

## 2022 Budget Transmittal

### Budget Timeline:

- October 15 First Draft available to BOD for review
- October 28 BOD meeting, BOD reviews first draft.
- November 18 BOD meeting, BOD reviews second draft
- December 1 Notice to public within Montrose Daily Press that the budget is available for public review. Budget presented and available for public review in the lobby of the CRC and on MRD Website
- December 9 BOD meeting, Public Hearing for MRD 2022 Budget – Mill levy certification, budget adoption  
2021 Amended Budget adoption
- December 15 Certification of MRD Mill Levy presented to Montrose County Commission
- January 31 MRD Budget submission deadline to DOLA

### FUND DEFINITIONS

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

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

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

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

70 SALES TAX REVENUE FUND is for the collection of the proceeds of the .3% sales and use tax (pursuant to the CoM / MRD IGA, restricted to paying on the Certificates of Participation used to fund the CRC, committed to be paid through 2039. Lease purchase payments are made twice per year, approximately range of \$500-\$800,000 in May, and approximately \$1.38m in November.

**Summary of Budget Document**

The Montrose Recreation District continues in its mission and purpose to provide, manage and maintain quality recreational facilities, programs, and services, which will enhance the learning, leisure and recreation opportunities that promote a healthy community.

During budget year 2022, the Montrose Recreation District will provide general public recreation services to District residents and visitors. In budgeting, the District conforms to generally accepted accounting principles and uses a modified accrual system of accounting. The budget is balanced as required by state law. Reviewers will see a 3-year history in addition to the (proposed) adopted budget for the current year, as required when the budget is filed with the State of Colorado, Department of Local Affairs.

As an additional note, a 2021 Supplemental Budget adoption is required as well, as the District received revenues in abundance of its original budget adopted in December, 2020. The additional revenues come primarily through increased property taxes, grants collected via intergovernmental revenue (primarily from the CO Dept. of Local Affairs Coronavirus Relief Funds), and increases in participation in recreation activities. Those supplemental changes have been detailed separately.

In 2021, the District renewed its focus around intentionally defining costs of services, and has a new cost recovery policy/program that it will begin to implement in 2022. It will continue to be refined, in terms of how to accomplish specific cost recovery and citizen level of investment goals. The level of investment and cost of services continuum chart is included at the end of this packet.

General Fund	Admin	CRC	Concessions	Rec Programs	Field House	Parks Maintenance	Marketing	Total
Revenues	2,993,233	1,176,905	38,000	217,983	152,078	-	-	4,578,199
Expenses	1,861,173* Excludes \$302,000 Transfer	1,754,438	23,860	177,858	251,442	327,034	109,594	4,505,399* Excludes \$302,000 Transfer
Subsidy or Earnings	\$1,132,060	(\$557,533)	\$14,140	\$40,125	(\$99,364)	(\$327,034)	(\$109,594)	\$72,800
Cost Recovery	161%	67%	159%	122%	60%	0%	0%	102%

The 2022 General Fund budget reflects the following:

Chart 1, Revenue Sources 2022 Budget

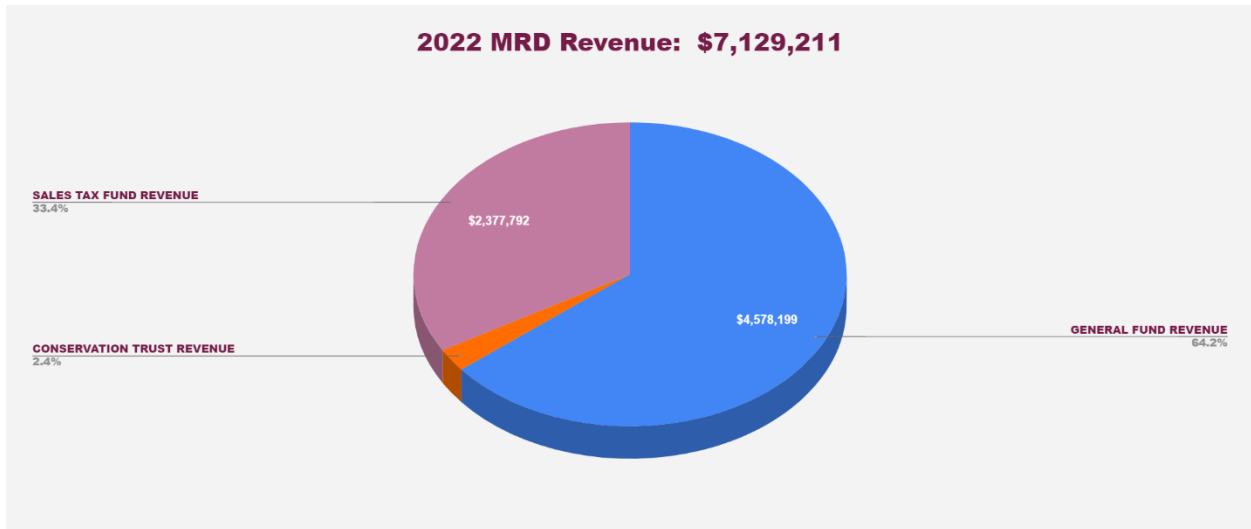


Chart 2, Expenses 2022 Budget

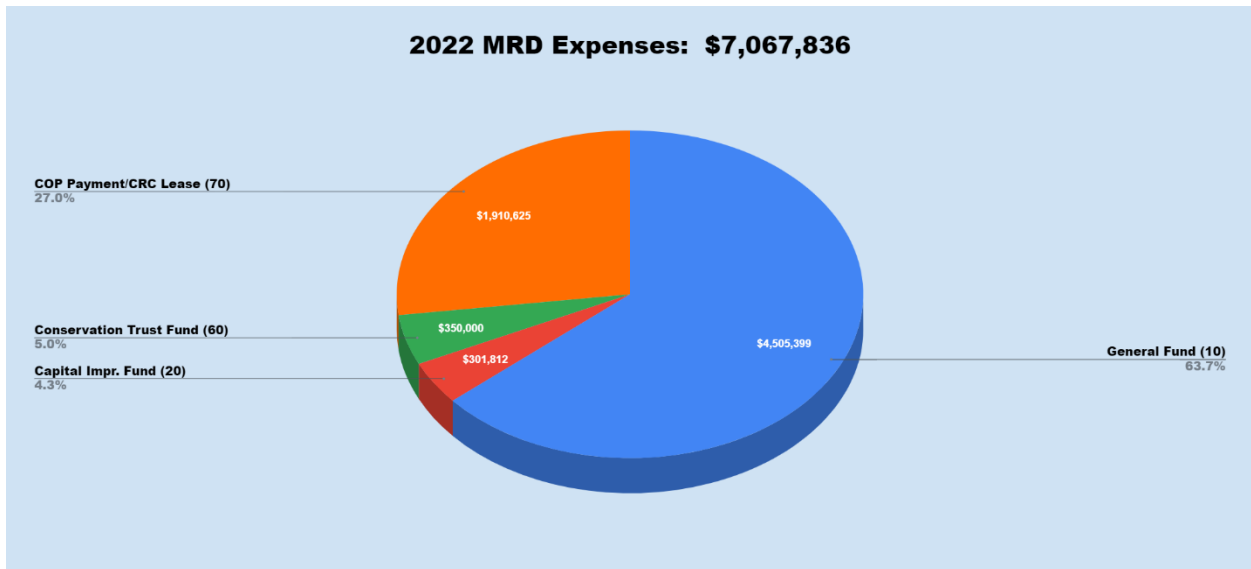


Chart 3, Revenue Sources 2022 Budget

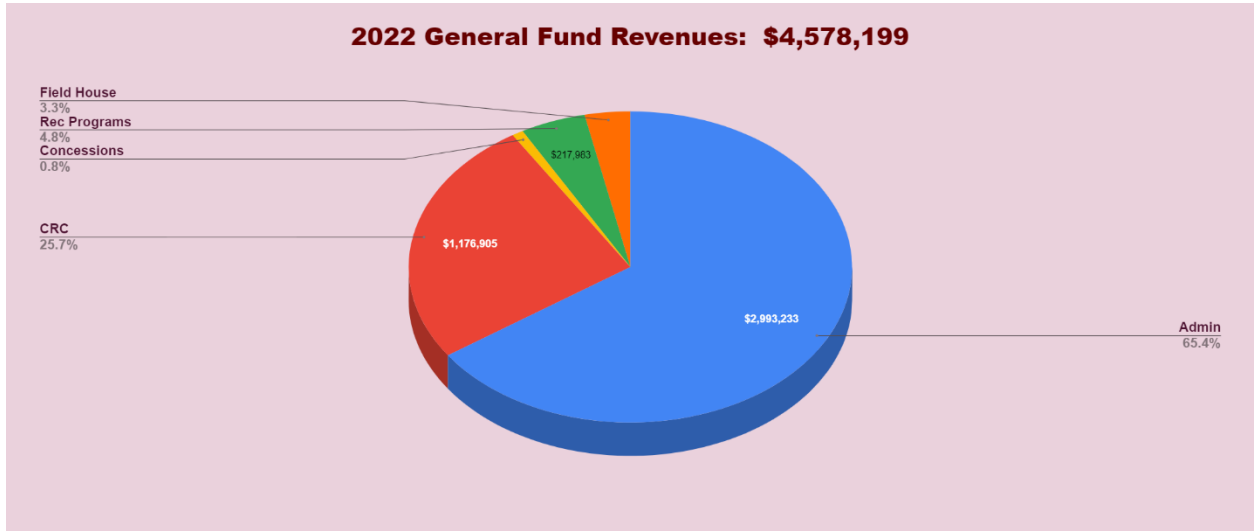
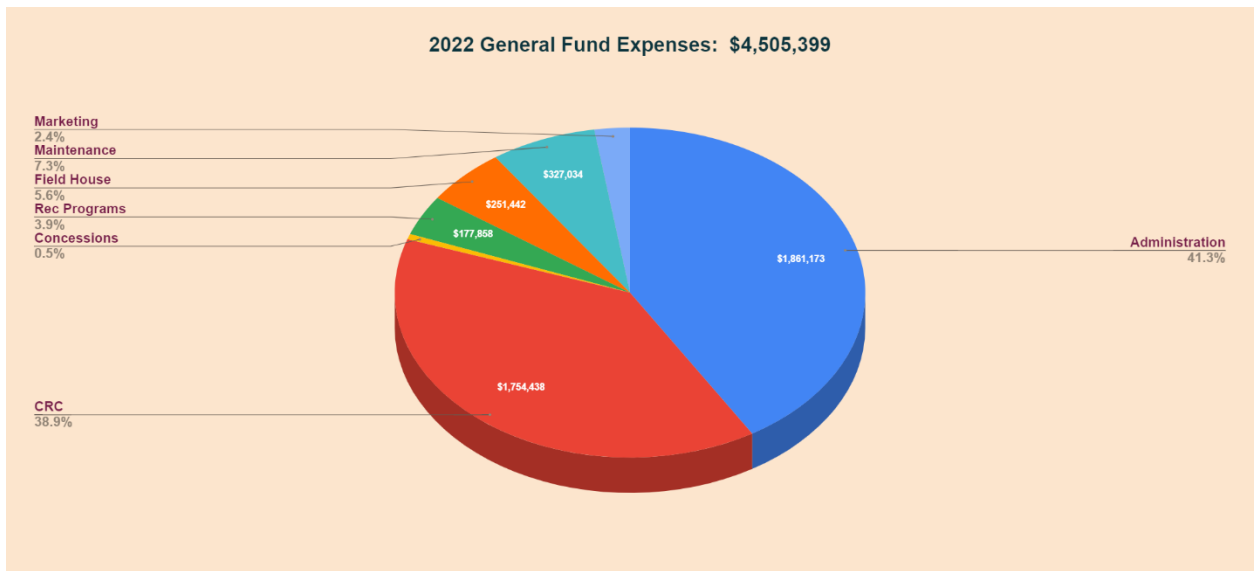


Chart 4, Expenses 2022 Budget



## **KEY TRENDS**

### **Revenues**

Overall tax collections continue to rise, though slower than in recent years. Taking a conservative approach, property tax revenues may hold steady in 2022 with a mill levy certification at the current 4.5 rate. The final budget enables a 5.0 rate, increasing the property tax revenues somewhat less than \$265,000. Sales tax revenues are projected to rise at a conservative 4.0% rate from 2021 to 2022. Sales tax revenues are collected to pay the Certificates of Participation issued for the construction of the Community Recreation Center (payment is scheduled to be \$1,910,625). The budget packet contains the 2022 Lease-Purchase Supplemental Schedule and Lease Renewal. Overall Admin revenues reduce 4.0 percent, mostly attributed to the surge in revenues in 2021 from CARES/CVRF.

The starting point for planning most operating revenue items in 2022 was for a no-growth budget, holding steady to the 2021 approved budget. This quickly proved challenging given a number of needs: accommodating the increases to costs of supplies, materials and services to the District; rising costs to the Colorado minimum wage; accommodating the annual 4% compensation adjustments. Primarily though, the 2021 budget was developed during the height of the COVID-19 pandemic, and planned for a conservative 20% increase in operations over 2020. In reality, recreation program participation rebounded quickly and mostly surpassed 2019 participation rates, and facility uses rebounded to within 80% of peak 2019 uses after a slow beginning in Q1 of 2021. Therefore, an amended 2021 was necessary, and provided a new starting and base target for 2022 budget growth and balancing. Total General Fund revenues are \$4,578,199, up 5.1% from 2021 Amended Budget.

### **Community Recreation Center**

Within the CRC, General Admission, Annual Passes, and Punch cards are the largest items of note that have surpassed the 2021 budget, and are expected to continue rising in 2022. The CRC's 2021 Year End Projected (YEP) Revenue is set to perform 14% over 2021's budget, and to increase 9% more in 2022. That is still only 70% of the 2019 peak.

### **Concessions**

Concessions revenues in 2021 were below expectations but are expected to rebound to 80% of 2019 levels, as resale items will become the first service category to undergo pricing adjustments from the Cost Recovery / Cost of Service project.

### **Field House**

The Field House 2021 expected Year End Projected revenues were 15% lower than the 2021 budget, and the 2022 Budget projects an overall 40% reduction from 2021, due to the expiration of the \$80,000 NRPA grant, as well as "lost" admission revenues since the inclusion of FH admission into CRC membership.

## **Programming**

2021 Year End Projections yielded 15% growth in Recreation Programs over the original budget, and 3% further growth is expected in 2022. This figure is still only 87% of the 2019 peak that staff seeks to regain.

## **General Fund, Trends, Continued**

### **Expenses**

Total General Fund expenses are \$4,505,399, up \$527,753 increase from the 2021 Amended Budget. Removing the capital projects transfers to other funds, this is a 13% increase in operating expenses. CRC expenses are up 17%, a \$258,407 increase. This assumes closer toward peak operations in 2019, and expenses that surpass them by 1.6%, due in large part to the rising costs of staffing and maintenance. Concessions expenses minimally increase 1.8% from the 2021 Amended Budget. Resale costs will rise as a result of Cost of Service adjustments, with less goods purchased by MRD until sales warrant those. Field House expenses reduce \$3,500, or 1.4% from 2021; many purchases in 2021 were grant funded and attributed to the Field House. A sizeable portion of staff costs were grant funded in 2021 in order to boost the After School Program, which is now achieving its cost recovery goals with no further assistance needed. The Field House reverts to the same 60% subsidy range as 2019, which needs consideration.

Capital and Reserve Funds have their own sections detailed further below, but it is important to note here that these Funds are driven solely from the General Fund. In 2022, \$302,000 in transfers are budgeted to account for current and future capital expenditures.

### **Maintenance**

A change in this year's budget is that many projects previously appropriated into the CIP are now being included into the operating maintenance budget. In 2022, that figure is \$80,000. Overall, this Department's budget is up \$109,364. The increase is attributable to three primary factors: higher usage of facilities yields additional demand and supplies, higher costs of materials, and rising staffing costs to include adding and/or elevating personnel.

### **Personnel**

Wage increases are seen across part time and full time staff. The minimum wage in 2022 is increasing from \$12.32 to \$12.56. Similar increases are carried throughout most part time positions to avoid wage compression, and carries with it approximately a \$25,000 expense. Certain positions are experiencing difficulty to hire and retain staff, and so a new program to help address these issues has added \$37,500. As operating hours and programming have increased beyond the conservative 2021 Budget, so has the amount of staff hours and personnel. Staffing costs increase nearly 10% in 2022.

Three new positions and one position upgrade have been approved by the Board of Directors, and contribute a maximum of \$189,740 toward increasing personnel costs in 2022.

In 2021 an additional \$20,000 was allocated to increased personnel costs to account for part time sick leave, which is the State mandate through the Healthy Families and Workplaces Act. This was utilized to a lesser extent than anticipated in 2021, and only \$6,000 is budgeted for 2022.

Employee health insurance premiums and insurance package costs continue to increase by approximately 2%. The MRD provides: PPO4; HD2800; HRP; Dental B; Vision B; Life A of \$25,000 base under the United Health network. Worker's Compensation and Property and Liability Insurance also increase up to 5-10% across the board. There is an additional 17% rise to MRD's Workers Compensation rate, as there are some high-cost claims in recent years, and slight increases to Property & Liability as the District's asset pools.

### **Marketing**

Staff developed and began to employ a marketing plan in 2021, of which \$30,000 was initially funded into the Consulting portion of the Administration budget. Those costs are now filtered into its proper home into a Marketing Division. A monthly contract with Our Town Matters, a local marketing firm, coupled with a much more robust advertising budget will enable MRD to improve marketing output. Activity Guide production costs have almost doubled since 2019, adding \$19,000 in costs in the same time. In total, the Marketing budget is up \$50,094, 84% from the 2021 Budget.

### **Programming**

Programming related expenses rose 17% in 2021 from the original budget, and are expected to rise another 9% in 2022, to \$177,858. This falls closely in line with program revenue increases. The net remains just above \$40,000.

### **Technology**

2022 brings a continued focus toward improving technology to aid in operational efficiencies, enabling staff to do more, work faster and smarter, within existing capacities. There is also a continued program for computer replacement, software upgrades and staff training, and general sustainability efforts to reduce resource consumption are all markers of this effort.

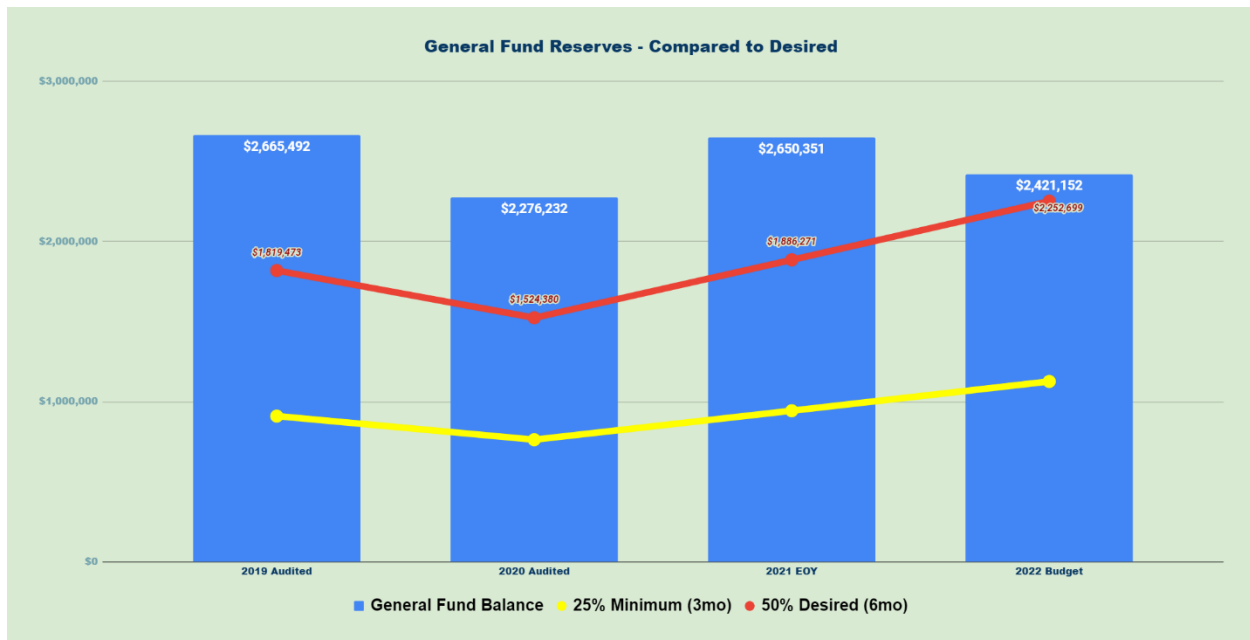
### **Equipment, supplies, and operating capital equipment**

Capital Equipment, for operating items between \$1000 - \$6000, will be continued in 2022. This year, items totaling \$30,600 have been included. These include: \$5500 for fitness items, \$5,500 for a new Wibit piece, \$2100 for Ute/Holly Park batter's box fortifications, \$6000 for a used golf cart, \$2000 for park security cameras and \$5000 for tech upgrades for the maintenance team, and \$4500 new soccer goals.

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

### Required Minimum Balance.

Resolution 2014-6 was adopted by the Board of Directors which recommends a minimum fund balance that is in excess of 25% of annual general fund expenses, and strives to meet a 50% goal. At \$2,421,152 ending General Fund Balance, and operating expends \$4,807,399 (includes the Capital transfer), the fund balance equals precisely 50%. The aggregate balance of all funds is to exceed 25% of annual expenses, striving to meet the 50% goal. At an aggregate fund balance of \$5,793,577, these aggregate balances are 90%, of the annual operating expenses, above the percentages required by Resolution 2014-6 yet allowing for emerging and future capital and other needs.



### Capital Improvement & Conservation Trust Funds

Capital Items are detailed separately and specifically within the budget. This year’s budget places \$651,812 into a capital spending program, to acquire or develop assets valued above \$6,000. This year capital projects plan to use funds from the Capital Improvement Fund, the Capital Reserve, and the Conservation Trust Fund.

\* this is prior to any additional funds being assigned to emerging capital needs related to proposed and confidential lease arrangement

Budget Transmittal



## Debt Service

The total maximum payment liability of the Montrose Recreation District under all lease purchase agreements over the entire terms of such agreements, including all optional renewal term is \$47,560,804. This year's (2022) budget reflects the minimum lease payment of \$1,908,625, as well as the required annual \$2,000 bank fees. Lease purchase was fulfilled by the issue of certificates of participation to be used for the cost of constructing, acquiring and equipping the CRC. The certificates of participation are paid from the Sales Tax Fund, and additional transfers are routinely made from the Capital Reserve Fund to subsidize the payments. Because sales tax receipts are expectedly higher in 2021 and 2022 than has been typical, no subsidy is planned to be made from the General Fund nor the CRF in 2022.

Chart 5, 3 Year history of fund reserves, 2019 Audited to 2020 Amended to 2021 Budget

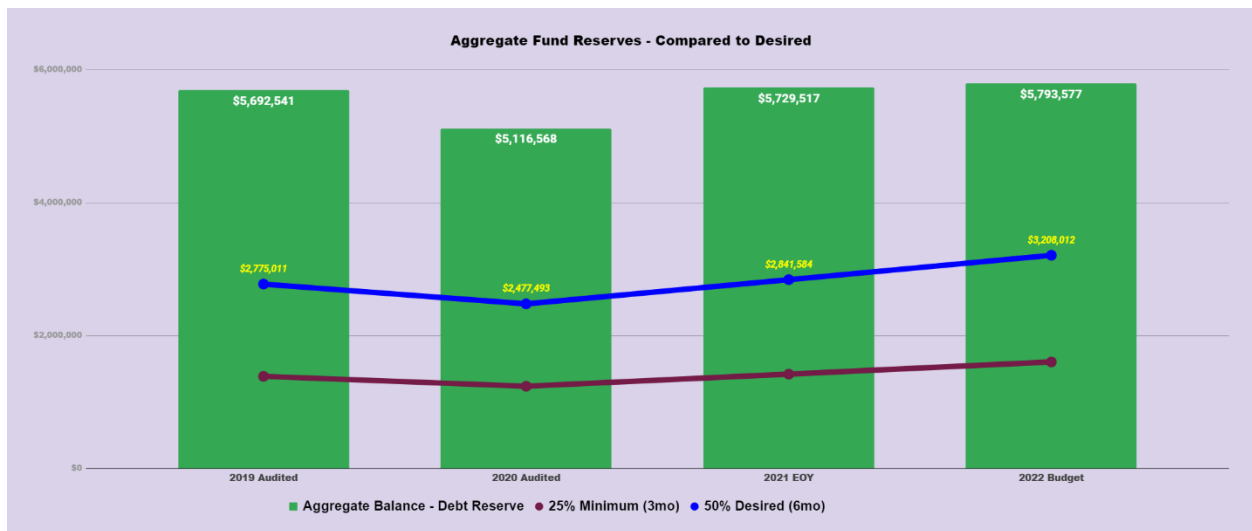
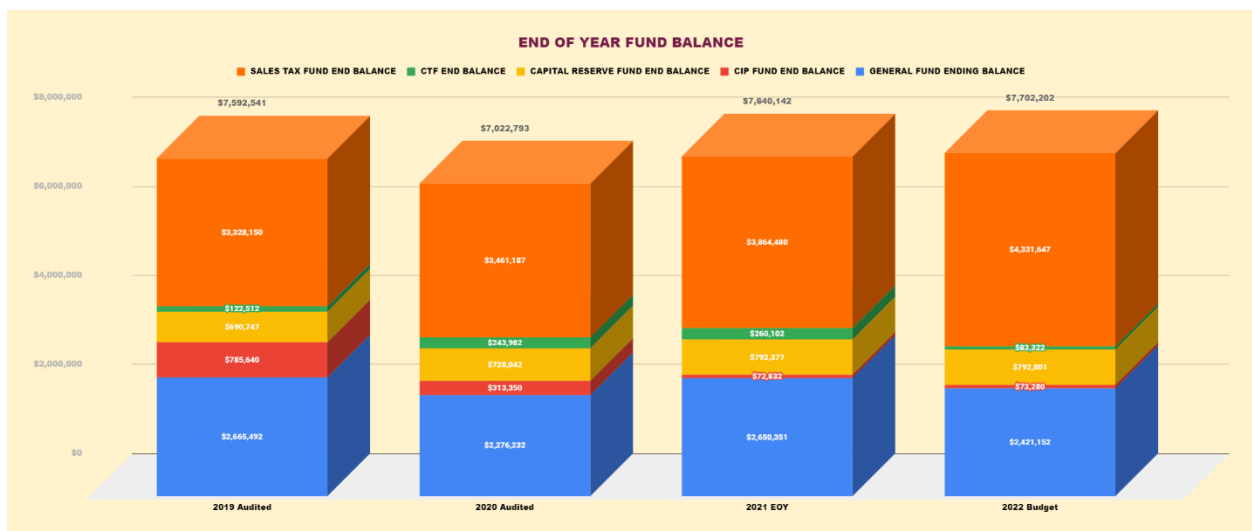


Chart 6, End of Year Fund Balance chart



END

MRD 2022 OVERALL BUDGET		2019 Audited	2020 Audited	2021 Original Budget	2021 Year End Projections	2022 BUDGET
<b>GENERAL FUND REVENUE</b>						
<b>REVENUE, ADMIN</b>						
10-310-1220	DUE TO/FROM OTHER FUNDS			\$ -		\$ -
10-310-4000	CURRENT PROPERTY TAXES	\$ 1,774,572	\$ 2,042,534	\$ 2,124,753	\$ 2,382,830	\$ 2,652,083
10-310-4001	PROPERTY TAX PENALTIES & INTEREST	\$ 3,788	\$ 4,525	\$ 2,000	\$ 2,706	\$ 2,815
10-310-4002	TIF MURA		\$ (14,362)		\$ (15,026)	\$ (16,000)
10-310-4010	SPECIFIC OWNERSHIP TAX	\$ 283,549	\$ 304,505	\$ 245,000	\$ 245,000	\$ 271,000
10-310-4020	INTEREST INCOME	\$ 54,403		\$ 18,000	\$ 1,590	\$ 1,650
10-310-4022	CAPITAL CAMPAIGN			\$ -	\$ -	\$ -
10-310-4024	DONATIONS	\$ 500		\$ -	\$ -	\$ -
10-310-4027	INTERGOVERNMENTAL REVENUE	-	\$ 148,320	\$ -	\$ 147,500	\$ -
10-310-4030	SALE OF ASSETS	\$ 1,800		\$ -		\$ -
10-310-4040	BROCHURE ADVERTISEMENTS	\$ 7,145	\$ 6,650	\$ 11,050	\$ 4,725	\$ 14,050
10-310-4050	RENTAL PROPERTY INCOME			\$ 64,035	\$ 64,035	\$ 67,635
10-310-4100	FACILITY RENTAL			\$ -	\$ 700	\$ -
10-310-4105	FACILITY RENTAL COMM CTR			\$ -		\$ -
10-310-4126	SALE OF MERCHANDISE			\$ -	\$ -	\$ -
10-310-4128	EQUIPMENT RENTAL			\$ -	\$ -	\$ -
10-310-4130	MISCELLANEOUS			\$ -	\$ -	\$ -
10-310-4310	SCHOLARSHIPS			\$ -	\$ -	\$ -
10-310-4350	TRANSFERS IN			\$ -	\$ -	\$ -
	<b>ADMIN REVENUE TOTAL</b>	<b>\$ 2,125,757</b>	<b>\$ 2,492,172</b>	<b>\$ 2,464,838</b>	<b>\$ 2,834,060</b>	<b>\$ 2,993,233</b>
<b>REVENUE, CRC</b>						
10-320-4100	FACILITY RENTAL	\$ 25,782	\$ 6,963	\$ 11,728	\$ 9,000	\$ 25,645
10-320-4116	CHILD WATCH	\$ 14,951	\$ 4,421	\$ 21,750	\$ 9,500	\$ 16,960
10-320-4120	GENERAL ADMISSION	\$ 289,725	\$ 105,995	\$ 127,905	\$ 225,000	\$ 238,500
10-320-4121	ANNUAL PASSES	\$ 1,066,299	\$ 498,742	\$ 632,550	\$ 660,000	\$ 700,000
10-320-4122	PUNCH CARDS	\$ 97,034	\$ 45,556	\$ 52,106	\$ 76,500	\$ 81,000
10-320-4123	PRIVATE LESSONS	\$ 24,587	\$ 21,841	\$ 16,080	\$ 25,500	\$ 24,075
10-320-4124	PUBLIC LESSONS	\$ 49,719	\$ 8,160	\$ 28,890	\$ 30,150	\$ 36,180
10-320-4125	SWIM CLASSES		\$ -	\$ -	\$ -	\$ -
10-320-4126	SALE OF MERCHANDISE	\$ 18	\$ 152	\$ -	\$ -	\$ -
10-320-4127	LOCKER RENTAL	\$ 8,505	\$ 4,054	\$ 7,500	\$ 6,500	\$ 8,500
10-320-4128	EQUIPMENT RENTAL	\$ 20		\$ -	\$ -	\$ -
10-320-4129	OVER/SHORT			\$ -	\$ -	\$ -
10-320-4130	MISCELLANEOUS			\$ -	\$ -	\$ -
10-320-4132	PERSONAL TRAINING	\$ 53,076	\$ 22,032	\$ 26,250	\$ 23,250	\$ 23,000
10-320-4312	SWIM SCHOLARSHIP			\$ -	\$ -	\$ -
10-320-4320	REC PROGRAMS	\$ 16,732	\$ 5,199	\$ 7,399	\$ 1,905	\$ 18,280

MRD 2022 OVERALL BUDGET		2019 Audited	2020 Audited	2021 Original Budget	2021 Year End Projections	2022 BUDGET
10-320-4325	SPECIAL EVENTS	\$ 3,500	\$ 660	\$ 1,250	\$ -	\$ -
10-320-4330	RED CROSS TRAINING	\$ 5,490	\$ 2,400	\$ 6,450	\$ 2,785	\$ 4,765
	<b>CRC REVENUE TOTAL</b>	<b>\$ 1,655,438</b>	<b>\$ 726,175</b>	<b>\$ 939,858</b>	<b>\$ 1,070,090</b>	<b>\$ 1,176,905</b>
<b>REVENUE, CONCESSIONS</b>						
10-340-4200	CONCESSIONS-POP MACHINES			\$ -		\$ -
10-340-4201	CONCESSIONS-FIELD HOUSE	\$ 2,325		\$ 2,250	\$ 3,150	\$ 3,000
10-340-4202	CONCESSIONS-UTE PARK	\$ 2,593		\$ 2,750	\$ 2,500	\$ 3,250
10-340-4203	CONCESSIONS-CRC SODA	\$ 3,195		\$ 3,050	\$ 1,650	\$ 3,000
10-340-4204	MCNEIL CONCESSIONS	\$ 4,285		\$ 3,400	\$ 2,750	\$ 3,750
10-340-4206	CONCESSIONS-HOLLY PARK			-		\$ -
10-340-4207	CONCESSIONS-CRC VENDING	\$ 35,377		\$ 23,500	\$ 17,000	\$ 25,000
	<b>CONCESSIONS REVENUE TOTAL</b>	<b>\$ 47,775</b>	<b>\$ 14,875</b>	<b>\$ 34,950</b>	<b>\$ 27,050</b>	<b>\$ 38,000</b>
<b>REVENUE, REC PROGRAMS</b>						
10-360-4100	FACILITY RENTAL	\$ 95	\$ 175	\$ -	\$ 650	\$ -
10-360-4126	SALE OF MERCHANDISE	\$ 5,588	\$ 3,174	\$ 3,500	\$ 5,325	\$ 5,500
10-360-4300	PLAYER FEES	\$ 140,338	\$ 83,718	\$ 129,497	\$ 142,050	\$ 141,233
10-360-4302	SPONSOR FEES	\$ 12,197	\$ 7,841	\$ 10,450	\$ 18,890	\$ 13,350
10-360-4307	PROGRAM DONATIONS		\$ -	\$ -	\$ -	\$ -
10-360-4320	REC PROGRAMS	\$ 84,764	\$ 22,618	\$ 36,205	\$ 40,000	\$ 57,900
	<b>REC PROGRAMS REVENUE TOTAL</b>	<b>\$ 243,963</b>	<b>\$ 117,526</b>	<b>\$ 179,652</b>	<b>\$ 206,915</b>	<b>\$ 217,983</b>
<b>REVENUE, FIELD HOUSE</b>						
10-390-4025	GRANT REVENUES		\$ -	\$ 80,000	\$ 85,000	\$ 5,000
10-390-4100	FACILITY RENTAL	\$ 48,389	\$ 22,193	\$ 50,617	\$ 37,500	\$ 40,544
10-390-4120	GENERAL ADMISSION	\$ 25,424	\$ 13,664	\$ 34,375	\$ 22,500	\$ 28,748
10-390-4122	PUNCH CARDS	\$ 4,691	\$ 876	\$ 5,971	\$ 100	\$ -
10-390-4126	SALE OF MERCHANDISE		\$ -	\$ -	\$ -	\$ -
10-390-4128	EQUIPMENT RENTAL	\$ 359	\$ 19	\$ -	\$ -	\$ -
10-390-4300	PLAYER FEES	\$ 16,080	\$ 14,683	\$ 22,564	\$ 18,550	\$ 22,336
10-390-4302	SPONSOR FEES	\$ 2,690	\$ 1,052	\$ 3,325	\$ 1,000	\$ 2,825
10-390-4320	REC PROGRAMS	\$ 31,105	\$ 16,750	\$ 53,080	\$ 49,000	\$ 52,625
	<b>FIELD HOUSE REVENUE TOTAL</b>	<b>\$ 128,738</b>	<b>\$ 69,237</b>	<b>\$ 249,932</b>	<b>\$ 213,650</b>	<b>\$ 152,078</b>
	<b>TOTAL GENERAL FUND REVENUE</b>	<b>\$ 4,201,671</b>	<b>\$ 3,419,985</b>	<b>\$ 3,869,230</b>	<b>\$ 4,351,765</b>	<b>\$ 4,578,199</b>
<b>GENERAL FUND EXPENSE</b>						
<b>EXPENSE, ADMIN</b>						
10-410-5001	FT ADMINISTRATION SALARIES	\$ 445,053	\$ 505,803	\$ 618,000	\$ 618,000	\$ 777,076
10-410-5003	COVID LEAVE PAY			\$ -	\$ 800	\$ -
10-410-5004	PART TIME SICK LEAVE			\$ 50,000	\$ 5,000	\$ 6,000
10-410-5299	TUITION REIMBURSEMENT		\$ -	\$ 5,000	\$ -	\$ 25,000
10-410-5300	FICA	\$ 6,194	\$ 5,514	\$ 9,222	\$ 9,034	\$ 8,961

MRD 2022 OVERALL BUDGET		2019 Audited	2020 Audited	2021 Original Budget	2021 Year End Projections	2022 BUDGET
10-410-5301	PERA EMPLOYER	\$ 253,156	\$ 210,318	\$ 300,000	\$ 259,912	\$ 278,308
10-410-5302	UNEMPLOYMENT	\$ 5,788	\$ 4,704	\$ 5,000	\$ 3,750	\$ 5,000
10-410-5303	INSURANCE PACKAGE (P & L)	\$ 70,797	\$ 80,547	\$ 89,647	\$ 89,640	\$ 86,058
10-410-5304	INSURANCE - HEALTH/DENTAL/LIFE	\$ 239,700	\$ 265,315	\$ 271,143	\$ 271,143	\$ 288,830
10-410-5305	WORKERS COMPENSATION INSURANC	\$ 20,415	\$ 24,597	\$ 28,860	\$ 35,891	\$ 49,000
10-410-5307	BONDING/LIABILITY	\$ 210	\$ 210	\$ 210	\$ 210	\$ 210
10-410-5310	RECRUITMENT EXPENSE	\$ 9,669	\$ -	\$ -	\$ 328	\$ 18,100
10-410-5311	SALES TAX EXPENSE		\$ -	\$ -	\$ -	\$ -
10-410-5312	NEWSLETTER		\$ -	\$ -	\$ -	\$ -
10-410-5318	POSTAGE	\$ 2,357	\$ 2,750	\$ 2,500	\$ 2,500	\$ 2,750
10-410-5319	COPIER/COMPUTER	\$ 6,598	\$ 9,571	\$ 15,000	\$ 11,700	\$ 18,000
10-410-5320	PAPER SUPPLIES	\$ 2,026		\$ 2,000	\$ 1,200	\$ 2,000
10-410-5321	MISC. OFFICE SUPPLIES	\$ 6,833	\$ 6,189	\$ 5,000	\$ 4,500	\$ 7,000
10-410-5322	ACCOUNTING	\$ 19,075	\$ 19,693	\$ 18,853	\$ 20,000	\$ 20,000
10-410-5323	AUTO MILEAGE	\$ 1,601	\$ 682	\$ 2,000	\$ 1,400	\$ 2,400
10-410-5324	TRAINING & TRAVEL	\$ 6,884	\$ 5,071	\$ 13,200	\$ 10,000	\$ 15,000
10-410-5325	PUBLICATIONS		\$ -	\$ 500	\$ 500	\$ 500
10-410-5326	DUES	\$ 6,067	\$ 4,745	\$ 6,300	\$ 6,600	\$ 6,880
10-410-5327	TREASURERS FEES	\$ 35,565	\$ 40,900	\$ 54,652	\$ 50,300	\$ 54,650
10-410-5329	SOFTWARE TECHNICAL SUPPORT	\$ 18,129	\$ 14,998	\$ 25,800	\$ 32,000	\$ 35,800
10-410-5330	WATER, SEWER, SANITATION	\$ 409	\$ 495	\$ -	\$ -	\$ -
10-410-5332	NATURAL GAS	\$ 2,483	\$ 560	\$ -	\$ -	\$ -
10-410-5333	ELECTRICITY	\$ 990	\$ 767	\$ -	\$ -	\$ -
10-410-5334	TELEPHONE	\$ 3,080	\$ 3,240	\$ 3,240	\$ 3,600	\$ 3,600
10-410-5340	UNIFORMS	\$ 1,149	\$ 300	\$ 750	\$ 750	\$ 1,250
10-410-5341	BANK CHARGES	\$ 33,781	\$ 17,156	\$ 25,326	\$ 24,000	\$ 25,500
10-410-5343	BOARD MEETING EXPENSE	\$ 2,725	\$ 1,989	\$ 3,000	\$ 3,000	\$ 3,000
10-410-5344	ELECTION EXPENSE		\$ 2,663	\$ -	\$ -	\$ 3,000
10-410-5345	LEGAL	\$ 9,421	\$ 5,970	\$ 12,000	\$ 10,150	\$ 12,000
10-410-5346	CONSULTING	\$ 10,421	\$ 3,878	\$ 45,000	\$ 45,000	\$ 60,000
10-410-5347	SECURITY	\$ 900	\$ -	\$ -	\$ -	\$ -
10-410-5350	MAINTENANCE REPAIRS	\$ 24	\$ 4,069	\$ -	\$ -	\$ -
10-410-5351	MAINTENANCE SUPPLIES	\$ 78	\$ 1,367	\$ -	\$ -	\$ -
10-410-5353	ADVERTISING	\$ 114	\$ -	\$ -	\$ 52	\$ -
10-410-5354	AWARDS	\$ 300	\$ 438	\$ 2,000	\$ 2,000	\$ 2,500
10-410-5357	VEHICLE O&M		\$ 439	\$ 200	\$ -	\$ -
10-410-5363	RED CROSS		\$ -	\$ -	\$ -	\$ -
10-410-5365	SPECIAL EVENT EXPENSE		\$ 463	\$ 500	\$ 1,200	\$ 500
10-410-5367	SHARED SERVICES - IT	\$ 13,007	\$ 26,994	\$ 10,000	\$ 8,000	\$ 10,000

MRD 2022 OVERALL BUDGET		2019 Audited	2020 Audited	2021 Original Budget	2021 Year End Projections	2022 BUDGET
10-410-5369	SIGNAGE		\$ -	\$ -	\$ -	\$ -
10-410-5370	FURNITURE/EQUIPMENT		\$ -	\$ -	\$ 1,035	\$ 16,300
10-410-5371	FACILITY REPAIR & DEVELOPMENT		\$ -	\$ -	\$ -	\$ -
10-410-5372	INCLUSION SERVICES		\$ -		\$ -	\$ 10,000
10-410-5380	SHARED SERVICE - FINANCE	\$ 9,201	\$ -	\$ 4,000	\$ 3,600	\$ 4,500
10-410-5388	NETWORKING	\$ 2,487	\$ 275	\$ 1,500	\$ -	\$ 1,500
10-410-5398	TRANSFER TO CIF and CRF	\$ 1,250,000		\$ -	\$ 205,103	\$ 302,000
10-410-5399	CONTINGENCY		\$ -	\$ -	\$ -	\$ -
10-410-5400	OPERATING CAPITAL EQUIPMENT		\$ -	\$ -	\$ -	\$ -
	<b>ADMIN EXPENSE TOTAL</b>	<b>\$ 2,500,964</b>	<b>\$ 1,272,670</b>	<b>\$ 1,630,403</b>	<b>\$ 1,741,898</b>	<b>\$ 2,163,173</b>
<b>EXPENSE, CRC</b>						
10-420-5001	FT ADMINISTRATION SALARIES			\$ -		\$ -
10-420-5002	FT CRC SALARIES	\$ 209,961	\$ 835,736	\$ 256,360	\$ 245,215	\$ 274,091
10-420-5100	CUSTOMER SERVICE REPS, PT	\$ 156,402		\$ 131,619	\$ 141,855	\$ 150,937
10-420-5110	LIFE GUARDS	\$ 303,972		\$ 256,984	\$ 241,500	\$ 304,054
10-420-5115	LEAD LIFEGUARD	\$ 66,321		\$ 51,534	\$ 65,275	\$ 74,424
10-420-5130	INSTRUCTORS- NON COMMISSIONED	\$ 39,606		\$ 21,708	\$ 13,400	\$ 40,766
10-420-5131	PERSONAL TRAINER	\$ 30,268		\$ 21,255	\$ 9,750	\$ 19,114
10-420-5132	INSTRUCTORS-PUBLIC SWIM LESSON	\$ 24,099		\$ 14,409	\$ 12,450	\$ 10,694
10-420-5133	INSTRUCTORS-PRIVATE SWIM LESSO	\$ 16,325		\$ 9,648	\$ 19,000	\$ 14,445
10-420-5134	INSTRUCTORS-WATER AEROBIC	\$ 13,236		\$ 12,645	\$ 12,600	\$ 12,645
10-420-5140	INSTRUCTORS-COMMISSIONED	\$ 9,923		\$ 2,120	\$ -	\$ 735
10-420-5150	SWIM ASSISTANTS	\$ 17,682		\$ 12,408	\$ 9,975	\$ 9,433
10-420-5151	SLIDE ATTENDANT	\$ 28,854		\$ 24,696	\$ 15,000	\$ 28,799
10-420-5153	CHILD WATCH	\$ 27,444		\$ 20,766	\$ 8,000	\$ 20,473
10-420-5154	CLIMBING WALL ATTENDANT	\$ 50,275		\$ 29,914	\$ 20,000	\$ 33,840
10-420-5160	MAINTENANCE CUSTODIAN	\$ 90,515		\$ 69,784	\$ 55,000	\$ 85,021
10-420-5180	MAINTENANCE WORKER	\$ 30,121		\$ 60,141	\$ 62,505	\$ 63,148
10-420-5230	GYM/FACILITY SUPERVISOR	\$ 38,371		\$ 51,877	\$ 62,500	\$ 45,112
10-420-5290	SPECIAL EVENT WORKER	\$ 802		\$ 1,128	\$ 300	\$ 1,094
10-420-5300	FICA	\$ 16,599	\$ 9,135	\$ 15,352	\$ 14,100	\$ 17,238
10-420-5304	HEALTH/DENTAL/LIFE INSURANCE		\$ -	\$ -	\$ -	\$ -
10-420-5311	SALES TAX EXPENSE		\$ -	\$ -	\$ -	\$ -
10-420-5315	EQUIPMENT RENTAL		\$ -		\$ -	\$ -
10-420-5318	POSTAGE		\$ -	\$ -	\$ -	\$ -
10-420-5321	OFFICE SUPPLY	\$ 5,862	\$ 411	\$ 374	\$ 1,500	\$ 850
10-420-5323	AUTO MILEAGE	\$ 21	\$ -	\$ 937	\$ -	\$ 1,137
10-420-5324	TRAINING & TRAVEL	\$ 2,618	\$ 1,594	\$ 4,142	\$ 3,000	\$ 5,116
10-420-5330	WATER, SEWER, SANITATION	\$ 30,217	\$ 28,731	\$ 30,000	\$ 29,025	\$ 35,000
10-420-5332	NATURAL GAS	\$ 133,278	\$ 107,581	\$ 110,000	\$ 110,000	\$ 110,000

MRD 2022 OVERALL BUDGET		2019 Audited	2020 Audited	2021 Original Budget	2021 Year End Projections	2022 BUDGET
10-420-5333	ELECTRICITY	\$ 152,745	\$ 140,772	\$ 124,000	\$ 115,000	\$ 124,000
10-420-5334	TELEPHONE	\$ 11,145	\$ 11,006	\$ 10,520	\$ 16,075	\$ 14,400
10-420-5335	CHEMICALS	\$ 66,196	\$ 37,482	\$ 45,000	\$ 42,000	\$ 50,000
10-420-5336	IRRIGATION	\$ 4,491	\$ 522	\$ 3,750	\$ 3,750	\$ 4,000
10-420-5340	UNIFORMS	\$ 3,172	\$ 1,446	\$ 5,250	\$ 4,500	\$ 10,250
10-420-5347	SECURITY	\$ 508	\$ 4,381	\$ 4,205	\$ 5,200	\$ 4,560
10-420-5349	PROGRAM SUPPLIES	\$ 17,025	\$ 7,463	\$ 14,225	\$ 13,000	\$ 16,869
10-420-5350	MAINTENANCE REPAIRS	\$ 58,587	\$ 45,044	\$ 49,225	\$ 67,050	\$ 71,379
10-420-5351	MAINTENANCE SUPPLIES	\$ 37,168	\$ 33,001	\$ 35,200	\$ 45,300	\$ 40,000
10-420-5352	PROGRAM EQUIPMENT	\$ 22,499	\$ 9,107	\$ 14,200	\$ 14,775	\$ 24,402
10-420-5353	ADVERTISING		\$ -	\$ -	\$ 400	\$ -
10-420-5354	AWARDS	\$ 127	\$ 149	\$ 400	\$ 350	\$ 800
10-420-5355	SAFETY/MEDICAL	\$ 222	\$ 1,379	\$ 1,950	\$ 5,000	\$ 3,463
10-420-5356	VEHICLE REPAIRS		\$ -	\$ -	\$ -	\$ -
10-420-5358	SALE ITEMS		\$ -	\$ -	\$ -	\$ -
10-420-5363	RED CROSS	\$ 4,554	\$ 4,715	\$ 5,140	\$ 6,000	\$ 2,241
10-420-5364	RENTAL ITEMS	\$ 293	\$ -	\$ -	\$ -	\$ -
10-420-5365	SPECIAL EVENT EXPENSE	\$ 711	\$ 513	\$ 960	\$ 500	\$ 960
10-420-5367	SHARED SERVICES - IT		\$ -	\$ -	\$ -	\$ -
10-420-5369	SIGNAGE		\$ -	\$ -	\$ -	\$ 500
10-420-5370	FURNITURE, FIXTURES & EQUIPMEN	\$ 146	\$ 7,967	\$ -	\$ 231	\$ 6,950
10-420-5371	FACILITY REPAIR & DEVELOPMENT	\$ 3,747	\$ 2,205 [1]	\$ 4,950	\$ 4,950	\$ 5,000
10-420-5372	INCLUSION SERVICES				\$ -	\$ 500
10-420-5400	OPERATING CAPITAL EQUIPMENT			\$ -	\$ -	\$ 16,000
	<b>CRC EXPENSE TOTAL</b>	<b>\$ 1,726,108</b>	<b>\$ 1,290,340</b>	<b>\$ 1,528,776</b>	<b>\$ 1,496,031</b>	<b>\$ 1,754,438</b>
<b>EXPENSE, PARKS</b>						
10-430-5180	MAINTENANCE WORKER	\$ 98,123	\$ 95,695	\$ 115,979	\$ 130,000	\$ 139,708
10-430-5300	FICA	\$ 1,469	\$ 1,542	\$ 1,731	\$ 1,885	\$ 2,026
10-430-5304	HEALTH/LIFE INSURANCE		\$ -	\$ -		\$ -
10-430-5315	EQUIPMENT RENTAL	\$ 2,678	\$ 545	\$ 3,000	\$ 1,000	\$ 5,000
10-430-5324	TRAINING & TRAVEL	\$ 2,642	\$ 687	\$ 3,000	\$ 3,000	\$ 5,000
10-430-5330	WATER, SEWER, SANITATION	\$ 7,667	\$ 2,986	\$ 6,000	\$ 4,000	\$ 7,000
10-430-5331	WATER LEASE	\$ 295	\$ 305	\$ 1,100	\$ 305	\$ 1,300
10-430-5332	NATURAL GAS	\$ 1,285	\$ 906	\$ 1,500	\$ 1,300	\$ 1,500
10-430-5333	ELECTRICITY	\$ 10,026	\$ 9,886	\$ 8,500	\$ 10,050	\$ 8,500
10-430-5334	TELEPHONE	\$ 720	\$ 805	\$ 720	\$ 480	\$ -
10-430-5335	CHEMICALS	\$ 13,653	\$ 7,814	\$ 10,500	\$ 10,500	\$ 12,000
10-430-5336	IRRIGATION	\$ 6,259	\$ 5,988	\$ 5,500	\$ 5,500	\$ 5,000
10-430-5340	UNIFORMS	\$ 1,726	\$ 1,442	\$ 1,000	\$ 1,000	\$ 2,000

MRD 2022 OVERALL BUDGET		2019 Audited	2020 Audited	2021 Original Budget	2021 Year End Projections	2022 BUDGET
10-430-5350	MAINTENANCE REPAIR	\$ 9,737	\$ 7,232	\$ 9,500	\$ 9,500	\$ 89,500
10-430-5351	MAINTENANCE SUPPLY	\$ 11,659	\$ 10,728	\$ 8,000	\$ 11,100	\$ 15,000
10-430-5356	VEHICLE REPAIRS	\$ 9,147	\$ 9,376	\$ 5,000	\$ 4,000	\$ 5,000
10-430-5357	VEHICLE O&M	\$ 11,499	\$ 6,486	\$ 8,000	\$ 11,500	\$ 8,000
10-430-5363	RED CROSS		\$ -	\$ -	\$ -	\$ -
10-430-5369	SIGNAGE		\$ -	\$ 1,000	\$ 1,000	\$ -
10-430-5370	FURNITURE, FIXTURES & EQUIPMENT	\$ 2,159	\$ 7,377	\$ 2,500	\$ 2,500	\$ 5,000
10-430-5371	FACILITY REPAIR & DEVELOPMENT	\$ 2,609	\$ 1,850	\$ 2,500	\$ 2,600	\$ 5,500
10-430-5372	INCLUSION SERVICES		\$ -		\$ -	\$ -
10-430-5374	SHARED SERVICES - MAINTENANCE	\$ 2,512	\$ 1,958	\$ 2,500	\$ 1,500	\$ 2,000
10-430-5400	OPERATING CAPITAL EQUIPMENT			\$ 4,950	\$ 4,950	\$ 8,000
	<b>PARKS EXPENSE TOTAL</b>	<b>\$ 195,865</b>	<b>\$ 173,608</b>	<b>\$ 202,480</b>	<b>\$ 217,670</b>	<b>\$ 327,034</b>
<b>EXPENSE, CONCESSIONS</b>						
10-440-5200	CONCESSION OPERATOR	\$ 608	\$ 125	\$ 1,450	\$ -	\$ 1,305
10-440-5210	CONCESSION ATTENDANT	\$ 4,075	\$ 2,002	\$ 3,528	\$ 2,500	\$ 4,446
10-440-5300	FICA	\$ 68	\$ 31	\$ 72	\$ 36	\$ 83
10-440-5311	SALES TAX EXPENSE	\$ 3,229	\$ 1,057	\$ 1,700	\$ 1,700	\$ 1,700
10-440-5323	AUTO MILEAGE		\$ -	\$ -		\$ -
10-440-5324	TRAINING/TRAVEL	\$ 230	\$ -	\$ -		\$ -
10-440-5326	DUES	\$ 270	\$ -	\$ -	\$ 270	\$ 250
10-440-5340	UNIFORMS	\$ 410	\$ -	\$ 100	\$ -	\$ -
10-440-5349	PROGRAM SUPPLIES		\$ -	\$ -	\$ -	\$ 75
10-440-5350	MAINT REPAIRS	\$ 730	\$ 24	\$ 100	\$ 521	\$ 300
10-440-5351	MAINT SUPPLY	\$ 10	\$ 14	\$ 100	\$ -	\$ 100
10-440-5357	VEHICLE O&M	\$ 139	\$ 112	\$ 100	\$ -	\$ 100
10-440-5360	COST OF GOODS SOLD	\$ 33,251	\$ 9,102	\$ 18,000	\$ 18,000	\$ 15,000
10-440-5370	FURNITURE, FIXTURES & EQUIPMEN		\$ -	\$ 400	\$ 400	\$ 500
	<b>CONCESSIONS EXPENSE TOTAL</b>	<b>\$ 43,020</b>	<b>\$ 12,467</b>	<b>\$ 25,550</b>	<b>\$ 23,427</b>	<b>\$ 23,860</b>
<b>EXPENSE, MARKETING</b>						
10-450-5312	NEWSLETTER	\$ 1,386	\$ 1,638	\$ 1,700	\$ 1,700	\$ 1,700
10-450-5313	WEBSITE	\$ 2,668	\$ 3,542	\$ 3,600	\$ 3,600	\$ 3,600
10-450-5317	PRINTING	\$ 24,518	\$ 14,234	\$ 29,000	\$ 43,500	\$ 43,500
10-450-5318	POSTAGE	\$ 12,600	\$ 4,400	\$ 9,000	\$ 13,200	\$ 13,500
10-450-5321	MISC. OFFICE SUPPLIES	\$ 8	\$ -	\$ 250	\$ -	\$ 500
10-450-5324	TRAINING/TRAVEL		\$ -	\$ 500	\$ -	\$ 1,000
10-450-5329	SOFTWARE TECHNICAL SUPPORT	\$ 179	\$ -	\$ 1,200	\$ 1,000	\$ 1,040
10-450-5349	PROGRAM SUPPLIES	\$ 699	\$ -	\$ 250	\$ 250	\$ -
10-450-5353	ADVERTISING	\$ 4,924	\$ 3,073	\$ 6,000	\$ 7,250	\$ 31,150
10-450-5354	AWARDS	\$ 545	\$ 235	\$ -	\$ 400	\$ 600



MRD 2022 OVERALL BUDGET		2019 Audited	2020 Audited	2021 Original Budget	2021 Year End Projections	2022 BUDGET
10-450-5365	SPECIAL EVENTS EXPENSE	\$ 3,841	\$ 1,344	\$ 4,000	\$ 4,000	\$ 3,000
10-450-5368	PROMOTIONAL ITEMS	\$ 5,157	\$ 1,510	\$ 4,000	\$ 5,500	\$ 5,935
10-450-5370	FURNITURE, FIXTURES & EQUIPMEN		\$ -	\$ -	\$ -	\$ 4,070
	<b>MARKETING EXPENSE TOTAL</b>	<b>\$ 56,525</b>	<b>\$ 29,976</b>	<b>\$ 59,500</b>	<b>\$ 80,400</b>	<b>\$ 109,594</b>
<b>EXPENSE, REC PROGRAMS</b>						
10-460-5130	INSTRUCTORS-NON COMMISSIONED			\$ 250	\$ -	\$ 2,356
10-460-5140	INSTRUCTORS-COMMISSIONED	\$ 39,628		\$ 15,813	\$ 23,710	\$ 24,471
10-460-5190	INFIELD MAINTENANCE	\$ 7,640		\$ 6,300	\$ 3,900	\$ 4,100
10-460-5220	OFFICIALS	\$ 42,601		\$ 40,561	\$ 49,529	\$ 40,638
10-460-5230	GYM/FACILITY SUPERVISOR	\$ 3,422		\$ 9,310	\$ 11,170	\$ 8,628
10-460-5240	SCORER/TIMER	\$ 12,530		\$ 10,526	\$ 10,700	\$ 9,185
10-460-5242	YOUTH PROGRAM ASSISTANT			\$ -		\$ -
10-460-5270	DRIVER - REC VAN	\$ 2,141		\$ 864	\$ 404	\$ 1,005
10-460-5290	SPECIAL EVENT WORKER		\$ 62,206	\$ -	\$ -	\$ -
10-460-5300	FICA	\$ 1,352	\$ 812	\$ 1,213	\$ 1,200	\$ 1,311
10-460-5311	SALES TAX	\$ 413	\$ 263	\$ 280	\$ 400	\$ 650
10-460-5315	EQUIPMENT RENTAL		\$ -	\$ -	\$ -	\$ -
10-460-5316	BUILDING RENTAL	\$ 329	\$ 63	\$ 371	\$ 45	\$ 371
10-460-5317	PRINTING		\$ -	\$ -	\$ -	\$ -
10-460-5318	POSTAGE		\$ -	\$ -	\$ -	\$ -
10-460-5321	MISC OFFICE SUPPLIES	\$ 260	\$ -	\$ 300	\$ 300	\$ 300
10-460-5323	AUTO MILEAGE	\$ 484	\$ -	\$ 337	\$ 100	\$ 406
10-460-5324	TRAINING/TRAVEL	\$ 839	\$ 211	\$ 690	\$ -	\$ 1,250
10-460-5326	DUES		\$ -	\$ -	\$ 300	\$ -
10-460-5329	SOFTWARE/TECHNICAL SUPPORT		\$ 599	\$ 599	\$ 599	\$ 599
10-460-5330	WATER, SEWER, SANITATION	\$ 935	\$ 1,320	\$ 1,600	\$ 1,320	\$ 1,820
10-460-5340	UNIFORMS	\$ 10,906	\$ 9,879	\$ 7,145	\$ 19,156	\$ 18,525
10-460-5348	FIELD TRIPS	\$ 12,130	\$ 4,419	\$ 4,362	\$ 6,743	\$ 10,221
10-460-5349	PROGRAM SUPPLIES	\$ 4,169	\$ 322	\$ 2,928	\$ 3,500	\$ 3,071
10-460-5350	MAINT REPAIRS		\$ -	\$ 200	\$ 700	\$ 200
10-460-5351	MAINTENANCE SUPPLY	\$ 2,788	\$ 29	\$ 5,270	\$ 5,200	\$ 6,445
10-460-5352	PROGRAM EQUIPMENT	\$ 15,218	\$ 12,311	\$ 13,755	\$ 13,500	\$ 21,648
10-460-5353	ADVERTISING	\$ 936	\$ 310	\$ 925	\$ 500	\$ 1,250
10-460-5354	AWARDS	\$ 6,127	\$ 2,012	\$ 8,700	\$ 6,400	\$ 4,963
10-460-5355	SAFETY/MEDICAL	\$ 402	\$ 1,364	\$ 475	\$ 400	\$ 2,516
10-460-5357	VEHICLE O&M	\$ 1,714	\$ 242	\$ 500	\$ 600	\$ 630
10-460-5358	SALE ITEMS		\$ -	\$ -	\$ -	\$ -
10-460-5359	TOURNEY ENTRY FEES	\$ 4,420	\$ -	\$ 3,000	\$ 2,895	\$ 3,500
10-460-5366	TRANSPORTATION		\$ -	\$ -	\$ -	\$ -

MRD 2022 OVERALL BUDGET		2019 Audited	2020 Audited	2021 Original Budget	2021 Year End Projections	2022 BUDGET
10-460-5368	PROMOTIONAL ITEMS		\$ -	\$ 800	\$ -	\$ 1,200
10-460-5372	INCLUSION SERVICES		\$ -	\$ -	\$ -	\$ -
10-460-5400	OPERATING CAPITAL EQUIPMENT		\$ 8,195	\$ 2,000	\$ -	\$ 6,600
	<b>REC PROGRAMS EXPENSE TOTAL</b>	<b>\$ 171,384</b>	<b>\$ 104,557</b>	<b>\$ 139,074</b>	<b>\$ 163,271</b>	<b>\$ 177,858</b>
<b>EXPENSE, FIELD HOUSE</b>						
10-490-5100	CUSTOMER SERVICE REP	\$ 1,278		\$ -		\$ -
10-490-5110	LIFE GUARD	\$ 12,602		\$ 14,144	\$ 12,300	\$ 12,730
10-490-5115	LEAD LIFEGUARD	\$ 6,353		\$ 8,051	\$ 6,000	\$ 7,396
10-490-5130	INSTRUCTORS NON COMMISSIONED	\$ 21,257		\$ 32,110	\$ 27,000	\$ 37,597
10-490-5132	PUBLIC SWIM LESSON INSTRUCTOR	\$ 642		\$ -	\$ -	\$ -
10-490-5140	INSTRUCTORS COMMISSIONED	\$ 1,549		\$ 9,236	\$ -	\$ 3,921
10-490-5150	SWIM ASSISTANTS	\$ 28		\$ -	\$ -	\$ -
10-490-5151	SLIDE ATTENDANT	\$ 3,153		\$ 2,988	\$ 3,500	\$ 3,828
10-490-5160	MAINTENANCE CUSTODIAN	\$ 10,231		\$ 9,555	\$ 7,200	\$ 10,608
10-490-5180	MAINTENANCE WORKER	\$ 346		\$ -	\$ -	\$ -
10-490-5220	OFFICIALS	\$ 5,540		\$ 10,477	\$ 6,550	\$ 8,764
10-490-5230	GYM/FACILITY SUPERVISOR	\$ 35,559		\$ 49,403	\$ 39,500	\$ 42,596
10-490-5242	YOUTH PROGRAM ASSISTANT	\$ 12,486		\$ 7,840	\$ 22,500	\$ 25,507
10-490-5290	SPECIAL EVENT WORKER	\$ 731	\$ 99,240	\$ -	\$ -	\$ 4,270
10-490-5300	FICA	\$ 1,558	\$ 1,462	\$ 2,085	\$ 1,944	\$ 2,280
10-490-5317	PRINTING	\$ 132	\$ -	\$ -	\$ -	\$ 60
10-490-5321	MISC OFFICE SUPPLIES	\$ 70	\$ 24	\$ -	\$ -	\$ 250
10-490-5324	TRAINING/TRAVEL	\$ 114	\$ -	\$ 7,200	\$ 200	\$ 7,450
10-490-5330	WATER, SEWER, SANITATION	\$ 8,001	\$ 5,938	\$ 8,500	\$ 7,000	\$ 8,000
10-490-5332	NATURAL GAS	\$ 13,782	\$ 9,401	\$ 13,800	\$ 13,000	\$ 13,000
10-490-5333	ELECTRIC	\$ 23,506	\$ 16,578	\$ 23,500	\$ 15,200	\$ 14,000
10-490-5334	TELEPHONE	\$ 931	\$ 999	\$ 1,060	\$ 1,060	\$ 1,060
10-490-5335	CHEMICALS	\$ 2,495	\$ 6,116	\$ 5,000	\$ 4,225	\$ 5,000
10-490-5336	IRRIGATION	\$ 933	\$ 1,996	\$ 2,000	\$ 1,425	\$ 2,000
10-490-5340	UNIFORMS	\$ 3,336	\$ 1,731	\$ 3,220	\$ 3,200	\$ 3,760
10-490-5347	SECURITY	\$ 2,780	\$ 633	\$ 1,041	\$ 1,200	\$ 1,041
10-490-5348	FIELD TRIPS	\$ 80	\$ -	\$ 200	\$ -	\$ 500
10-490-5349	PROGRAM SUPPLIES	\$ 1,417	\$ 3,229	\$ 19,780	\$ 19,780	\$ 6,270
10-490-5350	MAINT REPAIRS	\$ 7,732	\$ 3,595	\$ 5,500	\$ 9,030	\$ 8,000
10-490-5351	MAINTENANCE SUPPLY	\$ 11,294	\$ 4,890	\$ 6,300	\$ 9,370	\$ 8,350
10-490-5352	PROGRAM EQUIPMENT	\$ 2,429	\$ 2,152	\$ 28,339	\$ 40,000 [2]	\$ 4,917
10-490-5353	ADVERTISING	\$ 265	\$ 660	\$ 2,825	\$ 1,675	\$ 2,000
10-490-5354	AWARDS	\$ 993	\$ 748	\$ 1,664	\$ 1,110	\$ 3,037
10-490-5355	SAFETY	\$ 641	\$ 800	\$ 875	\$ 680	\$ 900
10-490-5357	VEHICLE O&M		\$ 24	\$ 3,875	\$ 300	\$ 1,000

MRD 2022 OVERALL BUDGET		2019 Audited	2020 Audited	2021 Original Budget	2021 Year End Projections	2022 BUDGET
10-490-5359	SIGNAGE	\$ 418	\$ -	\$ -	\$ -	\$ 250
10-490-5365	SPECIAL EVENT EXPENSE	\$ 240	\$ -	\$ -	\$ -	\$ -
10-490-5366	TRANSPORTATION	\$ 178	\$ -	\$ 400	\$ -	\$ 900
10-490-5369	FURNITURE, FIXTURES & EQUIPMEN		\$ 4,926	\$ 200	\$ -	\$ 200
10-490-5372	INCLUSION SERVICES		\$ -		\$ -	\$ -
10-490-5400	OPERATING CAPITAL EQUIPMENT		\$ -	\$ 5,000	\$ -	\$ -
	<b>FIELD HOUSE EXPENSE TOTAL</b>	<b>\$ 195,080</b>	<b>\$ 165,142</b>	<b>\$ 286,168</b>	<b>\$ 254,949</b>	<b>\$ 251,442</b>
	<b>TOTAL GENERAL FUND EXPENSE</b>	<b>\$ 4,888,946</b>	<b>\$ 3,048,760</b>	<b>\$ 3,871,951</b>	<b>\$ 3,977,646</b>	<b>\$ 4,807,399</b>
<b>GENERAL FUND SUMMARY</b>						
	<b>TOTAL GENERAL FUND REVENUE</b>	<b>\$ 4,201,671</b>	<b>\$ 3,419,985</b>	<b>\$ 3,869,230</b>	<b>\$ 4,351,765</b>	<b>\$ 4,578,199</b>
	<b>TOTAL GENERAL FUND EXPENSE</b>	<b>\$ 4,888,946</b>	<b>\$ 3,048,760</b>	<b>\$ 3,871,951</b>	<b>\$ 3,977,646</b>	<b>\$ 4,807,399</b>
	<b>REVENUES OVER (UNDER) EXPENSE</b>	<b>\$ (687,275)</b>	<b>\$ 371,225</b>	<b>\$ (2,722)</b>	<b>\$ 374,119</b>	<b>\$ (229,199)</b>
	<b>BEGINNING FUND BALANCE</b>	<b>\$ 3,352,767</b>	<b>\$ 2,665,492</b>	<b>\$ 2,276,232</b>	<b>\$ 2,276,232</b>	<b>\$ 2,650,351</b>
	<b>ENDING FUND BALANCE</b>	<b>\$ 2,665,492</b>	<b>\$ 2,276,232</b>	<b>\$ 2,133,529</b>	<b>\$ 2,650,351</b>	<b>\$ 2,421,152</b>
<b>CAPITAL IMPROVEMENT FUND (CIF)</b>						
<b>REVENUE, CIF</b>						
20-310-4020	INTEREST INCOME	\$ 17,642	\$ 4,075	\$ 400	\$ 180	\$ 260
20-310-4024	DONATIONS	\$ 32,520	\$ 52,124	\$ -	\$ -	\$ -
20-310-4025	GRANT		\$ 464,348	\$ -	\$ -	\$ -
20-310-4350	TRANSFERS FROM OTHER FUNDS	\$ 1,000,000	\$ 824,148	\$ -	\$ 141,068	\$ 302,000
	<b>CIF REVENUE TOTAL</b>	<b>\$ 1,050,162</b>	<b>\$ 1,344,695</b>	<b>\$ 400</b>	<b>\$ 141,248</b>	<b>\$ 302,260</b>
<b>EXPENSE, CIF</b>						
20-410-5312	NEWSLETTER			\$ -		\$ -
20-410-5329	SOFTWARE TECHNICAL SUPPORT			\$ -		\$ -
20-410-5341	BANK CHARGES			\$ -		\$ -
20-410-5346	CONSULTING EXPENSE			\$ 100,000	\$ 130,000	\$ -
20-410-5350	MAINTENANCE REPAIRS			\$ -		\$ -
20-410-5351	MAINTENANCE SUPPLY			\$ -		\$ -
20-410-5352	PROGRAM EQUIPMENT	\$ 4,190		\$ -		\$ -
20-410-5356	VEHICLE REPAIRS			\$ -		\$ -
20-410-5370	FURNITURE, FIXTURES, & EQUIPMENT			\$ -		\$ -
20-410-5371	FACILITY REPAIR & DEVELOPMENT			\$ -		\$ 301,812
20-410-5398	Transfer to Capital Reserve			\$ -		\$ -
20-420-5350	MAINTENANCE REPAIR	\$ 1,188		\$ -		\$ -
20-420-5370	FURNITURE, FIXTURE & EQ.			\$ 18,000	\$ 45,186	\$ -
20-420-5371	FACILITY REPAIR & DEVELOPMENT			\$ -		\$ -
20-430-5346	CONSULTING EXPENSE			\$ -		\$ -

MRD 2022 OVERALL BUDGET		2019 Audited	2020 Audited	2021 Original Budget	2021 Year End Projections	2022 BUDGET
20-430-5350	MAINTENANCE REPAIR	\$ 29,162		\$ -		\$ -
20-430-5370	FURNITURE, FIXTURE, & EQ.	\$ 6,593		\$ 25,000	\$ 25,000	\$ -
20-430-5371	FACILITY REPAIR & DEVELOPMENT	\$ 253,952		\$ 150,000	\$ 150,000	\$ -
20-490-5352	PROGRAM EQUIPMENT			\$ -		\$ -
20-490-5370	FURNITURE, FIXTURE & EQ.			\$ 27,000	\$ 31,580	\$ -
	<b>CIF EXPENSE TOTAL</b>	<b>\$ 295,085</b>	<b>\$ 1,816,985</b>	<b>\$ 320,000</b>	<b>\$ 381,766</b>	<b>\$ 301,812</b>
<b>CAPITAL IMPROVEMENT (CIF) FUND SUMMARY</b>						
TOTAL CIF REVENUE		\$ 1,050,162	\$ 1,344,695	\$ 400	\$ 141,248	\$ 302,260
TOTAL CIF EXPENSE		\$ 295,085	\$ 1,816,985	\$ 320,000	\$ 381,766	\$ 301,812
REVENUE OVER (UNDER) EXPENSE		\$ 755,077	\$ (472,290)	\$ (319,600)	\$ (240,518)	\$ 448
BEGINNING FUND BALANCE		\$ 30,563	\$ 785,640	\$ 313,350	\$ 313,350	\$ 72,832
ENDING FUND BALANCE		\$ 785,640	\$ 313,350	\$ 50,543	\$ 72,832	\$ 73,280
<b>CAPITAL RESERVE FUND</b>						
<b>REVENUE, CRF</b>						
40-310-4020	INTEREST INCOME	\$ 15,948	\$ 5,278	\$ 5,500	\$ 300	\$ 424
40-310-4022	CAPITAL CAMPAIGN			\$ -	\$ -	\$ -
40-310-4025	GRANT REVENUES			\$ -	\$ -	\$ -
40-310-4050	RENTAL PROPERTY INCOME	\$ 64,035	\$ 32,017	\$ -		\$ -
40-310-4350	TRANSFER FROM GEN FUND	\$ 250,000		\$ -	\$ 64,035	\$ -
	<b>CRF REVENUE TOTAL</b>	<b>\$ 329,983</b>	<b>\$ 37,295</b>	<b>\$ 5,500</b>	<b>\$ 64,335</b>	<b>\$ 424</b>
<b>EXPENSE, CRF</b>						
40-410-5398	TRANSFER TO OTHER FUNDS			\$ -	\$ -	\$ -
	<b>CRF EXPENSE TOTAL</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>CAPITAL RESERVE (CRF) FUND SUMMARY</b>						
TOTAL CAPITAL RESERVE REVENUE		\$ 329,983	\$ 37,295	\$ 5,500	\$ 64,335	\$ 424
TOTAL CAPITAL RESERVE EXPENSE			\$ -	\$ -	\$ -	\$ -
REVENUE OVER (UNDER) EXPENSE		\$ 329,983	\$ 37,295	\$ 5,500	\$ 64,335	\$ 424
BEGINNING FUND BALANCE		\$ 360,764	\$ 690,747	\$ 728,042	\$ 728,042	\$ 792,377
ENDING FUND BALANCE		\$ 690,747	\$ 728,042	\$ 733,542	\$ 792,377	\$ 792,801
<b>CONSERVATION TRUST FUND</b>						
<b>REVENUE, CTF</b>						
60-310-4020	INTEREST INCOME	\$ 1,853	\$ 909	\$ 1,200	\$ 120	\$ 220
60-310-4026	LOTTERY	\$ 180,726	\$ 161,738	\$ 176,000	\$ 176,000	\$ 173,000
60-310-4350	TRANSFER FROM CAPITAL RESERVE		\$ -	\$ -		\$ -
	<b>CTF REVENUE TOTAL</b>	<b>\$ 182,579</b>	<b>\$ 162,647</b>	<b>\$ 177,200</b>	<b>\$ 176,120</b>	<b>\$ 173,220</b>
<b>EXPENSE, CTF</b>						
60-410-5341	BANK FEES			\$ -		\$ -
60-410-5346	CONSULTING EXPENSE			\$ 35,000	\$ 20,000	\$ 60,000

MRD 2022 OVERALL BUDGET		2019 Audited	2020 Audited	2021 Original Budget	2021 Year End Projections	2022 BUDGET
60-410-5350	MAINTENANCE REPAIR			\$ -		\$ -
60-410-5371	FACILITY REPAIR & DEVELOPMENT			\$ 8,000	\$ 8,000	\$ 290,000
60-410-5398	TRANSFER TO OTHER FUNDS			\$ -		\$ -
60-430-5350	MAINTENANCE REPAIR		\$ 2,177	\$ -		\$ -
60-430-5351	MAINTENANCE SUPPLY			\$ -		\$ -
60-430-5352	PROGRAM EQUIPMENT	\$ 5,036		\$ -		\$ -
60-430-5370	FURNITURE, FIXTURES & EQ			\$ -		\$ -
60-430-5371	FACILITY REPAIR & DEVELOPMENT	\$ 101,265		\$ 114,000	\$ 114,000	\$ -
60-460-5352	PROGRAM EQUIPMENT			\$ 6,000	\$ 18,000	\$ -
60-490-5371	FACILITY REPAIR & DEVELOPMENT		\$ 39,000			\$ -
	<b>CTF EXPENSES TOTAL</b>	<b>\$ 106,301</b>	<b>\$ 41,177</b>	<b>\$ 163,000</b>	<b>\$ 160,000</b>	<b>\$ 350,000</b>
<b>CONSERVATION TRUST FUND (CTF) SUMMARY</b>						
TOTAL CONSERVATION TRUST REVENUE		\$ 182,579	\$ 162,647	\$ 177,200	\$ 176,120	\$ 173,220
TOTAL CONSERVATION TRUST EXPENSE		\$ 106,301	\$ 41,177	\$ 163,000	\$ 160,000 [3	\$ 350,000
<b>REVENUE OVER (UNDER) EXPENSE</b>		<b>\$ 76,278</b>	<b>\$ 121,470</b>	<b>\$ 14,200</b>	<b>\$ 16,120</b>	<b>\$ (176,780)</b>
<b>BEGINNING FUND BALANCE</b>		<b>\$ 46,234</b>	<b>\$ 122,512</b>	<b>\$ 243,982</b>	<b>\$ 243,982</b>	<b>\$ 260,102</b>
<b>ENDING FUND BALANCE</b>		<b>\$ 122,512</b>	<b>\$ 243,982</b>	<b>\$ 258,182</b>	<b>\$ 260,102</b>	<b>\$ 83,322</b>
<b>SALES TAX FUND</b>						
<b>REVENUE, SALES TAX</b>						
70-310-4005	SALES TAX PROCEEDS	\$ 1,843,048	\$ 1,988,673	\$ 1,843,046	\$ 2,315,018	\$ 2,376,792
70-310-4020	INTEREST INCOME	\$ 80,239	\$ 55,689	\$ 13,800	\$ 900	\$ 1,000
70-310-4021	LEASE PURCHASE PROCEEDS		\$ -	\$ -		\$ -
70-310-4350	TRANSFERS FROM CAPITAL RESERVE		\$ -	\$ -		\$ -
	<b>SALES TAX REVENUE TOTAL</b>	<b>\$ 1,923,287</b>	<b>\$ 2,044,362</b>	<b>\$ 1,856,846</b>	<b>\$ 2,315,918</b>	<b>\$ 2,377,792</b>
<b>EXPENSES, SALES TAX</b>						
70-410-5341	BANK CHARGES	\$ 2,000	\$ 5,100	\$ 2,000	\$ 2,000	\$ 2,000
70-410-5371	FACILITY REPAIR			\$ -		\$ -
70-410-5383	LEASE PURCHASE	\$ 1,911,075	\$ 1,906,225	\$ 1,910,625	\$ 1,910,625	\$ 1,908,625
70-420-5378	FURNITURE, FIXTURE & EQUIPMENT			\$ -		\$ -
	<b>SALES TAX EXPENSE TOTAL</b>	<b>\$ 1,913,075</b>	<b>\$ 1,911,325</b>	<b>\$ 1,912,625</b>	<b>\$ 1,912,625</b>	<b>\$ 1,910,625</b>
<b>SALES TAX FUND SUMMARY</b>						
TOTAL SALES TAX FUND REVENUE		\$ 1,923,287	\$ 2,044,362	\$ 1,856,846	\$ 2,315,918	\$ 2,377,792
TOTAL SALES TAX FUND EXPENSE		\$ 1,913,075	\$ 1,911,325	\$ 1,912,625	\$ 1,912,625	\$ 1,910,625
<b>REVENUE OVER (UNDER) EXPENSE</b>		<b>\$ 10,212</b>	<b>\$ 133,037</b>	<b>\$ (55,779)</b>	<b>\$ 403,293</b>	<b>\$ 467,167</b>
<b>BEGINNING FUND BALANCE</b>		<b>\$ 3,317,938</b>	<b>\$ 3,328,150</b>	<b>\$ 3,461,187</b>	<b>\$ 3,461,187</b>	<b>\$ 3,864,480</b>
<b>ENDING FUND BALANCE</b>		<b>\$ 3,328,150</b>	<b>\$ 3,461,187</b>	<b>\$ 3,405,408</b>	<b>\$ 3,864,480</b>	<b>\$ 4,331,647</b>
<b>GENERAL FUND ENDING BALANCE</b>						
<b>GENERAL FUND ENDING BALANCE</b>		<b>\$ 4,201,671</b>	<b>\$ 2,276,232</b>	<b>\$ 2,133,529</b>	<b>\$ 2,650,351</b>	<b>\$ 2,421,152</b>

<b>MRD 2022 OVERALL BUDGET</b>	<b>2019 Audited</b>	<b>2020 Audited</b>	<b>2021 Original Budget</b>	<b>2021 Year End Projections</b>	<b>2022 BUDGET</b>
CIF FUND END BALANCE	\$ 1,050,162	\$ 313,350	\$ 50,543	\$ 72,832	\$ 73,280
CAPITAL RESERVE FUND END BALANCE	\$ 329,983	\$ 728,042	\$ 733,542	\$ 792,377	\$ 792,801
CTF END BALANCE	\$ 182,579	\$ 243,982	\$ 258,182	\$ 260,102	\$ 83,322
SALES TAX FUND END BALANCE	\$ 1,923,287	\$ 3,461,187	\$ 3,405,408	\$ 3,864,480	\$ 4,331,647
<b>TOTAL BALANCE ALL FUNDS</b>	<b>\$ 7,687,682</b>	<b>\$ 7,022,793</b>	<b>\$ 6,581,204</b>	<b>\$ 7,640,142</b>	<b>\$ 7,702,202</b>

[1] \$2,205 WAS CHARGED TO  
"MISCELLANEOUS"

[2] reallocation of grant funds (no travel training, commissioned instructors)

[3] we need to add the projects into YEP, above.

## CAPITAL IMPROVEMENT PLAN

**What it is** The capital improvement plan (CIP) is the district’s planning and fiscal management tool used to coordinate the location, timing and financing of capital improvements over a multi-year period. Capital improvements refer to major, non-recurring physical expenditures such as land, buildings, public infrastructure and equipment, with a life-span of more than three years and that can be accounted for as a physical asset that costs over \$5,000. The CIP includes a description of proposed capital improvement projects ranked by priority, a year-by-year schedule of expected project funding, and an estimate of project costs and financing sources. The CIP is a working document and is designed to be reviewed and updated annually to reflect changing community needs, priorities and funding opportunities.

**Funding Sources** Financing of recreation and park facility acquisition, development and improvements are collected from the Conservation Trust, Capital Reserve, and Capital Improvement Funds. Of these, only the Conservation Trust represents actual external revenue, and it comes from the State Lottery proceeds allocated to parks and recreation. The remainder of revenue into these funds are from internal sources, as transfers from the General Fund or from Capital Reserve Fund as a simple “shuffle” of money. Finally, this spending is supplemented from the General Fund through a transfer into the above funds.

**Annual Appropriations** Each year, a committed and dedicated annual appropriation is recommended, regardless of the annual variability of projects. Average capital spending in years 2015 – 2021 has grown to \$606,898. This average relative expenditure of capital to the General Fund operating expenses is approximately 14%. Capital spending, as reported through the NRPA 2020 Agency Report<sup>1</sup> reflects that median capital spending per year is \$1.06 million. Among small and more rural agencies<sup>2</sup>, the median is \$289,257. The 2021 appropriation was \$403,000; however, in the capital list for this year now includes deferred maintenance and emerging needs has grown substantially, to \$878,334.

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

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

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

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

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

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

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

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<sup>1</sup> 2020 NRPA Agency Performance Report provides relevant metric comparisons that enable detailed data aggregations to compare the MRD with comparison parks and recreation agencies.

<sup>2</sup> Small and more rural are defined by the 2020 NRPA Agency Performance Report as population density per square mile less than 500.



## Prioritization and Selection Criteria:

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

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

**What you see in looking at the CIP spreadsheet** Projects and improvements have been listed in one, 3-year segment, and in a second, 5-year segment. Funding estimates by year are subtotaled, as are estimates by each 3- and 5-year segment, or block.

## 2022 Projects

The total amount listed in 2022 plan sums to \$878,334; however, \$80,000 of that are identified as annual maintenance needs, and are all to be completed and accomplished as contracted services. Those have been assigned to the General Fund, and are placed here only to show those projects needing completion this year. These include the annual tree health program (managing our urban forest), replacing / repairing sidewalks and trails, repairing pool plaster, piping, and facility tiles and grout.

### Projects by category

#### GENERAL LONG-TERM PLANNING

COMPREHENSIVE PARKS RECREATION AND OPEN SPACE PLAN (already funded in 2021, and shown here for outcomes)

The Comprehensive Master Plan looks at the existing parks, recreational facilities, programs, and services to determine the current and future level of services for the community based on public input. The plan will prioritize the needs and desires for upgrading and improving parks, recreational facilities, amenities, programs, and services. Key outcomes of the master plan include identification and consensus to:

- Evaluate, inventory, collect and compile data on existing parks, open space, trails, and recreation facilities;
- Develop a profile of existing and projected PHROST-related community needs;
- Establish guiding principles for the management of parks and recreation services in Montrose;
- Define park and facility standards, levels of service, and definitions for each type of park and facility;
- Define program standards which include a list of policy criteria; and,
- Develop master plan for Board adoption that has implementation strategies along with an action plan
- Can include a Capital Improvement Plan development

Through process that includes: Inventory, Community Engagement and Outreach, Needs Assessment

The plan should be completed and adopted in March, 2022. The agency may have a preliminary list of items that staff has not previously considered in time for budget 2022 adoption in December, 2021. Otherwise, the Board may consider providing a placeholder amount for 2022 improvements, which has not yet been included in this plan.

#### OTHER

Includes a major tree program to trim, prune, remove, eliminate hazards within the District's "forest"; primary work in 2022 focuses around Ute/McNeil (\$30,000) – technically this is an operations plan through contract and is being funded directly within the General Fund annual operations and is shown here only to show its need, priority, and capital nature of the project; Ute/McNeil Site Plan / redesign (\$55,000).

## ADA SELF-ASSESSMENT AND TRANSITION PLAN (already funded in 2021, and shown here for outcomes)

This plan, containing two parts, is required of all public entities in the US, most notably as a result of the Americans with Disabilities Act of 1990. Its purpose is to identify barriers in programs and activities that prevent individuals (with disabilities) from access. The **Self-Evaluation** section examines how District policies, programs, and services are provided to the public. It includes evaluating public right-of-way and direct access to spaces and places, both indoors and out. It results in an inventory and related details of where structural and policy and program modifications that are needed to make facilities and programs accessible. It forms the foundation for the **Transition Plan**, that sets forth the steps and schedule to complete the modifications.

The plan should be completed and adopted in the third quarter of 2022. The Board may consider providing a placeholder amount for 2022 improvements, which has not yet been included in this plan.

### ACCESSIBILITY SPECIFIC

Includes public trails and sidewalk, concrete repairs throughout Ute/McNeil/CRC and FH properties (\$20,000). These repairs are also being funded directly within the General Fund annual operations and is shown here only to show its need, priority, and capital nature of the project. A placeholder is added to assist the Black Canyon Boys & Girls Club to increase the new building's gymnasium size, as that organization scaled back the plans due to rising costs (\$100,000).

### PARTNER ORGANIZATION GRANTS

A placeholder of \$10,000 is included for partner organization grants to fund recreation projects within the community; however, unless greater than \$5,000 goes to any one project, these funds are moved to the general and operating fund. If a partner grant is given, such that it qualifies for a capital project, a transfer from the General Fund to the CIF will occur.

### OUTDOOR PLAY PROJECTS

Include irrigation system improvements for the McNeil / Ute Fields (\$112,427); Field House Outdoor Pool: pipe liner (\$10,000), thermal blankets (\$13,885); replacing portable pitching mounds for McNeil and Holly (\$8,000); Tennis Court rehabilitation / Pickleball expansion placeholder \$100,000 (assessment by Renner complete by Nov 15); Outdoor fitness obstacle course at the CRC outdoor – East side (\$50,000).

### INDOOR FACILITIES

Includes replacement fitness equipment for the CRC (\$7,500); assessment under way for plaster repairs for CRC Leisure Pool cracks (\$10,000) placeholder; CRC tile and grout repairs throughout the center (\$10,000); Field House Fitness Equipment (\$12,000).

### EQUIPMENT, TECHNOLOGY AND VEHICLES

Includes an ABI Force field groomer (\$37,500) and a replacement Kubota Utility Vehicle (\$30,000).

## 2023 and beyond

The CIP continues to build upon the 2022 listing where those same items should have future, continuous and annual appropriations. Examples are in the tree health program, public trails and access improvements, fleet, ballfield enhancements, fitness center replacements, etc... Of specific note is the addition of a plant cost annual maintenance fund: a percentage of facility initial investment should be set aside to accommodate costs to repair, replace, and otherwise maintain those facilities so that deferred maintenance costs do not accrue. In the draft plan, staff has figured a 1% cost appropriated annually, to a sum of \$270,000. A \$3,000,000 enhancement on rehabilitating the Ute/McNeil complex has been added in 2024, following the site plan completion. Anticipated project scope would involve drainage improvements, new maintenance shop, demolition of the "green house", parking lot and landscape improvements, and potential road realignment. The years of 2025 through 2029, described as the second 5-year block, have other substantial improvements earmarked, such as an outdoor pool, a full trail development plan, fleet, school district partnership on building development, and continues the plant cost maintenance plan.

**MONTROSE RECREATION DISTRICT** **2022 - 2024 CAPITAL PROJECTS & IMPROVEMENT PLAN**

Rank Priority	Fund/ Project No.	Project Title	Project to Date	2022	2023	2024	Funding Requested/Needs: 2022-2024	2025	2026	2027	2028	2029	Total Funding
								(A)	(B)	(C)	(D)	E	(A) + (B) + (C) + (D) + e
1	Outdoor Play	Ute & McNeil Irrigation		\$ 148,000	\$ 112,427		\$ 112,427						\$ 112,427
2	Indoor Facilities	Plant Costs 1% annual maintenance fund on initial investment CRC / FH			288,000	\$ 288,000	\$ 864,000	\$ 293,000	\$ 293,000	\$ 293,000	\$ 293,000	\$ 293,000	\$ 1,465,000
3	Outdoor Play	Field House Outdoor Pool Blankets		\$ 13,885			\$ 13,885						\$ -
4	Equipment, Technology & Fleet	Kubota Utility Vehicle		\$ 30,000	\$ 123,000	\$ 40,000	\$ 193,000	\$ 120,000	\$ 120,000	\$ 120,000	\$ 120,000	\$ 120,000	\$ 600,000
5	Outdoor Play	McNeil & Holly Diamond Field Pitching Mounds / Other		\$ 8,000	\$ 14,000	\$ 15,000	\$ 37,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 150,000
6	Equipment, Technology & Fleet	ABI Force		\$ 37,500			\$ 37,500						\$ -
7	Indoor Facilities	Field House Fitness Equipment		\$ 12,000			\$ 12,000			\$ 25,000			\$ 25,000
8	Indoor Facilities	Fitness Replacement, CRC		\$ -	-	200,000	\$ 200,000	\$ 12,000		\$ 12,000		\$ 12,000	\$ 36,000
9	Outdoor Play	Tennis Court Rehab		\$ 45,000			\$ 45,000	\$ 1,000,000	\$ 300,000	cost share with School District / devlpmt grants			\$ 1,300,000
10	Outdoor Play	CRC Obstacle Course		\$ 50,000			\$ 50,000			fitness company grant			\$ -
11	General Long Term Planning / Accessibility	Ute & McNeil Site Plan		\$ 55,000		\$ 3,000,000	\$ 3,055,000	GOCO Planning Grant	possible development grant			\$ -	
		<b>TOTAL YEAR</b>		\$ 651,812	\$ 425,000	\$ 3,543,000	\$ 4,619,812	\$ 1,455,000	\$ 745,026	\$ 3,282,027	\$ 445,028	\$ 457,029	\$ 6,488,427

\* \$80, 000 moved into operating parks maintenance, not appropriated to facilities yet

\* does not yet include lease capital needs

Rank Priority	Fund/ Project No.	Project Title	Project to Date	2022	2023	2024	Funding Requested/Needs: 2022-2024	2025	2026	2027	2028	2029	Total Funding
	Outdoor Play	Ute & McNeil Diamond Field Renovation			\$ 120,000		\$ 120,000						\$ -
2023	General Long Term Planning / Accessibility	SD / other, partnership, building enhancements					\$ -			\$ 2,800,000			\$ 2,800,000

	3 year cumulative spending needs	8 year cumulative spending needs (8% esc)
General Long Term Planning	\$ 3,209,500.00	\$ 60,000
Indoor Facilities	\$ 1,057,000.00	\$ 5,691,400
Accessibility	\$ 40,000.00	\$ 5,000,000
Equipment, Technology, and Vehicles	\$ 230,500.00	\$ 600,000
Outdoor Play	\$ 483,312.00	\$ 1,450,000 pickle/tennis + play courts,
subtotal	\$ 5,020,312.00	\$ 13,825,512

\* does not include land acquisitions



*For a Better Quality of Life...MRD.*

**BOARD OF DIRECTORS'S RESOLUTION 2021-4**  
**Approving the Budget for the Montrose Recreation District Fiscal Year 2022**

A Resolution summarizing expenditures and revenues for each fund, and adopting a budget for the Montrose Recreation District, Colorado, for the calendar year commencing on the first day of January 2022 and ending on the last day of December 2022.

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

**WHEREAS**, upon due and proper notice, published or posted in accordance with the law, said proposed budget was open for inspection by the public online at [www.montroserec.com](http://www.montroserec.com) and at the MRD administrative offices at 16350 Woodgate Road, a public hearing was held on December 9, 2021 and interested tax payers were given the opportunity to file or register any objections to said proposed budget, and;

**WHEREAS**, the detail of the budget including all categories for expenditures and revenues is described in the MRD 2022 budget worksheet and will be filed with the Division of Local Affairs (DOLA) as required by law, and;

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

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

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

General Fund	\$4,807,399
Capital Improvement Fund	\$ 301,812
Conservation Trust Fund	\$ 350,000
Capital Reserve Fund	\$ 0
Sales Tax Fund	\$1,910,625

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

<b>GENERAL FUND</b>	
From unappropriated surpluses	\$2,650,351
From sources other than general property tax	\$1,926,116
From the general property tax levy	<u>\$2,652,083</u>
Total for the General Fund	\$7,228,550
<b>CAPITAL IMPROVEMENT FUND</b>	
From unappropriated surpluses	\$ 72,832
From sources other than property tax	<u>\$ 302,260</u>
Total for the Capital Improvement Fund	\$ 375,092
<b>CONSERVATION TRUST FUND</b>	
From unappropriated surpluses	\$ 260,102
From sources other than property tax	<u>\$ 173,220</u>
Total for the Conservation Trust Fund	\$ 433,322

**BOARD OF DIRECTORS'S RESOLUTION 2021-4:**  
**Approving the Budget for the Montrose Recreation District Fiscal Year 2022**

**BOARD OF DIRECTORS'S RESOLUTION 2021-4:**

**Approving the Budget for the Montrose Recreation District Fiscal Year 2022**

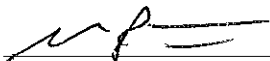
**RESOLUTION TO ADOPT BUDGET (cont.)**

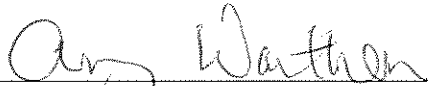
CAPITAL RESERVE FUND	
From unappropriated surpluses	\$792,377
From sources other than property tax	<u>\$ 424</u>
Total for the Capital Reserve Fund	\$792,801
SALES TAX FUND	
From unappropriated surpluses	\$3,864,480
From sources other than property tax	<u>\$2,377,792</u>
Total for the Sales Tax Fund	\$6,242,272

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

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

ADOPTED this 9<sup>th</sup> day of December, 2021.

Attest:   
Mark Plantz, Board President

Attest:   
Amy Warthen, Board Secretary



*For a Better Quality of Life...MRD.*

**BOARD OF DIRECTORS'S RESOLUTION 2021-5**  
**Setting Mill Levies for the Montrose Recreation District Fiscal Year 2021**

A Resolution levying property taxes for the year 2021 to help defray the costs of government for the Montrose Recreation District, Colorado, for the 2022 budget year.

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

**WHEREAS**, the Montrose Recreation District Board of Directors of the Montrose Recreation District, has adopted the annual budget in accordance with the Local Government Budget Law, on December 9, 2022 and;

**WHEREAS**, the amount of money necessary to balance the budget for general operating purposes from property tax revenue is \$2,652,083 and;

**WHEREAS**, the 2021 valuation for assessment for the Montrose Recreation District as certified by the County Assessor(s) is \$530,416,561.

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

**Section 1.** That, for the purpose of meeting all general operating expenses of the Montrose Recreation District during the 2022 budget year, there is hereby levied a tax of 5.0 mills upon each dollar of the total valuation for assessment of all taxable property within the Montrose Recreation District for the year 2022.

**Section 2.** That the Montrose Recreation District Executive Director is hereby authorized and directed to immediately certify to the County Commissioners of Montrose County, Colorado, the mill levies for 2022 as hereinabove determined and set.

ADOPTED this 9<sup>th</sup> day of December, 2021

Attest:

  
Mark Plantz, Board President

Attest:

  
Amy Warthen, Board Secretary

**BOARD OF DIRECTORS'S RESOLUTION 2021-5:**  
**Setting Mill Levies for the Montrose Recreation District Fiscal Year 2022**







For a Better Quality of Life...MRD.

**BOARD OF DIRECTORS'S RESOLUTION 2021-6**  
**Appropriating the Budget for the Montrose Recreation District Fiscal Year 2022**

A Resolution appropriating sums of money to the various funds and spending agencies, in the amounts and for the purposes as set forth below, for the Montrose Recreation District, Colorado, for the 2022 budget year.

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

**WHEREAS**, the Montrose Recreation District Board of Directors of the Montrose Recreation District, has adopted the annual budget in accordance with the Local Government Budget Law, on December 9, 2021 and;

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

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

**WHEREAS**, the appropriation of the funds listed below constitutes depositing the money into the appropriate accounts. Expenditures in each fund are still subject to the approved 2022 budget.

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

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

General Fund	\$ 7,228,550
Capital Improvement Fund	\$ 375,092
Conservation Trust Fund	\$ 433,322
Capital Reserve Fund	\$ 792,801
Sales Tax Fund	\$ 6,242,272

ADOPTED this 9<sup>th</sup> day of December, 2021

Attest:   
Mark Plantz, Board President

Attest:   
Amy Wartlen, Board Secretary

**BOARD OF DIRECTORS'S RESOLUTION 2021-6:**  
**Appropriating the Budget for the Montrose Recreation District Fiscal Year 2022**



**MONTROSE RECREATION DISTRICT, 43003**

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

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

**Budget Year 2022**

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

**I. REAL PROPERTY LEASE-PURCHASE AGREEMENTS:**

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

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

	<u>Year</u>	<u>Amount</u>
Total amount to be expended for all Real Property Lease-Purchase Agreements in Budget Year:	<u>2022</u>	<u>\$1,910,625</u>
Total maximum payment liability for all Real Property Lease Purchase Agreements over the entire terms of all such agreements, including all optional renewal terms:		<u>\$47,560,804</u>

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

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

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

	<u>Year</u>	<u>Amount</u>
Total amount to be expended for all Non-Real Property Lease Purchase Agreements in Budget Year:	<u>2022</u>	<u>N/A</u>
Total maximum payment liability for all Non-Real Property Lease Purchase Agreements over the entire terms of all such agreements, including all optional renewal terms:		<u>\$ N/A</u>

Does the agreement include renewal options? Yes X No       

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


**EXHIBIT D**

**FORM OF NOTICE OF LEASE RENEWAL**

To: UMB Bank, n.a., as Trustee  
Attention: Corporate Trust Services

The undersigned is the District Representative of the MONTROSE RECREATION DISTRICT, MONTROSE COUNTY, COLORADO (the "District"). The District is the lessee under that certain Lease Purchase Agreement, dated as of June 18, 2014 (the "Lease"), between the District and UMB Bank, n.a., solely in its capacity of Trustee under the Indenture, as the lessor thereunder. I am familiar with the facts herein certified and am authorized and qualified to certify the same. The undersigned hereby states and certifies:

(a) the District has effected or intends to effect on a timely basis an Appropriation for the ensuing Fiscal Year which includes (1) sufficient amounts authorized and directed to be used to pay all the Base Rentals and (2) sufficient amounts to pay such Additional Rentals as are estimated to become due, all as further provided in Sections 6.2, 6.3 and 6.4 of the Lease, whereupon, the Lease shall be renewed for the ensuing Fiscal Year;


  
\_\_\_\_\_  
Initial

or

(b) the District has determined not to renew the Lease for the ensuing Fiscal Year.

\_\_\_\_\_  
Initial

**MONTROSE RECREATION DISTRICT, MONTROSE  
COUNTY, COLORADO**

By:   
\_\_\_\_\_  
District Representative

Date: 12/9/21

## CERTIFICATION OF TAX LEVIES for NON-SCHOOL Governments

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

On behalf of the Montrose Recreation District,  
(taxing entity)<sup>A</sup>

the Montrose Recreation District Board of Directors,  
(governing body)<sup>B</sup>

of the Montrose Recreation District,  
(local government)<sup>C</sup>

**Hereby** officially certifies the following mills to be levied against the taxing entity's GROSS \$ 534,798,696 assessed valuation of: (GROSS<sup>D</sup> assessed valuation, Line 2 of the Certification of Valuation Form DLG 57<sup>E</sup>)

**Note:** If the assessor certified a NET assessed valuation (AV) different than the GROSS AV due to a Tax Increment Financing (TIF) Area<sup>F</sup> the tax levies must be calculated using the NET AV. The taxing entity's total property tax revenue will be derived from the mill levy multiplied against the NET assessed valuation of: \$ 530,416,561 (NET<sup>G</sup> assessed valuation, Line 4 of the Certification of Valuation Form DLG 57)

**Submitted:** 12/14/2021 for budget/fiscal year 2022.  
(not later than Dec. 15) (mm/dd/yyyy) (yyyy)

PURPOSE (see end notes for definitions and examples)	LEVY <sup>2</sup>	REVENUE <sup>2</sup>
1. General Operating Expenses <sup>H</sup>	5.0000 mills	\$2,652,083
2. <Minus> Temporary General Property Tax Credit/ Temporary Mill Levy Rate Reduction <sup>I</sup>	< > mills	\$ < >
<b>SUBTOTAL FOR GENERAL OPERATING:</b>	<input type="text"/> mills	\$ <input type="text"/>
3. General Obligation Bonds and Interest <sup>J</sup>	_____ mills	\$ _____
4. Contractual Obligations <sup>K</sup>	_____ mills	\$ _____
5. Capital Expenditures <sup>L</sup>	_____ mills	\$ _____
6. Refunds/Abatements <sup>M</sup>	_____ mills	\$ _____
7. Other <sup>N</sup> (specify): _____	_____ mills	\$ _____
	_____ mills	\$ _____
<b>TOTAL:</b> [ Sum of General Operating Subtotal and Lines 3 to 7 ]	<input type="text"/> 5.0000 mills	<input type="text"/> \$2,652,083

Contact person: (print) Mari Steinbach Daytime phone: (970) 249 7705  
Signed: Mari Steinbach Title: Executive Director

*Include one copy of this tax entity's completed form when filing the local government's budget by January 31st, per 29-1-113 C.R.S., with the Division of Local Government (DLG), Room 521, 1313 Sherman Street, Denver, CO 80203. Questions? Call DLG at (303) 866-2156.*

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

New Tax Entity?  YES  NO

Montrose County COUNTY ASSESSOR

Date 11/23/2021

NAME OF TAX ENTITY: MONTROSE REC DIST

USE FOR STATUTORY PROPERTY TAX REVENUE LIMIT CALCULATION ("3.5%" LIMIT) ONLY

IN ACCORDANCE WITH 39-5-121(2)(a) and 39-5-128(1), C.R.S., AND NO LATER THAN AUGUST 25, THE ASSESSOR CERTIFIES THE TOTAL VALUATION FOR ASSESSMENT FOR THE TAXABLE YEAR 2021 :

Table with 11 rows of valuation items and amounts. 1. PREVIOUS YEAR'S NET TOTAL TAXABLE ASSESSED VALUATION: \$472,167,347. 2. CURRENT YEAR'S GROSS TOTAL TAXABLE ASSESSED VALUATION: \$534,798,696. 3. LESS TOTAL TIF AREA INCREMENTS, IF ANY: \$4,382,135. 4. CURRENT YEAR'S NET TOTAL TAXABLE ASSESSED VALUATION: \$530,416,561. 5. NEW CONSTRUCTION: \$9,254,004. 6. INCREASED PRODUCTION OF PRODUCING MINE: \$0. 7. ANNEXATIONS/INCLUSIONS: \$0. 8. PREVIOUSLY EXEMPT FEDERAL PROPERTY: \$0. 9. NEW PRIMARY OIL OR GAS PRODUCTION FROM ANY PRODUCING OIL AND GAS LEASEHOLD OR LAND (29-1-301(1)(b), C.R.S.): \$0. 10. TAXES RECEIVED LAST YEAR ON OMITTED PROPERTY AS OF AUG. 1 (29-1-301(1)(a), C.R.S.): \$735.19. 11. TAXES ABATED AND REFUNDED AS OF AUG. 1 (29-1-301(1)(a), C.R.S.) and (39-10-114(1)(a)(I)(B), C.R.S.): \$4,221.90.

‡ This value reflects personal property exemptions IF enacted by the jurisdiction as authorized by Art. X, Sec. 20(8)(b), Colo. Constitution
\* New Construction is defined as: Taxable real property structures and the personal property connected with the structure.
~ Jurisdiction must submit to the Division of Local Government respective Certifications of Impact in order for the values to be treated as growth in the limit calculation; use Forms DLG 52 & 52A.
Ⓢ Jurisdiction must apply to the Division of Local Government before the value can be treated as growth in the limit calculation; use Form DLG 52B.

USE FOR TABOR "LOCAL GROWTH" CALCULATION ONLY

IN ACCORDANCE WITH ART. X, SEC. 20, COLO. CONSTITUTION AND 39-5-121(2)(b), C.R.S., THE Montrose County ASSESSOR CERTIFIES THE TOTAL ACTUAL VALUATION FOR THE TAXABLE YEAR 2021 :

Table with 7 rows of actual valuation items and amounts. 1. CURRENT YEAR'S TOTAL ACTUAL VALUE OF ALL REAL PROPERTY: \$4,732,372,490. ADDITIONS TO TAXABLE REAL PROPERTY: 2. CONSTRUCTION OF TAXABLE REAL PROPERTY IMPROVEMENTS: \$81,085,050. 3. ANNEXATIONS/INCLUSIONS: \$0. 4. INCREASED MINING PRODUCTION: \$0. 5. PREVIOUSLY EXEMPT PROPERTY: \$2,946,440. 6. OIL OR GAS PRODUCTION FROM A NEW WELL: \$0. 7. TAXABLE REAL PROPERTY OMITTED FROM THE PREVIOUS YEAR'S TAX WARRANT: (If land and/or a structure is picked up as omitted property for multiple years, only the most current year's actual value can be reported as omitted property.): \$0.

DELETIONS FROM TAXABLE REAL PROPERTY

Table with 3 rows of deletion items and amounts. 8. DESTRUCTION OF TAXABLE REAL PROPERTY IMPROVEMENTS: \$1,063,560. 9. DISCONNECTIONS/EXCLUSIONS: \$0. 10. PREVIOUSLY TAXABLE PROPERTY: \$2,577,860.

¶ This includes the actual value of all taxable real property plus the actual value of religious, private school, and charitable real property.
\* Construction is defined as newly constructed taxable real property structures.
§ Includes production from new mines and increases in production of existing producing mines.

IN ACCORDANCE WITH 39-5-128(1), C.R.S., AND NO LATER THAN AUGUST 25, THE ASSESSOR CERTIFIES TO SCHOOL DISTRICTS: TOTAL ACTUAL VALUE OF ALL TAXABLE PROPERTY \$4,776,449,310

IN ACCORDANCE WITH 39-5-128(1.5), C.R.S., THE ASSESSOR PROVIDES: HB21-1312 ASSESSED VALUE OF EXEMPT BUSINESS PERSONAL PROPERTY (ESTIMATED): \*\* \$2,552,150
\*\* The tax revenue lost due to this exempted value will be reimbursed to the tax entity by the County Treasurer in accordance with 39-3-119.5(3), C.R.S.

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