



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

- I.** Call to Order, Roll Call
- II.** Open Forum: Call for Public Comment (limit of 3 minutes per person)
- III.** Staff Recognition:
 - a. Anniversaries: None
 - b. Employee Awards:
 - i. Core staff of the month
 - ii. Part time staff of the month
- IV.** Request for Executive Session: Executive Session for discussion of a personnel matter under C.R.S. 24-6-402(4)(f) and not involving a specific employees who have requested discussion of the matter in open session; any member of this body or any elected official, the appointment of any person to fill an office of this body or of an elected official, or personnel policies that do not require the discussion of matters personal to particular employees, but for a discussion regarding the MRD Employee Classification and Compensation Plan.
- V.** Budget
 - a. 2nd review of the 2024 Recommended Budget and the 2023 Supplemental Budget
- VI.** 2024 Board Meeting Calendar / Staff Holiday Schedule
- VII.** Staff Reports
 - a. Flex Rec and Flex Park
 - b. Ute & McNeil Park and Fields / Baldrige Regional Park Master Plan
 - c. Field House property Master Plan
- VIII.** Committee Updates and Assignments
 - a. Exec. Committee of Board (Board: Christina, Barb. Staff: Mari, Jeremy)
 - b. Administrative (Board: Alli, Barb. Staff: Mari, Jeremy, Debby, Lisa)
 - c. Foundation (Board: Megan, Barb. Staff: Mari, Cindy)
 - d. Growth (Board: Ken, Suzi. Staff: Mari, Jeremy, Justin, Miguel)
 - e. Finance (Board: Paul, Alli. Staff: Mari, Jeremy)
 - f. MURA (Board: Alli)
- IX.** Executive Director's Update
- X.** Approval of BOD Meeting Minutes
 - a. Regular Meeting of the Board 10.26.2023
- XI.** Adjourn

**Next BOD Regular Meeting
December 14 at 11:30am
CRC 16350 Woodgate Road
Montrose CO 81401**

2024 Budget Transmittal

BUDGET TIMELINE

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

FUND DEFINITIONS

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

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

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

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

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

EXECUTIVE SUMMARY OF BUDGET DOCUMENT

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

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

As an additional note, a 2023 Amended Budget adoption is required as well, as the District received revenues and incurred expenses greater than its original budget adopted in December, 2022. The additional revenues come primarily through property taxes, grants collected via intergovernmental revenue and increases in participation in recreation activities and facilities admissions. The additional expenses were necessary to operate the facilities and programs to meet the higher demand than was originally expected. The 2023 Amended Budget projects a **net revenue in the General Fund of \$538,309**. Details on the 2023 Amended Budget are communicated in separate documents and its adoption proposed in separate resolutions.

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

Tax revenue expectations were high in 2023, surpassed slightly, and are budgeted to continue growing, although to a lesser extent, in 2024. The budget was built to add no subsidy in the General Fund. The fall, and failed, Ballot Initiative Proposition HH was to change the landscape of how Special Districts collect taxes, and so, even with increased tax valuations in Montrose County, caution was exercised in this budget's creation. Then, during the 2023 Special Legislative Session, new bills emerged that bring growth-slowing measures into play. The uncertainty remains, until the State implements the new mandates and the County Assessor details are provided to the District, and so the caution exercised is to continue until clarity is achieved. The General Fund budget is reflected below in Chart 1.

The District is beginning to undertake large capital projects that were defined in the Comprehensive Master & Strategic Plan. This includes re-development of the Field House site and site design for the future re-development of the Ute/McNeil Park complex. In total, this year's Capital Improvement Plan totals \$4,417,041. The General Fund covers \$1,964,680, Lottery revenues \$206,174, and the remaining \$2,246,187 coming from reserves.

Notes on charts for November 2023 2nd draft:

The budget includes a \$200k personnel package. This package is comprised of \$160,511 for wage adjustments as recommended by the Classification and Compensation Study and \$39,489 for the conversion from part time to a full-time Maintenance Technician. This \$200k is currently parked in 10-410-5400 Capital Equipment, and will be distributed across GF departments once the budget is approved.

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

General Fund	Admin	CRC	Parks Maintenance	Concessions	Marketing	Rec Programs	Flex Rec	Field House	Total
Revenues	\$ 4,129,334	\$ 1,976,974	\$ 0	\$ 44,000	\$ 18,500	\$ 349,877	\$ 98,644	\$ 198,079	\$ 6,815,409
Expenses	\$ 4,555,603	\$ 2,182,869	\$ (215,327)	\$ 33,554	\$ 114,492	\$ 246,212	\$ 186,579	\$ 291,638	\$ 7,395,619
Subsidy / Earnings	\$ (426,269)	\$ (205,895)	\$ (215,327)	\$ 10,446	\$ (95,992)	\$ 103,665	\$ (87,935)	\$ (93,559)	\$ (1,010,863)
Cost Recovery	91%	91%	0%	131%	16%	142%	53%	68%	92%

The overall subsidy of the General Fund is \$1,010,863, a 92% Cost Recovery, though it should be noted that \$1,964,680 is being transferred out of the General Fund into the Capital Improvement Fund. When accounting for this, the actual operational revenues outpace the expenses by \$953,817.

Chart 2: Revenue Sources 2024 Budget

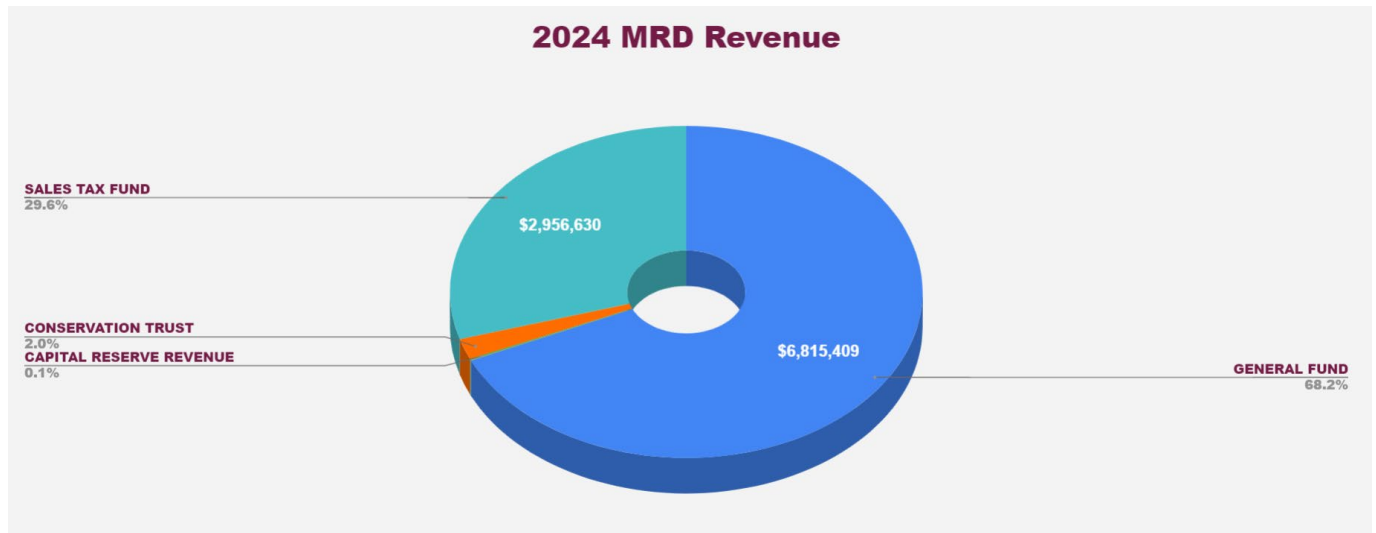


Chart 3: Expenses 2024 Budget



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

- One is from the General Fund (\$1,964,680) so the \$5,861,592 you see in GF's blue slice is \$1,964,680 less than the Total General Fund Expense of \$7,826,272.
- The other transfer into the CIF (20) is from STF (70) in the amount of \$2,246,187.

Chart 4: General Fund Revenues 2024 Budget

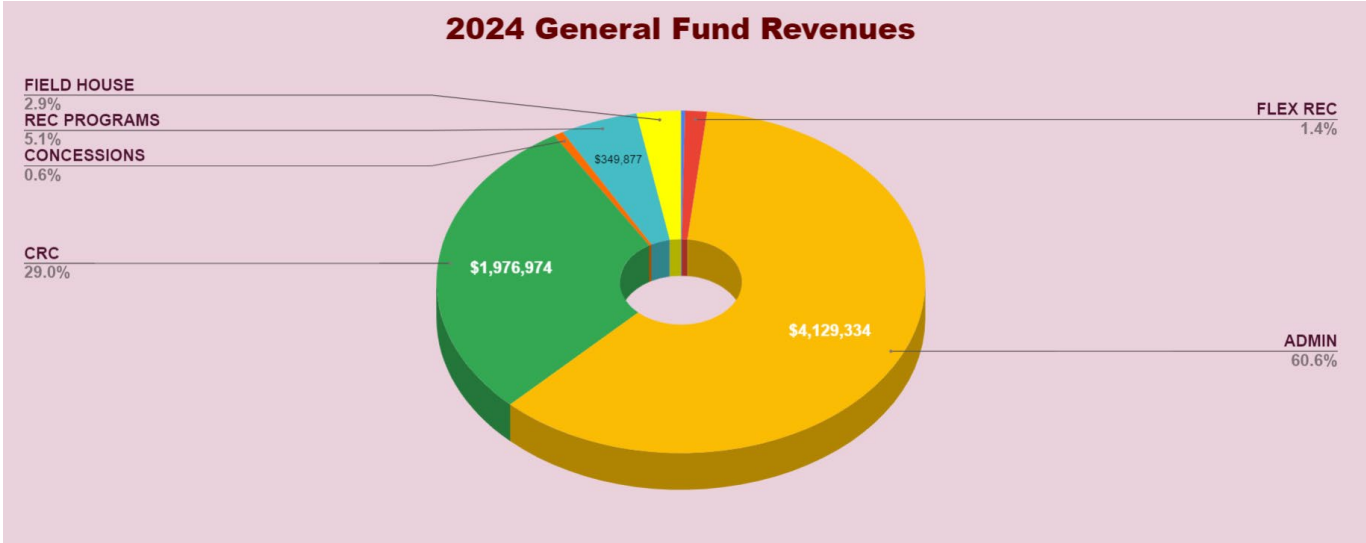
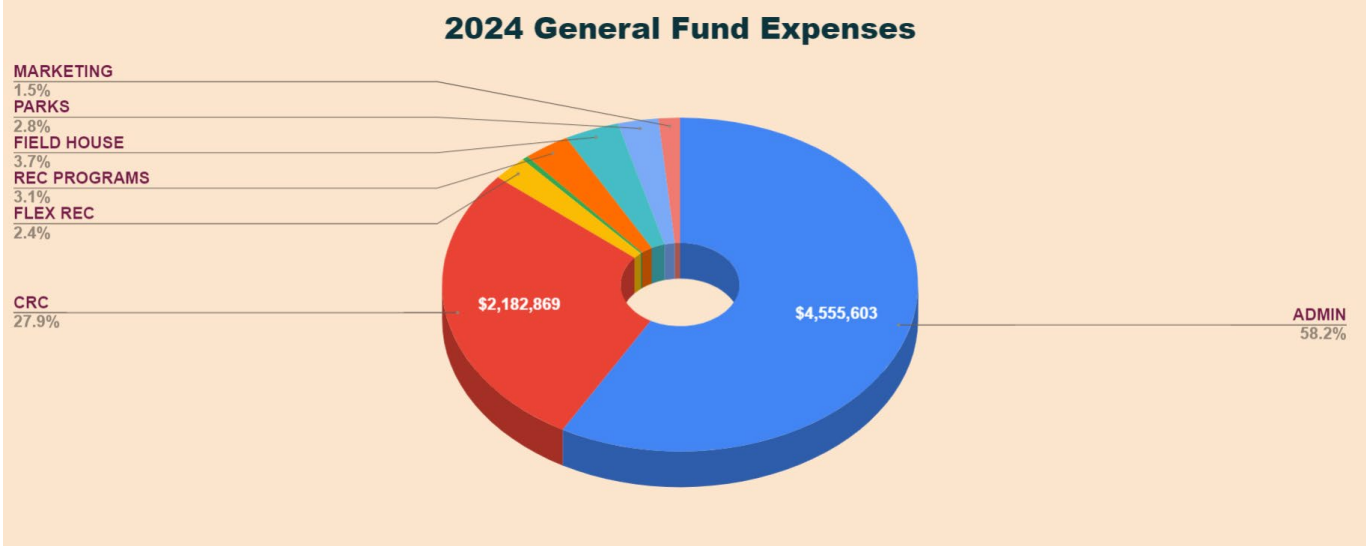


Chart 5: General Fund Expenses 2024 Budget



KEY TRENDS

General Fund

Total General Fund Revenues are \$6,815,409, an increase of \$490,618, or 7.76% more than the 2023 Amended Budget. Property tax collections continue to rise with the increased valuations County wide. The passing of legislative measures following the failure of Ballot Initiative Proposition HH will negatively affect this to an unknown level. To respond to this uncertainty, the General Fund Budget was crafted with a zero net growth projection to its subsidy, and we are planning to see the further adjusted valuations in time for budget passage. Operations costs continue to rise, with higher wages, additional staff, utilities, and price of goods and services. Revenues rise accordingly, through tax collections, interest, memberships, admissions, and program revenues. The overall subsidy of the General Fund is \$1,010,863, a 92% Cost Recovery, though it should be noted that \$1,964,680 is being transferred out of the General Fund into the Capital Improvement Fund. When accounting for this, the actual operational revenues outpace the expenses by \$953,817.

Revenues

Administration

Overall Admin revenues rise \$248,971, a 6.42% increase, primarily resulting from higher property tax valuations and resulting receipts. As mentioned in the Executive Summary, these collections could be affected by the result of the legislative measures following Ballot Initiative HH's failure in November's elections.

Community Recreation Center (CRC)

The CRC revenues rise \$192,550 or 10.79% in 2024. Overall attendance revenue rises \$102,160. This year, for the first time, the Mountain View Therapy / Montrose Regional Health annual lease payment is placed directly into the CRC division, which aligns to all other leases held by the MRD (Weehawken at the Field House, Movement Medicine at Flex Rec). This revenue was previously recorded in Administration. The new method assures improved cost accounting, since the CRC in fact is used by the rehab patients. In 2024, the rental income is \$67,277.

Concessions

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

Programming

Recreation Programs have consistently outperformed budgets, reaching 140% cost recovery each of the last 5 years other than Covid's first year in 2020. The 2024 budget projects programs to continue the 2023 success, with revenues \$90,026 higher than MRD's previous high in 2022. In 2024, revenues are expected to be \$349,877. Increased revenues and cost recovery metrics can help ensure that more programs are available to more people, and at further subsidized rates as needed. This further speaks to the successes of grants and Recreation Foundation inputs to help further cover costs.

Flex Rec

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

Field House

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

Expenses

Total General Fund Expenses are \$7,826,272, an increase of \$2,039,790 or 35.3% higher than 2023. Total personnel expenses, which include benefits, insurance, training, and the \$200,000 budget package etc. rise 13.2%, \$469,328 to \$4,009,988. The General Fund transfers some of its surplus as a contribution to the Capital Improvement Plan, contributing \$1,192,824 more than 2023.

Administration

Admin expenses are rising \$1,778,038, or 64% to \$4,555,603. Wages are rising \$74,367 with 2 positions simply being recoded into this department. The majority of this difference is the capital transfer which is \$1,192,824 larger than 2023. Wages are rising \$74,367 also with the 2 positions' recoding. A \$200,000 personnel package covers the Classification and Compensation Analysis project wage adjustments and one converted FT Maintenance Technician position, from part time. FICA costs, previously spread across departments, are now centralized into Administration, totaling \$41,450.

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

Community Recreation Center (CRC)

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

Budget Transmittal

Maintenance

Maintenance costs reduce \$9,114, 4.1%. This is due to two items. The first of which is staffing, where one FT staff has been recoded from this department to the CRC. The other is in repairs, where many larger projects are now being coded into Plant Operating Costs as part of the Capital Improvement Plan. This line item (430-5350) has seen drastic changes in the last 5 years as MRD has evolved its practice to fund maintenance projects.

Concessions

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

Marketing

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

Programming

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

Flex Rec

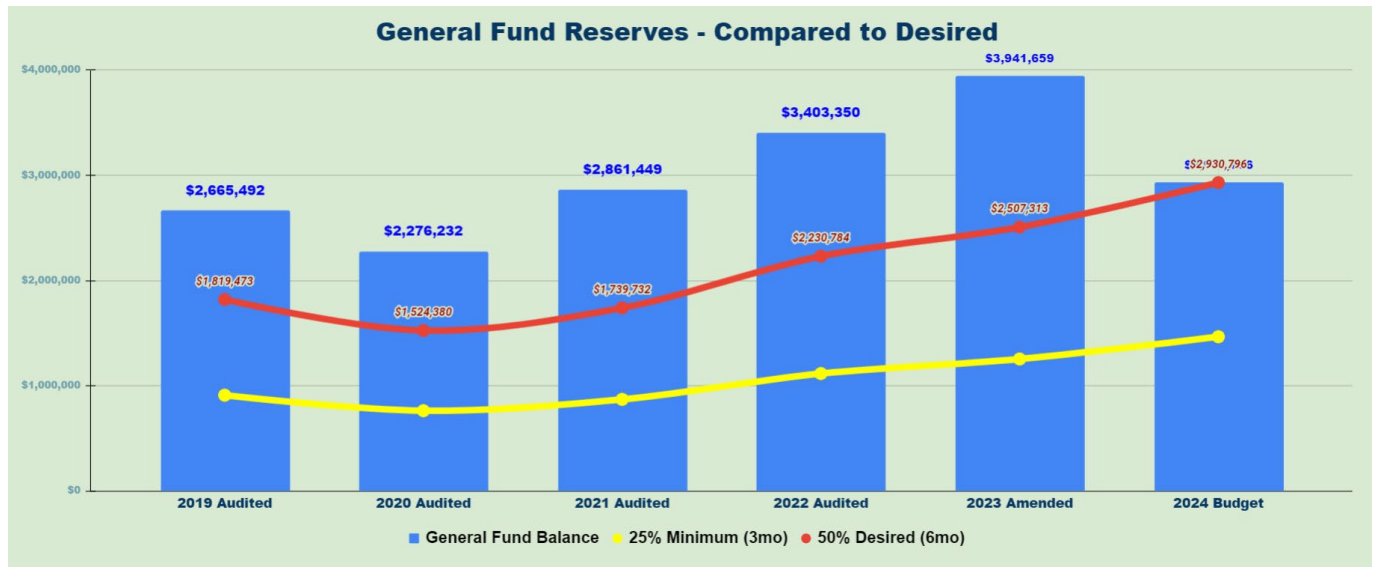
Flex Rec expenses rise \$25,957, (16.2%) to \$186,579 in 2024, yet \$11,586 less than originally budgeted in 2023. Operations have been streamlined and limited until programming and membership numbers support greater staffing and equipment levels. Lease and building costs consist of 59% of expenses.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

Field House

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

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

Chart 6: General Fund Reserves 2024 – Compared to Desired



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

Capital Improvement & Conservation Trust Funds

Capital Items are detailed separately and specifically within the budget. This year’s Capital Improvement Plan contains \$4,147,014 in projects. The District is beginning to undertake large capital projects that were defined in the Comprehensive Master & Strategic Plan. This includes re-development of the Field House site and site design for the future re-development of the Ute/McNeil Park complex. In total, this year’s Capital Improvement Plan totals \$4,417,041. The General Fund covers \$1,964,680, Lottery revenues \$206,174, and the remaining \$2,246,187 coming from reserves.

Debt Service

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

Chart 7: Aggregate Fund Balances 2024

Reserve Balance 98%

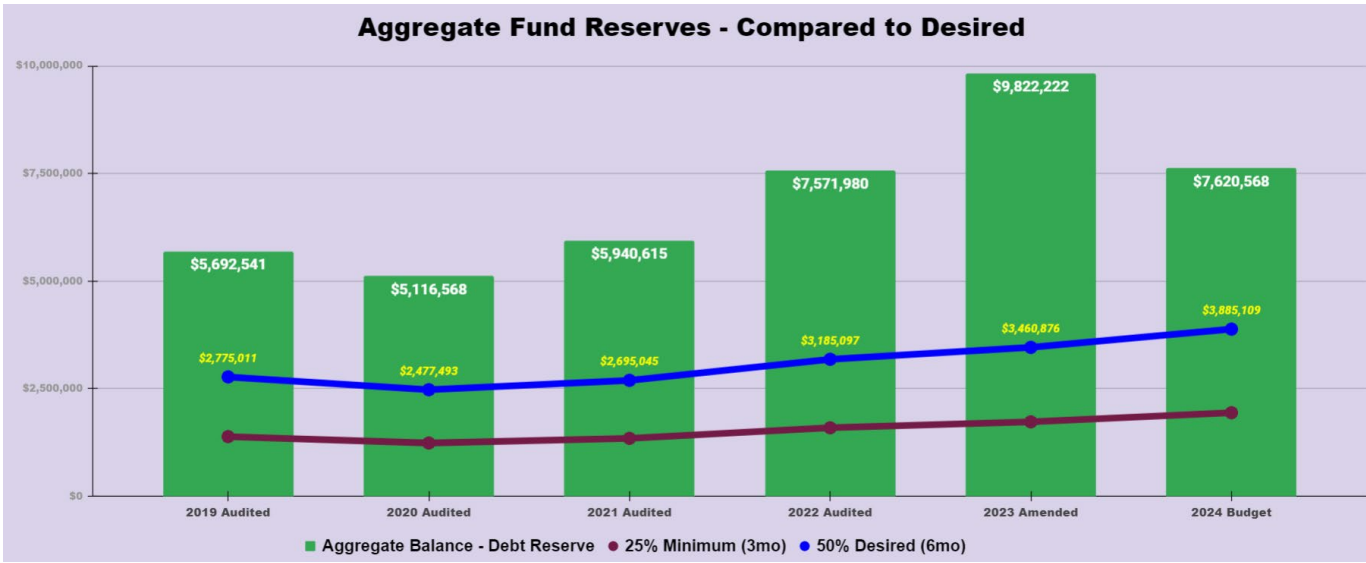
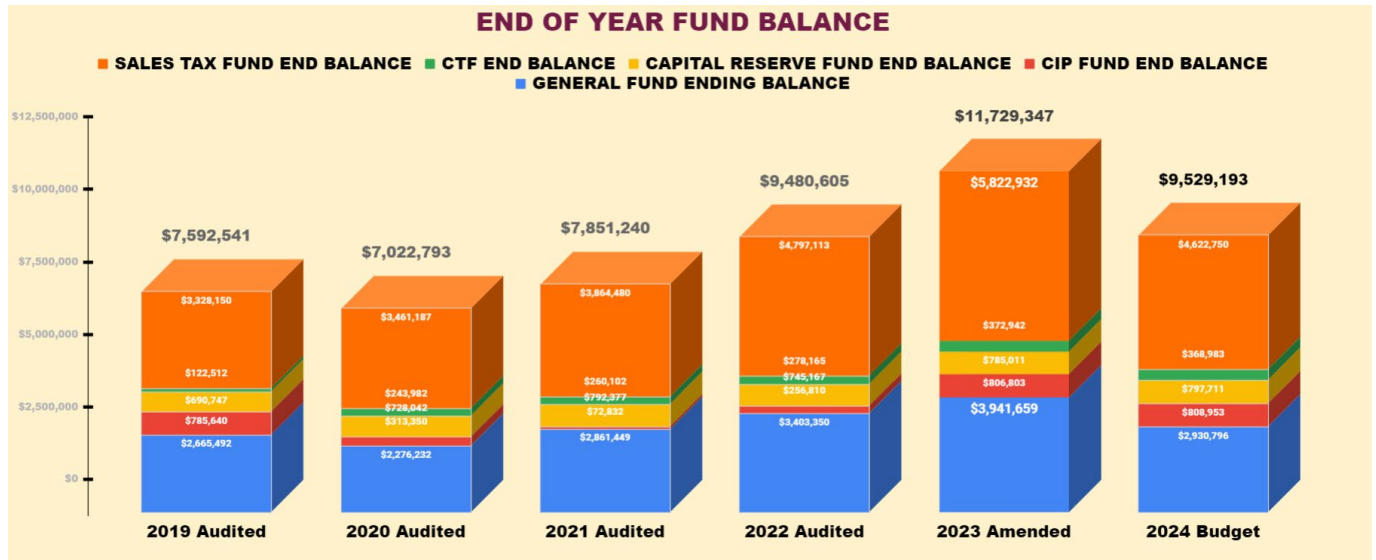


Chart 8: End of Year Fund Balance 2024



END



For a Better Quality of Life...MRD.

BOARD OF DIRECTOR'S RESOLUTION: 2023 - 6
Adopting a Supplemental Budget and Appropriation for Fiscal Year 2023

A RESOLUTION REVISING THE ORIGINALLY
ADOPTED 2023 BUDGET

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

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

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

WHEREAS, in 2023 MRD realized increased expenses of \$155,654, an approximate 2.76% increase, and attributable in its administration, parks operations, concessions operations, recreation programs and Flex Rec services; and

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

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

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

INTRODUCED, READ AND ADOPTED this 15th Day of December 2023.

Attest: _____
Christina Files, Board President

Attest: _____
Allison Howe, Secretary of the Board

EXHIBIT A
MRD Resolution 2023 – 6

REVENUE Line Items Amended		
General Fund, Revenues, Admin 10-310		
Property Tax, Specific Ownership Tax, TIF MURA, Interest, Sale of Assets, Brochure Advertisements		
2023 Budgeted	2023 Amended	Dollar Change
\$ 3,141,517	\$ 3,880,363	+ \$738,846
General Fund, Revenues, Community Recreation Center (CRC) 10-320		
Facility Rental, Child Watch, General Admission, Annual Passes, Punch Cards, -Private Lessons, Public Lessons, Locker Rental, Over/Short, Miscellaneous, Personal Training, Swim Scholarship, Rec Programs, Special Events, Red Cross Training		
2023 Budgeted	2023 Amended	Dollar Change
\$ 1,754,502	\$ 1,784,424	+ \$29,922
General Fund, Revenues, Concessions 10-340		
Concessions Field House, Ute Park, McNeil Park, Holly Park, CRC		
2023 Budgeted	2023 Amended	Dollar Change
\$ 47,650	\$ 43,463	- \$4,187
General Fund, Revenues, Marketing 10-350		
Brochure Advertisements		
2023 Budgeted	2023 Amended	Dollar Change
\$ 17,450	\$ 14,950	- \$2,500
General Fund, Revenues, Rec Programs 10-360		
Facility Rental, Sale of Merchandise, Player Fees, Sponsor Fees, Rec Programs		
2023 Budgeted	2023 Amended	Dollar Change
\$ 259,851	\$ 349,312	+ \$89,461
General Fund, Revenues, Flex Rec 10-370		
Facility Rental, General Admission, Personal Training, Rec Programs		
2023 Budgeted	2023 Amended	Dollar Change
\$ 125,060	\$40,983	- \$84,077
General Fund, Revenues, Field House 10-390		
2023 Budgeted	2023 Amended	Dollar Change
\$ 151,498	\$ 211,297	+ \$ 59,799
TOTAL GENERAL FUND REVENUE AMENDMENTS		
2023 Budgeted	2023 Amended	Dollar Change
\$ 5,497,528	\$ 6,324,791	\$827,263

EXPENSE LINE ITEMS AMENDED

General Fund, Expense, Admin 10-410		
FT Administration Salaries, Part Time Sick Leave, Tuition Reimbursement, Insurance Package (P&L), Workers Compensation, Postage, Copier/Computer, Paper Supplies, Misc. Office Supplies, Training & Travel, Dues, Bank Charges, Election Expense, Awards, Furniture/Equipment, Transfer to CIF and CRF.		
2023 Budgeted	2023 Amended	Dollar Change
\$ 2,499,825	\$ 2,777,564	+ \$ 277,740
General Fund, Expense, CRC 10-420		
FT CRC Salaries, Lifeguards, Slide Attendant, Natural Gas, Chemicals, Program Supplies, Safety/Medical, Red Cross		
2023 Budgeted	2023 Amended	Dollar Change
\$ 2,023,023	\$ 2,001,769	- \$21,254
General Fund, Expense, Parks, 10-430		
Maintenance Worker, Training & Travel, Water Sewer Sanitation, Maintenance Repair, Operating Capital Equipment		
2023 Budgeted	2023 Amended	Dollar Change
\$ 283,672	\$ 224,440	- \$ 59,232
General Fund, Expense, Concessions, 10-440		
Cost of Goods Sold		
2023 Budgeted	2023 Amended	Dollar Change
\$ 40,722	\$ 34,200	- \$6,522
General Fund, Expense, Marketing, 10-450		
No significant changes noted		
2023 Budgeted	2023 Amended	Dollar Change
\$ 120,522	\$ 92,602	- \$ 27,920
General Fund, Expense, Rec Programs, 10-460		
No Significant changes noted.		
2023 Budgeted	2023 Amended	Dollar Change
\$ 204,972	\$ 234,016	+ 29,044
General Fund, Expense, Flex Rec, 10-470		
No Significant changes noted.		
2023 Budgeted	2023 Amended	Dollar Change
\$198,165	\$160,622	- \$37,543
General Fund, Expense, Field House, 10-490		
Staff costs, Training & Travel, Water Sewer Sanitation, Natural Gas, Telephone, Program Supplies, Maintenance Supplies, Advertising, Awards		
2023 Budgeted	2023 Amended	Dollar Change
\$ 259,926	\$ 261,268	+ \$1,342
TOTAL GENERAL FUND EXPENSE AMENDMENTS		
2023 Budgeted	2023 Amended	Dollar Change
\$ 5,630,828	\$5,786,482	+ \$155,654

2023 Budget 2023 Amended Difference

GENERAL FUND SUMMARY			
TOTAL GENERAL FUND REVENUE	\$ 5,497,528	\$ 6,324,791	\$ 827,263
TOTAL GENERAL FUND EXPENSE	\$ 5,630,828	\$ 5,786,482	\$ 155,654
REVENUES OVER (UNDER) EXPENSE	\$ (133,299)	\$ 538,309	\$ 671,608
BEGINNING FUND BALANCE	\$ 3,084,569	\$ 3,403,350	\$ 318,781
ENDING FUND BALANCE	\$ 2,951,269	\$ 3,941,659	\$ 990,390

FUNDS OTHER THAN THE GENERAL FUND LINE ITEMS AMENDED

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

2023 Budget 2023 Amended Difference

GENERAL FUND ENDING BALANCE	\$ 2,951,269	\$ 3,941,659	\$ 990,390
CIF FUND END BALANCE	\$ 324,579	\$ 806,803	\$ 482,224
CAPITAL RESERVE FUND END BALANCE	\$ 801,177	\$ 785,011	\$ (16,166)
CTF END BALANCE	\$ 194,879	\$ 372,942	\$ 178,063
SALES TAX FUND END BALANCE	\$ 5,326,857	\$ 5,822,932	\$ 496,075

Total Net Balance of All Funds combined is \$2,130,586 Greater in the 2023 Amended Budget than the 2023 Original Budget

(Draft November 30, 2023)

BOARD OF DIRECTOR'S RESOLUTION 2023 – 6
 Adopting a Supplemental Budget and Appropriation for Fiscal Year 2023

24 Master Budget

		2019 Audited	2020 Audited	2021 Audited	2022 Amended Budgets	2022 Audited	2023 Amended	2023 BUDGET	2024 BUDGET
https://docs.google.com/spreadsheets/d/1tu									
GENERAL FUND REVENUE									
REVENUE, ADMIN									
10-310-1220	DUE TO/FROM OTHER FUNDS				\$ -		\$ -	\$ -	\$ -
10-310-4000	CURRENT PROPERTY TAXES	\$ 1,774,572	\$ 2,042,534	\$ 2,123,589	\$ 2,673,686	\$2,716,185	\$ 3,241,374	\$ 2,697,299	\$ 3,556,134
10-310-4001	PROPERTY TAX PENALTIES & INTEREST	\$ 3,788	\$ 4,525	\$ 3,900	\$ 2,815		\$ 3,000	\$ 3,000	\$ 3,200
10-310-4002	TIF MURA		\$ (14,362)	\$ (15,026)	\$ (32,015)		\$ (39,726)	\$ (36,817)	\$ (48,000)
10-310-4010	SPECIFIC OWNERSHIP TAX	\$ 283,549	\$ 304,505	\$ 348,228	\$ 365,014	\$ 350,915	\$ 383,000	\$ 383,000	\$ 402,000
10-310-4020	INTEREST INCOME	\$ 54,403		\$ 1,375	\$ 28,032		\$ 220,000	\$ 31,000	\$ 206,000
10-310-4022	CAPITAL CAMPAIGN			\$ -	\$ -		\$ -	\$ -	\$ 10,000
10-310-4024	DONATIONS	\$ 500		\$ -	\$ -		\$ -	\$ -	\$ -
10-310-4027	INTERGOVERNMENTAL REVENUE	-	\$ 148,320	\$ 150,016	\$ -		\$ -	\$ -	\$ -
10-310-4030	SALE OF ASSETS	\$ 1,800		\$ 737	\$ 3,950		\$ -	\$ -	\$ -
10-310-4040	BROCHURE ADVERTISEMENTS	\$ 7,145	\$ 6,650	\$ 725	\$ -		\$ -	\$ -	\$ -
10-310-4050	RENTAL PROPERTY INCOME			\$ 64,035	\$ 64,035		\$ 65,636	\$ 64,035	\$ -
10-310-4100	FACILITY RENTAL			\$ 700	\$ 2,399		\$ 7,079	\$ -	\$ -
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			\$ -	\$ -		\$ -	\$ -	\$ -
	ADMIN REVENUE TOTAL	\$ 2,125,757	\$ 2,492,172	\$ 2,678,279	\$ 3,107,916		\$ 3,880,363	\$ 3,141,517	\$ 4,129,334
REVENUE, CRC									
10-320-4027	INTERGOVERNMENTAL REVENUE	-	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -
10-320-4050	RENTAL PROPERTY INCOME						\$ -		\$ 67,277
10-320-4100	FACILITY RENTAL	\$ 25,782	\$ 6,963	\$ 13,802	\$ 32,200		\$ 39,039	\$ 36,965	\$ 40,499
10-320-4116	CHILD WATCH	\$ 14,951	\$ 4,421	\$ 10,156	\$ 17,000		\$ 21,000	\$ 26,400	\$ 33,200
10-320-4120	GENERAL ADMISSION	\$ 289,725	\$ 105,995	\$ 232,147	\$ 317,353		\$ 335,000	\$ 326,874	\$ 347,149
10-320-4121	ANNUAL PASSES	\$ 1,066,299	\$ 498,742	\$ 703,271	\$ 1,008,572		\$ 1,090,000	\$ 1,038,829	\$ 1,170,011
10-320-4122	PUNCH CARDS	\$ 97,034	\$ 45,556	\$ 76,500	\$ 174,252		\$ 150,000	\$ 179,480	\$ 160,000
10-320-4123	PRIVATE LESSONS	\$ 24,587	\$ 21,841	\$ 26,116	\$ 18,384		\$ 15,613	\$ 31,200	\$ 32,850
10-320-4124	PUBLIC LESSONS	\$ 49,719	\$ 8,160	\$ 31,919	\$ 34,727		\$ 42,628	\$ 39,120	\$ 44,618
10-320-4125	SWIM CLASSES		\$ -	\$ -	\$ -		\$ -	\$ -	\$ -
10-320-4126	SALE OF MERCHANDISE	\$ 18	\$ 152	\$ -	\$ -		\$ 921	\$ -	\$ -
10-320-4127	LOCKER RENTAL	\$ 8,505	\$ 4,054	\$ 6,023	\$ 8,500		\$ 9,500	\$ 10,000	\$ 11,000
10-320-4128	EQUIPMENT RENTAL	\$ 20		\$ -	\$ -		\$ -	\$ -	\$ -
10-320-4129	OVER/SHORT			\$ -	\$ -		\$ -	\$ -	\$ -
10-320-4130	MISCELLANEOUS			\$ -	\$ -		\$ 14,134	\$ -	\$ -
10-320-4132	PERSONAL TRAINING	\$ 53,076	\$ 22,032	\$ 26,291	\$ 38,000		\$ 40,500	\$ 40,000	\$ 45,000
10-320-4312	SWIM SCHOLARSHIP			\$ -	\$ -		\$ -	\$ -	\$ 300
10-320-4320	REC PROGRAMS	\$ 16,732	\$ 5,199	\$ 5,358	\$ 17,300		\$ 18,620	\$ 20,870	\$ 19,870
10-320-4325	SPECIAL EVENTS	\$ 3,500	\$ 660	\$ 454	\$ -		\$ 2,967	\$ -	\$ -
10-320-4330	RED CROSS TRAINING	\$ 5,490	\$ 2,400	\$ 4,635	\$ 2,800		\$ 4,502	\$ 4,765	\$ 5,200
	CRC REVENUE TOTAL	\$ 1,655,438	\$ 726,175	\$ 1,136,672	\$ 1,669,088	\$1,647,088	\$ 1,784,424	\$ 1,754,502	\$ 1,976,974
REVENUE, CONCESSIONS									
10-340-4200	CONCESSIONS-POP MACHINES				\$ -		\$ 400	\$ 450	\$ -
10-340-4201	CONCESSIONS-FIELD HOUSE	\$ 2,325		\$ 3,150	\$ 2,154		\$ 2,400	\$ 2,800	\$ 3,200
10-340-4202	CONCESSIONS-UTE PARK	\$ 2,593		\$ 2,500	\$ 3,902		\$ 2,655	\$ 4,300	\$ 3,800
10-340-4203	CONCESSIONS-CRC SODA	\$ 3,195		\$ 1,650	\$ 2,312		\$ 2,800	\$ 3,100	\$ 4,000
10-340-4204	MCNEIL CONCESSIONS	\$ 4,285		\$ 2,750	\$ 3,735		\$ 5,208	\$ 5,000	\$ 5,000
10-340-4206	CONCESSIONS-HOLLY PARK				\$ -		\$ -	\$ -	\$ -
10-340-4207	CONCESSIONS-CRC VENDING	\$ 35,377		\$ 17,000	\$ 19,912		\$ 30,000	\$ 32,000	\$ 28,000
	CONCESSIONS REVENUE TOTAL	\$ 47,775	\$ 14,875	\$ 27,050	\$ 32,014		\$ 43,463	\$ 47,650	\$ 44,000

		2019 Audited	2020 Audited	2021 Audited	2022 Amended Budgets	2022 Audited	2023 Amended	2023 BUDGET	2024 BUDGET
https://docs.google.com/spreadsheets/d/1tu									
REVENUE, MARKETING									
10-350-4040	BROCHURE ADVERTISEMENTS	\$ -	\$ -	\$ -	\$ 14,950		\$ 14,950	\$ 17,450	\$ 18,500
	MARKETING REVENUE TOTAL	\$ -	\$ -	\$ -	\$ 14,950		\$ 14,950	\$ 17,450	\$ 18,500
REVENUE, REC PROGRAMS									
10-360-4025	GRANT REVENUES								\$ 5,680
10-360-4100	FACILITY RENTAL	\$ 95	\$ 175	\$ 1,800	\$ 3,200		\$ 3,546	\$ 3,200	\$ 2,400
10-360-4126	SALE OF MERCHANDISE	\$ 5,588	\$ 3,174	\$ 7,725	\$ 4,841		\$ 7,020	\$ 4,800	\$ 4,800
10-360-4300	PLAYER FEES	\$ 140,338	\$ 83,718	\$ 155,814	\$ 148,508		\$ 205,748	\$ 159,675	\$ 208,803
10-360-4302	SPONSOR FEES	\$ 12,197	\$ 7,841	\$ 19,740	\$ 11,480		\$ 30,572	\$ 10,700	\$ 12,100
10-360-4307	PROGRAM DONATIONS		\$ -	\$ -	\$ -		\$ -	\$ -	\$ -
10-360-4320	REC PROGRAMS	\$ 84,764	\$ 22,618	\$ 49,948	\$ 61,965		\$ 102,427	\$ 81,476	\$ 116,094
	REC PROGRAMS REVENUE TOTAL	\$ 243,963	\$ 117,526	\$ 235,027	\$ 229,993	\$ 271,234	\$ 349,312	\$ 259,851	\$ 349,877
REVENUE, FLEX REC									
10-370-1220	DUE TO/FROM OTHER FUNDS				\$ -		\$ -	\$ -	\$ -
10-370-4022	CAPITAL CAMPAIGN				\$ -		\$ -	\$ -	\$ -
10-370-4024	DONATIONS				\$ -		\$ 1,000	\$ -	\$ -
10-370-4050	RENTAL PROPERTY INCOME						\$ -		\$ -
10-370-4100	FACILITY RENTAL				\$ 500		\$ 2,400	\$ 6,000	\$ 9,312
10-370-4120	GENERAL ADMISSION				\$ 2,000		\$ 1,000	\$ 24,960	\$ 9,600
10-370-4121	ANNUAL PASSES				\$ 1,500		\$ 15,000	\$ 51,900	\$ 51,000
10-370-4122	PUNCH CARDS				\$ -		\$ 1,500	\$ 3,840	\$ -
10-370-4126	SALE OF MERCHANDISE				\$ -		\$ -	\$ -	\$ -
10-370-4128	EQUIPMENT RENTAL				\$ -		\$ 448	\$ -	\$ 800
10-370-4132	PERSONAL TRAINING				\$ 667		\$ 4,770	\$ 8,000	\$ 8,000
10-370-4310	SCHOLARSHIPS				\$ -		\$ -	\$ -	\$ -
10-370-4320	REC PROGRAMS				\$ 500		\$ 14,865	\$ 30,360	\$ 19,932
10-370-4325	SPECIAL EVENTS				\$ -		\$ -	\$ -	\$ -
	FLEX REC REVENUE TOTAL	\$ 128,738	\$ -	\$ -	\$ 5,167	\$ 147	\$ 40,983	\$ 125,060	\$ 98,644
REVENUE, FIELD HOUSE									
10-390-4025	GRANT REVENUES		\$ -	\$ 46,494	\$ 10,000		\$ 5,000	\$ -	\$ -
10-390-4100	FACILITY RENTAL	\$ 48,389	\$ 22,193	\$ 42,808	\$ 45,700		\$ 60,000	\$ 45,319	\$ 55,028
10-390-4120	GENERAL ADMISSION	\$ 25,424	\$ 13,664	\$ 22,252	\$ 18,000		\$ 23,000	\$ 19,455	\$ 22,720
10-390-4122	PUNCH CARDS	\$ 4,691	\$ 876	\$ 301	\$ -		\$ -	\$ -	\$ -
10-390-4126	SALE OF MERCHANDISE		\$ -	\$ 32	\$ -		\$ -	\$ -	\$ -
10-390-4128	EQUIPMENT RENTAL	\$ 359	\$ 19	\$ -	\$ -		\$ -	\$ -	\$ -
10-390-4300	PLAYER FEES	\$ 16,080	\$ 14,683	\$ 25,536	\$ 24,637		\$ 40,240	\$ 27,514	\$ 34,158
10-390-4302	SPONSOR FEES	\$ 2,690	\$ 1,052	\$ 600	\$ 550		\$ -	\$ 750	\$ 1,000
10-390-4320	REC PROGRAMS	\$ 31,105	\$ 16,750	\$ 54,733	\$ 49,118		\$ 83,057	\$ 58,460	\$ 85,173
	FIELD HOUSE REVENUE TOTAL	\$ 128,738	\$ 69,237	\$ 192,756	\$ 148,005	\$ 164,598	\$ 211,297	\$ 151,498	\$ 198,079
	TOTAL GENERAL FUND REVENUE	\$ 4,201,671	\$ 3,419,985	\$ 4,269,784	\$ 5,207,132	\$ 5,378,383	\$ 6,324,791	\$ 5,497,528	\$ 6,815,409
GENERAL FUND EXPENSE									
EXPENSE, ADMIN									
10-410-5001	FT ADMINISTRATION SALARIES	\$ 445,053	\$ 505,803	\$ 530,961	\$ 671,803		\$ 826,680	\$ 860,446	\$ 934,813
10-410-5003	COVID LEAVE PAY			\$ 800	\$ -		\$ -	\$ -	\$ -
10-410-5004	SICK LEAVE			\$ 5,000	\$ 27,192		\$ 8,500	\$ 31,500	\$ 14,000
10-410-5299	TUITION REIMBURSEMENT		\$ -	\$ -	\$ -		\$ -	\$ 2,000	\$ -
10-410-5300	FICA	\$ 6,194	\$ 5,514	\$ 9,741	\$ 9,569		\$ 38,876	\$ 10,000	\$ 41,540
10-410-5301	PERA EMPLOYER	\$ 253,156	\$ 210,318	\$ 260,579	\$ 274,945		\$ 364,158	\$ 299,699	\$ 414,941
10-410-5302	UNEMPLOYMENT	\$ 5,788	\$ 4,704	\$ 4,539	\$ 5,898		\$ 5,800	\$ 6,000	\$ 5,000
10-410-5303	INSURANCE PACKAGE (P & L)	\$ 70,797	\$ 80,547	\$ 73,761	\$ 78,000		\$ 94,981	\$ 83,000	\$ 104,000
10-410-5304	INSURANCE - HEALTH/DENTAL/LIFE	\$ 239,700	\$ 265,315	\$ 224,125	\$ 233,669		\$ 267,672	\$ 277,730	\$ 345,411
10-410-5305	WORKERS COMPENSATION INSURANC	\$ 20,415	\$ 24,597	\$ 35,891	\$ 49,000		\$ 26,628	\$ 52,500	\$ 36,000

24 Master Budget

		2019 Audited	2020 Audited	2021 Audited	2022 Amended Budgets	2022 Audited	2023 Amended	2023 BUDGET	2024 BUDGET
10-410-5307	BONDING/LIABILITY	\$ 210	\$ 210	\$ 210	\$ 210		\$ 210	\$ 210	\$ 440
10-410-5310	RECRUITMENT EXPENSE	\$ 9,669	\$ -	\$ 599	\$ 18,100		\$ 330	\$ 26,500	\$ 13,000
10-410-5311	SALES TAX EXPENSE		\$ -	\$ -	\$ -		\$ -	\$ -	\$ -
10-410-5312	NEWSLETTER		\$ -	\$ -	\$ -		\$ -	\$ -	\$ -
10-410-5318	POSTAGE	\$ 2,357	\$ 2,750	\$ 188	\$ 3,250		\$ 3,250	\$ 3,250	\$ 3,250
10-410-5319	COPIER/COMPUTER	\$ 6,598	\$ 9,571	\$ 11,820	\$ 35,000		\$ 26,870	\$ 18,000	\$ 19,815
10-410-5320	PAPER SUPPLIES	\$ 2,026			\$ 200		\$ 880	\$ 200	\$ -
10-410-5321	MISC. OFFICE SUPPLIES	\$ 6,833	\$ 6,189	\$ 6,185	\$ 5,000		\$ 4,200	\$ 5,000	\$ 5,300
10-410-5322	ACCOUNTING	\$ 19,075	\$ 19,693	\$ 19,887	\$ 19,821		\$ 22,157	\$ 40,000	\$ 41,550
10-410-5323	AUTO MILEAGE	\$ 1,601	\$ 682	\$ 505	\$ 2,400		\$ 2,400	\$ 2,400	\$ 3,200
10-410-5324	TRAINING & TRAVEL	\$ 6,884	\$ 5,071	\$ 8,214	\$ 22,000		\$ 25,000	\$ 25,000	\$ 25,500
10-410-5325	PUBLICATIONS		\$ -	\$ 373	\$ 500		\$ 1,613	\$ 500	\$ 700
10-410-5326	DUES	\$ 6,067	\$ 4,745	\$ 7,164	\$ 9,392		\$ 9,875	\$ 9,440	\$ 9,371
10-410-5327	TREASURERS FEES	\$ 35,565	\$ 40,900	\$ 42,551	\$ 54,650		\$ 54,650	\$ 54,650	\$ 64,600
10-410-5329	SOFTWARE TECHNICAL SUPPORT	\$ 18,129	\$ 14,998	\$ 23,716	\$ 40,716		\$ 39,000	\$ 39,000	\$ 44,936
10-410-5330	WATER, SEWER, SANITATION	\$ 409	\$ 495	\$ 518	\$ -		\$ -	\$ -	\$ -
10-410-5332	NATURAL GAS	\$ 2,483	\$ 560	\$ 663	\$ -		\$ -	\$ -	\$ -
10-410-5333	ELECTRICITY	\$ 990	\$ 767	\$ 963	\$ -		\$ -	\$ -	\$ -
10-410-5334	TELEPHONE	\$ 3,080	\$ 3,240	\$ 4,168	\$ 3,600		\$ 3,600	\$ 3,600	\$ 5,000
10-410-5340	UNIFORMS	\$ 1,149	\$ 300	\$ 759	\$ 1,250		\$ 1,500	\$ 1,500	\$ 1,500
10-410-5341	BANK CHARGES	\$ 33,781	\$ 17,156	\$ 27,170	\$ 29,682		\$ 46,090	\$ 30,000	\$ 56,000
10-410-5343	BOARD MEETING EXPENSE	\$ 2,725	\$ 1,989	\$ 3,095	\$ 3,600		\$ 3,500	\$ 3,500	\$ 4,000
10-410-5344	ELECTION EXPENSE		\$ 2,663	\$ -	\$ 115		\$ 4,189	\$ -	\$ -
10-410-5345	LEGAL	\$ 9,421	\$ 5,970	\$ 9,053	\$ 12,600		\$ 12,000	\$ 14,000	\$ 16,500
10-410-5346	CONSULTING	\$ 10,421	\$ 3,878	\$ 23,904	\$ 60,000		\$ 83,000	\$ 91,100	\$ 22,500
10-410-5347	SECURITY	\$ 900	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -
10-410-5350	MAINTENANCE REPAIRS	\$ 24	\$ 4,069	\$ -	\$ -		\$ -	\$ -	\$ -
10-410-5351	MAINTENANCE SUPPLIES	\$ 78	\$ 1,367	\$ 704	\$ -		\$ -	\$ -	\$ -
10-410-5353	ADVERTISING	\$ 114	\$ -	\$ 627	\$ -		\$ -	\$ -	\$ -
10-410-5354	AWARDS	\$ 300	\$ 438	\$ 1,882	\$ 3,500		\$ 8,100	\$ 8,100	\$ 12,457
10-410-5357	VEHICLE O&M		\$ 439	\$ -	\$ -		\$ -	\$ -	\$ -
10-410-5363	RED CROSS		\$ -	\$ -	\$ -		\$ -	\$ -	\$ -
10-410-5365	SPECIAL EVENT EXPENSE		\$ 463	\$ 861	\$ -		\$ -	\$ -	\$ 8,320
10-410-5367	SHARED SERVICES - IT	\$ 13,007	\$ 26,994	\$ 10,009	\$ 10,200		\$ 10,200	\$ 10,200	\$ 10,500
10-410-5369	SIGNAGE		\$ -	\$ 408	\$ -		\$ -	\$ -	\$ -
10-410-5370	FURNITURE/EQUIPMENT		\$ -	\$ 1,128	\$ 5,000		\$ 3,500	\$ 7,500	\$ 1,200
10-410-5371	FACILITY REPAIR & DEVELOPMENT		\$ -	\$ -	\$ -		\$ -	\$ -	\$ -
10-410-5372	INCLUSION SERVICES		\$ -	\$ -	\$ 10,000		\$ 700	\$ 2,500	\$ 3,500
10-410-5380	SHARED SERVICE - FINANCE	\$ 9,201	\$ -	\$ 3,600	\$ 4,800		\$ 4,800	\$ 4,800	\$ 5,000
10-410-5388	NETWORKING	\$ 2,487	\$ 275	\$ -	\$ 1,500		\$ 800	\$ 1,500	\$ 3,430
10-410-5398	TRANSFER TO CIF and CRF	\$ 1,250,000	\$ 824,148	\$ 205,103	\$ 611,000	\$ 611,000	\$ 771,856	\$ 474,500	\$ 1,964,680
10-410-5399	CONTINGENCY		\$ -	\$ -	\$ -		\$ -	\$ -	\$ 113,649
10-410-5400	OPERATING CAPITAL EQUIPMENT		\$ -	\$ -	\$ -		\$ -	\$ -	\$ 200,000
	ADMIN EXPENSE TOTAL	\$ 2,500,964	\$ 2,096,818	\$ 1,561,424	\$ 2,318,162		\$ 2,777,565	\$ 2,499,825	\$ 4,555,603
EXPENSE, CRC									
10-420-5001	FT ADMINISTRATION SALARIES				\$ -		\$ -	\$ -	\$ -
10-420-5002	FT CRC SALARIES	\$ 209,961	\$ 835,736	\$ 227,560	\$ 228,605		\$ 280,874	\$ 286,752	\$ 232,470
10-420-5100	CUSTOMER SERVICE REPS, PT	\$ 156,402		\$ 131,641	\$ 150,000		\$ 180,000	\$ 150,937	\$ 193,206
10-420-5110	LIFE GUARDS	\$ 303,972		\$ 224,112	\$ 280,563		\$ 291,525	\$ 342,723	\$ 337,111
10-420-5115	LEAD LIFEGUARD	\$ 66,321		\$ 60,575	\$ 76,321		\$ 79,289	\$ 73,162	\$ 77,584
10-420-5130	INSTRUCTORS- NON COMMISSIONED	\$ 39,606		\$ 12,435	\$ 35,000		\$ 37,000	\$ 42,819	\$ 47,335
10-420-5131	PERSONAL TRAINER	\$ 30,268		\$ 9,048	\$ 28,000		\$ 29,000	\$ 31,600	\$ 35,100

24 Master Budget

		2019 Audited	2020 Audited	2021 Audited	2022 Amended Budgets	2022 Audited	2023 Amended	2023 BUDGET	2024 BUDGET
https://docs.google.com/spreadsheets/d/1tu									
10-420-5132	INSTRUCTORS-PUBLIC SWIM LESSON	\$ 24,099		\$ 11,554	\$ 19,243		\$ 21,041	\$ 20,933	\$ 23,860
10-420-5133	INSTRUCTORS-PRIVATE SWIM LESSO	\$ 16,325		\$ 17,632	\$ 9,127		\$ 12,133	\$ 20,153	\$ 22,995
10-420-5134	INSTRUCTORS-WATER AEROBIC	\$ 13,236		\$ 11,693	\$ 13,721		\$ 13,363	\$ 12,649	\$ 14,136
10-420-5140	INSTRUCTORS-COMMISSIONED	\$ 9,923		-	\$ 1,520		\$ 2,177	\$ 2,100	\$ 2,100
10-420-5150	SWIM ASSISTANTS	\$ 17,682		\$ 9,257	\$ 14,204		\$ 19,235	\$ 15,000	\$ 15,920
10-420-5151	SLIDE ATTENDANT	\$ 28,854		\$ 13,786	\$ 18,234		\$ 23,735	\$ 29,000	\$ 30,848
10-420-5153	CHILD WATCH	\$ 27,444		\$ 7,424	\$ 22,111		\$ 32,000	\$ 29,327	\$ 28,246
10-420-5154	CLIMBING WALL ATTENDANT	\$ 50,275		\$ 18,560	\$ 35,500		\$ 35,000	\$ 34,738	\$ 34,451
10-420-5160	MAINTENANCE CUSTODIAN	\$ 90,515		\$ 51,040	\$ 85,021		\$ 79,159	\$ 133,948	\$ 146,060
10-420-5180	MAINTENANCE WORKER	\$ 30,121		\$ 58,005	\$ 63,148		\$ 75,324	\$ 84,592	\$ 138,980
10-420-5230	GYM/FACILITY SUPERVISOR	\$ 38,371		\$ 58,000	\$ 44,000		\$ 57,000	\$ 45,770	\$ 45,770
10-420-5290	SPECIAL EVENT WORKER	\$ 802		\$ 300	\$ 1,094		\$ -	\$ -	\$ -
10-420-5300	FICA	\$ 16,599	\$ 9,135	\$ 12,549	\$ 16,318		\$ -	\$ 19,665	\$ -
10-420-5304	HEALTH/DENTAL/LIFE INSURANCE		\$ -	\$ -	\$ -		\$ -	\$ -	\$ -
10-420-5311	SALES TAX EXPENSE		\$ -	\$ -	\$ -		\$ 59	\$ -	\$ -
10-420-5315	EQUIPMENT RENTAL		\$ -	\$ -	\$ -		\$ -	\$ -	\$ -
10-420-5318	POSTAGE		\$ -	\$ -	\$ -		\$ -	\$ -	\$ -
10-420-5321	OFFICE SUPPLY	\$ 5,862	\$ 411	\$ 2,627	\$ 350		\$ 596	\$ 900	\$ 400
10-420-5323	AUTO MILEAGE	\$ 21	\$ -	\$ -	\$ 400		\$ 200	\$ 400	\$ 400
10-420-5324	TRAINING & TRAVEL	\$ 2,618	\$ 1,594	\$ 1,692	\$ 11,011		\$ 6,500	\$ 11,353	\$ 10,500
10-420-5329	SOFTWARE TECHNICAL SUPPORT						\$ -	\$ -	\$ -
10-420-5330	WATER, SEWER, SANITATION	\$ 30,217	\$ 28,731	\$ 25,405	\$ 35,000		\$ 20,011	\$ 37,500	\$ 41,250
10-420-5332	NATURAL GAS	\$ 133,278	\$ 107,581	\$ 122,372	\$ 171,109		\$ 245,715	\$ 180,000	\$ 275,000
10-420-5333	ELECTRICITY	\$ 152,745	\$ 140,772	\$ 135,372	\$ 118,992		\$ 153,073	\$ 121,000	\$ 121,000
10-420-5334	TELEPHONE	\$ 11,145	\$ 11,006	\$ 15,889	\$ 12,000		\$ 10,200	\$ 12,600	\$ 13,200
10-420-5335	CHEMICALS	\$ 66,196	\$ 37,482	\$ 49,270	\$ 64,250		\$ 81,398	\$ 69,893	\$ 82,979
10-420-5336	IRRIGATION	\$ 4,491	\$ 522	\$ 3,044	\$ 4,000		\$ 1,500	\$ 3,250	\$ 500
10-420-5340	UNIFORMS	\$ 3,172	\$ 1,446	\$ 3,394	\$ 10,212		\$ 8,300	\$ 12,500	\$ 12,545
10-420-5347	SECURITY	\$ 508	\$ 4,381	\$ 5,698	\$ 5,701		\$ 6,200	\$ 6,200	\$ 6,500
10-420-5349	PROGRAM SUPPLIES	\$ 17,025	\$ 7,463	\$ 11,664	\$ 12,630		\$ 18,571	\$ 16,900	\$ 17,264
10-420-5350	MAINTENANCE REPAIRS	\$ 58,587	\$ 45,044	\$ 55,432	\$ 72,143		\$ 68,870	\$ 68,381	\$ 80,417
10-420-5351	MAINTENANCE SUPPLIES	\$ 37,168	\$ 33,001	\$ 43,697	\$ 40,125		\$ 36,535	\$ 29,249	\$ 34,607
10-420-5352	PROGRAM EQUIPMENT	\$ 22,499	\$ 9,107	\$ 17,503	\$ 22,597		\$ 20,131	\$ 21,951	\$ 21,050
10-420-5353	ADVERTISING		\$ -	\$ 943	\$ 450		\$ 1,200	\$ 1,550	\$ 1,050
10-420-5354	AWARDS	\$ 127	\$ 149	\$ 154	\$ 1,451		\$ 1,450	\$ 1,800	\$ 2,650
10-420-5355	SAFETY/MEDICAL	\$ 222	\$ 1,379	\$ 3,490	\$ 1,425		\$ 2,675	\$ 2,663	\$ 2,700
10-420-5356	VEHICLE REPAIRS		\$ -	\$ 674	\$ -		\$ -	\$ -	\$ -
10-420-5358	SALE ITEMS		\$ -	\$ -	\$ -		\$ -	\$ -	\$ -
10-420-5363	RED CROSS	\$ 4,554	\$ 4,715	\$ 5,895	\$ 3,350		\$ 4,690	\$ 4,025	\$ 4,075
10-420-5364	RENTAL ITEMS	\$ 293	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -
10-420-5365	SPECIAL EVENT EXPENSE	\$ 711	\$ 513	\$ 693	\$ 960		\$ 1,050	\$ 1,050	\$ 1,050
10-420-5367	SHARED SERVICES - IT		\$ -	\$ -	\$ -		\$ -	\$ -	\$ -
10-420-5369	SIGNAGE		\$ -	\$ -	\$ -		\$ 2,500	\$ -	\$ -
10-420-5370	FURNITURE, FIXTURES & EQUIPMEN	\$ 146	\$ 7,967	\$ -	\$ 6,785		\$ 12,690	\$ 13,190	\$ 5,799
10-420-5371	FACILITY REPAIR & DEVELOPMENT	\$ 3,747	\$ 2,205	\$ 3,814	\$ 5,000		\$ -	\$ -	\$ -
10-420-5372	INCLUSION SERVICES			\$ -	\$ -		\$ -	\$ -	\$ -
10-420-5400	OPERATING CAPITAL EQUIPMENT			\$ -	\$ 15,299		\$ 29,800	\$ 30,800	\$ 21,761
	CRC EXPENSE TOTAL	\$ 1,726,108	\$ 1,290,340	\$ 1,443,892	\$ 1,756,971	\$1,754,115	\$ 2,001,769	\$ 2,023,023	\$ 2,182,869
EXPENSE, PARKS									
10-430-5180	MAINTENANCE WORKER	\$ 98,123	\$ 95,695	\$ 110,006	\$ 138,181		\$ 125,629	\$ 136,265	\$ 104,781
10-430-5300	FICA	\$ 1,469	\$ 1,542	\$ 1,593	\$ 2,004		\$ -	\$ 1,976	\$ -
10-430-5304	HEALTH/LIFE INSURANCE		\$ -		\$ -		\$ -	\$ -	\$ -
10-430-5315	EQUIPMENT RENTAL	\$ 2,678	\$ 545	\$ 1,021	\$ 5,387		\$ 4,063	\$ 6,750	\$ 5,200

24 Master Budget

		2019 Audited	2020 Audited	2021 Audited	2022 Amended Budgets	2022 Audited	2023 Amended	2023 BUDGET	2024 BUDGET
https://docs.google.com/spreadsheets/d/1tu									
10-430-5324	TRAINING & TRAVEL	\$ 2,642	\$ 687	\$ 3,367	\$ 4,000		\$ 2,469	\$ 5,020	\$ 6,720
10-430-5330	WATER, SEWER, SANITATION	\$ 7,667	\$ 2,986	\$ 4,701	\$ 2,227		\$ 4,201	\$ 4,500	\$ 4,950
10-430-5331	WATER LEASE	\$ 295	\$ 305	\$ 305	\$ 1,300		\$ 473	\$ 1,500	\$ 1,500
10-430-5332	NATURAL GAS	\$ 1,285	\$ 906	\$ 1,060	\$ 1,500		\$ 2,420	\$ 1,750	\$ 2,000
10-430-5333	ELECTRICITY	\$ 10,026	\$ 9,886	\$ 13,452	\$ 8,000		\$ 9,835	\$ 9,000	\$ 9,000
10-430-5334	TELEPHONE	\$ 720	\$ 805	\$ 720	\$ -		\$ -	\$ -	\$ -
10-430-5335	CHEMICALS	\$ 13,653	\$ 7,814	\$ 10,334	\$ 12,000		\$ (10,000)	\$ 7,600	\$ 7,600
10-430-5336	IRRIGATION	\$ 6,259	\$ 5,988	\$ 5,208	\$ 6,000		\$ 2,000	\$ 6,340	\$ 3,600
10-430-5340	UNIFORMS	\$ 1,726	\$ 1,442	\$ 618	\$ 2,000		\$ 1,649	\$ 2,000	\$ 2,500
10-430-5350	MAINTENANCE REPAIR	\$ 9,737	\$ 7,232	\$ 6,633	\$ 79,500		\$ 46,860	\$ 59,691	\$ 25,525
10-430-5351	MAINTENANCE SUPPLY	\$ 11,659	\$ 10,728	\$ 8,087	\$ 15,000		\$ 13,085	\$ 16,190	\$ 16,890
10-430-5356	VEHICLE REPAIRS	\$ 9,147	\$ 9,376	\$ 5,136	\$ 6,500		\$ 6,896	\$ 5,500	\$ 6,000
10-430-5357	VEHICLE O&M	\$ 11,499	\$ 6,486	\$ 8,024	\$ 7,200		\$ 7,990	\$ 10,000	\$ 14,261
10-430-5363	RED CROSS		\$ -	\$ -	\$ -		\$ -	\$ -	\$ -
10-430-5369	SIGNAGE		\$ -	\$ -	\$ -		\$ -	\$ -	\$ -
10-430-5370	FURNITURE, FIXTURES & EQUIPMENT	\$ 2,159	\$ 7,377	\$ 6,843	\$ 5,000		\$ 6,869	\$ 7,590	\$ 2,800
10-430-5371	FACILITY REPAIR & DEVELOPMENT	\$ 2,609	\$ 1,850	\$ 2,600	\$ 5,500		\$ -	\$ -	\$ -
10-430-5372	INCLUSION SERVICES		\$ -	\$ -	\$ -		\$ -	\$ -	\$ -
10-430-5374	SHARED SERVICES - MAINTENANCE	\$ 2,512	\$ 1,958	\$ 1,879	\$ 2,000		\$ -	\$ 2,000	\$ 2,000
10-430-5400	OPERATING CAPITAL EQUIPMENT			\$ 4,950	\$ 5,000		\$ -	\$ -	\$ -
	PARKS EXPENSE TOTAL	\$ 195,865	\$ 173,608	\$ 196,537	\$ 308,299	\$ 296,465	\$ 224,440	\$ 283,672	\$ 215,327
EXPENSE, CONCESSIONS									
10-440-5200	CONCESSION OPERATOR	\$ 608	\$ 125	\$ 1,872	\$ 1,488		\$ -	\$ 1,350	\$ -
10-440-5210	CONCESSION ATTENDANT	\$ 4,075	\$ 2,002		\$ 3,175		\$ 3,100	\$ 4,832	\$ 5,004
10-440-5300	FICA	\$ 68	\$ 31	\$ 27	\$ 68		\$ 45	\$ 90	\$ -
10-440-5311	SALES TAX EXPENSE	\$ 3,229	\$ 1,057	\$ 1,544	\$ 2,042		\$ 3,800	\$ 3,000	\$ 3,000
10-440-5323	AUTO MILEAGE		\$ -		\$ -		\$ -	\$ -	\$ -
10-440-5324	TRAINING/TRAVEL	\$ 230	\$ -		\$ -		\$ -	\$ 250	\$ 150
10-440-5326	DUES	\$ 270	\$ -	\$ 540	\$ -		\$ -	\$ -	\$ -
10-440-5340	UNIFORMS	\$ 410	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -
10-440-5349	PROGRAM SUPPLIES		\$ -	\$ -	\$ -		\$ 175	\$ -	\$ -
10-440-5350	MAINT REPAIRS	\$ 730	\$ 24	\$ 521	\$ 600		\$ 5,000	\$ 650	\$ 750
10-440-5351	MAINT SUPPLY	\$ 10	\$ 14	\$ -	\$ -		\$ 30	\$ -	\$ -
10-440-5357	VEHICLE O&M	\$ 139	\$ 112	\$ -	\$ 50		\$ -	\$ 50	\$ 150
10-440-5360	COST OF GOODS SOLD	\$ 33,251	\$ 9,102	\$ 16,911	\$ 28,000		\$ 22,000	\$ 30,000	\$ 24,000
10-440-5370	FURNITURE, FIXTURES & EQUIPMEN		\$ -	\$ 189	\$ -		\$ 50	\$ 500	\$ 500
	CONCESSIONS EXPENSE TOTAL	\$ 43,020	\$ 12,467	\$ 21,604	\$ 35,422		\$ 34,200	\$ 40,722	\$ 33,554
EXPENSE, MARKETING									
10-450-5312	NEWSLETTER	\$ 1,386	\$ 1,638	\$ 195	\$ 1,200		\$ 2,550	\$ 1,200	\$ 2,200
10-450-5313	WEBSITE	\$ 2,668	\$ 3,542	\$ 4,782	\$ 11,955		\$ 10,318	\$ 11,955	\$ 5,440
10-450-5317	PRINTING	\$ 24,518	\$ 14,234	\$ 6,974	\$ 18,893		\$ 21,726	\$ 20,460	\$ 22,807
10-450-5318	POSTAGE	\$ 12,600	\$ 4,400	\$ 4,200	\$ 16,500		\$ 16,411	\$ 21,500	\$ 18,317
10-450-5321	MISC. OFFICE SUPPLIES	\$ 8	\$ -	\$ -	\$ 500		\$ 300	\$ 500	\$ 500
10-450-5324	TRAINING/TRAVEL		\$ -	\$ 107	\$ 1,000		\$ -	\$ 1,000	\$ -
10-450-5329	SOFTWARE TECHNICAL SUPPORT	\$ 179	\$ -	\$ 980	\$ 1,671		\$ 1,491	\$ 1,491	\$ 3,720
10-450-5346	CONSULTING				\$ 19,920		\$ 19,920	\$ 19,920	\$ 19,920
10-450-5349	PROGRAM SUPPLIES	\$ 699	\$ -	\$ 105	\$ -		\$ -	\$ 1,500	\$ -
10-450-5353	ADVERTISING	\$ 4,924	\$ 3,073	\$ 27,892	\$ 20,860		\$ 6,345	\$ 24,890	\$ 33,830
10-450-5354	AWARDS	\$ 545	\$ 235	\$ -	\$ 2,000		\$ 1,000	\$ 2,000	\$ -
10-450-5365	SPECIAL EVENTS EXPENSE	\$ 3,841	\$ 1,344	\$ 3,578	\$ 6,170		\$ 1,163	\$ 2,800	\$ 1,500
10-450-5368	PROMOTIONAL ITEMS	\$ 5,157	\$ 1,510	\$ 4,715	\$ 6,457		\$ 6,060	\$ 6,060	\$ 6,126
10-450-5370	FURNITURE, FIXTURES & EQUIPMEN		\$ -	\$ -	\$ 90		\$ 5,318	\$ 5,246	\$ 131
	MARKETING EXPENSE TOTAL	\$ 56,525	\$ 29,976	\$ 53,528	\$ 107,216	\$ 78,444	\$ 92,602	\$ 120,522	\$ 114,492

24 Master Budget

		2019 Audited	2020 Audited	2021 Audited	2022 Amended Budgets	2022 Audited	2023 Amended	2023 BUDGET	2024 BUDGET
EXPENSE, REC PROGRAMS									
10-460-5130	INSTRUCTORS-NON COMMISSIONED			\$ -	\$ -		\$ 200	\$ 200	\$ 200
10-460-5140	INSTRUCTORS-COMMISSIONED	\$ 39,628		\$ 23,710	\$ 26,838		\$ 47,602	\$ 34,071	\$ 43,952
10-460-5190	INFIELD MAINTENANCE	\$ 7,640		\$ 3,900	\$ 3,835		\$ 3,726	\$ 5,882	\$ 7,040
10-460-5220	OFFICIALS	\$ 42,601		\$ 49,529	\$ 45,795		\$ 54,765	\$ 52,472	\$ 57,260
10-460-5230	GYM/FACILITY SUPERVISOR	\$ 3,422		\$ 11,170	\$ 6,267		\$ 8,204	\$ 12,625	\$ 13,626
10-460-5240	SCORER/TIMER	\$ 12,530		\$ 10,700	\$ 7,097		\$ 11,206	\$ 10,430	\$ 14,351
10-460-5242	YOUTH PROGRAM ASSISTANT				\$ -		\$ -	\$ -	\$ -
10-460-5270	DRIVER - REC VAN	\$ 2,141		\$ 404	\$ 1,005		\$ 1,310	\$ 2,707	\$ 2,930
10-460-5290	SPECIAL EVENT WORKER		\$ 62,206	\$ -	\$ -		\$ -	\$ -	\$ -
10-460-5300	FICA	\$ 1,352	\$ 812	\$ 1,196	\$ 1,317		\$ 1,842	\$ 1,717	\$ -
10-460-5311	SALES TAX	\$ 413	\$ 263	\$ 635	\$ 650		\$ 650	\$ 650	\$ 500
10-460-5315	EQUIPMENT RENTAL		\$ -	\$ -	\$ -		\$ -	\$ -	\$ -
10-460-5316	BUILDING RENTAL	\$ 329	\$ 63	\$ 12	\$ 76		\$ 97	\$ 97	\$ 91
10-460-5317	PRINTING		\$ -	\$ -	\$ -		\$ -	\$ -	\$ 100
10-460-5318	POSTAGE		\$ -	\$ -	\$ -		\$ -	\$ -	\$ -
10-460-5321	MISC OFFICE SUPPLIES	\$ 260	\$ -		\$ -		\$ -	\$ -	\$ -
10-460-5323	AUTO MILEAGE	\$ 484	\$ -	\$ 219	\$ -		\$ -	\$ 150	\$ 450
10-460-5324	TRAINING/TRAVEL	\$ 839	\$ 211	\$ 325	\$ 671		\$ 1,200	\$ 2,280	\$ 2,330
10-460-5326	DUES		\$ -	\$ 300	\$ -		\$ -	\$ -	\$ -
10-460-5329	SOFTWARE/TECHNICAL SUPPORT		\$ 599	\$ 599	\$ 178		\$ 315	\$ 775	\$ 430
10-460-5330	WATER, SEWER, SANITATION	\$ 935	\$ 1,320	\$ 1,320	\$ 1,820		\$ 500	\$ 1,820	\$ 2,570
10-460-5340	UNIFORMS	\$ 10,906	\$ 9,879	\$ 12,442	\$ 17,346		\$ 16,232	\$ 15,766	\$ 13,718
10-460-5348	FIELD TRIPS	\$ 12,130	\$ 4,419	\$ 7,066	\$ 11,158		\$ 15,470	\$ 11,500	\$ 12,550
10-460-5349	PROGRAM SUPPLIES	\$ 4,169	\$ 322	\$ 5,445	\$ 2,291		\$ 12,418	\$ 6,644	\$ 4,152
10-460-5350	MAINT REPAIRS		\$ -	\$ 553	\$ -		\$ -	\$ 1,250	\$ 2,675
10-460-5351	MAINTENANCE SUPPLY	\$ 2,788	\$ 29	\$ 3,757	\$ 3,297		\$ 6,090	\$ 6,101	\$ 8,680
10-460-5352	PROGRAM EQUIPMENT	\$ 15,218	\$ 12,311	\$ 11,158	\$ 19,308		\$ 26,393	\$ 20,142	\$ 22,898
10-460-5353	ADVERTISING	\$ 936	\$ 310	\$ 740	\$ 250		\$ 1,150	\$ 2,000	\$ 1,655
10-460-5354	AWARDS	\$ 6,127	\$ 2,012	\$ 2,959	\$ 3,103		\$ 7,643	\$ 2,607	\$ 8,673
10-460-5355	SAFETY/MEDICAL	\$ 402	\$ 1,364	\$ 67	\$ 2,041		\$ 1,062	\$ 1,301	\$ 1,000
10-460-5357	VEHICLE O&M	\$ 1,714	\$ 242	\$ 607	\$ 775		\$ 4,242	\$ 1,886	\$ 5,392
10-460-5358	SALE ITEMS		\$ -	\$ -	\$ -		\$ -	\$ -	\$ -
10-460-5359	TOURNEY ENTRY FEES	\$ 4,420	\$ -	\$ 2,895	\$ 3,470		\$ 4,684	\$ 3,500	\$ 4,000
10-460-5366	TRANSPORTATION		\$ -	\$ -	\$ -		\$ -	\$ -	\$ -
10-460-5368	PROMOTIONAL ITEMS		\$ -	\$ -	\$ -		\$ -	\$ -	\$ 640
10-460-5372	INCLUSION SERVICES		\$ -	\$ -	\$ -		\$ -	\$ -	\$ 8,650
10-460-5400	OPERATING CAPITAL EQUIPMENT		\$ 8,195	\$ -	\$ 4,404		\$ 7,016	\$ 6,400	\$ 5,700
	REC PROGRAMS EXPENSE TOTAL	\$ 171,384	\$ 104,557	\$ 151,708	\$ 162,992	\$ 190,626	\$ 234,016	\$ 204,972	\$ 246,212
EXPENSE, FLEX REC									
10-470-5100	CUSTOMER SERVICE REPS, PT				\$ -		\$ -	\$ -	\$ -
10-470-5130	INSTRUCTORS- NON COMMISSIONED				\$ 2,640		\$ 9,700	\$ 49,180	\$ 17,500
10-470-5131	PERSONAL TRAINER				\$ -		\$ -	\$ 5,600	\$ 5,600
10-470-5140	INSTRUCTORS-COMMISSIONED				\$ -		\$ 800	\$ 5,600	\$ 4,200
10-470-5160	MAINTENANCE CUSTODIAN				\$ 1,921		\$ 7,338	\$ 11,528	\$ 12,105
10-470-5230	GYM/FACILITY SUPERVISOR				\$ 1,500		\$ -	\$ 18,000	\$ 6,638
10-470-5290	SPECIAL EVENT WORKER				\$ -		\$ -	\$ -	\$ -
10-470-5316	BUILDING RENTAL				\$ 16,316		\$ 100,159	\$ 78,319	\$ 102,426
10-470-5319	COPIER COMPUTER				\$ -		\$ 100	\$ -	\$ -
10-470-5321	OFFICE SUPPLY				\$ 100		\$ 500	\$ 1,200	\$ -
10-470-5324	TRAINING & TRAVEL				\$ -		\$ 237	\$ -	\$ 1,750
10-470-5326	DUES				\$ -		\$ -	\$ -	\$ -
10-470-5329	SOFTWARE TECHNICAL SUPPORT				\$ 950		\$ 4,000	\$ 3,600	\$ 3,600

24 Master Budget

		2019 Audited	2020 Audited	2021 Audited	2022 Amended Budgets	2022 Audited	2023 Amended	2023 BUDGET	2024 BUDGET
10-470-5332	NATURAL GAS						\$ -	\$ -	\$ 3,900
10-470-5333	ELECTRICITY						\$ -	\$ -	\$ 4,000
10-470-5334	TELEPHONE				\$ 200		\$ -	\$ 2,400	\$ -
10-470-5340	UNIFORMS				\$ -		\$ -	\$ 1,250	\$ 1,075
10-470-5347	SECURITY				\$ 217		\$ 1,500	\$ 2,604	\$ 750
10-470-5348	FIELD TRIPS				\$ -		\$ -	\$ -	\$ -
10-470-5349	PROGRAM SUPPLIES				\$ 320		\$ 3,000	\$ 3,840	\$ 2,340
10-470-5350	MAINTENANCE REPAIRS				\$ -		\$ 27	\$ 1,000	\$ 2,000
10-470-5351	MAINTENANCE SUPPLIES				\$ 7,176		\$ 3,300	\$ 5,819	\$ 1,520
10-470-5352	PROGRAM EQUIPMENT				\$ 19,320		\$ 1,700	\$ 2,500	\$ 6,900
10-470-5353	ADVERTISING				\$ 2,300		\$ 3,927	\$ 1,700	\$ 1,950
10-470-5354	AWARDS				\$ -		\$ -	\$ -	\$ 500
10-470-5355	SAFETY				\$ -		\$ 220	\$ -	\$ 150
10-470-5357	VEHICLE O&M				\$ -		\$ -	\$ -	\$ -
10-470-5365	SPECIAL EVENT EXPENSE				\$ -		\$ 2,737	\$ 3,000	\$ 1,000
10-470-5368	PROMOTIONAL ITEMS				\$ 800		\$ 762	\$ 525	\$ 1,275
10-470-5369	SIGNAGE				\$ 500		\$ 750	\$ 500	\$ 400
10-470-5370	FURNITURE/EQUIPMENT				\$ 14,185		\$ 2,178	\$ -	\$ -
10-470-5371	FACILITY REPAIR & DEVELOPMENT				\$ -		\$ 10,587	\$ -	\$ -
10-470-5372	INCLUSION SERVICES				\$ -		\$ -	\$ -	\$ -
10-470-5400	OPERATING CAPITAL EQUIPMENT				\$ 4,998		\$ 7,100	\$ -	\$ 5,000
	FLEX REC EXPENSE TOTAL	\$ -	\$ -	\$ -	\$ 73,443	\$ 65,082	\$ 160,622	\$ 198,165	\$ 186,579
EXPENSE, FIELD HOUSE									
10-490-5100	CUSTOMER SERVICE REP	\$ 1,278			\$ -		\$ -	\$ -	\$ -
10-490-5110	LIFE GUARD	\$ 12,602		\$ 12,300	\$ 7,549		\$ 8,922	\$ 10,000	\$ 10,000
10-490-5115	LEAD LIFEGUARD	\$ 6,353		\$ 6,000	\$ 4,250		\$ 7,783	\$ 6,900	\$ 5,900
10-490-5130	INSTRUCTORS NON COMMISSIONED	\$ 21,257		\$ 27,000	\$ 37,378		\$ 50,307	\$ 41,265	\$ 47,688
10-490-5132	PUBLIC SWIM LESSON INSTRUCTOR	\$ 642		\$ -	\$ -		\$ -	\$ -	\$ -
10-490-5140	INSTRUCTORS COMMISSIONED	\$ 1,549		\$ -	\$ 1,232		\$ 16,800	\$ 4,200	\$ 4,585
10-490-5150	SWIM ASSISTANTS	\$ 28		\$ -	\$ -		\$ -	\$ -	\$ -
10-490-5151	SLIDE ATTENDANT	\$ 3,153		\$ 3,500	\$ 900		\$ 820	\$ 2,500	\$ 2,500
10-490-5160	MAINTENANCE CUSTODIAN	\$ 10,231		\$ 7,200	\$ 10,608		\$ 10,928	\$ 11,528	\$ 12,105
10-490-5180	MAINTENANCE WORKER	\$ 346		\$ -	\$ -		\$ -	\$ -	\$ -
10-490-5220	OFFICIALS	\$ 5,540		\$ 6,550	\$ 9,580		\$ 11,724	\$ 12,344	\$ 14,112
10-490-5230	GYM/FACILITY SUPERVISOR	\$ 35,559		\$ 39,500	\$ 49,735		\$ 26,350	\$ 50,070	\$ 54,729
10-490-5242	YOUTH PROGRAM ASSISTANT	\$ 12,486		\$ 22,500	\$ 17,200		\$ 25,483	\$ 19,579	\$ 27,866
10-490-5290	SPECIAL EVENT WORKER	\$ 731	\$ 99,240	\$ -	\$ -		\$ -	\$ -	\$ -
10-490-5300	FICA	\$ 1,558	\$ 1,462	\$ 1,846	\$ 2,007		\$ 2,307	\$ 2,297	\$ -
10-490-5317	PRINTING	\$ 132	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -
10-490-5321	MISC OFFICE SUPPLIES	\$ 70	\$ 24	\$ -	\$ -		\$ -	\$ 250	\$ -
10-490-5324	TRAINING/TRAVEL	\$ 114	\$ -	\$ 192	\$ 50		\$ 100	\$ 2,575	\$ 1,650
10-490-5330	WATER, SEWER, SANITATION	\$ 8,001	\$ 5,938	\$ 8,654	\$ 4,697		\$ 7,104	\$ 6,000	\$ 6,600
10-490-5332	NATURAL GAS	\$ 13,782	\$ 9,401	\$ 12,893	\$ 18,658		\$ 19,650	\$ 20,000	\$ 20,000
10-490-5333	ELECTRIC	\$ 23,506	\$ 16,578	\$ 16,719	\$ 16,252		\$ 19,636	\$ 17,000	\$ 17,000
10-490-5334	TELEPHONE	\$ 931	\$ 999	\$ 824	\$ -		\$ -	\$ -	\$ -
10-490-5335	CHEMICALS	\$ 2,495	\$ 6,116	\$ 3,793	\$ 5,000		\$ 10,523	\$ 8,000	\$ 9,976
10-490-5336	IRRIGATION	\$ 933	\$ 1,996	\$ 950	\$ 2,000		\$ -	\$ 1,100	\$ 1,100
10-490-5340	UNIFORMS	\$ 3,336	\$ 1,731	\$ 2,022	\$ 3,527		\$ 1,338	\$ 1,980	\$ 1,980
10-490-5347	SECURITY	\$ 2,780	\$ 633	\$ 958	\$ 1,041		\$ 1,000	\$ 1,041	\$ 1,400
10-490-5348	FIELD TRIPS	\$ 80	\$ -	\$ -	\$ 197		\$ -	\$ 500	\$ 500
10-490-5349	PROGRAM SUPPLIES	\$ 1,417	\$ 3,229	\$ 30,670	\$ 5,204		\$ 11,716	\$ 10,252	\$ 12,930
10-490-5350	MAINT REPAIRS	\$ 7,732	\$ 3,595	\$ 6,769	\$ 8,000		\$ 5,895	\$ 5,757	\$ 11,635
10-490-5351	MAINTENANCE SUPPLY	\$ 11,294	\$ 4,890	\$ 6,899	\$ 7,100		\$ 4,406	\$ 8,645	\$ 9,295

24 Master Budget

		2019 Audited	2020 Audited	2021 Audited	2022 Amended Budgets	2022 Audited	2023 Amended	2023 BUDGET	2024 BUDGET
10-490-5352	PROGRAM EQUIPMENT	\$ 2,429	\$ 2,152	\$ 32,590	\$ 7,698		\$ 3,760	\$ 5,699	\$ 5,452
10-490-5353	ADVERTISING	\$ 265	\$ 660	\$ 1,675	\$ 100		\$ 550	\$ 950	\$ 1,255
10-490-5354	AWARDS	\$ 993	\$ 748	\$ 1,561	\$ 1,100		\$ 1,315	\$ 1,295	\$ 1,746
10-490-5355	SAFETY	\$ 641	\$ 800	\$ 453	\$ 245		\$ 250	\$ 800	\$ 885
10-490-5357	VEHICLE O&M		\$ 24	\$ 1,386	\$ 200		\$ -	\$ 200	\$ -
10-490-5359	SIGNAGE	\$ 418	\$ -	\$ -	\$ -		\$ 100	\$ 250	\$ -
10-490-5365	SPECIAL EVENT EXPENSE	\$ 240	\$ -	\$ 470	\$ -		\$ -	\$ -	\$ -
10-490-5366	TRANSPORTATION	\$ 178	\$ -	\$ -	\$ -		\$ -	\$ 500	\$ 300
10-490-5369	FURNITURE, FIXTURES & EQUIPMEN		\$ 4,926	\$ -	\$ -		\$ 7,500	\$ 200	\$ -
10-490-5372	INCLUSION SERVICES		\$ -	\$ -	\$ -		\$ -	\$ -	\$ -
10-490-5400	OPERATING CAPITAL EQUIPMENT		\$ -	\$ -	\$ -		\$ 5,000	\$ 6,250	\$ 8,449
	FIELD HOUSE EXPENSE TOTAL	\$ 195,080	\$ 165,142	\$ 255,874	\$ 221,508	\$ 211,737	\$ 261,268	\$ 259,926	\$ 291,638
	TOTAL GENERAL FUND EXPENSE	\$ 4,888,946	\$ 3,872,908	\$ 3,684,567	\$ 4,984,013	\$ 4,461,568	\$ 5,786,482	\$ 5,630,828	\$ 7,826,272
GENERAL FUND SUMMARY									
	TOTAL GENERAL FUND REVENUE	\$ 4,201,671	\$ 3,419,985	\$ 4,269,784	\$ 5,207,132	\$ 5,378,383	\$ 6,324,791	\$ 5,497,528	\$ 6,815,409
	TOTAL GENERAL FUND EXPENSE	\$ 4,888,946	\$ 3,872,908	\$ 3,684,567	\$ 4,984,013	\$ 5,072,568	\$ 5,786,482	\$ 5,630,828	\$ 7,826,272
	REVENUES OVER (UNDER) EXPENSE	\$ (687,275)	\$(452,923)	\$ 585,217	\$ 223,120	\$ 305,815	\$ 538,309	\$ (133,299)	\$ (1,010,863)
	BEGINNING FUND BALANCE	\$ 3,352,767	\$ 2,665,492	\$ 2,276,232	\$ 2,861,449	\$ 3,097,535	\$ 3,403,350	\$ 3,084,569	\$ 3,941,659
	ENDING FUND BALANCE	\$ 2,665,492	\$ 2,276,232	\$ 2,861,449	\$ 3,084,569	\$ 3,403,350	\$ 3,941,659	\$ 2,951,269	\$ 2,930,796
CAPITAL IMPROVEMENT FUND (CIF)									
REVENUE, CIF									
20-310-4020	INTEREST INCOME	\$ 17,642	\$ 4,075	\$ 180	\$ 450	\$ 742	\$ 4,198	\$ -	\$ 2,150
20-310-4024	DONATIONS	\$ 32,520	\$ 52,124	\$ -	\$ -		\$ -	\$ -	\$ -
20-310-4025	GRANT		\$ 464,348	\$ -	\$ -		\$ 15,000	\$ -	\$ -
20-310-4350	TRANSFERS FROM OTHER FUNDS	\$ 1,000,000	\$ 824,148	\$ 141,068	\$ 302,000	\$ 611,000	\$ 771,856	\$ 474,500	\$ 4,210,867
20-370-4024	DONATIONS				\$ 8,000		\$ -		
20-370-4025	GRANT				\$ 45,000	\$ 57,177	\$ -		
20-370-4350	TRANSFERS FROM OTHER FUNDS				\$ 309,000		\$ -		
	CIF REVENUE TOTAL	\$ 1,050,162	\$ 1,344,695	\$ 141,248	\$ 664,450	\$ 668,919	\$ 791,054	\$ 474,500	\$ 4,213,017
EXPENSE, CIF									
20-410-5312	NEWSLETTER				\$ -		\$ -	\$ -	\$ -
20-410-5329	SOFTWARE TECHNICAL SUPPORT				\$ -		\$ -	\$ -	\$ -
20-410-5341	BANK CHARGES				\$ 38		\$ -	\$ -	\$ -
20-410-5346	CONSULTING EXPENSE			\$ 130,000	\$ 41,243	\$ 93,297	\$ 5,000	\$ 10,000	\$ -
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				\$ 25,802		\$ 92,000	\$ 288,000	\$ 343,000
20-410-5398	Transfer to Capital Reserve				\$ -		\$ -	\$ -	\$ -
20-420-5350	MAINTENANCE REPAIR	\$ 1,188			\$ -		\$ -	\$ -	\$ -
20-420-5370	FURNITURE, FIXTURE & EQ.			\$ 45,186	\$ -		\$ 14,833	\$ 15,000	\$ 116,338
20-420-5371	FACILITY REPAIR & DEVELOPMENT				\$ -		\$ -	\$ -	\$ 7,500
20-430-5346	CONSULTING EXPENSE				\$ -		\$ -	\$ -	\$ -
20-430-5350	MAINTENANCE REPAIR	\$ 29,162			\$ -		\$ -	\$ -	\$ -
20-430-5370	FURNITURE, FIXTURE, & EQ.	\$ 6,593		\$ 25,000	\$ -		\$ 89,228	\$ 91,500	\$ 44,029
20-430-5371	FACILITY REPAIR & DEVELOPMENT	\$ 253,952		\$ 150,000	\$ 2,909		\$ -	\$ 30,000	\$ 700,000
20-470-5346	CONSULTING EXPENSE				\$ -		\$ -	\$ -	\$ -
20-470-5370	FURNITURE, FIXTURES, & EQUIPMENT				\$ 98,000	\$ 13,460	\$ -	\$ -	\$ -

24 Master Budget

		2019 Audited	2020 Audited	2021 Audited	2022 Amended Budgets	2022 Audited	2023 Amended	2023 BUDGET	2024 BUDGET
https://docs.google.com/spreadsheets/d/1tu									
20-470-5371	FACILITY REPAIR & DEVELOPMENT				\$ 244,711	\$ 320,511	\$ -	\$ -	\$ -
20-490-5352	PROGRAM EQUIPMENT				\$ -		\$ -	\$ -	\$ -
20-490-5370	FURNITURE, FIXTURE & EQ.			\$ 31,580	\$ -		\$ 40,000	\$ 40,000	\$ 3,000,000
CIF EXPENSE TOTAL		\$ 295,085	\$ 1,816,985	\$ 381,766	\$ 412,703	\$ 427,268	\$ 241,061	\$ 474,500	\$ 4,210,867
CAPITAL IMPROVEMENT (CIF) FUND SUMMARY									
TOTAL CIF REVENUE		\$ 1,050,162	\$ 1,344,695	\$ 141,248	\$ 664,450	\$ 668,919	\$ 791,054	\$ 474,500	\$ 4,213,017
TOTAL CIF EXPENSE		\$ 295,085	\$ 1,816,985	\$ 381,766	\$ 412,703	\$ 427,268	\$ 241,061	\$ 474,500	\$ 4,210,867
REVENUE OVER (UNDER) EXPENSE		\$ 755,077	\$(472,290)	\$ (240,518)	\$ 251,747	\$ 241,651	\$ 549,993	\$ -	\$ 2,150
BEGINNING FUND BALANCE		\$ 30,563	\$ 785,640	\$ 313,350	\$ 72,832	\$ 15,159	\$ 256,810	\$ 324,579	\$ 806,803
ENDING FUND BALANCE		\$ 785,640	\$ 313,350	\$ 72,832	\$ 324,579	\$ 256,810	\$ 806,803	\$ 324,579	\$ 808,953
CAPITAL RESERVE FUND									
REVENUE, CRF									
40-310-4020	INTEREST INCOME	\$ 15,948	\$ 5,278	\$ 300	\$ 4,800	\$ 12,776	\$ 39,844	\$ -	\$ 2,700
40-310-4022	CAPITAL CAMPAIGN			\$ -	\$ -		\$ -	\$ -	\$ 10,000
40-310-4025	GRANT REVENUES			\$ -	\$ 4,000	\$ 4,000	\$ -	\$ -	\$ -
40-310-4050	RENTAL PROPERTY INCOME	\$ 64,035	\$ 32,017		\$ -		\$ -	\$ -	\$ -
40-310-4350	TRANSFER FROM GEN FUND	\$ 250,000		\$ 64,035	\$ -		\$ -	\$ -	\$ -
CRF REVENUE TOTAL		\$ 329,983	\$ 37,295	\$ 64,335	\$ 8,800	\$ 16,776	\$ 39,844	\$ -	\$ 12,700
EXPENSE, CRF									
40-410-5398	TRANSFER TO OTHER FUNDS			\$ -	\$ -		\$ -	\$ -	\$ -
CRF EXPENSE TOTAL			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CAPITAL RESERVE (CRF) FUND SUMMARY									
TOTAL CAPITAL RESERVE REVENUE		\$ 329,983	\$ 37,295	\$ 64,335	\$ 8,800	\$ 16,776	\$ 39,844	\$ -	\$ 12,700
TOTAL CAPITAL RESERVE EXPENSE			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
REVENUE OVER (UNDER) EXPENSE		\$ 329,983	\$ 37,295	\$ 64,335	\$ 8,800	\$ 16,776	\$ 39,844	\$ -	\$ 12,700
BEGINNING FUND BALANCE		\$ 360,764	\$ 690,747	\$ 728,042	\$ 792,377	\$ 728,391	\$ 745,167	\$ 801,177	\$ 785,011
ENDING FUND BALANCE		\$ 690,747	\$ 728,042	\$ 792,377	\$ 801,177	\$ 745,167	\$ 785,011	\$ 801,177	\$ 797,711
CONSERVATION TRUST FUND									
REVENUE, CTF									
60-310-4020	INTEREST INCOME	\$ 1,853	\$ 909	\$ 120	\$ 2,157	\$ 4,499	\$ 18,743	\$ 2,243	\$ 11,500
60-310-4026	LOTTERY	\$ 180,726	\$ 161,738	\$ 176,000	\$ 173,000	\$ 215,902	\$ 197,534	\$ 179,920	\$ 190,715
60-310-4350	TRANSFER FROM CAPITAL RESERVE		\$ -		\$ -		\$ -	\$ -	\$ -
CTF REVENUE TOTAL		\$ 182,579	\$ 162,647	\$ 176,120	\$ 175,157	\$ 220,401	\$ 216,277	\$ 182,163	\$ 202,215
EXPENSE, CTF									
60-410-5341	BANK FEES				\$ 38		\$ -	\$ -	\$ -
60-410-5346	CONSULTING EXPENSE			\$ 20,000	\$ 38,000	\$ 36,038	\$ -	\$ -	\$ -
60-410-5350	MAINTENANCE REPAIR				\$ -		\$ -	\$ -	\$ -
60-410-5371	FACILITY REPAIR & DEVELOPMENT			\$ 8,000	\$ -		\$ 85,000	\$ 108,000	\$ -
60-410-5398	TRANSFER TO OTHER FUNDS				\$ -		\$ -	\$ -	\$ -
60-430-5350	MAINTENANCE REPAIR		\$ 2,177		\$ -		\$ -	\$ -	\$ -
60-430-5351	MAINTENANCE SUPPLY				\$ -		\$ -	\$ -	\$ -
60-430-5352	PROGRAM EQUIPMENT	\$ 5,036			\$ 4,805		\$ -	\$ -	\$ -
60-430-5370	FURNITURE, FIXTURES & EQ				\$ 66,430	\$ 57,906	\$ 16,500	\$ 16,500	\$ -
60-430-5371	FACILITY REPAIR & DEVELOPMENT	\$ 101,265		\$ 114,000	\$ 168,770	\$ 181,174	\$ -	\$ -	\$ 184,464
60-460-5352	PROGRAM EQUIPMENT			\$ 18,000	\$ -		\$ -	\$ -	\$ -
60-490-5371	FACILITY REPAIR & DEVELOPMENT		\$ 39,000		\$ -		\$ 20,000	\$ 20,000	\$ 21,710
CTF EXPENSES TOTAL		\$ 106,301	\$ 41,177	\$ 160,000	\$ 278,043	\$ 275,118	\$ 121,500	\$ 144,500	\$ 206,174
CONSERVATION TRUST FUND (CTF) SUMMARY									
TOTAL CONSERVATION TRUST REVENUE		\$ 182,579	\$ 162,647	\$ 176,120	\$ 175,157	\$ 220,401	\$ 216,277	\$ 182,163	\$ 202,215
TOTAL CONSERVATION TRUST EXPENSE		\$ 106,301	\$ 41,177	\$ 160,000	\$ 278,043	\$ 275,118	\$ 121,500	\$ 144,500	\$ 206,174

24 Master Budget

		2019 Audited	2020 Audited	2021 Audited	2022 Amended Budgets	2022 Audited	2023 Amended	2023 BUDGET	2024 BUDGET
https://docs.google.com/spreadsheets/d/1tu									
REVENUE OVER (UNDER) EXPENSE		\$ 76,278	\$ 121,470	\$ 16,120	\$ (102,886)	\$ (54,717)	\$ 94,777	\$ 37,663	\$ (3,959)
BEGINNING FUND BALANCE		\$ 46,234	\$ 122,512	\$ 243,982	\$ 260,102	\$ 332,882	\$ 278,165	\$ 157,216	\$ 372,942
ENDING FUND BALANCE		\$ 122,512	\$ 243,982	\$ 260,102	\$ 157,216	\$ 278,165	\$ 372,942	\$ 194,879	\$ 368,983
SALES TAX FUND									
REVENUE, SALES TAX									
70-310-4005	SALES TAX PROCEEDS	\$ 1,843,048	\$ 1,988,673	\$ 2,315,018	\$ 2,569,670	\$2,634,532	\$ 2,772,995	\$ 2,672,457	\$ 2,802,500
70-310-4020	INTEREST INCOME	\$ 80,239	\$ 55,689	\$ 900	\$ 20,000	\$ 92,592	\$ 161,949	\$ 20,000	\$ 154,130
70-310-4021	LEASE PURCHASE PROCEEDS		\$ -		\$ -		\$ -	\$ -	\$ -
70-310-4350	TRANSFERS FROM CAPITAL RESERVE		\$ -		\$ -		\$ -	\$ -	\$ -
SALES TAX REVENUE TOTAL		\$ 1,923,287	\$ 2,044,362	\$ 2,315,918	\$ 2,589,670	\$2,727,124	\$ 2,934,944	\$ 2,692,457	\$ 2,956,630
EXPENSES, SALES TAX									
70-410-5341	BANK CHARGES	\$ 2,000	\$ 5,100	\$ 2,000	\$ 2,000	\$ 2,000	\$ 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	\$ 1,908,625	\$1,908,625	\$ 1,907,125	\$ 1,907,125	\$ 1,908,625
70-410-5398	TRANSFER TO CIF AND CRF						\$ -		\$ 2,246,187
70-420-5378	FURNITURE, FIXTURE & EQUIPMENT				\$ -		\$ -	\$ -	\$ -
SALES TAX EXPENSE TOTAL		\$ 1,913,075	\$ 1,911,325	\$ 1,912,625	\$ 1,910,625	\$1,910,625	\$ 1,909,125	\$ 1,909,125	\$ 4,156,812
SALES TAX FUND SUMMARY									
TOTAL SALES TAX FUND REVENUE		\$ 1,923,287	\$ 2,044,362	\$ 2,315,918	\$ 2,589,670	\$2,727,124	\$ 2,934,944	\$ 2,692,457	\$ 2,956,630
TOTAL SALES TAX FUND EXPENSE		\$ 1,913,075	\$ 1,911,325	\$ 1,912,625	\$ 1,910,625	\$1,910,625	\$ 1,909,125	\$ 1,909,125	\$ 4,156,812
REVENUE OVER (UNDER) EXPENSE		\$ 10,212	\$ 133,037	\$ 403,293	\$ 679,045	\$ 816,499	\$ 1,025,819	\$ 783,332	\$ (1,200,182)
BEGINNING FUND BALANCE		\$ 3,317,938	\$ 3,328,150	\$ 3,461,187	\$ 3,864,480	\$3,980,614	\$ 4,797,113	\$ 4,543,525	\$ 5,822,932
ENDING FUND BALANCE		\$ 3,328,150	\$ 3,461,187	\$ 3,864,480	\$ 4,543,525	\$4,797,113	\$ 5,822,932	\$ 5,326,857	\$ 4,622,750
GENERAL FUND ENDING BALANCE									
GENERAL FUND ENDING BALANCE		\$ 4,201,671	\$ 2,276,232	\$ 2,861,449	\$ 3,084,569	\$3,403,350	\$ 3,941,659	\$ 2,951,269	\$ 2,930,796
CIF FUND END BALANCE		\$ 1,050,162	\$ 313,350	\$ 72,832	\$ 324,579	\$ 256,810	\$ 806,803	\$ 324,579	\$ 808,953
CAPITAL RESERVE FUND END BALANCE		\$ 329,983	\$ 728,042	\$ 792,377	\$ 801,177	\$ 745,167	\$ 785,011	\$ 801,177	\$ 797,711
CTF END BALANCE		\$ 182,579	\$ 243,982	\$ 260,102	\$ 157,216	\$ 278,165	\$ 372,942	\$ 194,879	\$ 368,983
SALES TAX FUND END BALANCE		\$ 1,923,287	\$ 3,461,187	\$ 3,864,480	\$ 4,543,525	\$4,797,113	\$ 5,822,932	\$ 5,326,857	\$ 4,622,750
TOTAL BALANCE ALL FUNDS		\$ 7,687,682	\$ 7,022,793	\$ 7,851,240	\$ 8,911,066	\$9,480,605	\$ 11,729,347	\$ 9,598,761	\$ 9,529,193

2024 Budget: Changes from Draft 1 to Draft 2

GENERAL FUND

Revenues up \$74,557

- CRC now includes \$67,277 Rental Property income from MVT. This was in previously; however it may not have shown correctly due to a formula/page error.
- Rec Programs adds \$7280
 - \$5680 Grant Revenues – two year grant and is a matter of simply administering
 - \$1600 Player fees

Expenses up \$1,057,497

- \$1,042,597 is the additional GF transfer into CIF. Basically, the additional surplus of 2023 is being invested into capital so that less is needed from reserve.
- \$14,900
 - \$5500 Recruitment Expense
 - \$7900 Flex Utilities
 - Added \$3900 Natural Gas 470-5332
 - Added \$4000 Electricity 470-5333
 - \$1500 Rec Programs - Officials

The GF Non-Transfer Net (i.e., operations) improves \$59,667.

OTHER FUNDS

No changes to other funds

CAPITAL IMPROVEMENT PLAN

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

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

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

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

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

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

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

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

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

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

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

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

Fund/ Project No.	Project Title	2024	Code
Indoor Facilities	Plant Costs 1% annual maintenance fund on initial investment CRC / FH	\$ 293,000	20-410-5371
Accessibility	ADA Improvements	\$ 50,000	20-410-5371
Indoor Facilities	Fitness Towel Cabinets / upstairs welcome desk	\$ 9,200	20-420-5370
Indoor Facilities	Replacement/enhancement security cameras	\$ 12,638	20-420-5370
Indoor Facilities	Fitness Equipment, 4 year lease	\$ 94,500	20-420-5370
Indoor Facilities	Improve WiFi CRC	\$ 7,500	20-420-5371
Equipment, Technology & Fleet	Kubota Utility Vehicle / RTV 1100	\$ 30,529	20-430-5370
Outdoor Play	Ute/McNeil Construction	\$ 700,000	20-430-5371
Outdoor Play	Field House Improvement Project	\$ 3,000,000	20-430-5371
Equipment, Technology & Fleet	Turf Tank Painter	\$ 13,500	20-430-5370
Long Term Planning	Ute/McNeil Construction Prep Documents	\$ 169,464	60-430-5371
Outdoor Play	Holly Park wall and court painting	\$ 15,000	60-430-5371
Outdoor Play	Field House Outdoor Pool Repairs	\$ 21,710	60-490-5371
Outdoor Play	Partner Matches	\$ 10,000	20-410-5346
	TOTAL YEAR (Existing Plan)	\$ 4,417,041	

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

Prioritization and Selection Criteria:

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

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

2024 Projects

Projects by category

GENERAL LONG-TERM PLANNING

UTE & MCNEIL PARK SITE MASTER PLAN

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

ACCESSIBILITY SPECIFIC

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

PARTNER ORGANIZATION GRANTS

\$10,000 is to be included for partner organization grants to fund recreation projects within the community, and resides in the General Operating Fund Budget; however, only if any one project is greater than \$6,000, such that it qualifies for a capital project, a transfer from the General Fund to the CIF will occur.

OUTDOOR PLAY PROJECTS

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

FIELD HOUSE SITE MASTER PLAN

Through the formal facility assessment, numerous deficiencies and short-comings of the Field House site have been identified, and recommended a site master plan to identify potential (re)development opportunities. A Field House site plan RFP is being sent in late 2023, and placeholders added in 2024. Approximately \$3m was identified through the Comprehensive Master Plan, and this 2024 budget includes that.

UTE/MCNEIL CONSTRUCTION

Follows from the Long Term Planning category project, to make recommended improvements to the site in concert with the Baldrige Regional Park Master Plan (\$719,464).

HOLLY PARK WALL AND COURT PAINTING

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

CAPITAL CAMPAIGN

This \$10,000 is recommended as a placeholder for an MRD jumpstart match to capital campaign that the Montrose Recreation Foundation is beginning to plan to help the MRD fund its long-term capital plan elements, such as the outdoor pool, Field House, and Ute/McNeil Park and fields.

INDOOR FACILITIES

Plant Operating Costs (\$293,000) annual maintenance fund for repair and replacement on MRD properties. A separate and detailed listing on 2024 priorities will show approximately \$260,000 in this year's spending. Other projects totaling \$123,838 include fitness towel cabinets / welcome area for the CRC fitness floor, replacement / enhancement of the CRC seven year-old security cameras, improving CRC Wi-Fi, and replacing the CRC fitness equipment through a 4-year lease program.

EQUIPMENT, TECHNOLOGY AND VEHICLES

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

Excerpt from the 2023 NRPA Agency Performance Review

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

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

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

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

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

END



Montrose Community Recreation Center (970) 249-7745
16350 Woodgate Road, Montrose, CO. 81401
www.montroserec.com

NOTICE

The Board of Directors of the Montrose Recreation District will hold regular meetings on the fourth Thursday of each month unless otherwise specified. The following dates have been selected for the 2024 regular scheduled board meetings. Members of the public are welcome to attend.

**Meetings will be held at one of the following locations:
CRC Party Rooms: 16350 Woodgate Road, Montrose, CO 81401
Field House: 25 Colorado Avenue, Montrose, CO 81401
Flex Rec: 1309 Mayfly, F103 and 104, Montrose, CO 81401**

2024 BOARD MEETING SCHEDULE

**January 25, 11:30 a.m. at Flex Rec
February 22 at 11:30 a.m. at CRC Party Rooms
March 28, 11:30 a.m. at the CRC Party Rooms
April 25, 11:30 a.m. at the CRC Party Rooms
May 23, 11:30 a.m. at the CRC Party Rooms
June 27, at 11:30 a.m. at the Field House
July 25, at 11:30 a.m. at Flex Rec
August 22, at 11:30 a.m. at the CRC Party Rooms
September 26, at 11:30 a.m. at the CRC Party Rooms
October 24, at 11:30 a.m. at the Field House
November 28, at 11:30 a.m. at the CRC Party Rooms
December 12, (2nd Thurs) at 11:30 a.m. at the CRC Party Rooms**

The Montrose Recreation District Administrative and Recreation Offices will be closed to the public on Saturdays and Sundays and the following Holidays:

**New Year's Day, (Monday, January 1, 2024)
Memorial Day, (Monday, May 27, 2024)
Fourth of July, (Thursday, July 4, 2024)
Labor Day, (Monday, September 2, 2024)
Thanksgiving, (Thursday and Friday, November 28 and 29, 2024)
Christmas Eve, (Tuesday, December 24, 2024)
Christmas Day, (Wednesday, December 25, 2024)
New Year's Eve, (Tuesday, December 31, 2024)**

EXECUTIVE DIRECTOR'S REPORT, October 2023

Finance

October marks 83% of the year. Sales Tax reported by the City on October 5th for the months January – August show a 6.2% growth rate overall, with a 2.0% increase in August over August, 2022. Total net effect year-to-date is \$294,080. September's receipt of the Conservation Trust (CO Lottery) was \$44,124, the year-to-date revenues are \$194,249, inclusive of interest, 106.6% revenue collected by the end of the tenth month. As with all the surplus revenues, the Board will see those as year end 2023 / start 2024 appropriations. Property tax collections are now at 100.1% of the budget, at \$2,697,299. Specific ownership is slightly behind that at 91% collected, for \$348,134. MURA has met 89% of its budget goal, at \$32,673. Interest is 607.3%, at \$188,273. CRC is precisely at 83% of its budget collected; Concessions is 80%, marketing at 56%, recreation programs at 120%, Flex Rec at 26%, and Field House at 120%. Overall General Fund, Operations, is at 97% collected at this 83% of the budget year. All General Fund, Operations, Expenses are less than 83% spent, with the exception of Recreation Programs, which is at 95%.

Human Resources

Staffing Plan and Compensation Analysis: the final report was delivered to the MRD, and reviewed by the Admin Committee on 10/20. Recommendations to the Board on compensation adjustments and position changes are forthcoming as a part of the 2024 budget.

Employee health benefits, open enrollment is underway.

Employee Retention Credits resulting from Covid recovery are finalized and awaiting filing with the Federal government.

Special Projects – Open and underway

Accreditation: many project documents have been prepared, including scope, timelines, responsible team members, and more; policy documents are being prepared and filed. Numerous staff have now been engaged across the agency, dividing up the work required to assemble the materials. Slight status updates are planned to be provided quarterly, if not monthly, from here out.

HVAC / air handling motors (2) replacement activities are underway still as of November 20th. Motors have been ordered and are on their way, and installation logistics being arranged for the last week of the month.

Division Reports

Admin

Flex Rec: staff team continues to meet every other week to discuss options for operations, programs, events, and marketing, with great ideas that can help keep us focused on increasing services and attendance there. Board member Alli graciously arranged to lead a staff "training" discussion session regarding marketing, set for November 17th. Also, vertical climbing film night was set for November 10th.

Flex Park: Design and specifications are being finalized, with construction bid requests going out right after Thanksgiving. Construction is tentatively scheduled in Q1 2024 and be complete by mid-summer. Basic construction components include: 2 ADA parking spaces (up high, SE corner, not in the park); turf and native grass ground coverings, irrigated with City water; crusher fine areas for future picnic tables, gazebos, and climbing boulders; central connector sidewalk with ADA ramp and boulder retaining wall for the transition up to the ADA parking area; a circuit of conduits and pull boxes to allow for lighting to be added in the future; protection of the existing trees that are in good shape. Mari is the primary contact and liaison to the City and collaborators for this project.

The City issued the RFP for Baldrige Regional Park Master Plan on October 3, and bids are due by November 6, 2pm. (Four bids received and are under review and scoring). Mari is the primary contact and liaison to the City for this project.

The Field House RFP is out to bid, with those due December 4th at 5pm. Justin is the primary contact for managing the project.

Fitness / Outdoor Recreation – John

In October, John and Gene assisted with a highschool outdoor careers day at Riverbottom Park. The event hosted students from schools on the western slope who were potentially interested in alternative career paths than a typical college program. John and Gene facilitated an outdoor "MovNat" style obstacle course and talked to students about opportunities available in recreation and outdoor recreation. The outdoor program wrapped up its first intro to archery course as well, which was a completely full course and had great interaction from all participants. Miller and Gene predominately led this training and intend to lead more in the coming months. We also ran another successful West African Dance class and West African Drumming class at the Field House on top of nearly full Parkour classes. We also started the second quarter of Vista Charter School's PE class over at Flex Rec with a roster of 9 kids enrolled. We typically have 5 attend each class, but it has seemed like a good physical outlet for kids that do not have any required physical activity component to their education.

AQUATICS – Liz

We were able to open the pools back up to full hours 10/4, after certifying 10 new lifeguards at the end of September. This was our biggest class since COVID. These new guards spent several hours in orientation and shadowing senior guards before being put on the stand independently. Hailee Wright, one of the guards completing her Red Cross Lifeguard certification was hired as the new Head Lifeguard. We also promoted 2 Lifeguards to Lead Lifeguards/Shift supervisors. These new supervisors spent more than 5 hours in additional training before supervising their first shift. Our monthly training session focused on scanning techniques, emergency response, customer service and de-escalation during rule enforcement, as well team building.

We held 21 different swim lesson classes, including Tue/Thur Evenings, Wednesday daytime, Free Third grade lessons (through funds by our "Make a Splash grant) and Saturday mornings for a total of 109 children.

Participation in Water Fitness classes remains strong, with our 8 am classes at or near 30 people (in 4 lanes). Class participants averaged around 180/week.

YOUTH – Abby/Miller

October has been a month of transition for youth programs! We ended outdoor youth soccer October 14th and have been transitioning to indoor soccer at the FH, and basketball. Practices for both indoor soccer and basketball started the week of Oct 23rd.

We have been busy assembling teams, creating practice schedules, game schedules, making coaches bags, holding coaches meetings for the upcoming seasons and next week will have our referee training for our part time staff for basketball coming up.

This month we also planned a lot for next spring on deciding what new programs we want to have included in the next guide.. including a pitching clinic (run by Miller), an intro to Volleyball clinic, and another intro to pickleball clinic for the young kids and a potential trail running club for middle schoolers run by one of the adults who participates with the adult run club that runs every Thursday at Riverbottom/Cerise Park.

Homeschool PE also started this month with our new instructors Bri Taylor and Melissa Calhoun and has been going really well! Bri's class is full with 10 students ages 4-8 and Melissa has 10 students at ages 9-12.

We also ran a Sporties for Shorties this month where Cindy helped take on a class with Pickleball and then the remaining two sessions we did flag football and soccer.

Looking forward to a busy November with games on weekends at the CRC for basketball and games Mon-Wed at the FH for indoor soccer!

YOUTH ENRICHMENT - Jeremy

The Middle School After School Program (MSASP), funded this fall entirely by DMEA grant funds, is off and running with mixed results. There are 3 students from Columbine and 7 from Centennial, and each comes 2 days/week. There are 14 spots for each school. The students have responded very well to the program, its activities and the excellent staff. We will continue the program in early 2024 with adjustments. We will open the program up to both middle schools all 4 days, and will pick up a maximum of 14 students each day. An additional 6 spots will be open to any middle school age student who can arrange their own transportation to the CRC. We're thinking that the consistency and reliability of a 4 day/week program will be a better option for most families and promote higher enrollment. The grant funding expires in December, and so the price of the program will rise to come in line with the After School Enrichment Program (ASEP) held at the Field House. ASEP has 48 of its 50 spots filled for Q2. The program will open up 3 dates during Thanksgiving break to run full day programs for currently enrolled ASEP students. Parents of 23 of the 48 students have signed an interest form expressing their intent to enroll, which will open in early November.

FACILITIES OPERATIONS – Justin

- The biggest celebration/take away from this month is that we are fully staffed both FT and PT in all major areas of facilities. It is probably the first time since before covid that that has been the case. The timing is excellent as we have a short window before we anticipate the usual winter rush giving us time to bring everyone up to speed.
- The warm weather this late into the year has definitely led to a noticeable slow down of daily admissions at the CRC between 11 am and 4 pm. For the month we are at 99% of our pre covid average in terms of daily admissions.
- MRD received Barker, Rinker Seacat's (CRC architect firm) Annual Rec Center benchmarking report which is a rundown of numerous metrics of recreation centers throughout the country done on a yearly basis. Staff will comb the report for standout centers and follow up with them for best practices.
- Staff continues to tweak and experiment with ways to more fully activate the Flex Rec. The subsidy per visit (referencing ONLY fitness) is significantly higher than our other facilities and the goal is to bring that more in line with them. Efforts include increasing programming and a strong marketing push through the end of the year.
- The beginning of the month was the final session of the Timberline High School class at the climbing wall. Students came to the wall twice per week for the entire month of September in the afternoon. At the beginning of the program less than 10% of the students had ever climbed before, by the end of the class 24 students (90%) had not only climbed to the top of the wall but also became certified climbers. The class was made possible due to the strong relationship and MOU between MCSD and MRD.
- Staff also confirmed that the CRC will be hosting the 2024 Western Regional Swim Meet for Colorado Special Olympics on Saturday, April 27. There is expected to be around 80 participants.
- Lastly the Black Canyon Triathlon took place and was a success thanks to the hard work and logistical expertise of the MRF. Lots of MRD staff was on hand to assist with the event.

Data, Grants and Evaluation - Astro

Grants:

Submitted Mabel Hughes Trust grant for \$7,500 for FFAM. This is a competitive application and would be a first time funder for the MRD/MRF. FFAM increases to 95 passes allotted. 12,000 of 15,000 of funds have been allotted. Next quarterly attendance report will be produced in November.

Developing potential ongoing sponsorship of the Fee Assistance program by Pomona brewing; working with ED to determine compatibility with MRD policy.

Developing a potential running program with MRF and youth programs: There is a Saucony Grant for running programs and we are exploring a partnership with the MCSD to tie an elementary age running program to a trail race.

Data:

Worked with Flex Rec team on developing new metrics to track Flex Rec outcomes and evaluate impact. Summary of results of the fitness usage through September include:

average weekly visits: 41; 93 unique participants; average class attendance: 1.4

MRD subsidy per visit: \$57 (please note this is for the FITNESS component only!)

This is an ongoing project to be expanded to other aspects of Flex Operations including Weehaken and Community Room use. This comprehensive evaluation framework can then be applied to other facilities. In other words, by sharpening our evaluation techniques and data for Flex Rec, we can continue to build out evaluation improvements across the District.

CAPRA progress:

Concussion policy created in collaboration with Recreation Coordinators and Leaders.

Audited Chap 6 CAPRA standards for documents needed for certification and current gaps and sent this out to the work group.

Outdoor Recreation Support:

Regional Outdoor Recreation Group has a second meeting, this time Outer Range attended as well. Next meeting will be in January where an action plan will be developed. MADA will join both TRY and the regional group. Attended Outer Range Career Fair as a TRY partner organization

October Metrics

Passes Held: 7,279 in October 7,319 in September 2023; on seasonal trend with a slight drop in passes from September to October in 2022.

Avg Weekly Revenue Day Pass: \$3,942 in October up from \$3,652 in September; this increase is on trend, but slightly larger than the increase from Sept to October in 2022.

Weekly visits: 19,445 in October up from 18,126 CRC visits in September 2023; on trend compared to the 1,000 visit increase from the same period last year.

People per hour: 55.6 in October, approximately steady from 55 in September 2023; on trend but less than the 4 person per hour average increase from Sept to October in 2022.

Child Watch Visits: 297 in October 2023 up from 201 in September 2023; 10 visits decrease between the same months in 2022.

Child Watch annual passes: 63 in October up steady from 63 in September 2023; passes increased by 6 total between September and October in 2022.

Climber certifications: 274 In October up from 259 in September 2023; on trend with approximately the same number of increased certs from Sept to October in 2022.

CRC rental: \$1,958 in October 2023 down from \$2,653 in September 2023; there was a \$900 increase between these months in 2022--this is a surprising result and are researching the reasons.

FH rental: \$3,074 in October up from \$1,014 in September 2023; there was a \$250 decrease here between the same months in 2022. This is a surprising result are researching the reasons.

Summary: Most changes are within trends of continued growth in services from last year and between months, or not outside of trends enough to suggest any operational changes. The only significant changes are field house and CRC rentals (CRC down and FH up); staff reports there have been no noticeable operation changes here to explain or concern, other than changes in weather. We can keep an eye on this trend.

FLEX REC: Dual Unlimited: 6; Unlimited:4; Limited: 14; 3 month: 8; CRC add on: 13; Maslow: 1

Total paid memberships: 46; down 2 from last month punch pass: 7

Adults – Matt

Our first Flag football tournament was blessed with incredible weather for November. We had 6 teams participate in this first ever tournament playing a total of 11 games. The championship game was as close as you can get with the winning team scoring the go ahead points with 6 seconds left in the game, only to have the losing team come back and almost score as time expired. I had great interest in doing this again and possibly even adding in a spring tournament.

Inside we are busy with volleyball championships, indoor soccer, 3v3 basketball and dodgeball so our nights and weekends are busy with all of those fun activities. The volleyball players have approached us and would like to see a men's division so next spring we will give it a go and see how many teams we can get.

Looking forward to the activity guide coming out and some new ideas for programs and registrations to get people registered sooner for programs.

Engagement – Wade

Outreach for the past couple months has been going well. I have forgotten to update so will include the past couple of months in this report. A lot of my time is spent at the Flex Rec so I have been busy trying to make that facility more successful with programming and members. We are trying some new programs in that space geared toward kids and pickleball participants will be our next adventure. We are also working on finding the balance between drop in usage and programs. Most of our members are currently not utilizing the classes but instead doing their own workout. In the small space in the evenings this may become an issue so we are trying to remedy it before it becomes a problem. We are also working with Don to restructure some of our processes that will hopefully bring more success to us and him.

We are working with Bethany at MADA on bringing some programs into their new space. Those might include a fitness class or cooking class. MADA is also going after a couple different grants that we can hopefully help them through programming if successful. These would be for more outdoor opportunities. Either way we are looking to partner more with MADA. I also attended their kitchen open house and got to see how they make sopapillas, which would be a fun class to offer.

The Montrose Center for the Arts (MCA) is also working on getting some programs going through MRD. We attempted a couple of bilingual kids art classes and also some adult classes in the Fall that were not successful. We will continue to try new art mediums to see what Montrose is interested in.

I attended the Montrose County employee health fair and had lots of people stop by. Most were current members who received the corporate discount. I introduced them all to the Flex Rec and had them try our steel mace. It was a great way to engage with people. I recently attended their master plan open house and got to hear the many community concerns. Tallmadge Richmond is the Planning Director and also a rec participant who I asked to reach out if there are ways the MRD can help.

I will be working on compiling park usage numbers for the Baldrige Park Master Plan. I have not attended the master planning meetings, but will be working with the City to help get more accurate numbers for some of their events. Our coordinators will also be helping gather participant numbers for the usage of McNeil, Ute, Holly and Cerise parks.

The activity guide was a focus this past month and making sure all coordinators and leaders get their programs in correctly. Debby and I are the go between with Jody Mattics, our graphic designer, and the staff. The guide will be delivered Dec. 1 and has a lot of new programs that we have all been working on. Our focus this past guide was on increasing the outdoor opportunities for youth and adults. There are also some new youth sports clinics being offered. Now that the guide is complete, the focus is on making sure they get entered into our registration software correctly. I will also be updating the website with help from coordinators. My job is to make the content look uniform and is easy to navigate. I do like feedback.

I also want to invite you all to be a part of our float on December 2. The MRD will be doing some sort of western, farm, sports, swim float for the parade of lights. The theme is Holly Jolly Wrangler.

END – see 50+ separate / next



**Notice of Regular Meeting of the
Montrose Recreation District (MRD) Board of Directors
Thursday, October 26, at 11:30am
Flex Rec @ CO Outdoors
1309 Mayfly Drive
Montrose CO 81401**

- I. Call to Order, Roll Call** – The meeting was called to order at 11:36.
In attendance: Paul Wiesner, Suzi King, Barb Sharrow, Christina Files, Ken Otto, Allison Howe, Megan Maddy arrived at 11:40am. Also in attendance was Bo Nerlin, MRD Legal Counsel
- II. Open Forum:** Call for Public Comment (limit of 3 minutes per person). There was no public comment
- III. Staff Recognition:**
- a. **Anniversaries:** Casie Miller 1 year, CRC Facility Leader
 - b. **New Employee Introduction/Announcement:** Hailee Wright, Head Lifeguard; Kellie Wolff, Recreation Leader, Field House
 - c. **Employee Awards:**
 - i. Core Staff of the Month – Dwain Sherriff
 - ii. Part time Staff of the Month – Porter Smith
 - iii. Volunteers of the Quarter – Laura and Tanner Bielak
- IV. Statewide Proposition HH**
- a. Resolution 2023-6 In Opposition to Statewide Proposition HH –
Attorney Bo Nerlin presented a Board training on Board responsibilities. He then did a presentation on Proposition HH and generally described the outcomes and ramifications if it is approved by the voters. He also stated that Special Districts Association of Colorado is opposed to HH.
Director Paul made a motion to accept the MRD resolution 2023-06 opposing Proposition HH, Director Ali seconded the motion. The motion passed unanimously.
 - b. [Toolkit items from SDA](#) – Chapters 8, 9 and 10 discuss special district financing, Tabor, and campaigning. These chapters were made available to the board members.
 - c. Legal Counsel reminders see item a., above
- V. Resolution 2023 – 7 Public Records Request Policy**
Mari noted that it is important to know that the public has a right to request access to the MRD records through the Colorado Open Records Act. A proposed Records Request Policy was presented as well as the the Freedom of Information Act Form and the statement for the MRD website. Debby has been named Official Custodian who is responsible for receiving requests for information and responding to the requests. The policy was reviewed. Director Ali made a motion to approve Resolution 2023-7, Director Paul seconded the motion and the motion passed unanimously.
- VI. Staff Report**
- a. Quarterly Report of the Capital Improvement Plan (CIP)
The Quarterly CIP review was presented by Jeremy. Updates were discussed including: Aquatic features received new gel coat; the aquatics side ventilation system needed repair and therefore the cost of these repairs was added to the CIP. The RFP for the Field House site plan will be going out soon. The plan will not be finished in 2023 so the funds that were allocated for it in 2023 will carry over to 2024. The McNeill/Ute Master Plan has a similar schedule. ADA Improvements: The curb cuts at the CRC are complete and came in under budget. The maintenance team continues to work on the remaining ADA items that the ADA Assessment identified. The new pool lifts have been installed. The MRD received \$15,000 in grants to help pay for one of the pool lifts.

VII. MRD Employee Classification and Compensation

Mari stated JER HR Group was hired to perform a classification and compensation analysis for the MRD. They used a variety of comparative resources to develop the analysis and final recommendation, including wages from other and typically benchmarked, recreation districts in Colorado. Lisa served as the Project Manager for this item and worked with Miguel on developing the RFP. Director Alli stated that the Admin Committee reviewed the compensation analysis and just as staff, was pleased with the results, and was not deterred by the resulting cost recommendations. The recommended spending to make the adjustments is \$143,000 per year for the next two years. Director Alli explained the graph that was now being presented to the board was created by JER and it includes all full time MRD staff member's wages compared to median wages from the comparative organizations. Director Alli also stated that we want to retain our staff and want all staff to be paid at least to the median. She also stated that the wages were divided into quartiles. She stated that the Admin Committee believes those who are in the first quartile should be moved up into the second quartile. Mari stated that the intent is to appropriate the requested amount into the 2024 budget so that a full plan that gives detail and follows the recommendation can be created. Alli stated we are looking to get everyone's wages closer to the market rate (midline) over the next two years. The Admin Committee recommends adding \$143,000 to the 2024 budget for these wage increases. A motion was not required however the board agreed to move forward on this and does want to see the plan in the next round of budget conversation.

VIII. Budget

- a. Review of the 2024 Recommended Budgets – Jeremy presented the proposed 2024 budget.
 - i. Operating – Jeremy stated that there will need to be a supplemental budget for 2023 because the MRD has taken in more revenues and expended more than budgeted this past year. The General Fund is projected to make up 2/3 of the revenue for 2024, and 20% from Sales Tax is expected. Expenses include payments on the CRC building, Operations (48%), and CIP. Revenue highlights: in Property taxes, there is projected to be a 32% growth over the 2023 budget for 2024. Projected continued acceleration of program fee revenues is 32%. Facility admissions are projected to grow 8.6% over 2023. Sales tax is projected to grow at 4.8%. Lottery receipts are anticipated to increase as well by 6%. Expense highlights: Operating expenses projected to rise 13.5%, staffing costs are 68.4% of all operating expenses and are expected to rise 13%. The existing board policy (via 2014 resolution) states that the General fund and aggregate balance is minimum 25% of operations cost, and 50% is desired. We are currently at 6-8 months in reserve. Total fund balances are projected to be reduced by over \$2M to achieve this and capital projects
 - ii. Additional staffing package – the board discussed the request for two job expansion requests. Staff is asking that two part-time positions be converted to full-time positions. One position is for Enrichment Program and one is a Maintenance Technician position. Director Paul said these are worthwhile positions. Director Megan asked about the need for a full time Youth Enrichment position as the program is only a few hours a day. Jeremy stated there are many hours in administration and planning as well as school days off and camps that this person is responsible for. Director Christina said the total package for the two full time positions is about \$185,000 including benefits. This figure also includes the funds that would go toward compensation adjustments based on the suggestions from the Compensation Analysis. Mari stated that the JER HR Group report showed that there are a few people who are at the ceiling of the pay range and may not receive a wage increase, a bonus may help with employee morale for those who wouldn't otherwise receive a pay increase. Director Paul said we should build in a bonus system or other reward system for the high achievers in this category. The board asked for a bonus program proposal.
 - iii. Board questions regarding the budget:

Director Paul asked what the difference was between budget A and budget B. Jeremy answered that there are only 2 line items that are different, and it has to do with funding the Field House and the Ute/McNeil capital projects.

Director Paul asked if there are funds to move forward on the capital improvement projects that the Growth and Finance Committee have recognized as needs. Jeremy stated that yes, there are funds, and however there are several CIP projects in the plans that have been identified. Director Paul stated that we don't know what these CIP projects will cost until the assessments have been completed. Jeremy stated that we do not have exact amounts but Pros Consulting (who did our Master Plan) gave us estimates for these projects.

Director Megan asked if we are moving forward with both the Field House and Ute/McNeill projects. Mari stated that we are moving forward with the assessments for now to start and get a true cost for these projects so we can plan for the funding. Director Alli stated that it is helpful to know the costs of these projects for grant writing when we do start raising funds.

Director Suzi stated she would like to figure out which are our priority CIP projects. Director Christina stated this was discussed and agreed to at our last Growth Committee meeting. The priorities were decided and that part of the timing of these projects will depend on the cost. For clarification, these projects are the Field House, Ute/McNeil, and an outdoor pool.

Director Ken asked if the board could see the fund balances historically and what is expected at the end of 2023 and 2024. Jeremy retrieved and shared those historical funds records.

Director Christina asked if Proposition HH will affect the 2024 budget. Mari stated that because of the prospect of HH passing, the MRD had decided on a basically 0 growth budget for 2024. Options moving forward, if it passes, would be to adjust the amount of revenues collected from fees and charges and/or to decrease expenses.

Director Christina stated that our operational budget expenses are going up. Jeremy stated that is correct. She asked that we keep an eye on this. Jeremy confirmed that this will happen.

Director Suzi asked if there are deviations between the 2023 and 2024 budgets. Jeremy said there are a few, all are required to meet the increasing capacity. Natural Gas expenses were extreme this year. The gas company did allow us to redistribute the 2023 costs at no interest, to pay them off into 2024. Therefore the MRD could potentially use part of the 2023 surplus to pay that off.

Director Suzi asked about the surplus in 2023, in terms of clarifying the amount.

Director Paul asked about the 0% interest for paying off the 2023 natural gas bill and asked why we would pay it off. Jeremy stated it was a 2023 expense, therefore by paying it off with the surplus, would keep it within the budget year it was charged. Director Paul also stated that these funds would be collecting interest in the bank if we don't pay the loan off immediately.

Director Christina stated that we are in the red in 2024 (a deficit) considering the proposed projects.

Director Christina asked what the board's next steps are concerning the next meeting on the budget. Jeremy stated that there will be a draft of the amended 2023 budget presented at the next meeting.

Director Christina asked why the \$2,000 difference between the balance on the first and last slides of the budget summary. Jeremy said this will be corrected.

IX. **Committee Updates and Assignments**

- a. **Exec. Committee of Board** (Board: Christina, Alli. Staff: Mari, Jeremy) – Christina stated she and Mari have met twice since the last board meeting, but there no new news to report.
- b. **Administrative** (Board: Alli, Barb. Staff: Mari, Jeremy, Debby, Lisa) – Ali stated that they already presented on the Salary Compensation Plan during the meeting and that was their only update.
- c. **Foundation** (Board: Megan, Barb. Staff: Mari, Cindy, Astro, Debby) – Megan reported that the triathlon was held in October, but there was no meeting this month.
- d. **Growth** (Board: Ken, Suzi. Staff: Mari, Liz, Justin, Miguel) – This committee did not meet this month. Mari stated RFP processes for upcoming projects can be routed through this committee once they are written, and offered that somehow the Growth Committee can be included in the project discussions
- e. **Finance** (Board: Paul, Alli. Staff: Mari, Jeremy) – Director Paul stated that they met yesterday and went through financials up to the end of October. Mari stated the financials are in the Google drive.
- f. **MURA** (Board: Alli) – Director Ali stated that they did not meet this month. She also stated that the medical group planning on building a clinic at Colorado Outdoors is doing some value engineering to see if the project will still work.

- ## X. **Executive Director's Update**
- The written report was provided to the board by Mari but she stated there were no new updates that she needed to report on. In person staff reports to the board are also planned to resume in December.

XI. Approval of BOD Meeting Minutes

- a. Regular Meeting of the Board 09.21.2023 - Director Ken moved to approved the minutes, Ali seconded the motion, the board unanimously passes the motion.

XII. Adjourn - the meeting was adjourned at 2:38pm

Next BOD Regular Meeting
November 16 at 11:30am
Montrose Community Recreation Center
16350 Woodgate Road, Montrose CO 81401