



# PROGRAMS

## BMX

### Description

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

### Division Revenue – Detailed Summary

<b>Revenues</b>	<b>2021 Actual</b>	<b>2022 Adopted</b>	<b>To 8/31</b>	<b>2023 Budget</b>
Program Revenue	\$ 11,411.14	\$ 8,000.00	\$ 5,000.00	\$ 10,000.00
<b>Total Revenues</b>	<b>\$ 11,411.14</b>	<b>\$ 8,000.00</b>	<b>\$ 5,000.00</b>	<b>\$ 10,000.00</b>

### Division Expenditures - Detailed Summary

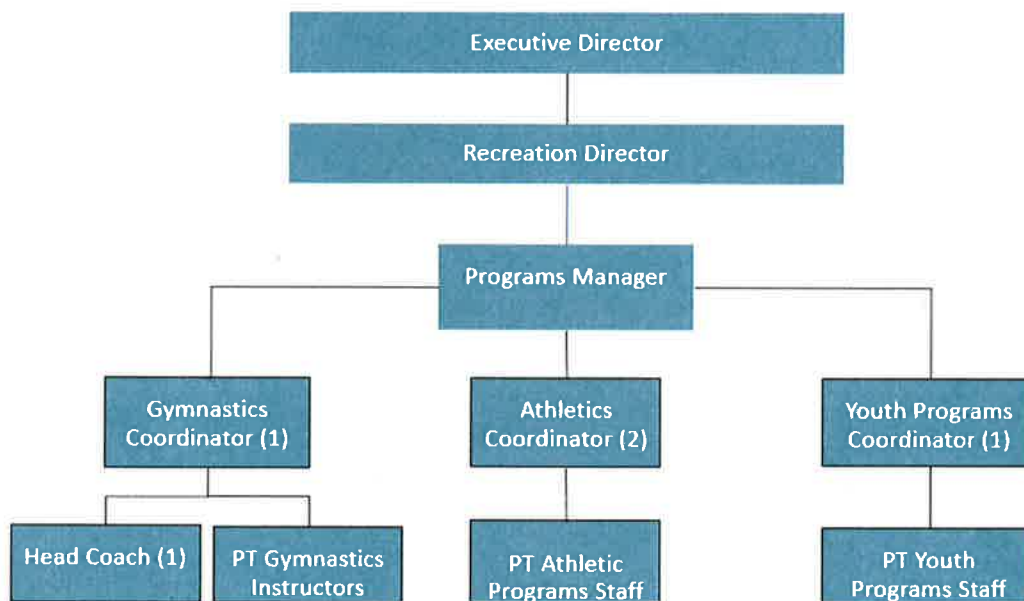
<b>Expenditures</b>	<b>2021 Actual</b>	<b>2022 Adopted</b>	<b>To 8/31</b>	<b>2023 Budget</b>
Contract Services	\$ 7,500.00	\$ 8,000.00	\$ 10,000.00	\$ 10,000.00
Services and charges	\$ 2,605.52	\$ 2,000.00	\$ 1,691.64	\$ 700.00
<b>Total Expenditures</b>	<b>\$ 10,105.52</b>	<b>\$ 10,000.00</b>	<b>\$ 11,691.64</b>	<b>\$ 10,700.00</b>

# FACILITIES

## FACILITIES DEPARTMENT SUMMARY

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

Prior to 2023 the Facilities Department was the Recreation Department; the name change is due to organizational structure shifts within the District.



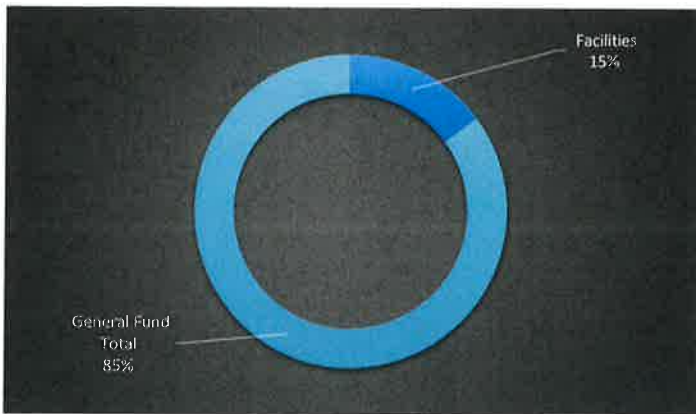
### Department Revenues Summary

Revenues	2021 Actual	2022 Adopted	2023 Budget
General Fund Revenues	\$ 81,387.29	\$ 208,880.00	\$ 260,677.00
<b>Total Revenues</b>	<b>\$ 81,387.29</b>	<b>\$ 208,880.00</b>	<b>\$ 260,677.00</b>

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

# FACILITIES

## Department Expenditures



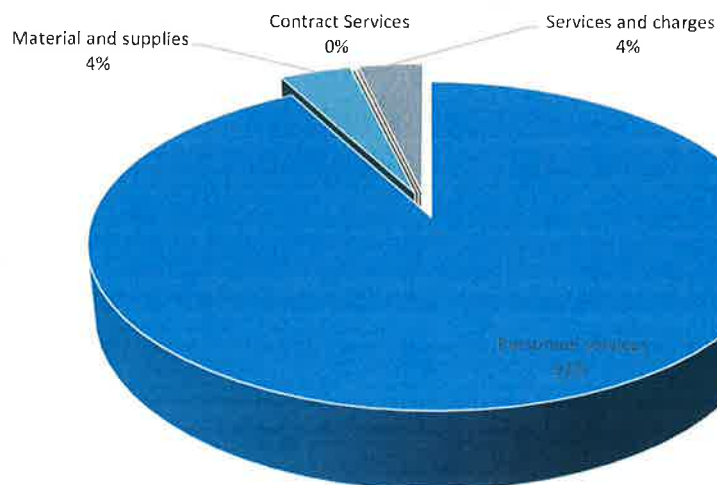
## Department Expenditures by Division

	<b>2023 Budget</b>
Facilities Administration	\$ 104,651.86
Active Adults	\$ 129,628.92
Aquatics	\$ 674,333.61
Fitness and Wellness	\$ 242,030.44
<b>Total</b>	<b>\$ 1,150,644.83</b>

## Department Expenditures by Classification

Expenditures	2021 Actual	2022 Adopted	2023 Budget
Personnel services	\$ 597,989.89	\$ 798,716.80	\$ 1,059,335.88
Material and supplies	\$ 35,621.63	\$ 44,369.00	\$ 47,558.65
Contract Services	\$ -	\$ 1,620.00	\$ 1,400.00
Services and charges	\$ 14,226.19	\$ 31,592.00	\$ 42,350.30
<b>Total Expenditures</b>	<b>\$ 647,837.71</b>	<b>\$ 876,297.80</b>	<b>\$ 1,150,644.83</b>

## 2023 FACILITIES EXPENDITURES



# FACILITIES

## FACILITIES ADMINISTRATION DIVISION

### Description

The Facilities Administration Division tracks the cost of the Facilities Manager position. The Facilities Manager is responsible for all division coordinators and programming in the areas of Active Adults, Aquatics, and Fitness and Wellness. In addition, the Facilities manager will take on the management of The Cove in 2023. The Facilities Manager is a member of the District's leadership team.

### Division Expenditures - Detailed Summary

<b>Expenditures</b>	<b>2021 Actual</b>	<b>2022 Adopted</b>	<b>To 8/31</b>	<b>2023 Budget</b>
Personnel services	\$ 96,476.84	\$ 96,298.56	\$ 66,049.77	\$ 104,651.86
Material and supplies	\$ 30.50	\$ -	\$ -	\$ -
Services and charges	\$ 15.62	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ 96,522.96</b>	<b>\$ 96,298.56</b>	<b>\$ 66,049.77</b>	<b>\$ 104,651.86</b>



# FACILITIES

## ACTIVE ADULTS DIVISION

### Description

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

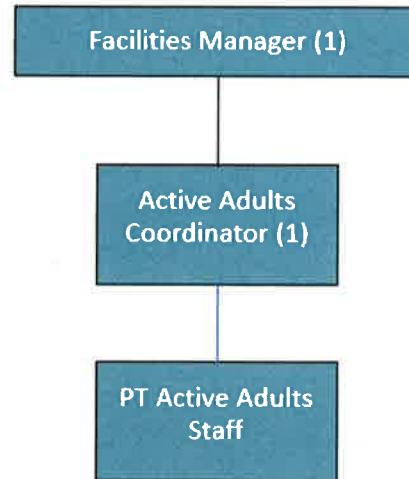
### Division Mission and Purpose

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

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

### Division Goals

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



**2.24 FTE**

# FACILITIES

## ACTIVE ADULTS DIVISION

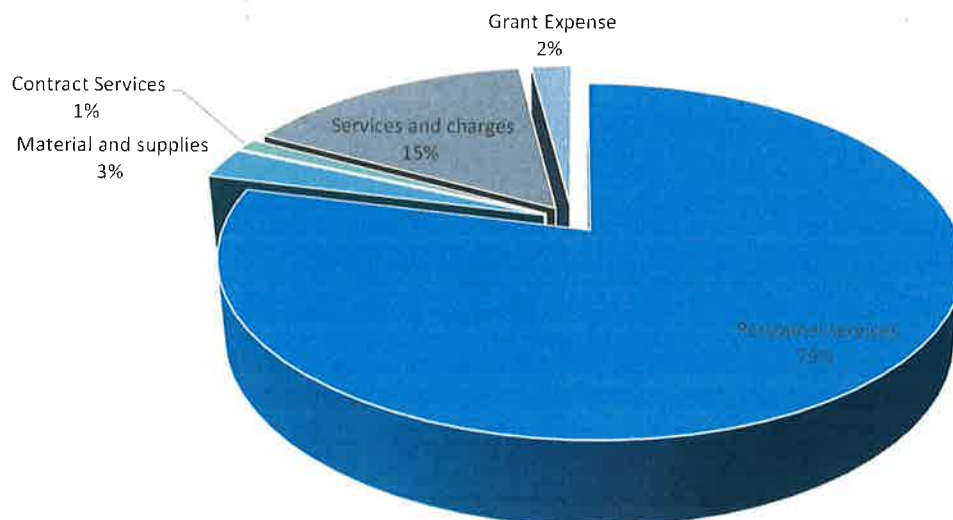
### Division Revenue – Detailed Summary

Revenues	2021 Actual	2022 Adopted	To 8/31	2023 Budget
Grant Revenue	\$ 2,550.00	\$ -	\$ 2,000.00	\$ 2,650.00
Program Revenue	\$ 2,607.20	\$ 33,192.00	\$ 6,084.00	\$ 30,512.00
Other Revenue	\$ 315.00	\$ -	\$ -	\$ -
<b>Total Revenues</b>	<b>\$ 5,472.20</b>	<b>\$ 33,192.00</b>	<b>\$ 8,084.00</b>	<b>\$ 33,162.00</b>

### Division Expenditures - Detailed Summary

Expenditures	2021 Actual	2022 Adopted	To 8/31	2023 Budget
Personnel services	\$ 58,176.79	\$ 63,616.69	\$ 58,367.36	\$ 102,698.92
Material and supplies	\$ 906.36	\$ 3,470.00	\$ 519.98	\$ 3,600.00
Contract Services	\$ 225.00	\$ 5,400.00	\$ -	\$ 1,400.00
Services and charges	\$ 2,217.54	\$ 15,656.80	\$ 5,002.78	\$ 19,280.00
Grant Expense	\$ 4,141.89	\$ -	\$ (90.00)	\$ 2,650.00
<b>Total Expenditures</b>	<b>\$ 65,667.58</b>	<b>\$ 88,143.49</b>	<b>\$ 63,800.12</b>	<b>\$ 129,628.92</b>

2023 ACTIVE ADULTS EXPENDITURES



# FACILITIES

## AQUATICS DIVISION

### Description

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

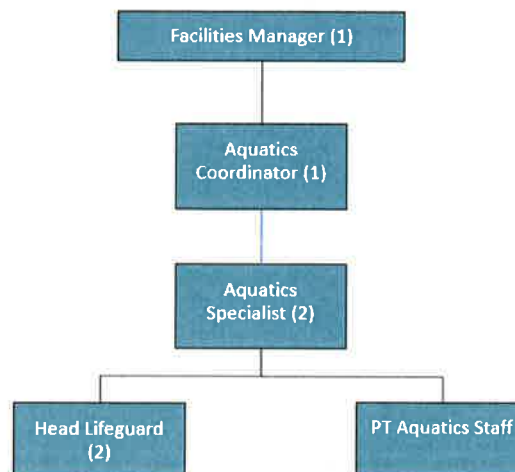
### Division Mission and Purpose

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

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

### Division Goals

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



16.15 FTE

# FACILITIES

## AQUATICS DIVISION

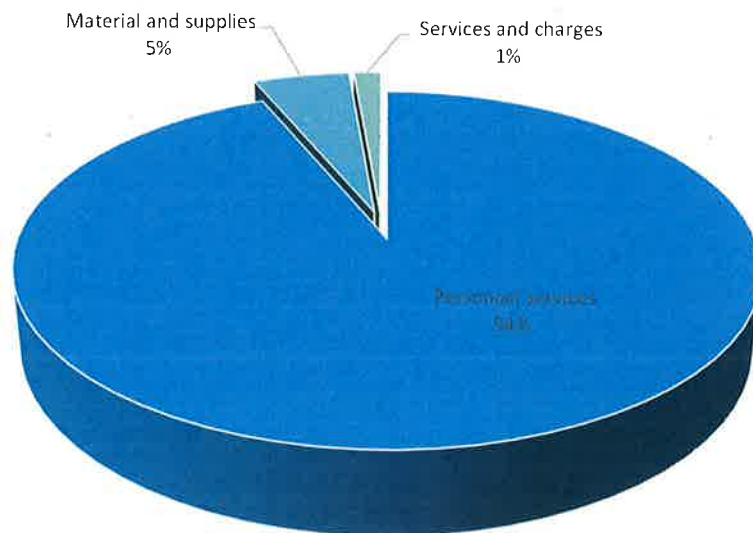
### Division Revenue – Detailed Summary

Revenues	2021 Actual	2022 Adopted	To 8/31	2023 Budget
Charges for Services	\$ -	\$ 15,520.00	\$ 2,846.50	\$ 15,178.00
Program Revenue	\$ 48,389.01	\$ 100,629.00	\$ 47,349.01	\$ 101,248.00
<b>Total Revenues</b>	<b>\$ 48,389.01</b>	<b>\$ 116,149.00</b>	<b>\$ 50,195.51</b>	<b>\$ 116,426.00</b>

### Division Expenditures - Detailed Summary

Expenditures	2021 Actual	2022 Adopted	To 8/31	2023 Budget
Personnel services	\$ 356,120.89	\$ 503,185.68	\$ 308,859.33	\$ 631,226.36
Material and supplies	\$ 23,681.39	\$ 32,479.00	\$ 16,396.04	\$ 33,468.65
Contract Services	\$ -	\$ 1,620.00	\$ -	\$ -
Services and charges	\$ 5,970.28	\$ 22,558.00	\$ 1,755.89	\$ 9,638.60
<b>Total Expenditures</b>	<b>\$ 385,772.56</b>	<b>\$ 559,842.68</b>	<b>\$ 327,011.26</b>	<b>\$ 674,333.61</b>

### 2023 AQUATICS EXPENDITURES



# FACILITIES

## FITNESS & WELLNESS DIVISION

### Description

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

More than 50 different group fitness classes are offered every week including, Les Mills Bodypump, Combat, GRIT and CORE, along with Yoga, Outdoor Fitness, Zumba, Cycling, Aqua fitness, SilverSneakers, and more. Qualified personal trainers are on staff and available to help set goals, personalize a program for and provide feedback and accountability.

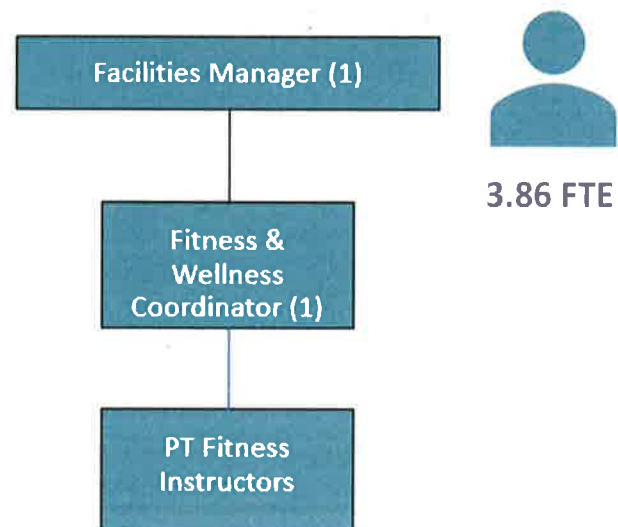
### Division Mission and Purpose

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

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

### Division Goals

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



# FACILITIES

## FITNESS & WELLNESS DIVISION

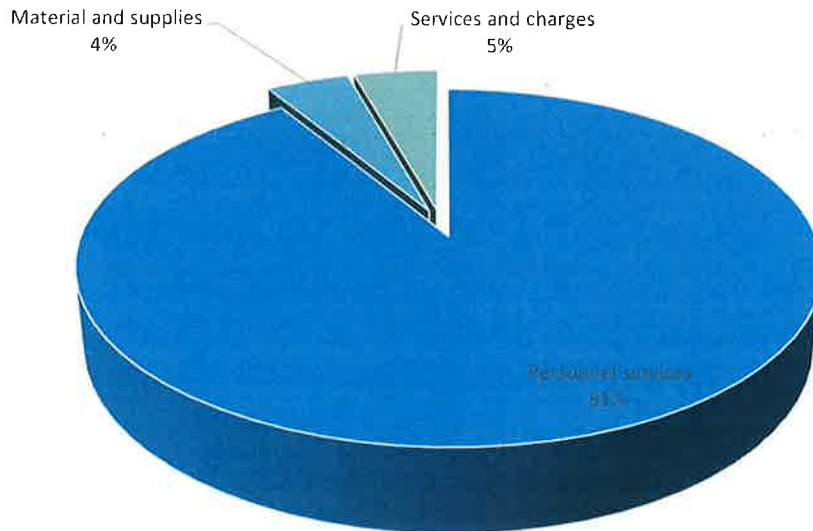
### Division Revenue – Detailed Summary

Revenues	2021 Actual	2022 Adopted	To 8/31	2023 Budget
Charges for Services	\$ 18,111.00	\$ 52,000.00	\$ 18,534.00	\$ 46,500.00
Program Revenue	\$ 14,887.28	\$ 40,731.00	\$ 34,841.10	\$ 64,589.00
Other Revenue	\$ 18.00	\$ -	\$ 138.54	\$ -
<b>Total Revenues</b>	<b>\$ 33,016.28</b>	<b>\$ 92,731.00</b>	<b>\$ 53,513.64</b>	<b>\$ 111,089.00</b>

### Division Expenditures - Detailed Summary

Expenditures	2021 Actual	2022 Adopted	To 8/31	2023 Budget
Personnel services	\$ 145,392.16	\$ 199,232.56	\$ 102,338.44	\$ 220,758.74
Material and supplies	\$ 11,909.74	\$ 11,890.00	\$ 6,051.17	\$ 10,490.00
Services and charges	\$ 8,240.29	\$ 9,034.00	\$ 5,649.86	\$ 10,781.70
<b>Total Expenditures</b>	<b>\$ 165,542.19</b>	<b>\$ 220,156.56</b>	<b>\$ 114,039.47</b>	<b>\$ 242,030.44</b>

2023 FITNESS & WELLNESS EXPENDITURES

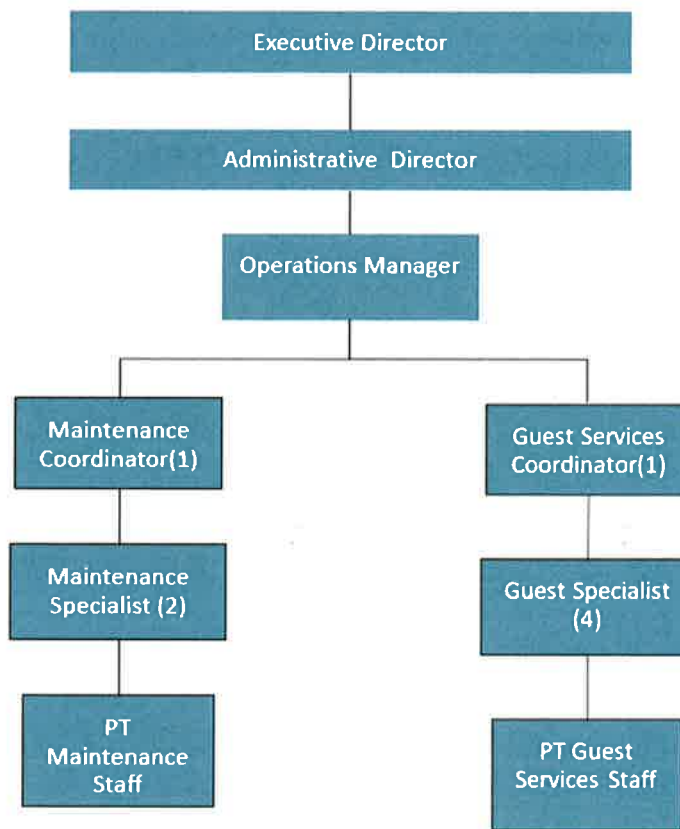


# OPERATIONS

## OPERATIONS DEPARTMENT SUMMARY

The Operations Department consists of Operations Administration, Maintenance Services, Custodial Services, and Guest Services. The Operations Department is responsible for maintaining all facilities, fleet vehicles and grounds along with guest service, cash management, and customer relations functions.

Prior to 2023 the Operations Department was split into the Facilities and Operations Department. In 2023 the Operations Department absorbed the Facilities Department due to organizational structure shifts within the District.



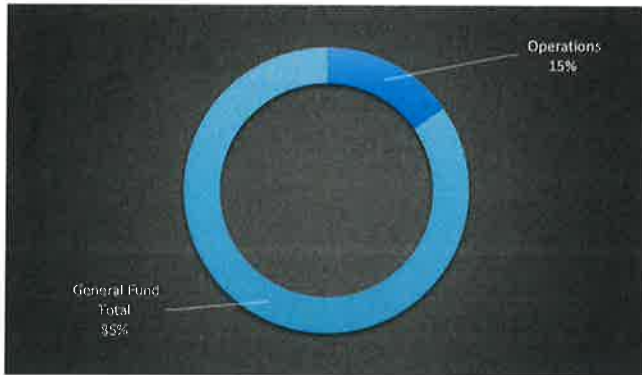
### Department Revenues Summary

<b>Revenues</b>	<b>2021 Actual</b>	<b>2022 Adopted</b>	<b>2023 Budget</b>
General Fund Revenues	\$ -	\$ 693,073.50	\$ 610,168.87
<b>Total Revenues</b>	<b>\$ -</b>	<b>\$ 693,073.50</b>	<b>\$ 610,168.87</b>

\*Please note that 2021 Actuals are reflected in the Facilities Department for the Guest Services Division.

# OPERATIONS

## Department Expenditures



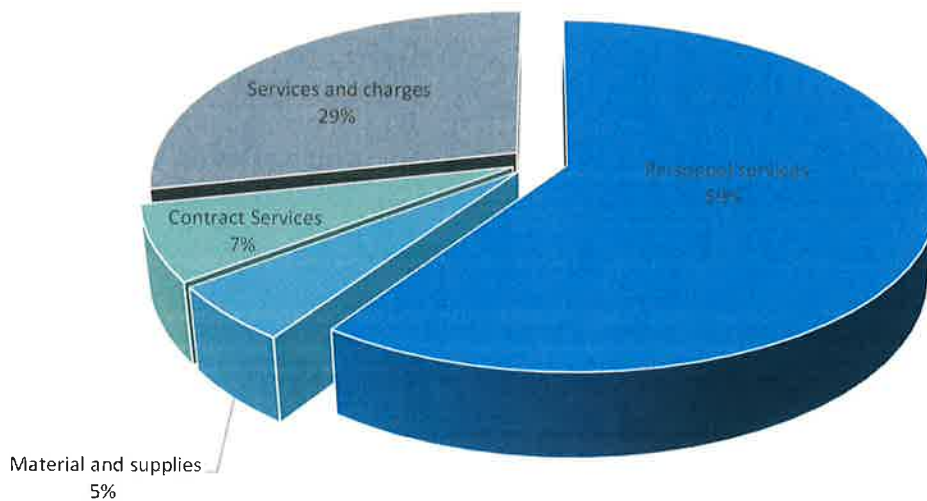
## Department Expenditures by Division

	<b>2023 Budget</b>
Operations Administration	\$ 104,450.65
Maintenance Services	\$ 562,362.54
Custodial Services	\$ 109,200.00
Guest Services	\$ 406,524.28
<b>Total</b>	<b>\$ 1,182,537.47</b>

## Department Expenditures by Classification

<b>Expenditures</b>	<b>2021 Actual</b>	<b>2022 Adopted</b>	<b>2023 Budget</b>
Personnel services	\$ 225,457.52	\$ 743,470.97	\$ 703,228.22
Material and supplies	\$ 46,599.82	\$ 71,249.00	\$ 60,298.00
Contract Services	\$ 16,964.17	\$ 12,000.00	\$ 81,700.00
Services and charges	\$ 321,212.76	\$ 361,628.72	\$ 337,311.25
<b>Total Expenditures</b>	<b>\$ 610,234.27</b>	<b>\$ 1,188,348.69</b>	<b>\$ 1,182,537.47</b>

## 2023 OPERATIONS EXPENDITURES





# OPERATIONS

## OPERATIONS ADMINISTRATION DIVISION

### Description

The Operations Administrative Division tracks the cost of the Operations Manager position. The Operations Manager is responsible for all division coordinators and operations in the areas of Maintenance Services, Custodial Services and Guest Services. The Facility Manager is a member of the District's Leadership Team.

### Division Expenditures - Detailed Summary

<b>Expenditures</b>	<b>2021 Actual</b>	<b>2022 Adopted</b>	<b>To 8/31</b>	<b>2023 Budget</b>
Personnel services	\$ 64,712.28	\$ 92,216.30	\$ 63,552.89	\$ 104,450.65
Material and supplies	\$ -	\$ 50.00	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ 64,712.28</b>	<b>\$ 92,266.30</b>	<b>\$ 63,552.89</b>	<b>\$ 104,450.65</b>

# OPERATIONS

## MAINTENANCE SERVICES DIVISION

### Description

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

### Division Mission and Purpose

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

### Division Goals

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



3.52 FTE

Facilities Manager

Maintenance Coordinator(1)

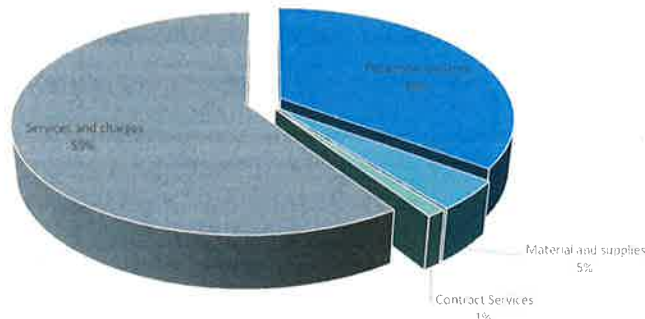
Maintenance Specialist (2)

PT Maintenance Staff

### Division Expenditures - Detailed Summary

Expenditures	2021 Actual	2022 Adopted	To 8/31	2023 Budget
Personnel services	\$ 160,745.24	\$ 111,566.86	\$ 97,012.12	\$ 197,487.54
Material and supplies	\$ 46,599.82	\$ 32,650.00	\$ 19,930.68	\$ 24,450.00
Contract Services	\$ 16,964.17	\$ 12,000.00	\$ 50,348.31	\$ 6,700.00
Services and charges	\$ 321,212.76	\$ 325,618.72	\$ 210,044.70	\$ 333,725.00
<b>Total Expenditures</b>	<b>\$ 545,521.99</b>	<b>\$ 481,835.58</b>	<b>\$ 377,335.81</b>	<b>\$ 562,362.54</b>

2023 MAINTENANCE SERVICES EXPENDITURES



# OPERATIONS

## CUSTODIAL SERVICES DIVISION

### Description

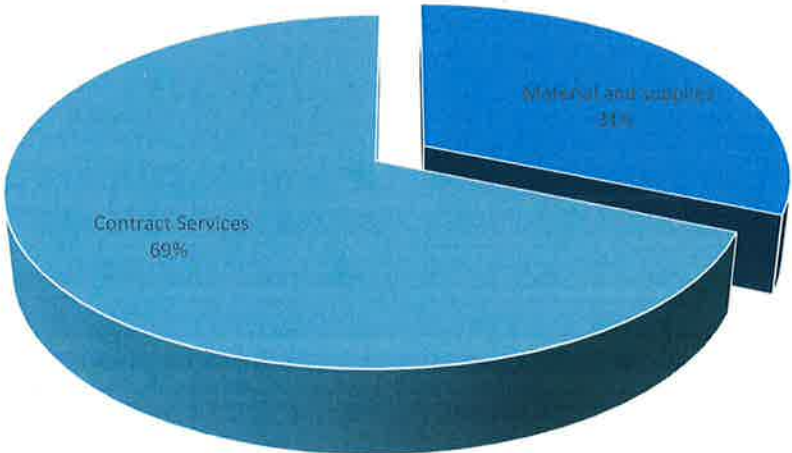
The Custodial Services Division is responsible for all cleaning and maintenance of District facilities. In 2022, the District entered into a custodial contract for all custodial services.

### Division Expenditures - Detailed Summary

<b>Expenditures</b>	<b>2021 Actual</b>	<b>2022 Adopted</b>	<b>To 8/31</b>	<b>2023 Budget</b>
Personnel services	\$ -	\$ 88,213.28	\$ 5,713.05	\$ -
Material and supplies	\$ -	\$ 36,500.00	\$ 13,753.34	\$ 34,200.00
Contract Services	\$ -	\$ -	\$ 2,880.00	\$ 75,000.00
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ 124,713.28</b>	<b>\$ 22,346.39</b>	<b>\$ 109,200.00</b>

\*Please note that 2021 Actuals, amounts are reflected in the Maintenance Services Division.

### 2023 CUSTODIAL SERVICES EXPENDITURES



# OPERATIONS

## GUEST SERVICES DIVISION

### Description

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

### Division Goals

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



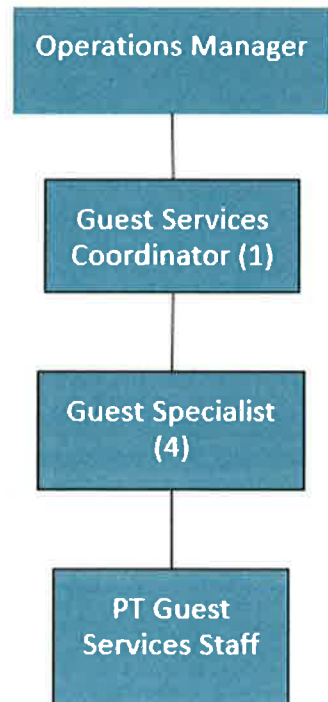
**12.76 FTE**

### Division Mission and Purpose

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

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

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



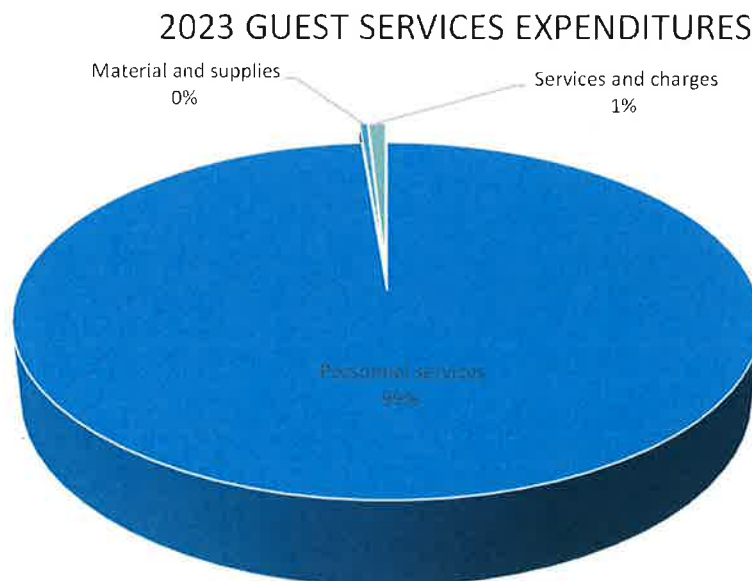
# OPERATIONS

## GUEST SERVICES DIVISION

### Division Revenue – Detailed Summary

Revenues	2021 Actual	2022 Adopted	To 8/31	2023 Budget
Charges for Services	\$ 419,709.26	\$ 674,907.50	\$ 457,756.07	\$ 601,374.00
Other Revenue	\$ 9,852.41	\$ 10,052.00	\$ 10,572.94	\$ 8,794.87
<b>Total Revenues</b>	<b>\$ 429,561.67</b>	<b>\$ 684,959.50</b>	<b>\$ 468,329.01</b>	<b>\$ 610,168.87</b>

### Division Expenditures - Detailed Summary



Expenditures	2021 Actual	2022 Adopted	To 8/31	2023 Budget
Personnel services	\$ 306,289.02	\$ 359,084.83	\$ 230,156.46	\$ 401,290.03
Material and supplies	\$ 1,565.22	\$ 1,294.00	\$ 3,631.14	\$ 1,648.00
Services and charges	\$ 3,187.83	\$ 36,010.00	\$ 3,666.99	\$ 3,586.25
<b>Total Expenditures</b>	<b>\$ 311,042.07</b>	<b>\$ 396,388.83</b>	<b>\$ 237,454.59</b>	<b>\$ 406,524.28</b>

# NON-DEPARTMENTAL

## NON-DEPARTMENTAL DEPARTMENT SUMMARY

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

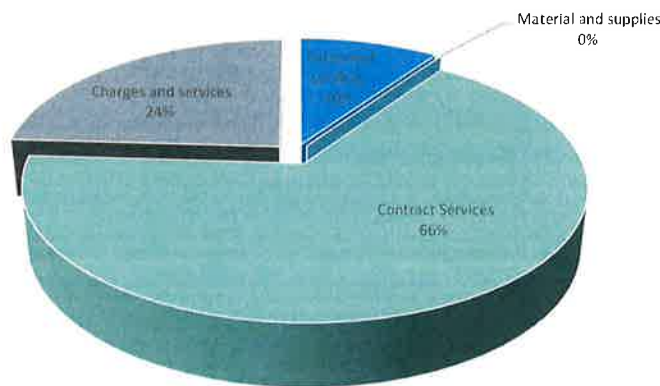
### Department Revenues Summary

Revenues	2021 Actual	2022 Adopted	2023 Budget
General Fund Revenues	\$ 4,039,433.36	\$ 3,621,213.89	\$ 4,844,309.86
<b>Total Revenues</b>	<b>\$ 4,039,433.36</b>	<b>\$ 3,621,213.89</b>	<b>\$ 4,844,309.86</b>

### Department Expenditures by Classification

Expenditures	2021 Actual	2022 Adopted	2023 Budget
Personnel services	\$ -	\$ 44,000.00	\$ 40,000.00
Material and supplies	\$ 394.34	\$ -	\$ -
Contract Services	\$ 218,609.61	\$ 214,001.78	\$ 274,915.00
Charges and services	\$ 56,477.87	\$ 73,012.62	\$ 100,133.00
Capital Outlay	\$ 25,449.37	\$ 35,000.00	\$ -
<b>Total Expenditures</b>	<b>\$ 300,931.19</b>	<b>\$ 366,014.40</b>	<b>\$ 415,048.00</b>

2023 NON-DEPARTMENTAL EXPENDITURES



# OTHER FUNDS

## 2023 CONSERVATION TRUST FUND SUMMARY

The Conservation Trust Fund is a special revenue fund. This fund tracks the monies received from the Colorado Department of Local Affairs (DOLA) from the States lottery fund distribution, which are received quarterly. These funds are required to be used on specific projects associated with parks and recreation. The District plans to receive approximately \$180,000 in revenue in 2023.

Of these funds, the District plans to use \$30,000 in 2023 to add additional equipment to the weight room based on the new layout. Encumbered funds can be used through resolution, once specific projects are determined that fall into the criteria of use defined by DOLA.



2022 Gymnasium Remodel



# OTHER FUNDS

## 2023 CAPITAL IMPROVEMENT PROJECT FUND

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

During 2022, the District transferred \$612,698 from the General Fund to the CIP Fund as budgeted. Also, in 2022 an additional \$1,758,916.40 was transferred over from the 2022 Lease Agreement, these funds will be used to pay for the new Senior Center/Administration renovation project. At the end of 2022, an estimated assigned fund balance of \$3,488,188 will roll over to the beginning balance of 2023. These funds will be assigned by the Board of Directors for the below listed projects. In 2023, a budget of \$2,757,000 will be transferred from the General Fund to the CIP fund. Part of this transfer, \$1,756,999.61 is from the 2022 Capital Lease proceeds that will be used to pay for the senior center/admin building renovations.

In 2022, the District budgeted the projects below. Most projects have been completed or will be complete by the end of 2022. Any incomplete projects will roll over into the 2023 budget through a budget amendment approved by the Board of Directors. The projects include:

<b>2022 Capital Improvement Projects</b>	
Recreation Center - Water Slide Stairs Repair	\$ 15,000.00
Recreation Center - Exterior Paint	25,000.00
Recreation Center - Outdoor Lighting Update	15,000.00
Recreation Center - KidsZone	70,000.00
Recreation Center - Common Areas and Offices	20,000.00
Recreation Center - Front Entrance	80,000.00
Recreation Center - Perimeter Fence	25,000.00
Recreation Center - Fitness/Mind Body Remodel	35,000.00
	<b>\$ 285,000.00</b>



# OTHER FUNDS

In 2023 the District has budgeted the following projects:

## **2023 Capital Improvement Projects**

Recreation Center - Front Entrance	\$ 740,000.00
Recreation Center - Improved Usage Feasibility Study	35,000.00
Senior Center/Admin Building - Renovation	2,100,000.00
	<b>\$ 2,875,000.00</b>

### **Recreation Center – Front Entrance: \$740,000**

- Remodel the front lobby with a new entrance into the recreation center and a designated exit only with the current doors. The new entrance will better serve customers as they enter and approach the front desk while also addressing safety concerns of viewpoints entering the facility. This project was started in 2022 using \$80,000 if the original \$280,000 budgeted using CIP funds, however, due to construction price increases and design changes the project was more expensive and lengthier than originally planned.

### **Recreation Center – Improved Usage Feasibility: \$35,000**

- Working with an architect to determine what improvement options are available at the current recreation center. The District will be looking at how we can make better use of the space we have at the current recreation center.



### **Senior Center/Admin Building - Renovation: \$2,100,000**

- Renovation of the previous Firestone Town Hall building. This renovation will become the new Senior Center and Administration Building for the District.



2022 Capital Improvement Projects

# APPENDIX

## 2022 BUILDING LEASE PAYMENT SCHEDULE

Period Ending	Principal	Coupon	Interest	Debt Service
12/01/2022			20,473.83	20,473.83
12/01/2023	130,000	3.270%	80,115.00	210,115.00
12/01/2024	135,000	3.270%	75,864.00	210,864.00
12/01/2025	140,000	3.270%	71,449.50	211,449.50
12/01/2026	145,000	3.270%	66,871.50	211,871.50
12/01/2027	145,000	3.270%	62,130.00	207,130.00
12/01/2028	150,000	3.270%	57,388.50	207,388.50
12/01/2029	155,000	3.270%	52,483.50	207,483.50
12/01/2030	160,000	3.270%	47,415.00	207,415.00
12/01/2031	165,000	3.270%	42,183.00	207,183.00
12/01/2032	170,000	3.270%	36,787.50	206,787.50
12/01/2033	180,000	3.270%	31,228.50	211,228.50
12/01/2034	185,000	3.270%	25,342.50	210,342.50
12/01/2035	190,000	3.270%	19,293.00	209,293.00
12/01/2036	195,000	3.270%	13,080.00	208,080.00
12/01/2037	205,000	3.270%	6,703.50	211,703.50
	2,450,000		708,808.83	3,158,808.83

- Capital lease information can be found on page 29.

# APPENDIX

## GLOSSARY

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

# APPENDIX

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

# APPENDIX

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

# APPENDIX

## INTERGOVERNMENTAL AGREEMENTS

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### City of Dacono

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

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

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

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

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

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

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

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

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

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

# APPENDIX

## Town of Frederick

On April 27, 2006 (updated and renewed on November 17, 2021), the District and the Town of Frederick (Town) entered into an intergovernmental agreement to set forth the general understandings of the Parties regarding their relationship and their provision of recreation facilities and services within the Town and the District. The District and the Town acknowledge and agree that they will have the following general responsibilities with respect to the following matters of mutual interest to the District and the Town:

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

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

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

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

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

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

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

The term of this agreement will remain in effect until December 31, 2024, unless sooner terminated by mutual written agreement.

# APPENDIX

## Town of Firestone

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

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

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

The Town will own and develop the Firestone Trail.

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

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

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

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



# APPENDIX

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

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

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

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

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

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

# 2023 MILL LEVY CERTIFICATION & RESOLUTION

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

	2021 Budgeted	2022 Estimated	2023 Adopted
<b>Assessed Valuation - Weld County</b>			
Residential	\$ 302,809,050	\$ 342,979,170	\$ 351,625,080
Commercial	149,042,950	163,813,830	173,829,170
Industrial	57,172,470	53,013,840	59,749,410
Agricultural	1,043,880	1,126,510	1,043,490
Vacant Land	16,669,920	2,108,930	16,248,810
State Assessed	53,721,850	72,333,510	69,112,520
Other	313,058,530	300,730,150	676,901,450
	<u>893,518,650</u>	<u>936,105,940</u>	<u>1,348,509,930</u>
Adjustments	(73,017,671)	(191,577,338)	(342,970,065)
Certified Assessed Value	<u>\$ 820,500,979</u>	<u>\$ 744,528,602</u>	<u>\$ 1,005,539,865</u>
<b>Mill Levy</b>			
General Fund	4.427	4.427	4.427
Total Mill Levy	<u>4.427</u>	<u>4.427</u>	<u>4.427</u>
<b>Property Taxes</b>			
General Fund	\$ 3,632,358	\$ 3,296,028	\$ 4,451,525
Levied property taxes	<u>3,632,358</u>	<u>3,296,028</u>	<u>4,451,525</u>
Budget Property Taxes	<u>\$ 3,632,358</u>	<u>\$ 3,296,028</u>	<u>\$ 4,451,525</u>
<b>Budget Property Taxes</b>			
General Fund	\$ 3,632,358	\$ 3,296,028	\$ 4,451,525
Total Budget Property Taxes	<u>\$ 3,632,358</u>	<u>\$ 3,296,028</u>	<u>\$ 4,451,525</u>

# 2023 MILL LEVY CERTIFICATION & RESOLUTION

## 2023 PROPERTY TAX SUMMARY

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### RESOLUTION NO. 2022-6

#### RESOLUTION TO SET MILL LEVIES

**A RESOLUTION LEVYING GENERAL PROPERTY TAXES, PURSUANT TO SECTION 39-1-111, C.R.S., FOR THE YEAR 2022, TO HELP DEFRAY THE COSTS OF GOVERNMENT FOR THE CARBON VALLEY PARKS AND RECREATION DISTRICT, WELD COUNTY, COLORADO, FOR THE 2023 BUDGET YEAR**

- A. The Board of Directors of the Carbon Valley Parks and Recreation District (the "District") has certified the mill levy on November 16, 2022 and adopted an annual budget in accordance with the Local Government Budget Law, on November 16, 2022.
- B. The amount of money necessary to balance the budget for general operating expenses from property tax revenue is 4,451,525.

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

- 1. That for the purpose of meeting all general operating expenses of the District during the 2023 budget year, there is hereby levied tax of 4.427 mills upon each dollar of the total evaluation for assessment of all taxable property within the District for the 2022 budget year.
- 2. That the District Accountant is hereby authorized and directed to immediately certify to the Board of County Commissioners of Weld County, Colorado, the mill levies for the District as hereinabove determined and set forth in the attached Certification of Mill Levies.

# 2023 MILL LEVY CERTIFICATION & RESOLUTION

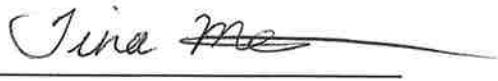
Adopted this 16<sup>th</sup> day of NOVEMBER, 2022

Carbon Valley Parks and Recreation District

By: 

Board of Directors, President

Attest:

By: 

Board of Directors, Secretary

# 2023 MILL LEVY CERTIFICATION & RESOLUTION

I, William Haid, hereby certify that I am a Director and the duly elected and qualified representative of the Carbon Valley Parks and Recreation District, and that the foregoing is a true and correct copy of the Certification of Mill Levies for the budget year 2022, duly adopted at a meeting of the Board of Directors of the Carbon Valley Parks and Recreation District held on the 16<sup>th</sup> day of NOVEMBER, 2022.



Name and Title

WILLIAM HAID, PRESIDENT